

RESOLUTION 2015 - 51

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

WHEREAS, Michael & Susan Hughes were erroneously assessed for real property under Assessor Code 45271; 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;

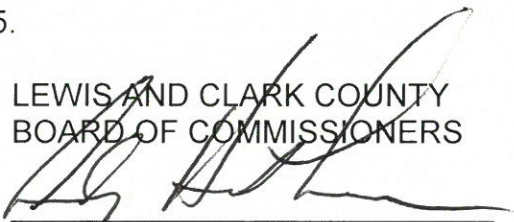
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Michael & Susan Hughes have paid the taxes/fees/assessment in error.
2. Michael & Susan Hughes have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

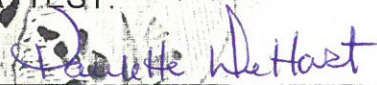
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$981.51 to Michael & Susan Hughes, PO Box 1810, Helena, MT 59624.

Dated this 24th day of March, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair




Paulette DeHart, Clerk of the Board

3270481 B: M49 P: 6304 COUNTY
03/24/2015 03:16 PM Pages: 1 of 11 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: Michael & Susan Hughes
PO Box 1810
Helena Mt 59624

Pin #: 45271

Geo-Code: 1995-07-4-14-17-0000

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 bill for 2011 and 2012.

A refund is in order: Tax Year: 2011

\$	427.62	General Tax
	1.45	(2518) Open-Space Lands
	1.41	(8013) Soil & Water
	2.35	(2121) Forestvale Cemetery
	13.72	(3002) West Valley Fire

2011 refund: \$446.55

A refund is in order: Tax Year: 2012

\$	512.88	General Tax
	1.40	(2518) Open-Space Lands
	1.73	(8013) Soil & Water
	2.70	(2121) Forestvale Cemetery
	16.25	(3002) West Valley Fire

2012 refund: \$534.96

Total Refund Due \$981.51

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: 45271

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:

Michael & Susan Hughes
P.O. Box 1810
Helena MT 59624

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

Geo Code: 1995.07.4.14.17-0000

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

Year(s) 2011-2012
Amount \$98651

Reason for the refund request:

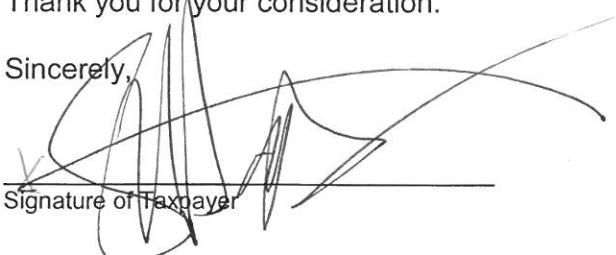
over payment

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

Date

3-14-15

Tax Year: 2012 Tax Code : 45271

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 45271 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

601.26

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2107	4	RV	COMMERCIAL TRACT LAND	1.04	34,572	23901.909
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	227,448	205,660.5982
						-262,020	6,891
						229,561	6038

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.03000	6,891.00	13.99
2121	FORESTVALE CEM	All	Mill	3.17000	6,891.00	21.84
3002	WEST VALLEY FIRE	All	Mill	19.06000	6,891.00	131.34
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	6,891.00	11.37
						596.38

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	Billed	1st HALF			2nd HALF		
							Stat	Due Date	Billed	Stat	Due Date	
2012	32098	0000	10	07	Tax District 10	3630.41	2,071.65	PD	12/05/2012	2,071.64	PD	05/31/2013
2012	32098	2121	10	07	FORESTVALE CEM	19.14	10.92	PD	12/05/2012	10.92	PD	05/31/2013
2012	32098	2518	10	07	OPEN-SPACE LANDS	9.97	5.69	PD	12/05/2012	5.68	PD	05/31/2013
2012	32098	3002	10	07	WEST VALLEY FIRE	115.09	65.67	PD	12/05/2012	65.67	PD	05/31/2013
2012	32098	8003	10	07	SCRATCH GRAVEL	-	192.00	PD	12/05/2012	192.00	PD	05/31/2013
2012	32098	8012	10	07	WATER QLTY OUTSIDE CITY	-	16.92	PD	12/05/2012	16.92	PD	05/31/2013
2012	32098	8013	10	07	SOIL & WATER	12.26	13.99	PD	12/05/2012	0.00		
TOTAL:							2,376.84			2,362.83		

Gen TAX 512.88
 FV 2.70
 OS. 1.40
 WV FIRE 16.25
 S & W 1.73

 534.96 refund

Date: 03/04/2015
 Time: 14:02:15

LEWIS AND CLARK COUNTY, TREASURER

Oper: solds

Tax Year: 2011 Tax Code : 45271

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 45271 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

608.29

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2107	4	RV	Commerical Tract Land	1.04	30,212	21313 822 580
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	226,893	209909 6,171 5910
						257,105	6,993
						231222	6290

