

RESOLUTION 2019 - 72

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

WHEREAS, Helena Area Habitat for Humanity was erroneously assessed for real property under Assessor Code 23229 and,

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

WHEREAS, the error occurred in tax year 2017 and 2018; and

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

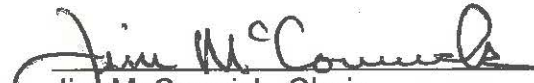
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Helena Area Habitat for Humanity has paid the 2017 taxes/fees in error.
2. Helena Area Habitat for Humanity has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.
4. Helena Area Habitat for Humanity is requesting the 2019 taxes be forgiven.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total 2017 amount of \$4,742 to Helena Area Habitat for Humanity, PO Box 459, Helena, MT 59624 and forgive the 2018 taxes.

Dated this 13 day of August, 2019.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Jim McCormick, Chair



ATTEST:

Paulette DeHart, Clerk of the Board

3341010 B: M55 P: 8601 COUNTY
08/13/2019 11:44 AM Pages: 1 of 7 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 24, 2019

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

HELENA AREA HABITAT FOR HUMANITY (23229)
PO BOX 459
HELENA MT 59624

Dear Board of County Commissioners:

Pursuant to 15-24-2002(2) MCA, the taxpayer has requested that the County Commission waive the Ad Valorem Taxes for tax year 2017 and 2018. Real Estate taxes for 2017 have already been paid in full and the 2018 Real Estate taxes are delinquent waiting the board's approval for removal of the Ad Valorem taxes.

Historically the Helena Area Habitat for Humanity has been exempt from Ad Valorem Taxes going back as far as 1992. A miss communication had occurred between Department of Revenue and Helena Area Habitat for Humanity which the Department of Revenue lifted their exemption for tax year 2017 and 2018.

Helena Area Habitat for Humanity had reapplied for their exemption status and it has been granted for 2019 and going forward.

Refund of the Ad Valorem taxes for 2017 is \$ 4,742.00.
Removal of the Ad Valorem taxes for 2018 is \$ 5,054.93.

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

HELENA AREA HABITAT FOR HUMANITY
Assmt# 23229

2017 Original Billing		
Class Code	MV	TV
2207	100324	1896
3507	222500	4205
Totals	322824	6101
6101	0.76872	4689.96
6101	0.00328	20.01
6101	0.00525	32.03
Totals		4742.00

General Tax
Forestvale - 2121
open-space - 2518

2017 Correct Values/DOR		
Class Code	MV	TV
2153	100324	0
3150	222500	0
Totals	322824	0
0	0.76872	0.00
0	0.00328	0.00
0	0.00525	0.00
Totals		0.00

General Tax
Forestvale - 2121
open-space - 2518

2017 Adjustments\Refund		
Class Code	MV	TV
2207	100324	1896
3507	222500	4205
Totals	222500	6101
6101	0.76872	4689.96
6101	0.00328	20.01
6101	0.00525	32.03
2017 Total Refund		4742.00

Totals

4742.00

2018 Original Billing		
Class Code	MV	TV
2207	100324	1896
3507	222500	4205
Totals	322824	6101
6101	0.82005	5003.13
6101	0.00334	20.38
6101	0.00515	31.42
Totals		5054.93

General Tax
Forestvale - 2121
open-space - 2518

2018 Correct Values/DOR		
Class Code	MV	TV
2153	100324	0
3150	222500	0
Totals	322824	0
0	0.82005	0.00
0	0.00334	0.00
0	0.00515	0.00
Totals		0.00

General Tax
Forestvale - 2121
open-space - 2518

2018 Adjustments\Refund		
Class Code	MV	TV
2207	100324	1896
3507	222500	4205
Totals	322824	6101
6101	0.82005	5003.13
6101	0.00334	20.38
6101	0.00515	31.42
2018 Tax Write off		5054.93

Totals

5054.93

4742.00

Total Refund Due
Total Tax Write Off

4742.00

5054.93

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
7/26/2019



Montana Department of Revenue

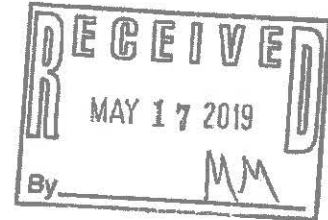


Gene Walborn
Director

Steve Bullock
Governor

May 14, 2019

Helena Area Habitat for Humanity
PO Box 459
Helena MT 59624



Property Tax Exemption
Application Number: 0500719
Property ID: 05-1888-30-1-34-10-0000

County: Lewis & Clark

Property Legal Description: Part Lots 5, 6 & 13, Block 8 Grand Avenue Addition and that portion of closed National Street lying adjacent to Lots 5, 6 & 13.

Note: Also granted on any portion of the building that may be encroaching on Montana Rail Link Lease #501586

Dear Applicant:

Processing has been completed on the above referenced application and an exemption is hereby granted in accordance with Part 2, Chapter 6, Title 15 M.C.A., as amended. Exempt status continues so long as the statute and the circumstances set forth in the above referenced application remain unchanged. If circumstances do change, please notify the Department immediately to prevent jeopardizing future applications.

