

RESOLUTION 2015 - 25

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

WHEREAS, SEO, LLC was erroneously assessed for real property under Assessor Code 19918; 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;

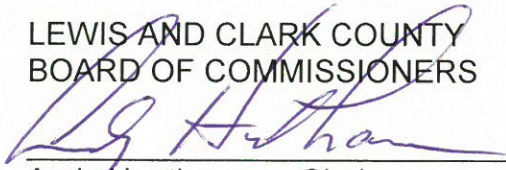
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. SEO, LLC has paid the taxes/fees/assessment in error.
2. SEO, 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 \$18,564.14 to SEO, LLC 3530 Centennial Street, Helena, MT 59601.


Dated this 15 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair



ATTEST


Paulette DeHart, Clerk of the Board

3268093 B: M49 P: 4118 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

January 8, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: S E O LLC
3530 Centennial ST
Helena, MT 59601

Assessor Code: 19918

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years on the above property. Owner filed out an AB-26 with DOR to do an informal review of their property. Findings were land square footage and building value changes.

Tax Year 2009	Taxes	\$1,393.55
	2121 Forestvale Cemetery	6.36
	8013 Soil & Water	4.09

2009 Refund: \$1,404.00

Tax Year 2010	Taxes	\$2,698.64
	2121 Forestvale Cemetery	12.21
	2518 Open Space	7.50
	8013 Soil & Water	7.20

2010 Refund: \$2,725.55

Tax Year 2011	Taxes	\$3,769.03
	2121 Forestvale Cemetery	17.39
	2518 Open Space	10.69
	8013 Soil & Water	10.43

2011 Refund: \$3,807.54

Tax Year 2012	Taxes	\$4,746.10
	2121 Forestvale Cemetery	20.83
	2518 Open Space	10.84
	8013 Soil & Water	13.34

2012 Refund: \$4,791.11

Tax Year 2013	Taxes	\$5,780.07
	2121 Forestvale Cemetery	24.97
	2518 Open Space	14.83
	8013 Soil & Water	16.07

2013 Refund: \$5,835.94

Total Refund Due \$18,564.14

Thanking you in advance, I am

Cheryl Green
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund
Geo Code: 19918

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:

SEO, LLC
3530 Centennial Dr.
Helena, MT 59601

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

Intercity Commercial Subdivision No 1, S 27, T10N, R 23W, Block 6, Lot 11
(C.A.S. # 311967)

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

Year(s) 2009-2014
Amount \$ 18,564.14

Reason for the refund request:

Identified in 12/31/14 letter (w/ attachments) previously sent
mailed to commissioners

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,

[Signature]
Signature of Taxpayer

1-9-15
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

January 07, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: S E O LLC
3530 Centennial St
Helena, MT 59601
GEO Code# 05-1888-27-4-04-14-0000
Assessment Code# 19918

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2013 on the above property. Adjustments had been made for 2014. Revisions are as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	85409	2502
	3507	672171	19695
To	2207	75551	2214
	3507	615884	18045

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	104767	2954
	3507	723067	20390
To	2207	85441	2409
	3507	612725	17279

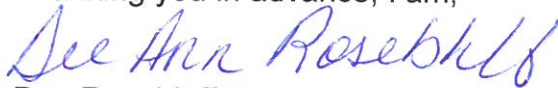
Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	123422	3357
	3507	772305	21007
To	2207	94986	2584
	3507	609940	16590

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	141453	3720
	3507	820110	21569
To	2207	104226	2741
	3507	607561	15979

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	159131	4042
	3507	867804	22042
To	2207	113346	2879
	3507	606381	15402

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

Thanking you in advance, I am,



Dee Rosebluff
PVS II – Lewis & Clark County
(406)444-2903
5 S Last Chance Gulch
Helena, MT 59601
DRosebluffShultz@mt.gov

Date: 01/08/2015
Time: 08:21:38

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2009 Tax Code : 19918

OWNERSHIP INFORMATION

Name: S E O LLC
Alpha: S E O LLC
Address: 3530 CENTENNIAL ST
City: HELENA
Type: 1 Legal
Mail To: Yes
ST: MT Zip: 59601 9756