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
8013	SOIL & WATER	All	Mill	2.01000	6,993.00	14.06
2121	FORESTVALE CEM	All	Mill	3.35000	6,993.00	23.43
3002	WEST VALLEY FIRE	All	Mill	19.53000	6,993.00	136.57
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	6,993.00	14.41
						582.31

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	29327	0000	10	07	Tax District 10	3826.15		2,126.89 PD 11/30/2011	2,126.88	PD	05/31/2012
2011	29327	2121	10	07	FORESTVALE CEM	21.08		11.72 PD 11/30/2011	11.71	PD	05/31/2012
2011	29327	2518	10	07	OPEN-SPACE LANDS	12.96		7.21 PD 11/30/2011	7.20	PD	05/31/2012
2011	29327	3002	10	07	WEST VALLEY FIRE	122.85		68.29 PD 11/30/2011	68.28	PD	05/31/2012
2011	29327	8003	10	07	SCRATCH GRAVEL			180.00 PD 11/30/2011	180.00	PD	05/31/2012
2011	29327	8012	10	07	WATER QLTY OUTSIDE CITY			16.92 PD 11/30/2011	16.92	PD	05/31/2012
2011	29327	8013	10	07	SOIL & WATER	12.65		14.06 PD 11/30/2011	0.00		
TOTAL:								2,425.09	2,410.99		

Gen TAX 427.62
 F.V. 2.35
 O.S. 1.45
 W.V. FIRE 13.72
 S+W 1.41
 446.55 Refund



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: Hughes Michael E & Susan M
PO Box 1810
Helena Mt 59602
GEO Code# 05-1995-07-4-14-17-0000
Assessment Code# 45271

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2011 and 2012.
Revised values are as follows:

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2107	30212	822
	3301	226893	6171
To	2107	21313	580
	3301	209909	5710

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2107	34572	909
	3301	227448	5982
To	2107	23901	629
	3301	205660	5409

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:

Units were full and are the same as ones we do have an 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 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. The cost approach to value was used on this parcel due to the multiple dwellings. The sales comparison and the income approach to value cannot be used due to the multiple dwellings and cost and income did not reconcile. Revised assessments sent for tax years 2013 and 2014. Value Before = \$493,628 Value After = \$435,243

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

05-1995-07-4-14-17-0000
45271



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 2011 and 2012 for the following taxpayer in Lewis and Clark County.

Michael E. & Susan M. Hughes Tax Code: 45271

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 *Susan Good Geise* *Andy Hunthausen*
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: Michael E. & Susan M. Hughes
PO Box 1810
Helena, MT 59624-1810
Geocode: 05-1995-07-4-14-17-0000, 1157 Guthrie Rd.

Greetings:

My firm represents Michael and Susan Hughes ("Hughes") regarding the valuation and taxation of the properties referenced above. Pursuant to § 15-16-603, MCA, the Hughes request property tax refunds for this property for tax years 2011 and 2012.

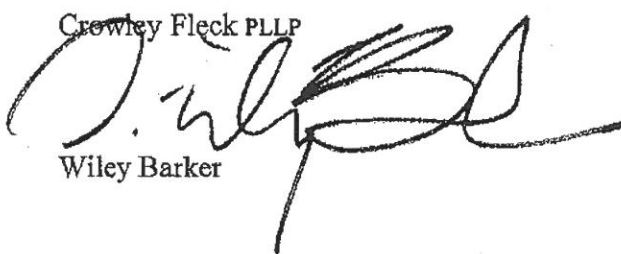
Improvements to this property became subject to property taxes in 2011. The Hughes paid property taxes in full based on the Department of Revenue's valuation of the improvements for tax years 2011 through 2013. In 2014, the Department identified and corrected several errors in the valuations of the improvements.

The Hughes separately submitted a refund request for 2013 after being contacted by the Consolidated Office of Treasurer/Clerk and Recorder. They now ask the Commission to also refund the excess taxes paid for the remaining years, 2011 and 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

iTax Internet Access for TaxWise Taxation Software - Software Update - New Items



Jump	(E)nhancement or Bug (F)ix	Build 4.7.0 - Released 03/03/2015	Originally Submitted By	JIRA
iTax Payoff	E	Added ability to make partial payments.	Stutsman County, ND	TW-1248
iTax Parcel Summary screen	E	Added ability to display images (.jpg, .bmp or .png) with the parcel detail.	Grand Forks County, ND	TW-1349
iTax Parcel Summary screen	E	North Dakota Specific - Now have the ability to access the detail page by including parcel# without dashes in the detail page URL.	Grand Forks County, ND	TW-1385
iTax Primary Search Screen	E	North Dakota Specific - Now have the ability to search for a parcel# without entering the dashes in the parcel number.	Grand Forks County, ND	TW-1385
iTax Parcel Summary screen	F	Wyoming & Montana Specific - Do not display the discount line in the payment breakdown box.	Tax-Wise Internal Project	TW-1388