

RESOLUTION 2016 - 25

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

WHEREAS, David & Wendy Duensing, Trustees were erroneously assessed for property under Pin No. 27575, GeoCode 1887-26-1-12-19-0000; and

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

WHEREAS, the error occurred in tax year 2014, 2013, 2012, 2011 and 2010; and

WHEREAS, a hearing was held on May 5, 2016.

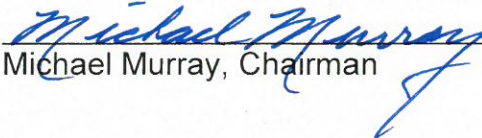
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. David & Wendy Duensing, Trustees have paid the taxes and assessments in error.
2. David & Wendy Duensing, Trustees have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

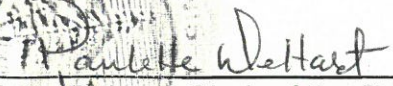
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$7,609.49 to David & Wendy Duensing, 1904 Floweree Street, Helena, MT 59601

Dated this 05 day of May, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman




Paulette DeHart, Clerk of the Board

3288862 B: M51 P: 3017 COUNTY
05/05/2016 11:33 AM Pages: 1 of 19 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.

Karie Frydenlund, 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 28, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Duensing David C & Wendy C Trustee
1904 Floweree Street
Helena Mt 59601
Parcel# 27575
GEO Code (05-1887-26-1-12-19-0000)

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2010 and 2014 on the above property. Taxpayer filed an AB26 form with the DOR for 2015 and valuation was changed from \$ 604,712 to \$ 364,700.

Please see attached sheet for break down by tax year and class code. They are as following:

2010 Refund:	\$ 896.11
2011 Refund:	\$ 1,227.56
2012 Refund:	\$ 1,527.48
2013 Refund:	\$ 1,841.23
2014 Refund:	<u>\$ 2,117.11</u>

Total Refund Due \$ 7,609.49

Thanking you in advance, I am,

A handwritten signature in purple ink that reads "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Duensing David C & Wendy C Trustees
 Assmt# 27575

2010 Original Billing			2010 Correct Values/DOR			2010 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	35258	994	2201	35258	994	2127	0	0
3501	204762	5774	3501	161666	4559	3327	43096	1215
	240020	6768		196924	5553		43096	1215
General	0.73352	4964.46	General	0.73352	4073.24	General	0.73352	891.23
2518	0.00205	13.87	2518	0.00205	11.38	2121	0.00205	2.49
8013	0.00197	13.33	2518	0.00197	10.94	2518	0.00197	2.39
Totals		4991.67	Totals		4095.56	2010 Total Refund		896.11

896.11

2011 Original Billing			2011 Correct Values/DOR			2011 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	37167	1011	2201	37167	1011	2127	0	0
3501	217801	5924	3501	155615	4233	3327	62186	1691
	254968	6935		192782	5244		62186	1691
General	0.72187	5006.17	General	0.72187	3785.49	General	0.72187	1220.68
2518	0.00206	14.29	2518	0.00206	10.80	2121	0.00206	3.48
8013	0.00201	13.94	2518	0.00201	10.54	2518	0.00201	3.40
Totals		5034.39	Totals		3806.83	2011 Total Refund		1227.56

1227.56

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	38889	1023	2201	38889	1023	2127	0	0
3501	229604	6039	3501	149825	3940	3327	79779	2099
	268493	7062		188714	4963		79779	2099
General	0.72404	5113.17	General	0.72404	3593.41	General	0.72404	1519.76
2518	0.00165	11.65	2518	0.00165	8.19	2121	0.00165	3.46
8013	0.00203	14.34	2518	0.00203	10.07	2518	0.00203	4.26
Totals		5139.16	Totals		3611.67	2012 Total Refund		1527.48