71907

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	672,171	19,695
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.21	85,409	2,502
						757,580	22,197
							20259

18045
2214

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	22,197.00	72.81
0008	STORM WATER UTL	All	Pct	100.000	249.38	249.38
8013	SOIL & WATER	All	Mill	2.11000	22,197.00	46.84
0070	OPEN SPACE MAINT	All	Pct	100.000	62.32	62.32
8042A	WATER QUAL/COMM/CITY	All	Rate	26.36	1.00	26.36
0001	STREET MAINT #1	All	Pct	100.000	975.22	975.22
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						1,442.93

PAYOFF INFORMATION (AS OF: 01/08/2015)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	4761		0.00		4,185.01	Current	0.00	4,185.01
								4,185.01

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2009	16465	0000	3C	15	Tax District 3C	7,980.60	PD	11/16/2009	7,980.59	PD	05/26/2010
2009	16465	0001	3C	15	STREET MAINT #1	487.61	PD	11/16/2009	487.61	PD	05/26/2010
2009	16465	0008	3C	15	STORM WATER UTL	124.69	PD	11/16/2009	124.69	PD	05/26/2010
2009	16465	0060	3C	15	TREE MAINT	5.00	PD	11/16/2009	5.00	PD	05/26/2010
2009	16465	0070	3C	15	OPEN SPACE MAINT	31.16	PD	11/16/2009	31.16	PD	05/26/2010
2009	16465	2121	3C	15	FORESTVALE CEM	36.41	PD	11/16/2009	36.40	PD	05/26/2010
2009	16465	8013	3C	15	SOIL & WATER	46.84	PD	11/16/2009	0.00		
2009	16465	8042A	3C	15	WATER QUAL/COMM/CITY	13.18	PD	11/16/2009	13.18	PD	05/26/2010
TOTAL:						8,725.49			8,678.63		

14 567.64

66.45

42.75

San tax \$1,393.55

FC 6.36
S.W 4.09

\$1404.00 refund

Date: 01/08/2015
Time: 08:22:15

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2010 Tax Code : 19918

OWNERSHIP INFORMATION

Name: S E O LLC
Alpha: S E O LLC
Address: 3530 CENTENNIAL ST
City: HELENA
Type: 1 Legal
Mail To: Yes
ST: MT Zip: 59601 9756

.73814

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	723,067	20,390
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.21	104,767	2,954
						-827,834	-23,344
							19,088

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	23,344.00	77.97
8013	SOIL & WATER	All	Mill	1.97000	23,344.00	45.99
8042A	WATER QUAL/COMM/CITY	All	Rate	27.68	1.00	27.68
2518	OPEN-SPACE LANDS	All	Mill	2.05000	23,344.00	47.86
0001	STREET MAINT #1	All	Pct	100.000	1,089.55	1,089.55
0070	OPEN SPACE MAINT	All	Pct	100.000	48.44	48.44
0008	STORM WATER UTL	All	Pct	100.000	210.71	210.71
0060	TREE MAINT	All	Rate	10.00	1.00	10.00
						1,558.20

PAYOFF INFORMATION (AS OF: 01/08/2015)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	4761		0.00		4,185.01	Current	0.00	4,185.01
								4,185.01

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	21043	0000	3C	15	Tax District 3C	14,532.50	8,615.57	PD	12/16/2010	8,615.57	PD	06/07/2011
2010	21043	0001	3C	15	STREET MAINT #1		544.78	PD	12/16/2010	544.77	PD	06/07/2011
2010	21043	0008	3C	15	STORM WATER UTL		105.36	PD	12/16/2010	105.35	PD	06/07/2011
2010	21043	0060	3C	15	TREE MAINT		5.00	PD	12/16/2010	5.00	PD	06/07/2011
2010	21043	0070	3C	15	OPEN SPACE MAINT		24.22	PD	12/16/2010	24.22	PD	06/07/2011
2010	21043	2121	3C	15	FORESTVALE CEM	65.76	38.99	PD	12/16/2010	38.98	PD	06/07/2011
2010	21043	2518	3C	15	OPEN-SPACE LANDS	40.36	23.93	PD	12/16/2010	23.93	PD	06/07/2011
2010	21043	8013	3C	15	SOIL & WATER		45.99	PD	12/16/2010	0.00		
2010	21043	8042A	3C	15	WATER QUAL/COMM/CITY	38.79	13.84	PD	12/16/2010	13.84	PD	06/07/2011
TOTAL:							9,417.68			9,371.66		

