

RESOLUTION 2017-133

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

WHEREAS, Amerigas Propane LP was erroneously assessed for personal property under Pin No. 71992; and

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

WHEREAS, the error occurred in tax years 2014, 2015 and 2016; and

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

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

1. Amerigas Propane LP paid the assessment in error.
2. Amerigas Propane LP 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 \$30,584.91 to Amerigas Propane LP, PO Box 1240, Manchester, NH 03105-1240

Dated this 21st day of September, 2017.

26

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair

ATTEST:



Paulette DeHart, Clerk of the Board

3312078 B: M53 P: 3486 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: Amerigas Propane LP
PO Box 1240
Manchester ~~M~~H 03105-1240


Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer is requesting tax refunds for Personal Property Taxes paid for 2014 through 2016. Department of Revenue assessed the taxpayer assets that they did not report nor owned for the years billed.

| | |
|--------------|--------------------|
| 2014 Refund: | \$ 11,110.92 |
| 2015 Refund | \$ 10,307.31 |
| 2016 Refund: | \$ <u>9,166.67</u> |

Total Refund Due \$ 30,584.91

Thanking you in advance, I am,


Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

2014 Original Billing

| Class Code | MV | TV |
|--------------------|---------|--------------------|
| 6300 | 742965 | 0 |
| 6311 | 984054 | 14761 |
| 6519 | 9085 | 136 |
| | 1736104 | 14897 |
| General Tax | | |
| | 14897 | 11034.95 |
| forestrvale - 2121 | 14897 | 47.67 |
| open-space - 2518 | 14897 | 28.30 |
| Totals | | |
| | | \$11,110.92 |

2014 Correct Values/DOR

| Class Code | MV | TV |
|--------------------|----|-------------|
| 6300 | 0 | 0 |
| 6311 | 0 | 0 |
| 6519 | 0 | 0 |
| | 0 | 0 |
| General Tax | | |
| | 0 | 0.00 |
| forestrvale - 2121 | 0 | 0.00 |
| open-space - 2518 | 0 | 0.00 |
| Totals | | |
| | | 0.00 |

2014 Adjustments/Refund

| Class Code | MV | TV |
|--------------------------|---------|--------------------|
| 6300 | 742965 | 0 |
| 6311 | 984054 | 14761 |
| 6519 | 9085 | 136 |
| | 1736104 | 14897 |
| General Tax | | |
| | 14897 | 11034.95 |
| forestrvale - 2121 | 14897 | 47.67 |
| open-space - 2518 | 14897 | 28.30 |
| 2014 Total Refund | | |
| | | \$11,110.92 |

\$ 11,110.92

2015 Original Billing

| Class Code | MV | TV |
|--------------------|---------|--------------------|
| 6300 | 328286 | 0 |
| 6311 | 899878 | 13498 |
| 6519 | 9821 | 147 |
| 6519 | 155 | 2 |
| | 1238140 | 13647 |
| General Tax | | |
| | 13647 | 10238.53 |
| forestrvale - 2121 | 13647 | 45.58 |
| open-space - 2518 | 13647 | 23.20 |
| Totals | | |
| | | \$10,307.31 |

2015 Correct Values/DOR

| Class Code | MV | TV |
|--------------------|----|-------------|
| 6300 | 0 | 0 |
| 6311 | 0 | 0 |
| 6519 | 0 | 0 |
| 6519 | 0 | 0 |
| | 0 | 0 |
| General Tax | | |
| | 0 | 0.00 |
| forestrvale - 2121 | 0 | 0.00 |
| open-space - 2518 | 0 | 0.00 |
| Totals | | |
| | | 0.00 |

2015 Adjustments/Refund

| Class Code | MV | TV |
|--------------------------|---------|--------------------|
| 6300 | 328286 | 0 |
| 6311 | 899878 | 13498 |
| 6519 | 9821 | 147 |
| 6519 | 155 | 2 |
| | 1238140 | 13647 |
| General Tax | | |
| | 13647 | 10238.53 |
| forestrvale - 2121 | 13647 | 45.58 |
| open-space - 2518 | 13647 | 23.20 |
| 2015 Total Refund | | |
| | | \$10,307.31 |