1527.48

Duensing David C & Wendy C Trustees
 Assmt# 27575

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	40891	1039	2201	40891	1039	2127	0	0
3501	242954	6171	3501	145901	3706	3327	97053	2465
	283845	7210		186792	4745		97053	2465
General	0.74299	5356.96	General	0.74299	3525.49	General	0.74299	1831.47
2518	0.0019	13.70	2518	0.0019	9.02	2121	0.0019	4.68
8013	0.00206	14.85	2518	0.00206	9.77	2518	0.00206	5.08
Totals		5385.51	Totals		3544.28	2013 Total Refund		1841.23

1841.23

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	42732	1055	2201	42732	1055	2127	0	0
3501	255276	6305	3501	141972	3507	3327	113304	2798
	298008	7360		184704	4562		113304	2798
General	0.75287	5541.12	General	0.75287	3434.59	General	0.75287	2106.53
2518	0.0017	12.51	2518	0.0017	7.76	2121	0.0017	4.76
8013	0.00208	15.31	2518	0.00208	9.49	2518	0.00208	5.82
Totals		5568.94	Totals		3451.84	2014 Total Refund		2117.11

2117.11

Total Refund Due

7609.50

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 4/28/2016



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

Re: Tax Refund
Geo Code: 27575 (1887-26-1-12-19-0000)

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:

Duensing David C & Wendy C Trustees
1904 Floweree Street
Helena Mt 59601

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

PAUL REBER PROPERTIES PUD, S26, T10 N, R04 W, BLOCK 5, Lot 11,
COS #323291

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

Year(s) 2010 ~ 2014
Amount \$ 7609.50

Reason for the refund request:

2015 AB26 was filed. DOR over valued property for several years.
DOR changed from cost to market method, valuation change from \$ 604.712 to
\$ 364.700 for 2015. Requesting 5 years back on taxes.

Were taxes paid under protest: Yes No
If not, what is the reason they were not paid under protest?

Tax Bill Revised and due date was extended

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Wendy C. Duensing
Signature of Taxpayer
Trustee

04/8/14
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

March 31, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Duensing David & Wendy
1904 Floweree Street
Helena, MT 59601
GEO Code# 05-1887-26-1-12-19-0000
Assessment Code# 27575

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2010 thru 2014. Revised values are as follows:

Tax Year: 2010 (Assmt # 27575)	Class Code	Market Value	Taxable Value
<i>From</i>	3501	204762	5774
<i>To</i>	3501	161666	4559

Tax Year: 2011 (Assmt # 27575)	Class Code	Market Value	Taxable Value
<i>From</i>	3501	217801	5924
<i>To</i>	3501	155615	4233

Tax Year: 2012 (Assmt # 27575)	Class Code	Market Value	Taxable Value
<i>From</i>	3501	229604	6039
<i>To</i>	3501	149825	3940

Tax Year: 2013 (Assmt # 27575)	Class Code	Market Value	Taxable Value
<i>From</i>	3501	242954	6171
<i>To</i>	3501	145901	3706

Tax Year: 2014 (Assmt # 27575)	Class Code	Market Value	Taxable Value
<i>From</i>	3501	255276	6305
<i>To</i>	3501	141972	3507

If you should have any questions, please do not hesitate to contact our office.

Dee Ann Rosebluff
PVS II- Lewis & Clark County
(406)444-2903
5 S Last Chance Gulch
Helena, MT 59601
DShultz@mt.gov

Date: 03/28/2016
Time: 16:17:31

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlunc

Tax Year: 2014 Tax Code : 27575

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 27575 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DUENSING DAVID C & WENDY C TRUSTEES Type: 1 Legal
 Alpha: DUENSING DAVID C & WENDY C TRUSTEES Mail To: Yes
 Address: 1904 FLOWEREE STREET
 City: HELENA ST: MT Zip: 59601

Name: DAVID C & WENDY C DUENSING TRUST Type: 2 ADLO
 Alpha: DAVID C & WENDY C DUENSING TRUST Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.25	42,732	1,055
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	255,276	6,305
						298,008	7,360

PAYOFF INFORMATION (AS OF: 03/28/2016)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4763		0.00		2,086.17	Current	0.00	2,086.17
								2,086.17

