

RESOLUTION 2015 - 18

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

WHEREAS, Joan Andrews was erroneously assessed for property under Pin No. 96066; 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 January 8, 2015.

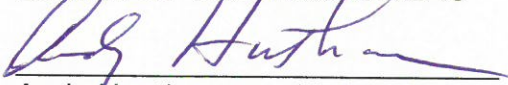
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Joan Andrews has paid the assessment in error.
2. Joan Andrews 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 \$223.01 to Joan Andrews, 3000 Villard Avenue #144, Helena, MT 59601


Dated this 8 day of January, 2015

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chairman



ATTEST:


Paulette DeHart, Clerk of the Board

3267738 B: M49 P: 3852 COUNTY
01/08/2015 10:28 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

December 15, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Joan Andrews
 3000 Villard Ave #144
 Helena Mt 59601

Pin #: 96066

Geo-Code: 1888-19-1-27-30-9243

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 paid the full year of the 2014 taxes. Department of Revenue discovered that the property owner qualified for Property Tax Assistance.

A refund is in order: Tax Year: 2014

\$	221.49	General Tax
	1.33	(2518) Open-Space Lands
	2.24	(2121) Forestvale Cemetery

Total Refund Due \$223.01

Thanking you in advance, I am,


Cheryl Green

Supervisor/Delinquent Tax Collector

Date: 12/11/2014
Time: 13:10:02

LEWIS AND CLARK COUNTY, TREASURER

Oper: drosebluff

Tax Year: 2014 Tax Code : 96066

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 96066 Status: Active
 Tax Type: MH Mobile Homes
 Bank Code:
 Levy Dist: 01-01 Tax District 01
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: MCHUGH MOBILE HOME PARK Type: 1 Legal
 Alpha: MCHUGH MOBILE HOME PARK Mail To: Yes
 Address: ANDREWS JOAN
 3000 VILLARD AVE TRLR#144
 City: HELENA ST: MT Zip: 59601

Name: ANDREWS JOAN Type: 4 Contact
 Alpha: ANDREWS JOAN Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	40,418	998 639
	6242					40,418	998 639

PAYOFF INFORMATION (AS OF: 12/11/2014)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
----------	-------	----------	-----------------	-----------------	-----------------	-----------------	------------------	-----------

NO TAXES OWED FOR Tax Code : 96066

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2014	2938	0000	01	01	Tax District 01	519.78	369.64	PD	06/18/2014	369.63	PD	10/14/2014
2014	2938	2121	01	01	FORESTVALE CEM	2.24	1.60	PD	06/18/2014	1.59	PD	10/14/2014
2014	2938	2518	01	01	OPEN-SPACE LANDS	1.33	0.95	PD	06/18/2014	0.95	PD	10/14/2014
2014	2938	8000	01	01	WATER QUALITY INSIDE CITY		3.47	PD	06/18/2014	3.46	PD	10/14/2014
TOTAL:							375.66			375.63		

Santos refund = 221.49
 FC .95
 OS .57

 223.01

- ◆ Appraisal Home
- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map
- ◆ Party
 - Add a Party
 - Find a Party
 - Related Party Groups
- ◆ Reporting
- ◆ Activities
 - List Manager
 - Splits & Combos
- ◆ Administration
 - View Job Queue
 - View Job History
 - View Job Schedule
- ◆ Processes
 - Assessment Notices

D 05-1888-19-1-27-30-9243 Manufactured Homes not Attached to Real

R624862 Legal: MCHUGH MOBILE HOME PARK, S19, T10 N, R03 W, Owner: MCHUGH MOBILE HOME PARK(00071605) Tax Year: 2014
 SPACE 144, SERIAL # PH209700AB, TITLE # H175826, Situs: 3000 VILLARD AVE, # 144, HELENA, MT 59601 As Of: 10/29/2014

Calculate Values
 Last Calc: 10/29/2014 11:43:07 AM

Assessment Values Selection Detail

Assessment Values 6201

1 Class	Totals	6201	6242
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	76,261	0	76,261
4 Total Reappraisal Value	76,261	0	76,261
5 Value Before Reappraisal	62,102	0	62,102
6 Phase In Value	76,261	0	76,261
7 Exempt Value (Home/Comstead)	35,843	0	35,843
8 Taxable Market Value	40,418	0	40,418
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	1.73
11 Taxable Value	699	0	699
12 Acres	0.000	0.000	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	2.000	1.000	1.000
16 Total Mills	N/A	753.580	753.580
17 Tax Amount (Ad Valorem)	520.02	0.00	520.02
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$76,261	\$76,261	\$0
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/29/2014, 11:43 AM	10/29/2014, 11:43 AM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Comment

ABC

Andrews, Joan H 96066 1888-19-1-2730-9243



ORION

File View Tools Help

D 05-1888-19-1-27-30-9243 Manufactured Homes not Attached to Real - MONTANAPROD

Appraisal Home

Property
Add a Property
Find a Property
Property History
GIS Map

Party
Add a Party
Find a Party
Related Party Groups

Reporting

Activities
List Manager
Splits & Combos

Administration
View Job Queue
View Job History
View Job Schedule

Processes
Assessment Notices

D 05-1888-19-1-27-30-9243 Manufactured Homes not Attached to Real

R624862

Legal MCHUGH MOBILE HOME PARK, S79 T10 N, R03 W, SPACE 144, SERIAL # PH209700AB, TITLE # H175626, Situs 3000 VILLARD AVE, # 144, HELENA, MT 59601

Assessment Values Selection Detail

Assessment Values 6201

Class	Value
1	0
2	76,261
3	76,261
4	62,102
5	76,261
6	35,843
7	40,418
8	4
9	2.47
10	998
11	0.000
12	0
13	0
14	0.000
15	743,950
16	742.46
17	
18	
19	\$76,261
20	\$0
21	\$0
22	03/22/2014,06:35:PM
23	0
24	0

Calculate Values
Last Calc: 3/22/2014 6:36:04 PM

Process Summary

10/29/2014 11:34am Messages

1st half paid
2nd half needs to be reversed AR



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

Re: Tax Refund

Geo Code: _____

96066

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:

Joan H. Andrews

3000 Villard Avenue # 144

Helena MT 59601

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

Geo-Code: 1888-19-1-27-30-9243

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

Year(s)

2014

Amount

\$ 223.01

Reason for the refund request:

Qualified for Property Tax refund

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,

Joan H. Andrews

Signature of Taxpayer

Date

12-29-14