

RESOLUTION 2016 - 59

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

WHEREAS, Stratton Investments #2 LLC was erroneously assessed for property under Pin No. 95991; 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

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


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

1. Stratton Investments #2 LLC has paid the taxes and assessments in error.
2. Stratton Investments #2 LLC has 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 \$1052.08 to Stratton Investments #2 LLC, 150 Horse Shoe Bend Rd, Helena, MT 59602

Dated this 07 day of July, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman




Paulette DeHart, Clerk of the Board

3291838 B: M51 P: 5759 COUNTY
07/07/2016 10:51 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.

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: Stratton Investments #2 LLC
 150 Horse Shoe Bend Rd
 Helena Mt 59602-7417
 Parcel# 95991

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2010 through 2014 on the above property. Taxpayer was being taxed on a trailer 20 years newer. In 2015 AB26 was filed and correction was made on mobile home.

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

2010 Refund:	205.88
2011 Refund:	211.16
2012 Refund:	206.33
2013 Refund:	210.93
2014 Refund:	<u>217.78</u>

Total Refund Due \$ 1052.08

Thanking you in advance, I am,

A handwritten signature in blue ink, reading "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: 95991 (05-1888-27-3-02-02-9145)

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:

Stratton Investments #2 LLC
150 Horse Shoe Bend Rd
Helena Mt 59602-7417

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

Wheel Estates-Mobile Home Park, S27, T10N, R3W, Space 45, Serial# L2431.
Title# AA0917621, Make Gallatin, YR 1978, Size 16x76

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

Year(s) 2010~2014
Amount \$ 1,052.08

Reason for the refund request:

Was being taxed on a trailer 20 years newer. Correction make in 2015.

Were taxes paid under protest: Yes No

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

X we didn't catch the mistake - when we took over/bought
Stratton Investments #2 LLC

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

X [Signature]
Signature of Taxpayer

X 3/31/16
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

September 28, 2015

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Stratton Investments #2 LLC
 150 Horse Shoe Bend Rd
 Helena Mt 59602-7417
 Assmt # 95991
 GEO Code# 05-1888-27-3-02-02-9145

Dear Board of County Commissioners:

As per your written request and pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2010 through 2014. Revised values are as follows:

Tax Year: 2010	Class Code	Market Value	Taxable Value
<i>From</i>	6201	19258	543
<i>To</i>	6201	9154	258
Tax Year: 2011			
<i>From</i>	6201	19560	532
<i>To</i>	6201	9118	248
Tax Year: 2012			
<i>From</i>	6201	19815	521
<i>To</i>	6201	9072	239
Tax Year: 2013			
<i>From</i>	6201	20547	522
	6201	9120	232
Tax Year: 2014			
<i>From</i>	6201	20983	518
<i>To</i>	6201	9153	226

Stratton Investments #2 LLC

September 28, 2015
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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) 444-4339
5 S Last Chance Gulch
Helena, MT 59601
k frydenlund@mt.gov

Stratton Investments #2 LLC
 Assmt# 95991

2010 Original Billing			2010 Correct Values/DOR			2010 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	19258	543	6201	9154	258	6201	10104	285
	19258	543		9154	258		10104	285
General	0.71907	390.46	General	0.71907	185.52	General	0.71907	204.94
2121	0.00328	1.78	2518	0.00328	0.84	2121	0.00328	0.94
Totals		392.24	Totals		186.36	2010 Total Refund		205.88

205.88

2011 Original Billing			2011 Correct Values/DOR			2011 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	19560	532	6201	9118	248	6201	10442	284
	19560	532		9118	248		10442	284
General	0.73814	392.69	General	0.73814	183.06	General	0.73814	209.63
2121	0.00334	1.78	2121	0.00334	0.83	2121	0.00334	0.95
2518	0.00205	1.09	2518	0.00205	0.51	2121	0.00205	0.58
Totals		395.56	Totals		184.40	2011 Total Refund		211.16

211.16

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	19815	521	6201	9072	239	6201	10743	282
	19815	521		9072	239		10743	282
General	0.72621	378.36	General	0.72621	173.56	General	0.72621	204.80
2121	0.00335	1.75	2121	0.00335	0.80	2121	0.00335	0.95
2518	0.00206	1.07	2518	0.00206	0.49	2518	0.00206	0.58
Totals		381.17	Totals		174.86	2012 Total Refund		206.33

206.33

Stratton Investments #2 LLC
 Assmt# 95991

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	20547	522	6201	9120	232	6201	11427	290
	20547	522		9120	232		11427	290
General	0.7225	377.15	General	0.7225	167.62	General	0.7225	209.53
2121	0.00317	1.65	2121	0.00317	0.74	2121	0.00317	0.92
2518	0.00165	0.86	2518	0.00165	0.38	2518	0.00165	0.48
Totals		379.66	Totals		168.74	2013 Total Refund		210.93

210.93

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	20983	518	6201	9153	226	6201	11830	292
	20983	518		9153	226		11830	292
General	0.74075	383.71	General	0.74075	167.41	General	0.74075	216.30
2121	0.0032	1.66	2121	0.0032	0.72	2121	0.0032	0.93
2518	0.0019	0.98	2518	0.0019	0.43	2518	0.0019	0.55
Totals		386.35	Totals		168.56	2014 Total Refund		217.78

217.78

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Total Refund Due

1052.08

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 4/27/2016



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

July 13, 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 the last five years for the following taxpayer in Lewis and Clark County.

Stratton Investments #2 LLC

Tax Code: 95991

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

9/11/15
9/28/15

To whom it may concern:

We are asking for a refund of overpayment on property number 95991. It was being taxed on a trailer 20 years newer and the new taxes where almost 200.00 dollars a year lower. I believe we are asking for four years back. They came out and looked in January of 2015 and reappraised it than.

Stratton Investments#2 LLC

150 Horseshoe Bend Rd

Helena MT. 59602-7417

A handwritten signature in black ink, consisting of a stylized 'R' followed by a horizontal line and an oval shape.

7-12-15