

RESOLUTION 2015 - 29

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

WHEREAS, PEC Design-Build Corp 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 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 27, 2015;

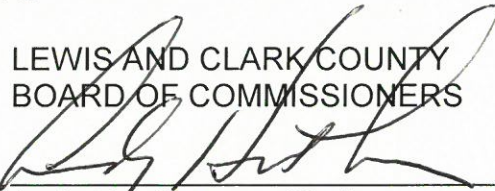
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. 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 \$6,069.17 to PEC Design-Build Corp, 3400 Centennial Drive, Helena, MT 59601.

Dated this 27 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair

ATTEST


Paulette DeHart, Clerk of the Board

3268488 B: M49 P: 4487 COUNTY
01/27/2015 11:41 AM Pages: 1 of 15 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: PEC Design-Build Corp
3400 Centennial Dr
Helena, MT 59601

Assessor Code: 42533

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 recorded a survey in 2006 which part of the land went to the City of Helena. DOR did not remove the property dedicated to the City of Helena.

Tax Year 2009	Taxes	\$1,825.00
	2121 Forestvale Cemetery	8.32
	8013 Soil & Water	5.36

2009 Refund: \$1,838.68

Tax Year 2010	Taxes	\$1,895.54
	2121 Forestvale Cemetery	8.58
	2518 Open Space	5.26
	8013 Soil & Water	5.06

2010 Refund: \$1,914.44

Tax Year 2011	Taxes	\$1,883.06
	2121 Forestvale Cemetery	8.69
	2518 Open Space	5.34
	8013 Soil & Water	5.21

2011 Refund: \$1,902.30

Tax Year 2012	Taxes	\$197.97
	2121 Forestvale Cemetery	.87
	2518 Open Space	.45
	8013 Soil & Water	.56

2012 Refund: \$199.85

Tax Year 2013	Taxes	\$211.85
	2121 Forestvale Cemetery	.92
	2518 Open Space	.54
	8013 Soil & Water	.59

2013 Refund: \$213.90

Total Refund Due \$6,069.17

Thanking you in advance, I am

Cheryl Green
Supervisor/Delinquent Tax Collector



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

January 7, 2015

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# 05-1786-03-2-01-30-0000
Assessment Code# 42533

*CO S
3100615*

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 have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	86635	25388
To	2207	0	0

1.10 acres

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	91049	2568
To	2207	0	0

1.10 acres

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	95331	2593
To	2207	0	0

1.10 acres

Page 2

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	10428	274
To	2207	0	0

2 acres

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	11264	286
To	2207	0	0

.23 acres

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

Thanking you in advance, I am,

Karie Frydenlund

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: 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:

PEC Design Build Corp
3400 Centennial Dr
Helena, MT 59601

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) 2009-2013
Amount \$ 6009.17

Reason for the refund request:

square footage error & property should
of went to the City of Helena

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 Austin
Signature of Taxpayer Sec

1-21-15
Date

Tax Year: 2009 Tax Code : 42533

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.10	86,635	2,538
						86,635	2,538

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	2,538.00	8.32
0008	STORM WATER UTL	All	Pct	100.000	26.29	26.29
8013	SOIL & WATER	All	Mill	2.11000	2,538.00	5.36
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
						182.85

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	5386	0000	01	01	Tax District 01	912.50	PD	03/28/2010	912.50	PD	05/26/2010
2009	5386	0001	01	01	STREET MAINT #1	55.55	PD	03/28/2010	55.55	PD	05/26/2010
2009	5386	0008	01	01	STORM WATER UTL	13.15	PD	03/28/2010	13.14	PD	05/26/2010
2009	5386	0060	01	01	TREE MAINT	5.00	PD	03/28/2010	5.00	PD	05/26/2010
2009	5386	0070	01	01	OPEN SPACE MAINT	10.89	PD	03/28/2010	10.89	PD	05/26/2010
2009	5386	2121	01	01	FORESTVALE CEM	4.16	PD	03/28/2010	4.16	PD	05/26/2010
2009	5386	8013	01	01	SOIL & WATER	5.36	PD	03/28/2010	0.00		
TOTAL:						1,006.61			1,001.24		

property should be in City of Helena
 name a exempt survey not worked
 correctly by DOR
 Gen tax \$1,825.00
 FC 8.32
 S+W 5.36
 \$1,838.68

