

RESOLUTION 2015 - 60

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

WHEREAS, Clifford & Betty Hiatt were assessed for property under Assessor Code 7679; and

WHEREAS, Clifford & Betty Hiatt 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 2013; and

WHEREAS, a hearing was held on April 14, 2015;

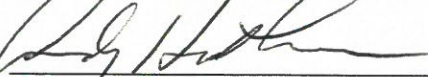
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Clifford & Betty Hiatt have paid the assessed tax.
2. Clifford & Betty Hiatt 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 \$544.68 to Clifford & Betty Hiatt, 1527 Mineral Road, Helena, MT 59602.

Dated this 14 day of April, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Andy Hunthausen, Chairman





Paulette DeHart, Clerk of the Board

3271275 B: M49 P: 7026 COUNTY
04/14/2015 10:42 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

Consolidated Office of Treasurer/Clerk and Recorder

April 3, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Hiatt, Clifford & Betty
1527 Mineral Rd
Helena Mt 59602

Assessor Code: 7679

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 2013. The property owner is eligible for PTAP.

A refund is in order: Tax Year: 2013

\$ 471.49	General Tax
2.44	(2121) Forestvale Cemetery
1.45	(2518) Open-Space Lands
14.86	(3002) West Valley Fire
48.00	(8003) Scratch Gravel
4.87	(8006) Mosquito
<u>1.57</u>	(8013) Soil & Water

Total Refund Due \$ 544.68

Thanking you in advance, I am,



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

Re: Tax Refund
Geo Code: 7629

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:

Clifford D Hiatt & Betty A Hiatt
1527 Mineral Rd
Helena, MT 59602-7629

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

Loc: 1 GE0:05-1888-17-2-03-04-0000 TWN:10N SCT:17 R1G:030 TRI Sub Div
TR1 LOT:4 BK:2 Treasure State Acres 1st ADDN, SW, T10 N, R03 W. Block 2,
Lot 4, COS # 236243

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

Year(s) 2013
Amount 544.68

Reason for the refund request:

Eligible for property tax assistance

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,

Clifford D. Hiatt
Signature of Taxpayer
Betty A Hiatt

4/6/2015
Date

Tax Year: 2013 Tax Code : 7679

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
2189	2101	4	RV	TRACT LAND	0.23	24,342	618 433
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	14,423 90,081	2,288 366
3142						114,423	-2,906 1347
						75659	2146

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2110	T.S.A. PARK	All	Mill	25.65000	2,906.00	74.54
2119	TREASURE STATE ACRE MAINT	All	Pct	100.000	110.78	110.78
3002	WEST VALLEY FIRE	All	Mill	19.55000	2,906.00	56.81
8006	MOSQUITO	All	Mill	6.40000	2,906.00	18.60
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
2121	FORESTVALE CEM	All	Mill	3.20000	2,906.00	9.30
8013	SOIL & WATER	All	Mill	2.06000	2,906.00	5.99
2518	OPEN-SPACE LANDS	All	Mill	1.90000	2,906.00	5.52
						386.00

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	14349	0000	10	19	Tax District 10	901.41	PD	11/12/2013	901.41	PD	05/06/2014
2013	14349	2110	10	19	T.S.A. PARK	74.54	PD	11/12/2013	0.00		
2013	14349	2119	10	19	TREASURE STATE ACRE MAINT	55.39	PD	11/12/2013	55.39	PD	05/06/2014
2013	14349	2121	10	19	FORESTVALE CEM	6.86	4.65	PD 11/12/2013	4.65	PD	05/06/2014
2013	14349	2518	10	19	OPEN-SPACE LANDS	4.07	2.76	PD 11/12/2013	2.76	PD	05/06/2014
2013	14349	3002	10	19	WEST VALLEY FIRE	41.95	28.41	PD 11/12/2013	28.40	PD	05/06/2014
2013	14349	8003	10	19	SCRATCH GRAVEL	48.00	48.00	PD 11/12/2013	48.00	PD	05/06/2014
2013	14349	8006	10	19	MOSQUITO	13.93	9.30	PD 11/12/2013	9.30	PD	05/06/2014
2013	14349	8012	10	19	WATER QLTY OUTSIDE CITY		4.23	PD 11/12/2013	4.23	PD	05/06/2014
2013	14349	8013	10	19	SOIL & WATER	4.42	5.99	PD 11/12/2013	0.00		
					TOTAL:	1,134.68			1,054.14		

Sen tax \$471.49
 2121 FC \$2.44
 2518 OS \$1.45
 3002 WV \$14.86
 8003 48.00
 8006 4.87
 8013 1.57

\$544.68

Class	Totals	2101	3301
1 Class	49,018		
2 Reappraisal Land Value	171,682	49,018	0
3 Reappraisal Building Value	220,700	0	171,682
4 Total Reappraisal Value	156,331	49,018	171,682
5 Value Before Reappraisal	209,951	22,944	133,387
6 Phase In Value	95,528	44,664	165,287
7 Exempt Value (Home/Comstead)	114,423	20,322	75,206
8 Taxable Market Value	N/A	24,342	90,081
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	2,906	618	2,288
12 Acres	0.232	0.232	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	654.200	654.200
17 Tax Amount (Ad Valorem)	1,901.11	404.30	1,496.81
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$171,682	\$0	\$171,682
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	07/15/2013, 09:56:AM	07/15/2013, 09:56:AM
23 Prior Cycle Market Value	95,600	23,794	71,806
24 AG Forest Taxable Value Adj	0	0	0

7/15/2013 - Batch job done, PTAP class codes removed and regular class codes are in.

4 7679