

RESOLUTION 2015 - 55

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

WHEREAS, Virginia & Gary Evans were erroneously assessed for property under Assessor Code 93499; and

WHEREAS, Virginia & Gary Evans 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 2014; and

WHEREAS, a hearing was held on April 9, 2015;

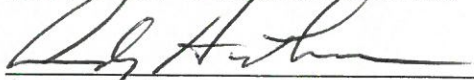
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Virginia & Gary Evans have paid the assessed tax.
2. Virginia & Gary Evans 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 \$76.21 to Virginia & Gary Evans, PO Box 263, Augusta, MT 59410

Dated this 9<sup>th</sup> day of April, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Andy Hunthausen, Chairman



  
\_\_\_\_\_  
Paulette DeHart, Clerk of the Board

3271119 B: M49 P: 6892 COUNTY  
04/09/2015 10:14 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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February 11, 2015

Lewis & Clark County Commission  
316 N Park  
Helena MT 59623

Refund Request: Virginia & Gary Evans  
PO Box 263  
Augusta, MT 59410

Assessor Code: 93499

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2014. DOR showed the taxpayer is eligible for Disabled Veteran.

Tax Year 2014	Taxes	\$73.68
	2518 Open Space	.26
	3006 Augusta Fire	2.07
	8002 Augusta Cemetery	.20

2014 Refund: \$76.21

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: 93499

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:

Virginia & Mary Evans  
P.O. Box 263 - 125 Laura St.  
Augusta, MT 59410

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

1981 Redman 14x66

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

Year(s) 2014  
Amount \$76.21

Reason for the refund request:

eligible for 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,

Virginia & Mary Evans  
Signature of Taxpayer

Feb. 23, 2015  
Date

4785

Date: 02/11/2015  
Time: 08:26:27

LEWIS AND CLARK COUNTY, TREASURER

Oper: ladams

Tax Year: 2014 Tax Code : 93499

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 93499 Status: Active  
Tax Type: MH Mobile Homes  
Bank Code:  
Levy Dist: 45-02 Tax District 45  
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: EVANS VIRGINIA A & GARY E Type: 1 Legal  
Alpha: EVANS VIRGINIA A & GARY E Mail To: Yes  
Address: PO BOX 263  
City: AUGUSTA ST: MT Zip: 59410 0263

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	620T	4	IM	PERSONAL PROPERTY MOBILE HOMES	0.00	10,764	<del>266</del> 0
	6245					10,764	<del>266</del> 0

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2014	1492	0000	45	02	Tax District 45	<del>73.68</del>	PD	05/16/2014	<del>73.68</del>	DUE	11/30/2014
2014	1492	2518	45	02	OPEN-SPACE LANDS	<del>0.26</del>	PD	05/16/2014	<del>0.25</del>	DUE	11/30/2014
2014	1492	3006	45	02	AUGUSTA FIRE	<del>2.07</del>	PD	05/16/2014	<del>2.07</del>	DUE	11/30/2014
2014	1492	8002	45	02	AUGUSTA CEMETERY	<del>0.20</del>	PD	05/16/2014	<del>0.20</del>	DUE	11/30/2014
2014	1492	8014	45	02	AUGUSTA REFUSE	50.00	PD	05/16/2014	50.00	DUE	11/30/2014
TOTAL:						126.21			<del>126.20</del>		

\$ 50.05

base 73.68  
 O.S. .26  
 Aug Fire 2.07  
 Aug Cem. .20  
 -----  
 76.21 Refund

DAV





- ◆ 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

**D 05-3004-17-1-16-03-8002 Manufactured Homes not Attached to Real**

\* Summary \* General \* Ownership \* Exemptions \* Assessment \* Appraisal \* Final Value \* Investors \* Appeals \* Payments \* Documents \*

**R0558854**    Legal: S17-T20N/R06W SERIAL # 10235964 TITLE # K655628 MAKE REDMAN MODEL MARSHFIELD YEAR 2014    Owner: EVANS VIRGINIA & GARY E(O0094971)    Tax Year 2014  
 Situs 125 LAURA ST, AUGUSTA, MT 59410    As Of: < 07/16/2014 >

Forms    Apply    Save    Exit    Appraisal

Calculate Values    List Calc: 7/16/2014 12:09:27 PM

**Assessment Values Selection Detail**

**Assessment Values 6201**

Class	Value
1	0
2	20,310
3	20,310
4	15,071
5	20,310
6	9,546
7	10,764
8	4
9	2.47
10	266
11	0.000
12	0
13	0
14	0.000
15	571.030
16	151.89
17	\$20,310
18	\$0
19	\$0
20	07/16/2014, 12:09:PM
21	9,050
22	0
23	
24	

Comment

Total Lines: 23

BEFORE MDV IS APPLIED 93499



- ◆ Appraisal Home
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  - Assessment Notices

D 05-3004-17-1-16-03-8002 Manufactured Homes not Attached to Real

\* Summary General Ownership Assessment Appraisal Final Value Appraisals Permits Water Rights Documents  
 R0568664 Legal 317 T20 N1 R06 W1 SERIAL # 10235964 TITLE # Owner EVANS VIRGINIA & GARY E(O0094977) Tax Year 2014  
 K655828 MAKE REDMAN MODEL MARSHFIELD YEAR Situs 125 LAURA ST AUGUSTA MT 59410 As Of < 07/16/2014 >

Calculate Values  
 Last Calc: 1/23/2015 9:51:03 AM

Assessment Values Selection Detail

Assessment Values 6201

1 Class	Totals	6201	6245
2 Reappraisal Land Value	0	0	0
3 Reappraisal Building Value	20,310	0	20,310
4 Total Reappraisal Value	20,310	0	20,310
5 Value Before Reappraisal	15,071	0	15,071
6 Phase In Value	20,310	0	20,310
7 Exempt Value (Home/Comstead)	9,546	0	9,546
8 Taxable Market Value	10,764	0	10,764
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.47	0
11 Taxable Value	0	0	0
12 Acres	0.000	0.000	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	2.000	1.000	1.000
16 Total Mills	N/A	565.750	565.750
17 Tax Amount (Ad Valorem)	0.00	0.00	0.00
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$20,310	\$20,310	\$0
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	01/23/2015,09:52:AM	01/23/2015,09:52:AM
23 Prior Cycle Market Value	9,050	9,050	0
24 AG Forest Taxable Value Adj	0	0	0

Comment:

Total Lines: 23

1/23/2015 9:52am Messages

AFTER MDV IS APPLIED 93499

1st half 7d