

RESOLUTION 2015 - 50

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

WHEREAS, Sunshine Investments, LLC was erroneously assessed for real property under Assessor Code 36872; and,

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

WHEREAS, the error occurred in tax year 2010, 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.

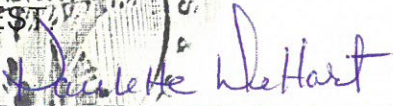
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$4,924.70 to Sunshine Investments, LLC, PO Box 1810, Helena, MT 59624.

Dated this 24th day of March, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3270480 B: M49 P: 6303 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

Consolidated Office of Treasurer/Clerk and Recorder

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 #: 36872

Geo-Code: 1995-07-4-06-01-0000

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 in full tax bills for 2010 thru 2012.

A refund is in order: Tax Year: 2010

\$	1647.19	General Tax
	5.46	(2518) Open-Space Lands
	5.24	(8013) Soil & Water
	8.89	(2121) Forestvale Cemetery
	51.76	(3002) West Valley Fire

2010 refund: \$1,718.54

A refund is in order: Tax Year: 2011

\$	1568.78	General Tax
	5.31	(2518) Open-Space Lands
	5.18	(8013) Soil & Water
	8.63	(2121) Forestvale Cemetery
	50.36	(3002) West Valley Fire

2011 refund: \$1,638.26

A refund is in order: Tax Year: 2012

\$	1503.14	General Tax
	4.12	(2518) Open-Space Lands
	5.07	(8013) Soil & Water
	7.92	(2121) Forestvale Cemetery
	47.65	(3002) West Valley Fire

2012 refund: \$1,567.90

Total Refund Due \$4,924.70

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: 36872

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):

Geo Code: 1995-07-4-06-01-0000

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

Year(s) 2010-2012
Amount \$ 4,924.70

Reason for the refund request:

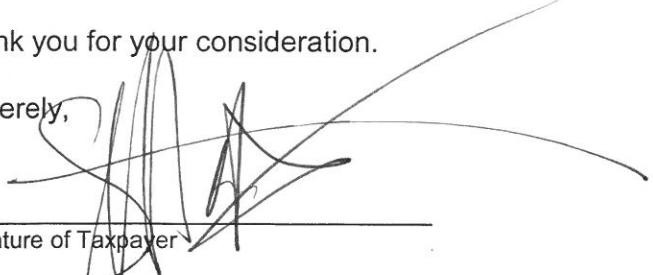
over payment

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

Tax Year: 2010 Tax Code : 36872

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 36872 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.27	22,037	22,037
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	278,056	183,609
						300,093	8,462
						205,647	5,999

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE		All Mill	19.44000	8,462.00	164.50
2121	FORESTVALE CEM		All Mill	3.34000	8,462.00	28.26
8013	SOIL & WATER		All Mill	1.97000	8,462.00	16.67
2518	OPEN-SPACE LANDS		All Mill	2.05000	8,462.00	17.35
8003	SCRATCH GRAVEL		All Rate	80.00	4.00	320.00
8012	WATER QLTY OUTSIDE CITY		All Rate	8.46	4.00	33.84
						580.62

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	33905	0000	10	07	Tax District 10	3586.98	2,617.09	PD	03/20/2011	2,617.08	PD	05/19/2011
2010	33905	2121	10	07	FORESTVALE CEM	19.37	14.13	PD	03/20/2011	14.13	PD	05/19/2011
2010	33905	2518	10	07	OPEN-SPACE LANDS	11.89	8.68	PD	03/20/2011	8.67	PD	05/19/2011
2010	33905	3002	10	07	WEST VALLEY FIRE	112.74	82.25	PD	03/20/2011	82.25	PD	05/19/2011
2010	33905	8003	10	07	SCRATCH GRAVEL	320.00	160.00	PD	03/20/2011	160.00	PD	05/19/2011
2010	33905	8012	10	07	WATER QLTY OUTSIDE CITY	33.84	16.92	PD	03/20/2011	16.92	PD	05/19/2011
2010	33905	8013	10	07	SOIL & WATER	11.43	16.67	PD	03/20/2011	0.00	PD	05/19/2011
TOTAL:							2,915.74			2,899.05		

Gen TAX 1647.19
 F.V. 8.89
 O.S. 5.46
 WV FIRE 51.76
 S+W 5.24

 1718.54 Refund

Date: 03/05/2015
 Time: 08:16:14

LEWIS AND CLARK COUNTY, TREASURER

Oper: solds

Tax Year: 2011 Tax Code : 36872

TAX CODE INFORMATION

Tax Year:	2011	Tax Code:	36872	Status:	Active
Tax Type:	RE	Real Estate			
Bank Code:					
Levy Dist:	10-07	Tax District 10			
TIF Base:	0.00				

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.27	24,110	24109 656 656
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	279,163	184339 7,593 5014
						303,273	8,249
						208448	5670

