

RESOLUTION 2015 - 28

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

WHEREAS, the City of Helena was erroneously assessed for real property under Assessor Code 42533; 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 27, 2015;

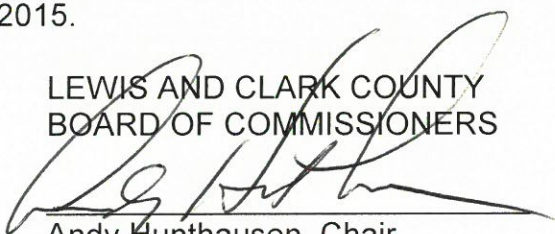
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. The City of Helena has paid the taxes/fees/assessment in error.
2. The City of Helena 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 \$225.70 to the City of Helena, 316 N. Park Avenue, Helena, MT 59623

Dated this 27 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair

ATTEST:



Paulette DeHart, Clerk of the Board

3268487 B: M49 P: 4486 COUNTY
01/27/2015 11:41 AM Pages: 1 of 5 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 16, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: City of Helena
316 N. Park
Helena, MT 59623

Assessor Code: 42533

Dear Board of County Commissioners:


Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. Property owner is the City of Helena and the property should be exempt.

Tax Year 2014	Taxes	\$223.57
	2121 Forestvale Cemetery	1.00
	2518 Open Space	.51
	8013 Soil & Water	.62

2014 Refund: \$225.70

Total Refund Due \$225.70

Thanking you in advance, I am


Cheryl Green

Supervisor/Delinquent Tax Collector

Tax Year: 2014 Tax Code : 42533

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	0.23	12,085	298
						12,085	298

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	298.00	1.00
8013	SOIL & WATER	All	Mill	2.08000	298.00	0.62
0223	LIGHT DISTRICT #223	All	Rate	0.01	9,651.00	53.08
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	298.00	0.51
						268.17

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	31153	0000	01	01	Tax District 01	111.79	PD	11/14/2014	111.78	PD	11/14/2014
2014	31153	0001	01	01	STREET MAINT #1	68.14	PD	11/14/2014	68.14	PD	11/14/2014
2014	31153	0008	01	01	STORM WATER UTL	15.34	PD	11/14/2014	15.34	PD	11/14/2014
2014	31153	0016	01	01	LANDFILL MONITORING	3.00	PD	11/14/2014	3.00	PD	11/14/2014
2014	31153	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/14/2014	10.00	PD	11/14/2014
2014	31153	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/14/2014	10.00	PD	11/14/2014
2014	31153	0223	01	01	LIGHT DISTRICT #223	26.54	PD	11/14/2014	26.54	PD	11/14/2014
2014	31153	2121	01	01	FORESTVALE CEM	0.50	PD	11/14/2014	0.50	PD	11/14/2014
2014	31153	2518	01	01	OPEN-SPACE LANDS	0.26	PD	11/14/2014	0.25	PD	11/14/2014
2014	31153	8013	01	01	SOIL & WATER	0.62	PD	11/14/2014	0.00	PD	11/14/2014
TOTAL:						246.19			245.55		

in City of Helena's name but should be exempt.

Gen tax	\$223.57
FC	1.00
OS	.51
S+W	.62
	<hr/>
	\$225.70

Date: 01/02/2015
 Time: 12:14:38

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2014 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1507034	11/14/2014	LA	20141114-000374	2014	42533	\$491.74

Legal Owner Name	Legal Description
CITY OF HELENA 316 N PARK AVE HELENA MT 59623-0001	LOC: 1 GEO: 05-1786-03-2-01-30-0000 TWN: 09 N SCT: 03 RNG: 03 W NBH SubDiv NBH BLK: NOB HILL SUBD, S03, T09 N, R03 W, COS# 310015 PHASE IV REMAINDER (ACCESS UTILITY CORRIDERS, AREAS OF OTHER ACCESS NOT DEDICATED TO CITY)

Stmnt#	MC	Description	1st Half	Status	2nd Half	Status
31153	0000	Tax District 01	111.79	PAID	111.78	PAID
31153	0001	STREET MAINT #1	68.14	PAID	68.14	PAID
31153	0008	STORM WATER UTL	15.34	PAID	15.34	PAID
31153	0016	LANDFILL MONITORING	3.00	PAID	3.00	PAID
31153	0061	URBAN FOREST MGMT	10.00	PAID	10.00	PAID
31153	0070	OPEN SPACE MAINT	10.00	PAID	10.00	PAID
31153	0223	LIGHT DISTRICT #223	26.54	PAID	26.54	PAID
31153	2121	FORESTVALE CEM	0.50	PAID	0.50	PAID
31153	2518	OPEN-SPACE LANDS	0.26	PAID	0.25	PAID
31153	8013	SOIL & WATER	0.62	PAID	0.00	PAID
		PAYMENT DATE:	11/14/2014		11/14/2014	
		TAX AMOUNT:	\$246.19		\$245.55	
		PENALTY:				
		INTEREST:				
		TOTAL:	\$246.19		\$245.55	
		RECEIPT TOTAL:			\$491.74	
THIS RECEIPT IS INCLUDED IN A BATCH WITH 57 OTHER RECEIPT(S) TOTALING:					\$1,721.00	

Payment Type	Doc#	Description	Amount
Check	137436	CITY OF HELENA	2,212.74
		TOTAL:	2,212.74



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

Re: Tax Refund
Geo Code: 42533

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:

City of Helena
316 N. Park
Helena, MT 59623

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

North Hill Sub

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

Year(s) 2014
Amount \$225.70

Reason for the refund request:

Should be been exempt

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

1/16/15
Date