

RESOLUTION 2019 - 70

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

WHEREAS, Roy & Danita Murray were erroneously assessed for real property under Assessor Code 25166; 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 August 13, 2019;

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

1. Roy & Danita Murray have paid the taxes/fees/assessment in error.
2. Roy & Danita Murray 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 \$445.01 to Roy & Danita Murray, 108 Willow Avenue, Helena, MT 59602-7725.

Dated this 13<sup>th</sup> day of August, 2019.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Jim McCormick, Chair

ATTEST:

  
Paulette DeHart, Clerk of the Board

3341006 B: M55 P: 8598 COUNTY  
08/13/2019 11:32 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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July 31, 2019

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:      Murray Roy A & Danita F  
                                 108 Willow Ave  
                                 Helena Mt 59602-7725  
                                 Assmt# 25166

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back two (2) years for 2015 and 2016 on the above property. An erroneously error occurred by The Department of Revenue based on grade quality, condition and number of bedrooms for the parcel. Market value was changed for TY2017 and forward.

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

	2015 Refund:	\$ 221.35
	2016 Refund:	<u>\$ 223.66</u>
Total Refund Request		\$ 445.01

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

MURRAY ROY A & DANITA F  
 Assmt# 25166

2015 Original Billing				2015 Correct Values/DOR				2015 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
3301	165171	2230		3301	142871	1929		3301	22300	301	
<b>Totals</b>	<b>165171</b>	<b>2230</b>		<b>Totals</b>	<b>142871</b>	<b>1929</b>		<b>Totals</b>	<b>22300</b>	<b>301</b>	
2230	0.72677	1620.70	General Tax	1929	0.72677	1401.94	General Tax	301	0.72677	218.76	
2230	0.0064	14.27	mosquito - 8006	1929	0.0064	12.35	mosquito - 8006	301	0.0064	1.93	
2230	0.0022	4.91	open-space - 2518	1929	0.0022	4.24	open-space - 2518	301	0.0022	0.66	
<b>Totals</b>		<b>1639.88</b>		<b>Totals</b>		<b>1418.53</b>		<b>2015 Total Refund</b>		<b>221.35</b>	
221.35											
2016 Original Billing				2016 Correct Values/DOR				2016 Adjustments\Refund			
Class Code	MV	TV		Class Code	MV	TV		Class Code	MV	TV	
3301	165171	2230		3301	142871	1929		3301	22300	301	
<b>Totals</b>	<b>165171</b>	<b>2230</b>		<b>Totals</b>	<b>142871</b>	<b>1929</b>		<b>Totals</b>	<b>22300</b>	<b>301</b>	
2230	0.7353	1639.72	General Tax	1929	0.7353	1418.39	General Tax	301	0.7353	221.33	
2230	0.00647	14.43	mosquito - 8006	1929	0.00647	12.48	mosquito - 8006	301	0.00647	1.95	
2230	0.00125	2.79	open-space - 2518	1929	0.00125	2.41	open-space - 2518	301	0.00125	0.38	
<b>Totals</b>		<b>1656.94</b>		<b>Totals</b>		<b>1433.28</b>		<b>2016 Total Refund</b>		<b>223.66</b>	
223.66											
445.01											
<b>Total Refund Due</b>										<b><u>890.02</u></b>	

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 7/31/2019



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

Re: Tax Refund  
Geo Code: 251166

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:

Murray Roy A + Danita F  
108 Willow Ave  
Helena, mt 59602-7725

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

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

Year(s) 2015 + 2016  
Amount \$ 445.01

Reason for the refund request:

DOR Error

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,

X Danita Murray  
Signature of Taxpayer

5/29/19  
Date

**RECEIVED**

SEP 14 2017

CLERK OF COMMISSION  
CITY OF HELENA

September 13, 2017

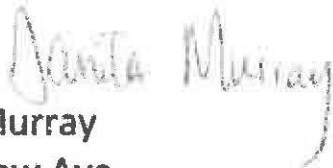
Helena City Commission  
316 N Park Ave Rm 323  
Helena MT 59623

Property ID: 25166  
Property Location : 108 Willow Ave  
Legal Desc: WoodlawnPark, S13, T10 N, R04 W, Block 5, Lot 37-40  
Sec-Twn-Rge: 13-10 N-04 W

I am sending this letter asking you to consider refunding my overpaid property taxes for 2015 and 2016. Please consider 2013 and 2014 if deemed fair.

