

RESOLUTION 2015 - 38

**A RESOLUTION ORDERING A REFUND OF FEES AND ASSESSMENTS PAID**

WHEREAS, Anita Angelo was double assessed for Scratch Gravel Solid Waste fees on her land and mobile home.

WHEREAS, it is the policy of the Scratch Gravel Solid Waste Management District Board to recommend that property owners be assessed for only the real property; and

WHEREAS, the error occurred in tax years 2014; and

WHEREAS, a hearing was held February 26, 2015.

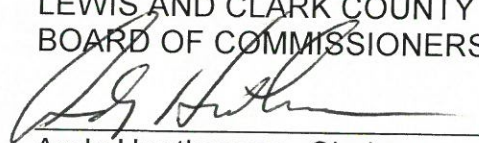
NOW, THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Anita Angelo paid the fee to the District.
2. Anita Angelo has proven a refund is due to her.
3. The claim for the refund was filed within five years of the collection.

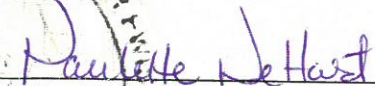
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$48.00 to Anita Angelo, PO Box 427, Helena, MT 59624

DATED this 26 day of February, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chairman

ATTEST

  
Paulette DeHart, Clerk of the Board

3269550 B: M49 P: 5455 COUNTY  
02/26/2015 10:52 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.



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

Re: Tax Refund  
Geo Code: 17583

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:

Anita M. Angelo  
PO Box 427  
Helena, MT 59624

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

S21, T11N, R05W, CO5 285-089 Parcel #2 N2SE

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

Year(s) 2014  
Amount \$48.00

Reason for the refund request:

Scratch Gravel paid twice

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,

Anita M. Angelo  
Signature of Taxpayer

2-20-2015  
Date

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

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## Consolidated Office of Treasurer/Clerk and Recorder

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February 18, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:        Anita Angelo  
                                  Box 427  
                                  Helena Mt 59624

Assessment Code#17583

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 first half of the tax bill for 2014. Charged for scratch gravel landfill when the mobile home was also charged on Pin #96264. Double assessed. Second half of tax bill was revised.

A refund is in order: Tax Year: 2014

Scratch Gravel    \$48.00

**Total Refund Due \$ 48.00**

Thanking you in advance, I am,

  
Cheryl Green  
Supervisor/Delinquent Tax Collector

Date: 02/12/2015  
Time: 12:19:19

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlun

Tax Year: 2014 Tax Code : 17583

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 17583 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 04-08 Tax District 04  
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: ANGELO ANITA M Type: 1 Legal  
 Alpha: ANGELO ANITA M Mail To: Yes  
 Address: PO BOX 427  
 City: HELENA ST: MT Zip: 59624 0427

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	1701	3	RV	NON-QUALIFIED AG LAND 20-160 ACRES	19.66	1,136	196
1	2002	4	RV	1 ACRE BLDG SITE ON NON-QUALIFIED AG LAND	1.00	27,030	668
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND <i>garage unfinished</i>	0.00	12,080	298
						40,246	1,162

PAYOFF INFORMATION (AS OF: 02/12/2015)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	11738		0.00		411.13	Current	0.00	411.13
								411.13

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	11738	0000	04	08	Tax District 04							
2014	11738	2479	04	08	RAVEN RD MAINT	308.24	PD	12/05/2014	308.23	DUE	05/31/2015	
2014	11738	2518	04	08	OPEN-SPACE LANDS	25.00	PD	12/05/2014	25.00	DUE	05/31/2015	
2014	11738	3017	04	08	L&C FIRE SERVICE	0.26	PD	12/05/2014	0.25	DUE	05/31/2015	
2014	11738	8003	04	08	SCRATCH GRAVEL	25.00	PD	12/05/2014	25.00	DUE	05/31/2015	
2014	11738	8008	04	08	FOREST FIRE	48.00	PD	12/05/2014	48.00	DUE	05/31/2015	
2014	11738	8012	04	08	WATER QLTY OUTSIDE CITY	44.00	PD	12/05/2014	0.00			
2014	11738	8013	04	08	SOIL & WATER	4.66	PD	12/05/2014	4.65	DUE	05/31/2015	
						2.42	PD	12/05/2014	0.00			
TOTAL:						457.58			411.13			

*1267  
Solutude  
2767*

*Cheryl, Possible Dbl Billing on Scratch Gravel.*

Date: 02/12/2015  
 Time: 12:19:46

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlur

Tax Year: 2014 Tax Code : 96264

**TAX CODE INFORMATION**

Tax Year: 2014 Tax Code: 96264 Status: Active  
 Tax Type: MH Mobile Homes  
 Bank Code:  
 Levy Dist: 04-08 Tax District 04  
 TIF Base: 0.00

**OWNERSHIP INFORMATION**

Name: ANGELO ANITA MARIE Type: 1 Legal  
 Alpha: ANGELO ANITA MARIE Mail To: Yes  
 Address: PO BOX 427  
 City: HELENA ST: MT Zip: 59624 0427

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	6201	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	14,405	356
						14,405	356

**PAYOFF INFORMATION (AS OF: 02/12/2015)**

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 : 96264

**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	3092	0000	04	08	Tax District 04	90.69	PD	06/02/2014	90.68	PD	12/05/2014
2014	3092	2518	04	08	OPEN-SPACE LANDS	0.34	PD	06/02/2014	0.34	PD	12/05/2014
2014	3092	3017	04	08	L&C FIRE SERVICE	25.00	PD	06/02/2014	25.00	PD	12/05/2014
2014	3092	8003	04	08	SCRATCH GRAVEL	48.00	PD	06/02/2014	48.00	PD	12/05/2014
2014	3092	8012	04	08	WATER QLTY OUTSIDE CITY	4.23	PD	06/02/2014	4.23	PD	12/05/2014
TOTAL:						168.26			168.25		