

RESOLUTION 2015 - 49

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

WHEREAS, Sunshine Investments, LLC was erroneously assessed for real property under Assessor Code 44406; and,

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

WHEREAS, the error occurred in tax year 2011 and 2012; and

WHEREAS, a hearing was held on March 24, 2015;

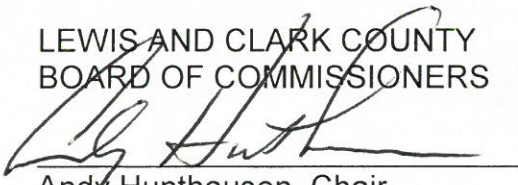
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Sunshine Investments, LLC has paid the taxes/fees/assessment in error.
2. Sunshine Investments, 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 \$1,022.67 to Sunshine Investments, LLC, PO Box 1810, Helena, MT 59624.

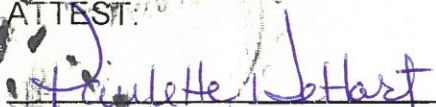
Dated this 24<sup>th</sup> day of March, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chair



ATTEST:

  
Paulette DeHart, Clerk of the Board

3270479 B: M49 P: 6302 COUNTY  
03/24/2015 03:16 PM Pages: 1 of 12 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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March 5, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Sunshine Investments LLC  
PO Box 1810  
Helena Mt 59624

Pin #: 44406

Geo-Code: 1995-07-1-52-13-0000

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 has asked for a refund for tax years 2010 thru 2012. With values from the Department of Revenue the value has gone up for tax year 2010. Revising 2010 tax bill to conflict the new values. The taxpayer has paid in full tax bills for 2011 and 2012.

A refund is in order: Tax Year: 2011

\$500.02	General Tax
1.70	(2518) Open-Space Lands
1.65	(8013) Soil & Water
2.76	(2121) Forestvale Cemetery
16.06	(3002) West Valley Fire

2011 refund: \$522.19

A refund is in order: Tax Year: 2012

\$479.80	General Tax
1.32	(2518) Open-Space Lands
1.62	(8013) Soil & Water
2.53	(2121) Forestvale Cemetery
15.21	(3002) West Valley Fire

2012 refund: \$500.48

*Total Refund Due \$1,022.67*

Thanking you in advance, I am,

Cheryl Green  
Supervisor/Delinquent Tax Collector



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

Re: Tax Refund  
Geo Code: 44406

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:

Sunshine Investments, LLC  
P.O. Box 1810  
Helena MT 59624

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

Sec. 7, T11N, R.3W, Northstar PUD, Phase IV, Block 3, LOT 23  
Per COS 3148872

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

Year(s) 2011-2012  
Amount \$1,022.67

Reason for the refund request:

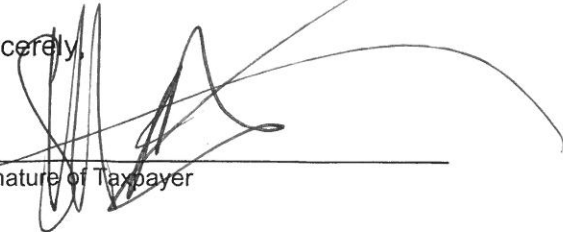
over payment

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,

  
\_\_\_\_\_  
Signature of Taxpayer

3-14-15  
\_\_\_\_\_  
Date

Date: 03/05/2015  
Time: 07:46:45

LEWIS AND CLARK COUNTY, TREASURER

441956

Oper: cgreen

Tax Year: 2010 Tax Code : 44406

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 44406 Status: Active  
Tax Type: RE Real Estate  
Bank Code:  
Levy Dist: 10-07 Tax District 10  
TIF Base: 0.00

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1995-07-1-52-13-0000 Levy Dist: 10-07 Tax District 10  
Desc Type: T  
Township: 11 N Range: 03 W Section: 07  
Situs Address: 1155 GUTHRIE RD  
Situs City: HELENA ST: MT Zip: 59602  
Full Desc: S07, T11 N, R03 W, NORTHSTAR PUD PHASE IV BLK 3 LOT 23 PER COS #3148872  
Short Desc: S07, T11 N, R03 W, NORTHSTAR PUD PHASE IV BLK 3 LOT 23 PER COS #3148872