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	20083	0000	2C	09	Tax District 2C	2,770.57	PD	12/04/2014	2,770.56	PD	05/22/2015
2014	20083	0001	2C	09	STREET MAINT #1	68.14	PD	12/04/2014	68.14	PD	05/22/2015
2014	20083	0003	2C	09	SOLID WASTE	94.57	PD	12/04/2014	94.57	PD	05/22/2015
2014	20083	0008	2C	09	STORM WATER UTL	23.70	PD	12/04/2014	23.70	PD	05/22/2015
2014	20083	0016	2C	09	LANDFILL MONITORING	3.00	PD	12/04/2014	3.00	PD	05/22/2015
2014	20083	0061	2C	09	URBAN FOREST MGMT	10.00	PD	12/04/2014	10.00	PD	05/22/2015
2014	20083	0070	2C	09	OPEN SPACE MAINT	11.34	PD	12/04/2014	11.34	PD	05/22/2015
2014	20083	0200	2C	09	LIGHT DISTRICT #200	69.19	PD	12/04/2014	69.19	PD	05/22/2015
2014	20083	2518	2C	09	OPEN-SPACE LANDS	6.26	PD	12/04/2014	6.25	PD	05/22/2015
2014	20083	8000	2C	09	WATER QUALITY INSIDE CITY	3.81	PD	12/04/2014	3.81	PD	05/22/2015
2014	20083	8013	2C	09	SOIL & WATER	15.31	PD	12/04/2014	0.00		
TOTAL:						3,075.89			3,060.56		

Date: 03/28/2016
Time: 16:17:42

LEWIS AND CLARK COUNTY, TREASURER

Oper: k frydenlund

Tax Year: 2013 Tax Code : 27575

BILLING HISTORY (Continued) (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

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 27575 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DUENSING DAVID C & WENDY C TRUSTEES Type: 1 Legal
 Alpha: DUENSING DAVID C & WENDY C TRUSTEES Mail To: Yes
 Address: 1904 FLOWEREE STREET
 City: HELENA ST: MT Zip: 59601

Name: DAVID C & WENDY C DUENSING TRUST Type: 2 ADLO
 Alpha: DAVID C & WENDY C DUENSING TRUST Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.25	40,891	1,039
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	242,954	6,171
						283,845	7,210

PAYOFF INFORMATION (AS OF: 03/28/2016)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4763		0.00		2,086.17	Current	0.00	2,086.17
								2,086.17

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	10917	0000	2C	09	Tax District 2C	2,678.48	PD	12/05/2013	2,678.48	PD	06/04/2014
2013	10917	0001	2C	09	STREET MAINT #1	67.47	PD	12/05/2013	67.46	PD	06/04/2014
2013	10917	0003	2C	09	SOLID WASTE	93.17	PD	12/05/2013	93.17	PD	06/04/2014
2013	10917	0008	2C	09	STORM WATER UTL	23.02	PD	12/05/2013	23.01	PD	06/04/2014
2013	10917	0016	2C	09	LANDFILL MONITORING	3.00	PD	12/05/2013	3.00	PD	06/04/2014
2013	10917	0061	2C	09	URBAN FOREST MGMT	10.00	PD	12/05/2013	10.00	PD	06/04/2014
2013	10917	0070	2C	09	OPEN SPACE MAINT	11.30	PD	12/05/2013	11.30	PD	06/04/2014
2013	10917	0200	2C	09	LIGHT DISTRICT #200	67.05	PD	12/05/2013	67.04	PD	06/04/2014
2013	10917	2518	2C	09	OPEN-SPACE LANDS	6.85	PD	12/05/2013	6.85	PD	06/04/2014

Date: 03/28/2016
Time: 16:17:42

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlunc

Tax Year: 2013 Tax Code : 27575

BILLING HISTORY (Continued) (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	10917	8000	2C	09	WATER QUALITY INSIDE CITY	3.47	PD	12/05/2013	3.46	PD	06/04/2014
2013	10917	8013	2C	09	SOIL & WATER	14.85	PD	12/05/2013	0.00		
TOTAL:						2,978.66			2,963.77		

Date: 03/28/2016
Time: 16:18:31

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlunc

Tax Year: 2012 Tax Code : 27575

BILLING HISTORY (Continued) (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