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE		All Mill	19.53000	8,249.00	161.10
2121	FORESTVALE CEM		All Mill	3.35000	8,249.00	27.63
8013	SOIL & WATER		All Mill	2.01000	8,249.00	16.58
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	8,249.00	16.99
						616.14

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	29281	0000	10	07	Tax District 10	3449.01	2,508.90	PD	11/30/2011	2,508.89	PD	05/31/2012
2011	29281	2121	10	07	FORESTVALE CEM	19.00	13.82	PD	11/30/2011	13.81	PD	05/31/2012
2011	29281	2518	10	07	OPEN-SPACE LANDS	11.68	8.50	PD	11/30/2011	8.49	PD	05/31/2012
2011	29281	3002	10	07	WEST VALLEY FIRE	110.74	80.55	PD	11/30/2011	80.55	PD	05/31/2012
2011	29281	8003	10	07	SCRATCH GRAVEL	360.00 -	180.00	PD	11/30/2011	180.00	PD	05/31/2012
2011	29281	8012	10	07	WATER QLTY OUTSIDE CITY	33.84 -	16.92	PD	11/30/2011	16.92	PD	05/31/2012
2011	29281	8013	10	07	SOIL & WATER	11.40	16.58	PD	11/30/2011	0.00		
					TOTAL:		2,825.27			2,808.66		

GEN TAX 1568.78
 FV 8.63
 OS 5.31
 WV FIRE 50.36
 S+W 5.18

 1638.26 Refund

Date: 03/05/2015
 Time: 08:16:39

LEWIS AND CLARK COUNTY, TREASURER

Oper: solds

Tax Year: 2012 Tax Code : 36872

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 36872 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value	
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.27	26,000	25,979	684
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	279,846	184,790	7,360
						305,846	8,044	5544
						210789		

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE		All Mill	19.06000	8,044.00	153.32
2121	FORESTVALE CEM		All Mill	3.17000	8,044.00	25.50
8013	SOIL & WATER		All Mill	2.03000	8,044.00	16.33
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	8,044.00	13.27
						626.26

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	32019	0000	10	07	Tax District 10	3333.39	2,418.27	PD	12/05/2012	2,418.26	PD	05/31/2013
2012	32019	2121	10	07	FORESTVALE CEM	17.58	12.75	PD	12/05/2012	12.75	PD	05/31/2013
2012	32019	2518	10	07	OPEN-SPACE LANDS	9.15	6.64	PD	12/05/2012	6.63	PD	05/31/2013
2012	32019	3002	10	07	WEST VALLEY FIRE	105.67	76.66	PD	12/05/2012	76.66	PD	05/31/2013
2012	32019	8003	10	07	SCRATCH GRAVEL	384.00	192.00	PD	12/05/2012	192.00	PD	05/31/2013
2012	32019	8012	10	07	WATER QLTY OUTSIDE CITY	33.84	16.92	PD	12/05/2012	16.92	PD	05/31/2013
2012	32019	8013	10	07	SOIL & WATER	11.26	16.33	PD	12/05/2012	0.00		
TOTAL:							2,739.57			2,723.22		

Gen TAX 1503.14
 FV 7.92
 OS 4.12
 WV FIRE 47.65
 S+W 5.07
1567.90 refund



Mike Kadas
Director

Montana Department of Revenue



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# 05-1995-07-4-06-01-0000
Assessment Code# 36872

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:

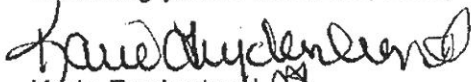
Tax Year: 2010	Class Code	Market Value	Taxable Value
<i>From</i>	2127	22037	621
	3327	278056	7841
<i>To</i>	2127	22037	621
	3327	183609	5178

Tax Year: 2011	Class Code	Market Value	Taxable Value
<i>From</i>	2127	24110	656
	3327	279163	7593
<i>To</i>	2137	24109	656
	3327	184339	5014

Tax Year: 2012	Class Code	Market Value	Taxable Value
<i>From</i>	2127	26000	684
	3327	279846	7360
<i>To</i>	2127	25999	684
	3327	184790	4860

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

Thanking you in advance, I am,



Karie Frydenlund *KF*

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:

Units were full and are the same as ones we do have on internal on.

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

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

Additional Notes

Per internal (other units) and external inspection the structure coding was corrected. Procedure No.2-3-001.6 3.4(ii) states that when the income value and the cost value reconcile the appraiser will use the income method of valuation. Normal range between cost and income is 20 percent or smaller difference. This parcel had a 35 percent range between cost and income so the cost method of valuation was used. Revised assessments sent for tax years 2013 and 2014.

Value Before =\$596,344 Value After =\$412,956

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(6), 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

05-1995-07-4-06-01-0000
 # 36872



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

February 26, 2015

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 – Chair Susan Good Geise – Commissioner 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. ✓ 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

C R O W L E Y F L E C K C O M