Effective: Tax Year 2019 for Charitable

Please include the application number listed above, for any correspondence regarding this exemption. If you have any questions, feel free to contact me at (406) 444-5698.

Sincerely,


Linda Sather, Management Analyst
Property Assessment Division

* This is a final decision of the Department of Revenue. You have the right to appeal this decision to the Montana Tax Appeal Board at mtab.mt.gov (within 30 days of the date of this letter).

AB-32 Rev. 4/12



We build strength, stability, self-reliance *and* shelter.

2/6/2019

Karie Frydenlund, Tax Manager
316 N Park Ave/Room #147
Helena, MT 59623

Dear Ms. Frydenlund,

It was directed to submit a letter of hardship detailing the circumstances that led to the expiration of our property tax exempt status in 2017. At the time, our organization was severely understaffed. While I had completed the initial applications in reapplication for property tax exempt status, I was later informed that I had missed a filing deadline for supporting documentation to complete the application. I had a chance to talk this through with the staff at the Department of Revenue. It was clear in those discussions that the document request forms had been sent to our mail box, but I do not recall receiving them. However, I do not question that they were sent.

Our organization has reapplied for property tax exemption through the Department of Revenue; I expect our application to be approved as the property in question has always been used for allowable purposes under the law and is used specifically for charitable purposes through our organization.

I take full responsibility for the failure to complete the required paperwork. Our organizational capacity has grown considerably in the last year; we now have processes in place to ensure that we do not miss important information in the future.

Thank you for your attention and consideration of this matter. If I can provide any additional information, or assist in any way in resolving this matter, please do not hesitate to be in contact.

Kind Regards,



Jacob Kuntz, Executive Director
Helena Area Habitat for Humanity

Date: 07/24/2019
 Time: 14:17:43

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfrydenlund

Tax Year: 2018 Tax Code : 23229

TAX CODE INFORMATION

Tax Year: 2018 Tax Code: 23229 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 01-1T Tax Distr 01 TIF Rlrd URP
 TIF Base: 6,002.00

OWNERSHIP INFORMATION

Name: HELENA AREA HABITAT FOR HUMANITY Type: 1 Legal
 Alpha: HELENA AREA HABITAT FOR HUMANITY Mail To: Yes
 Address: 1531 NATIONAL AVE
 City: HELENA ST: MT Zip: 59601 2969

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	0.26	100,324	1,896
1	3507	4	IM	IMPROVEMENTS ON COMMERCIAL CITY/TOWN LOTS	0.00	222,500	4,205
						322,824	6,101

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.34000	6,101.00	20.38
8042A	WATER QUAL/COMM/CITY	All	Rate	35.16	1.00	35.16
2518	OPEN-SPACE LANDS	All	Mill	5.15000	6,101.00	31.42
0001	STREET MAINT #1	All	Pct	100.000	432.97	432.97
0008	STORM WATER UTL	All	Pct	100.000	294.45	294.45
0061	URBAN FOREST MGMT	All	Rate	21.00	1.00	21.00
0070	OPEN SPACE MAINT	All	Pct	100.000	48.19	48.19
0016	LANDFILL MONITORING	All	Pct	100.000	42.20	42.20
						925.77

PAYMENT HISTORY (SELECTED TAX YEAR: 2018)

No Payments made for 2018 Tax Year.

Date: 07/24/2019
 Time: 14:24:22

LEWIS AND CLARK COUNTY
 *** REPRINTED ***
 CASH RECEIPT
 2017 REAL ESTATE TAXES

Receipt#	Trans Date	Clerk ID	Batch#	Tax Year	Tax Code	Receipt Total
1901707	09/04/2018	SO	20180904-000023	2017	23229	\$4,890.75

Legal Owner Name	Legal Description
HELENA AREA HABITAT FOR HUMANITY 1531 NATIONAL AVE HELENA MT 59601-2969	LOC: 1 GEO: 05-1888-30-1-34-10-0000 TWN: 10 N SCT: 30 RNG: 03 W GRA SubDiv GRA BLK: 8 GRAND AVE ADDN, S30, T10 N, R03 W, BLOCK 8, NW PT LTS 5, 6 & 13

Stmnt#	MC	Description	1st Half	Status	2nd Half	Status
43277	0000	Tax Distr 01 TIF Rlrd URP	2,344.98	PAID	2,344.98	PAID
43277	2121	FORESTVALE CEM	10.01	PAID	10.00	PAID
43277	2518	OPEN-SPACE LANDS	16.02	PAID	16.01	PAID
		PAYMENT DATE:	09/04/2018		09/04/2018	
		TAX AMOUNT:	\$2,371.01		\$2,370.99	
		PENALTY:	\$47.42		\$47.42	
		INTEREST:	\$37.03		\$16.88	
		TOTAL:	\$2,455.46		\$2,435.29	
		RECEIPT TOTAL:			\$4,890.75	

Payment Type	Doc#	Description	Amount
Check	13015	HELENA AREA HABITAT FOR HUMANITY	4,890.75
		TOTAL:	4,890.75