

RESOLUTION 2015 - 99

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

WHEREAS, David Hartnett was erroneously assessed for real property under Assessor Code 8442; and,

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

WHEREAS, the error occurred in tax year 2014; and

WHEREAS, a hearing was held on July 21, 2015;

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

1. David Hartnett has paid the taxes/fees/assessment in error.
2. David Hartnett 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 \$1,342.65 to David Hartnett, 1046 Colorado Gulch Drive, Helena, MT 59601.

Dated this 21 day of July, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Michael Murray for:
Andy Hunthausen, Chair

ATTEST:

Paulette DeHart

Paulette DeHart, Clerk of the Board



3275853 B: M50 P: 1282 COUNTY
07/21/2015 11:39 AM Pages: 1 of 9 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

July 7, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Hartnett, David
1046 Colorado Gulch Dr
Helena Mt 59601

Assessor Code: 8442

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 2014, but then Department of Revenue discovered that the property was not valued correctly and market value changed.

A refund is in order: Tax Year: 2014

\$1,226.05	General Tax
3.35	(2518) Open Space
109.16	(3010) Baxendale Fire
<u>4.09</u>	(8013) Soil & Water

Total Refund Due \$1,342.65

Thanking you in advance, I am,

June 4, 2015

David G Hartnett
1046 Colorado Gulch
Helena, Montana 59601-9606

Lewis and Clark County Commissioners
316 N Park Avenue
Helena Montana 59623

Dear Commissioners

RE: 05-1887-31-4-01-09-0000

" 8442 "

A computer mistake on the above property occurred. The market Land information for 2014 was double which resulted in double taxation.

I am requesting a refund of \$1,416.01.

Thank you for your assistance.



David G Hartnett



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

Re: Tax Refund
Geo Code: _____

8442

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:

David Hartnett
1046 Colorado Gulch Dr
Helena, MT 59601

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

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

Year(s) 2014
Amount \$1,342.65

Reason for the refund request:

Market Value was doubled

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,

David Hartnett
Signature of Taxpayer

7-10-2015
Date

Date: 07/07/2015
 Time: 08:12:53

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2014 Tax Code : 8442

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2131	COLORADO GULCH MAINT	All	Pct	100.000	110.99	110.99
3010	BAXENDALE FIRE	All	Mill	55.55000	3,929.00	218.26
8013	SOIL & WATER	All	Mill	2.08000	3,929.00	8.17
8008	FOREST FIRE	All	Pct	100.000	36.46	36.46
2518	OPEN-SPACE LANDS	All	Mill	1.70000	3,929.00	6.68
						380.56

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	38893	0000	02	03	Tax District 02	1225.41	1,225.73	PD	06/04/2015	1,225.73	PD	06/04/2015
2014	38893	2131	02	03	COLORADO GULCH MAINT		55.50	PD	06/04/2015	55.49	PD	06/04/2015
2014	38893	2518	02	03	OPEN-SPACE LANDS	3.33	3.34	PD	06/04/2015	3.34	PD	06/04/2015
2014	38893	3010	02	03	BAXENDALE FIRE	109.10	109.13	PD	06/04/2015	109.13	PD	06/04/2015
2014	38893	8008	02	03	FOREST FIRE		36.46	PD	06/04/2015	0.00	PD	06/04/2015
2014	38893	8013	02	03	SOIL & WATER	4.08	8.17	PD	06/04/2015	0.00	PD	06/04/2015
TOTAL:							8,856.93			1,393.69		

PAYMENT HISTORY (SELECTED TAX YEAR: 2014)

YEAR: 2014 STMT#: 38893 RECPT#: 1565527 DATE: 06/04/2015 DESC: Both Halves Delinquent Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	02	03	Tax District 02	1,225.73	24.51	62.46	0.00
0000	02	03	Tax District 02	1,225.73	24.51	1.34	0.00
2131	02	03	COLORADO GULCH MAINT	55.50	1.11	2.83	0.00
2131	02	03	COLORADO GULCH MAINT	55.49	1.11	0.06	0.00
2518	02	03	OPEN-SPACE LANDS	3.34	0.07	0.17	0.00
2518	02	03	OPEN-SPACE LANDS	3.34	0.07	0.00	0.00
3010	02	03	BAXENDALE FIRE	109.13	2.18	5.56	0.00
3010	02	03	BAXENDALE FIRE	109.13	2.18	0.12	0.00
8008	02	03	FOREST FIRE	36.46	0.73	1.86	0.00
8008	02	03	FOREST FIRE	0.00	0.00	0.00	0.00
8013	02	03	SOIL & WATER	8.17	0.16	0.42	0.00
8013	02	03	SOIL & WATER	0.00	0.00	0.00	0.00
TOTALS:				2,832.02	56.63	74.82	0.00