TAX CODE INFORMATION

Tax Year: 2012 Tax Code: 27575 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DUENSING DAVID C & WENDY C TRUSTEES Type: 1 Legal
 Alpha: DUENSING DAVID C & WENDY C TRUSTEES Mail To: Yes
 Address: 1904 FLOWEREE STREET
 City: HELENA ST: MT Zip: 59601

Name: DAVID C & WENDY C DUENSING TRUST Type: 2 ADLO
 Alpha: DAVID C & WENDY C DUENSING TRUST Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.25	38,889	1,023
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	229,604	6,039
						268,493	7,062

PAYOFF INFORMATION (AS OF: 03/28/2016)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4763		0.00		2,086.17	Current	0.00	2,086.17
								2,086.17

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	12636	0000	2C	09	Tax District 2C	2,556.59	PD	12/05/2012	2,556.58	PD	06/04/2013
2012	12636	0001	2C	09	STREET MAINT #1	66.14	PD	12/05/2012	66.14	PD	06/04/2013
2012	12636	0003	2C	09	SOLID WASTE	91.34	PD	12/05/2012	91.34	PD	06/04/2013
2012	12636	0008	2C	09	STORM WATER UTL	22.35	PD	12/05/2012	22.34	PD	06/04/2013
2012	12636	0016	2C	09	LANDFILL MONITORING	3.00	PD	12/05/2012	3.00	PD	06/04/2013
2012	12636	0061	2C	09	URBAN FOREST MGMT	10.00	PD	12/05/2012	10.00	PD	06/04/2013
2012	12636	0070	2C	09	OPEN SPACE MAINT	9.80	PD	12/05/2012	9.80	PD	06/04/2013
2012	12636	0200	2C	09	LIGHT DISTRICT #200	67.05	PD	12/05/2012	67.04	PD	06/04/2013
2012	12636	2518	2C	09	OPEN-SPACE LANDS	5.83	PD	12/05/2012	5.82	PD	06/04/2013

Date: 03/28/2016
Time: 16:18:32

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2012 Tax Code : 27575

BILLING HISTORY (Continued) (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	12636	8000	2C	09	WATER QUALITY INSIDE CITY	3.47	PD	12/05/2012	3.46	PD	06/04/2013
2012	12636	8013	2C	09	SOIL & WATER	14.34	PD	12/05/2012	0.00		
TOTAL:						2,849.91			2,835.52		

Date: 03/28/2016
Time: 16:19:58

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2011 Tax Code : 27575

TAX CODE INFORMATION

Tax Year: 2011 Tax Code: 27575 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DUENSING DAVID C & WENDY C TRUSTEES Type: 1 Legal
 Alpha: DUENSING DAVID C & WENDY C TRUSTEES Mail To: Yes
 Address: 1904 FLOWEREE STREET
 City: HELENA ST: MT Zip: 59601

Name: DAVID C & WENDY C DUENSING TRUST Type: 2 ADLO
 Alpha: DAVID C & WENDY C DUENSING TRUST Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.25	37,167	1,011
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	217,801	5,924
						254,968	6,935

PAYOFF INFORMATION (AS OF: 03/28/2016)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4763		0.00		2,086.17	Current	0.00	2,086.17
								2,086.17

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	10009	0000	2C	09	Tax District 2C	2,503.09	PD	12/05/2011	2,503.08	PD	05/31/2012
2011	10009	0001	2C	09	STREET MAINT #1	62.99	PD	12/05/2011	62.99	PD	05/31/2012
2011	10009	0003	2C	09	SOLID WASTE	89.55	PD	12/05/2011	89.55	PD	05/31/2012
2011	10009	0008	2C	09	STORM WATER UTL	21.80	PD	12/05/2011	21.79	PD	05/31/2012
2011	10009	0016	2C	09	LANDFILL MONITORING	3.00	PD	12/05/2011	3.00	PD	05/31/2012
2011	10009	0061	2C	09	URBAN FOREST MGMT	10.00	PD	12/05/2011	10.00	PD	05/31/2012
2011	10009	0070	2C	09	OPEN SPACE MAINT	9.80	PD	12/05/2011	9.80	PD	05/31/2012
2011	10009	0200	2C	09	LIGHT DISTRICT #200	67.05	PD	12/05/2011	67.04	PD	05/31/2012
2011	10009	2518	2C	09	OPEN-SPACE LANDS	7.15	PD	12/05/2011	7.14	PD	05/31/2012
2011	10009	8000	2C	09	WATER QUALITY INSIDE CITY	3.47	PD	12/05/2011	3.46	PD	05/31/2012
2011	10009	8013	2C	09	SOIL & WATER	13.94	PD	12/05/2011	0.00		
TOTAL:						2,791.84			2,777.85		

