

RESOLUTION 2015 - 30

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

WHEREAS, Russell & Ellen Taylor were erroneously assessed for property under PIN No. 9723; and

WHEREAS, Russell & Ellen Taylor are exempt from taxation due to his 100% Disabled American Veteran status; 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 29, 2015;

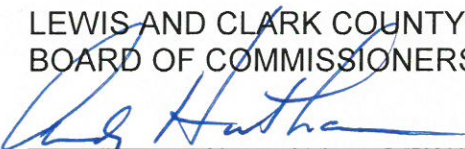
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Russell & Ellen Taylor have paid the assessed tax.
2. Russell & Ellen Taylor 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 \$1,048.31 to Russell & Ellen Taylor ATTN: Wells Fargo Real Estate Tax Service, LLC, 1 Home Campus, MAC 2301-02C, Des Moines, IA 50328.


Dated this 29 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chairman



ATTEST:


Paulette DeHart, Clerk of the Board

3268566 B: M49 P: 4561 COUNTY
01/29/2015 10:57 AM Pages: 1 of 6 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: Russell & Ellen Taylor
2740 Lincoln Rd E
Helena, MT 59602

payments to Wells Fargo

Assessor Code: 9723

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. Taxpayer is eligible for Disabled Veteran exemption.

Tax Year 2014	Taxes	\$987.58
	2121 Forestvale Cemetery	5.31
	2518 Open Space	2.71
	3002 West Valley Fire	32.08
	8006 Mosquito	10.29
	8013 Soil & Water	10.34

2014 Refund: \$1,048.31

Total Refund: \$1,048.31

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: 9723

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:

Russell & Taylor
2740 Lincoln Rd East
Helena MT 59602-8975

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

S14, T11N, R03W, E2NE4S W4

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

Year(s) 2014
Amount \$ 1,048.31

Reason for the refund request:

DAV

Were taxes paid under protest: Yes No

If not, what is the reason they were not paid under protest?

Paid by Wells Fargo Home Mortgage

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

X Russell & Taylor
Signature of Taxpayer

1-19-2015
Date

Date: 01/15/2015
Time: 13:03:35

LEWIS AND CLARK COUNTY, TREASURER

Oper: vchicks

Tax Year: 2014 Tax Code : 9723

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 9723 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 10-03 Tax District 10
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: TAYLOR RUSSELL L & ELLEN V Type: 1 Legal
Alpha: TAYLOR RUSSELL L & ELLEN V Mail To: Yes
Address: 2740 LINCOLN RD E
City: HELENA ST: MT Zip: 59602 8975

DAV

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101 4	RV		TRACT LAND	19.55	103,347	2,553
1	3301 4	IM		IMPROVEMENTS ON RURAL LAND	0.00	170,292	4,206
						273,639	6,759

Handwritten notes: 2140, 3145, 50,138, 151,035

PAYOFF INFORMATION (AS OF: 01/15/2015)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	40154		0.00		2,423.25	Current	0.00	2,423.25
								2,423.25

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	40154	0000	10	03	Tax District 10	2,099.72	PD	12/03/2014	0	-2,099.71	DUE	05/31/2015	
2014	40154	2121	10	03	FORESTVALE CEM	5.98	11.29	PD	12/03/2014	0	11.29	DUE	05/31/2015
2014	40154	2518	10	03	OPEN-SPACE LANDS	3.04	5.75	PD	12/03/2014	0	5.74	DUE	05/31/2015
2014	40154	3002	10	03	WEST VALLEY FIRE	36.12	68.20	PD	12/03/2014	0	68.20	DUE	05/31/2015
2014	40154	8003	10	03	SCRATCH GRAVEL		48.00	PD	12/03/2014		48.00	DUE	05/31/2015
2014	40154	8004	10	03	HLN VLY IRG		163.81	PD	12/03/2014		163.80	DUE	05/31/2015
2014	40154	8006	10	03	MOSQUITO	11.58	21.87	PD	12/03/2014	0	21.86	DUE	05/31/2015
2014	40154	8012	10	03	WATER QLTY OUTSIDE CITY		4.66	PD	12/03/2014		4.65	DUE	05/31/2015
2014	40154	8013	10	03	SOIL & WATER	3.72	14.06	PD	12/03/2014		0.00		
					TOTAL:	2,437.36					2,423.25		

