

RESOLUTION 2015 - 4

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

WHEREAS, Carol Deschon was erroneously assessed for property under Geo code 1995-07-1-05-02-0000, PIN 20126; and

WHEREAS, Carol Deschon has 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. Carol Deschon has paid the assessed tax.
2. Carol Deschon has proven a refund is due to her.
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 \$28.47 to Carol Deschon, 1040 Saddle Bill Road, Helena, MT 59602.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3267661 B: M49 P: 3786 COUNTY
01/06/2015 11:34 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

December 15, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Deschon, Carol
1040 Saddle Bill Rd
Helena Mt 59602

Pin #: 20126

Geo-Code: 1995-07-1-05-02-0000

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 first ½ of 2014 taxes. Department of Revenue discovered that the property owner qualified for Property Tax Assistance. Second half taxes revised.

A refund is in order: Tax Year: 2014

\$	25.79	General Tax
	.08	(2518) Open-Space Lands
	1.62	(8013) Soil & Water
	.14	(2121) Forestvale Cemetery
	.84	(3002) West Valley Fire

Total Refund Due \$28.47

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/11/2014
Time: 09:44:19

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 20126

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
2130-1 1	2101	4	RV	TRACT LAND	0.47	27,080	669 133
	330T	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	32,227	296 558
2137						59,307	1465 691

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2115	TOWN VIEW RD MAINT	All	Flat	220.00		220.00
3002	WEST VALLEY FIRE	All	Mill	20.18000	1,465.00	29.56
8012	WATER QLTY OUTSIDE CITY	All	Rate	9.31	1.00	9.31
8003	SCRATCH GRAVEL	All	Rate	96.00	0.50	48.00
2121	FORESTVALE CEM	All	Mill	3.34000	1,465.00	4.89
8013	SOIL & WATER	All	Mill	2.08000	1,465.00	3.05
2497	TOWNVIEW RID/DEBT	All	Pct	100.000	82.00	82.00
2518	OPEN-SPACE LANDS	All	Mill	1.70000	1,465.00	2.49
						399.30

PAYOFF INFORMATION (AS OF: 12/11/2014)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	14003		0.00		653.22	Current	0.00	653.22
								653.22

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	14003	0000	10	07	Tax District 10	429.32	455.11	PD	11/28/2014	0.45571	DUE	05/31/2015
2014	14003	2115	10	07	TOWN VIEW RD MAINT		110.00	PD	11/28/2014	110.00	DUE	05/31/2015
2014	14003	2121	10	07	FORESTVALE CEM	2.31	2.45	PD	11/28/2014	2.44	DUE	05/31/2015
2014	14003	2497	10	07	TOWNVIEW RID/DEBT		41.00	PD	11/28/2014	41.00	DUE	05/31/2015
2014	14003	2518	10	07	OPEN-SPACE LANDS		1.17	PD	11/28/2014	1.24	DUE	05/31/2015
2014	14003	3002	10	07	WEST VALLEY FIRE	13.94	14.78	PD	11/28/2014	14.78	DUE	05/31/2015
2014	14003	8003	10	07	SCRATCH GRAVEL		24.00	PD	11/28/2014	24.00	DUE	05/31/2015
2014	14003	8012	10	07	WATER QLTY OUTSIDE CITY		4.66	PD	11/28/2014	4.65	DUE	05/31/2015
2014	14003	8013	10	07	SOIL & WATER	1.43	3.05	PD	11/28/2014	0.00		
					TOTAL:		656.30					653.22

Sent top 25.79
 FC .14
 OS .08
 WV .84
 SW 1.62
 \$ 28.47 refund

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
- ◆ Configuration
 - System Code Setup
 - Market Setup

D 05-1995-07-1-05-02-0000 Real Property
 R0522695
 General Overview Examination Assessment
 Legal TOWNVIEW ESTATES, S07, T11N, R03W, Lot 51, COS
 #297866
 Owner DESCHON CAROL A/00514587
 Situs 1040 SADDLE BILL RD, HELENA, MT 59602
 Tax Year 2014
 As Of 11/13/2014
 Appraisal

Assessment Values: selection Detail
 Assessment Values: Totals Page
 Credits Home Credits History Process Summary

1 Class	Totals	2101	3301
2 Reappraisal Land Value	51,095		0
3 Reappraisal Building Value	60,805	0	60,805
4 Total Reappraisal Value	111,900	51,095	60,805
5 Value Before Reappraisal	81,800	28,987	52,813
6 Phase In Value	111,900	51,095	60,805
7 Exempt Value (Home/Constead)	52,593	24,015	28,578
8 Taxable Market Value	59,307	27,080	32,227
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	2.47
11 Taxable Value	1,465	669	796
12 Acres	0.470	0.470	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	644.830	644.830
17 Tax Amount (Ad Valorem)	944.67	431.39	513.28
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$60,805	\$0	\$60,805
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/27/2014,06:02:PM	09/27/2014,06:02:PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

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

Total Lines: 23
 12/10/2014 9:45am Messages

1st 1/2 paid

2nd 1/2 needs to be ~~paid~~ revised *AK*

2014 BEFORE PTAP WORK UP (20126) KF

ORION

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D 05-1995-07-1-05-02-0000 Real Property

R0522696

Summary General Contracted Assessment Appraisal

Legal TOWNVIEW ESTATE#1907 T11N/R03 W1E1 S1 COS Owner: DESCHON CAROL A(00514567) Situs: 1040 SADDLE BILL RD, HELENA, MT 59602

Appraisal Date: 11/13/2014

Calculate Values: Lat: 46.543270201434717 AM

Assessment Values Selection Detail

Class	Totals	2101	2132	2137	3301
2 Reappraisal Land Value	51,095	0	51,095	0	0
3 Reappraisal Building Value	60,805	0	0	60,805	0
4 Total Reappraisal Value	111,900	0	51,095	60,805	0
5 Value Before Reappraisal	81,800	0	28,987	52,813	0
6 Phase In Value	111,900	0	51,095	60,805	0
7 Exempt Value (Home/Comstead)	52,593	0	24,015	28,578	0
8 Taxable Market Value	59,307	0	27,080	32,227	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.47	0.49	1.73	2.47
11 Taxable Value	691	0	133	558	0
12 Acres	0.470	0.470	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	644.830	644.830	644.830	644.830
17 Tax Amount (Ad Valorem)	445.58	0.00	85.76	359.82	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$60,805	\$0	\$0	\$0	\$60,805
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	12/10/2014, 09:47 AM	12/10/2014, 09:47 AM	12/10/2014, 09:47 AM	12/10/2014, 09:47 AM
23 Prior Cycle Market Value	0	0	0	0	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Total Lines: 23

12/10/2014 9:47 AM Messages

1st 1/2 paid

2nd 1/2 needs to be revised

2014 AFTER PTAP WORK UP 2014 (20126) KF



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

Re: Tax Refund
Geo Code: 20126

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:

Carol A. Deschon

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

1040 Saddle Bill Road
Helena, MT 59602

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

Year(s) 2014
Amount \$28.47

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,

Carol A. Deschon
Signature of Taxpayer

December 24, 2014
Date