

RESOLUTION 2015 - 24

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

WHEREAS, PEC Design-Build Corp was erroneously assessed for real property under Assessor Code 42464; and,

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

WHEREAS, the error occurred in tax year 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 15, 2015;

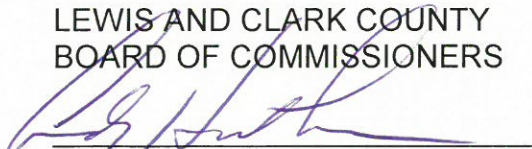
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. PEC Design-Build Corp has paid the taxes/fees/assessment in error.
2. PEC Design-Build Corp 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 \$15,681.65 to PEC Design-Build Corp, 34 Centennial Drive, Helena, MT 59601.

Dated this 15 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3268092 B: M49 P: 4117 COUNTY
01/15/2015 10:36 AM Pages: 1 of 17 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 30, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: PEC Design-Build Corp
34 Centennial Dr
Helena, MT 59601

Assessor Code: 42464

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 thru 2013 on the above property. Owner filed an AB-26 in 2009 but was denied. Value of land incorrect.

Tax Year 2009	Taxes	\$1,177.12
	2121 Forestvale Cemetery	5.37
	8013 Soil & Water	3.46

2009 Refund: \$1,185.95

Tax Year 2010	Taxes	\$2,280.11
	2121 Forestvale Cemetery	10.32
	2518 Open Space	6.33
	8013 Soil & Water	6.08

2010 Refund: \$2,302.84

Tax Year 2011	Taxes	\$3,183.70
	2121 Forestvale Cemetery	14.68
	2518 Open Space	9.03
	8013 Soil & Water	8.81

2011 Refund: \$3,216.22

Tax Year 2012	Taxes	\$4,009.15
	2121 Forestvale Cemetery	17.59
	2518 Open Space	9.15
	8013 Soil & Water	11.27

2012 Refund: \$4,047.16

Tax Year 2013	Taxes	\$4,882.29
	2121 Forestvale Cemetery	21.09
	2518 Open Space	12.52
	8013 Soil & Water	13.58

2013 Refund: \$4,929.48

Total Refund Due \$15,681.65

Thanking you in advance, I am


Cheryl Green

Supervisor/Delinquent Tax Collector



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 22, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: PEC Design-Build Corporation
3400 Centennial Dr
Helena Mt 59601-9769
GEO Code# 05-1888-34-3-01-03-0000
Assessment Code# 42464

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2012 on the above property. Adjustments have been made for 2014 and refund information has previously been supplied by DOR for 2013 on October 17 2014 to the County Commission. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	193573	5672
To	2207	137701	4035

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	283230	7987
To	2207	173702	4898

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	369556	10052
To	2207	208390	5668

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	452883	11911
To	2207	241903	6362

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,



Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch ✪
Helena, MT 59601
kfrydenlund@mt.gov



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

Re: Tax Refund
Geo Code: 42464

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:

PEC Design-Build Corp
3400 Centennial Dr.
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) 2009-2013
Amount \$15,681.65

Reason for the refund request:

Value incorrect

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,

Christy Anstot
Signature of Taxpayer

1-8-15
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

October 17, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59823

Refund Request: PEC Design-Build Corp
34 Centennial Dr
Helena Mt 59601-9769
GEO Code# ~~05-1888-34-3-01-01-0000 (42463)~~
05-1888-34-3-01-03-0000 (42464)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer filed an AB26 and adjustments on market and taxable values have been made for 2013 and a refund is in order on the above properties. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2013 1888-34-3-01-01-0000	Class Code	Market Value	Taxable Value
From	2207	519318	13191
To	2207	267162	6786

Tax Year: 2013 1888-34-3-01-03-0000	Class Code	Market Value	Taxable Value
From	2207	534216	13569
To	2207	274724	6976

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

Tax Year: 2009 Tax Code : 42464

VALUATION / ASSESSMENT (Continued)

