

RESOLUTION 2015 – 47

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

WHEREAS, Michael D & Jennifer S Booth were erroneously assessed for property under Geo Code 1887-26-1-09-09-0000, PIN No. 29877; and

WHEREAS, Michael D & Jennifer S Booth 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 2011; and

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

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

1. Michael D & Jennifer S Booth have paid the assessed tax.
2. Michael D & Jennifer S Booth 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 \$1,150.90 to Jennifer S Booth, 2995 Prospect Avenue #5, Helena, MT 59601.

Dated this 19 day of March, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Michael Murray for:
Andy Hunthausen, Chairman



Paulette DeHart, Clerk of the Board

3270326 B: M49 P: 6164 COUNTY
03/19/2015 11:19 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.



Dan Bucks
Director

Montana Department of Revenue
Property Assessment Division



Brian Schweitzer
Governor

January 4, 2012

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Booth ~~Michael D~~ & Jennifer S
~~7 Woodward Ct~~
Helena MT 59601

2995 Prospect Ave #5

1887-26-1-09-09-0000 7 Woodward Ct

Pin # 29877

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Mr. Booth qualifies for the Disabled American Veterans exemption 15-6-211, MCA. The first half of the 2011 tax bill has been paid and the second half has been cancelled for the portion qualifying.

Refund 1 st half	
General Tax	\$ 1,141.28
2518	3.26
8013	<u>6.36</u>

Total Refund \$ 1,150.90 1st half 2011 tax bill.

Thank you for your time and consideration.

Robin LeNeve
Property Assessment Division
444-7085



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

Re: Tax Refund
Geo Code: 29877

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:

Jennifer J. Booth
2995 Prospect #5
Helena, MT 59601

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

Paul Reber PUD Block 9 Lot 8

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

Year(s) 2011
Amount \$ 1,150.90

Reason for the refund request:

Wanted Disabled Veteran

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,

Jennifer J. Booth
Signature of Taxpayer

4/3/13
Date

Date: 01/03/2012
Time: 11:21:03

LEWIS AND CLARK COUNTY, TREASURER

Oper: renewe

Tax Year: 2011 Tax Code : 188726109090000

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 188726109090000 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: BOOTH MICHAEL D & JENNIFER S Type: 1 Legal
 Alpha: BOOTH MICHAEL D & JENNIFER S Mail To: Yes
 Address: 7 WOODWARD CT
 City: HELENA ST: MT Zip: 59601 1756

PAYOFF INFORMATION (AS OF: 01/03/2012)

Tax Year	Due Date	Stmt#	Half	Status	Tax Amount	Penalty	Interest	Total Due
2011	05/31/2012	9982	2nd	DUE	1,386.90	0.00	0.00	1,386.90
TOTAL UNPAID FOR 2011								1,386.90
								1,386.90

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	9982	0000	2C	09	Tax District 2C	1,141.28	PD	11/17/2011	1,141.27	DUE	05/31/2012
2011	9982	0001	2C	09	STREET MAINT #1	62.99	PD	11/17/2011	62.99	DUE	05/31/2012
2011	9982	0003	2C	09	SOLID WASTE	89.55	PD	11/17/2011	89.55	DUE	05/31/2012
2011	9982	0008	2C	09	STORM WATER UTL	15.81	PD	11/17/2011	15.80	DUE	05/31/2012
2011	9982	0016	2C	09	LANDFILL MONITORING	3.00	PD	11/17/2011	3.00	DUE	05/31/2012
2011	9982	0061	2C	09	URBAN FOREST MGMT	10.00	PD	11/17/2011	10.00	DUE	05/31/2012
2011	9982	0070	2C	09	OPEN SPACE MAINT	8.79	PD	11/17/2011	8.79	DUE	05/31/2012
2011	9982	0200	2C	09	LIGHT DISTRICT #200	48.79	PD	11/17/2011	48.79	DUE	05/31/2012
2011	9982	2518	2C	09	OPEN-SPACE LANDS	3.26	PD	11/17/2011	3.25	DUE	05/31/2012
2011	9982	8000	2C	09	WATER QUALITY INSIDE CITY	3.47	PD	11/17/2011	3.46	DUE	05/31/2012
2011	9982	8013	2C	09	SOIL & WATER	6.36	PD	11/17/2011	0.00		
TOTAL:						1,393.30			1,386.90		

Refund 1st 1/2
 Sen Tax 1141.28
 2518 3.26
 8013 6.36

 1150.90

242.38

4338

05-1887-26-1-09-09-0000 Real Property MONTANAPROC

File View Tools Help

ORION Forms Apply Save Exit

D 05-1887-26-1-09-09-0000 Real Property Analysis

Summary General Ownership Encumbrances **Assessments** Appraisal Final Value Transfers Appeals Parcel Value Entry

R0531049 Legal PAUL REBER PROPERTIES PUD, S26, T10 N, R04 W, BLOCK 009, Lot 008, COS #323291 Owner BOOTH MICHAEL D & JENNIFER S(0055381) Tax Year 2011
 Situs 7 WOODWARD CT, HELENA, MT 59601 As Of < 01/03/2012 >

Calculate Values

Assessment Values Selection Detail

Assessment Values Totals Page Create Notice Corrected Notice Process Summary

1 Class	Totals	2140	2201	3145	3501
2 Reappraisal Land Value	76,099	76,099	0	0	0
3 Reappraisal Building Value	161,901	0	0	161,901	0
4 Total Reappraisal Value	238,000	76,099	0	161,901	0
5 Value Before Reappraisal	161,500	45,064	0	116,436	0
6 Phase In Value	189,734	60,575	0	138,159	0
7 Exempt Value (Home/Comstead)	83,488	25,320	0	58,168	0
8 Taxable Market Value	116,246	35,255	0	80,991	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	0	2.72	0	2.72
11 Taxable Value	0	0	0	0	0
12 Acres	0.178	0.000	0.178	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	723.870	723.870	723.870	723.870
17 Tax Amount (Ad Valorem)	0.00	0.00	0.00	0.00	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$161,901	\$0	\$0	\$0	\$161,901
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0

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

Total Lines: 23 1/4/2012 8:24am Messages