

RESOLUTION 2015 - 8

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

WHEREAS, Robert Peccia was erroneously assessed for real property under Geo Code No. 1888-33-4-04-31-0000, Assessor Code 38845, and

WHEREAS, the Department of Revenue has provided evidence regarding the change in valuation; and

WHEREAS, the error occurred in tax year 2013; 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. Robert Peccia has paid the assessment in error.
2. Robert Peccia has proven a refund is due to him.
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 \$1,329.79 to Robert Peccia, 825 W Custer Avenue, Helena, MT 59602.


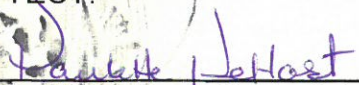
Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair

ATTEST:

Paulette DeHart, Clerk of the Board

3267665 B: M49 P: 3790 COUNTY
01/06/2015 11:34 AM Pages: 1 of 12 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 16, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Robert Peccia
825 W Custer Ave
Helena Mt 59602

Assessment Code # 38845

Geo-Code: 1888-33-4-04-31-0000

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 full year of the 2013 taxes. Department of Revenue discovered that the value of the building was incorrect.

A refund is in order: Tax Year: 2013

\$	1,317.06	General Tax
	3.38	(2518) Open-Space Lands
	5.69	(2121) Forestvale Cemetery
	3.66	(8013) Soil & Water

Total Refund Due \$1,329.79

Thanking you in advance, I am,

Handwritten signature of Cheryl Green in cursive script.

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/16/2014
Time: 08:09:32

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 38845

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.43	46,854	1,190
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	264,829	6,727
						241,972	6139
						311,683	7917

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
0211	LIGHT DISTRICT #211		All Rate	0.01	18,496.00	127.62
2121	FORESTVALE CEM		All Mill	3.20000	7,917.00	25.33
8013	SOIL & WATER		All Mill	2.06000	7,917.00	16.31
0001	STREET MAINT #1		All Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING		All Pct	100.000	6.00	6.00
0008	STORM WATER UTL		All Pct	100.000	41.24	41.24
0061	URBAN FOREST MGMT		All Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT		All Pct	100.000	21.84	21.84
2518	OPEN-SPACE LANDS		All Mill	1.90000	7,917.00	15.04
0003	SOLID WASTE		All Rate	186.34	1.00	186.34
8000	WATER QUALITY INSIDE CITY		All Rate	6.93	1.00	6.93
						601.58

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	23518	0000	01	01	Tax District 01	2,932.26	PD	11/22/2013	2,932.26	PD	11/22/2013
2013	23518	0001	01	01	STREET MAINT #1	67.47	PD	11/22/2013	67.46	PD	11/22/2013
2013	23518	0003	01	01	SOLID WASTE	93.17	PD	11/22/2013	93.17	PD	11/22/2013
2013	23518	0008	01	01	STORM WATER UTL	20.62	PD	11/22/2013	20.62	PD	11/22/2013
2013	23518	0016	01	01	LANDFILL MONITORING	3.00	PD	11/22/2013	3.00	PD	11/22/2013
2013	23518	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/22/2013	10.00	PD	11/22/2013
2013	23518	0070	01	01	OPEN SPACE MAINT	10.92	PD	11/22/2013	10.92	PD	11/22/2013
2013	23518	0211	01	01	LIGHT DISTRICT #211	63.81	PD	11/22/2013	63.81	PD	11/22/2013
2013	23518	2121	01	01	FORESTVALE CEM	12.67	PD	11/22/2013	12.66	PD	11/22/2013
2013	23518	2518	01	01	OPEN-SPACE LANDS	7.52	PD	11/22/2013	7.52	PD	11/22/2013
2013	23518	8000	01	01	WATER QUALITY INSIDE CITY	3.47	PD	11/22/2013	3.46	PD	11/22/2013
2013	23518	8013	01	01	SOIL & WATER	16.31	PD	11/22/2013	0.00	PD	11/22/2013
TOTAL:						3,241.22			3,224.88		

Gen tax refund \$1,317.06
 Forestvale Cemetery 5.69
 Open Space 3.38
 Soil & Water 3.66

 \$1,329.79



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 12, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Peccia Robert J
825 W Custer Ave
Helena Mt 59602-0226
GEO Code# 05-1888-33-4-04-31-0000
Assessment Code# 38845


Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013. Revised values are as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2201	46854	1190
	3501	264829	6727
To	2201	46854	1190
	3501	194848	4949

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



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

November 12, 2014

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 year 2013 for the following taxpayer in Lewis and Clark County.