Payment Type	Doc#	Description	Payment Amount
Check	4203	HARTNETT DAVID G/BELL RAYMOND L	7,418.60
TOTAL:			7,418.60

Amend \$ 1,226.05
 2518 Open Space 3.35
 3010 Baxendale fire 109.16
 8013 S+W 4.09
 \$1,342.65

LEWIS AND CLARK COUNTY
 316 N. PARK AVE
 HELENA, MT 59623
 (406)447-8329

HARTNETT DAVID G
 1046 COLORADO GULCH DR
 HELENA MT 59601-9606

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 8442 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 02-03 Tax District 02
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: HARTNETT DAVID G Type: 1 Legal
 Alpha: HARTNETT DAVID G Mail To: Yes
 Address: 1046 COLORADO GULCH DR
 City: HELENA ST: MT Zip: 59601 9606

LEGAL DESCRIPTION

Legal#: 1 Geo Code: 05-1887-31-4-01-09-0000 Levy Dist: 02-03 Tax District 02
 Desc Type: T
 Township: 10 N Range: 04 W Section: 31
 Full Desc: S31, T10 N, R04 W, TR IN NWSE LT 5, ABANDONED COLORADO GULCH RD
 Short Desc: S31, T10 N, R04 W, TR IN NWSE LT 5, ABANDONED COLORADO GULCH RD

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	29.25	159,067	3,929
						159,067	3,929
						79,553	1964



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

June 24, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Hartnett David G
1046 Colorado Gulch Dr
Helena Mt 59601-9606

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for year 2014. Adjustments have been made for 2015. Revised values as follows:

Tax Year: 2014	Class Code	Market Value	Taxable Value
From	2101	159067	3929
To	2101	79553	1964

Karie Frydenlund

Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

BEFORE

ORION

05-1887-31-4-01-09-0000 Real Property

Legal: S31, T12 N, R34 W, TR IN NWSE LT 5, ABANDONED COLORADO GULCH RD Owner: HARTNETT DAVID G(00823391) Tax Year: 2014

Assessment Values Selection Detail

Assessment Values 2101	Class	Value
1 Class	2101	
2 Reappraisal Land Value		300,126
3 Reappraisal Building Value		0
4 Total Reappraisal Value		300,126
5 Value Before Reappraisal		40,866
6 Phase In Value		300,126
7 Exempt Value (Home/Comstead)		141,059
8 Taxable Market Value		159,067
9 Tax Class		04
10 Taxable Percent		2.47
11 Taxable Value		3,929
12 Acres		29.250
13 TIF Base Value		0
14 TIF Incremental Value		0
15 Proration Factor (for testing)		
16 Total Mills		679.490
17 Tax Amount (Ad Valorem)		2,669.72
18 HOMESTEAD CAP INFORMATION		
19 Res Value Under Cap Incl OBY		
20 Residential Value Over Cap		
21 Condo Value Under Cap Incl OBY		
22 Date Last Calculated		09/27/2014 06:01:PM
23 Prior Cycle Market Value		40,866
24 AG Forest Taxable Value Adj		

Total Lines: 23

AFTER

ORION

05-1887-31-4-01-09-0000 Real Property

Legal: S31, T12 N, R34 W, TR IN NWSE LT 5, ABANDONED COLORADO GULCH RD Owner: HARTNETT DAVID G(00823308) Tax Year: 2014

Assessment Values Selection Detail

Assessment Values 2101	Class	Value
1 Class	2101	
2 Reappraisal Land Value		150,063
3 Reappraisal Building Value		0
4 Total Reappraisal Value		150,063
5 Value Before Reappraisal		40,866
6 Phase In Value		150,063
7 Exempt Value (Home/Comstead)		70,530
8 Taxable Market Value		79,533
9 Tax Class		4
10 Taxable Percent		2.47
11 Taxable Value		1,964
12 Acres		14.625
13 TIF Base Value		0
14 TIF Incremental Value		0
15 Proration Factor (for testing)		0.000
16 Total Mills		679.490
17 Tax Amount (Ad Valorem)		1,334.52
18 HOMESTEAD CAP INFORMATION		
19 Res Value Under Cap Incl OBY		\$0
20 Residential Value Over Cap		\$0
21 Condo Value Under Cap Incl OBY		\$0
22 Date Last Calculated		06/24/2015 12:34:PM
23 Prior Cycle Market Value		40,866
24 AG Forest Taxable Value Adj		0

Total Lines: 23



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

June 9, 2015

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 2014 for the following taxpayer in Lewis and Clark County.

David G. Hartnett

Tax Code: 8442

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