

RESOLUTION 2015 - 6

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

WHEREAS, Edward & Patricia Mills were erroneously assessed for property under Assessor Code 8655; and

WHEREAS, Edward & Patricia Mills have qualified for the Extended Property Tax Assistance program; 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 January 6, 2015;

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

1. Edward & Patricia Mills have paid the assessed tax.
2. Edward & Patricia Mills have proven a refund is due to them.
3. The claims for refund were filed within five years of the collection.

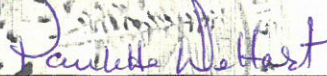
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$463.91 to Edward & Patricia Mills, PO Box 1187, Helena, MT 59624

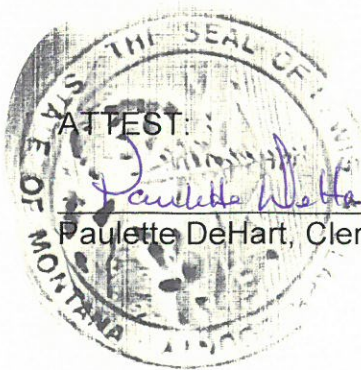
Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair

ATTEST:

  
Paulette DeHart, Clerk of the Board



3267663 B: M49 P: 3788 COUNTY  
01/06/2015 11:34 AM Pages: 1 of 8 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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December 19, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Edward & Patricia Mills  
PO Box 1187  
Helena MT 59624

Assessor Code #: 8655

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 the first half of the 2014 taxes, but then Department of Revenue discovered that the property owner qualified for PTAP & EPTAP.

A refund is in order: Tax Year: 2014

\$	453.92	General Tax
	1.24	(2518) Open Space
	4.04	(8013) Soil & Water
	4.71	(8006) Mosquito

***Total Refund Due \$ 463.91***

Thanking you in advance, I am,

Date: 12/17/2014  
Time: 16:17:53

LEWIS AND CLARK COUNTY, TREASURER

Oper: vicks

Tax Year: 2014 Tax Code : 8655

4749

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 8655 Status: Active  
Tax Type: RE Real Estate  
Bank Code:  
Levy Dist: 02-01 Tax District 02  
TIF Base: 0.00

OWNERSHIP INFORMATION

Name: MILLS EDWARD S & PATRICIA S Type: 1 Legal  
Alpha: MILLS EDWARD S & PATRICIA S Mail To: Yes  
Address: PO BOX 1187  
City: HELENA ST: MT Zip: 59624 1187

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.99	0	0
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	0	0
1	7244	4	RV	EPTAP RESIDENTIAL LAND & IMPROVEMENTS	0.00	99,640	2,431
						99,640	2,431

*7049*  
*Blog Taxable 253*  
*488*

PAYOFF INFORMATION (AS OF: 12/17/2014)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2014	39102		0.00		873.47	Current	0.00	873.47
								873.47

BILLING HISTORY (SELECTED TAX YEAR: 2014)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2014	39102	0000	02	01	Tax District 02	304.48	758.40	PD	11/25/2014	0	758.40	DUE	05/31/2015
2014	39102	2518	02	01	OPEN-SPACE LANDS	.83	2.07	PD	11/25/2014	0	2.06	DUE	05/31/2015
2014	39102	3003	02	01	WESTSIDE FIRE	92.50	52.50	PD	11/25/2014	46.00	52.50	DUE	05/31/2015
2014	39102	8003	02	01	SCRATCH GRAVEL		48.00	PD	11/25/2014		48.00	DUE	05/31/2015
2014	39102	8006	02	01	MOSQUITO	3.16	7.87	PD	11/25/2014	0	7.86	DUE	05/31/2015
2014	39102	8012	02	01	WATER QLTY OUTSIDE CITY		4.66	PD	11/25/2014		4.65	DUE	05/31/2015
2014	39102	8013	02	01	SOIL & WATER	1.02	5.06	PD	11/25/2014		0.00		
TOTAL:							878.56				873.47		

