

RESOLUTION 2019 - 71

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

WHEREAS, Sieben Ranch Company was erroneously assessed for personal property under Assessor Code 42101; and,

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

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

WHEREAS, a hearing was held on August 13, 2019;

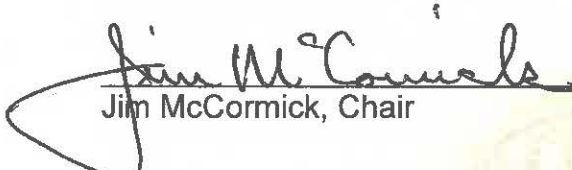
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Sieben Ranch Company has paid the taxes/fees/assessment in error.
2. Sieben Ranch Company has 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 \$3,934.00 to Sieben Ranch Company, PO Box 1683, Helena, MT 59624.

Dated this 13th day of August, 2019.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Jim McCormick, Chair

ATTEST:


Paulette DeHart, Clerk of the Board



3341007 B: M55 P: 8599 COUNTY
08/13/2019 11:32 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

Consolidated Office of Treasurer/Clerk and Recorder

July 3, 2019

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Sieben Ranch Company
 PO Box 1683
 Helena Mt 59624
 Assmt# 42101

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for being double assessed on (8023) Cattle Protection Program and (8022) Ped Animal Control for 2016 and 2017.

Department of Revenue erroneously errored for 2016 by assessing the taxpayer for 1440 cattle when taxpayer reported 720, Sheep was assessed for 3200 when taxpayer reported 1600.

Department of Revenue erroneously errored for 2017 by assessing the taxpayer for 2,348 cattle when taxpayer reported 1,174, Sheep was assessed for 3600 sheep when taxpayer reported 1,800.

A refund is in order of	2016 Refund	\$ 1,680.00
	2017 Refund:	<u>\$ 2,254.00</u>
Total Refund Request		\$ 3,934.00

Thanking you in advance, I am,

A handwritten signature in blue ink that reads "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Karie Frydenlund

From: Carlson, Jayme <JSCarlson@mt.gov>
Sent: Tuesday, November 20, 2018 9:11 AM
To: Karie Frydenlund
Cc: nina@siebenranch.com
Subject: Sieben Ranch Company - 2016 tax bill PAC fees are incorrect (similar to 2017 issue)
Attachments: 2016 Sieben Ranch Company - Livestock Counts in livestock database..pdf; Sieben Ranch Company - 2016 Livestock record in Orion.pdf

Hi Karie,

John Baucus with Sieben Ranch Company called me this morning. The cattle and sheep PAC fees doubling error that occurred on Sieben Ranch Company's 2017 property tax bill also occurred on their 2016 property tax bill.

John said his 2016 property tax bill displays the predatory animal control (PAC) fees as \$1,920 for sheep and \$1,440 for cattle.

Attached is Sieben Ranch Company's 2016 livestock report from the livestock database and from their 2016 livestock record in the Orion system. Both systems have the correct head counts of 1,600 sheep and 720 cattle.

The correct 2016 PAC fees on their 2016 property tax bill should have been:

- Sheep – 1,600 x \$0.60 = \$960
- Cattle – 720 x \$1.00 = \$720

A \$1,680 refund is warranted as Sieben Ranch Company has already paid their 2016 property tax bill.

Please mail the refund to:

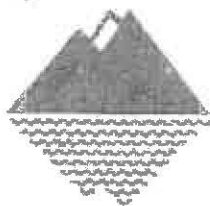
Sieben Ranch Company
PO Box 1683
Helena, MT 59624-1683

Thank for your help correcting these issues.

Jayme Carlson

Management Analyst
Property Assessment Division
Montana Department of Revenue
406-444-5592
jscarlson@mt.gov

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Montana Department of Revenue

LIVESTOCK REPORTING

2016 Livestock Report

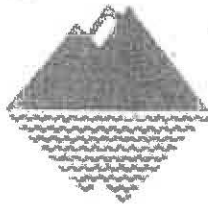
Livestock Owner Information and Reported Livestock

Estimated Report

Received Date: 4/26/2016
Business Name: SIEBEN RANCH COMPANY
Mailing Address: PO BOX 1683
HELENA, MT 59624-1683

Lewis and Clark County - 05-0000042101-001

10 Horses, Mules and Asses
720 Cattle
1,600 Sheep



Montana Department of Revenue

LIVESTOCK REPORTING

2017 Livestock Report

Livestock Owner Information and Reported Livestock

Received Date: 2/17/2017
Business Name: SIEBEN RANCH COMPANY
Phone: 406-458-9468
Mailing Address: PO BOX 1683
HELENA, MT 59624-1683

Lewis and Clark County - 05-0000042101-001

8 Horses, Mules and Asses
1,174 Cattle
1,800 Sheep
19 Poultry

Karie Frydenlund

From: Carlson, Jayme <JSCarlson@mt.gov>
Sent: Monday, November 19, 2018 3:11 PM
To: Karie Frydenlund
Cc: nina@siebenranch.com
Subject: 2017 tax bill- incorrect cattle/sheep counts for PAC fees
Attachments: Sieben Ranch Company - copy of 2017 tax bill.pdf; 2017 Sieben Ranch Company - Livestock database..pdf; 2017 Sieben Ranch Company - Livestock counts in Orion.pdf

Hi Karie,

Thanks for talking to me on Monday regarding Sieben Ranch Company's 2017 PAC fees.

As discussed, the cattle and sheep PAC fees on the ranch's attached 2017 property tax bill are incorrect. The dollar amounts (\$2,348 for cattle and \$2,160 for sheep) are double of what was actually owed.

For 2017, Sieben Ranch Company reported 1,174 cattle and 1,800 sheep as shown on the attachments from the livestock database and Orion. The correct 2017 PAC fees should have been:

- Cattle – 1,174 x \$1.00 = \$1,174
- Sheep – 1,800 x \$0.60 = \$1,080

A \$2,254 refund is warranted as Sieben Ranch Company has already paid their 2017 property tax bill.

Please mail the refund to:

Sieben Ranch Company
PO Box 1683
Helena, MT 59624-1683

Thanks for your help.

Jayme Carlson
Management Analyst
Property Assessment Division
Montana Department of Revenue
406-444-5592
jscarlson@mt.gov

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