

RESOLUTION 2018 - 11

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

WHEREAS, Stacie & Lolonda Burns were erroneously assessed for real property under Assessor Code 20551; and,

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

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

WHEREAS, a hearing was held on February 20, 2018;

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

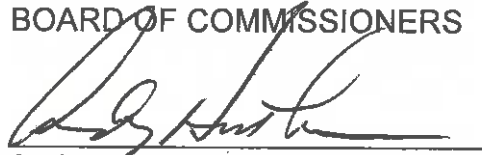
1. Stacie & Lolonda Burns have paid the taxes/fees/assessment in error.
2. Stacie & Lolonda Burns have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.


IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$2,505.34 to Stacie & Lolonda Burns, 6445 Big Belt Drive, Helena, MT 59602-8995.

Dated this 20 day of February, 2018.



LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chair

  
Paulette DeHart, Clerk of the Board

3318102 B: M53 P: 8848 COUNTY  
02/20/2018 11:13 AM Pages: 1 of 10 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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February 6, 2018

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:      BURNS STACIE & LOLONDA L  
                                 6445 BIG BELT DR  
                                 HELENA MT 59602-8995  
                                 Tax Code (20551)

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 assessed on finished area when it was unfinished and square footage of home was changed. 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:	\$ 346.28
2011 Refund:	\$ 319.21
2012 Refund:	\$ 296.36
2013 Refund:	\$ 769.32
2014 Refund	<u>\$ 774.17</u>
Total Refund Due	\$ 2,505.34

Thanking you in advance, I am,

A handwritten signature in cursive script, appearing to read "Karie Frydenlund".

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

2010 Original Billing			
Class Code	MV	TV	
3301	92155	2599	
<b>Totals</b>	<b>92155</b>	<b>2599</b>	

Totals

General Tax	2599	0.61855	1607.61
forestvale - 2121	2599	0.00334	8.68
open-space - 2518	2599	0.00205	5.33
<b>Totals</b>			<b>1621.62</b>

2010 Correct Values/DOR			
Class Code	MV	TV	
3301	72492	2044	
<b>Totals</b>	<b>72492</b>	<b>2044</b>	

Totals

General Tax	2044	0.61855	1264.32
forestvale - 2121	2044	0.00334	6.83
open-space - 2518	2044	0.00205	4.19
<b>Totals</b>			<b>1275.34</b>

2010 Adjustments\Refund			
Class Code	MV	TV	
3301	19663	555	
<b>Totals</b>	<b>19663</b>	<b>555</b>	

Totals

General Tax	555	0.61855	343.29
forestvale - 2121	555	0.00334	1.85
open-space - 2518	555	0.00205	1.14
<b>2010 Total Refund</b>			<b>346.28</b>

346.28

2011 Original Billing			
Class Code	MV	TV	
3301	91900	2500	
<b>Totals</b>	<b>91900</b>	<b>2500</b>	

Totals

General Tax	2500	0.60829	1520.73
forestvale - 2121	2500	0.00335	8.38
open-space - 2518	2500	0.00206	5.15
<b>Totals</b>			<b>1534.25</b>

2011 Correct Values/DOR			
Class Code	MV	TV	
3301	72781	1980	
<b>Totals</b>	<b>72781</b>	<b>1980</b>	

Totals

General Tax	1980	0.60829	1204.41
forestvale - 2121	1980	0.00335	6.63
open-space - 2518	1980	0.00206	4.08
<b>Totals</b>			<b>1215.13</b>

2011 Adjustments\Refund			
Class Code	MV	TV	
3301	19119	520	
<b>Totals</b>	<b>19119</b>	<b>520</b>	

Totals

General Tax	520	0.60829	316.32
forestvale - 2121	520	0.00335	1.74
open-space - 2518	520	0.00206	1.07
<b>2011 Total Refund</b>			<b>319.21</b>

319.21

2012 Original Billing			
Class Code	MV	TV	
3301	91551	2408	
<b>Totals</b>	<b>91551</b>	<b>2408</b>	

Totals

General Tax	2408	0.60126	1447.83
forestvale - 2121	2408	0.00317	7.63
open-space - 2518	2408	0.00165	3.97
<b>Totals</b>			<b>1515.21</b>

