

RESOLUTION 2019 - 22

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

WHEREAS, Victoria A McLucas was erroneously assessed for real property under Assessor Code 8720; and,

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

WHEREAS, the error occurred in tax year 2013, 2014, 2015, 2016 and 2017; and

WHEREAS, a hearing was held on February 19, 2019;

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

1. Victoria McLucas has paid the taxes/fees/assessment in error.
2. Victoria McLucas have proven a refund is due to her.
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 \$197.81 to Victoria A McLucas, 840 Granite Avenue, Helena, MT 59601-1303


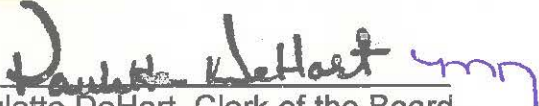
Dated this 19 day of February, 2019

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS



Jim McCormick, Chair

ATTEST:

Paulette DeHart, Clerk of the Board

3333631 B: M55 P: 2102 COUNTY
02/19/2019 10:12 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

February 12, 2019

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: McLucas Victoria A
 840 GRANITE AVE
 HELENA MT 59601-1303
 Assmt# 8720

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years for 2013 through 2017 on the above property. Department of Revenue had mistakenly over charged square footage on the parcel going back several years. Square footage and values are being corrected for TY2018.

Please see attached sheet for the break down for the TY 2013 ~ 2017. They are as following:

	2013 Refund:	\$ 55.59
	2014 Refund:	\$ 54.43
	2015 Refund:	\$ 16.35
	2016 Refund:	\$ 16.47
	2017 Refund	<u>\$ 54.97</u>
Total Refund Request		\$ 197.81

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

McLucas Victoria A
Assmt# 8720

2016 Original Billing				2016 Correct Values/DOR				2016 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
2101	57350	774		2101	55364	747		2101	1986	27	
Totals				Totals				Totals			
	57350	774			55364	747			1986	27	
774	0.60876	471.18	General Tax	747	0.60876	454.74	General Tax	27	0.60876	16.44	
774	0	0.00	forestvale - 2121	747	0	0.00	forestvale - 2121	27	0	0.00	
774	0.00125	0.97	open-space - 2518	747	0.00125	0.93	open-space - 2518	27	0.00125	0.03	
Totals				Totals				2016 Total Refund			16.47
		472.15				455.67				16.47	

2017 Original Billing				2017 Correct Values/DOR				2017 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
2101	62195	840		2101	55639	751		2101	6556	89	
Totals				Totals				Totals			
	62195	840			55639	751			6556	89	
840	0.61235	514.37	General Tax	751	0.61235	459.87	General Tax	89	0.61235	54.50	
840	0	0.00	forestvale - 2121	751	0	0.00	forestvale - 2121	89	0	0.00	
840	0.00525	4.41	open-space - 2518	751	0.00525	3.94	open-space - 2518	89	0.00525	0.47	
Totals				Totals				2017 Total Refund			54.97
		518.78				463.81				54.97	

Total Refund Due 197.81

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
2/12/2019

2013 Original Billing				2013 Correct Values/DOR				2013 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
2101	36517	928		2101	33051	839		2101	3466	89	
Totals	36517	928		Totals	33051	839		Totals	3466	89	
General Tax	928	0.62262	577.79	General Tax	839	0.62262	522.38	General Tax	89	0.62262	55.41
forestvale - 2121	928	0	0.00	forestvale - 2121	839	0	0.00	forestvale - 2121	89	0	0.00
open-space - 2518	928	0.00206	1.91	open-space - 2518	839	0.00206	1.73	open-space - 2518	89	0.00206	0.18
Totals			579.70	Totals			524.11	2013 Total Refund			55.59

55.59

2014 Original Billing				2014 Correct Values/DOR				2014 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
2101	36652	881		2101	32141	794		2101	4511	87	
Totals	36652	881		Totals	32141	794		Totals	4511	87	
General Tax	881	0.62394	549.69	General Tax	794	0.62394	495.41	General Tax	87	0.62394	54.28
forestvale - 2121	881	0	0.00	forestvale - 2121	794	0	0.00	forestvale - 2121	87	0	0.00
open-space - 2518	881	0.0017	1.50	open-space - 2518	794	0.0017	1.35	open-space - 2518	87	0.0017	0.15
Totals			551.19	Totals			496.76	2014 Total Refund			54.43