Refund needed

Gen tax refund  
OS  
mosq  
s&w

\$ 453.92  
1.24  
4.71  
4.04

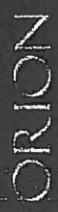
92.65 owing 2nd half

\$ 463.91



FINAL AFTER PTAP + EPTAP 8655

05-1887-27-2-07-11-0000 Real Property - MONTANAAPP00



- ◆ 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 05-1887-27-2-07-11-0000 Real Property

Summary General Valuations Exemptions Appraisals Transfers Appraisals Water Rights Comp Sales Documents  
 05/13/14 Legal 227 310N 204 W Owner: WILSON EDWARDS PATRICIA S (00-57164) Status: 01/21/2014 03:58:PM

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	3301	7049
2 Reappraisal Land Value	90,593	0	0	90,593
3 Reappraisal Building Value	97,407	0	0	97,407
4 Total Reappraisal Value	188,000	0	0	188,000
5 Value Before Reappraisal	94,301	0	0	94,301
6 Phase In Value	188,000	0	0	188,000
7 Exempt Value (Home/Comstead)	88,360	0	0	88,360
8 Taxable Market Value	99,640	0	0	99,640
9 Tax Class	N/A	4	4	4
10 Taxable Percent	N/A	2.47	2.47	0.49
11 Taxable Value	488	0	0	488
12 Acres	0.990	0.990	0.000	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	3.000	1.000	1.000	1.000
16 Total Mills	N/A	630.410	630.410	630.410
17 Tax Amount (Ad Valorem)	307.64	0.00	0.00	307.64
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$97,407	\$0	\$97,407	\$0
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/16/2014,03:58:PM	12/16/2014,03:58:PM	12/16/2014,03:58:PM
23 Prior Cycle Market Value	94,300	30,926	63,374	0

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

Total Lines: 23

12/17/2014 4:13 PM

Messages

PTAP BEFORE RECALC

8655

**ORION**

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D 05-1887-27-2-07-11-0000 Real Property

Summary General Ownership Exemptions Appraisals Final Value Transfers Permits Water Rights Comp Sales Documents  
 RUSBYA DEPT 57 TONR64W 05/16/2014 2:57 PM 2014  
 Owner: MILES EDWARD STEPHEN (54300537163)  
 Situs: 4012 W US HIGHWAY 12 HELEN, MT 59601  
 Area: <10512014>

**Assessment Values Selection Detail**

**Assessment Values Totals Page**

1	Class	Totals	2101	3301
2	Reappraisal Land Value	90,593	90,593	0
3	Reappraisal Building Value	97,407	0	97,407
4	Total Reappraisal Value	188,000	90,593	97,407
5	Value Before Reappraisal	94,301	30,926	63,375
6	Phase In Value	188,000	90,593	97,407
7	Exempt Value (Home/Comstead)	88,360	42,579	45,781
8	Taxable Market Value	99,640	48,014	51,626
9	Tax Class	N/A	4	4
10	Taxable Percent	N/A	2.47	2.47
11	Taxable Value	2,461	1,186	1,275
12	Acres	0.990	0.990	0.000
13	TIF Base Value	0	0	0
14	TIF Incremental Value	0	0	0
15	Proration Factor (for testing)	0.000	0.000	0.000
16	Total Mills	N/A	630.410	630.410
17	Tax Amount (Ad Valorem)	N/A	747.67	803.77
18	HOMESTEAD CAP INFORMATION	1,551.44		
19	Res Value Under Cap Incl OBY	\$97,407	\$0	\$97,407
20	Residential Value Over Cap	\$0	\$0	\$0
21	Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22	Date Last Calculated	N/A	12/16/2014,02:57:PM	12/16/2014,02:57:PM
23	Prior Cycle Market Value	94,300	30,926	63,374
24	AG Forest Taxable Value Adj	0	0	0

Comment



PTAP AFTER

8655

05-1887-27-2-07-11-0000 Real Property - MONTANAPROD

ORION

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D 05-1887-27-2-07-11-0000 Real Property

