

RESOLUTION 2018 - 12

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

WHEREAS, James Skinner & Nanette Harris were erroneously assessed for real property under Assessor Code 30895; and,

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

WHEREAS, the error occurred in tax year 2015 and 2016; 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. James Skinner & Nanette Harris have paid the taxes/fees/assessment in error.
2. James Skinner & Nanette Harris 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 \$119.80 to James Skinner & Nanette Harris, 645 Stadler Road, Helena, MT 59602-6945

Dated this 20 day of February, 2018.



ATTEST

Handwritten signature of Paulette DeHart in blue ink.

Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Handwritten signature of Andy Hunthausen in black ink.
Andy Hunthausen, Chair

3318101 B: M53 P: 8847 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

Consolidated Office of Treasurer/Clerk and Recorder

February 6, 2018

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: SKINNER JAMES C & HARRIS NANETTE
645 STADLER RD
HELENA MT 59602-6945

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for 2015 and 2016 on RID Big Sky Subdivision on the above parcel. Taxpayer had been assessed fees for developed lot when the lot is undevelopable as per Lewis & Clark Public Health Department. This parcel sits in a flood plain and cannot be developed. Corrections have been by Lewis & Clark County for TY2017.

Please see attached sheet for the break down for the TY 2015 and 2016. They are as following:

	2015 Refund:	\$ 59.50
	2016 Refund:	<u>\$ 59.50</u>
Total Refund Due		\$ 119.80

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

Skinner James C & Harris Nanette
 Assmt# 30895

2015 Original Billing			2015 Correct Value			2015 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
Big Sky Maint 2526	0	119.8	Big Sky Maint 2526	0	59.90	Big Sky Maint 2526	0	59.90
Totals		119.8	Totals		59.90			59.90
					9.79	2015 Total Refund		59.90
2016 Original Billing			2016 Correct Value			2016 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
Big Sky Maint 2526	0	119.8	Big Sky Maint 2526	0	59.90	Big Sky Maint 2526	0	59.90
Totals	0	119.8	Totals	0	59.90		0	59.90
		119.80			59.90	2016 Total Refund		59.90

Total Refund Due 119.80



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

Re: Tax Refund
Geo Code: 30895

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:

Skinner James C & Harris Nanette
645 Stadler Rd
Helena Mt 59602-6945

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

05-1888-06-3-07-19-0000. 655 STADLER RD, HELENA MT 59602
BIG SKY SUBD NO 1, S06, T10 N, R03 W, BLOCK 1, Lot 5

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

Year(s) 2015 & 2016
Amount 119.80

Reason for the refund request:

Parcel assessed as developed when it should be of been assessed as undeveloped.

Were taxes paid under protest: Yes No

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

Was not aware until notice was mailed out about RID increase on Big Sky Maint.

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

James C Skinner
Signature of Taxpayer
James C Skinner

11/2/17
Date
11-2-17

RID Maintenance appeal

August 17, 2017

Kari Frydonlund
County Tax Office
316 N Park Ave
Room 142
Helena, MT 59623

Attn: Kari Frydonlund
Matt Heimel
County Commissioners

This is a letter of appeal and a request for re-review of the Big Sky RID Maintenance charge on our property: Big Sky Subdivision No 1, S06, T10 N, R03W, Block 1, Lot 5, geo code 05-1888-06-3-07-19-0000, also addressed as 655 Stadler Rd.

In reviewing our past four years of taxes, we discovered the RID maintenance charge was doubled from \$59.90 per year to \$119.80 per year in tax years 2015 and 2016. This lot is an undevelopable lot that was initially charged the \$59.90 per year rate for tax years 2013 and 2014, per the RID because it does not generate traffic and is undevelopable. There are four lots in the RID that pay this lower rate. The Big Sky Subdivision Committee agreed that undeveloped lots would be assessed half of what developed lots were assessed. The reasoning behind this was that this RID maintenance was based on traffic that was generated due to residential use and undeveloped lots don't generate traffic.

In 2013, we built a cold storage pole barn on the lot. There is no foundation, no electrical, no water and no septic, it is just a cold storage structure. In 2015, our property taxes were raised which we appealed to the State of Montana Department of Revenue. We were successful in the appeal of the taxable value and they agreed that since we could not put water or septic on the lot, it was undevelopable. Attached are the appeal determination letter from the State of Montana and two letters from Lewis and Clark Public Health that state septic and water cannot be put on the lot due to flooding issues. Also attached are pictures of flooding before and after the pole barn was built.

We realize a resolution to raise the rates for the maintenance RID is in process and we are not objecting or questioning that. We are only appealing

RID Maintenance appeal

the rate change in tax years 2015 and 2016 and probably forward. We would appreciate your re-review of the rate change from \$59.90 per year to \$119.80 per year for an undevelopable lot. If you have further questions, please contact either one of us.

Sincerely,



James Skinner, Nanette Harris
Owners of 655 Stadler Rd
645 Stadler Rd
Helena, MT 59602
email: nitronan@bresnan.net
phone: 406-431-4617 (Jim), 406-459-3233 (Nan)

attachments: Resolution 2013-12
Tax statements 2013-2016
Montana Dept of Revenue appeal determination letter
Lewis and Clark Public Health letter from Beth Norberg
Lewis and Clark Public Health letter from Frank Preskar
Four pictures of 655 Stadler Rd flooding in 2009, 2011 and

2014

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



ADDRESS SERVICE REQUESTED

SKINNER JAMES C & HARRIS NANETTE
645 STADLER RD
HELENA MT 59602-6945

September 21, 2015

RE: Form AB-26 Determination Letter
Geocode - 05-1888-06-3-07-19-0000
Case Number - AB26 - 82024

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 completed on 8/26/15

Additional Notes:

Added land influence of 50% due to letter from Lewis & Clark County's not allowing a septic. Added 24x32 pole building built in 2012. Value from \$45,908 to \$30,054 for tax year 2015.

