

RESOLUTION 2017-135

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

WHEREAS, Robert D & Clarice A Boomer were erroneously assessed for real property under Assessor Code 691; 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;

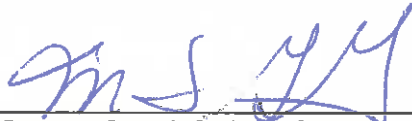
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Robert D & Clarice A Boomer have paid the taxes/fees/assessment in error.
2. Robert D & Clarice A Boomer 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 \$421.26 to Robert D & Clarice A Boomer, 1008 Chestnut Loop, Mt. Vernon, WA 98274


Dated this 26 day of September 2017.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Susan Good Geise, Chair



ATTEST:

  
\_\_\_\_\_  
Paulette DeHart, Clerk of the Board

3312080 B: M53 P: 3488 COUNTY  
09/26/2017 11:58 AM Pages: 1 of 8 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

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Consolidated Office of Treasurer/Clerk and Recorder

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August 7, 2017

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:      Boomer Robert D & Clarice A  
                                 1008 Chestnut Loop  
                                 Mt Vernon Wa 98274

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 \$134,900 to \$ 92,115.

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

2015 Refund:	<u>\$ 421.26</u>
Total Refund Due	\$ 421.26

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

BOOMER ROBERT D & CLARIECE A  
 Assmt# 691

2015 Original Billing			2015 Correct Values/DOR			2015 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	58575	791	2201	58575	791	2101	0	
3501	76325	1030	3501	33540	453	3301	42785	577
	134900	1821		92115	1244		42785	577
General Tax	0.72677	1323.45	General Txa	0.72677	904.10	General	0.72677	419.35
(2121) Forestvale Cem	0.00331	6.03	(2121) Forestvale Cem	0.00331	4.11	(2121) Forestvale Cem	0.00331	1.92
(2518) Open-Space	0.0022	4.01	(2518) Open-Space	0.0022	2.73	(2518) Open-Space	0.0022	1.28
Totals		1333.48	Totals		910.94	<b>2010 Total Refund</b>		<b>421.26</b>

Total Refund Due

421.26

421.26

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 8/17/2017



**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: Robert D & Clarice A Boomer  
1008 Chestnut Loop  
Mount Vernon, WA 98274-8782  
GEO: 05-1887-25-1-32-09-0000  
Assessment Code: 691

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:

**#691**

Tax Year: 2015	Class Code	Market Value	Taxable Value
From	2201	58575	791
	3501	76325	1030
To	2201	58575	791
	3501	33540	453

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



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

Re: Tax Refund  
Geo Code: 691

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:

Boomer, Robert D + Clarice A.  
1008 Chestnut Loop - Mt. Vernon, WA 98274

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

1003 Cannon - Helena MT 59623  
Property ID #691

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

Year(s) 2015  
Amount \_\_\_\_\_

Reason for the refund request:

2015  
Appraisal value increased \$42,785 vs 2014 (to \$134,900)  
New site appraisal (on inside & out / county appraised) corrected to \$92,115

Were taxes paid under protest:  Yes  No

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

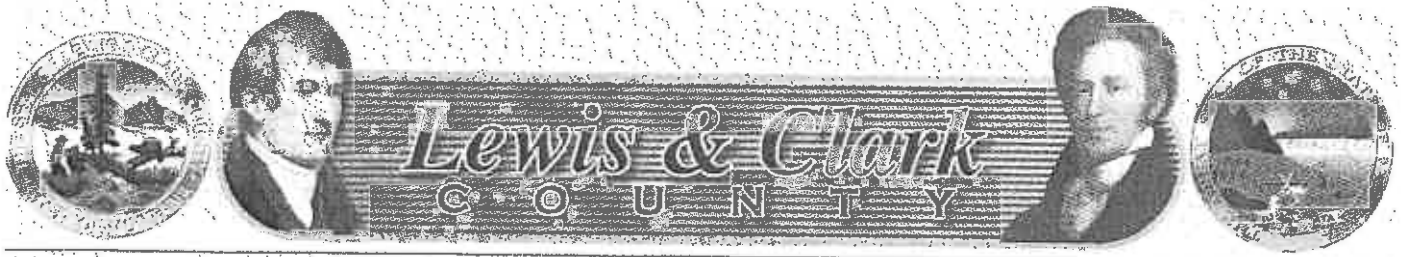
Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Clarice A. Boomer  
Signature of Taxpayer  
R. D. Boomer

5/4/2017  
Date  
5/4/2017



**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.

Boomer Robert D (691)

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

ROBERT D. & CLARICE A. BOOMER  
1008 CHESTNUT LOOP  
MOUNT VERNON WA.  
98274

June 8,2016

Attn:  
Lewis & Clark  
County Commissioners  
C/O:  
Lewis & Clark County Treasurer  
316 N. Park Ave., Room 113  
Helena, MT 59623

Dear Sirs,

I am writing you to request a refund of over payment on property taxes we own at :  
1003 Cannon St. Helena MT. Property ID# 691.

We protested the huge increase from the appraised value of \$ 47,382 for tax year 2014 to an appraised value for the tax year of 2015 of \$ 134,900 and asked for a new appraisal to be made. A new on site appraisal inside and out of the property was made by the county appraiser and it came to \$92,115 a reduction of \$42,785 from the 2015 Appraisal.

We are requesting a refund for the difference of the taxes due based on this new appraisal for the year 2015.

Sincerely ,



Robert D. Boomer

Lewis & Clark County  
Dept of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59601-4178  
406-444-4000



**ADDRESS SERVICE REQUESTED**

BOOMER ROBERT D & CLARICE A  
1008 CHESTNUT LOOP  
MOUNT VERNON WA 98274-8782

May 13, 2016

RE: Form AB-26 Determination Letter  
Geocode - 05-1887-25-1-32-09-0000  
Case Number - AB26-90370

As a result of the department's informal classification and appraisal review, an adjustment

was  was not made for the following reasons:

- Change to property information       Applicable fee appraisal       Changes to property type  
 Sales of comparable property       Changed valuation method       Changed classification of land  
 Other

If a field inspection was not completed, reason why:

A field inspection was completed on 4/21/2016.

Additional Notes:

The square footage of the main floor living area was adjusted from 749sf to 639sf and an enclosed porch was added with 117sf. Based on the method of value it was adjusted from comparable sales to the cost method. The value has been adjusted from \$134,900 to \$92,115 for tax year 2016.

The results of this informal review sent to the property owner on (date) 5/13/2016

Reviewed by: Robin LeNeye

  
Title: Residential Appraiser