

RESOLUTION 2015 - 20

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

WHEREAS, William Lawrence was erroneously assessed for real property under Assessor Code 27462; 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;

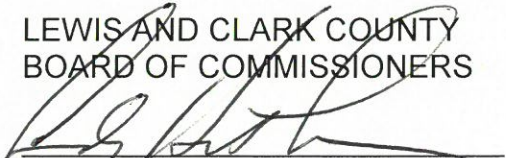
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. William Lawrence has paid in error.
2. William Lawrence has proven a refund is due to him.
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 \$392.70 to William Lawrence, 2140 No Creek Ct, Helena, MT 59602.


Dated this 13 day of January, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chairman



ATTEST:

  
Paulette DeHart, Clerk of the Board

3268010 B: M49 P: 4042 COUNTY  
01/13/2015 02:23 PM 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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December 18, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: William Lawrence  
2140 No Creek Ct  
Helena MT 59602

Assessor Code #: 27462

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 first half of the 2014 taxes, but then Department of Revenue discovered that the property owner qualified for property tax assistance.

A refund is in order: Tax Year: 2014

\$	388.32	General Tax
	1.45	(2121) Forestvale Cemetery
	2.93	(8013) Soil & Water

***Total Refund Due \$ 392.70***

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: 27462

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:

Owner: William Edward Lawrence, 2140 NO Creek CT, Helena, MT  
59602

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

20 acres, Located at the end of NO Creek CT. on the north end  
of a forementioned road. Unimproved road

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

Year(s) 2014  
Amount \$ 392 70

Reason for the refund request:

General Financial hardship. Living on social security, Fixed income,  
with barely the means to keep my head above water. This refund  
will help me stay on top of my electric bill and allow me to pay down  
some medical bills.

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,

William E. Lawrence  
Signature of Taxpayer

1/6/2015  
Date

Tax Year: 2014 Tax Code : 27462

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1701	3	RV	NON-QUALIFIED AG LAND 20-160 ACRES	19.10	1,104	191
1	2132	4	RV	PROPERTY TAX ASSISTANCE (LAND 20%)	1.00	38,557	189
1	3137	4	IM	PROPERTY TAX ASSISTANCE (IMP. 20%)	0.00	32,515	159
						72,176	539

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2156	NORTH HILLS MAINT	All	Flat	141.83		141.83
8012	WATER QLTY OUTSIDE CITY	All	Rate	9.31	1.00	9.31
8003	SCRATCH GRAVEL	All	Rate	96.00	0.50	48.00
3017	L&C FIRE SERVICE	All	Pct	100.000	75.00	75.00
2121	FORESTVALE CEM	All	Mill	3.34000	539.00	1.80
8013	SOIL & WATER	All	Mill	2.08000	539.00	1.12
2518	OPEN-SPACE LANDS	All	Mill	1.70000	539.00	0.92
						277.98

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	19973	0000	10	04	Tax District 10	216.22	604.54	PD	12/03/2014	0.60	604.53	DUE 05/31/2015
2014	19973	2121	10	04	FORESTVALE CEM	1.80	3.25	PD	12/03/2014	0.32	3.25	DUE 05/31/2015
2014	19973	2156	10	04	NORTH HILLS MAINT		70.92	PD	12/03/2014		70.91	DUE 05/31/2015
2014	19973	2518	10	04	OPEN-SPACE LANDS	.92	0.69	PD	12/03/2014	.23	0.68	DUE 05/31/2015
2014	19973	3017	10	04	L&C FIRE SERVICE		37.50	PD	12/03/2014		37.50	DUE 05/31/2015
2014	19973	8003	10	04	SCRATCH GRAVEL		48.00	PD	12/03/2014		48.00	DUE 05/31/2015
2014	19973	8012	10	04	WATER QLTY OUTSIDE CITY		4.66	PD	12/03/2014		4.65	DUE 05/31/2015
2014	19973	8013	10	04	SOIL & WATER	1.12	4.05	PD	12/03/2014		0.00	
TOTAL:							773.61				769.52	

Sen tax refund \$ 388.32  
 Forestvale Cem 1.45  
 Soil & Water 2.93  
392.70

# ORION

- ◆ 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
- ◆ Configuration
  - System Code Setup
  - Market Setup