Tax Year: 2010 Tax Code : 42533

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.10	91,049	2,568
						91,049	2,568

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	2,568.00	8.58
8013	SOIL & WATER	All	Mill	1.97000	2,568.00	5.06
2518	OPEN-SPACE LANDS	All	Mill	2.05000	2,568.00	5.26
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
						197.81

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	9855	0000	01	01	Tax District 01	947.77	PD	11/30/2010	947.77	PD	11/30/2010
2010	9855	0001	01	01	STREET MAINT #1	62.06	PD	11/30/2010	62.06	PD	11/30/2010
2010	9855	0008	01	01	STORM WATER UTL	13.90	PD	11/30/2010	13.89	PD	11/30/2010
2010	9855	0060	01	01	TREE MAINT	5.00	PD	11/30/2010	5.00	PD	11/30/2010
2010	9855	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/30/2010	8.50	PD	11/30/2010
2010	9855	2121	01	01	FORESTVALE CEM	4.29	PD	11/30/2010	4.29	PD	11/30/2010
2010	9855	2518	01	01	OPEN-SPACE LANDS	2.63	PD	11/30/2010	2.63	PD	11/30/2010
2010	9855	8013	01	01	SOIL & WATER	5.06	PD	11/30/2010	0.00	PD	11/30/2010
TOTAL:						1,049.21			1,044.14		

property should be in City of Helena name
& exempt. survey not worked correctly
by DDR

Gen tax 1,895.54
FC 8.58
OS 5.26
S&W 5.06
1,914.44

Tax Year: 2011 Tax Code : 42533

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.10	95,331	2,593
						95,331	2,593

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	2,593.00	8.69
8013	SOIL & WATER	All	Mill	2.01000	2,593.00	5.21
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	2,593.00	5.34
						216.43

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	5173	0000	01	01	Tax District 01	941.53	PD	11/16/2011	941.53	PD	11/16/2011
2011	5173	0001	01	01	STREET MAINT #1	62.99	PD	11/16/2011	62.99	PD	11/16/2011
2011	5173	0008	01	01	STORM WATER UTL	14.11	PD	11/16/2011	14.10	PD	11/16/2011
2011	5173	0016	01	01	LANDFILL MONITORING	3.00	PD	11/16/2011	3.00	PD	11/16/2011
2011	5173	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/16/2011	10.00	PD	11/16/2011
2011	5173	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/16/2011	8.50	PD	11/16/2011
2011	5173	2121	01	01	FORESTVALE CEM	4.35	PD	11/16/2011	4.34	PD	11/16/2011
2011	5173	2518	01	01	OPEN-SPACE LANDS	2.67	PD	11/16/2011	2.67	PD	11/16/2011
2011	5173	8013	01	01	SOIL & WATER	5.21	PD	11/16/2011	0.00	PD	11/16/2011
TOTAL:						1,052.36			1,047.13		

*property should be City of Helena name
& exempt. survey note worked
correctly, by DOR*

*Gen tax
FC
OS
SAW*

*1,883.06
8.69
5.34
5.21
1,902.30*

Tax Year: 2012 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	10,428	274
						10,428	274

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	274.00	0.87
8013	SOIL & WATER	All	Mill	2.03000	274.00	0.56
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
0223	LIGHT DISTRICT #223	All	Rate	0.01	9,651.00	70.84
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	274.00	0.45
						276.92