.61855

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	Tract Land	1.11	28,491	803
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	186,287	5,253
						-214,778	6,056
						238,676	6730

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM		All Mill	3.34000	6,056.00	20.23
3002	WEST VALLEY FIRE		All Mill	19.44000	6,056.00	117.73
8013	SOIL & WATER		All Mill	1.97000	6,056.00	11.93
2518	OPEN-SPACE LANDS		All Mill	2.05000	6,056.00	12.41
8003	SCRATCH GRAVEL		All Rate	80.00	4.00	320.00
8012	WATER QLTY OUTSIDE CITY		All Rate	8.46	4.00	33.84
						516.14

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2010	33728	0000	10	07	Tax District 10	4162.85	1,872.97	PD	03/20/2011	1,872.97	PD	05/24/2011
2010	33728	2121	10	07	FORESTVALE CEM	22.48	10.12	PD	03/20/2011	10.11	PD	05/24/2011
2010	33728	2518	10	07	OPEN-SPACE LANDS	13.80	6.21	PD	03/20/2011	6.20	PD	05/24/2011
2010	33728	3002	10	07	WEST VALLEY FIRE	130.83	58.87	PD	03/20/2011	58.86	PD	05/24/2011
2010	33728	8003	10	07	SCRATCH GRAVEL		160.00	PD	03/20/2011	160.00	PD	05/24/2011
2010	33728	8012	10	07	WATER QLTY OUTSIDE CITY		16.92	PD	03/20/2011	16.92	PD	05/24/2011
2010	33728	8013	10	07	SOIL & WATER		11.93	PD	03/20/2011	0.00		
TOTAL:						4697.02	2,137.02			2,125.06		

Rentar 4116.91  
 FC 2.25  
 OS 1.39  
 WV fire 13.10  
 SW 1.33  
 434.98 owes

Date: 03/05/2015  
Time: 07:48:40

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 44406

**LEGAL DESCRIPTION**

Legal#: 1 Geo Code: 05-1995-07-1-52-13-0000 Levy Dist: 10-07 Tax District 10  
 Desc Type: S  
 Township: 11 N Range: 03 W Section: 07  
 Subdiv: NOS SubDiv NOS  
 Block: 3 Lot: 23  
 Situs Address: 1155 GUTHRIE RD  
 Situs City: HELENA ST: MT Zip: 59602  
 Full Desc: NORTHSTAR PUD PHASE 1, S07, T11 N, R03 Short Desc: NORTHSTAR PUD PHASE 1, S07, T11 N, R03  
 W, BLOCK 3, Lot 23, COS #3148872 W, BLOCK 3, Lot 23, COS #3148872

.60829

**VALUATION / ASSESSMENT**

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	Tract Land	1.11	28,605	778
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	241,257	6,562
						269,862	7,340
						239,625	6518

5740  
6518

**SPECIAL DISTRICT INFORMATION**

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	7,340.00	24.59
3002	WEST VALLEY FIRE	All	Mill	19.53000	7,340.00	143.35
8013	SOIL & WATER	All	Mill	2.01000	7,340.00	14.75
8003	SCRATCH GRAVEL	All	Rate	90.00	4.00	360.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	4.00	33.84
2518	OPEN-SPACE LANDS	All	Mill	2.06000	7,340.00	15.12
						591.65

**BILLING HISTORY (SELECTED TAX YEAR: 2011)**

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2011	29104	0000	10	07	Tax District 10	3964.83	2,232.43	PD 11/30/2011	2,232.42	PD 05/31/2012	
2011	29104	2121	10	07	FORESTVALE CEM	21.83	12.30	PD 11/30/2011	12.29	PD 05/31/2012	
2011	29104	2518	10	07	OPEN-SPACE LANDS	13.42	7.56	PD 11/30/2011	7.56	PD 05/31/2012	
2011	29104	3002	10	07	WEST VALLEY FIRE	127.29	71.68	PD 11/30/2011	71.67	PD 05/31/2012	
2011	29104	8003	10	07	SCRATCH GRAVEL		180.00	PD 11/30/2011	180.00	PD 05/31/2012	
2011	29104	8012	10	07	WATER QLTY OUTSIDE CITY		16.92	PD 11/30/2011	16.92	PD 05/31/2012	
2011	29104	8013	10	07	SOIL & WATER		14.75	PD 11/30/2011	0.00		
TOTAL:						4534.31	2,535.64		2,520.86		

