

RESOLUTION 2015 - 7

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

WHEREAS, Virginia & James Echler were erroneously assessed for property under Geo Code 1888-11-1-04-14-0000, PIN No. 37572; and

WHEREAS, Virginia & James Echler 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 January 6, 2015;

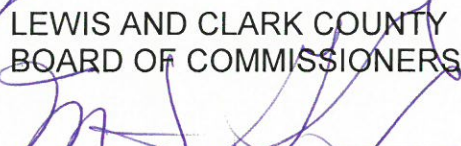
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

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

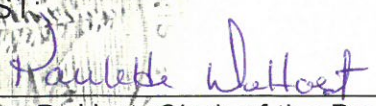
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund an amount of \$760.01 to Virginia & James Echler, 3723 Cupid Drive, Helena, MT 59602

Dated this 6 day of January 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3267664 B: M49 P: 3789 COUNTY
01/06/2015 11:34 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

December 15, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Echler, Virginia & James
3723 Cupid Dr
Helena Mt 59602

Pin #: 37572

Geo-Code: 1888-11-1-04-14-0000

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 the first ½ of 2014 taxes. Department of Revenue discovered that the property owner qualified for Disabled Veteran assistance. Second half taxes revised.

A refund is in order: Tax Year: 2014

| | | |
|----|--------|----------------------------|
| \$ | 715.75 | General Tax |
| | 1.96 | (2518) Open-Space Lands |
| | 4.79 | (8013) Soil & Water |
| | 26.20 | (3001) East Valley Fire |
| | 3.85 | (2121) Forestvale Cemetery |
| | 7.46 | (8006) Mosquito |

Total Refund Due \$760.01

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/10/2014
Time: 12:24:21

LEWIS AND CLARK COUNTY, TREASURER

Oper: vicks

Tax Year: 2014 Tax Code : 37572

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 37572 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-06 Tax District 10
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: EICHLER VIRGINIA J & JAMES F Type: 1 Legal
 Alpha: EICHLER VIRGINIA J & JAMES F Mail To: Yes
 Address: 3723 CUPID DR
 City: HELENA ST: MT Zip: 59602 6023

DAV

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|------------|-------|------|----------------------------|------|--------------|---------------|
| 2140 1 | 2101 | 4 | RV | TRACT LAND | 0.56 | 24,119 | 596 |
| 1 | 3301 | 4 | IM | IMPROVEMENTS ON RURAL LAND | 0.00 | 69,161 | 1,708 |
| 3145 | | | | | | 93,280 | 2,304 |

PAYOFF INFORMATION (AS OF: 12/10/2014)

| Tax Year | Stmnt# | Pmt Half | 1st Half Amount | 1st Half Status | 2nd Half Amount | 2nd Half Status | Penalty/Interest | TOTAL DUE |
|----------|--------|----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|
| 2014 | 26417 | | 0.00 | | 807.85 | Current | 0.00 | 807.85 |
| | | | | | | | | 807.85 |

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 | 26417 | 0000 | 10 | 06 | Tax District 10 | 715.75 | PD | 12/02/2014 | 715.75 | DUE | 05/31/2015 |
| 2014 | 26417 | 2121 | 10 | 06 | FORESTVALE CEM | 3.85 | PD | 12/02/2014 | 3.85 | DUE | 05/31/2015 |
| 2014 | 26417 | 2518 | 10 | 06 | OPEN-SPACE LANDS | 1.96 | PD | 12/02/2014 | 1.96 | DUE | 05/31/2015 |
| 2014 | 26417 | 3001 | 10 | 06 | EAST VALLEY FIRE | 26.20 | PD | 12/02/2014 | 26.19 | DUE | 05/31/2015 |
| 2014 | 26417 | 8003 | 10 | 06 | SCRATCH GRAVEL | 48.00 | PD | 12/02/2014 | 48.00 | DUE | 05/31/2015 |
| 2014 | 26417 | 8006 | 10 | 06 | MOSQUITO | 7.46 | PD | 12/02/2014 | 7.45 | DUE | 05/31/2015 |
| 2014 | 26417 | 8012 | 10 | 06 | WATER QLTY OUTSIDE CITY | 4.66 | PD | 12/02/2014 | 4.65 | DUE | 05/31/2015 |
| 2014 | 26417 | 8013 | 10 | 06 | SOIL & WATER | 4.79 | PD | 12/02/2014 | 0.00 | | |
| | | | | | TOTAL: | 812.67 | | | 807.85 | | |

52.65

Gen tax Refund 715.75
 FC 3.85
 OS 1.96
 EV 26.20
 Mosq 7.46

SW

37572

ORION

- ◆ 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 05-1888-11-1-04-14-0000 Real Property

Summary General Ownership Exemptions Assessments Appraisal Transfers Appraisals
R056051 Legal HEARTLAND ESTATES S11, T10 N, R03 W, Lot 6, COS Owner EICHLER VIRGINIA J & JAMES F (07237245) Tax Year 2014
 #3034153 Situs 3723 CUPID DR, HELENA, MT 59602 As Of < 09/27/2014 >

