

RESOLUTION 2015 - 152

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

WHEREAS, Randall S Kaminsky was erroneously assessed for real property under Assessor Code 31943; and,

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

WHEREAS, the error occurred in tax year 2014; and

WHEREAS, a hearing was held on October 27, 2015;

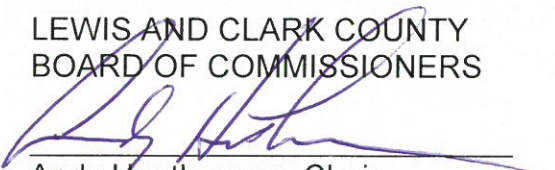
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Randall S Kaminsky has paid the taxes/fees/assessment in error.
2. Randall S Kaminsky has proven a refund is due to them.
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 \$430.00 to Randall S Kaminsky, 26 Staley Circle, Windham, NH 03087

Dated this 27th day of October, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3281360 B: M50 P: 6247 COUNTY
10/28/2015 08:31 AM Pages: 1 of 6 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

October 20, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Randall S Kaminsky
 26 Staley Cir
 Windham NH 03087

Assessment Code#31943

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 tax bill for 2014 in full. Being charged for Tri-Lake Fire Service Area \$730.00 when the maximum charge for Tri-Lakes is \$300.00 for residential property.

A refund is in order: Tax Year: 2014

(3020) Tri-Lakes Fire Service Area \$430.00

Total Refund Due \$430.00

Thanking you in advance, I am,


Cheryl Green
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund
Geo Code: 31943

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:

RANDALL KAMINSKY
26 STALEY CIR
WINDHAM NH 03087

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

2831 W. Shore Dr. Helena MT. 59602
S22, T10N, R01W TR B in S2

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

Year(s) 2014
Amount \$430.00

Reason for the refund request:

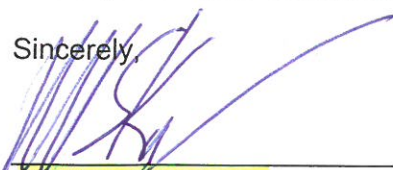
over charge on Tri-Lakes FSA

Were taxes paid under protest: Yes No
If not, what is the reason they were not paid under protest?

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,


Signature of Taxpayer

13 OCT 2015
Date

Cheryl Green
Property Tax Department
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

OCTOBER 6, 2015

Property #31943

2831 W Shore Dr
Helena MT 59602

Dear Kaminsky Randall S Trustee,

Due to an error on your 2014 tax bill you are due a refund for property 2831 W Shore Dr. The error was for Tri-Lakes Fire Service Area, You were charged \$730.00 when the maximum amount that can be charged for Tri-Lakes FSA is \$300.00 for a residential property, the difference owed to you is \$430.00. I am sending you two forms to fill out and return to our office so we can start the process for your refund. Sorry for any inconvenience this may have caused you.

Sincerely,

A handwritten signature in cursive script that reads "Cheryl Green".

Tax Department

Date: 10/05/2015
 Time: 12:52:23

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2014 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1510545	11/19/2014	temp1 SH	20141119-000631	2014	31943	\$22,653.77

Legal Owner Name	Legal Description
KAMINSKY RANDALL S TRUSTEE 26 STACEY CIR WINDHAM NH 03087-1644	LOC: 1 GEO: 05-1890-22-4-01-01-0000 TWN: 10 N SCT: 22 RNG: 01 W BLK: S22, T10 N, R01 W, C.O.S. 3091645, TR B IN S2

Stmt#	MC	Description	1st Half	Status	2nd Half	Status
23438	0000	Tax District 90	10,828.07	PAID	10,828.07	PAID
23438	3020	TRI-LAKES FSA	<i>150.00</i> 365.00	PAID	<i>150.00</i> 365.00	PAID
23438	8003	SCRATCH GRAVEL	48.00	PAID	48.00	PAID
23438	8008	FOREST FIRE	98.11	PAID	0.00	PAID
23438	8013	SOIL & WATER	73.52	PAID	0.00	PAID
PAYMENT DATE:			11/19/2014		11/19/2014	
TAX AMOUNT:			\$11,412.70		\$11,241.07	
PENALTY:						
INTEREST:						
TOTAL:			\$11,412.70		\$11,241.07	
RECEIPT TOTAL:					\$22,653.77	

Payment Type	Doc#	Description	Amount
Check	2032	KAMINSKY RANDALL S TRUSTEE	22,653.77
TOTAL:			22,653.77

*maximum charge for
 Tri-Lakes with a
 residential property is \$300.00*

Lewis & Clark County, Montana
 Paulette DeHart
 316 N. Park Ave., Room 113
 Helena, MT 59623

