

RESOLUTION 2015 - 15

A RESOLUTION ORDERING A REFUND OF TAXES/FEES/ASSESSMENTS PAID

WHEREAS, Helen Havens was erroneously assessed for real property under Assessor Code 9673; and,

WHEREAS, the Department of Revenue has provided evidence regarding the change in valuation; and

WHEREAS, the error occurred in tax year 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 6, 2015;

NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Helen Havens has paid the assessment in error.
2. Helen Havens has proven a refund is due to her.
3. The claim for the refund was filed within five years of the collection.

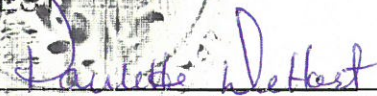
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,411.92 to Helen Havens, PO Box 103, Crystal Falls, MI 49920.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3267672 B: M49 P: 3797 COUNTY
01/06/2015 11:34 AM Pages: 1 of 12 Fees: 0.00
Paulette DeHart Clerk & Recorder, Lewis & Clark MT



NOTE: Taxpayer ID Number/Social Security Number is required by IRS Code 6041(a) and Treas. Reg. Section 1.6041-1(a). Without this taxpayer information, a property tax refund cannot be issued.

Cheryl Green, Supervisor
Delinquent Tax Collector
1-406-447-8362



City-County Building
316 North Park Ave. Rm 113
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

December 18, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Helen Havens
PO Box 103
Crystal Falls, MI 49920

Assessor Code #: 9673

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer has paid the 2013 taxes, but then Department of Revenue discovered that the property was valued incorrectly. Also there are no buildings on this property.

A refund is in order: Tax Year: 2013
\$656.36 General Tax
3.38 (2121) Forestvale Cemetery
2.18 (8013) Soil & Water
150.00 (3015) York Fire Service Area

Refund Due \$811.92

A refund is in order: Tax Years 2009 thru 2012. \$150.00 per year.
\$600.00 (3015) York Fire Service Area

Refund Due: \$600.00

Total Refund Due \$ 1,411.92

Thanking you in advance, I am,

Tax Year: 2013 Tax Code : 9673

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1701	3	RV	NON-QUALIFIED AG LAND 20-160 ACRES	119.51	5085 6,675	1,187 129
1	1901	10	RV	FORESTLAND	38.31	10528 10,527	32
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	0	0
						17,202	1,219
						15613	161

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3015	YORK FIRE FSA		All Rate	150.00	1.00	150.00
2121	FORESTVALE CEM		All Mill	3.20000	1,219.00	3.90
8013	SOIL & WATER		All Mill	2.06000	1,219.00	2.51
8008	FOREST FIRE		All Pet	100.000	77.00	77.00
						233.41

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	Billed	1st HALF			2nd HALF		
							Stat	Due Date	Billed	Stat	Due Date	
2013	34089	0000	10	04	Tax District 10	99.88	378.12	PD	01/21/2014	378.12	PD	09/19/2014
2013	34089	2121	10	04	FORESTVALE CEM	52	1.95	PD	01/21/2014	1.95	PD	09/19/2014
2013	34089	3015	10	04	YORK FIRE FSA	8	75.00	PD	01/21/2014	75.00	PD	09/19/2014
2013	34089	8008	10	04	FOREST FIRE		77.00	PD	01/21/2014	0.00		
2013	34089	8013	10	04	SOIL & WATER	33	2.51	PD	01/21/2014	0.00		
TOTAL:							534.58			455.07		

2013 8008 X FSA 150.00
 2012 8008 150.00
 2011 8008 Gen TAX 656.36
 2010 8150.00 FV 3.38
 2009 150.00 Stw 218
 York FSA 150.00

 811.92



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Havens Helen M & Joan M
PO Box 103
Crystal Falls Mi 49920-0103
GEO Code# 05-2112-14-4-01-01-0000
Assessment Code# 9673

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	1701	6675	1187
	1901	10527	32
To	1601	5085	129
	1901	10528	32