\$ 10,307.31

2016 Original Billing

| Class Code | MV | TV |
|--------------------|--------|-------------------|
| 6101 | 53572 | 804 |
| 6103 | -53572 | 0 |
| 6300 | 155505 | 0 |
| 6311 | 771061 | 11566 |
| 6519 | 9847 | 148 |
| | 936413 | 12518 |
| General Tax | | |
| | 12518 | 9097.70 |
| forestrvale - 2121 | 12518 | 41.43 |
| open-space - 2518 | 12518 | 27.54 |
| Totals | | |
| | | \$9,166.67 |

2016 Correct Values/DOR

| Class Code | MV | TV |
|--------------------|----|-------------|
| 6300 | 0 | 0 |
| 6311 | 0 | 0 |
| 6519 | 0 | 0 |
| 6519 | 0 | 0 |
| | 0 | 0 |
| General Tax | | |
| | 0 | 0.00 |
| forestrvale - 2121 | 0 | 0.00 |
| open-space - 2518 | 0 | 0.00 |
| Totals | | |
| | | 0.00 |

2016 Adjustments/Refund

| Class Code | MV | TV |
|--------------------------|--------|-------------------|
| 6101 | 53572 | 804 |
| 6103 | -53572 | 0 |
| 6300 | 155505 | 0 |
| 6311 | 771061 | 11566 |
| 6519 | 9847 | 148 |
| | 936413 | 12518 |
| General Tax | | |
| | 12518 | 9097.70 |
| forestrvale - 2121 | 12518 | 41.43 |
| open-space - 2518 | 12518 | 27.54 |
| 2016 Total Refund | | |
| | | \$9,166.67 |

\$9,166.67

Respectfully Submitted
Karrie Frydenlund
Lewis & Clark County
Property Tax Supervisor
8/7/2017

Total Refund Due

\$30,584.91



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

Re: Tax Refund
 Geo Code: 71922-7199A

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:

AMERIGAS PROPANE LP
PO BOX 1240
MANCHESTER NH 03105-1240

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

PERSONAL PROPERTY

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

Year(s) 2014 THROUGH 2016
 Amount ~~\$ 21,448.23~~ \$ 30,584.90

Reason for the refund request:

DEPARTMENT OF REVENUE ASSESSED TAXPAYER FOR ASSETS THAT THEY DID NOT REPORT. PERSONAL PROPERTY WAS BILLED OUT BY LEWIS AND CLARK COUNTY AND TAXPAYER WAS UNKNOWINGLY PAYING A DOUBLE ASSESSMENT.

Were taxes paid under protest: Yes No

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

WAS NOT AWARE OF THE DOUBLE ASSESSMENT UNTIL A LATER TIME

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,


 Signature of Taxpayer

7-26-17
 Date

Date: 07/13/2017
 Time: 12:26:50

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2014 Tax Code : 71992

PAYOFF INFORMATION (Continued) (AS OF: 07/13/2017)

| Tax Year | Stmnt# | Pmt Half | 1st Half Amount | 1st Half Status | 2nd Half Amount | 2nd Half Status | Penalty/Interest | TOTAL DUE |
|----------|--------|----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|
|----------|--------|----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|

TAX CODE INFORMATION

Tax Year: 2014 Tax Code: 71992 Status: Active
 Tax Type: PP Personal Property
 Bank Code:
 Levy Dist: 01-01 Tax District 01
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: AMERIGAS PROPANE LP Type: 1 Legal
 Alpha: AMERIGAS PROPANE LP Mail To: Yes
 Address: PO BOX 798
 City: VALLEY FORGE ST: PA Zip: 19482 0798

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|------------|-------|------|--|------|--------------|---------------|
| 1 | 6300 | 8 | PV | INTANGIBLE SOFTWARE | 0.00 | 742,965 | 0 |
| 1 | 6311 | 8 | PV | FURNITURE & FIXTURES OF COMMERCIAL PROP. | 0.00 | 984,054 | 14,761 |
| 1 | 6519 | 8 | PV | SUPPLIES AND MATERIALS | 0.00 | 9,085 | 136 |
| | | | | | | 1,736,104 | 14,897 |

