

RESOLUTION 2015 - 19

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

WHEREAS, Milicent Clark & Beverly Friend were erroneously assessed for real property under Assessor Code 1185; 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 13, 2015;

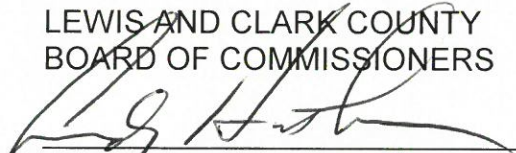
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Milicent Clark & Beverly Friend have paid in error.
2. Milicent Clark & Beverly Friend have 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 \$823.25 to Milicent Clark & Beverly Friend, 1105 Hiawatha, Helena, MT 59601.

Dated this 13 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chairman

ATTEST:



Paulette DeHart, Clerk of the Board

3268009 B: M49 P: 4041 COUNTY
01/13/2015 02:23 PM Pages: 1 of 8 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 29, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Milicent Clarke & Beverly Friend
1105 Hiawatha
Helena MT 59601

Assessor Code #: 1185

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 2014 taxes in full but then Department of Revenue discovered that the property owner qualified for property tax assistance.

A refund is in order: Tax Year: 2014

\$ 817.76	General Tax
3.64	(2121) Forestvale Cemetery
1.85	(8518) Open Space

Total Refund Due \$ 823.25

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 1185

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:

Millicent Clarke & Beverly Fuenk
1185 Hainatha
Helena, MT 59601

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

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

Year(s) 2014
Amount \$ 823.25

Reason for the refund request:

PTAP

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,

Millicent Clarke
Signature of Taxpayer

1-2-15
Date

Date: 12/17/2014
Time: 16:04:27

LEWIS AND CLARK COUNTY, TREASURER

Oper: whicks

Tax Year: 2014 Tax Code : 1185

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 1185 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 01-01 Tax District 01
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: CLARKE MILICENT & FRIEND BEVERLY Type: 1 Legal
Alpha: CLARKE MILICENT & FRIEND BEVERLY Mail To: Yes
Address: 1331 BOULDER AVE
City: HELENA ST: MT Zip: 59601 3570

Name: FRIEND BEVERLY Type: 2 ADLO
Alpha: FRIEND BEVERLY Mail To: No
Address:
City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
2132 1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.16	21,597	533 106
3137 1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	33,469	827 164
						55,066	1,360 270

PAYOFF INFORMATION (AS OF: 12/17/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
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NO TAXES OWED FOR Tax Code : 1185

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2014	6399	0000	01	01	Tax District 01	20257	510.17	PD	11/19/2014	510.16	PD	11/19/2014
2014	6399	0001	01	01	STREET MAINT #1		68.14	PD	11/19/2014	68.14	PD	11/19/2014
2014	6399	0003	01	01	SOLID WASTE		94.57	PD	11/19/2014	94.57	PD	11/19/2014
2014	6399	0008	01	01	STORM WATER UTL		15.34	PD	11/19/2014	15.34	PD	11/19/2014
2014	6399	0016	01	01	LANDFILL MONITORING		3.00	PD	11/19/2014	3.00	PD	11/19/2014
2014	6399	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/19/2014	10.00	PD	11/19/2014
2014	6399	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/19/2014	10.00	PD	11/19/2014
2014	6399	0360	01	01	LIGHT DISTRICT #360		27.24	PD	11/19/2014	27.23	PD	11/19/2014
2014	6399	2121	01	01	FORESTVALE CEM	90	2.27	PD	11/19/2014	2.27	PD	11/19/2014
2014	6399	2518	01	01	OPEN-SPACE LANDS	46	1.16	PD	11/19/2014	1.15	PD	11/19/2014
2014	6399	8000	01	01	WATER QUALITY INSIDE CITY		3.81	PD	11/19/2014	3.81	PD	11/19/2014
TOTAL:							745.70			745.67		

Tyler Technologies Tax-Wise County Taxation Software

Refund Needed
General Tax \$817.76
FC 3.64
OSpace 1.85
Page: 1 of 2
\$823.25

ORION

Appraisal Home

Property
 Add a Property
 Find a Property
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 GIS Map

Party
 Add a Party
 Find a Party
 Related Party Groups

Reporting
 List Manager
 Splits & Combos

Administration
 View Job Queue
 View Job History
 View Job Schedule

Processes
 Assessment Notices

05-1888-29-2-08-13-0000 Real Property
 Summary General Description Assessments Appraisal Find Value Trans Refs Accounts Remarks Value Points Group Status Documents
 R051933 Legal NORTHERRN PACIFIC ADDN S29 T19 N R03 W Block 19, Lot 7 Owner CLARKE MILICENT & FRIEND BEVERLY (00044609) Tax Year 2014
 Situs 1331 BOULDER AVE HELENA, MT 59601 AS OF < 12/05/2014 >
 Calculate Values
 Last Calc: 9/27/2014 5:04:37 PM

Assessment Values Selection Detail
 Assessment Values Totals Page
 Create Notices Create by Notice Proceed to Summary

1 Class	Totals	2201	3501
2 Reappraisal Land Value	40,750	40,750	0
3 Reappraisal Building Value	63,150	0	63,150
4 Total Reappraisal Value	103,900	40,750	63,150
5 Value Before Reappraisal	59,500	22,600	36,900
6 Phase In Value	103,900	40,750	63,150
7 Exempt Value (Home/Constead)	48,834	19,153	29,681
8 Taxable Market Value	55,066	21,597	33,469
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	1,380	533	827
12 Acres	0.161	0.161	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	753.580	753.580
17 Tax Amount (Ad Valorem)	1,024.87	401.66	623.21
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$63,150	\$0	\$63,150
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/27/2014 06:04 PM	09/27/2014 06:04 PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Exclude from Notice Extract - This property will be excluded from the notice extract.