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

2013 after

05-2112-14-4-01-01-0000 Real Property - MONTANAPROD

File View Tools Help

Forms Apply Save Exit

D 05-2112-14-4-01-01-0000 Real Property Appraisal

Summary General Divergence Exemptions Assessments Appraisal Fair Value Transfers Assesses Eminent Water Rights Condo Sales Documents

R0512454 Legal S14 T12 N R02 W, SE LESS 30' ON SO SIDE Owner HAVENS HELEN M TRUSTEE(00523517) Tax Year 2013
Situs 7855 OWL GULCH RD, HELENA, MT 59602 As Of < 10/16/2013 >

Calculate Values
Last Calc: 12/11/2014 2:10:55 PM

Assessment Values Selection Detail

Assessment Values Totals Page [Print](#) [Print](#) [Corrected Notice](#) [Process Summary](#)

1 Class	Totals	1601	1901	3110
2 Reappraisal Land Value	16,050	5,247	10,803	0
3 Reappraisal Building Value	0	0	0	0
4 Total Reappraisal Value	16,050	5,247	10,803	0
5 Value Before Reappraisal	13,434	4,276	9,158	0
6 Phase In Value	15,613	5,085	10,528	0
7 Exempt Value (Home/Comstead)	0	0	0	0
8 Taxable Market Value	15,613	5,085	10,528	0
9 Tax Class	N/A	3	10	4
10 Taxable Percent	N/A	2.54	0.3	2.54
11 Taxable Value	161	129	32	0
12 Acres	157.810	119.500	38.310	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000
16 Total Mills	N/A	623.580	623.580	623.580
17 Tax Amount (Ad Valorem)	100.39	80.44	19.95	0.00
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/11/2014,02:10:PM	12/11/2014,02:10:PM	12/11/2014,02:10:PM
23 Prior Cycle Market Value	10,986	2,769	8,217	0
24 AG Forest Taxable Value Adj	0	0	0	0

Comment

Total Lines: 23 12/11/2014 2:11pm Messages

3301 is a no value pole building. Now class code 3110 due to it being on Ag land.

uw
AT

2013 before

05-2112-14-4-01-01-0000 Real Property - MONTANAPROD

File View Tools Help

Forms Apply Save Exit

D 05-2112-14-4-01-01-0000 Real Property Appraisal

R0512454 Legal S14 T12 N R02 W, SE LESS 30' ON SO SIDE Owner HAVENS HELEN M TRUSTEE(00523517) Tax Year 2013
Situs 7655 OWL GULCH RD, HELENA, MT 59602 As Of < 10/16/2013 >

Calculate Values

Assessment Values Selection Detail

Assessment Values Totals Page Create Notice Corrected Notice Process Summary

1 Class	Totals	1701	1901	3301
2 Reappraisal Land Value	17,708	6,906	10,802	0
3 Reappraisal Building Value	0	0	0	0
4 Total Reappraisal Value	17,708	6,906	10,802	0
5 Value Before Reappraisal	14,682	5,525	9,157	0
6 Phase In Value	17,202	6,675	10,527	0
7 Exempt Value (Home/Comstead)	0	0	0	0
8 Taxable Market Value	17,202	6,675	10,527	0
9 Tax Class	N/A	3	10	4
10 Taxable Percent	N/A	17.78	0.3	2.54
11 Taxable Value	1,219	1,187	32	0
12 Acres	157.810	119.505	38.305	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000
16 Total Mills	N/A	623.580	623.580	623.580
17 Tax Amount (Ad Valorem)	760.14	740.19	19.95	0.00
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013,07:30:PM	10/16/2013,07:30:PM	10/16/2013,07:30:PM
23 Prior Cycle Market Value	8,217	0	8,217	0
24 AG Forest Taxable Value Adj	0	0	0	0