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
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SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	5,672.00	18.60
0008	STORM WATER UTL	All	Pct	100.000	26.29	26.29
8013	SOIL & WATER	All	Mill	2.11000	5,672.00	11.97
0070	OPEN SPACE MAINT	All	Pct	100.000	21.78	21.78
0001	STREET MAINT #1	All	Pct	100.000	111.10	111.10
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						199.74

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2009	22748	0000	01	01	Tax District 01						
2009	22748	0001	01	01	STREET MAINT #1	2901.45			2,039.28	PD	05/26/2010
2009	22748	0008	01	01	STORM WATER UTL		55.55	PD	55.55	PD	05/26/2010
2009	22748	0060	01	01	TREE MAINT		13.15	PD	13.14	PD	05/26/2010
2009	22748	0070	01	01	OPEN SPACE MAINT		5.00	PD	5.00	PD	05/26/2010
2009	22748	0070	01	01	OPEN SPACE MAINT		10.89	PD	10.89	PD	05/26/2010
2009	22748	2121	01	01	FORESTVALE CEM	13.23	9.30	PD	9.30	PD	05/26/2010
2009	22748	8013	01	01	SOIL & WATER	8.51	11.97	PD	0.00		
TOTAL:							2,145.15		2,133.16		

General tax refund \$1,179.12
 2121 Forestvale Cemetery 5.37
 8013 S & W 3.46
1,185.95 ✓

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

PEC DESIGN-BUILD CORPORATION
 3400 CENTENNIAL DR
 HELENA MT 59601

TAX CODE INFORMATION

Tax Year: 2009 Tax Code: 42464 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 01-01 Tax District 01
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: PEC DESIGN-BUILD CORPORATION Type: 1 Legal
 Alpha: PEC DESIGN-BUILD CORPORATION Mail To: Yes
 Address: 3400 CENTENNIAL DR
 City: HELENA ST: MT Zip: 59601

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1888-34-3-01-03-0000 Levy Dist: 01-01 Tax District 01
 Desc Type: P
 Township: 10 N Range: 03 W Section: 34
 Full Desc: S34, T10 N, R03 W, 3100615, PARCEL 002, NOB HILL SUBD PHASE IV BLK 1 LOT 2 COS #3100615
 Short Desc: S34, T10 N, R03 W, 3100615, PARCEL 002, NOB HILL SUBD PHASE IV BLK 1 LOT 2 COS #3100615

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.32	193,573	5,672
						193,573	5,672

137201 4035

Tax Year: 2010 Tax Code : 42464

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.32	283,230	7,987
						283,230	7,987
						173702	4898

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	7,987.00	26.68
8013	SOIL & WATER	All	Mill	1.97000	7,987.00	15.73
2518	OPEN-SPACE LANDS	All	Mill	2.05000	7,987.00	16.37
0001	STREET MAINT #1	All	Pct	100.000	124.12	124.12
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0008	STORM WATER UTL	All	Pct	100.000	27.79	27.79
0060	TREE MAINT	All	Rate	10.00	1.00	10.00
						237.69

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2010	27340	0000	01	01	Tax District 01	3615.41	2,947.76	PD	11/30/2010	2,947.76	PD	11/30/2010	
2010	27340	0001	01	01	STREET MAINT #1		62.06	PD	11/30/2010	62.06	PD	11/30/2010	
2010	27340	0008	01	01	STORM WATER UTL		13.90	PD	11/30/2010	13.89	PD	11/30/2010	
2010	27340	0060	01	01	TREE MAINT		5.00	PD	11/30/2010	5.00	PD	11/30/2010	
2010	27340	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/30/2010	8.50	PD	11/30/2010	
2010	27340	2121	01	01	FORESTVALE CEM		16.36	13.34	PD	11/30/2010	13.34	PD	11/30/2010
2010	27340	2518	01	01	OPEN-SPACE LANDS		10.04	8.19	PD	11/30/2010	8.18	PD	11/30/2010
2010	27340	8013	01	01	SOIL & WATER		9.65	15.73	PD	11/30/2010	0.00	PD	11/30/2010
					TOTAL:		3,074.48			3,058.73			