Gen tax \$ 500.02  
 2121 FC \$ 2.76  
 2518 OS \$ 1.70  
 3002 WVFire \$ 16.06

S+W \$ 1.65  
 522.19 refund

Date: 03/04/2015  
 Time: 16:41:02

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 44406

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 44406 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 10-07 Tax District 10  
 TIF Base: 0.00

160126

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	1.11	28,674	754
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	241,848	211,538.361
						270,522	7,115
						240,212	6,317

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	7,115.00	22.55
3002	WEST VALLEY FIRE	All	Mill	19.06000	7,115.00	135.61
8013	SOIL & WATER	All	Mill	2.03000	7,115.00	14.44
8003	SCRATCH GRAVEL	All	Rate	96.00	4.00	384.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	4.00	33.84
2518	OPEN-SPACE LANDS	All	Mill	1.65000	7,115.00	11.74
						602.18

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2012	31842	0000	10	07	Tax District 10	3798.16	2,138.98	PD	12/05/2012	2,138.98	PD	05/31/2013	
2012	31842	2121	10	07	FORESTVALE CEM	20.02	11.28	PD	12/05/2012	11.27	PD	05/31/2013	
2012	31842	2518	10	07	OPEN-SPACE LANDS	10.42	5.87	PD	12/05/2012	5.87	PD	05/31/2013	
2012	31842	3002	10	07	WEST VALLEY FIRE	120.40	67.81	PD	12/05/2012	67.80	PD	05/31/2013	
2012	31842	8003	10	07	SCRATCH GRAVEL		192.00	PD	12/05/2012	192.00	PD	05/31/2013	
2012	31842	8012	10	07	WATER QLTY OUTSIDE CITY		16.92	PD	12/05/2012	16.92	PD	05/31/2013	
2012	31842	8013	10	07	SOIL & WATER		12.82	14.44	PD	12/05/2012	0.00		
TOTAL:						4379.66	2,447.30			2,432.84			

Refund Gen tax \$ 479.80  
 2121 FC 2.53  
 2518 OS 1.32  
 3002 WV Fire 15.21  
 8013 S+W 1.62  
 FSCD 48





# Montana Department of Revenue



**Mike Kadas**  
Director

**Steve Bullock**  
Governor

March 2, 2015

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Sunshine Investments LLC  
PO Box 1810  
Helena Mt 59624-1810  
GEO Code# 05-1995-07-1-52-13-0000  
Assessment Code# 44406

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2010 thru 2012. Revised values are as follows:

Tax Year: 2010	Class Code	Market Value	Taxable Value
<i>From</i>	2101	28491	803
	3301	186287	5253
<i>To</i>	2107 /	28491	803
	3301	210185	5927

*owes more money*

Tax Year: 2011	Class Code	Market Value	Taxable Value
<i>From</i>	2101	28605	778
	3301	241257	6562
<i>To</i>	2101	28604	778
	3301	211021	5740



Sunshine Investments LLC

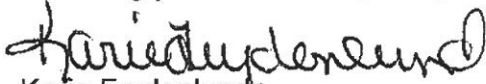
March 2, 2015

Page 2

<b>Tax Year: 2012</b>	<b>Class Code</b>	<b>Market Value</b>	<b>Taxable Value</b>
<i>From</i>	2101	28674	754
	3301	241848	6361
<i>To</i>	2101	28674	754
	3301	211538	5563

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,



Karie Frydenlund

Lead PVS – Lewis & Clark, Broadwater & Meagher County

(406)444-7978

5 S Last Chance Gulch

Helena, MT 59601

kfrydenlund@mt.gov

**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  Interior, date 8/27/2014  exterior, date 8/20/2014

If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment  was  was not made for the following reasons:

- Changes to property information
- Sales of comparable property
- Other
- Applicable fee appraisal
- Changed valuation method
- Changes to property type
- Changed classification of land

**Additional Notes**

Per internal and external inspection the structures are coded as 4 single family residences on one parcel. The grade of the residences was changed from 5+ to 5. The style was changed from conventional to ranch. There is an extra detached garage (24x48) that is also on the property but not used by tenants. The cost approach to value was used on this parcel. The sales comparison approach and the income approach to value cannot be used due to the multiple dwellings and detached garage. Cost and income values did not reconcile. Revised assessments sent for tax years 2013 and 2014. Value Before = \$532,762 Value After = \$463,437

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_  
Reviewed by Brian Connolly Date \_\_\_\_\_  
Title Commercial Appraiser

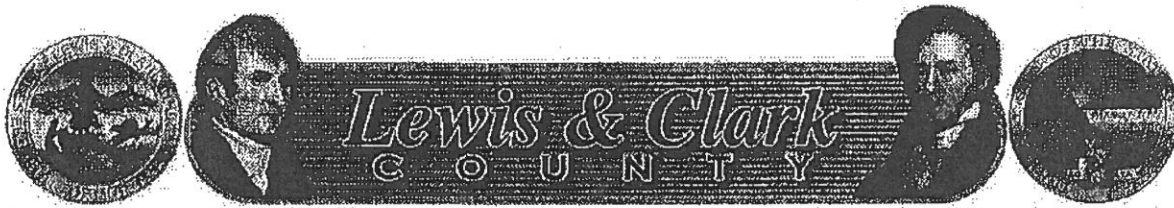
**Part VI – Appealing an Informal Review**

Per MCA 15-7-102(5), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

**An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.**

See pages 4-6 for instructions on submitting this form.

AB26 Filed 6/3/14  
2014 Decision Page 05-1995-07-1-52-13-0000  
# 44406



**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

**RECEIVED**

February 26, 2015

**FEB 26 2015**

Department of Revenue

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 tax years 2010 thru 2012 for the following taxpayer in Lewis and Clark County.

Sunshine Investments LLC

Tax Code: 44406 & 36872

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*  
Michael A. Murray - Chair

*Susan Good Geise*  
Susan Good Geise - Commissioner

*Andy Hunthausen*  
Andy Hunthausen - Commissioner

CROWLEY FLECK PLLP  
ATTORNEYS

D. Wiley Barker  
P.O. Box 797  
Helena, MT 59624  
406.457.2039 direct dial  
406.449.5149 facsimile  
wbarker@crowleyfleck.com

November 18, 2014

Lewis & Clark County Commission  
Attention: Cheryl Green  
316 North Park Ave. Rm. 113  
Helena, MT 59623

Refund request for: Sunshine Investments, LLC  
PO Box 1810  
Helena, MT 59624-1810  
Geocodes: 05-1995-07-1-52-13-0000, 1155 Guthrie Rd.  
05-1995-07-4-06-01-0000, 1165 Orion Rd.

#44406  
#36872

Greetings:

My firm represents Sunshine Investments, LLC ("Sunshine") regarding the valuation and taxation of the properties referenced above. Pursuant to § 15-16-603, MCA, Sunshine requests property tax refunds for these properties for tax years 2010 through 2012.

Improvements to these properties were constructed in 2010. Sunshine paid property taxes in full based on the Department of Revenue's valuation of these improvements for tax years 2010 through 2013. In 2014, the Department identified and corrected several errors in the valuations of the improvements.

Sunshine separately submitted a refund request for 2013 after being contacted by the Consolidated Office of Treasurer/Clerk and Recorder. It now asks the Commission to also refund the excess taxes paid for the remaining years, 2010 through 2012.

We appreciate the Commission's consideration of this request. Please contact me if you have any questions.

Sincerely,

Crowley Fleck PLLP

  
Wiley Barker

BILLINGS BISMARCK BOZEMAN BUTTE CASPER HELENA KALISPELL MISSOULA SHERIDAN WILLISTON

CROWLEYFLECK.COM