

RESOLUTION 2016 - 57

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

WHEREAS, Eugene & Gloria Spinler were erroneously assessed for property under Pin No. 16052; 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, 2010 and 2009; and

WHEREAS, a hearing was held on July 7, 2016.

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

1. Eugene & Gloria Spinler have paid the taxes and assessments in error.
2. Eugene & Gloria Spinler have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

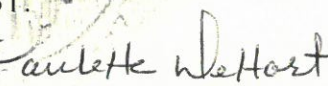
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$40.97 to Eugene & Gloria Spinler, 3995 Stemple Pass Rd, Lincoln, MT 59639

Dated this 07 day of July, 2016

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Michael Murray, Chairman



  
Paulette DeHart, Clerk of the Board

3291836 B: M51 P: 5757 COUNTY  
07/07/2016 10:51 AM Pages: 1 of 7 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

---

June 28, 2016

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Spinler Eugene Andrew & Gloria Kay  
3995 Stemple Pass Rd  
Lincoln Mt 59639-9525  
Parcel# 16052

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 through 2014 on the above property. Taxpayer filed an AB26 form in 2009 and was granted changing class code from 1701 (non-qualified ag) to class code 1901 (forest land). DOR failed to make the changes and was corrected when an AB26 was re-filed in 2015.

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

2009 Refund:	1.05 ✓
2010 Refund:	6.62
2011 Refund:	7.13
2012 Refund:	7.68
2013 Refund:	9.10
2014 Refund:	<u>9.40</u>

Total Refund Due \$ 40.97

Thanking you in advance, I am,

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

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana



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

Re: Tax Refund  
Geo Code: Tax Code# 16052

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:

Spinler Eugene Andrew & Gloria Kay  
3995 Stemple Pass Rd  
Lincoln Mt 59639-9525

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

05-2211-22-2-01-38-0000. WOODS CABINSITES. S22. T13 N. R08 W. Lot 25-26.

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

Year(s) 2009 ~ 2014  
Amount 40.97

Reason for the refund request:

Taxpayer filed an AB26 in 2009 and was granted. Class code was to be changed from Class code 1701 (non-Qualified Aq) to Class Code 1901 (Forest Land). DOR failed to make the changes and was corrected when an AB26 was filed in 2015.

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,

  
Signature of Taxpayer

5/13/2016  
Date



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

February 16, 2016

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Spinler Eugene Andrew & Gloria Kay  
3995 Stemple Pass Rd  
Lincoln MT 59639-9525  
GEO Code# 05-2211-22-2-01-38-0000  
Assessment Code# 16052

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:

<b>Tax Year: 2009 (Assmt # 16052)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	1901	1499	5
<i>To</i>	1901	929	3

<b>Tax Year: 2010 (Assmt # 16052)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	1701	75	15
<i>To</i>	1901	969	3

<b>Tax Year: 2011 (Assmt # 16052)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	1701	85	16
<i>To</i>	1901	1009	3

<b>Tax Year: 2012 (Assmt # 16052)</b>	Class Code	Market Value	Taxable Value
<i>From</i>	1701	95	17
<i>To</i>	1901	1049	3

<b>Tax Year: 2013 (Assmt # 16052)</b>	<b>Class Code</b>	<b>Market Value</b>	<b>Taxable Value</b>
<i>From</i>	1701	106	19
<i>To</i>	1901	1089	3

<b>Tax Year: 2014 (Assmt # 16052)</b>	<b>Class Code</b>	<b>Market Value</b>	<b>Taxable Value</b>
<i>From</i>	1701	116	20
<i>To</i>	1901	1130	3

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



Vicky Hicks  
PVS II– Lewis & Clark County  
(406)444-7985  
5 S Last Chance Gulch  
Helena, MT 59601  
vhicks@mt.gov

Spinler Eugene Andrew & Gloria Kay  
 Assmt# 16052

2009 Original Billing			2009 Correct Values/DOR			2009 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
1901	1499	5	1901	929	3	1901	570	2
1601	13	0	1601	13	0	1601	0	0
	1512	5		942	3		570	2
General	0.49109	2.46	General	0.49109	1.47	General	0.49109	0.98
2517	0.01784	0.09	2517	0.01784	0.05	2517	0.01784	0.04
3004	0.01618	0.08	3004	0.01618	0.05	3004	0.01618	0.03
Totals		2.63	Totals		1.58	<b>2009 Total Refund</b>	<b>1.05</b>	1.05

2010 Original Billing			2010 Correct Values/DOR			2010 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
1701	75	15	1901	969	3	1901	-894	12
	75	15		969	3		-894	12
General	0.51776	7.77	General	0.51776	1.55	General	0.51776	6.21
2517	0.0178	0.27	2517	0.0178	0.05	2517	0.0178	0.21
3004	0.01645	0.25	3004	0.01645	0.05	3004	0.01645	0.20
Totals		8.28	Totals		1.66	<b>2010 Total Refund</b>	<b>6.62</b>	6.62

2011 Original Billing			2011 Correct Values/DOR			2011 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
1701	85	16	1901	1009	3	1901	-924	13
	85	16		1009	3		-924	13
General	0.51341	8.21	General	0.51341	1.54	General	0.51341	6.67
2517	0.01787	0.29	2517	0.01787	0.05	2517	0.01787	0.23
3004	0.01686	0.27	3004	0.01686	0.05	3004	0.01686	0.22
Totals		8.77	Totals		1.64	<b>2011 Total Refund</b>	<b>7.13</b>	7.13

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
1701	95	17	1901	1049	3	1901	-954	14
	95	17		1049	3		-954	14
General	0.51282	8.72	General	0.51282	1.54	General	0.51282	7.18
2517	0.01874	0.32	2517	0.01874	0.06	2517	0.01874	0.26
3004	0.01703	0.29	3004	0.01703	0.05	3004	0.01703	0.24
Totals		9.33	Totals		1.65	<b>2012 Total Refund</b>	<b>7.68</b>	7.68

Spinler Eugene Andrew & Gloria Kay  
 Assmt# 16052

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
1701	106	19	1901	1089	3	1901	-983	16	
	106	19		1089	3		-983	16	
General	0.53374	10.14	General	0.53374	1.60	General	0.53374	8.54	
2517	0.01774	0.34	2517	0.01774	0.05	2517	0.01774	0.28	
3004	0.01717	0.33	3004	0.01717	0.05	3004	0.01717	0.27	
Totals		10.80	Totals		1.71	<b>2013 Total Refund</b>		<b>9.10</b>	9.10

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
1701	116	20	1901	1130	3	1901	-1014	17	
	116	20		1130	3		-1014	17	
General	0.51809	10.36	General	0.51809	1.55	General	0.51809	8.81	
2517	0.01729	0.35	2517	0.01729	0.05	2517	0.01729	0.29	
3004	0.0173	0.35	3004	0.0173	0.05	3004	0.0173	0.29	
Totals		11.05	Totals		1.66	<b>2014 Total Refund</b>		<b>9.40</b>	9.40

Total Refund Due (2009 ~2014)

40.97

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 5/12/2016