

RESOLUTION 2015 - 9

A RESOLUTION ORDERING A REFUND OF TAXES/FEE'S/ASSESSMENTS PAID

WHEREAS, Robert Peccia & Associates was erroneously assessed for real property under Geo Code No. 1786-03-2-07-01-0000, Assessor Code 42474, and

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

WHEREAS, the error occurred in tax year 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 6, 2015;

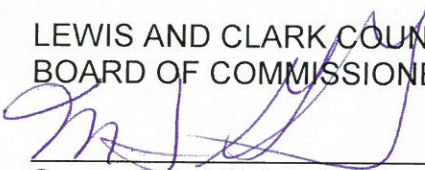
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

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.

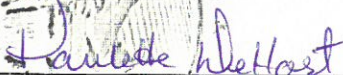
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$19,660.01 to Robert Peccia & Associates, 825 W Custer Avenue, Helena, MT 59602.

Dated this 6 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair




Paulette DeHart, Clerk of the Board

3267666 B: M49 P: 3791 COUNTY
01/06/2015 11:34 AM Pages: 1 of 13 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 & Associates
825 W Custer Ave
Helena Mt 59602

Assessment Code # 42474

Geo-Code: 1786-03-2-07-01-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property for 5 years. Please find documentation regarding the request. The taxpayer has paid the taxes in full. Department of Revenue discovered that the value of the land was incorrect.

A refund is in order: Tax Year 2013

\$6,121.56 General Tax
26.44 (2121) Forestvale Cemetery
15.71 (2518) Open Space
17.02 (8013) Soil & Water

Refund Due \$6,180.73

A refund is in order: Tax Year: 2012

\$5,026.43 General Tax
22.05 (2121) Forestvale Cemetery
11.48 (2518) Open Space
14.12 (8013) Soil & Water

Refund Due: \$5,074.08

A refund is in order: Tax Year: 2011

\$3,991.25 General Tax
18.42 (2121) Forestvale Cemetery
11.32 (2518) Open Space
11.05 (8013) Soil & Water

Refund Due: \$4,032.04

A refund is in order: Tax Year: 2010

\$2,858.08 General Tax
12.93 (2121) Forestvale Cemetery
7.93 (2518) Open Space
7.63 (8013) Soil & Water

Refund Due: \$2,886.57


A refund is in order: Tax Year: 2009

\$1,475.53 General Tax
6.73 (2121) Forestvale Cemetery
4.33 (8013) Soil & Water

Refund Due: \$1,486.59

Total Refund Due: \$19,660.01

Thanking you in advance, I am,


Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/16/2014
Time: 10:12:30

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.82	459,277	11,666
						459,277	11,666
						133940	3402

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	11,666.00	37.33
8013	SOIL & WATER	All	Mill	2.06000	11,666.00	24.03
0223	LIGHT DISTRICT #223	All	Rate	0.01	79,148.52	413.95
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	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	11,666.00	22.17
						708.20

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	6109	0000	01	01	Tax District 01	2,520.03	4,320.80	PD	11/12/2013	4,320.79	PD	05/16/2014
2013	6109	0001	01	01	STREET MAINT #1		67.47	PD	11/12/2013	67.46	PD	05/16/2014
2013	6109	0008	01	01	STORM WATER UTL		14.90	PD	11/12/2013	14.89	PD	05/16/2014
2013	6109	0016	01	01	LANDFILL MONITORING		3.00	PD	11/12/2013	3.00	PD	05/16/2014
2013	6109	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/12/2013	10.00	PD	05/16/2014
2013	6109	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/12/2013	10.00	PD	05/16/2014
2013	6109	0223	01	01	LIGHT DISTRICT #223		206.98	PD	11/12/2013	206.97	PD	05/16/2014
2013	6109	2121	01	01	FORESTVALE CEM	10.89	18.67	PD	11/12/2013	18.66	PD	05/16/2014
2013	6109	2518	01	01	OPEN-SPACE LANDS	6.46	11.09	PD	11/12/2013	11.08	PD	05/16/2014
2013	6109	8013	01	01	SOIL & WATER	7.61	24.03	PD	11/12/2013	0.00		
TOTAL:							4,686.94			4,662.85		

General tax refund = 6,121.56
 Forestvale Cem 26.44
 Open Space 15.71
 Soil & Water 17.02
 6,180.73 ✓

Tax Year: 2012 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.82	390,569	10,272		
						126054	390,569	10,272	3315

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	10,272.00	32.56
8013	SOIL & WATER	All	Mill	2.03000	10,272.00	20.85
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0001	STREET MAINT #1	All	Pct	100.000	132.28	132.28
0008	STORM WATER UTL	All	Pct	100.000	28.92	28.92
0223	LIGHT DISTRICT #223	All	Rate	0.01	79,148.52	580.95
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	10,272.00	16.95
						855.51