Gen tax = 2,698.64

OS
SW

7.50
7.20

92,725.55 refund

Date: 01/08/2015
Time: 08:22:50

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2011 Tax Code : 19918

OWNERSHIP INFORMATION

Name: S E O LLC
Alpha: S E O LLC
Address: 3530 CENTENNIAL ST
City: HELENA
Type: 1 Legal
Mail To: Yes
ST: MT Zip: 59601 9756

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.21	123,422	3,357
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	772,305	21,007
						895,727	24,364
							19,174

.7262
2584
16590

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	24,364.00	81.62
8013	SOIL & WATER	All	Mill	2.01000	24,364.00	48.97
8042A	WATER QUAL/COMM/CITY	All	Rate	27.68	1.00	27.68
0016	LANDFILL MONITORING	All	Pct	100.000	35.00	35.00
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	48.44	48.44
0001	STREET MAINT #1	All	Pct	100.000	1,105.88	1,105.88
0008	STORM WATER UTL	All	Pct	100.000	213.91	213.91
2518	OPEN-SPACE LANDS	All	Mill	2.06000	24,364.00	50.19
						1,631.69

PAYOFF INFORMATION (AS OF: 01/08/2015)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	4761		0.00		4,185.01	Current	0.00	4,185.01
								4,185.01

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2011	16394	0000	3C	15	Tax District 3C	13,924.35	8,846.69	PD	12/07/2011	8,846.69	PD	06/08/2012
2011	16394	0001	3C	15	STREET MAINT #1		552.94	PD	12/07/2011	552.94	PD	06/08/2012
2011	16394	0008	3C	15	STORM WATER UTL		106.96	PD	12/07/2011	106.95	PD	06/08/2012
2011	16394	0016	3C	15	LANDFILL MONITORING		17.50	PD	12/07/2011	17.50	PD	06/08/2012
2011	16394	0061	3C	15	URBAN FOREST MGMT		10.00	PD	12/07/2011	10.00	PD	06/08/2012
2011	16394	0070	3C	15	OPEN SPACE MAINT		24.22	PD	12/07/2011	24.22	PD	06/08/2012
2011	16394	2121	3C	15	FORESTVALE CEM	64.23	40.81	PD	12/07/2011	40.81	PD	06/08/2012
2011	16394	2518	3C	15	OPEN-SPACE LANDS	39.50	25.10	PD	12/07/2011	25.09	PD	06/08/2012
2011	16394	8013	3C	15	SOIL & WATER	38.54	48.97	PD	12/07/2011	0.00		
2011	16394	8042A	3C	15	WATER QUAL/COMM/CITY		13.84	PD	12/07/2011	13.84	PD	06/08/2012
TOTAL:							9,687.03			9,638.04		

Tyler Technologies? Gen tax = 3,769.03

FC 17.39
OS 10.69
SW 10.43

\$3,809.54 refund

Date: 01/08/2015
 Time: 08:23:13

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2012 Tax Code : 19918

OWNERSHIP INFORMATION

Name: S E O LLC Type: 1 Legal
 Alpha: S E O LLC Mail To: Yes
 Address: 3530 CENTENNIAL ST
 City: HELENA ST: MT Zip: 59601 9756

.72250

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.21	141,453	3,720
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	820,110	21,569
						961,563	25,289
							18,720

2941
15999

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	25,289.00	80.17
8013	SOIL & WATER	All	Mill	2.03000	25,289.00	51.34
8042A	WATER QUAL/COMM/CITY	All	Rate	27.68	1.00	27.68
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	35.00	35.00
0001	STREET MAINT #1	All	Pct	100.000	1,161.20	1,161.20
0008	STORM WATER UTL	All	Pct	100.000	219.30	219.30
0070	OPEN SPACE MAINT	All	Pct	100.000	48.44	48.44
2518	OPEN-SPACE LANDS	All	Mill	1.65000	25,289.00	41.73
						1,684.86