Date: 03/28/2016
Time: 16:19:59

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlunc

Tax Year: 2011 Tax Code : 27575

BILLING HISTORY (Continued) (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

Date: 03/28/2016
Time: 16:20:25

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2010 Tax Code : 27575

TAX CODE INFORMATION

Tax Year: 2010 Tax Code: 27575 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 2C-09 Tax District 2C
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: DUENSING DAVID C & WENDY C TRUSTEES Type: 1 Legal
 Alpha: DUENSING DAVID C & WENDY C TRUSTEES Mail To: Yes
 Address: 1904 FLOWEREE STREET
 City: HELENA ST: MT Zip: 59601

Name: DAVID C & WENDY C DUENSING TRUST Type: 2 ADLO
 Alpha: DAVID C & WENDY C DUENSING TRUST Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.25	35,258	994
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	204,762	5,774
						240,020	6,768

PAYOFF INFORMATION (AS OF: 03/28/2016)

Tax Year	Stmnt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2015	4763		0.00		2,086.17	Current	0.00	2,086.17
								2,086.17

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2010	14674	0000	2C	09	Tax District 2C	2,482.23	PD	12/01/2010	2,482.23	PD	06/06/2011
2010	14674	0001	2C	09	STREET MAINT #1	62.06	PD	12/01/2010	62.06	PD	06/06/2011
2010	14674	0003	2C	09	SOLID WASTE	89.55	PD	12/01/2010	89.55	PD	06/06/2011
2010	14674	0008	2C	09	STORM WATER UTL	21.47	PD	12/01/2010	21.47	PD	06/06/2011
2010	14674	0060	2C	09	TREE MAINT	5.00	PD	12/01/2010	5.00	PD	06/06/2011
2010	14674	0070	2C	09	OPEN SPACE MAINT	9.80	PD	12/01/2010	9.80	PD	06/06/2011
2010	14674	0200	2C	09	LIGHT DISTRICT #200	70.80	PD	12/01/2010	70.80	PD	06/06/2011
2010	14674	2518	2C	09	OPEN-SPACE LANDS	6.94	PD	12/01/2010	6.93	PD	06/06/2011
2010	14674	8000	2C	09	WATER QUALITY INSIDE CITY	3.47	PD	12/01/2010	3.46	PD	06/06/2011
2010	14674	8013	2C	09	SOIL & WATER	13.33	PD	12/01/2010	0.00		
TOTAL:						2,764.65			2,751.30		



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

December 11, 2015

Montana Department of Revenue
Attn: Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

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 five years for the following taxpayer in Lewis and Clark County.

David & Wendy Duensing

Tax Code: 27575

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,

Handwritten signatures of Michael A. Murray, Susan Good Geise, and Andy Hunthausen.

Michael A. Murray – Chair Susan Good Geise – Commissioner Andy Hunthausen – Commissioner

December 11, 2015

Lewis and Clark County Commission 316 N Park Ave Helena, MT 59623

Dear Commissioners:

A copy of my recent Form AB-26 Determination Letter is enclosed for your review.

It seems that my property has been overvalued for several years. According to my records, the last time an appraisal review was made before it was done by Alyssa Hatch was a drive by in 2002. Considering the tax evaluation made in October of 2015, it appears that my taxes have not been assessed with the true values.

Will you please review my previous taxes for the previous 5 years, in order to determine if there should be a refund due to me?

I appreciate your time and attention to this matter and would appreciate it if you would consider my request. Thank you in advance for any assistance you may provide.

