

RESOLUTION 2018 - 112

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

WHEREAS, Roger & Sharon Krebs were erroneously assessed for real property under Assessor Code 11706; and,

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

WHEREAS, the error occurred in tax year 2012, 2013, 2014, 2015 and 2016; and

WHEREAS, a hearing was held on December 11, 2018;

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

1. Roger & Sharon Krebs have paid the taxes/fees/assessment in error.
2. Roger & Sharon Krebs 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 \$233.98 to Roger & Sharon Krebs, 960 Ross Road, Helena, MT 59602-9456

Dated this 11th day of December, 2018.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS



Andy Hunthausen, Chair

ATTEST:



  
Paulette DeHart, Clerk of the Board

3331396 B: M55 P: 139 COUNTY  
12/11/2018 10:47 AM Pages: 1 of 6 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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November 29, 2018

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Krebs Roger and Sharon (11706)  
960 Ross Rd  
Helena Mt 59602-9456

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years 2012-2016 on the above property. Taxpayer filed an AB26 with Department of Revenue in January 2018 and verification that the tax payer was erroneously taxed for a structure that was not on the above parcel. Department of Revenue made the correction for 2017 going forward.

Please see attached sheet for the break down for TY 2012 – 2016. They are as following:

2012 Refund:	<u>\$ 42.23</u>
2013 Refund:	<u>\$ 44.31</u>
2014 Refund;	<u>\$ 44.41</u>
2015 Refund;	<u>\$ 51.26</u>
2016 Refund;	<u>\$ 51.77</u>

Total Refund Due \$233.98

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

2012 Original Billing				2012 Correct Values/DOR				2012 Adjustments\Refund			
Class		MV	TV	Class		MV	TV	Class		MV	TV
Code				Code				Code			
3301		2559	67	3301		0	0	3301		2559	67
<b>Totals</b>		<b>2559</b>	<b>67</b>	<b>Totals</b>		<b>0</b>	<b>0</b>	<b>Totals</b>		<b>2559</b>	<b>67</b>
General Tax	67	0.60126	40.28	General Tax	0	0.60126	0.00	General Tax	67	0.60126	40.28
forestvale - 2121	67	0.00317	0.21	forestvale - 2121	0	0.00317	0.00	forestvale - 2121	67	0.00317	0.21
west valley fire-3002	67	0.01906	1.28	west valley fire-3002	0	0.01906	0.00	west valley fire-3002	67	0.01906	1.28
mosquito - 8006	67	0.00525	0.35	mosquito - 8006	0	0.00525	0.00	mosquito - 8006	67	0.00525	0.35
open-space - 2518	67	0.00165	0.11	open-space - 2518	0	0.00165	0.00	open-space - 2518	67	0.00165	0.11
<b>Totals</b>		<b>42.23</b>		<b>Totals</b>		<b>0.00</b>		<b>2012 Total Refund</b>		<b>42.23</b>	

42.23

2013 Original Billing				2013 Correct Values/DOR				2013 Adjustments\Refund			
Class		MV	TV	Class		MV	TV	Class		MV	TV
Code				Code				Code			
3301		2667	68	3301		0	0	3301		2667	68
<b>Totals</b>		<b>2667</b>	<b>68</b>	<b>Totals</b>		<b>0</b>	<b>0</b>	<b>Totals</b>		<b>2667</b>	<b>68</b>
General Tax	68	0.62038	42.19	General Tax	0	0.62038	0.00	General Tax	68	0.62038	42.19
forestvale - 2121	68	0.0032	0.22	forestvale - 2121	0	0.0032	0.00	forestvale - 2121	68	0.0032	0.22
west valley fire-3002	68	0.01955	1.33	west valley fire-3002	0	0.01955	0.00	west valley fire-3002	68	0.01955	1.33
mosquito - 8006	68	0.0064	0.44	mosquito - 8006	0	0.0064	0.00	mosquito - 8006	68	0.0064	0.44
open-space - 2518	68	0.0019	0.13	open-space - 2518	0	0.0019	0.00	open-space - 2518	68	0.0019	0.13
<b>Totals</b>		<b>44.31</b>		<b>Totals</b>		<b>0.00</b>		<b>2013 Total Refund</b>		<b>44.31</b>	

