

RESOLUTION 2015 - 3

A RESOLUTION ORDERING A REFUND OF TAXES/FEE'S/ASSESSMENTS PAID

WHEREAS, Herman & Timothy Woehl were erroneously assessed for property under Assessor code 10511 ; and

WHEREAS, Herman & Timoth Woehl have qualified for the Extended Property Tax Assistance program; and

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

WHEREAS, the error occurred for tax year 2014; and

WHEREAS, a hearing was held on January 6, 2015;

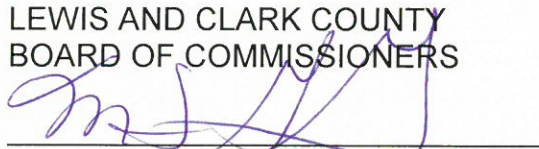
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Herman & Timothy Woehl have paid the assessed tax.
2. Herman & Timothy Woehl have proven a refund is due to them.
3. The claims for refund were filed within five years of the collection.

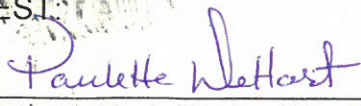
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$1,283.61to Herman & Timothy Woehl, 1030 Prairie Road, Helena, MT 59602.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair

ATTEST:


Paulette DeHart, Clerk of the Board

3267660 B: M49 P: 3785 COUNTY
01/06/2015 11:34 AM Pages: 1 of 7 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 22, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Herman & Timothy Woehl
1030 Prairie Rd
Helena MT 59602

Assessor Code #: 10511

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 paid the 2014 taxes in full but then Department of Revenue discovered that the property owner qualified for property tax assistance.

A refund is in order: Tax Year: 2014

\$ 1,183.59	General Tax
6.37	(2121) Forestvale Cemetery
3.96	(8013) Soil & Water
3.24	(8518) Open Space
38.45	(3002) West Valley Fire
48.00	(8003) Scratch Gravel Landfill

Total Refund Due \$ 1,283.61

Thanking you in advance, I am,

Date: 12/19/2014
Time: 09:44:43

LEWIS AND CLARK COUNTY, TREASURER

Oper: vicks

Tax Year: 2014 Tax Code : 10511

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 10511 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: WOEHL HERMAN A & TIMOTHY J Type: 1 Legal
 Alpha: WOEHL HERMAN A & TIMOTHY J Mail To: Yes
 Address: 1030 PRAIRIE RD
 City: HELENA ST: MT Zip: 59602 9374

Name: WOEHL TIMOTHY J Type: 2 ADLO
 Alpha: WOEHL TIMOTHY J Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
2132 1	210T	4	RV	TRACT LAND	1.24	29,808	736
3137 1	330I	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	66,387	1,640
						96,195	2,376
							146
							325
							471

PAYOFF INFORMATION (AS OF: 12/19/2014)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
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NO TAXES OWED FOR Tax Code : 10511

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	5150	0000	10	07	Tax District 10	292.64	738.12	PD	11/20/2014	0	738.11	PD	11/20/2014
2014	5150	2121	10	07	FORESTVALE CEM	1.57	3.97	PD	11/20/2014	0	3.97	PD	11/20/2014
2014	5150	2518	10	07	OPEN-SPACE LANDS	.80	2.02	PD	11/20/2014	0	2.02	PD	11/20/2014
2014	5150	3002	10	07	WEST VALLEY FIRE	9.50	23.98	PD	11/20/2014	0	23.97	PD	11/20/2014
2014	5150	8003	10	07	SCRATCH GRAVEL		48.00	PD	11/20/2014	0	48.00	PD	11/20/2014
2014	5150	8012	10	07	WATER QLTY OUTSIDE CITY		4.66	PD	11/20/2014		4.65	PD	11/20/2014
2014	5150	8013	10	07	SOIL & WATER	.98	4.94	PD	11/20/2014		0.00	PD	11/20/2014
TOTAL:							825.69				820.72		

Gen tax refund \$1,183.59
 FC 6.37
 OS 3.24
 SG 48.00

Tyler Technologies Tax-Wise County Taxation Software

Refund Needed

WV
SW

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38.45
3.96 \$1,283.61

ORION

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D 05-1995-06-4-02-06-0000 Real Property

