

RESOLUTION 2017 - 35

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

WHEREAS, Gates of the Mountain Foundations was erroneously assessed for real property under Assessor Code 14561; 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 April 27, 2017

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

1. Gates of the Mountain Foundations has paid the taxes/fees/assessment in error.
2. Gates of the Mountain Foundation 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 the total amount of \$2,818.96 to Gates of the Mountain Foundation, 2234 Gold Rush Avenue, Helena, mT 59601-5818.

Dated this 27 day of April, 2017.

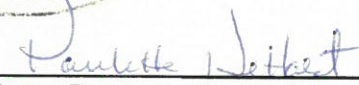
LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Susan Good Geise, Chair



ATTEST:



Paulette DeHart, Clerk of the Board

3304477 B: M52 P: 7020 COUNTY
04/27/2017 10:32 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

Consolidated Office of Treasurer/Clerk and Recorder

April 19, 2017

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Gates of the Mountains Foundation
2234 Gold Rush Ave
Helena Mt 59601-5818

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 \$484,216 to \$ 159,136.

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

| | |
|------------------|--------------------|
| 2015 Refund: | <u>\$ 2,818.96</u> |
| Total Refund Due | \$ 2,818.96 |

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

GATES OF THE MOUNTAINS FOUNDATION

Assmt# 14561

| 2015 Original Billing | | | 2015 Correct Values/DOR | | | 2015 Adjustments\Refund | | |
|-----------------------|---------|---------|-------------------------|---------|---------|--------------------------|---------|----------------|
| Class Code | MV | TV | Class Code | MV | TV | Class Code | MV | TV |
| 1701 | 4036 | 610 | 1701 | 4036 | 610 | 2101 | 0 | |
| 2107 | 480180 | 9087 | 2107 | 155100 | 2931 | 3301 | 325080 | 6156 |
| | 484216 | 9697 | | 159136 | 3541 | | 325080 | 6156 |
| General | 0.45572 | 4419.12 | General | 0.45572 | 1613.70 | General | 0.45572 | 2805.41 |
| 2518 | 0.0022 | 21.33 | 2518 | 0.0022 | 7.79 | 2518 | 0.0022 | 13.54 |
| 8008 | | 61.55 | 8008 | | 0.00 | 8008 | | 0.00 |
| 8013 | | 20.17 | 8013 | | 0.00 | 8013 | | 0.00 |
| Totals | | 4522.17 | Totals | | 1621.49 | 2010 Total Refund | | 2818.96 |

2818.96

Total Refund Due

2818.96

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 3/9/2017



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

Re: Tax Refund
Geo Code: 05-2111-02-2-01-01-0000 (14561)

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:

Gates of the Mountains Foundation Attn: Wilson SandeJ Treasurer
2334 Gold Rush Ave
Helena Mt 59601-5818

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

S02. T12 N. R03 W. C.O.S. 3154166, ACRES 95.64, TRACT A. IN N2
05-2111-02-2-01-01-0000

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

Year(s) 2015
Amount \$ 2,818.96

Reason for the refund request:

COUNTY TAX APPEAL BOARD DECISION FOR 2016 WAS GRANTED. REDUCING
MARKET FROM 484,846 TO 159,136. TAXPAYER REQUESTING REFUND BASED
ON THOSE VALUES FOR 2015.

Were taxes paid under protest: Yes No

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

deadline for appeal was missed.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Sande J. Wilson
Signature of Taxpayer

3/15/2017
Date

Gates of the Mountains Foundation

Lewis and Clark County Commission
316 N. Park Ave.
Helena, Mt. 59601

Tuesday
24 January 2017

To Whom It May Concern,

This letter is to request a to-be-determined refund of property taxes for the tax year 2015 for the Gates of the Mountains Foundation due to an error by the Montana Department of Revenue in setting the appraised value of said property (Geocode 05-2111-02-2-01-01-0000). Pursuant to CTAB finding dated 13 December 2016 for the property tax year 2016, this request is to apply the same finding to property tax year 2015 of the same tax cycle.

