

RESOLUTION 2016 - 85

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

WHEREAS, Phil & Terry Lamping were erroneously assessed for real property under Assessor Code 37885; and,

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

WHEREAS, the error occurred in tax year 2010, 2011, 2012, 2013 and 2014; 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. Phil & Terry Lamping have paid the taxes/fees/assessment in error.
2. Phil & Terry Lamping 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 \$20,397.54 to Phil & Terry Lamping, PO Box 573, East Helena, MT 59635


Dated this 27 day of September 2016.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chair



ATTEST


Paulette DeHart, Clerk of the Board

3295911 B: M51 P: 9292 COUNTY
09/27/2016 10:45 AM Pages: 1 of 16 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: Lamping Phil & Terry
 PO Box 573
 East Helena Mt 59635-0573
 Assmt# 37885

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back two years for 2010 ~ 2014 on the above property. Taxpayer filed an AB26 for TY2015 and was granted a value reduction from \$869,700 to \$ 671,800.

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

2010 Refund:	2,361.82
2011 Refund:	3,337.74
2012 Refund:	4,064.29
2013 Refund:	4,984.19
2014 Refund:	<u>5,649.50</u>

Total Refund Due \$ 20,397.54

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# 37885

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:

Lampina Phil & Terry
PO Box 573
East Helena Mt 59635-0573

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

05-1889-31-1-01-02-0000
S31, T10 N, R02 W, C.O.S. 595020/T, ACRES 2.95, TRACT A, IN NE4NE4

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

Year(s) 2010 ~ 2014
Amount 20,397.54

Reason for the refund request:

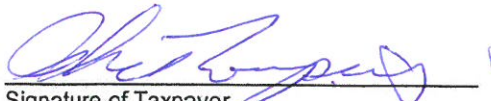
Taxpayer filed an AB26 in 2015 and challenged DOR market values. Renting rating for Commercial Property was changed from average to fair. Income approach to value was used. Valuation changed from \$ 869,700 to \$ 671,800.

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
Terry Lampina

8/15/14
Date