General tax refund 987.58
 FV 5.31
 OS 2.71
 WV 32.08
 Mosq 10.29
 St W 10.34

= 1,048.31 refund

Before

DAV

05-1995-14-3-01-15-0000 Real Property - MONTANAAPROD

File View Tools Help

ORION

- ◆ Appraisal Home
- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map
- ◆ Party
 - Add a Party
 - Find a Party
 - Related Party Groups
- ◆ Reporting
- ◆ Activities
 - List Manager
 - Splits & Combos
- ◆ Administration
 - View Job Queue
 - View Job History
 - View Job Schedule
- ◆ Processes
 - Assessment Notices

D 05-1995-14-3-01-15-0000 Real Property

R0512519

Legal S14, T11 N, R03 W, E2NE4SW4

Owner TAYLOR RUSSELL L & ELLEN V(O0555423)

Status 2740 LINCOLN RDE, HELENA, MT 59602

Final Value

Appraisal

Assessments

Exemptions

Ownership

Transfers

Appeals

Permits

Water Rights

Comp Sales

Tax Year 2014

As Of < 10/29/2014 >

Calculate Values

Last Calc : 11/6/2014 8:48:37 AM

Process Summary

Create Notice

Corrected Notice

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	3301
2 Reappraisal Land Value	194,995	194,995	0
3 Reappraisal Building Value	321,305	0	321,305
4 Total Reappraisal Value	516,300	194,995	321,305
5 Value Before Reappraisal	385,850	58,970	326,880
6 Phase In Value	516,300	194,995	321,305
7 Exempt Value (Home/Comstead)	242,661	91,648	151,013
8 Taxable Market Value	273,639	103,347	170,292
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	6,759	2,553	4,206
12 Acres	19,550	19,550	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	651.300	651.300
17 Tax Amount (Ad Valorem)	4,402.14	1,662.77	2,739.37
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$321,305	\$0	\$321,305
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	11/06/2014,08:48:AM	11/06/2014,08:48:AM
23 Prior Cycle Market Value	357,620	58,970	298,650
24 AG Forest Taxable Value Adj	0	0	0

Reporting Name: Real.VBR

Comment

Total Lines: 23

11/6/2014 8:49am Messages

Refund Needed

9723

After

DAV

ORION

◆ Appraisal Home

- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map

◆ Party

- Add a Party
- Find a Party
- Related Party Groups

◆ Reporting

- ◆ Activities
 - List Manager
 - Splits & Combos

◆ Administration

- View Job Queue
- View Job History
- View Job Schedule

◆ Processes

- Assessment Notices

D 05-1995-14-3-01-15-0000 Real Property

R0612619

Legal S14, T11 N, R03 W, E2NE4SW4

Owner TAYLOR RUSSELL L & ELLEN V(00556423)

Situs 2740 LINCOLN RD E, HELENA, MT 59602

Appraisal Documents

Comp. Sales 2014

State Rights AS OF 10/29/2014 >

Permits

Transfers

Appraisals

Final Value

Assessments

Forms

Apply

Save

Exit

Calculate Values
Last Calc: 11/6/2014 9:03:53 AM

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	2140	3145	3301
2 Reappraisal Land Value	194,995	100,395	94,600	0	0
3 Reappraisal Building Value	321,305	0	0	284,971	36,334
4 Total Reappraisal Value	516,300	100,395	94,600	284,971	36,334
5 Value Before Reappraisal	385,850	30,361	28,609	289,916	36,964
6 Phase In Value	516,300	100,395	94,600	284,971	36,334
7 Exempt Value (Home/Comstead)	242,661	47,186	44,462	133,936	17,077
8 Taxable Market Value	273,639	53,209	50,138	151,035	19,257
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.47	0	0	2.47
11 Taxable Value	1,790	1,314	0	0	476
12 Acres	19,550	19,550	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)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	651,300	651,300	651,300	651,300
17 Tax Amount (Ad Valorem)	1,165.83	855.81	0.00	0.00	310.02
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$321,305	\$0	\$0	\$0	\$321,305
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	11/06/2014,09:03:AM	11/06/2014,09:03:AM	11/06/2014,09:03:AM	11/06/2014,09:03:AM
23 Prior Cycle Market Value	357,620	58,970	0	0	298,650
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

ABC

9723