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2012	7839	0000	01	01	Tax District 01	2,395.09	3,710.76	PD	11/20/2012	3,710.76	PD	05/24/2013
2012	7839	0001	01	01	STREET MAINT #1		66.14	PD	11/20/2012	66.14	PD	05/24/2013
2012	7839	0008	01	01	STORM WATER UTL		14.46	PD	11/20/2012	14.46	PD	05/24/2013
2012	7839	0016	01	01	LANDFILL MONITORING		3.00	PD	11/20/2012	3.00	PD	05/24/2013
2012	7839	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/20/2012	10.00	PD	05/24/2013
2012	7839	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/20/2012	8.50	PD	05/24/2013
2012	7839	0223	01	01	LIGHT DISTRICT #223		290.48	PD	11/20/2012	290.47	PD	05/24/2013
2012	7839	2121	01	01	FORESTVALE CEM	10.51	16.28	PD	11/20/2012	16.28	PD	05/24/2013
2012	7839	2518	01	01	OPEN-SPACE LANDS	5.47	8.48	PD	11/20/2012	8.47	PD	05/24/2013
2012	7839	8013	01	01	SOIL & WATER	6.73	20.85	PD	11/20/2012	0.00		
TOTAL:							4,148.95			4,128.08		

General Tax Refund \$ 5,026.43
 Forestvale Cem 22.05
 Open Space 11.48
 Soil & Water 14.12
5,074.08 ✓

Date: 12/16/2014
Time: 10:11:29

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.82	320,191	8,709		
						118130	320,191	8,709	3213

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.35000	8,709.00	29.18
8013	SOIL & WATER	All	Mill	2.01000	8,709.00	17.51
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0001	STREET MAINT #1	All	Pct	100.000	125.98	125.98
0008	STORM WATER UTL	All	Pct	100.000	28.21	28.21
2518	OPEN-SPACE LANDS	All	Mill	2.06000	8,709.00	17.94
						261.82

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2011	5215	0000	01	01	Tax District 01	2,333.31	3,162.28	PD	11/28/2011	3,162.28	PD	05/18/2012
2011	5215	0001	01	01	STREET MAINT #1		62.99	PD	11/28/2011	62.99	PD	05/18/2012
2011	5215	0008	01	01	STORM WATER UTL		14.11	PD	11/28/2011	14.10	PD	05/18/2012
2011	5215	0016	01	01	LANDFILL MONITORING		3.00	PD	11/28/2011	3.00	PD	05/18/2012
2011	5215	0061	01	01	URBAN FOREST MGMT		10.00	PD	11/28/2011	10.00	PD	05/18/2012
2011	5215	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/28/2011	8.50	PD	05/18/2012
2011	5215	2121	01	01	FORESTVALE CEM	10.76	14.59	PD	11/28/2011	14.59	PD	05/18/2012
2011	5215	2518	01	01	OPEN-SPACE LANDS	6.62	8.97	PD	11/28/2011	8.97	PD	05/18/2012
2011	5215	8013	01	01	SOIL & WATER	6.46	17.51	PD	11/28/2011	0.00		
TOTAL:							3,301.95			3,284.43		

General tax refund # 3,991.25
 Forestvale Cem 18.42
 Open Space 11.32
 Soil & water 11.05

 # 4032.04 ✓

Tax Year: 2010 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value	
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.82	247,284	6,973	
						109965	247,284	6,973 3101

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	6,973.00	23.29
8013	SOIL & WATER	All	Mill	1.97000	6,973.00	13.74
2518	OPEN-SPACE LANDS	All	Mill	2.05000	6,973.00	14.29
0001	STREET MAINT #1	All	Pct	100.000	124.12	124.12
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
0008	STORM WATER UTL	All	Pct	100.000	27.79	27.79
0060	TREE MAINT	All	Rate	10.00	1.00	10.00
						230.23

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2010	9897	0000	01	01	Tax District 01	2288.97	2,573.53	PD	11/26/2010	2,573.52	PD	05/20/2011
2010	9897	0001	01	01	STREET MAINT #1		62.06	PD	11/26/2010	62.06	PD	05/20/2011
2010	9897	0008	01	01	STORM WATER UTL		13.90	PD	11/26/2010	13.89	PD	05/20/2011
2010	9897	0060	01	01	TREE MAINT		5.00	PD	11/26/2010	5.00	PD	05/20/2011
2010	9897	0070	01	01	OPEN SPACE MAINT		8.50	PD	11/26/2010	8.50	PD	05/20/2011
2010	9897	2121	01	01	FORESTVALE CEM	10.36	11.65	PD	11/26/2010	11.64	PD	05/20/2011
2010	9897	2518	01	01	OPEN-SPACE LANDS	6.36	7.15	PD	11/26/2010	7.14	PD	05/20/2011
2010	9897	8013	01	01	SOIL & WATER	6.11	13.74	PD	11/26/2010	0.00		
TOTAL:							2,695.53			2,681.75		