**YEAR 2014 REAL ESTATE
 STATEMENT OF TAXES PAYABLE**

PROPERTY ID NO.: 31943
 PROPERTY LOCATION: 2831 W SHORE DR
 LEGAL DESCRIPTION: S22, T10 N, R01 W, C.O.S. 3091645, TR B IN S2

SEC-TWN-RGE: 22-10 N-01 W

	MARKET VALUE	TAXABLE VALUE
LAND	23,839	292
BUILDINGS	1,419,193	35,054
PERSONAL	0	0
TOTAL VALUE	1,443,032	35,346

COUNTY MILL VALUE 117,108

KAMINSKY RANDALL S TRUSTEE
 26 STACEY CIR
 WINDHAM NH 03087-1644

General Tax Detail

LCCY		County Elementary	1,166.42
All Purpose	1,389.10	* (SCHM SUBTOTAL)	1,944.04
City-County Health	285.24		
County Extension	50.18	SD 90	
District Court	127.60	Elem Adult Education	35.34
Entitlement Levy	656.38	Elem Bond	660.26
Fairgrounds	121.24	Elem Bus Reserve	279.58
Health Facilities	17.68	Elem General	3,845.64
Library	800.58	Elem Technology	250.96
Mental Health	26.16	Elem Transportation	501.92
Parks	3.54	High Adult Education	74.58
Permissive Medical Levy	362.30	High Bond	182.04
Planning	113.82	High Building Reserve	238.58
Public Safety	2,194.98	High General	2,122.18
Road	1,273.16	High Technology	177.78
Search & Rescue Const. Debt	30.40	High Transportation	272.52
Search & Rescue Operation	36.06	High Tuition	9.54
Senior Citizens	39.94	* (SD SUBTOTAL)	8,650.92
* (LCCY SUBTOTAL)	7,528.36		
		STAT	
SCHL		State Equalization	1,413.84
Co Elem Retirement	1,128.60	State University	212.08
Co High Retirement	552.80	Vo-Tech	53.02
Co Transportation	172.48	* (STAT SUBTOTAL)	1,678.94
* (SCHL SUBTOTAL)	1,853.88		
SCHM			
Co High Schools	777.62		

Special Assessments

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
TRI-LAKES FSA	3020	365.00	365.00				
SCRATCH GRAVEL	8003	48.00	48.00	150.00	150.00		
FOREST FIRE	8008	98.11	0.00				
SOIL & WATER	8013	73.52	0.00				

General Taxes	District	Mill Levy	First Half	Second Half
LCCY		212.990	3,764.18	3,764.18
SCHL		52.450	926.94	926.94
SCHM		55.000	972.02	972.02
SD	90	244.750	4,325.46	4,325.46
STAT		47.500	839.47	839.47
Total Mill Levy		612.69		
Total Special Assessments			584.63	413.00
Total Taxes Due Current Year			11,412.70	11,241.07

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veterans' Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at 406-444-4000 for further information.

Total Prior Year(s) Delinquent Tax Including Penalty and Interest: 0.00 **If Paid By*: 09/29/2015**
 * Additional Penalty and Interest shall be added if not paid by above date. Questions? Call 406-447-8329 or 406-447-8362.
 Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year.
 Delinquent payments must be credited to the oldest year first.

FOR PAYMENTS USING CREDIT CARDS, DIAL TOLL FREE 1-800-272-9829. YOU WILL BE ASKED FOR A JURISDICTION NUMBER. THIS NUMBER IS 3602. YOU WILL THEN BE PROMPTED FOR PAYMENT INFORMATION. FOR INTERNET PAYMENTS PLEASE LOG ONTO www.officialpayments.com

KEEP THIS PART FOR YOUR RECORDS. IT IS THE ONLY NOTICE THAT YOU WILL RECEIVE

RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT

PROPERTY ID NUMBER: **31943**

DUE ON OR BEFORE: **11/30/2014**

TOTAL TAXES DUE FOR YEAR: **22,653.77**

1ST HALF DUE NOW: **11,412.70**

KAMINSKY RANDALL S TRUSTEE
 26 STACEY CIR
 WINDHAM NH 03087-1644

FIRST

RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT

PROPERTY ID NUMBER: **31943**

DUE ON OR BEFORE: **05/31/2015**

TOTAL TAXES DUE FOR YEAR: **22,653.77**

2ND HALF DUE NOW: **11,241.07**

KAMINSKY RANDALL S TRUSTEE
 26 STACEY CIR
 WINDHAM NH 03087-1644

SECOND

CHANGE OF ADDRESS (PLEASE PRINT)

NAME _____

NEW ADDRESS _____

CITY _____ STATE _____ ZIP _____

Please Sign _____

CHANGE OF ADDRESS (PLEASE PRINT)

NAME _____

NEW ADDRESS _____

CITY _____ STATE _____ ZIP _____

Please Sign _____