Sincerely,

A handwritten signature in cursive script that reads "Wendy C. Duensing". The signature is written in black ink and is positioned above the typed name.

Wendy C. Duensing 1904 Flowerree Street Helena, MT 59601 406.442.8910

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178
406-444-4000



ADDRESS SERVICE REQUESTED

DUENSING DAVID C & WENDY C TRUSTEES
1904 FLOWEREE STREET
HELENA MT 59601

OCTOBER 19, 2015

RE: Form AB-26 Determination Letter
Geocode - 05-1887-26-1-12-19-0000
Case Number - AB26-75912

As a result of the department's informal classification and appraisal review, an adjustment

was was not made for the following reasons:

- Change to property information Applicable fee appraisal Changes to property type
 Sales of comparable property Changed valuation method Changed classification of land
 Other

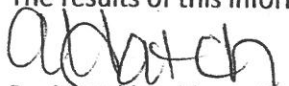
If a field inspection was not completed, reason why:

Field inspection was completed on October 1, 2015

Additional Notes:

Upon review of the property the main floor and basement square foot was changed from 1788sf to 1697sf and the basement finished area was changed from 1609sf to 1694sf. Changed the grade of the property from 8 to 6. Added a 720sf concrete deck. Changed the square foot of the concrete driveway from 756sf to 336sf. The valuation method was changed from cost to market with a valuation change from \$604,712 to \$364,700 for tax year 2015.

The results of this informal review sent to the property owner on (date) October 22, 2015


Reviewed by: Alyssa Hatch

Title: Residential Appraiser

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. For more information on the programs listed below and other property tax exemptions, go to revenue.mt.gov/propertytax-relief and revenue.mt.gov/exemptions.

- Property Tax Assistance Program (15-6-134, MCA)
- Montana Disabled Veterans or spouses of Montana Disabled Veterans (15-6-211, MCA)
- Elderly Homeowner/Renter Income Tax Credit (15-30-2337 through 15-30-2341, MCA)

THIS IS NOT A TAX BILL

2015 Revised Classification and Appraisal Notice

Date: 10/29/2015

Lewis & Clark County
 Dept of Revenue Office
 5 South Last Chance Gulch
 Helena, MT 59601-4178
 (406) 444-4000

Owner(s):

DUENSING DAVID C & WENDY C TRUSTEES
 DAVID C & WENDY C DUENSING TRUST

Assessment Code: 0000027575

Levy District: 248909

Prior Year Mill Levy: 0

Property Classification	Acres / Quantity	Previous Year Market / Productivity* Value	Current Year Market / Productivity* Value	Current Year Tax Rate	Previous Year Taxable Value	Current Year Taxable Value
PAUL REBER PROPERTIES PUD, S26, T10 N, R04 W, BLOCK 5, Lot 11, COS #323291		05-1887-26-1-12-19-0000				
2201 - Residential City or Town Lots	N/A	N/A	N/A	N/A	N/A	N/A
3501 - Improvements on Residential City or Town Lots	N/A	N/A	N/A	N/A	N/A	N/A
Land and Improvement Value	0.25	562,279	364,700	1.350	7,360	4,924
Totals:		562,279	364,700		7,360	4,924

*Agricultural and forest land values are based on the productive capacity of the land. A tax rate of 1.89% is applied to the portion of market/productivity value of residential dwellings in excess of \$1.5 million. Current year market/productivity values are based on the valuation date of January 1, 2014.

Property owners may estimate the amount of taxes that the county treasurer will bill in November by using the following formula.

Market/Productivity Value x Tax Rate = Taxable Value

Taxable Value x 2015 Mill Levy = 2015 Property Tax Amount

Any special assessments specific to your levy district are added to the property tax amount on your property tax bill by your county treasurer's office.

If you have questions or would like additional details about your property characteristics and values, go to revenue.mt.gov/property-assessment. You can find contact information for local Department of Revenue offices by visiting revenue.mt.gov/contact-us or by calling toll free (866) 859-2254 (in Helena, 444-6900). We welcome hearing from you.