General Tax refund \$ 2,280.11
 FC 10.32
 OS 6.33
 S+W 6.08
 2302.84 ✓

Tax Year: 2011 Tax Code : 42464

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.32	369,556	10,052		
						208390	369,556	10,052	5668

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	10,052.00	33.67
8013	SOIL & WATER	All	Mill	2.01000	10,052.00	20.20
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0001	STREET MAINT #1	All	Pct	100.000	125.98	125.98
0008	STORM WATER UTL	All	Pct	100.000	28.21	28.21
2518	OPEN-SPACE LANDS	All	Mill	2.06000	10,052.00	20.71
						271.77

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2011	22701	0000	01	01	Tax District 01	4116.16	3,649.93	PD	11/16/2011	3,649.93	PD	11/16/2011
2011	22701	0001	01	01	STREET MAINT #1		62.99	PD	11/16/2011	62.99	PD	11/16/2011
2011	22701	0008	01	01	STORM WATER UTL		14.11	PD	11/16/2011	14.10	PD	11/16/2011
2011	22701	0016	01	01	LANDFILL MONITORING		3.00	PD	11/16/2011	3.00	PD	11/16/2011
2011	22701	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/16/2011	10.00	PD	11/16/2011
2011	22701	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/16/2011	8.50	PD	11/16/2011
2011	22701	2121	01	01	FORESTVALE CEM	18.99	16.84	PD	11/16/2011	16.83	PD	11/16/2011
2011	22701	2518	01	01	OPEN-SPACE LANDS	11.68	10.36	PD	11/16/2011	10.35	PD	11/16/2011
2011	22701	8013	01	01	SOIL & WATER	11.39	20.20	PD	11/16/2011	0.00	PD	11/16/2011
TOTAL:							3,795.93			3,775.70		

General Tax refund \$3,183.70
 FC 14.68
 OS 9.03
 SAW 8.81
 \$3,216.22 ✓

Tax Year: 2012 Tax Code : 42464

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.32	452,883	11,911
					241903	452,883	11,911

b362

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	11,911.00	37.76
8013	SOIL & WATER	All	Mill	2.03000	11,911.00	24.18
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0001	STREET MAINT #1	All	Pct	100.000	132.28	132.28
0008	STORM WATER UTL	All	Pct	100.000	28.92	28.92
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	11,911.00	19.65
						285.79

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	Billed	1st HALF			2nd HALF		
							Stat	Due Date	Billed	Stat	Due Date	
2012	25332	0000	01	01	Tax District 01	4,596.55	4,302.85	PD	11/28/2012	4,302.85	PD	11/28/2012
2012	25332	0001	01	01	STREET MAINT #1		66.14	PD	11/28/2012	66.14	PD	11/28/2012
2012	25332	0008	01	01	STORM WATER UTL		14.46	PD	11/28/2012	14.46	PD	11/28/2012
2012	25332	0016	01	01	LANDFILL MONITORING		3.00	PD	11/28/2012	3.00	PD	11/28/2012
2012	25332	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/28/2012	10.00	PD	11/28/2012
2012	25332	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/28/2012	8.50	PD	11/28/2012
2012	25332	2121	01	01	FORESTVALE CEM		20.17	PD	11/28/2012	18.88	PD	11/28/2012
2012	25332	2518	01	01	OPEN-SPACE LANDS		10.50	PD	11/28/2012	9.82	PD	11/28/2012
2012	25332	8013	01	01	SOIL & WATER		12.91	PD	11/28/2012	24.18	PD	11/28/2012
					TOTAL:		4,457.84			4,433.65		

Gen tax refund \$4,009.15
 Forestvale Cem 17.59
 Open Space 9.15
 S&W 11.27
\$4,047.16 ✓

Date: 10/27/2014
Time: 08:08:08

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 42464

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.31	534,216	13,569
						534,216	13,569

274724 6978

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	13,569.00	43.42
8013	SOIL & WATER	All	Mill	2.06000	13,569.00	27.95
0001	STREET MAINT #1	All	Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pct	100.000	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	13,569.00	25.78
						307.87

