

RESOLUTION 2017 - 37

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

WHEREAS, Jeffrey & Deborah Grewett were erroneously assessed for real property under Assessor Code 21206; 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. Jeffrey & Deborah Grewett have paid the taxes/fees/assessment in error.
2. Jeffrey & Deborah Grewett 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 1,087.32 to Jeffrey & Deborah Grewett, 8302 Whisperwood Trail, Helena, MT 59602-8218

Dated this 27 day of April, 2017.



ATTEST

Paulette DeHart  
Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

Susan Good Geise  
Susan Good Geise, Chair

3304479 B: M52 P: 7022 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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April 18, 2017

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Grewett Jeffrey W & Deborah  
8302 Wispherwood Trl  
Helena Mt 59602-8218

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 the Department of Revenue for TY2016. Taxpayer and was granted a value reduction from Market Value of \$590,550 to \$ 462,070.

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

2015 Refund:	<u>\$ 1,087.32</u>
Total Refund Due	\$ 1,087.32

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

GREWETT JEFFREY W & DEBORAH  
 Assmt# 21206

2015 Original Billing			2015 Correct Values/DOR			2015 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2101	89220	1204	2101	89220	1204	2101	0	
3301	501330	6768	3301	372850	5033	3301	128480	1735
	590550	7972		462070	6237		128480	1735
General	0.60123	4793.00	General	0.60123	3749.87	General	0.60123	1043.13
2121	0.00328	26.39	2121	0.00328	20.46	2121	0.00328	5.93
2518	0.0022	17.54	2518	0.0022	13.72	2518	0.0022	3.82
3002	0.01985	158.24	3002	0.01985	123.80	3002	0.01985	34.44
8003		96.00	8003		0	8003		0
8008		42.55	8008		0	8008		0
8012		10.24	8012		0	8012		0
8013		16.58	8013		0	8013		0
Totals		5160.54	Totals		3907.85	<b>2010 Total Refund</b>		<b>1087.32</b>

1087.32

**Total Refund Due**

**1087.32**

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: Tax Code# 21206

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:

GREWETT JEFFREY W & DEBORAH  
8302 WHISPERWOOD TRL  
HELENA MT 59602-8218

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

05-1994-10-2-01-01-0000, S10, T11 N, R04 W, C.O.S. 3084309, TR 32B

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

Year(s) 2015  
Amount \$ 1,087.32

Reason for the refund request:

Taxpayer filed an AB26 in 2016 and was granted a reduction in market value.  
Market value went from \$ 590,550 to \$ 462,070 for 2016.  
Taxpayer requesting a refund for 2015 TY

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,

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date

*Jeffrey W. Grewett*  
3-10-17



Mike Kadas  
Director

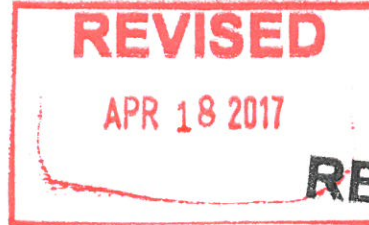
# Montana Department of Revenue



Steve Bullock  
Governor

March 16, 2017

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



**RECEIVED**

APR 13 2017

LEWIS & CLARK COUNTY  
PROPERTY TAX DEPARTMENT

Refund Request: Jeffrey W & Deborah Grewett  
8302 Whisperwood Trail  
Helena, MT 59602-8218  
GEO: 05-1994-10-2-01-01-0000  
Assessment Code: 21206

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:

**#21206**

Tax Year: 2015	Class Code	Market Value	Taxable Value
From	2101	89220	1204
	3301	501330	6768
To	2101	89220	1204
	3301	372850	5033

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

Sincerely,

Julie L Pack  
Lead Property Valuation Specialist  
Region 2S  
MT Department of Revenue – Property Assessment Division



# Lewis & Clark C O U N T Y



## 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 9, 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 for 2015 (one) year for the following taxpayer in Lewis and Clark County.


Grewett Jeffrey and Deborah

Tax Code# 21206

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

Lewis and Clark County  
Dept. of Revenue Office  
5 South Last Chance Gulch  
Helena, MT 59602-8218

Address Service Requested

Grewett Jeffrey and Deborah  
8302 Whisperwood Trl  
Helena, MT 59602-8218

July 18, 2016

To Whom It May Concern,

The purpose of this letter is to receive a refund for the 2015 property tax year for property classification S10, T11 N, R04 W, C.O.S. 3084309, TR 32B, Geocode – 05-1994-10-2—01-01-000 and Case Number AB26-90683.

Please, let us explain. July 22, 2015 we received a 2015 classification and appraisal notice. The previous year market productivity value had increased from 490,224 to the current year market productivity value 590,550, which increased our tax bill considerably.

November 11, 2015 we filed a Montana AB-26. Sandy Hatfield came to our home and assessed the property (8302 Whisperwood Trl). After several months her findings were: The grade was changed from 6 to 7. That is the reason for the increase of the productivity value and our increased tax bill. As a result of the informal appraisal review the property information was changed from 7 to 6 and the value changed from \$590,550 to 460,070 for the 2016 tax year.

We are asking for a refund for the over payment of 2015 tax year. Thank you for considering this request.



Jeffrey and Deborah Grewett

406 207 2403

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



**ADDRESS SERVICE REQUESTED**

GREWETT JEFFREY W & DEBORAH  
8302 WHISPERWOOD TRL  
HELENA MT 59602-8218

February 24, 2016

RE: Form AB-26 Determination Letter

Geocode - 05-1994-10-2-01-01-0000

Case Number - AB26-90683

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 January 7, 2016.

**Additional Notes:**

Upon review the grade was changed from 7 to 6. The main floor was 2472 sq. ft. and is now 2514. The second floor was 1510 and is now 1588 on a ½ story. There were 2- 16x7 sheds added. The value changed from \$590,550 to \$462,070 for the 2016 tax year.

The results of this informal review sent to the property owner on (date) February 29, 2016

Reviewed by: Sandy Hatfield

Title: Residential/Agricultural Appraiser