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	7783	0000	01	01	Tax District 01	98.99	PD	11/28/2012	98.98	PD	11/28/2012
2012	7783	0001	01	01	STREET MAINT #1	66.14	PD	11/28/2012	66.14	PD	11/28/2012
2012	7783	0008	01	01	STORM WATER UTL	14.46	PD	11/28/2012	14.46	PD	11/28/2012
2012	7783	0016	01	01	LANDFILL MONITORING	3.00	PD	11/28/2012	3.00	PD	11/28/2012
2012	7783	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/28/2012	10.00	PD	11/28/2012
2012	7783	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/28/2012	8.50	PD	11/28/2012
2012	7783	0223	01	01	LIGHT DISTRICT #223	35.42	PD	11/28/2012	35.42	PD	11/28/2012
2012	7783	2121	01	01	FORESTVALE CEM	0.44	PD	11/28/2012	0.43	PD	11/28/2012
2012	7783	2518	01	01	OPEN-SPACE LANDS	0.23	PD	11/28/2012	0.22	PD	11/28/2012
2012	7783	8013	01	01	SOIL & WATER	0.56	PD	11/28/2012	0.00	PD	11/28/2012
TOTAL:						237.74			237.15		

*property should be City of Helena name
& exempt. Survey not worked
correctly by DOR.
Gen tax \$197.97
FC .87
OS .45
S+W .56
\$199.85*

Tax Year: 2013 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	11,264	286
						11,264	286

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	286.00	0.92
8013	SOIL & WATER	All	Mill	2.06000	286.00	0.59
0223	LIGHT DISTRICT #223	All	Rate	0.01	9,651.00	50.47
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	286.00	0.54
						263.24

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	6053	0000	01	01	Tax District 01	105.93	PD	11/26/2013	105.92	PD	05/23/2014
2013	6053	0001	01	01	STREET MAINT #1	67.47	PD	11/26/2013	67.46	PD	05/23/2014
2013	6053	0008	01	01	STORM WATER UTL	14.90	PD	11/26/2013	14.89	PD	05/23/2014
2013	6053	0016	01	01	LANDFILL MONITORING	3.00	PD	11/26/2013	3.00	PD	05/23/2014
2013	6053	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	6053	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	6053	0223	01	01	LIGHT DISTRICT #223	25.24	PD	11/26/2013	25.23	PD	05/23/2014
2013	6053	2121	01	01	FORESTVALE CEM	0.46	PD	11/26/2013	0.46	PD	05/23/2014
2013	6053	2518	01	01	OPEN-SPACE LANDS	0.27	PD	11/26/2013	0.27	PD	05/23/2014
2013	6053	8013	01	01	SOIL & WATER	0.59	PD	11/26/2013	0.00		
TOTAL:						237.86			237.23		

property should be in City of Adena name
& exempt. Survey not worked
correctly by DOR
Gen tax \$ 211.85
FC .92
OS .54
SAW .59
213.90

PEC Design-Build, Corp.

November 25, 2014

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

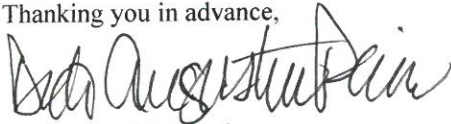
Refund Request: PEC Design-Build Corporation
3400 Centennial Drive
Helena, MT 59601

Assessment Code# 0000042533 Geocode#1786-03-2-01-30-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, we are requesting a refund for the above referenced property. Please find documentation attached regarding the request. We filed an AB-26 in 2009 when we noticed the assessment for the full value of the property. We were denied an adjustment by DOR. We received an adjustment and a refund in 2012 and the property classification changed to residual, which is still incorrect. The size changed from 1.099 acres to 9,952 sq ft by the DOR. We have confirmed with the City of Helena that this property was donated to them as a utility corridor upon final plat approval in 2007, COS#3121682. It should not have been in our ownership. We paid the full amount of property taxes in 2009, 2010, 2011, 2012 and 2013. We are requesting additional consideration for a full refund of the taxes paid in 2009, 2010, 2011, 2012 and 2013 based on the confirmation that this is actually city property.