Gen tax refund \$2,858.08
 Forestvale Cem 12.93
 Open Space 7.93
 Soil & Water 7.63
2,886.57 ✓

Tax Year: 2009 Tax Code : 42474

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	1.82	174,568	5,027
					101520	174,568	5,027 2975

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.28000	5,027.00	16.49
0008	STORM WATER UTL	All	Pct	100.000	26.29	26.29
8013	SOIL & WATER	All	Mill	2.11000	5,027.00	10.61
0070	OPEN SPACE MAINT	All	Pct	100.000	21.78	21.78
0001	STREET MAINT #1	All	Pct	100.000	111.10	111.10
0060	TREE MAINT	All	Pct	100.000	10.00	10.00
						196.27

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2009	5428	0000	01	01	Tax District 01	2,139.23	1,807.38	PD	12/08/2009	1,807.38	PD	05/17/2010
2009	5428	0001	01	01	STREET MAINT #1		55.55	PD	12/08/2009	55.55	PD	05/17/2010
2009	5428	0008	01	01	STORM WATER UTL		13.15	PD	12/08/2009	13.14	PD	05/17/2010
2009	5428	0060	01	01	TREE MAINT		5.00	PD	12/08/2009	5.00	PD	05/17/2010
2009	5428	0070	01	01	OPEN SPACE MAINT		10.89	PD	12/08/2009	10.89	PD	05/17/2010
2009	5428	2121	01	01	FORESTVALE CEM	9.76	8.25	PD	12/08/2009	8.24	PD	05/17/2010
2009	5428	8013	01	01	SOIL & WATER	6.28	10.61	PD	12/08/2009	0.00		
					TOTAL:		1,910.83			1,900.20		

Gen tax \$1,475.53
 Forestvale Cem 6.73
 Soil + Water 4.33

 \$ 1486.59 ✓



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 11, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Robert Peccia & Associates
825 W Custer Ave
Helena Mt 59602-0226
GEO Code# 05-1786-03-2-07-01-0000
Assessment Code# 42474

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	171568	5027
To	2207	101520	2975

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	247284	6973
To	2207	109965	3101

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	320191	8709
To	2207	118130	3213

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	390569	10272
To	2207	126054	3315

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	459277	11666
To	2207	133940	3402

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



ROBERT PECCIA & ASSOCIATES

November 7, 2014

Lewis & Clark County Commission
Attention: Cheryl Green
316 North Park Ave. Rm. 113
Helena, MT 59623

Refund request for: Robert Peccia & Associates
825 W. Custer Ave.
Helena, MT 59602
Geocode: 05-1786-03-2-07-01-0000

42474

Greetings:

Pursuant to § 15-16-603, MCA, Robert Peccia & Associates (“RPA”) requests a refund for the property referenced above for tax years 2009 through 2012.

RPA paid property tax in full for tax years 2009 through 2013. In 2014, the Department of Revenue corrected a valuation error. RPA separately submitted a refund request for 2013 after being contacted by the Consolidated Office of Treasurer/Clerk and Recorder. RPA now asks the Commission to also refund the excess taxes paid for the remaining years, 2009 through 2012.

Sincerely,

Keith Jensen
President
Robert Peccia & Associates

Enclosure

HELENA, MT
P.O. Box 5653
825 Custer Avenue
Helena, MT 59604
Tele 406.447.5000
Fax 406.447.5036

KALISPELL, MT
P.O. Box 5100
102 Cooperative Way, Suite 300
Kalispell, MT 59903
Tele 406.752.5025
Fax 406.752.5024

FORT COLLINS, CO
400 Remington Street,
Suite B
Fort Collins, CO 80524
Tele 970.484.3206
Fax 970.484.3209



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 13, 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 years 2009 thru 2013 for the following taxpayer in Lewis and Clark County.

Robert Peccia & Associates

Tax Code: 42474

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



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

Re: Tax Refund 42474
Geo Code: _____

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 Peccia + Associates
825 W. Custer Ave
Helena, MT 59602

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

Red Hill Sub: Block 4 lot 1

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

Year(s) 2009-2013
Amount \$ 19,660.01

Reason for the refund request:

Land Value incorrect

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,

Robert Peccia
Signature of Taxpayer

Dec 19, 2014
Date