Calculate Values
 Last Calc: 9/27/2014 6:06:06 PM

Assessment Values Selection Detail

Assessment Values Totals Page

| 1 Class | Totals | 2101 | 3301 |
|-----------------------------------|-----------|---------------------|---------------------|
| 2 Reappraisal Land Value | 45,508 | 45,508 | 0 |
| 3 Reappraisal Building Value | 130,492 | 0 | 130,492 |
| 4 Total Reappraisal Value | 176,000 | 45,508 | 130,492 |
| 5 Value Before Reappraisal | 143,700 | 21,681 | 122,019 |
| 6 Phase In Value | 176,000 | 45,508 | 130,492 |
| 7 Exempt Value (Home/Comstead) | 82,720 | 21,389 | 61,331 |
| 8 Taxable Market Value | 93,280 | 24,119 | 69,161 |
| 9 Tax Class | N/A | 04 | 04 |
| 10 Taxable Percent | N/A | 2.47 | 2.47 |
| 11 Taxable Value | 2,304 | 596 | 1,708 |
| 12 Acres | 0.555 | 0.555 | 0 |
| 13 TIF Base Value | 0 | 0 | 0 |
| 14 TIF Incremental Value | 0 | 0 | 0 |
| 15 Proration Factor (for testing) | 0.000 | 0 | 0 |
| 16 Total Mills | N/A | 653.860 | 653.860 |
| 17 Tax Amount (Ad Valorem) | 1,506.49 | 389.70 | 1,116.79 |
| 18 HOMESTEAD CAP INFORMATION | N/A | N/A | N/A |
| 19 Res Value Under Cap Incl OBY | \$130,492 | | \$130,492 |
| 20 Residential Value Over Cap | \$0 | | \$0 |
| 21 Condo Value Under Cap Incl OBY | \$0 | | \$0 |
| 22 Date Last Calculated | N/A | 09/27/2014,06:06:PM | 09/27/2014,06:06:PM |
| 23 Prior Cycle Market Value | 143,700 | 21,681 | 122,019 |
| 24 AG Forest Taxable Value Adj | 0 | 0 | 0 |

Comment

ABC

Total Lines: 23

12/1/2014 2:25pm

Messages

BEFORE

2014 DAY

1st half paid 2nd half needs revision

VH

37572



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

05-1888-11-1-04-14-0000 Real Property

Summary General Ownership Exemption Assessments Appraisal Transfers Appraisals Permits Water Rights Comp Sales Documents
 R0535051 Legal HEARTLAND ESTATES S11, T10 N, R03 W, Lot 8, COS Owner EICHLER VIRGINIA J & JAMES F(07237245) Tax Year 2014
 #3034153 Situs 3723 CUPID DR, HELENA, MT 59602 As Of 09/27/2014

Calculate Values
 Last Calc: 12/1/2014 2:35:48 PM

Assessment Values Selection Detail

Assessment Values Totals Page

| 1 Class | Totals | 2101 | 2140 | 3145 | 3301 |
|-----------------------------------|-----------|---------------------|---------------------|---------------------|---------------------|
| 2 Reappraisal Land Value | 45,508 | 0 | 45,508 | 0 | 0 |
| 3 Reappraisal Building Value | 130,492 | 0 | 0 | 130,492 | 0 |
| 4 Total Reappraisal Value | 176,000 | 0 | 45,508 | 130,492 | 0 |
| 5 Value Before Reappraisal | 143,700 | 0 | 21,681 | 122,019 | 0 |
| 6 Phase In Value | 176,000 | 0 | 45,508 | 130,492 | 0 |
| 7 Exempt Value (Home/Comstead) | 82,720 | 0 | 21,389 | 61,331 | 0 |
| 8 Taxable Market Value | 93,280 | 0 | 24,119 | 69,161 | 0 |
| 9 Tax Class | N/A | 4 | 4 | 4 | 4 |
| 10 Taxable Percent | N/A | 2.47 | 0 | 0 | 2.47 |
| 11 Taxable Value | 0 | 0 | 0 | 0 | 0 |
| 12 Acres | 0.555 | 0.555 | 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 | 653.860 | 653.860 | 653.860 | 653.860 |
| 17 Tax Amount (Ad Valorem) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 HOMESTEAD CAP INFORMATION | N/A | | | | |
| 19 Res Value Under Cap Incl OBY | \$130,492 | \$0 | \$0 | \$0 | \$130,492 |
| 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 | 12/01/2014,02:35:PM | 12/01/2014,02:35:PM | 12/01/2014,02:35:PM | 12/01/2014,02:35:PM |
| 23 Prior Cycle Market Value | 143,700 | 21,681 | 0 | 0 | 122,019 |
| 24 AG Forest Taxable Value Adj | 0 | 0 | 0 | 0 | 0 |

Comment

46 ABC

2014 DAY

AFTER



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

Re: Tax Refund
Geo Code: 37572

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:

James F. Eichler
13723 Lupine Dr.
Helena MT 59602

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

Heartland Estates : Lot 6

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

Year(s) 2014
Amount 9760.01

Reason for the refund request:

DAV

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,

James F. Eichler
Signature of Taxpayer

12/22/2014
Date