PAYOFF INFORMATION (AS OF: 01/08/2015)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	4761		0.00		4,185.01	Current	0.00	4,185.01
								4,185.01

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2012	19033	0000	3C	15	Tax District 3C	13,525.20	9,135.65	PD	12/12/2012	9,135.65	PD	07/05/2013
2012	19033	0001	3C	15	STREET MAINT #1		580.60	PD	12/12/2012	580.60	PD	07/05/2013
2012	19033	0008	3C	15	STORM WATER UTL		109.65	PD	12/12/2012	109.65	PD	07/05/2013
2012	19033	0016	3C	15	LANDFILL MONITORING		17.50	PD	12/12/2012	17.50	PD	07/05/2013
2012	19033	0061	3C	15	URBAN FOREST MGMT		10.00	PD	12/12/2012	10.00	PD	07/05/2013
2012	19033	0070	3C	15	OPEN SPACE MAINT		24.22	PD	12/12/2012	24.22	PD	07/05/2013
2012	19033	2121	3C	15	FORESTVALE CEM	59.34	40.09	PD	12/12/2012	40.08	PD	07/05/2013
2012	19033	2518	3C	15	OPEN-SPACE LANDS	30.89	20.87	PD	12/12/2012	20.86	PD	07/05/2013
2012	19033	8013	3C	15	SOIL & WATER	38.00	51.34	PD	12/12/2012	0.00		
2012	19033	8042A	3C	15	WATER QUAL/COMM/CITY		13.84	PD	12/12/2012	13.84	PD	07/05/2013
TOTAL:							10,003.76			9,952.40		

Gen tax
FC

4,746.10
20.83

OS
* SiW

10.84
13.34

34791.11

refund ✓

Date: 01/08/2015
Time: 08:23:45

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2013 Tax Code : 19918

OWNERSHIP INFORMATION

Name: S E O LLC
Alpha: S E O LLC
Address: 3530 CENTENNIAL ST
City: HELENA
Type: 1 Legal
Mail To: Yes
ST: MT Zip: 59601 9756

VALUATION / ASSESSMENT

0.74075

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.21	159,131	13346 4,042
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	867,804	606381 22,042
						1,026,935	26,084
							18281

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	26,084.00	83.47
8013	SOIL & WATER	All	Mill	2.06000	26,084.00	53.73
8042A	WATER QUAL/COMM/CITY	All	Rate	27.68	1.00	27.68
0001	STREET MAINT #1	All	Pct	100.000	1,184.38	1,184.38
0016	LANDFILL MONITORING	All	Pct	100.000	35.00	35.00
0008	STORM WATER UTL	All	Pct	100.000	225.87	225.87
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	51.44	51.44
2518	OPEN-SPACE LANDS	All	Mill	1.90000	26,084.00	49.56
						1,731.13

PAYOFF INFORMATION (AS OF: 01/08/2015)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	4761		0.00		4,185.01	Current	0.00	4,185.01
								4,185.01

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	17326	0000	3C	15	Tax District 3C	13,541.65	9,660.86	PD	12/06/2013	9,660.86	PD	06/09/2014
2013	17326	0001	3C	15	STREET MAINT #1		592.19	PD	12/06/2013	592.19	PD	06/09/2014
2013	17326	0008	3C	15	STORM WATER UTL		112.94	PD	12/06/2013	112.93	PD	06/09/2014
2013	17326	0016	3C	15	LANDFILL MONITORING		17.50	PD	12/06/2013	17.50	PD	06/09/2014
2013	17326	0061	3C	15	URBAN FOREST MGMT		10.00	PD	12/06/2013	10.00	PD	06/09/2014
2013	17326	0070	3C	15	OPEN SPACE MAINT		25.72	PD	12/06/2013	25.72	PD	06/09/2014
2013	17326	2121	3C	15	FORESTVALE CEM	58.50	41.74	PD	12/06/2013	41.73	PD	06/09/2014
2013	17326	2518	3C	15	OPEN-SPACE LANDS	34.73	24.78	PD	12/06/2013	24.78	PD	06/09/2014
2013	17326	8013	3C	15	SOIL & WATER	37.66	53.73	PD	12/06/2013	0.00		
2013	17326	8042A	3C	15	WATER QUAL/COMM/CITY		13.84	PD	12/06/2013	13.84	PD	06/09/2014
TOTAL:							10,553.30			10,499.55		