Thank you for your consideration of the matter.



Sande J. Wilson

Secretary/Treasurer
Gates of the Mountains
Foundation

2234 Gold Rush Ave
Helena, Mt. 59601

2016 BEFORE CHANGES

14561

| Assessment Calculation Breakdown | | | |
|---|----------|-------------------------------------|----------|
| Quick-Ref ID R0517496 | | Property ID 05-2111-02-2-01-01-0000 | |
| Owner Name GATES OF THE MOUNTAINS FOUNDATION (O0519658) | | | |
| Tax Year 2016 | | | |
| 1 Class | Totals | 1701 | 2107 |
| 2 Reappraisal Land Value | 484.846 | 4.036 | 480.810 |
| 3 Reappraisal Building Value | 0 | 0 | 0 |
| 4 Total Reappraisal Value | 484.846 | 4.036 | 480.810 |
| 5 Taxable Market Value | 484.846 | 4.036 | 480.810 |
| 6 Tax Class | N/A | 3 | 04 |
| 7 Taxable Percent | N/A | 15.12 | 1.89 |
| 8 Taxable Value | 9.697 | 610 | 9,087 |
| 9 Acres | 95.640 | 90.640 | 5.000 |
| 10 TIF Base Value | 0 | 0 | 0 |
| 11 TIF Incremental Value | 0 | 0 | 0 |
| 12 Total Mills | N/A | 457.26 | 457.26 |
| 13 Tax Amount (Ad Valorem) | 4.434.05 | 278.93 | 4.155.12 |
| 14 RESIDENTIAL CAP INFORMATION | N/A | | |
| 15 Res Value Under Cap Incl OBY | \$0 | | |
| 16 Residential Value Over Cap | \$0 | | |
| 17 FOREST PHASE IN INFORMATION | N/A | | |
| 18 VBR | 0 | 0 | 0 |
| 19 Phase In | 0 | 0 | 0 |

2016 AFTER CHANGES

| Assessment Calculation Breakdown | | | |
|---|----------|-------------------------------------|----------|
| Quick-Ref ID R0517496 | | Property ID 05-2111-02-2-01-01-0000 | |
| Owner Name GATES OF THE MOUNTAINS FOUNDATION (O0519658) | | | |
| Tax Year 2016 | | | |
| 1 Class | Totals | 1701 | 2107 |
| 2 Reappraisal Land Value | 159.136 | 4.036 | 155.100 |
| 3 Reappraisal Building Value | 0 | 0 | 0 |
| 4 Total Reappraisal Value | 159.136 | 4.036 | 155.100 |
| 5 Taxable Market Value | 159.136 | 4.036 | 155.100 |
| 6 Tax Class | N/A | 3 | 4 |
| 7 Taxable Percent | N/A | 15.12 | 1.89 |
| 8 Taxable Value | 3,541 | 610 | 2,931 |
| 9 Acres | 95.640 | 90.640 | 5.000 |
| 10 TIF Base Value | 0 | 0 | 0 |
| 11 TIF Incremental Value | 0 | 0 | 0 |
| 12 Total Mills | N/A | 457.26 | 457.26 |
| 13 Tax Amount (Ad Valorem) | 1.619.16 | 278.93 | 1,340.23 |
| 14 RESIDENTIAL CAP INFORMATION | N/A | | |
| 15 Res Value Under Cap Incl OBY | \$0 | \$0 | \$0 |
| 16 Residential Value Over Cap | \$0 | \$0 | \$0 |
| 17 FOREST PHASE IN INFORMATION | N/A | | |
| 18 VBR | 0 | 0 | 0 |
| 19 Phase In | 0 | 0 | 0 |

PROPERTY TAX APPEAL FORM

11/30/15

Read directions on first page before completing; send both pages of the form to LEWIS & CLARK COUNTY PROPERTY TAX DEPARTMENT

File this appeal with the Clerk and Recorder in the County in which the property is located. File on or before the **First Monday in June** or within 30 days of the time you receive your Notice of Assessment or revised assessment notice of real property subject to taxation or your Assessment list of personal property from the Montana Department of Revenue. (for the purpose of a tax appeal, your notice of taxes due from the County Treasurer is not considered a notice of change or assessment.) You may also appeal a decision made by the Department of Revenue based upon your informal review. You must file the appeal of the outcome of the informal review conference within 30 days of the receipt of the Department of Revenue decision.