I appealed my 2017 property taxes and an adjustment (decrease) was made to the market value of my property based on an onsite visit by an appraiser from the Department of Revenue (see attached).

Thank you.



Danita Murray  
108 Willow Ave  
Helena MT 59602

(406)459-6208  
rdmurray@bresnan.net

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



**ADDRESS SERVICE REQUESTED**

MURRAY ROY A & DANITA F  
108 WILLOW AVE  
HELENA MT 59602-7725

July 24, 2017

RE: Form AB-26 Determination Letter  
Geocode: 05-1887-13-4-06-03-0000  
Case Number : AB26 - 95621

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:

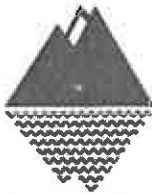
A field inspection was completed on 7-11-2017.

**Additional Notes:**

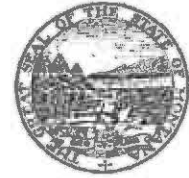
Upon review of the property, grade quality, condition and property desirability were adjusted, and the number of bedrooms was changed from 3 to 2. The market value was adjusted from \$233,600 to \$199,700 for tax year 2017.

Reviewed by: Wanda Warsinski

Title: Lead Appraiser



# Montana Department of Revenue



Gene Walborn  
Director

Steve Bullock  
Governor

May 21, 2018

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

Re: Property Tax Refund Information for Roy A. & Danita F. Murray, Tax ID # 0000025166

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 05/16/2018 for Roy A. & Danita F. Murray, Tax ID #0000025166. The information is as Follows:

**Before**

Tax Year(s)	Land Value	Land Taxable	Building Value	Building Taxable
2013-2014	49,596	2013: 597 2014: 649	140,704	2013: 1,824 2014: 1,842
2015-2016	54,129	731	165,171	2,230

**After**

Tax Year(s)	Land Value	Land Taxable	Building Value	Building Taxable
2013-2014	49,596	2013: 597 2014: 649	75,704	2013: 1,074 2014: 991
2015-2016	54,129	731	142,871	1929

Please note, that the adjustments are for the building 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:sst.clair@mt.gov)

**State Of Montana**

Department of Revenue

**Calc New Market Value - 2009 → 2014 ReAppraisal Cycle**

Tax Dist

Geo-code

05-1887-13-4-06-03-0000

**NOTE:**

LAND ONLY		0 1666	0 3332	0 4998	0.6664	0 8330	1 0000	
2008 VBR	2014 ReAppraisal Value	2009	2010	2011	2012	2013	2014	
		-	-	-	-	-	-	Phase In Value
		36 80	39 50	41 80	44 00	45 50	47 00	Exemption Rate
		-	-	-	-	-	-	Phase-in Market Value
		2 930	2 820	2 720	2 630	2 540	2 470	Tax Rate
		-	-	-	-	-	-	Taxable Value
<b>2</b>								
RESIDENTIAL		0 1666	0 3332	0 4998	0 6664	0 8330	1 0000	
2008 VBR	2014 ReAppraisal Value	2009	2010	2011	2012	2013	2014	
<b>98,000</b>	<b>125,300</b>	102,548	107,096	111,644	116,192	120,740	125,300	Phase In Value
		36 80	39 50	41 80	44 00	45 50	47 00	Exemption Rate
		64,810	64,793	64,976	65,067	65,803	66,409	Phase-in Market Value
		2 930	2 820	2 720	2 630	2 540	2 470	Tax Rate
		1,899	1,827	1,767	1,711	1,671	1,640	Taxable Value
Total VBR	Total ReAppraisal							Total PHASE-IN MV.
98,000	125,300	102,548	107,096	111,644	116,192	120,740	125,300	Total TAXABLE VALUE
		1 899	1,827	1,767	1,711	1,671	1,640	Mill Levy
								Total Taxes
		0 00	0 00	0 00	0 00	0 00	0 00	

add 10 mills per year (ESTIMATED)