

RESOLUTION 2015 - 35

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

WHEREAS, Bradley and Kelly Koon was erroneously assessed for real property under Assessor Code 42866; and,

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

WHEREAS, the error occurred in tax year 2013; and

WHEREAS, a hearing was held on February 19, 2015;

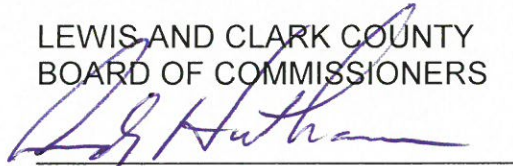
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Bradley & Kelly Koon have paid the taxes/fees/assessment in error.
2. Bradley & Kelly Koon have 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 \$451.15 to 4944 Smallwood Court, Helena, MT 59601

Dated this 19 day of February, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3269287 B: M49 P: 5212 COUNTY
02/19/2015 11:33 AM Pages: 1 of 8 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 30, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Bradley & Kelly Koon
4944 Smallwood Court
Helena MT 59601

Assessor Code #: 42866

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 2013 taxes in full but the Department of Revenue discovered that the property owner was valued incorrectly for the building.

A refund is in order: Tax Year: 2013

\$ 412.18	General Tax
36.34	(3010) Baxendale Fire
1.26	(8518) Open Space
1.37	(8013) Soil & Water

Total Refund Due \$ 451.15

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 42866

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:

Bradley & Kelly Koon
4944 J Smalwood Ct
Helena, MT 59601

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

Broadwater Estates L4 31

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

Year(s) 2013
Amount \$ 451.15

Reason for the refund request:

valuation assessed for 2 garages
and only have one.

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,

Bradley Koon
Signature of Taxpayer

1/8/2015
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 23, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Koon Bradley J & Kelly J
4944 Smallwood Ct
Helena, Mt 59601-6708
GEO Code# 05-1887-28-2-03-20-0000
Assessment Code# 42866

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 will be made for 2014. Revised values for 2009 and 2013 are as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2101	27307	800
To	2101	27307	800

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2101	31853	898
To	2101	31853	898

Date: 12/29/2014
Time: 11:49:52

LEWIS AND CLARK COUNTY, TREASURER

Oper: solds

Tax Year: 2013 Tax Code : 42866

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 42866 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.37	44,129	1,121
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	139,815 163,884	4,163 3501
						181,944 208,013	5,284 4622

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2492	BROADWATER EST MAINT		All Flat	97.87		97.87
3010	BAXENDALE FIRE		All Mill	54.89000	5,284.00	290.04
8013	SOIL & WATER		All Mill	2.06000	5,284.00	10.89
8003	SCRATCH GRAVEL		All Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY		All Rate	8.46	1.00	8.46
2462	PAY AS YOU THROW		All Pct	100.000	47.42	47.42
2518	OPEN-SPACE LANDS		All Mill	1.90000	5,284.00	10.04
						560.72

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	11215	0000	02	03	Tax District 02	2877.75	1,644.97	PD	11/26/2013	1,644.96	PD	06/03/2014
2013	11215	2462	02	03	PAY AS YOU THROW		23.71	PD	11/26/2013	23.71	PD	06/03/2014
2013	11215	2492	02	03	BROADWATER EST MAINT		48.94	PD	11/26/2013	48.93	PD	06/03/2014
2013	11215	2518	02	03	OPEN-SPACE LANDS	8.78	5.02	PD	11/26/2013	5.02	PD	06/03/2014
2013	11215	3010	02	03	BAXENDALE FIRE	253.70	145.02	PD	11/26/2013	145.02	PD	06/03/2014
2013	11215	8003	02	03	SCRATCH GRAVEL		48.00	PD	11/26/2013	48.00	PD	06/03/2014
2013	11215	8012	02	03	WATER QLTY OUTSIDE CITY		4.23	PD	11/26/2013	4.23	PD	06/03/2014
2013	11215	8013	02	03	SOIL & WATER	952	10.89	PD	11/26/2013	0.00	PD	06/03/2014
					TOTAL:		1,930.78			1,919.87		

Gen TAX 412.18
 O/S 1.26
 BAX FIRE 36.34
 S/W 1.37
 451.15 refund



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 22, 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 the last five years for the following taxpayer in Lewis and Clark County.

Bradley & Kelly Koon

Tax Code: 42866

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

Attn: Cheryl Green
Lewis & Clark County Treasurer
316 N. Park
Room 113
Helena, MT 59623

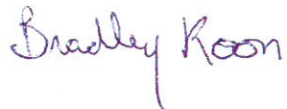
Dear Cheryl:

Per our phone conversation, we were contacted by Robin LeNeve with the appraisal office and notified that our personal property was assessed as having (2) garages, and we only have (1) garage. We are therefore requesting a refund for the overpaid taxes. Our address is as follows:

4944 Smallwood Court
Helena, MT 59601

Please call me at (406)439-0698 if you have any questions.

Sincerely,



Brad Koon