

RESOLUTION 2015 - 21

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

WHEREAS, Mountain West Home Sales, LLC was erroneously assessed for real property under Assessor Code 35062; 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. Mountain West Home Sales, LLC has paid in error.
2. Mountain West Home Sales, LLC 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 \$2,185.70 to Mountain West Home Sales, LLC.

Dated this 13 day of January, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chairman

ATTEST

  


Paulette DeHart, Clerk of the Board

3268011 B: M49 P: 4043 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 30, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Mountain West Homes Sales LLC  
3108 Broadwater Ave  
Helena MT 59602

Assessor Code #: 35062

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 first half of the 2014 taxes and the 2<sup>nd</sup> half has been revised. The Department of Revenue discovered that there are no buildings on this property.

A refund is in order: Tax Year: 2014

\$1,942.95	General Tax
3.57	(2518) Open Space
13.53	(8013) Soil & Water
172.99	(3010) Baxendale Fire
48.00	(8003) Scratch Gravel
4.66	(8012) Water Quality

Total Refund Due \$2,185.70

***Total Refund Due \$ 1,561.92***

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: 35062

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:

Mountain West Home Sales, LLC.  
3108 Broadwater Ave  
Helena MT 59602

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

S 31, T 10 N, R 0 4 W, C.O.S 421437 E, TR A IN  
N W N W

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

Year(s) 2014  
Amount \$ 2,185.70

Reason for the refund request:

Bldg on wrong property

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,

*Vickie Cory*  
Signature of Taxpayer

1-2-15  
Date

Date: 12/23/2014  
Time: 14:27:02

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfreydenlund

Tax Year: 2014 Tax Code : 35062

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 35062 Status: Active  
Tax Type: RE Real Estate  
Bank Code:  
Levy Dist: 02-03 Tax District 02  
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: MOUNTAIN WEST HOME SALES LLC Type: 1 Legal  
Alpha: MOUNTAIN WEST HOME SALES LLC Mail To: Yes  
Address: 3108 BROADWATER AVE  
City: HELENA ST: MT Zip: 59602 9270

02-03

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1701	3	RV	NON-QUALIFIED AG LAND 20-160 ACRES	25.58	1594 1,478	276 256
1	2002	4	RV	1 ACRE BLDG SITE ON NON-QUALIFIED AG LAND	2.00	94,075	2,324
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	<del>170,029</del>	4,200
						265,582	6,780
							276 172.21

x,62394

PAYOFF INFORMATION (AS OF: 12/23/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	24013		0.00		2,359.69	Current	0.00	2,359.69
								2,359.69

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	24013	0000	02	03	Tax District 02	172.25	2,115.16	PD 11/25/2014	2,115.16	DUE	05/31/2015
2014	24013	2518	02	03	OPEN-SPACE LANDS	0	3.57	PD 11/25/2014	3.57	DUE	05/31/2015
2014	24013	3010	02	03	BAXENDALE FIRE	15.33	188.32	PD 11/25/2014	188.31	DUE	05/31/2015
2014	24013	8003	02	03	SCRATCH GRAVEL	0	48.00	PD 11/25/2014	48.00	DUE	05/31/2015
2014	24013	8008	02	03	FOREST FIRE	0	45.75	PD 11/25/2014	0.00		
2014	24013	8012	02	03	WATER QLTY OUTSIDE CITY	0	4.66	PD 11/25/2014	4.65	DUE	05/31/2015
2014	24013	8013	02	03	SOIL & WATER	-57	14.10	PD 11/25/2014	0.00		
TOTAL:							2,419.56		2,359.69		

Refund

Gen Tax 1942.95  
open space 3.57  
Baxendale 172.99  
Scratch 48.00  
Forest Fire 0  
Water 4.66  
Soil 13.53

23386  
2185.70 - Refund

AFTER

05-1887-31-2-01-05-0000 Real Property - MONTANA PROD

File View Tools Help

ORION

D 05-1887-31-2-01-05-0000 Real Property

Forms Apply Save Exit

Appraisal

Summary General Ownership Exemptions **Assessments** Appraisals Final Value Transfers Acquisitions Permits Water Rights

R0632709 Legal S31, T10 N, R04 W, C.O.S. 421437E, TR A IN Owner MOUNTAIN WEST HOME SALES LLC(07358290) Tax Year 2014  
NWNW Situs 2768 BLUE CLOUD RD, HELENA, MT 59601 As Of < 12/23/2014 >

Calculate Values  
Last Calc: 12/23/2014 9:59:22 AM

Assessment Values Selection Detail

Assessment Values 1701

Create Notice Corrected Notice Process Summary

1 Class	1701	
2 Reappraisal Land Value		1,594
3 Reappraisal Building Value		0
4 Total Reappraisal Value		1,594
5 Value Before Reappraisal		1,275
6 Phase In Value		1,594
7 Exempt Value (Home/Comstead)		0
8 Taxable Market Value		1,594
9 Tax Class		3
10 Taxable Percent		17.29
11 Taxable Value		276
12 Acres		27.580
13 TIF Base Value		0
14 TIF Incremental Value		0
15 Proration Factor (for testing)		0.000
16 Total Mills		679.490
17 Tax Amount (Ad Valorem)		187.54
18 HOMESTEAD CAP INFORMATION		
19 Res Value Under Cap Incl OBY		\$0
20 Residential Value Over Cap		\$0
21 Condo Value Under Cap Incl OBY		\$0
22 Date Last Calculated		12/23/2014, 10:00 AM
23 Prior Cycle Market Value		1,183

Total Lines: 23

12/23/2014 11:54am Messages

1st half Pd, Second 1/2 needs to be Revised "Refund"

#35062

BEFORE

(2014) SFR HAD BEEN ADDED IN ERROR

05-1887-31-2-01-05-0000 Real Property - MONTANAPRD1

File View Tools Help

ORION

05-1887-31-2-01-05-0000 Real Property

Summary Editor Details Exemptions Assessments Applied Final Value Transfers Appeals Penalties Water Rights

R0632709 Legal S31, T10 N, R04 W, C.O.S. 421437E, TR A IN Owner MOUNTAIN WEST HOME SALES LLC(07356290) Tax Year 2014  
NWNW Site: 2766 BLUE CLOUD RD, HELENA, MT 59601 As Of < 12/23/2014 >

Calculate Values  
Last Calc: 09/27/2014 6:04:55 PM

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	1701	2002	3301
2 Reappraisal Land Value	178,978	1,478	177,500	0
3 Reappraisal Building Value	320,810	0	0	320,810
4 Total Reappraisal Value	499,788	1,478	177,500	320,810
5 Value Before Reappraisal	333,517	1,183	83,084	249,250
6 Phase In Value	499,788	1,478	177,500	320,810
7 Exempt Value (Home/Comstead)	234,206	0	83,425	150,781
8 Taxable Market Value	265,582	1,478	94,075	170,029
9 Tax Class	N/A	3	4	4
10 Taxable Percent	N/A	17.29	2.47	2.47
11 Taxable Value	6,780	256	2,324	4,200
12 Acres	27.580	25.580	2.000	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	679.490	679.490	679.490
17 Tax Amount (Ad Valorem)	4,606.94	173.95	1,579.13	2,853.86
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$320,810	\$0	\$0	\$320,810
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	09/27/2014,06:04:PM	09/27/2014,06:04:PM	09/27/2014,06:04:PM
23 Prior Cycle Market Value	63,183	1,183	62,000	0

Total Lines: 23

12/23/2014 6:11 am Messages

3301 is on 05-1887-30-3-01-10-0000

no improvement