FOR CTAB USE ONLY
Date Filed:
Docket #: 2016-05
Received by:

THE FOLLOWING SECTION MUST BE COMPLETED IN FULL

Taxpayer Information

Legal Description of Property

Name of Taxpayer as shown on tax rolls: GATES OF THE MOUNTAINS FOUNDATION
Mailing Address: 2234 Gold Rush Ave.
City/Town: Helena
County: Lewis and Clark
Zip Code: 59601
Contact Phone No.: 459-1867
Alternate Phone No.: 459-2177

Lot(s): 502, T12N, R03W, C.O.S. 3154166, ACRES 95.64, TRACT A
Block(s): 1N12
Addition/Subdivision (NAME):
City/Town:
Street Address:

Was an AB-26 Form filed with the DOR?
 No YES If YES/Date: 11-9-15

No. of Acres: 95.64 Section: 502 Township: 12N Range: 03 GEO Code: 05-211-02-2-01-01-0000
14561

| | Appraised Value set by Department of Revenue | Appraised Value as Determined by Taxpayer | Appraised Value set by County Board Decision |
|-------------------|--|---|--|
| Land | 484,846 | 120,240 | 159,136 |
| Buildings | | | |
| Personal Property | | | |

Reason for Appeal:

Limiting Conservation Easement impact on Market Value NOT accepted by County Property Tax Department. If required, subject Foundation can and will provide Real Estate Evaluation of Market Value.

Name of Taxpayer: Foundation Agent SANDE J. WILSON

Signature of taxpayer: Sande J. Wilson Date: 29 JULY 2016

I hereby authorize (name of agent) to represent me in this matter.

Signature of taxpayer: Date:

11/30/15

Name of Taxpayer: GATES OF THE MOUNTAINS FOUNDATION

GEO Code: 05-211-02-2-01-01-0000

Please submit **BOTH** pages of the form

THIS PORTION FOR COUNTY TAX APPEAL BOARD USE:

The above application for reduction in appraised value is: (circle one) **approved** **disapproved** **adjusted**

for the following reasons:

Given that this property is subject to many
RESTRICTIONS OF USE, IS A 501-(3)(C), Prohibited
uses, and can't be sub-divided, we believe it is appropriate
to use an INFLUENCE FACTOR. VALUE IS 159,136 Date: 12/13/16
L & C County Tax Appeal Board Michael, C. Miller Chairperson

Please send both pages of your form to the State Tax Appeal Board

IF YOU ARE DISSATISFIED WITH THE COUNTY BOARD DECISION, COMPLETE BELOW AND MAIL BOTH PAGES FOR APPEAL TO THE MONTANA STATE TAX APPEAL BOARD. DOCKET NO.: _____

Section 15-2-301, MCA: "If the appearance provision of the 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by action of the county tax appeal board may appeal to the state board by filing with the Montana State Tax Appeal Board a notice of appeal *within 30 calendar days after receipt of the decision of the county board.* The notice must specify the action complained of and the reasons assigned for the complaint."

I hereby appeal the action of the _____ County Tax Appeal Board, received on _____ (date) for the following reasons:

Signature: _____ Date: _____

1209 8th Ave. - PO Box 200138 - Helena, MT 59620-0138
 Telephone Number: (406) 444-2720 - FAX Number: (406) 444-3103 - www.stab.mt.gov

IF YOUR TAXES BECOME DUE BEFORE THIS APPEAL IS RESOLVED, THEY MUST BE PAID UNDER PROTEST, OR IT MAY NOT BE POSSIBLE TO OBTAIN A REFUND, AS PROVIDED IN SECTION 15-2-306, MCA.