Comment

Total Lines: 23 12/11/2014 2:03pm Messages

ww

This was an AB26

Land class on NW changed to G for 2013
2014
2015

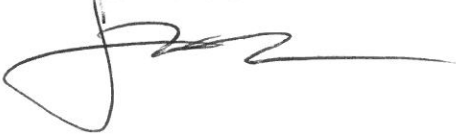
Reason for the refund request:

Wendy from the Department of Revenue has provided several reasons for changing the valuation in 2013 from Grazing Land to Non Qual. Ag. None of here reasons were supported by the facts or the applicable Statutes. She was also unable to support her conclusions with a supposed soil survey that has apparently never been completed. Property type from 1922 through 2012 has been Grazing Land. Changed by Wendy in 2013 to Non Qual. Ag. Changed back to Grazing Land in 2014. The property is leased to our cousin Robert Christianson of 6845 Beaver Creek Road, Helena, MT 59602. Robert files all forms annually as his father before him did also. All income and AUM requirements are maintained and reported each year.

Refund is requested for this error for the year 2013.

Also, it has been found that the property has been taxed fro (3015) York Fire Service Area even though there are no structures other than a small old shed and the remnants of my Grandparents cabin with no roof, windows or doors, remaining on the property. The detail of these amounts are detailed in the letter prepared by Cheryl Green, Supervisor, Lewis and Clark County. Attached.

Joan Havens

A handwritten signature in black ink, appearing to be 'Joan Havens', written in a cursive style with a large loop at the beginning.



Application for Agricultural Classification of Lands

RECEIVED

DEC 01 2014

MONTANA
AB-3

Department of Revenue Rev. 3-06

See additional instructions printed on back of parts I and II.

This application must be submitted to the local Department of Revenue office by the first Monday in June or within 30 days after receiving a notice of assessment from the Department of Revenue, whichever is later.

Owner's complete name and mailing address:

Joan M. Havens of Helen M Havens
P.O. Box 103
Crystal Falls, MT 49920

Phone No. (906) 367-3750

Owner Agent
(Check one)

Geocode(s):
05-2112-14-4-01-01-0000

Assessment Code(s):
0000009673

This application is made on the following described property. Please list the complete legal description of the parcel(s) for which this application is being made. Include the township(s), range(s) and section number(s) in your legal description. (Attach additional pages if needed.) (Instructions for completing this application are on the backs of Part I and Part II.)

Legal Description of Parcel(s)

The SE 1/4, Less 30ft off the South Side thereof, of Section 14, Township 12 N of Range 2 W Situated in Lewis and Clark County, Montana

Instructions for Completing this Application

Part I

Please complete this part of the application if you are applying for agricultural classification and valuation of the above described parcel of land, based on the land's ability to meet the \$1,500 annual gross income requirement from products produced by the parcel.

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date _____ exterior, date _____

If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment was was not made for the following reasons:

- Changes to property information
- Sales of comparable property
- Other
- Applicable fee appraisal
- Changed valuation method
- Changes to property type
- Changed classification of land

Additional Notes

Value from \$17,708 to \$16,050 for tax years 2013 & 2014. See the attached decision letter dated 12/9/2014 provided by Frank McCall, Management Analyst.

The results of this informal review were sent to the taxpayer on (date) _____

Reviewed by Sandy Hatfield Date 12/11/2014

Title Residential/Agricultural Appraiser

Part VI – Appealing an Informal Review

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department’s decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

An appeal to a county tax appeal board must be filed within 30 days after notice of the department’s determination is mailed to the taxpayer.

See pages 4-6 for instructions on submitting this form.

Parcel 05211214401010000

Helen Havens Trust

Review by Frank McCall, Management Analyst

12/9/2014

The taxpayer had applied for agriculture classification for 2014, and was denied. The taxpayer also filed an AB26. Additionally they have since filed with the County Tax Appeal Board.

