



## RESOLUTION 2017-152

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

WHEREAS, Sidney William & Maria Tina Meierotto were erroneously assessed for property under Assessor Code 95746; and,

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

WHEREAS, the error occurred in tax year 2016; and

WHEREAS, a hearing was held on October 19, 2017;

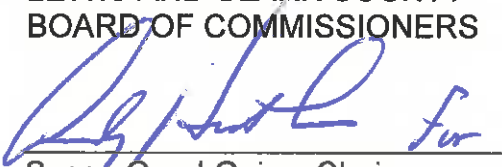
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Sidney William & Maria Meierotto have paid the taxes/fees/assessment in error.
2. Sidney William & Maria Meierotto 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 \$142.81 to Sidney William & Maria Tina Meierotto, 3283 E Highway 12 Trlr 36, Helena, MT 59601-9703.

Dated this 19 day of October 2017.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair

ATTEST:

  
Paulette DeHart, Clerk of the Board

**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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October 13, 2017

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Meierotto Sidney Willaim & Maria Tina (95746)  
3283 E Highway 12 Trlr 36  
Helena Mt 59601-9703

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back one (1) year for 2016 on the above property. Taxpayer filed an AB26 with Department of Revenue and was granted for 2017. AB26 Decision Letter changed 2 Bedrooms from 3, changed 1 bathroom from 2. Market valued was reduced from \$ 52,560.00 down to \$ 35,000.00 for TY 2017.

Please see attached sheet for the break down for TY 2016 and class codes. They are as following:

2016 Refund:	<u>\$ 142.81</u>
Total Refund Due	\$ 142.81

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

MEIEROTTO SIDNEY WILLIAM AND MARIA TINA  
 Assmt# 95746

2016 Original Billing			2016 Correct Values/DOR			2016 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
6201	54160	731	6201	39700	536	2101	47959	195
	54160	731		39700	536		47959	195
General Tax	0.72677	531.27	General Txa	0.72677	389.55	General	0.72677	141.72
(2121) Forestvale Cem	0.00331	2.42	(2121) Forestvale Cem	0.00331	1.77	(2121) Forestvale Cem	0.00331	0.65
(2518) Open-Space	0.0022	1.61	(2518) Open-Space	0.0022	1.17	(2518) Open-Space	0.0022	0.44
Totals		535.30	Totals		392.49	<b>2010 Total Refund</b>		<b>142.81</b>

142.81

**Total Refund Due**

**142.81**

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 10/13/2017



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

September 19, 2017

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

Refund Request: Meierotto Sidney William & Maria Tina  
GEO: 05-1888-27-3-02-02-9136 Assessment Code: 95746

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for 2016 on the above property. Revised values as follows:

**#95746**

2016	Before	Class Code 6201	Market Value 54160	Taxable Value 731
	After	Class Code 6201	Market Value 39700	Taxable Value 536

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: 95746

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:

Meierotto Sidney William & Maria Tina  
3283 US Highway 12 TRLR 36  
Helena MT 59601-9703

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

Wheel Estates - mobile home park, S27, T10N, R03W  
Space 36

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

Year(s) 2016  
Amount 142.81

Reason for the refund request:

AB26 was filed and granted for 2017. Changed  
2 Beds from 3. Changed 1 bath from 2 - Value Reduced  
from 52,560.00 down to 35,000.00

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,

Sidney Meierotto  
Signature of Taxpayer

10/13/17  
Date



**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

August 29, 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 provide the values 2016 tax year for the following taxpayer in Lewis and Clark County.

Meierotto Sidney William & Maria Tina (95746)  
3283 E US Highway 12 Trl 36  
Helena Mt 59601-9703

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

July 19, 2017

To Lewis and Clark County treasurer

I would like to get a  
refund on 2016 tax.

Sidney Merrett

1-208-697-6148

**RECEIVED**

**JUL 20 2017**

**LEWIS & CLARK COUNTY  
PROPERTY TAX DEPARTMENT**

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



**ADDRESS SERVICE REQUESTED**

MEIEROTTO SIDNEY WILLIAM & MARIA TINA  
3283 E US HIGHWAY 12 TRLR 36  
HELENA MT 59601-9703

July 17, 2017

RE: Form AB-26 Determination Letter  
Geocode - 05-1888-27-3-02-02-9136  
Case Number - AB26-95227

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 June 16, 2017.

**Additional Notes:**

A field inspection was completed June 16, 2017. Dimensions, grade and condition factors were updated. Changed to 2 bedrooms from 3, and to 1 bathroom from 2. New comparable sales were generated using new information. Changed to Comparable Sales approach to value. Value changed from \$52,560.00 to \$35,300.00 for tax year 2017.

The results of this informal review sent to the property owner on (date) July 17, 2017

Reviewed by: Wade A. Fredrick

Title: Agricultural/Residential Appraiser