

RESOLUTION 2017 - 36

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

WHEREAS, Wayne Middlestead was erroneously assessed for property under Assessors Code 11699; and

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

WHEREAS, the error occurred in tax years 2010, 2011, 2012, 2013 and 2014; and

WHEREAS, a hearing was held on April 27, 2017

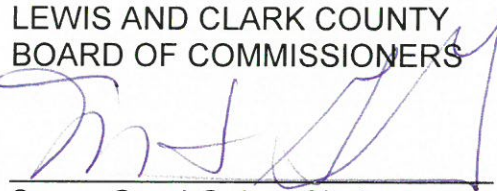
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

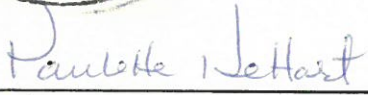
1. Wayne Middlestead has paid the assessment in error.
2. Wayne Middlestead has proven a refund is due to him.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$2,393.96 to Wayne Middlestead, 1055 Sun Valley Road, Helena, MT 59602-7056

Dated this 27 day of April 2017



LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Susan Good Geise, Chair


Paulette DeHart, Clerk of the Board

3304478 B: M52 P: 7021 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: MIDDLESTEAD WAYNE
 1055 SUN VALLEY RD
 HELENA MT 59602-7056
 Assmt# 11699

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years for 2010 through 2014 on the above property. Taxpayer had been taxed as a stick built house when he currently has a 1968 Detroit Mobile Home. Taxpayer claims that he had notified Department of Revenue on different occasions of the error. Corrections were made by Department of Revenue for TY2015.

Please see attached sheet for the break down for the TY 2010 ~ 2014. They are as following:

2010 Refund:	\$ 446.24
2011 Refund:	\$ 457.27
2012 Refund:	\$ 469.01
2013 Refund:	\$ 501.62
2014 Refund	<u>\$ 519.82</u>
Total Refund Due	\$ 2,393.96

Thanking you in advance, I am,

A handwritten signature in blue ink, appearing to read "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Middlestead Wayne
Assmt# 11699

2010 Original Billing			2010 Correct Values/DOR			2010 Adjustments\Refund		
Class			Class			Class		
Code	MV	TV	Code	MV	TV	Code	MV	TV
2101	23384	659	2101	23384	659	2101	0	0
3301	39712	1120	3301	25448	434	3301	-14264	-686
		1779			1093			
General	0.61855	1100.40	General	0.61855	676.07	General	0.61855	-424.33
2121	0.00334	5.94	2121	0.00334	3.65	2121	0.00334	-2.29
2518	0.00205	3.65	2518	0.00205	2.24	2518	0.00205	-1.41
3002	0.01944	34.58	3002	0.01944	21.24	3002	0.01944	-13.33
8006	0.00709	12.61	8006	0.00709	7.74	8006	0.00709	-4.87
Totals		1157.18	Totals		710.94	2010 Total Refund		-446.24

-446.24

2011 Original Billing			2011 Correct Values/DOR			2011 Adjustments\Refund		
Class			Class			Class		
Code	MV	TV	Code	MV	TV	Code	MV	TV
2101	24472	666	2101	24472	666	2101	0	0
3301	41840	1138	3301	26560	420		-15280	-718
		1804			1086			
General	0.60829	1097.36	General	0.60829	660.60	General	0.60829	-436.76
2121	0.00335	6.04	2121	0.00335	3.63	2121	0.00335	-2.41
2518	0.00206	3.72	2518	0.00206	2.23	2518	0.00206	-1.49
3002	0.01953	35.23	3002	0.01953	21.20	3002	0.01953	-14.03
8006	0.00358	6.46	8006	0.00358	3.88	8006	0.00358	-2.58
Totals		1148.81	Totals		691.54	2011 Total Refund		-457.27

-457.27

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class			Class			Class		
Code	MV	TV	Code	MV	TV	Code	MV	TV
2101	25449	669	2101	25449	669	2101	0	0
3301	43759	1151	3301	27669	407		-16090	-744
		1820			1076			
General	0.60126	1094.29	General	0.60126	646.96	General	0.60126	-447.34
2121	0.00317	5.77	2121	0.00317	3.41	2121	0.00317	-2.36
2518	0.00165	3.00	2518	0.00165	1.78	2518	0.00165	-1.23
3002	0.01906	34.69	3002	0.01906	20.51	3002	0.01906	-14.18
8006	0.00525	9.56	8006	0.00525	5.65	8006	0.00525	-3.91
Totals		1147.31	Totals		678.30	2012 Total Refund		-469.01

-469.01

Middlestead Wayne
Assmt# 11699

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2101	26618	676	2101	26618	676	2101	0	0
3301	45993	1168	3301	28780	398		-17213	-770
		1844			1074			
General	0.62038	1143.98	General	0.62038	666.28	General	0.62038	-477.70
2121	0.00320	5.90	2121	0.00320	3.43	2121	0.00320	-2.47
2518	0.0019	3.50	2518	0.0019	2.04	2518	0.0019	-1.46
3002	0.01955	36.05	3002	0.01955	20.99	3002	0.01955	-15.06
8006	0.0064	11.80	8006	0.0064	6.87	8006	0.0064	-4.93
Totals		1201.23	Totals		699.61	2013 Total Refund		-501.62

-501.62

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2101	27689	684	2101	27689	684	2101	0	0
3301	48048	1187	3301	29894	391		-18154	-796
		1871			1075			
General	0.62131	1162.47	General	0.62131	667.90	General	0.62131	-494.57
2121	0.00334	6.25	2121	0.00334	3.59	2121	0.00334	-2.66
2518	0.0017	3.18	2518	0.0017	1.82	2518	0.0017	-1.36
3002	0.02018	37.76	3002	0.02018	21.69	3002	0.02018	-16.07
8006	0.00647	12.11	8006	0.00647	6.95	8006	0.00647	-5.16
Totals		1221.77	Totals		701.95	2014 Total Refund		-519.82