This parcel consists of 157.81 total acres; 119.5 acres with brush and a few trees currently classified as nonqualified agricultural land, and 38.31 acres, more heavily timbered land, classified as forest land. This is a parcel of land located within the Helena National Forest with an elevation of approximately 1500 feet.

For parcels of grazing land less than 160 acres to be eligible for agricultural, the land must have a total carrying capacity of at least 30 AUMs as required by 15-7-202, and be used in an agricultural manner.

Estimate Carrying Capacity

The NRCS Web Soil Survey, located at <http://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx>, which is the basis for our productivity determination, indicated no production information for this parcel. Upon discovering this, I contacted the state office of NRCS and they stated that the Helena National Forest Soil Survey was done by the USFS and as such the data was populated to meet their particular needs. The Forest Service did not populate production or ecological site information, only habitat type.

To estimate the carrying capacity of the 119.5 acres classified as nonqualified agricultural land, I reviewed the nearest parcels of land with similar topography and elevation and determined an average carrying capacity of .238 AUM/acre, or 28.42 AUMs. On the 38.31 acres of forest, I used the average carrying capacity for grazing land under a forest canopy in this forest zone that is used for determining agricultural income when calculating forest costs for the valuation of forestland. The estimated carrying capacity on the forestland is .116 AUMs/acre, or 4.444 AUMs. (28.42 + 4.44 = 32.86 AUMs)

I estimate the total carrying capacity of this parcel to be 33 AUMs.

Determining the actual land use

The taxpayer has submitted a letter dated 11/21/2014, in which they state that the land is being leased to a rancher who uses the land for grazing and there is a similar statement made in the Application for Agricultural Classification dated 11/5/2014.

Parcels reviewed to estimate the avg. carrying capacity on the 119.5 acres of nonqualified agricultural land

GEOCODE	TOTAL ACRES OF GRAZING	TOTAL AUMS	AVG AUM/ACRE
5199504201010000	160.82	30.07	0.187
5221534101010000	292.77	75.24	0.257
5221616301010000	75.60	17.99	0.238
0521100510101AG00	636.70	178.91	0.281
0521101410101AG00	305.29	48.85	0.16
0522153510101AG00	173.74	40.10	0.231
TOTAL	1644.916	391.166	0.238

Final Determination

Due to the unusual circumstances surrounding this parcel which had no published soil survey, the regional manager had asked that I review this parcel to determine if it met statutory criteria to be valued as agricultural land.

Based upon an estimated carrying capacity of 33 AUMs and documentation provided by the taxpayer stating that this land is being used in an agricultural manner, this land meets the qualifications as set forth in 15-7-202 to be classified as agricultural land.

The Department may ask the taxpayer to reapply for agricultural classification in the future if circumstances change. Examples of changes in circumstances include, but are not limited to, a change in ownership, a change to a different land use, or a completed soil survey.

Frank McCall
Agricultural and Forestland Management Analyst
Department of Revenue, Property Assessment Division



Lewis and Clark County Board of Commissioners
 316 N. Park Avenue
 Helena, MT 59623

Re: Tax Refund 9673
 Geo Code: _____

Dear Commissioners:

Consider this my request for a tax refund for the above-referenced property. As a part of this request I am providing you the following information.

Name and address of the legal owner:

Helen M. Havens and Joan M. Havens
P.O. Box 103
Crystal Falls, MI 49920

Legal Description of the property (or other property description):

S14, T12N, R02W, SE Less 30' on South Side

Amount of refund and year for which the refund is requested:

Year(s) 2009 - 2013
 Amount \$ 1,561.92

Reason for the refund request:

Wendy at DOR does not know how to do her job
She changed the property type from grazing to non-grazing
Citing reasons that conflict with fact and State Gen
property was grazing from 1922 to 2012, changed by Wendy
in 2013 and changed back to grazing in 2014

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?

Helen is 84 years old and this all confuses her.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Joan M. Havens
 Signature of Taxpayer Joan M. Havens
Helen M. Havens.

12/22/2014
 Date