Summary General Ownership Exemptions Assessment Appraisal Final Value Transfers Appeals Permits Yearly Rights Comp Sales Documents  
 R0518177 Legal 1507 110 N R04W Owner: MILES EDWARDS & PATRICK S (00537169) Next Year: 2017  
 Situs: 012 W US HIGHWAY 12, SELENA, MT 59604 Asses: 10/3/2014

Forms Apply Save Exit

Appraisal

Calculate Values

Assessment Values Selection Detail

Assessment Values Totals Page

Class	Totals	2101	2132	3137	3301
2 Reappraisal Land Value	90,593	0	90,593	0	0
3 Reappraisal Building Value	97,407	0	0	97,407	0
4 Total Reappraisal Value	188,000	0	90,593	97,407	0
5 Value Before Reappraisal	94,301	0	30,926	63,375	0
6 Phase In Value	188,000	0	90,593	97,407	0
7 Exempt Value (Home/Comstead)	88,360	0	42,579	45,781	0
8 Taxable Market Value	99,640	0	48,014	51,626	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.47	0.49	0.49	2.47
11 Taxable Value	488	0	235	253	0
12 Acres	0.990	0.990	0.000	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	630.410	630.410	630.410	630.410
17 Tax Amount (Ad Valorem)	307.64	0.00	148.15	159.49	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$97,407	\$0	\$0	\$0	\$97,407
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/16/2014, 03:01:PM	12/16/2014, 03:01:PM	12/16/2014, 03:01:PM	12/16/2014, 03:01:PM
23 Prior Cycle Market Value	94,300	30,926	0	0	63,374
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment:

Total Lines: 23

12/16/2014 3:01pm

Messages

3PTAP Before PTAP

8655

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## D 05-1887-27-2-07-11-0000 Real Property

[Summary](#) [General](#) [Ownership](#) [Exemptions](#) [Comments](#) [Appraisal](#) [Final Value](#) [Transfers](#) [Permits](#) [Ejector Rights](#) [Comp Sales](#) [Documents](#)  
 05/13/14 05/15/27 10N 504W 05/15/27 10N 504W 05/15/27 10N 504W 05/15/27 10N 504W 05/15/27 10N 504W 05/15/27 10N 504W

### Assessment Values Selection Detail

### Assessment Values Totals Page

	Totals	2101	3301	7244
1 Class				
2 Reappraisal Land Value	90,593	0	0	90,593
3 Reappraisal Building Value	97,407	0	0	97,407
4 Total Reappraisal Value	188,000	0	0	188,000
5 Value Before Reappraisal	94,300	0	0	94,300
6 Phase In Value	188,000	0	0	188,000
7 Exempt Value (Home/Comstead)	88,360	0	0	88,360
8 Taxable Market Value	99,640	0	0	99,640
9 Tax Class	N/A	4	4	4
10 Taxable Percent	N/A	2.47	2.47	2.44
11 Taxable Value	2,431	0	0	2,431
12 Acres	0.990	0.990	0.000	0.000
13 TIF Base Value	0	0	0	0
14 TIF Incremental Value	0	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000	0.000
16 Total Mills	N/A	630.410	630.410	630.410
17 Tax Amount (Ad Valorem)	1,532.53	0.00	0.00	1,532.53
18 HOMESTEAD CAP INFORMATION	N/A			
19 Res Value Under Cap Incl OBY	\$97,407	\$0	\$97,407	\$0
20 Residential Value Over Cap	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	09/27/2014,06:02:PM	09/27/2014,06:02:PM	09/27/2014,06:02:PM
23 Prior Cycle Market Value	94,300	30,926	63,374	0

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



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

Re: Tax Refund  
Geo Code: 8655

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:

PATRICIA S. MILLS  
EDWARD S. MILLS  
Box 1187 Helena, MT 59624

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

527 T10N R04W

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

Year(s) 2014  
Amount 463.91

Reason for the refund request:

qualified for DTAP + EPTAP

Were taxes paid under protest:  Yes  No

If not, what is the reason they were not paid under protest?

I was too late getting the app. for tax relief

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Patricia S. Mills  
Signature of Taxpayer

12-20-14  
Date