## 05-1995-09-1-01-25-0000 Real Property

**R0528676** Legal S09 T11 N R03 W C O S 502453/T PARCEL 80, MAKE  
 HIGH-LAND, MODEL DARB, 16X76 1996

Owner LAWRENCE WILLIAM E(00531569)  
 Situs 2140 NO CREEK CT, HELENA, MT 59602

Tax Year 2014  
 As Of < 11/07/2014 >

Calculate Values  
 Last Calc: 11/7/2014 4:39:00 PM

### Assessment Values Selection Detail

Assessment Values	Totals Page	1701	2002	2132	3137	3301
1 Class	Totals	73,854	1,104	72,750	0	3301
2 Reappraisal Land Value		73,854	1,104	72,750	0	0
3 Reappraisal Building Value		61,350	0	0	61,350	0
4 Total Reappraisal Value		135,204	1,104	72,750	61,350	0
5 Value Before Reappraisal		59,943	883	21,000	38,060	0
6 Phase In Value		135,204	1,104	72,750	61,350	0
7 Exempt Value (Home/Comstead)		63,028	0	34,193	28,835	0
8 Taxable Market Value		72,176	1,104	38,557	32,515	0
9 Tax Class		N/A	3	4	4	4
10 Taxable Percent		N/A	17.29	0.49	0.49	2.47
11 Taxable Value		539	191	189	159	0
12 Acres		20.100	19.100	0.000	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)		5.000	1.000	1.000	1.000	1.000
16 Total Mills		N/A	624.650	624.650	624.650	624.650
17 Tax Amount (Ad Valorem)		336.69	119.31	118.06	99.32	0.00
18 HOMESTEAD CAP INFORMATION		N/A				
19 Res Value Under Cap Incl OBY		\$61,350	\$0	\$0	\$0	\$61,350
20 Residential Value		\$0	\$0	\$0	\$0	\$0
Over Cap		\$0	\$0	\$0	\$0	\$0

Total Lines: 23 11/7/2014 4:47pm Messages

After PTAP Workup KF  
 #27462

Bill needs Revised  
 1st half Pct.





- ◆ Appraisal Home
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**D 05-1995-09-1-01-25-0000 Real Property**

**R0528676**

Legal S09 T11 N R03 W C.O.S. 502453/T PARCEL 80, MAKE HIGHLAND, MODEL DARB, 16X76 1996

Owner LAWRENCE WILLIAM E(00631569)  
 Situs 2140 NO CREEK CT, HELENA, MT 59602

Tax Year 2014  
 As Of 09/27/2014

Calculate Values  
 Last Calc: 9/27/2014 6:04:52 PM

Assessment Values Selection Detail  
 Assessment Values Totals Page

Class	Totals	1701	2002	3301
1 Reappraisal Land Value	73,854	1,104	72,750	0
2 Reappraisal Building Value	61,350	0	0	61,350
3 Total Reappraisal Value	135,204	1,104	72,750	61,350
4 Value Before Reappraisal	59,943	883	21,000	38,060
5 Phase In Value	135,204	1,104	72,750	61,350
6 Exempt Value (Home/Comstead)	63,028	0	34,193	28,835
7 Taxable Market Value	72,176	1,104	38,557	32,515
8 Tax Class	N/A	3	4	4
9 Taxable Percent	N/A	17.29	2.47	2.47
10 Taxable Value	1,946	191	952	803
11 Acres	20.100	19.100	1.000	0.000
12 TIF Base Value	0	0	0	0
13 TIF Incremental Value	0	0	0	0
14 Proration Factor (for testing)	0.000	0.000	0.000	0.000
15 Total Mills	N/A	624.650	624.650	624.650
16 Tax Amount (Ad Valorem)	1,215.57	119.31	594.67	501.59
17 HOMESTEAD CAP INFORMATION	N/A			
18 Res Value Under Cap Incl OBY	\$61,350	\$0	\$0	\$61,350
19 Residential Value Over Cap	\$0	\$0	\$0	\$0
20 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
21 Date Last Calculated	N/A	09/27/2014,06:04 PM	09/27/2014,06:04 PM	09/27/2014,06:04 PM
22 Prior Cycle Market Value	59,943	883	21,000	38,060
23 AG Forest Taxable Value Adj	0	0	0	0

Comment

Total Lines: 23

11/7/2014 4:46pm

Messages

BEFORE PTAP WORK UP. KF  
 #27462

*1st 1/2 paid  
 and 1/2 needs to be Adj*