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2013	23632	0000	01	01	Tax District 01	5168.95	5,025.62	PD	11/26/2013	5,025.62	PD	05/23/2014
2013	23632	0001	01	01	STREET MAINT #1		67.47	PD	11/26/2013	67.46	PD	05/23/2014
2013	23632	0008	01	01	STORM WATER UTL		14.90	PD	11/26/2013	14.89	PD	05/23/2014
2013	23632	0016	01	01	LANDFILL MONITORING		3.00	PD	11/26/2013	3.00	PD	05/23/2014
2013	23632	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	23632	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	23632	2121	01	01	FORESTVALE CEM	22.33	21.71	PD	11/26/2013	21.71	PD	05/23/2014
2013	23632	2518	01	01	OPEN-SPACE LANDS	13.26	12.89	PD	11/26/2013	12.89	PD	05/23/2014
2013	23632	8013	01	01	SOIL & WATER	14.37	27.95	PD	11/26/2013	0.00		
TOTAL:							5,193.54			5,165.57		

4882.29
21.09
12.52
13.58
4929.48

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 23632 RECPT#: 1450489 DATE: 05/23/2014 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	01	01	Tax District 01	5,025.62	0.00	0.00	0.00
0001	01	01	STREET MAINT #1	67.46	0.00	0.00	0.00
0008	01	01	STORM WATER UTL	14.89	0.00	0.00	0.00
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00
0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00
0070	01	01	OPEN SPACE MAINT	10.00	0.00	0.00	0.00
2121	01	01	FORESTVALE CEM	21.71	0.00	0.00	0.00
2518	01	01	OPEN-SPACE LANDS	12.89	0.00	0.00	0.00
TOTALS:				5,165.57	0.00	0.00	0.00

Payment Type Doc# Description Payment Amount

PEC Design-Build, Corp.

October 13, 2014

Lewis & Clark County Commission
316 N. Park
Helena, MT 59623

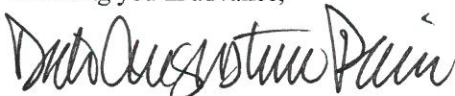
Refund Request: PEC Design-Build Corporation
3400 Centennial Drive
Helena, MT 59601

Assessment Code# 0000042464 Geocode#05-1888-34-3-01-03-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, we are requesting a refund for the above referenced property. Please find documentation regarding the request. We filed an AB-26 in 2009 which was denied. We reviewed our tax statements in 2014, discovered the inequity in values within the subdivision and filed our CTAB with the Department of Revenue. The Department of Revenue had two different appraisers in 2009 and ours was denied, but the neighboring lot was granted. The DOR realized the difference and adjusted the 2013 & 2014 values to make it fair and equitable. We are requesting additional consideration for a refund of the taxes paid in 2009, 2010, 2011 and 2012 based on the findings from the most recent review process.

Thanking you in advance,



Didi Augustine Peccia
President, PEC Design-Build, Corp.
didi@augustineproperties.com
406-431-4426

3400 Centennial Drive
Helena, MT 59601
USA

CELL (406) 431-4426
FAX (406) 443-8583
E-MAIL didi@augustineproperties.com
WEB SITE <http://www.nobhillproperty.com>

Owner(s):
 PEC DESIGN-BUILD
 CORPORATION

2014 Property Assessment Notice
 Property Subject to Taxation

Date: 8/14/2014
 Assessment Code: 0000042464
 Levy District: 048701
 2013 Mill Levy: 743.950

Lewis & Clark County
 Dept of Revenue Office
 5 South Last Chance Gulch
 Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please
 visit your local Department of Revenue office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S34, T10 N, R03 W, BLOCK 1, Lot 2, COS #3100615 05-1888-34-3-01-03-0000	2207 - Commercial City or Town Lots	2.470%	2.32	114,440	114,440	390,860	13,569	7,579
Totals				114,440	114,440	390,860	13,569	7,579

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Owner(s):
 PEC DESIGN-BUILD
 CORPORATION