Net tax 5,780.07
FC 24.97

OS
S+W

14.83
16.07

5,835.94

Page: 1 of 2
Refund ✓



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

January 5, 2015

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the values for the last five years for the following taxpayer in Lewis and Clark County.

SEO LLC

Tax Code: 19918

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray – Chair Susan Good Geise – Commissioner Andy Hunthausen – Commissioner

December 31, 2014

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

Subject: Request for Tax Refund

Dear Commissioners:

Please consider this request for tax refund on real property located at 3530 Centennial Drive.

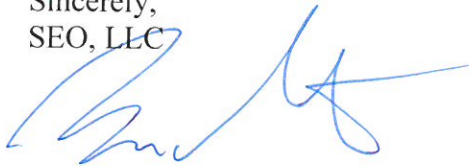
BACKGROUND – While going through a refinance process on this subject property recently an appraisal was required. It was the appraisal process in which the appraiser discovered an error on the property acreage being assessed for tax purposes. The acreage being assessed was 1.21 acres and the actual acreage is 0.623 acres.

In discussing the issue with the Montana Department of Revenue they advised to complete form AB-26 (Request for Informal Assessment Review) which would trigger the process to get the error corrected. This form was submitted and the Department of Revenue completed its review 12/23/14. This review lead to a taxable value that is significantly lower than the previous year. A copy of form AB-26, the DOR review sheet, and Lewis and Clark County Department of Revenue 2014 assessment notice are all enclosed.

Because the Montana Department of Revenue correction/adjustment only goes back one-year, we are requesting tax refund(s) as appropriate going back an additional five-years.

Thank you for your assistance and consideration.

Sincerely,
SEO, LLC



Byron Stahly, Member



Request for Informal Assessment Review 15-7-102, MCA

This request must be returned to the Department of Revenue office address shown on the assessment notice on or before the first Monday in June of the current tax year, or within 30 days after the date on the assessment notice, whichever is later.

To properly process this document all applicable fields must be filled in.

Part I - General Information

Property Owner Name and Mailing Address SEO, LLC 3530 Centennial Drive Helena, MT 59601 Person Filing this Form (if different from above) Byron Stahly, Partner Address same

County Lewis and Clark Geocode 05 - 1888 - 27 - 4 - 04 - 14 - 0000 Assessment Code 0000019918 Home/Contact Phone NA Cell Phone 439-2781 Email bstahly@seaeng.com Type of Property: Residential Mobile Home Vacant Land Industrial Commercial Personal Property Ag/Forest Other

Legal Description: Give the complete legal description of the property in this application. Intercity Commercial Subdivision No 1, S27, T10N, R03W, Block 6, Lot 11, COS #311967

Part II - Request for a Review and Inspection 15-7-139(6), MCA

My request for an informal property review is based on the following facts: The property was recently appraised for refinance purposes and appraiser discovered the error on the property acreage. The assessed acreage is listed as 1.21 acres and the actual lot acreage is 0.623 acres.

Please Choose One:

- I request a review of my assessment using only the information I have submitted. I request an informal review meeting to provide additional information.

Contact me at my daytime phone number 442-8594 to make an appointment for a property inspection.

Please note: If department employees are denied access to the property, the property's appraised value will not be adjusted.