-519.82

Total Refund Due

-2393.96

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
4/18/2017



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

Re: Tax Refund
Geo Code: 11699

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:

MIDDLESTEAD WAYNE
1055 SUN VALLEY RD
HELENA MT 59602-7056

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

05-1888-06-4-06-10-0000, RIDDOCK SUBD NO 1, S06, T10 N, R03 W, BLOCK 1,
LOT 7

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

Year(s) 2010 ~ 2014
Amount \$ 2,393.96

Reason for the refund request:

WAS BEING TAXED AS A STICK BUILT HOUSE WHEN MY HOME IS A 1968
DETROITER MOBILE HOME. DEPARTMENT OF REVENUE FIXED MY PARCEL
IN 2015 AFTER A REVIEW OF MY HOME IN 2014.

Were taxes paid under protest: Yes No

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

WAS NOT AWARE OF MY RIGHTS AND OPTIONS UNTIL I WAS TOLD TO TALK
TO THE NEW LEWIS & CLARK COUNTY PROPERTY TAX MANAGER

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Wayne Middlestead
Signature of Taxpayer

4-19-17
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

March 23, 2017

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

Refund Request: Wayne Middlestead
GEO: 05-1888-06-4-06-10-0000 Assessment Code: 11699


Dear Board of County Commissioners:

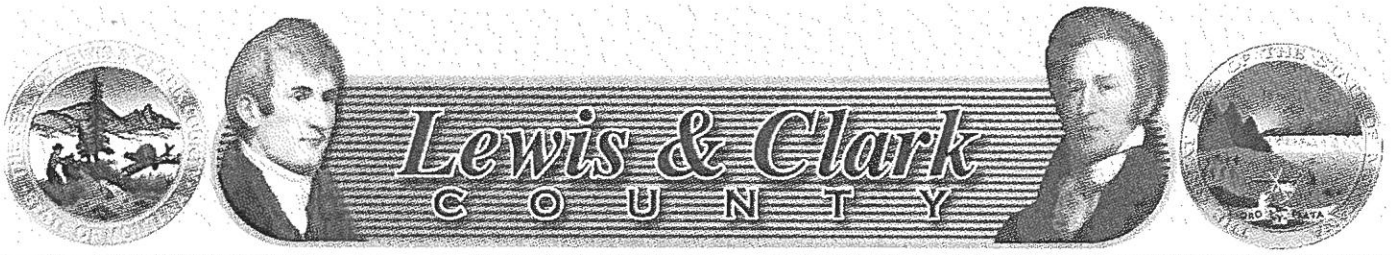
Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2010 - 2014 on the above property. Revised values as follows:

#11699

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	3301	39712	1120
To	3301	25448	434
Tax Year: 2011			
From	3301	41840	1138
To	3301	26560	420
Tax Year: 2012			
From	3301	43759	1151
To	3301	27669	407
Tax Year: 2013			
From	3301	45993	1168
To	3301	28780	398
Tax Year: 2014			
From	3301	48048	1187
To	3301	29894	391

If you should have any questions, please do not hesitate to contact our office. Thank you.

Sincerely,
June L Paack 
Lead Property Valuation Specialist
Region 2S MT Department of Revenue – Property Assessment Division



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:

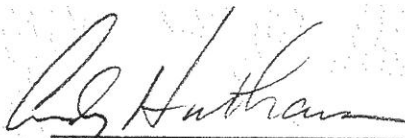
It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.


Please let this letter serve as our request that the Department of Revenue provide the values for 2010 ~2014 (5) years for the following taxpayer in Lewis and Clark County.


Middlestead Wayne E (96378 & 11699)

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

January 20, 2017

This is regarding my real estate property #11699
1055 Sun Valley Road Helena, MT 59602
Wayne E Middlestead
(406) 202-1048

I went up to property revenue on Broadway Avenue in Helena, in 2014 and talked to Tom, he is the assessor for my district. He showed me pictures of my property and said it was correct and I told him it wasn't because my property isn't a stick built house, it is a 1968 Detroit mobile home. Then he went and got his supervisor and she said she isn't going to tax it as a double wide when it is a stick built house. Then the conversation got very heated from there on. She said from looking at the pictures it would be a manufacturer home. I told her no, it isn't. I asked for them to come out and re assess my property. And she said no they don't need to because they can see from the pictures that they are correct.

I went back up there days later with 3 metal plates from my mobile that describes my mobile. Once they looked at the plates they said they needed to come out and look at the home. When Tom arrived, he right away said it looks like a double wide. And on further inspection he said it is a double wide. And for this district he only does appraisals for stick built homes. He did go under my home and take pictures. He came inside and inspected the bathrooms. There are no exhaust vents in my bathrooms but he said that was ok because in 1969 there was a law that you had to have them. So this is a 1968 mobile. Then he measured the outside of the mobile and garage. He did ask if there was any water, sewer or bedrooms in the garage. I told him no and he could inspect if he wanted to but he didn't. He then said they would have it re assessed. It took months to get it changed.

The person at property revenue said they are not in the business to refund money for their mistakes. I would have to get a lawyer and deal with the county commissioners.

I'm asking for you to review all of my past property records to see how much I have over paid. I would like to receive a refund of monies owed to me. I have been advised by counsel; I can only request a refund for the past years of ~~2012, 2013 & 2014.~~

2010, 2011, 2012, 2013, 2014 (Five Years Back)

Thank you for your time and I look forward to hearing from you soon. If you have any questions please feel free to contact me at (406)202-1048.

Wayne E Middlestead

Wayne E Middlestead