2013 Property Assessment Notice
 Property Subject to Taxation

Lewis & Clark County
 Dept of Revenue Office
 5 South Last Chance Gulch
 Helena, MT 59601-4178

Date: 8/14/2014
 Assessment Code:
 0000042464

School District: 048701
 2012 Mill Levy: 725.670

THIS IS NOT A TAX BILL. For details about your property taxation values, please
 visit your local Department of Revenue office or call (406) 444-4000.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S34, T10 N, R03 W, BLOCK 1, Lot 2, COS #3100615 05-1888-34-3-01-03-0000	2207 - Commercial City or Town Lots	2.540%	2.32	114,440	114,440	390,860	11,911	6,978
Totals				114,440	114,440	390,860	11,911	6,978

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

STATE OF MONTANA PROPERTY RECORD CARD

Tax Year: 2014

Run Date: 8/7/2014 2:24:57 PM

Page 1 of 1

Parcel ID: 05-1888-34-3-01-03-0000
 Assessment Code: 0000042464

OWNER NAME AND MAILING ADDRESS
 PEC DESIGN-BUILD CORPORATION
 3400 CENTENNIAL DR
 HELENA, MT 59601-9769

3134 COLONIAL DR
 HELENA, MT 59601

NOB HILL SUBD, S34, T10 N, R03 W, BLOCK 1, Lot
 2, COS #3100615

Location / DBA:

Date: 07/30/2014
 Time: 01:00
 Rsn Code: R2 - Reappraisal/External
 Reason: Quality Control Check
 User ID: Zahnow, Alivson
 Contact Code: Hallett, Nancy
 Contact Name: Duceilo, Dianne

INSPECTION HISTORY

Number	Status	Issue Date	Amount	Type	Description

BUILDING PERMITS

Method	Type	FF	DP	Sq Ft	Acres	Infl Cds	%	Unit Price	Class Code	Value Est.
1 - Primary Site				2,320	50.00				2207	390,860

RECENT APPEAL HISTORY

Year	Level	Case #	Status	Action
2009	AB26	AB26-7346	Closed	No Change
2014	CTAB	County Tax 2014-13	Closed	Withdrawn

ASSESSMENT VALUE HISTORY

Year	Land	Building	Total	Method
2013	\$781,720	\$0	\$781,720	COST
2012	\$781,720	\$0	\$781,720	COST
2011	\$781,720	\$0	\$781,720	COST

APPROXIMATED VALUES

MOB/MH	Land	Building	Total	Method
Commercial	390,860	0	390,860	COST
OBV/Fiat Values	781,720	0	781,720	COST
Total Improvement	0	0	0	
	Income	MRA	Ovr	

Final Value: 12/14/2006/01/COST Reviewer: 01118 Conv Note: 2007-NEW SUBD FROM 4-09-01. DD 12/15/06 REF M33-7263 ANNEX TO CITY RES #19306 REF M34-3408, 3409, 3410 HWY RW TO MDOT

PARCEL COMMENTS

General: Limited:
 Land: Land:
 Imps: Imps:

GENERAL PROPERTY INFORMATION

Nbhd: 206
 Living Units:
 Zoning: CU - Commercial Urban
 Property Type: 05-048701-0101
 Lev Dist: 100.000
 Exemptions:
 Ownership %:
 Linked Property:
 Link Type:
 Linked Property:
 Link Type:
 Condo Ownership:
 General: Limited:

Topography: 4 - Rolling
 Utilities: 1 - All Public
 Access: 1 - Paved Road
 Location: 5 - Neighborhood or Spot
 Fronting: 4 - Residential Street
 Parking Type: 3 - On and Off Street
 Parking Quantity: 2 - Adequate
 Parking Proximity: 3 - On Site

Dwellings: 0
 MOB/MH: 0
 Commercial: 0
 OBV/Fiat Values: 0
 Total Improvement: 0

Year: 2009, 2014
 Level: AB26, CTAB
 Case #: AB26-7346
 Status: Closed
 Action: No Change, Withdrawn
 Year: 2013, 2012, 2011
 Land: \$781,720
 Building: \$0
 Total: \$781,720