The results of this informal review sent to the property owner on (date) 9/25/15

Reviewed by: Wanda Warsinski *Wanda Warsinski*

Title: Lead Appraiser

Appealing an Informal Classification and Appraisal Review

If you disagree with the department's determination, you have the right under 15-7-102(6), MCA to file an appeal with a county tax appeal board in the county where the property is located. The appeal must be filed within 30 days from the date of this determination letter. County tax appeal board decisions may be appealed to the Montana Tax Appeal Board, whose decision may be appealed to district court.

Industrial property owners may appeal the department's determination to the Montana Tax Appeal Board (MTAB) or to the county tax appeal board (CTAB) in the county where the property is located as provided in 15-2-302, MCA.

Property tax appeal forms and information about the formal appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at mtab.mt.gov.

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



ADDRESS SERVICE REQUESTED 0000030895

SKINNER JAMES C & HARRIS NANETTE
645 STADLER RD
HELENA, MT 59602-6945

This property classification and appraisal notice is to inform you of the classification and market/productivity value of your property. Please review the information thoroughly. **This is not a tax bill.** However, the property values reported in this notice will be used to calculate your property tax bill sent to you by your local county treasurer's office.

We revised your original classification and appraisal notice because a portion of your property was not previously valued or was omitted from taxation, or because some or all of your property was incorrectly valued.

Montana law requires the department to send a classification and appraisal notice to property owners at the beginning of each appraisal cycle and whenever one or more of the following events occurs: a change in ownership, a change in classification or a change in value.

Informal Classification and Appraisal Review and Appeal Process

If you disagree with the property classification or values identified on this notice, you have the right to request the department to conduct an informal classification and appraisal review once each appraisal cycle. To request an informal review of your property, please complete a Request for Informal Classification and Appraisal Review (Form AB-26) and send it to the local Department of Revenue office in the county in which your property is located. These forms are available at your local Department of Revenue office or online at revenue.mt.gov/appeal-process.

For residential, commercial, agricultural and industrial property, you have only 30 days from the date on the classification and appraisal notice to file a Form AB-26 and be eligible for a reduction in value in both years of the two-year appraisal cycle. If your Form AB-26 is not received within the 30-day time period, any classification change or reduction in value resulting from the department's review will be applicable only for the second year of the two-year appraisal cycle.

The department will respond to your Form AB-26 by mailing you a letter explaining our determination. If you are dissatisfied with the department's determination, you may appeal to your local County Tax Appeal Board (CTAB) within 30 days from the date of the letter.

You may appeal your classification and appraisal notice directly to your local CTAB rather than first filing a Form AB-26. If you choose to appeal directly to the CTAB, your appeal must be submitted to the county clerk and recorder within 30 days from the date on the classification and appraisal notice. Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at mtab.mt.gov.

Paying Taxes Under Protest

If you choose to appeal the property values identified in this classification and appraisal notice and your taxes will be due before your informal review or appeal is resolved, you will need to:

- pay the disputed taxes under protest to your local county treasurer by the due date *and*
- specify the grounds of your protest in writing to your local county treasurer.

If you do not pay your taxes under protest, you will not be entitled to a refund if your property values are reduced. Please contact your county treasurer for more information about paying taxes under protest or appealing your property taxes to your local County Tax Appeal Board.

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. For more information on the programs listed below and other property tax exemptions, go to revenue.mt.gov/propertytax-relief and revenue.mt.gov/exemptions.

- Property Tax Assistance Program (15-6-134, MCA)
- Montana Disabled Veterans or spouses of Montana Disabled Veterans (15-6-211, MCA)
- Elderly Homeowner/Renter Income Tax Credit (15-30-2337 through 15-30-2341, MCA)

THIS IS NOT A TAX BILL

2015 Revised Classification and Appraisal Notice

Date: 10/02/2015

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

Owner(s):
 SKINNER JAMES C & HARRIS NANETTE
 HARRIS NANETTE

Assessment Code: 0000030895
Levy District: 248703
Prior Year Mill Levy: 651.3

Property Classification	Acres / Quantity	Previous Year Market / Productivity* Value	Current Year Market / Productivity* Value	Current Year Tax Rate	Previous Year Taxable Value	Current Year Taxable Value
BIG SKY SUBD NO 1, S06, T10 N, R03 W, BLOCK 1, Lot 5						05-1888-06-3-07-19-0000
2101 - Tract Land	0.47	51,050	22,954	1.350%	668	310
3301 - Improvements on Rural Land	N/A	N/A	7,100	1.350%	N/A	96
Totals:		51,050	30,054		668	406

*Agricultural and forest land values are based on the productive capacity of the land. A tax rate of 1.89% is applied to the portion of market/productivity value of residential dwellings in excess of \$1.5 million. Current year market/productivity values are based on the valuation date of January 1, 2014.

Property owners may estimate the amount of taxes that the county treasurer will bill in November by using the following formula.

Market/Productivity Value x Tax Rate = Taxable Value

Taxable Value x 2015 Mill Levy = 2015 Property Tax Amount

Any special assessments specific to your levy district are added to the property tax amount on your property tax bill by your county treasurer's office.

If you have questions or would like additional details about your property characteristics and values, go to revenue.mt.gov/property-assessment. You can find contact information for local Department of Revenue offices by visiting revenue.mt.gov/contact-us or by calling toll free (866) 859-2254 (in Helena, 444-6900). We welcome hearing from you.