



RESOLUTION 2017- 19

A RESOLUTION ORDERING A REFUND OF FEES AND ASSESSMENTS PAID

WHEREAS, Boone Properties, LLC was assessed three times for Scratch Gravel Solid Waste fees on their property, Assessment Code 36096; and

WHEREAS, it is the policy of the Scratch Gravel Solid Waste Management District Board to recommend that property owners be assessed for only the real property; and

WHEREAS, the error occurred in tax year 2016; and

WHEREAS, a hearing was held March 2, 2017

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

1. Boone Properties, LLC paid the fee to the District.
2. Boone Properties, LLC has 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 an amount of \$192.00 to Boone Properties, LLC, 1558 Amsterdam Road, Belgrade, MT 59714-8979

DATED this 2nd day of March, 2017.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Susan Good Geise, Chair



ATTEST

Paulette DeHart
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
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

February 21, 2017

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Boone Properties LLC
1558 Amsterdam Rd
Belgrade Mt 59714-8979
Assessment Code# 36096

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, Public Works has requested a refund for the above property. Please find documentation regarding the request.


Parcel was charged for (3) three scratch gravel landfill permits on 2016 Real Estate Billing when only (1) one permit should have been assessed.

A refund is in order: Tax Year: 2016

Scratch Gravel \$ 192.00

Total Refund Due \$ 192.00

Thanking you in advance, I am,


Karie Frydenlund
Supervisor/Delinquent Tax Collector

Karie Frydenlund - #36096 - Boone Properties

From: Jacob Larson
To: Karie Frydenlund
Date: 12/7/2016 2:17 PM
Subject: #36096 - Boone Properties

Karie,

This property owned by Boone Properties LLC (Bridger Steel) should only have 1 assessment and currently shows 3. Can we have this updated. There is only one structure on this property. Address shows 4120 Double Eagle Rd. The other 2 permits that were mailed were not used so I'm not sure if you can give them a credit or refund.

Assessment Code: 36096

Thanks, Jake

Date: 02/21/2017
 Time: 09:18:19

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlun

Tax Year: 2016 Tax Code : 36096

LEGAL DESCRIPTION (Continued)

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2107	4	RV	COMMERCIAL TRACT LAND	2.16	52,793	998
1	3307	4	IM	IMPROVEMENTS ON COMMERCIAL TRACT LAND	0.00	526,007	9,942
						578,800	10,940

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3009	EASTGATE FIRE	All	Mill	50.65000	10,940.00	554.11
8012	WATER QLTY OUTSIDE CITY	All	Rate	10.75	3.00	32.25
8003	SCRATCH GRAVEL	All	Rate	96.00	3.00	288.00
8013	SOIL & WATER	All	Mill	2.09000	10,940.00	22.86
2518	OPEN-SPACE LANDS	All	Mill	1.25000	10,940.00	13.68
						910.90

BILLING HISTORY (SELECTED TAX YEAR: 2016)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2016	25876	0000	90	03	Tax District 90	3,360.22	PD	12/08/2016	3,360.22	DUE	05/31/2017
2016	25876	2518	90	03	OPEN-SPACE LANDS	6.84	PD	12/08/2016	6.84	DUE	05/31/2017
2016	25876	3009	90	03	EASTGATE FIRE	277.06	PD	12/08/2016	277.05	DUE	05/31/2017
2016	25876	8003	90	03	SCRATCH GRAVEL	144.00	PD	12/08/2016	144.00	DUE	05/31/2017
2016	25876	8012	90	03	WATER QLTY OUTSIDE CITY	16.13	PD	12/08/2016	16.12	DUE	05/31/2017
2016	25876	8013	90	03	SOIL & WATER	22.86	PD	12/08/2016	0.00		
TOTAL:						3,827.11			3,804.23		

chg 8003 \$ 288.00
 8003 - 96.00
 Refund \$ 192.00