

RESOLUTION 2017-132

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

WHEREAS, Vicki & Charles Malatare were erroneously assessed for real property under Assessor Code 17458; and,

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

WHEREAS, the error occurred in tax year 2015; and

WHEREAS, a hearing was held on September 21, 2017;

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

1. Vicki & Charles Malatare have paid the taxes/fees/assessment in error.
2. Vicki & Charles Malatare 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 \$195.10 to Vicki & Charles Malatare, 49 E Bridgeport Avenue, Spokane, WA 99207-1908


Dated this 26 day of September 2017.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair





Paulette DeHart, Clerk of the Board

3312077 B: M53 P: 3485 COUNTY
09/26/2017 11:58 AM Pages: 1 of 13 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 147
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

August 29, 2017

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Malatare Vicki & Charles
49 E Bridgeport Ave
Spokane Wa 99207-1908

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back one (1) year for 2015 on the above property. Taxpayer filed an AB26 and with Lewis & Clark County Tax Appeal Board for TY2016. Taxpayer and was granted a value reduction from Market Value of \$ 74,500 to \$ 48,600.

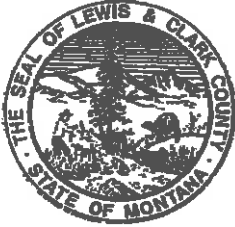
Please see attached sheet for the break down for TY 2015 and class codes. They are as following:

2015 Refund:	<u>\$ 195.10</u>
Total Refund Due	\$ 195.10

Thanking you in advance, I am,

A handwritten signature in blue ink, appearing to read "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: 17458

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:

MALATARE VICKI AND CHARLES
49 E BRIDGEPORT AVE
SPOKANE WA 99207-1908

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

WALRATHS FIRST ADDN (AUGUSTA), S17, T20 N, R06 W, BLOCK 5, Lot 6
114 LAURA ST AUGUSTA MT 59410

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

Year(s) 2015
Amount \$ 195.10

Reason for the refund request:

AB26 WAS FILED AND GRANTED FOR 2016. IMPROVEMENT MARKET VALUE
WENT FROM 50.610 DOWN TO 24.710. REFUND IS BEING REQUESTED FOR
2015.

Were taxes paid under protest: Yes No

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

WAS INFORMED THAT THEY COULD REQUEST A REFUND FROM COUNTY
ON OVER ASSESSED REAL ESTATE TAXES

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Signature of Taxpayer

Date

MALATARE VICKI AND CHARLES
 Assmt# 17458

2015 Original Billing		
Class Code	MV	TV
2101	23890	323
3301	50610	683
Totals	74500	1006

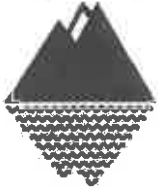
2015 Correct Values/DOR		
Class Code	MV	TV
2101	23890	323
3301	24710	334
Totals	48600	657

2015 Adjustments/Refund		
Class Code	MV	TV
2101	0	
3301	25900	349
Totals	25900	349

2010 Total Refund		
Class Code	MV	TV
349	0.53543	186.86
349	0.0022	0.76
349	0.01766	6.17
349	0.00169	0.59
349	0.00208	0.72
2010 Total Refund		195.10

2015 Original Billing	562.41
2015 Correct Values/DOR	367.31
2015 Adjustments/Refund	195.10
2010 Total Refund	195.10
Total Refund Due	195.10

Respectfully Submitted
Karrie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 7/17/2017



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

March 16, 2017

Lewis & Clark County Commission
316 North Park
Helena, MT 59623

Refund Request: Vicki & Charles Malatara
49 E Bridgeport Ave
Spokane, WA 99207-1908
GEO: 05-3004-17-1-15-15-0000
Assessment Code: 17458

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for year 2015 on the above property. Revised values as follows:

#17458

Tax Year: 2015	Class Code	Market Value	Taxable Value
From	2101	23890	323
	3301	50610	683
To	2101	23890	323
	3301	24710	334

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

Sincerely,

June L. Pack
Lead Property Valuation Specialist
Region 2S
MT Department of Revenue – Property Assessment Division



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Jim McCormick

Susan Good Geise

City County Building 316 North Park Helena, Montana 59623 406.447.8304 Fax: 406.447.8370

March 13, 2017

Montana Department of Revenue
Attn: Roz Olson
5 South Last Chance Gulch
Helena, MT 59601

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 of Revenue provide the values for 2015 (1) year for the following taxpayer in Lewis and Clark County.

Malatare Vicki & Charles (17458)

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,

Andy Hunthausen Jim McCormick Susan Good Geise

Vicki & Charlie Malatare
49 E. Bridgeport Ave.
Spokane, WA 99207

Lewis & Clark County Commissioners
Property Tax
316 N. Park Ave.
Room 113
Helena, MT 59623

Attention: Karie Frydenlend

Dear Commissioners:

I am writing to request a refund for 2015. Upon Review of our taxes (Case Number AB26-9067) we overpaid our taxes by a sizable amount in 2015. *As per earlier phone conversation.*

Sincerely,



Charles O. Malatare

509-828-9446

Karie Frydenlund

From: Vicki Malatare <vmalatare@yahoo.com>
Sent: Tuesday, August 29, 2017 6:10 PM
To: Karie Frydenlund
Subject: Re: FW: 2015 Tax Refund Request

I filled these out and mailed them this summer. Charlie will call you and touch base tomorrow.