Robert J Peccia

Tax Code: 38845

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 - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

Robert J. Peccia

Assessment Code: 0000038845

Mill Levy: 725.670 2012

Mill Levy: 743.950 2013

Mill Levy: 750.24 2014

1. Mill Levy (based on property tax statement)

2. Multiply mill levy by .001

3. Enter the total current year taxable value

Multiply line 2 by line 3 to calculate est. prop. tax amount

Add Special Assessments

Total Tax Due

	Original 2013	Revised Value 2013	2014
	740.75	740.75	750.24
	0.74075	0.74075	0.75024
	7917	6105	6115
	\$ 5,864.52	\$ 4,522.28	\$ 4,587.72
	\$ 408.31	\$ 408.31	\$ 629.27
	\$ 6,272.83	\$ 4,930.59	\$ 5,216.99

Refund Due \$ 1,342.24

Owner(s):
PECCIA ROBERT J

2013 Property Assessment Notice
Property Subject to Taxation

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

Date: 6/8/2013
Assessment Code:
0000038845
School District: 048701
2012 Mill Levy: 725.670

THIS IS NOT A TAX BILL. For details about your property taxation values, please
visit your local Department of Revenue office or call (406) 444-4000.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S33, T10 N, R03 W, BLOCK 13, Lot 16, COS #3085678 05-1888-33-4-04-31-0000	2201 - Residential City or Town Lots	2.540%	0.43	52,548	52,548	92,670	1,168	1,190
	3501 - Improvements on Residential City or Town Lots	2.540%		353,417		512,490		6,727
Totals				405,965	52,548	605,160	1,168	7,917

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

*old
value*

Helena	1127.14	Co Hi Rtrm	126.44	Vo-Tech	11.88
Helena GO 2008	86.22	Co Trans	42.36	(STAT SUBTOTAL)	376.06
Helena GO 2009	46.24	(SCHL SUBTOTAL)	436.48		
(HLNA SUBTOTAL)	1259.60	Co Elemntry	261.26		
All Purp	306.14	Co Hi Schl	174.18		
Co. Agent	10.92	(SCHM SUBTOTAL)	435.44		
Dst Courts	27.70	Elem Adlt Ed	25.66		
Emplye Ins	88.66	Elem Bld Rs	86.76		
Entitlement	140.84	Elem Gen	891.46		
Fair	102.68	Elem Tran	193.80		
Health	61.98	Elem Tut	7.44		
Hlth Fclts	4.60	Elm Tech	45.12		
Library	174.10	Hi Adlt Ed	28.58		
Mental Hlt	5.70	Hi Bld Rev	38.08		
Parks	0.80	Hi Bond	39.74		
PublicSfty	477.24	Hi General	473.44		
SARM S&R Maint	7.92	Hi Tech	38.72		
SARM S&R Maint	6.34	Hi Trans	63.82		
Sr. Ctzn.	8.70	(SD SUBTOTAL)	1932.62		
(LCCY SUBTOTAL)	1424.32	St. Univ	47.50		
Co Elem Rtr	267.68	State Eqn	316.68		

RECEIVED
NOV 01 2013
Robert Peccia & Associates

Special Assessments

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
STREET MAINT #1	0001	67.47	67.46	SOIL & WATER	8013	16.31	0.00
STORM WATER UTL	0008	20.62	20.62				
LANDFILL MONITORING	0016	3.00	3.00				
URBAN FOREST MGMT	0061	10.00	10.00				
OPEN SPACE MAINT	0070	10.92	10.92				
LIGHT DISTRICT #211	0211	63.81	63.81				
FORESTVALE CEM	2121	12.67	12.66				
OPEN-SPACE LANDS	2518	7.52	7.52				

Total Special Assessments \$212.32 \$195.99

This property may qualify for a Property Tax Assistance Program. This may include: Property Tax Assistance, Disabled or Deceased Veteran's Residential Exemption, the Extended Property Tax Assistance Program and/or Elderly Homeowner's Tax Credit. Contact the Local Department of Revenue at (406) 444-4000 for further information.

