

RESOLUTION 2016 - 84

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

WHEREAS, Stephen B. Lemaster was erroneously assessed for property under Assessment Number 2881; and

WHEREAS, Stephen B. Lemaster is exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2015; and

WHEREAS, a hearing was held on September 27, 2016;

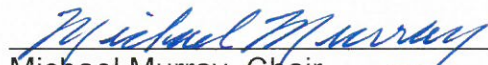
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Stephen B Lemaster has paid the assessed tax.
2. Stephen B Lemaster has proven a refund is due to him.
3. The claims for refund were 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 an amount of \$1,857.06 to Stephen B Lemaster, 1029 Birch Street, Helena, MT 59601.

Dated this 27 day of September, 2016.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chair




Paulette DeHart, Clerk of the Board

3295910 B: M51 P: 9291 COUNTY
09/27/2016 10:45 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

September 9, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Lemaster Stephen B
 1029 Birch St
 Helena Mt 59601-0501

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax a refund for tax year 2015 on the above property. Taxpayer filed for MDV Assistance and was denied by DOR for TY2015 and was granted the assistance for TY 2016.

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

2015 Refund:	<u>1,857.06</u>
Total Refund Due	\$ 1,857.06

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: Assmt# 2881

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:

Lemaster Stephen B
1029 Birch St
Helena Mt 59601-0501

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

RICHMOND HILL ADDN. S19. T10 N. R03 W. BLOCK 12. Lot 1, E 24' LT 2.
CAMBRIDGE BLK 2 LT 18. E 24' OF LT 17

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

Year(s) 2015
Amount 1857.06

Reason for the refund request:

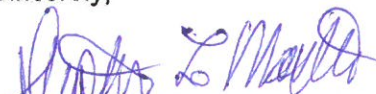
2015 MDV assistance was not granted by DOR. Taxpayer appealed and was granted MDV Benefits in December 2014 and retroactive back to December 2013.

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

8/15/16

Date

Lemaster Stephen B
 Assmt# 2881

2015 Original Billing			2015 Correct Values/DOR			2015 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	58100	784	2140	58100	0	2127	0	784
350	129800	1752	3145	129800	0	3327	0	1752
	187900	2536		187900	0		0	2536
General	0.72677	1843.09	General	0.72677	0.00	General	0.72677	1843.09
2121	0.00331	8.39	2121	0.00331	0.00	2121	0.00331	8.39
2518	0.0022	5.58	2518	0.0022	0.00	2518	0.0022	5.58
					0.00			
Totals		1857.06	Totals		0.00	2015 Total Refund		1857.06