44.31

2014 Original Billing				2014 Correct Values/DOR				2014 Adjustments\Refund			
Class		MV	TV	Class		MV	TV	Class		MV	TV
Code				Code				Code			
3301		2767	68	3301		0	0	3301		2767	68
<b>Totals</b>		<b>2767</b>	<b>68</b>	<b>Totals</b>		<b>0</b>	<b>0</b>	<b>Totals</b>		<b>2767</b>	<b>68</b>
General Tax	68	0.62131	42.25	General Tax	0	0.62131	0.00	General Tax	68	0.62131	42.25
forestvale - 2121	68	0.00334	0.23	forestvale - 2121	0	0.00334	0.00	forestvale - 2121	68	0.00334	0.23
west valley fire-3002	68	0.02018	1.37	west valley fire-3002	0	0.02018	0.00	west valley fire-3002	68	0.02018	1.37
mosquito - 8006	68	0.00647	0.44	mosquito - 8006	0	0.00647	0.00	mosquito - 8006	68	0.00647	0.44
open-space - 2518	68	0.0017	0.12	open-space - 2518	0	0.0017	0.00	open-space - 2518	68	0.0017	0.12
<b>Totals</b>		<b>42.60</b>		<b>Totals</b>		<b>0.00</b>		<b>2014 Total Refund</b>		<b>44.41</b>	

44.41

Krebs Roger & Sharon  
 Assmt# 11706

2015 Original Billing			
Class Code	MV	TV	
3301	5990	81	
Totals			81
81	0.60123	48.70	General Tax
81	0.0031	0.25	forestvale - 2121
81	0.01985	1.61	west valley fire-3002
81	0.0064	0.52	mosquito - 8006
81	0.0022	0.18	open-space - 2518
Totals			51.26

2015 Correct Values/DOR			
Class Code	MV	TV	
3301	0	0	
Totals			0
0	0.60123	0.00	General Tax
0	0.0031	0.00	forestvale - 2121
0	0.01985	0.00	west valley fire-3002
0	0.0064	0.00	mosquito - 8006
0	0.0022	0.00	open-space - 2518
Totals			0.00

2015 Adjustments\Refund			
Class Code	MV	TV	
2101	5990	81	
Totals			81
81	0.60123	48.70	General Tax
81	0.0031	0.25	forestvale - 2121
81	0.01985	1.61	west valley fire-3002
81	0.0064	0.52	mosquito - 8006
81	0.0022	0.18	open-space - 2518
Totals			51.26

2016 Original Billing			
Class Code	MV	TV	
3301	5990	81	
Totals			81
81	0.6077	49.22	General Tax
81	0.00336	0.27	forestvale - 2121
81	0.0205	1.66	west valley fire-3002
81	0.00647	0.52	mosquito - 8006
81	0.00125	0.10	open-space - 2518
Totals			51.77

2016 Correct Values/DOR			
Class Code	MV	TV	
3301	0	0	
Totals			0
0	0.6077	0.00	General Tax
0	0.00336	0.00	forestvale - 2121
0	0.0205	0.00	west valley fire-3002
0	0.00647	0.00	mosquito - 8006
0	0.00125	0.00	open-space - 2518
Totals			0.00

2016 Adjustments\Refund			
Class Code	MV	TV	
3301	5990	81	
Totals			81
81	0.6077	49.22	General Tax
81	0.00336	0.27	forestvale - 2121
81	0.0205	1.66	west valley fire-3002
81	0.00647	0.52	mosquito - 8006
81	0.00125	0.10	open-space - 2518
Totals			51.77

51.26

51.77

**Total Refund Due**

**233.98**

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 11/29/2018

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



**ADDRESS SERVICE REQUESTED**

KREBS ROGER & SHARON  
960 ROSS RD  
HELENA MT 59602-9456

January 22, 2018

RE: Form AB-26 Determination Letter  
Geocode - 05-1995-30-4-02-51-0000  
Case Number - AB26-103963

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

A field review was completed on January 18, 2018.

**Additional Notes:**

The Dept. of Revenue verified that there is not a garage on this property. The garage will be removed for 2018, and a correction will be made for the 2017 taxes.

The results of this informal review sent to the property owner on (date) 01/22/2017

Reviewed by: Dianna Green r

Title: Commercial\Agricultural\Residential Appraiser



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

Re: Tax Refund  
Geo Code: 11706

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:

Krebs Roger & Sharon  
9100 Ross Rd  
Helena mt 59602

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

\_\_\_\_\_

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

Year(s) 2012 - 2016  
Amount \$ 233.98

Reason for the refund request:

DOR erroneously assessed a garage on parcel that did not own or on tax payers property

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

11/29/18  
Date