

RESOLUTION 2015 - 33

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

WHEREAS, R&D Partners, LLC was erroneously assessed for real property under Assessor Code 45742; 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 February 12, 2015;


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

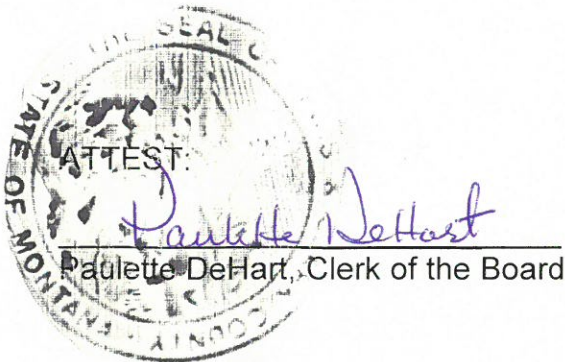
1. R&D Partners, LLC has paid the taxes/fees/assessment in error.
2. R&D Partners, LLC has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$453.69 to R&D Partners, LLC % Mark Runkle, PO Box 850, St. Paris, OH 43072.

Dated this 12 day of February, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair



3269056 B: M49 P: 5003 COUNTY
02/12/2015 09:58 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 5, 2015

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: R & D Partners LLC
% Mark Runkle
PO Box 850
St Paris OH 43072

Assessor Code: 45742

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. DOR showed a building on the property which is vacant land only.

Tax Year 2014	Taxes	\$444.97
	2518 Open Space	1.02
	8013 Soil & Water	3.89
	8000 Water Quality	3.81

2014 Refund: \$453.69

Total Refund: \$453.69

Thanking you in advance, I am


Cheryl Green

Supervisor/Delinquent Tax Collector

4767

Date: 12/29/2014
Time: 14:17:11

LEWIS AND CLARK COUNTY, TREASURER

Oper: drosebluff

Tax Year: 2014 Tax Code : 45742

9C-01

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 45742 Status: Active
Tax Type: RE Real Estate
Bank Code:
Levy Dist: 9C-01 Tax District 9C
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: R & D PARTNERS LLC Type: 1 Legal
Alpha: R & D PARTNERS LLC Mail To: Yes
Address: PO BOX 850
C/O RUNKLE MARK
City: ST PARIS ST: OH Zip: 43072

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.11	27,201	672
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	75,778	1,872
						102,979	2,544
						27,201	672 x .74162

PAYOFF INFORMATION (AS OF: 12/29/2014)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/ Interest	TOTAL DUE
2014	34250		0.00		1,097.78	Current	0.00	1,097.78
								1,097.78

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	34250	0000	9C	01	Tax District 9C	498.37	943.34	PD	12/03/2014	943.34	DUE	05/31/2015
2014	34250	0001	9C	01	STREET MAINT #1		68.14	PD	12/03/2014	68.14	DUE	05/31/2015
2014	34250	0008	9C	01	STORM WATER UTL		15.34	PD	12/03/2014	15.34	DUE	05/31/2015
2014	34250	0070	9C	01	OPEN SPACE MAINT		10.00	PD	12/03/2014	10.00	DUE	05/31/2015
2014	34250	0222	9C	01	LIGHT DISTRICT #222		54.99	PD	12/03/2014	54.99	DUE	05/31/2015
2014	34250	2518	9C	01	OPEN-SPACE LANDS	1.14	2.16	PD	12/03/2014	2.16	DUE	05/31/2015
2014	34250	8000	9C	01	WATER QUALITY INSIDE CITY	1.18	3.81	PD	12/03/2014	3.81	DUE	05/31/2015
2014	34250	8013	9C	01	SOIL & WATER	1.40	5.29	PD	12/03/2014	0.00		

TOTAL:

1,103.07

1,097.78

Gen Tax 444.97

649.38

148.47

Open Space 1.02

WQ 3.81

S+W 3.89

453.69

2014 BEFORE 05-1888-35-1-11-22-0000

ORION

05-1888-35-1-11-22-0000 Real Property

Legal: CRAFTSMAN VILLAGE OF CROSSROADS AT MOUNTAIN VIEW MEADOWS, 535, T10 N, R03 W. Owner: R & D PARTNERS LLC(00545049) Situs: 2832 STACIA AVE, HELENA, MT 59601

Assessment Values Selection Detail

1 Class	Totals	2201	3501
2 Reappraisal Land Value	51,322	51,322	0
3 Reappraisal Building Value	142,978	0	142,978
4 Total Reappraisal Value	194,300	51,322	142,978
5 Value Before Reappraisal	124,463	25,864	98,599
6 Phase In Value	194,300	51,322	142,978
7 Exempt Value (Home/Comstead)	91,321	24,121	67,200
8 Taxable Market Value	102,979	27,201	75,778
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	2,544	672	1,872
12 Acres	0.111	0.111	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	741.620	741.620
17 Tax Amount (Ad Valorem)	1,886.68	498.37	1,388.31
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$142,978	\$0	\$142,978
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/27/2014,06:06:PM	09/27/2014,06:06:PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Total Lines: 23

2014 AFTER 05-1888-35-1-11-22-0000

ORION

05-1888-35-1-11-22-0000 Real Property

Legal: CRAFTSMAN VILLAGE OF CROSSROADS AT MOUNTAIN VIEW MEADOWS, 535, T10 N, R03 W. Owner: R & D PARTNERS LLC(00545049) Situs: 2832 STACIA AVE, HELENA, MT 59601

Assessment Values Selection Detail

1 Class	2201
2 Reappraisal Land Value	51,322
3 Reappraisal Building Value	0
4 Total Reappraisal Value	51,322
5 Value Before Reappraisal	25,864
6 Phase In Value	51,322
7 Exempt Value (Home/Comstead)	24,121
8 Taxable Market Value	27,201
9 Tax Class	4
10 Taxable Percent	2.47
11 Taxable Value	672
12 Acres	0.111
13 TIF Base Value	0
14 TIF Incremental Value	0
15 Proration Factor (for testing)	0.000
16 Total Mills	741.620
17 Tax Amount (Ad Valorem)	498.37
18 HOMESTEAD CAP INFORMATION	
19 Res Value Under Cap Incl OBY	\$0
20 Residential Value Over Cap	\$0
21 Condo Value Under Cap Incl OBY	\$0
22 Date Last Calculated	12/24/2014,12:47:PM
23 Prior Cycle Market Value	0
24 AG Forest Taxable Value Adj	0

Total Lines: 23

on wrong lot

45743 Bldg on 2836 Stacia Ave # 45742
 1st 1/2 paid Refund due
 no improvement



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

Re: Tax Refund
Geo Code: 45742

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:

R + D Partners LLC
% Mark Rumble Box 850
St. Paris, OH 43072

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

Craftsman Village of Crossroads
Blk 410 L+9A

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

Year(s) 2014
Amount 453,69

Reason for the refund request:

Building assessed on property when it
is vacant land money

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,

Mark L. Rumble
Signature of Taxpayer

2-1-2015
Date