2014 BEFORE PTAP

1185 Refund Needed

ORION

Appraisal Home

- ◆ **Property**
Add a Property
Find a Property
Property History
GIS Map
- ◆ **Party**
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Find a Party
Related Party Groups
- ◆ **Reporting**
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Splits & Combos
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View Job Queue
View Job History
View Job Schedule
- ◆ **Processes**
Assessment Notices

D 05-1888-29-2-08-13-0000 Real Property
 Summary: General: Extensions: Assessments: Appraisal: Final Value: Transfers: Address: Remarks: Water Rights: Comp Sales: Documents
R051933 Legal: NORTHERN PACIFIC ADDN S29 T10 N R03 W. Block 19, Lot 7. Owner: CLARKE MILLENT & FRIEND BEVERLY(O0044609) Situs: 1331 BOULDER AVE HELENA, MT 59801
 Tax Year: 2014
 As of: 12/05/2014

Assessment Values Selection Detail

Class	Totals	2132	2201	3137	3501
2 Reappraisal Land Value	40,750	40,750	0	0	0
3 Reappraisal Building Value	63,150	0	0	63,150	0
4 Total Reappraisal Value	103,900	40,750	0	63,150	0
5 Value Before Reappraisal	59,500	22,600	0	36,900	0
6 Phase In Value	103,900	40,750	0	63,150	0
7 Exempt Value (Home/Constead)	48,834	19,153	0	29,681	0
8 Taxable Market Value	55,066	21,597	0	33,469	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	0.49	2.47	0.49	2.47
11 Taxable Value	270	106	0	164	0
12 Acres	0.161	0.000	0.161	0.000	0.000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	753.580	753.580	753.580	753.580
17 Tax Amount (Ad Valorem)	203.47	79.88	0.00	123.59	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$63,150	\$0	\$0	\$0	\$63,150
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/16/2014, 02:25:PM	12/16/2014, 02:25:PM	12/16/2014, 02:25:PM	12/16/2014, 02:25:PM
23 Prior Cycle Market Value	0	0	0	0	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment: 

2014 AFTER PTAP

1185 Refund Needed

LEWIS AND CLARK COUNTY
316 N. PARK AVE
HELENA, MT 59623
(406)447-8329

CLARKE MILICENT & FRIEND BEVERLY
FRIEND BEVERLY
1331 BOULDER AVE
HELENA MT 59601-3570

PTAP

mail
465-
8039

paperwork to Beverly
1105 Hiawatha
Helena, MT 59601

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 1185
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 01-01 Tax District 01
TIF Base: 0.00

Status: Active

mailed forms to

OWNERSHIP INFORMATION

Name: CLARKE MILICENT & FRIEND BEVERLY Type: 1 Legal
Alpha: CLARKE MILICENT & FRIEND BEVERLY Mail To: Yes
Address: 1331 BOULDER AVE
City: HELENA ST: MT Zip: 59601 3570

2276 Mountainside
Dr
Bellcity, AZ

Name: FRIEND BEVERLY Type: 2 ADLO
Alpha: FRIEND BEVERLY Mail To: No
Address:
City: ST: Zip: 0000

86442

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1888-29-2-08-13-0000 Levy Dist: 01-01 Tax District 01
Desc Type: S
Township: 10 N Range: 03 W Section: 29
Subdiv: NP1 SubDiv NP1
Block: 19 Lot: 7
Situs Address: 1331 BOULDER AVE
Situs City: HELENA ST: MT Zip: 59601
Full Desc: NORTHERN PACIFIC ADDN, S29, T10 N, R03
W, BLOCK 19, Lot 7

Date: 12/22/2014
 Time: 13:37:49

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 1185

LEGAL DESCRIPTION (Continued)

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.16	21,597	533
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	33,469	827
						55,066	1,360

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
0360	LIGHT DISTRICT #360	All	Rate	0.01	7,000.00	54.47
8000	WATER QUALITY INSIDE CITY	All	Rate	7.62	1.00	7.62
2121	FORESTVALE CEM	All	Mill	3.34000	1,360.00	4.54
0003	SOLID WASTE	All	Rate	189.14	1.00	189.14
0001	STREET MAINT #1	All	Pct	100.000	136.28	136.28
0008	STORM WATER UTL	All	Pct	100.000	30.68	30.68
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
2518	OPEN-SPACE LANDS	All	Mill	1.70000	1,360.00	2.31
						471.04