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|-------------------|-------------------|--------|
| 2121 | FORESTVALE CEM | All | Mill | 3.20000 | 14,897.00 | 47.67 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 1.90000 | 14,897.00 | 28.30 |
| | | | | | | 75.97 |

PAYOFF INFORMATION (AS OF: 07/13/2017)

| Tax Year | Stmnt# | Pmt Half | 1st Half Amount | 1st Half Status | 2nd Half Amount | 2nd Half Status | Penalty/Interest | TOTAL DUE |
|----------|--------|----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|
|----------|--------|----------|-----------------|-----------------|-----------------|-----------------|------------------|-----------|

NO TAXES OWED FOR Tax Code : 71992

Date: 07/13/2017
Time: 12:28:31

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlunc

Tax Year: 2015 Tax Code : 71992

TAX CODE INFORMATION

Tax Year: 2015 Tax Code: 71992 Status: Active
 Tax Type: PP Personal Property
 Bank Code:
 Levy Dist: 01-01 Tax District 01
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: AMERIGAS PROPANE LP Type: 1 Legal
 Alpha: AMERIGAS PROPANE LP Mail To: Yes
 Address: PO BOX 1240
 City: MANCHESTER ST: NH Zip: 03105 1240

Name: COMMERCIAL PROPERTY TAX MANAGEMENT Type: 4 Contact
 Alpha: COMMERCIAL PROPERTY TAX MANAGEMENT Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|------------|-------|------|--|------|--------------|---------------|
| 1 | 6300 | 8 | PV | INTANGIBLE SOFTWARE | 0.00 | 328,286 | 0 |
| 1 | 6311 | 8 | PV | FURNITURE & FIXTURES OF COMMERCIAL PROP. | 0.00 | 899,878 | 13,498 |
| 1 | 6519 | 8 | PV | SUPPLIES AND MATERIALS | 0.00 | 9,821 | 147 |
| 1 | 6837 | 8 | PV | LEASED & RENTAL EQUIP NOT INCL ELSEWHERE | 0.00 | 155 | 2 |
| | | | | | | 1,238,140 | 13,647 |

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|-------------------|-------------------|--------|
| 2121 | FORESTVALE CEM | All | Mill | 3.34000 | 13,647.00 | 45.58 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 1.70000 | 13,647.00 | 23.20 |
| | | | | | | 68.78 |

PAYOFF INFORMATION (AS OF: 07/13/2017)

| Tax Year | Stmt# | Pmt Half | 1st Half Amount | 1st Half Status | 2nd Half Amount | 2nd Half Status | Penalty/ Interest | TOTAL DUE |
|------------------------------------|-------|----------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------|
| NO TAXES OWED FOR Tax Code : 71992 | | | | | | | | |

Date: 07/13/2017
 Time: 12:29:21

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2016 Tax Code : 71992

TAX CODE INFORMATION

Tax Year: 2016 Tax Code: 71992 Status: Active
 Tax Type: PP Personal Property
 Bank Code:
 Levy Dist: 01-01 Tax District 01
 TIF Base: 0.00

OWNERSHIP INFORMATION

Name: AMERIGAS PROPANE LP Type: 1 Legal
 Alpha: AMERIGAS PROPANE LP Mail To: Yes
 Address: PO BOX 1240
 City: MANCHESTER ST: NH Zip: 03105 1240

Name: COMMERCIAL PROPERTY TAX MANAGEMENT Type: 4 Contact
 Alpha: COMMERCIAL PROPERTY TAX MANAGEMENT Mail To: No
 Address:
 City: ST: Zip: 0000

