

RESOLUTION 2019 - 73

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

WHEREAS, Wagon Wheel Court HOA was erroneously assessed for real property under Assessor Code 27776 and,

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

WHEREAS, the error occurred in tax year 2018 and 2019; 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. Wagon Wheel Court HoA has paid the 2018 taxes/fees in error.
2. Wagon Wheel Court HOA has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.
3. Wagon Wheel Court HOA 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 2018 amount of \$829.77 to Wagon Wheel Court Homeowner's Association, 5298 Wagon Wheel Drive, Helena, MT 59602 and forgive the 2019 taxes.

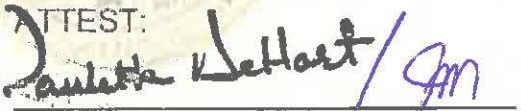
Dated this 13 day of August, 2019.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Jim McCormick, Chair



TEST:


Paulette DeHart, Clerk of the Board

3341011 B: M55 P: 8602 COUNTY
08/13/2019 11:44 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 31, 2019

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

WAGON WHEEL COURT HOMEOWNER ASSOC (27776)
5298 WAGON WHEEL DR
HELENA MT 59602

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 2018. Real Estate taxes for Tax Year 2018 are delinquent and waiting the board's approval for removal of the Ad Valorem taxes.

Historically the Wagon Wheel Court Homeowner Assoc had been exempt from Ad Valorem Taxes going back as far as 2006. A miss communication had occurred between Department of Revenue and the Homeowner Assoc. Department of Revenue lifted their exemption for tax year 2018.

Wagon Wheel Court Homeowner Assoc had reapplied for their exemption status and it has been granted for 2019 and going forward.

Removal of the Ad Valorem taxes for 2018 is \$ 829.77.

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Date: 08/01/2019
 Time: 09:37:35

PRINT PAYMENT GRID DETAILS
 LEWIS AND CLARK COUNTY

Oper: kfrydenlund

Tax Code : 27776 Transaction Date: 08/01/2019 Interest Date: 08/01/2019

Owner Name	Legal Description
WAGON WHEEL COURT HOMEOWNERS ASSOC 5308 WAGON WHEEL DR HELENA MT 59602-6962	WESTERN HILLS SUBD, S01, T10 N, R04 W, PARK AREA, PUMPHOUSE COS #271073

Pay?/ Incl?	Tax Year	Tax Code	Stmnt#	Bill Half	Status	Total Amount
Yes	2018	27776	25374	1st	Delinquent (1- #)	450.93

Pay?/ Incl?	Tax Year	Tax Code	Stmnt#	Bill Half	Status	Total Amount
Yes	2018	27776	25374	2nd	Delinquent (1- #)	430.23

	Tax	Penalty	Interest	Total
Total Due:	829.77	16.60	34.79	881.16
Total Selected for Payment:	829.77	16.60	34.79	881.16

July 22, 2019

Lewis and Clark County Commissioners

316 N. Park

Helena, MT 59623

Dear Commissioners,

I am the elected President of the Wagon Wheel Drive Homeowners Association and I am asking you to waive the 2018 property taxes assessed to our association on our shared vacant lot, used as a buffer from Green Meadow Drive and for our shared water well pump house.

This property had been exempt from taxes since the inception of our subdivision but was changed for the 2018 tax year. We did not receive the tax notice as the address on the tax notice was not the official address for our association. We have submitted our annual statements of our officers and addresses to the Montana Secretary of State.

This year a form, received by another homeowner, was left in my mailbox and we did submit a request to the Department of Revenue requesting that our tax status be changed back to exempt and this request was granted. Due to the Department of Revenue stating that we should still be tax exempt, we are asking you to waive the 2018 taxes on our behalf.

Thank you,



Pat Clinch, President

Wagon Wheel Drive Homeowners Association

5298 Wagon Wheel DR

Helena, MT 59602



Gene Walborn
Director

Montana Department of Revenue



Steve Bullock
Governor

May 14, 2019

Wagon Wheel Court Homeowners Association
5298 Wagon Wheel Dr
Helena MT 59602

Property Tax Exemption
Application Number: 0500619
Property ID: 05-1887-01-4-04-17-0000

County: Lewis & Clark

Property Legal Description: Park Area, Pumphouse COS #271073 Western Hills Subdivision

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 Non-Profit Water Association

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

Paulette DeHart
Treasurer
316 N. Park Ave
Helena MT 59623
(406) 447-8329

June 27, 2019

NOTICE OF PENDING TAX LIEN ATTACHMENT

Tax Code: 27775
Tax Lien Certificate#: Pending

WAGON WHEEL COURT HOMEOWNERS ASSOC
5308 WAGON WHEEL DR
HELENA MT 59602-6962

The following property, which is assessed in your name to be billed to the above address on the records of Lewis and Clark County, shows delinquent taxes, that have not previously been attached as a lien, all as follows:

Property Description of REAL ESTATE

05-1887-01-4-04-17-0000 SubDiv WHS Srt:01 Tr:10 N Rg:04 W
WESTERN HILLS SUBD, S01, T10 N, R04 W, PARK AREA, PUMPHOUSE COS #271073

Delinquent Taxes Due

The penalties, interest and costs are figured on the below delinquencies to the following date: **07/31/2019**

YEARS DELINQUENT		ORIGINAL TAX	DUE DATE	PENALTY	INTEREST	TOTAL
2018	1ST HALF	414.89	11/30/2018	8.30	27.62	450.81
2018	2ND HALF	414.88	05/31/2019	8.30	6.93	430.11
						<u>880.92</u>

In accordance with Montana law, it is our responsibility to inform you that a tax lien will be attached to your property on AUGUST 1, 2019. The delinquent taxes, including penalties, interest, and costs are a lien upon property and that unless paid prior to AUGUST 1, 2019, a tax lien will be attached and may be assigned to a third party. A tax lien certificate represents a lien on the property that may lead to the issuance of a tax deed. The county or its assigns will be entitled a tax deed on AUGUST 1, 2022 if the tax lien is not redeemed.

This property may qualify for a Property Tax Assistance Program. This may include Property Tax Assistance, Disabled or Veteran's Residential Exemption and/or Elderly Homeowner's Tax Credit. Contact the Department of Revenue at (406) 444-4000 for further information.

You may contact the Lewis and Clark County Treasurer for further information on tax liens and for questions or instructions on how to pay delinquent taxes.

State law requires penalties of 2% and interest of 5/6 of 1% per month and costs be added to delinquent taxes.

Please take notice that failure to respond may result in the loss of your property.

Return this statement when making payment

BY Paulette DeHart

Lewis and Clark County Treasurer
316 N. Park Ave
Helena, MT 59623
406-447-8329