Summary: R0613441

Legal: H AND J MINOR SUBDIVISION, 306.111 N R05 W Lot

Owner: WOENGL HERMAN A & TIMOTHY JOY248178

Situs: 1030 PRAIRIE RD, HELENA, MT 59602

Calculate Values: Last Calc: 12/19/2014 9:32:01 AM

Appraisal: 2014

As Of: < 12/19/2014 >

Assessment Values Selection Detail

Class	Totals	2101	2132	3137	3301
1	56,242	0	56,242	0	0
2	125,258	0	0	125,258	0
3	181,500	0	0	125,258	0
4	123,644	0	26,326	97,318	0
5	181,500	0	56,242	125,258	0
6	85,305	0	26,434	58,871	0
7	96,195	0	29,808	66,387	0
8	N/A	4	4	4	4
9	N/A	0	0	0	0
10	471	0	146	325	0
11	1,242	1,242	0.000	0.000	0.000
12	0	0	0	0	0
13	0	0	0	0	0
14	4,000	1,000	1,000	1,000	1,000
15	N/A	644,830	644,830	644,830	644,830
16	303,72	0.00	94.15	209.57	0.00
17	N/A	N/A	N/A	N/A	N/A
18	\$125,258	\$0	\$0	\$0	\$125,258
19	\$0	\$0	\$0	\$0	\$0
20	\$0	\$0	\$0	\$0	\$0
21	N/A	12/19/2014, 09:33 AM	12/19/2014, 09:33 AM	12/19/2014, 09:33 AM	12/19/2014, 09:33 AM
22	94,300	20,420	0	0	73,880
23	0	0	0	0	0
24	0	0	0	0	0

10511

2014

2014 AFTER PTAP #10511

WoeHL, Herman & Timothy

105/11
2014

ORION

- ◆ Appraisal Home
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D 05-1995-06-4-02-06-0000 Real Property
 R0613441
 General: 2014/09/12
 Exemptions: Assessments: 2014/09/12
 Legal: H AND J HINOR SUBDIVISION, S05, T11N, R03W, Lot 2
 E COS #596487MS
 Owner: WOEHLE, HERMAN A & TIMOTHY J07248178J
 Situs: 1050 PRAIRIE RD, HELENA, MT 59502
 Tax Year: 2014
 As Of: 12/10/2014

Assessment Values Selection Detail
 Assessment Values Totals Page
 General Ledger Corrected Ledger Process Summary

1 Class	Totals	2101	2132	3137	3301
2 Reappraisal Land Value	56,242	56,242	0	0	0
3 Reappraisal Building Value	125,258	0	0	0	125,258
4 Total Reappraisal Value	181,500	56,242	0	0	125,258
5 Value Before Reappraisal	123,644	0	26,326	97,318	0
6 Phase In Value	181,500	56,242	0	0	125,258
7 Exempt Value (Home/Comstead)	85,305	26,434	0	0	58,871
8 Taxable Market Value	96,195	29,808	0	0	66,387
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.47	0.49	0.49	2.47
11 Taxable Value	2,376	736	0	0	1,640
12 Acres	1,242	1,242	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000	0.000
16 Total Mills	N/A	644.830	644.830	644.830	644.830
17 Tax Amount (Ad Valorem)	1,532.11	474.59	0.00	0.00	1,057.52
18 HOMESTEAD CAP INF-ORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$125,258	\$0	\$0	\$0	\$125,258
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/19/2014 09:24 AM	12/19/2014 09:24 AM	12/19/2014 09:24 AM	12/19/2014 09:24 AM
23 Prior Cycle Market Value	94,300	20,420	0	0	73,880
24 AG Forest Taxable Value Adj	0	0	0	0	0

Exclude from Notice Extract - This property will be excluded from the notice extract

2014 BEFORE PTAP #10511

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178
406-444-4000



ADDRESS SERVICE REQUESTED

WOEHL HERMAN A & TIMOTHY J
1030 PRAIRIE RD
HELENA MT 59602-9374

ASSESSMENT CODE:

0000010511

DECEMBER 19, 2014

Subject: 2014 Property Tax Assistance Program Application (PTAP)

Our office has reviewed your 2014 property tax assistance program application and has made the following determination:

You have qualified for the following reduction which will be applied to the first \$100,000 of taxable market value of your residential property, including up to five acres of land:

- 80% reduction in your property tax rate.
- 50% reduction in your property tax rate.
- 30% reduction in your property tax rate.

We have determined that you do not qualify for the following reason(s):

- Your application was not received by the deadline.
- Your income exceeds the income levels established by law for this benefit.
- The property did not meet ownership and/or occupancy requirements established by law.
- All of the required income tax records were not provided.
- Although you may not be required to file income tax, adequate documentation of income was not provided.
- The benefit applies to any mobile home or improvement on real property and appurtenant land not exceeding five acres. Separately assessed parcels are not eligible to receive the benefit.
- The application was not signed by all of the applicants.
- Some information on the application was deemed to be inaccurate or false.
- Other _____

If you have previously qualified for this reduction, your reduction this year may vary if your income or marital status has changed. If you did not qualify this year, please feel free to apply again next year as income thresholds, personal circumstances and income generally change each year.

This is a final decision of the Department of Revenue. You may appeal this decision to the State Tax Appeal Board within 30 days of receipt of this notification. Information about the appeal process is available on the State Tax Appeal Board's website at stab.mt.gov or you may call the Department of Revenue toll free at (866) 859-2254 (in Helena, 444-6900).

Sincerely,

Department of Revenue, Property Assessment Division
Lewis & Clark County



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

Re: Tax Refund
Geo Code: 10511

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:

Harman A. Woelke 1030 Prairie Rd.
Helena, MT 59602

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

2 Bedroom, 13,127 sq. Ft. House

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

Year(s) 2014
Amount \$ 1,283.61

Reason for the refund request:

PTAP

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,

Harman A. Woelke
Signature of Taxpayer

12-26-14
Date