54.43

2015 Original Billing				2015 Correct Values/DOR				2015 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
2101	57350	774		2101	55364	747		2101	1986	27	
Totals	57350	774		Totals	55364	747		Totals	1986	27	
General Tax	774	0.60319	466.87	General Tax	747	0.60319	450.58	General Tax	27	0.60319	16.29
forestvale - 2121	774	0	0.00	forestvale - 2121	747	0	0.00	forestvale - 2121	27	0	0.00
open-space - 2518	774	0.0022	1.70	open-space - 2518	747	0.0022	1.64	open-space - 2518	27	0.0022	0.06
Totals			468.57	Totals			452.22	2015 Total Refund			16.35

16.35



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

Re: Tax Refund
Geo Code: 05-1887-23-3-04-15-0000, (8720)

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:

McLucas Victoria A
840 GRANITE AVE HELENA MT 59601-1303 Assmt# 8720

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

BELLEVUE ADDN. S23. T10 N. R04 W. BLOCK 306, Lot 9 - 10.
MAKE NASHUA. MODEL CASTLEWOOD. 26X60 1990

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

Year(s) 2013-2017
Amount 197.81

Reason for the refund request:

Department of Revenue had mistakenly over charged square footage on the
parcel going back several years.
Square footage and values are being corrected for TY2018.

Were taxes paid under protest: Yes No

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

Was not aware of square footage until a realtor came to look at the property

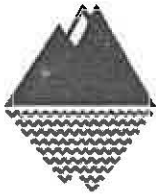
Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Victoria McLucas
Signature of Taxpayer

8/25/18
Date



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

May 15, 2018

Lewis & Clark County Board of County Commissioners
316 N Park Ave
Helena, MT 59623

Re: Property Tax Refund Information for Victoria A. McLucas, Property Tax ID 0000008720

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 05/16/2018 for Victoria A. McLucas, Tax ID 0000008720. The information is as Follows:

Before

Tax Year(s)	Land Value	Land Taxable	Building Value	Building Taxable
2013-2014	67,268	2013: 839 2014: 794	82,189	2013: 1,083 2014: 1,076
2015-2016	57,350	774	55,540	750
2017	62,195	840	59,500	803

After

Tax Year(s)	Land Value	Land Taxable	Building Value	Building Taxable
2013-2014	60,645	2013: 839 2014: 794	82,189	2013: 1,083 2014: 1,076
2015-2016	55,364	747	55,540	750
2017	55,639	751	59,500	803

Please note, that the adjustments are for the land value only. Don't hesitate to contact me if you have any questions or concerns.

Sincerely,

Stacie St.Clair
Lead PVS
Broadwater, Meagher and Lewis & Clark Counties
5 S. Last Chance Gulch
Helena, MT 59601
406-444-2903
[sst.clair@mt.gov](mailto:ssst.clair@mt.gov)

Region 25 Property Assessment Division, Broadwater, Meagher and Lewis & Clark Counties
5 S. Last Chance Gulch, Helena, MT 59601
Phone: (406) 444-4000

revenue.mt.gov ▲ Toll free 1-866-859-2254 (in Helena, 444-6900) ▲ TDD (406) 444-2830



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

May 16, 2018

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 2013 through 2017 (five) 5 years for the following taxpayer in Lewis and Clark County.


MCLUCAS VICTORIA A Tax Code# 8720

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

Victoria McLucas
840 Granite Avenue
Helena, MT. 59601
406-442-5767

May 2, 2018

Board of County Commissioners
316 N. Park Avenue Room 345
Helena, MT. 59623

Greetings County Commissioners,

In December of 2017 it was discovered that the Department of Revenue had mistakenly recorded the square footage of my residential property at (840 Granite Avenue, Helena, MT. 59601) as 37,268 Square Feet (.855 acres). The Department of Revenue has now corrected and recorded the accurate square footage of the property as 30,645 Square Feet (.703 acres). I would like to request that the office of County Commissioners recalculate my tax bill for 2012 through 2017 and refund to me the amount I have been overcharged.

Thank You,



Victoria McLucas
406-442-5767
Home Owner

Physical Address: 840 Granite Avenue, Helena, MT. 59601
Legal Description: BELLEVUE ADDN, S23, T10 N, R04 W, BLOCK 306, Lot 9 – 10

CC: Karie Frydenlund, Property Tax Supervisor
316 N Park Avenue Room 147
Helena, MT. 59623