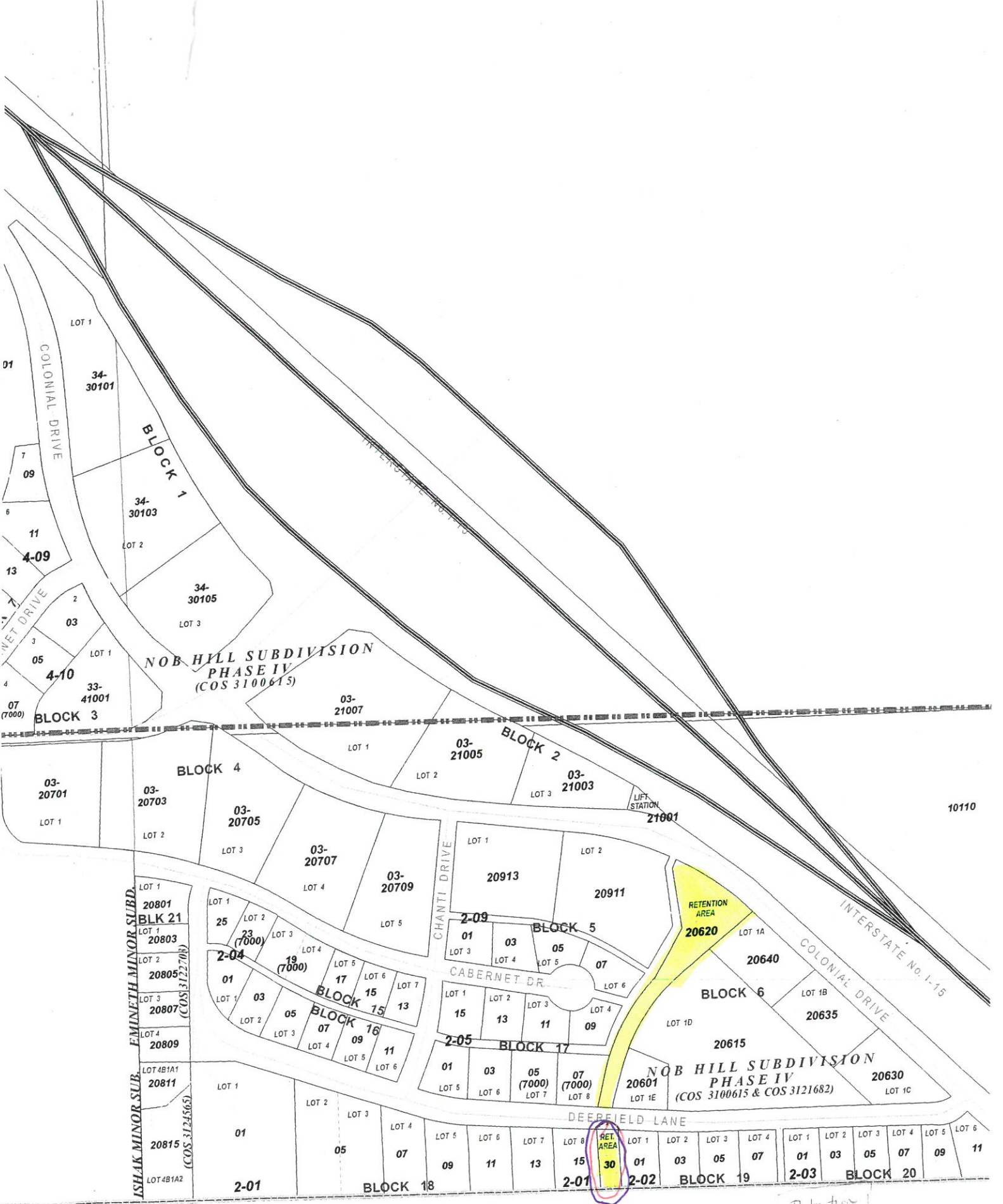
Thanking you in advance,



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>



**NOB HILL SUBDIVISION
PHASE IV
(COS 3100615)**

**NOB HILL SUBDIVISION
PHASE IV
(COS 3100615 & COS 3121682)**

**EMINETH MINOR SUBD.
BLK 21
(COS 3122708)**

**ISHAK MINOR SUB.
(COS 3124565)**

Retention Area



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

December 3, 2014

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 tax years 2009 thru 2013 for the following taxpayer in Lewis and Clark County.

PEC Design-Build Corp

Tax Code: 42533

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