Part III – Property Owner Documentation to be Considered (Complete this section if you are requesting an overall valuation change not related to physical characteristic changes to the property.) ARM 42.20.454, ARM 42.20.455, 15-7-102(3), MCA

Market/Productivity Value from Assessment Notice
(as of July 1, 2008)

Land..... \$ _____
 Improvements..... \$ _____
 Personal Property..... \$ _____
 Total..... \$ _____

Value as Determined by Property Owner

(Your estimate of market/productivity value of land and improvements as of July 1, 2008)

Land..... \$ _____
 Improvements..... \$ _____
 Personal Property (as of Jan 1 of current year) . \$ _____
 Total..... \$ _____

Do you have any of the following documentation? If yes, please check the boxes of all supporting documentation you have attached to this form including dates, purpose and details. Yes No

- Purchase within 6 months of the base year valuation date, July 1, 2008
- Fee Appraisal within 6 months of the base year valuation date, July 1, 2008
- Comparable property sales within 6 months of the base year valuation date, July 1, 2008
- Realty Listings within 6 months of the base year valuation date, July 1, 2008
- Building Remodel/Construction – please attach the builder’s cost breakdown worksheet
- Income Producing Commercial or Industrial Property – Property owner must be prepared to present detailed information about the property, including rental income, operating expenses and income statements, and strategic plans/pro forma

Part IV – Request for an Information Packet 15-7-102(3)(b), MCA

For properties valued using the sales comparison approach or the capitalization of net income method, an information packet is available to you from the Department of Revenue office shown on your assessment notice that will identify the method and data used by the department to establish the property value. Information in the packet will include:

- A copy of the department’s property record card (PRC). The PRC identifies the information the department has on file for the taxpayer’s property.
- Copies of the primary data used by the department in its valuation.

Sales Information in the Information Packet is Confidential

If you request a copy of the information packet for the property identified in this filing, you are hereby notified that the information packet includes confidential sales information that cannot be disclosed to others (15-7-102, MCA). Your signature below indicates your acknowledgement of the confidential nature of the sales information contained in the information packet.

Acknowledgement and Agreement

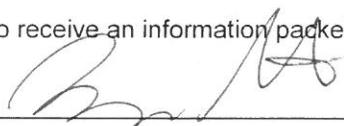
I agree, under penalty of law that I will not reveal, to any person, any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on my appeal. I agree that I will not copy or disseminate the documents I receive, except for use in my tax appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the State Tax Appeal Board, or any court regarding information confidentiality.

- Please email a copy of the information packet for the property identified in this filing to me.

Email address _____

- Please mail a copy of the information packet to the mailing address on the property record.
- Please provide the information packet at the informal review meeting.
- I waive my right to receive an information packet for the property identified in this filing.

Applicant Signature _____



Date _____

11/13/14

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date 12/09/2014 exterior, date 12/09/2014
If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment was was not made for the following reasons:
 Changes to property information Applicable fee appraisal Changes to property type
 Sales of comparable property Changed valuation method Changed classification of land
 Other

Additional Notes

An internal and external review of your property has been completed. Land size was adjusted from 52,686 sf to 27,144 sf. Changes to building include; perimeter measurements adjusted, added a 8x40 porch, central air conditioning, and a 8x16 shed. Changed the approach to value from the cost approach to the income approach for 2015 and 2014. Value for 2014 Tax Year adjusted from \$1,390,152 to \$927,400. Value for 2015 has not been determined.

The results of this informal review were sent to the taxpayer on (date) 12/24/2014
Reviewed by *[Signature]* Rosalind Olson Date 12/23/2014
Title Commercial Appraiser

Part VI – Appealing an Informal Review

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.

See pages 4-6 for instructions on submitting this form.

*WW
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Owner(s):
S E O LLC

2014 Property Assessment Notice
Property Subject to Taxation

Date: 12/31/2014
Assessment Code: 0000019918
Levy District: 448715
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
INTERCITY COMMERCIAL SUB NO1, S27, T10 N, R03 W, BLOCK 6, Lot 11, COS #311967 05-1888-27-4-04-14-0000	2207 - Commercial City or Town Lots		0.62				4,042	
	3507 - Improvements on Commercial City or Town Lots Property Value	2.470%		781,575	781,575	927,400	22,042	17,982
Totals				781,575	781,575	927,400	26,084	17,982

*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.