

RESOLUTION 2016 - 7

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

WHEREAS, Dennis & Susan Smrdel were erroneously assessed for property under Pin No. 16208; 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 February 9, 2016.

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

1. Dennis & Susan Smrdel have paid the taxes and assessments in error.
2. Dennis & Susan Smrdel 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 \$1,976.97 to Dennis and Susan Smrdel, 2814 Brooks Street #132, Missoula, MT 59801

Dated this 09 day of February, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman

ATTEST:


Paulette DeHart, Clerk of the Board

3285576 B: M51 P: 23 COUNTY
02/09/2016 11:50 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.

Paulette DeHart
Treasurer/Clerk & Recorder
447-8334



City-County Building
316 North Park Ave. Rm 149
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

January 22, 2016

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Smrdel, Dennis and Susan
Desert Eagle RV Park
4907 Fam Camp Dr. - #89
Las Vegas, Nevada 89115
Geo-Code: 2336-30-1-02-07-0000
Parcel #16208

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2010 thru 2014 on the above property. Taxpayer filed with the State Tax Appeal and the board agreed with the taxpayer. The taxpayer's home was being assessed as a stick house and it was really a mobile home.

Tax Year 2010	Taxes	\$ 382.10
	2517 Lincoln Hospital	13.14
	2518 Open Space	1.51
	3004 Lincoln Fire	12.14
	8013 Soil & Water	1.46

2010 Refund: \$410.35

Tax Year 2011	Taxes	\$369.66
	2517 Lincoln Hospital	12.87
	2518 Open Space	1.49
	3004 Lincoln Fire	12.13
	8013 Soil & Water	1.44

2011 Refund: \$397.59

Tax Year 2012	Taxes	\$361.53
	2517 Lincoln Hospital	13.21
	2518 Open Space	1.16
	3004 Lincoln Fire	12.01
	8013 Soil & Water	1.43

2012 Refund: \$389.34

Tax Year 2013	Taxes	\$370.42
	2517 Lincoln Hospital	12.32
	2518 Open Space	1.32
	3004 Lincoln Fire	11.92
	8013 Soil & Water	1.43

2013 Refund: \$397.41

Tax Year 2014	Taxes	\$355.93
	2517 Lincoln Hospital	11.88
	2518 Open Space	1.16
	3004 Lincoln Fire	11.88
	8013 Soil & Water	1.43

2014 Refund: \$382.28

Total Refund Due \$1,976.97

Thank you



Paulette DeHart
Treasurer/Clerk and Recorder
Lewis and Clark County, Montana



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

Re: Tax Refund
Geo Code: # 16208

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:

Dennis and Susan Smrdel

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

Barham Tracts, S30, T14N, R09W
M+B Tract Per BK 172 - Page 379

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

Year(s) 2010 thru 2014
Amount \$ 1,976.97

Reason for the refund request:

Home was being taxed as a stick house and
should have been taxed as a mobile Home

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,

Dennis Smrdel
Signature of Taxpayer

Jan. 20, 2016
Date

Property ID #16208

Tax Year 2010

General Tax	382.10	
Lincoln Hospital	13.14	
Open Space	1.51	
Lincoln Fire	12.14	
Soil Conservation	1.46	
Yearly Total		410.35

Tax Year 2011

General Tax	369.66	
Lincoln Hospital	12.87	
Open Space	1.49	
Lincoln Fire	12.13	
Soil Conservation	1.44	
Yearly Total		397.59

Tax Year 2012

General Tax	361.53	
Lincoln Hospital	13.21	
Open Space	1.16	
Lincoln Fire	12.01	
Soil Conservation	1.43	
Yearly Total		389.34

Tax Year 2013

General Tax	370.42	
Lincoln Hospital	12.32	
Open Space	1.32	
Lincoln Fire	11.92	
Soil Conservation	1.43	
Yearly Total		397.41

Tax Year 2014

General Tax	355.93	
Lincoln Hospital	11.88	
Open Space	1.16	
Lincoln Fire	11.88	
Soil Conservation	1.43	
Yearly Total		382.28

Grand Total of Refund 1,976.97



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

January 14, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Smrdel Dennis W & Susan K
6601 E US HWY 60 #462
Gold Canyon AZ 85118
GEO Code# 05-2336-30-1-02-07-0000
Assessment Code# 16208

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2009 thru 2014. Revised values are as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
<i>From</i>	2101	18952	555
	3301	43164	1265
<i>To</i>	2101	18952	555
	3301	27405	507

NA

Tax Year: 2010	Class Code	Market Value	Taxable Value
<i>From</i>	2101	22166	625
	3301	43636	1231
<i>To</i>	2101	22166	625
	3301	28915	493

Tax Year: 2011	Class Code	Market Value	Taxable Value
<i>From</i>	2101	25194	685
	3301	44205	1202
<i>To</i>	2101	25194	685
	3301	30425	482

Tax Year: 2012	Class Code	Market Value	Taxable Value
<i>From</i>	2101	27965	735
	3301	44678	1175
<i>To</i>	2101	27965	735
	3301	31935	463 470

Tax Year: 2013	Class Code	Market Value	Taxable Value
<i>From</i>	2101	30840	783
	3301	45567	1157
<i>To</i>	2101	30840	783
	3301	33445	463

Tax Year: 2014	Class Code	Market Value	Taxable Value
<i>From</i>	2101	33524	828
	3301	46347	1145
<i>To</i>	2101	33524	828
	3301	34959	458

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
kfrydenlund@mt.gov