VALUATION / ASSESSMENT

| Legal# | Class Code | Class | Type | Description | Qty | Market Value | Taxable Value |
|--------|------------|-------|------|--|------|--------------|---------------|
| 1 | 6101 | 8 | PV | TAX RATE ADJ THRESHOLD PORTION OF VALUE | 0.00 | 53,572 | 804 |
| 1 | 6103 | 8 | PV | MARKET VALUE ADJUSTING ENTRY | 0.00 | -53,572 | 0 |
| 1 | 6300 | 8 | PV | INTANGIBLE SOFTWARE | 0.00 | 155,505 | 0 |
| 1 | 6311 | 8 | PV | FURNITURE & FIXTURES OF COMMERCIAL PROP. | 0.00 | 771,061 | 11,566 |
| 1 | 6519 | 8 | PV | SUPPLIES AND MATERIALS | 0.00 | 9,847 | 148 |
| | | | | | | 936,413 | 12,518 |

SPECIAL DISTRICT INFORMATION

| Spec Dist | Description | Legal# | Type | Flat/Rate/ %/Mill | Quantity/ Taxable | Amount |
|-----------|------------------|--------|------|-------------------|-------------------|--------|
| 2121 | FORESTVALE CEM | All | Mill | 3.31000 | 12,518.00 | 41.43 |
| 2518 | OPEN-SPACE LANDS | All | Mill | 2.20000 | 12,518.00 | 27.54 |
| | | | | | | 68.97 |

PAYOFF INFORMATION (AS OF: 07/13/2017)

| Tax Year | Stmt# | Pmt Half | 1st Half Amount | 1st Half Status | 2nd Half Amount | 2nd Half Status | Penalty/ Interest | TOTAL DUE |
|----------|-------|----------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------|
|----------|-------|----------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------|

NO TAXES OWED FOR Tax Code : 71992

Karie Frydenlund

From: "Pack, June" <JPack@mt.gov>
Sent: Tuesday, February 21, 2017 9:01 AM
To: Karie Frydenlund
Cc: Jason Boggess; Rosalind Olson
Subject: RE: Amerigas Personal Property

Karie – per our phone conversation this morning.

I have verified that Amerigas did not report the personal property on record #71992 in years 2014, 2015 & 2016. Therefore the values on this record were reported to you in error.

Please let me know if you have further questions.

Thanks – have a great day,
June

From: Pack, June
Sent: Tuesday, February 21, 2017 8:01 AM
To: 'Karie Frydenlund' <KFrydenlund@lccountymt.gov>
Cc: Olson, Rosalind <RosalindOlson@mt.gov>; Boggess, Jason <jboggess@mt.gov>
Subject: Amerigas Personal Property

Karie,

I have doubled checked with our Central Office regarding Amerigas and the possible request for refund on their personal property record 05-0000071992-001 for 2014, 2015, & 2016. For this type of correction we (DOR) will not adjust the exemption or TRAT percentages. Going forward Amerigas's exemption and TRAT percentages will be adjusted through our normal processes.

Thank you, please let me know if you have any further questions on this matter.

June Pack

**MT Dept of Revenue
Property Assessment Division
Lead Property Valuation Specialist
Broadwater | Lewis & Clark | Meagher
406-444-7978**

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Karie Frydenlund - Amerigas Propane LP - BPP Tax Refund Request - Lewis&Clark Co, MT

From: Natalia Davis <NDavis@tag-tax.com>
To: "kfrydenlund@lccountymt.gov" <kfrydenlund@lccountymt.gov>
Date: 3/17/2017 8:33 AM
Subject: Amerigas Propane LP - BPP Tax Refund Request - Lewis&Clark Co, MT
Cc: Michael Leavitt <MLeavitt@tag-tax.com>, James Barton <JBarton@tag-tax.com>

Hi Karrie,

As mentioned, we are requesting a refund for the years 2014, 2015, and 2016 for Business Personal Property Tax billed to and paid by Amerigas Propane LP.

Please let us know if we can be of any further assistance.

Cordially,

Natalia Davis

Accounting Assistant
The Albano Group, LLC

PO Box 1240
Manchester, NH 03105
Phone: 603-626-1120 Ext.203
Fax: 603-626-1127

48 Constitution Drive
Bedford, NH 03110

email: ndavis@tag-tax.com
www.tag-tax.com

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