On Tuesday, August 29, 2017, 9:33:34 AM PDT, Karie Frydenlund <KFRYDENLUND@lccountymt.gov> wrote:

Vicki & Charles

As of today, I have not seen the attached documents back in my office. Could you please fill these out, fax them to me at 406-447-8391 and then put the hard copy in the mail to me. I have everything ready to go, but need these forms back.

Thanking you, I am,

Karie Frydenlund

Lewis & Clark County Treasurer

Property Tax Division Supervisor

316 N Park Ave Room 147

Helena Mt 59623

(406) 447-8362 (Direct line)

(406) 447-8329 (Office line)

(406) 447-8391 (Fax line)

This information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material or information. No confidentiality or privilege is waived or lost by any mistransmission. If you receive this message in error, please immediately delete it and all copies of it from your system, destroy any hard copies of it and notify the sender. You must not, directly or indirectly, use, disclose, distribute, print, or copy any part of this message or attachments if you are not the intended recipient.

From: Karie Frydenlund
Sent: Friday, July 14, 2017 8:11 AM
To: 'Charles Malatare'
Subject: FW: 2015 Tax Refund Request

This was emailed to your wife yesterday afternoon. I thought I'd also forward it on to you.

Thank you,

Karie Frydenlund

Lewis & Clark County Treasurer

Property Tax Division Supervisor

316 N Park Ave Room 147

Helena Mt 59623

(406) 447-8362 (Direct line)

(406) 447-8329 (Office line)

(406) 447-8391 (Fax line)

This information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material or information. No confidentiality or privilege is waived or lost by any mistransmission. If you receive this message in error, please immediately delete it and all copies of it from your system, destroy any hard copies

of it and notify the sender. You must not, directly or indirectly, use, disclose, distribute, print, or copy any part of this message or attachments if you are not the intended recipient.

From: Karie Frydenlund
Sent: Thursday, July 13, 2017 4:41 PM
To: 'vmalatare@yahoo.com'
Subject: 2015 Tax Refund Request

Please find attach the final step of the refund process.

Please sign & fill out the forms and return to me. Once I receive them back, your refund will go in front of the commission for approval.

If you have any questions, please give our office a call.

Thanking you, I am,

Karie Frydenlund

Lewis & Clark County Treasurer

Property Tax Division Supervisor

316 N Park Ave Room 147

Helena Mt 59623

(406) 447-8362 (Direct line)

(406) 447-8329 (Office line)

(406) 447-8391 (Fax line)

This information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material or information. No confidentiality or privilege is waived or lost by any mistransmission. If you receive this message in error, please immediately delete it and all copies of it from your system, destroy any hard copies of it and notify the sender. You must not, directly or indirectly, use, disclose, distribute, print, or copy any part of this message or attachments if you are not the intended recipient.

From: countytreasurer@lccountymt.gov [mailto:countytreasurer@lccountymt.gov]

Sent: Thursday, July 13, 2017 5:38 PM

To: Karie Frydenlund

Subject: Message from KM_454e

Karie Frydenlund

From: Vicki Malatare <vmalatare@yahoo.com>
Sent: Saturday, July 15, 2017 10:27 AM
To: Karie Frydenlund
Subject: Re: 2015 Tax Refund Request

Thank you Karie. I will print, fill out, sign and send through the USmail. I am in a place with very sketchy internet service and a lack of proper technology to scan and whatnot!! Yikes, I don't like being this unconnected to the world!! Hahaha!

On Thu Jul 13 2017 15:40:56 GMT-0700 (Pacific Daylight Time), Karie Frydenlund <KFRYDENLUND@lccountymt.gov> wrote:

Please find attach the final step of the refund process.

Please sign & fill out the forms and return to me. Once I receive them back, your refund will go in front of the commission for approval.

If you have any questions, please give our office a call.

Thanking you, I am,

Karie Frydenlund

Lewis & Clark County Treasurer

Property Tax Division Supervisor

316 N Park Ave Room 147

Helena Mt 59623

(406) 447-8362 (Direct line)

(406) 447-8329 (Office line)

(406) 447-8391 (Fax line)

This information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material or information. No confidentiality or privilege is waived or lost by any mistransmission. If you receive this message in error, please immediately delete it and all copies of it from your system, destroy any hard copies of it and notify the sender. You must not, directly or indirectly, use, disclose, distribute, print, or copy any part of this message or attachments if you are not the intended recipient.

From: countytreasurer@lccountymt.gov [mailto:countytreasurer@lccountymt.gov]
Sent: Thursday, July 13, 2017 5:38 PM
To: Karie Frydenlund
Subject: Message from KM_454e