2012 Correct Values/DOR			
Class Code	MV	TV	
3301	72959	1919	
<b>Totals</b>	<b>72959</b>	<b>1919</b>	

Totals

General Tax	1919	0.60126	1153.82
forestvale - 2121	1919	0.00317	6.08
open-space - 2518	1919	0.00165	3.17
<b>Totals</b>			<b>1163.07</b>

2012 Adjustments\Refund			
Class Code	MV	TV	
3301	18592	489	
<b>Totals</b>	<b>18592</b>	<b>489</b>	

Totals

General Tax	489	0.60126	294.01
forestvale - 2121	489	0.00317	1.55
open-space - 2518	489	0.00165	0.80
<b>2012 Total Refund</b>			<b>296.36</b>

296.36

BURNS STACIE & LOLONDA L  
Assmt# 20551

2013 Original Billing			
Class Code	MV	TV	
3301	178685	4539	
<b>Totals</b>	<b>178685</b>	<b>4539</b>	
4539	0.62038	2815.90	General Tax
4539	0.0032	14.52	forestvale - 2121
4539	0.0019	8.62	open-space - 2518
<b>Totals</b>	<b>2839.04</b>		

General Tax  
forestvale - 2121  
open-space - 2518

2013 Correct Values/DOR			
Class Code	MV	TV	
3301	130262	3309	
<b>Totals</b>	<b>130262</b>	<b>3309</b>	
3309	0.62038	2052.84	General Tax
3309	0.0032	10.59	forestvale - 2121
3309	0.0019	6.29	open-space - 2518
<b>Totals</b>	<b>2069.72</b>		

General Tax  
forestvale - 2121  
open-space - 2518

2014 Original Billing			
Class Code	MV	TV	
3301	176732	4365	
<b>Totals</b>	<b>176732</b>	<b>4365</b>	
4365	0.62131	2712.02	General Tax
4365	0.00334	14.58	forestvale - 2121
4365	0.0017	7.42	open-space - 2518
<b>Totals</b>	<b>2734.02</b>		

General Tax  
forestvale - 2121  
open-space - 2518

2014 Correct Values/DOR			
Class Code	MV	TV	
3301	126677	3129	
<b>Totals</b>	<b>126677</b>	<b>3129</b>	
3129	0.62131	1944.08	General Tax
3129	0.00334	10.45	forestvale - 2121
3129	0.0017	5.32	open-space - 2518
<b>Totals</b>	<b>1959.85</b>		

General Tax  
forestvale - 2121  
open-space - 2518

2013 Adjustments\Refund			
Class Code	MV	TV	
3301	48423	1230	
<b>Totals</b>	<b>48423</b>	<b>1230</b>	

1230	0.62038	763.07	General Tax
1230	0.0032	3.94	forestvale - 2121
1230	0.0019	2.34	open-space - 2518
<b>2010 Total Refund</b>	<b>769.32</b>		

2014 Adjustments\Refund			
Class Code	MV	TV	
3301	50055	1236	
<b>Totals</b>	<b>50055</b>	<b>1236</b>	

1236	0.62131	767.94	General Tax
1236	0.00334	4.13	forestvale - 2121
1236	0.0017	2.10	open-space - 2518
<b>2010 Total Refund</b>	<b>774.17</b>		

**Total Refund Due**

Respectfully Submitted  
*Karrie Frydenlund*  
Lewis & Clark County  
Property Tax Supervisor  
2/6/2018

769.32  
774.17  
**2505.34**



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

Re: Tax Refund  
Geo Code: 20551

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:

BURNS STACIE AND LALONDA L  
6445 BIG BELT DR  
HELENA MT 59602-8995

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

HIGH COUNTRY TRACTS. S01, T11 N, R03 W, Lot 52, COS #476046/E  
Lot 52, COS #476046/E

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

Year(s) 2010-2014  
Amount \$~~2,561.12~~ 2505.34

Reason for the refund request:

AB26 WAS FILED IN 2016. DOR GRANTED VALUE REDUCTION FOR 2015 AND  
GOING FORWARD. BASEMENT AREA CHANGED FROM FINISHED TO  
UNFINISHED. SQUARE FOOTAGE OF HOME CHANGED. VALUE ADJUSTED  
FROM \$ 418,131 TO \$ 315,171 FOR TY 2015. REQUESTING REFUND GOING  
BACK 5 YEARS. (2010~2014)

Were taxes paid under protest:  Yes  No

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

We were unaware that we were being taxed on  
unfinished areas + square footage that didn't exist as  
well as the process for correcting or disputing.

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Stacie Burns  
Signature of Taxpayer

10/17/17  
Date



# Montana Department of Revenue



Mike Kadas  
Director

Steve Bullock  
Governor

July 24, 2017

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

Refund Request: Stacie & Lanoda L Burns  
GEO: 05-1995-01-1-01-13-0000 Assessment Code: 20551

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:

#20551

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	3301	188226	5308
To	3301	72492	2044
Tax Year: 2011			
From	3301	184318	5013
To	3301	72781	1980
Tax Year: 2012			
From	3301	91551 <i>OK</i>	2408 <i>OK</i>
To	3301	72959	1919
Tax Year: 2013			
From	3301	178685 <i>OK</i>	4539 <i>OK</i>
To	3301	130262	3309
Tax Year: 2014			
From	3301	176732 <i>OK</i>	4365 <i>OK</i>
To	3301	126677	3129

*CSA  
mv  
92155*      *CSA  
TV  
2599*

*91900      3500*

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

Sincerely,  
June L. Pack *[Signature]*  
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

July 14, 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 2010 through 2014 (five) 5 years for the following taxpayer in Lewis and Clark County.

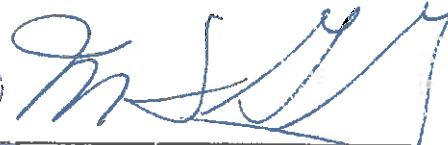
**BURNS STACIE & LANONDA L Tax Code# 20551**

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



**ADDRESS SERVICE REQUESTED**

BURNS STACIE & LALONDA L  
6445 BIG BELT DR  
HELENA MT 59602-8995

August 18, 2016

RE: Form AB-26 Determination Letter  
Geocode - 05-1995-01-1-01-13-0000  
Case Number - AB-26 - 92278

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:

Field inspection performed on August 9, 2016.

**Additional Notes:**

Upon review of property, basement area changed from finished to unfinished and square footage of home updated. Value adjusted from \$418,131 to \$315,171 for tax year 2015.

Reviewed by: Thomas Petrovich

Title: Residential/Agricultural Appraiser



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



**ADDRESS SERVICE REQUESTED**

BURNS STACIE & LALONDA L  
6445 BIG BELT DR  
HELENA MT 59602-8995

August 18, 2016

RE: Form AB-26 Determination Letter  
Geocode - 05-1995-01-1-01-13-0000  
Case Number - AB-26 - 92278

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:

Field inspection performed on August 9, 2016.

**Additional Notes:**

Upon review of property, basement area changed from finished to unfinished and square footage of home updated. Value adjusted from \$418,131 to \$281,600 for tax year 2015.

The results of this informal review sent to the property owner on (date) 8/18/16.

Reviewed by: Thomas Petrovich

Title: Residential/Agricultural Appraiser

**RECEIVED**

**SEP 22 2016**

**LEWIS & CLARK COUNTY  
PROPERTY TAX DEPARTMENT**

**September 21, 2016**

**Attention Lewis and Clark County Commisioners:**

**This letter is a request for a refund for overpayment of property taxes. This request is to go back 5 years. The reason for the refund is due to an error on the part of the Department of Revenue in assessing our property. That has now been corrected and changes made based on my filing of form AB-26.**

**Thank you for your attention to this matter.**

**Sincerely,**



**Stacie Burns  
Property Owner  
6445 Big Belt Drive  
Helena, MT 59062  
(406) 439-9603**