General Taxes	District	Mill Levy	First Half	Second Half
HLNA		159.100	\$629.80	\$629.80
LCCY		179.910	\$712.16	\$712.16
SCHL		55.130	\$218.24	\$218.24
SCHM		55.000	\$217.72	\$217.72
SD	01	244.110	\$966.31	\$966.31
STAT		47.500	\$188.03	\$188.03
Total Mill Levy		740.750		
Total Special Assessments			\$212.32	\$195.99
Total Taxes Due Current Year			\$3144.58	\$3128.25

Total Prior Year(s) Delinquent Tax Including Penalty and Interest: \$0.00 If Paid By*:11/30/2013
 *Additional Penalty and Interest shall be added if not paid by above date. Questions? Call (406)447-8329 or (406)447-8362.
 Taxpayers may pay taxes that are delinquent at anytime if they pay the full amount of the delinquency. If taxpayer wants to pay only part of their delinquent taxes, then the current year has to be paid in full before they can pay a delinquent year.
 Delinquent payments must be credited to the oldest year first.

FOR PAYMENTS USING CREDIT CARDS, DIAL TOLL FREE 1(800)272-9829. YOU WILL BE ASKED FOR A JURISDICTION NUMBER. THIS NUMBER IS 3602. YOU WILL THEN BE PROMPTED FOR PAYMENT INFORMATION. FOR INTERNET PAYMENTS PLEASE LOG ONTO www.officialpayments.com



Lewis & Clark County, Montana
 Paulette DeHart
 316 N. Park Ave., Room 113
 Helena, MT 59623

Business

TEMP RETURN SERVICE REQUESTED

**YEAR 2013 REAL ESTATE
 STATEMENT OF TAXES PAYABLE**

PROPERTY ID NO: 188833404310000		
PROPERTY LOCATION: 940 SONOMA DR		
LEGAL DESCRIPTION: NOB HILL SUBD, S33, T10 N, R03 W, BLOCK 13, Lot 16, COS #3085678		
SEC-TWN-RGE: 33-10 N-03 W		
	MARKET VALUE	TAXABLE VALUE
LAND	46854	1190
BUILDINGS	264829	6727
PERSONAL	0	0
TOTAL VALUE	\$311,683	\$7,917
COUNTY MILL VALUE	120,346	

188833404310000 41
 PECCIA ROBERT J 1
 825 W Custer Ave 18876
 Helena, MT 59602-0226

Owner(s):
PECCIA ROBERT J

2013 Revised Property Assessment Notice
Property Subject to Taxation

Date: 7/9/2014
Assessment Code:
0000038845
School District: 048701
2012 Mill Levy: 725.670

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please
visit your local Department of Revenue office or call (406) 444-4000.

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S33, T10 N, R03 W, BLOCK 13, Lot 16, COS #3085678 05-1888-33-4-04-31-0000	2201 - Residential City or Town Lots		0.43				1,168	
	3501 - Improvements on Residential City or Town Lots Property Value	2.540%		310,758	52,548	467,100		6,105
Totals				310,758	52,548	467,100	1,168	6,105

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

New value

Owner(s):
PECCIA ROBERT J

2014 Revised Property Assessment Notice
Property Subject to Taxation

Date: 7/9/2014
Assessment Code: 0000038845
Levy District: 048701
2013 Mill Levy: 743.950

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please
visit your local Department of Revenue office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S33, T10 N, R03 W, BLOCK 13, Lot 16, COS #3085678 05-1888-33-4-04-31-0000	2201 - Residential City or Town Lots		0.43					
	3501 - Improvements on Residential City or Town Lots Property Value	2.470%		304,912	52,548	467,100	6,105	6,115
Totals				304,912	52,548	467,100	6,105	6,115

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Part V – For Department of Revenue Office Use Only

A field inspection was completed: interior, date 5/20/2014 exterior, date 5/20/2014

If either field inspection was not completed, reason why:

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

An internal and external review of your parcel has been completed and based on the site visit. The Grade was changed from 8 - Excellent quality to 6 - Good quality. Value is adjusted for Tax year 2013 From \$605,160 to \$467,100 and for Tax year 2014 from \$754,441 to \$467,100.

The results of this informal review were sent to the taxpayer on (date)

Reviewed by [Signature] Date 7/02/2014

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.

rrw
AK

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.



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

Re: Tax Refund
Geo Code: 38845

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:

ROBERT J. PECCIA
940 SONOMA
HELENA, MT. 59601

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

940 SONOMA HELENA, MT. 59601
GEO-CODE 1888-334-04-31-0000

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

Year(s) 2013
Amount \$1,329.79

Reason for the refund request:

THE TAX APPRAISAL WAS IN EXCESS OF THE COST AND
THE VALUE OF THE PROPERTY.

Were taxes paid under protest: Yes No

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

THE HOUSE WAS NEW AND IT WAS THE FIRST YEAR
IT WAS TAXED.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Robert J. Peccia
Signature of Taxpayer

DEC. 18, 2014
Date