

RESOLUTION 2019 - 95

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

WHEREAS, John H & Karen R Synness was erroneously assessed for real property under Assessor Code 27702 and,

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

WHEREAS, the error occurred in tax year 2015, 2016, 2017 and 2018; and

WHEREAS, a hearing was held on October 15, 2019;

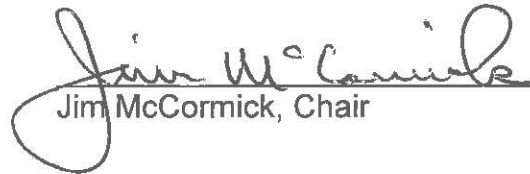
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. John & Karen Synness have paid the taxes/fees/assessments in error.
2. John & Karen Synness have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

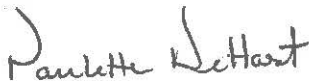
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$19,377.20 to John H & Karen R Synness, 3195 US Highway 12 East, Helena, MT 59601

Dated this 15<sup>th</sup> day of October, 2019.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Jim McCormick, Chair

ATTEST:



Paulette DeHart, Clerk of the Board

3344605 B: M56 P: 1483 COUNTY  
10/15/2019 11:16 AM Pages: 1 of 12 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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October 3, 2019

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request:       Synness John H & Karen R  
                              3195 US Highway 12 E  
                              Helena Mt 59601-9701  
                              Tax Code# 27702

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back four (4) years for 2015 through 2018 on the above property. An erroneous error occurred by The Department of Revenue assessing taxpayer's acreage as commercial when it was tract land. Market land value has been corrected for TY2019 and going forward.

Please see attached sheet for the break down for the TY 2015 ~ 2018. They are as following:

2015 Refund:	\$ 2,694.23
2016 Refund:	\$ 2,716.03
2017 Refund:	\$ 7,071.54
2018 Refund:	<u>\$ 6,895.40</u>
Total Refund Request	\$19,377.20

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana



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

Re: Tax Refund  
Geo Code: 27702

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:

John H + Karen R Synness  
3195 E US Highway 12E  
Helena mt 59601

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

S28, T10N R03W PT E2SE4SE4

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

Year(s) 2015, 2016, 2017 + 2018  
Amount \$ 19,377.20

Reason for the refund request:

Assessed as commercial land when it should of  
been track land

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,

*Karen R Synness*  
Signature of Taxpayer

10-2-19  
Date

SYNNESS JOHN H & KAREN R  
 Assmt# 27702

2018 Original Billing		
Class Code	MV	TV
3301	109680	1212
2107	662856	10592
<b>Totals</b>	<b>772536</b>	<b>11804</b>
11804	0.69148	8162.23
11804	0.00334	39.43
11804	0.00515	60.79
11804	0.0241	284.48
<b>Totals</b>		<b>8262.45</b>

PTAP 1ST 200,000  
 0.68%

2018 Correct Values/DOR		
Class Code	MV	TV
3140	109680	746
2135	103288	1207
<b>Totals</b>	<b>212968</b>	<b>1953</b>
1953	0.69148	1350.46
1953	0.00334	6.52
1953	0.00515	10.06
1953	0.0241	47.07
<b>Totals</b>		<b>1367.04</b>

2018 Adjustments\Refund		
Class Code	MV	TV
3301	0	466
2107	559568	9385
<b>Totals</b>	<b>559568</b>	<b>9851</b>
9851	0.69148	6811.77
9851	0.00334	32.90
9851	0.00515	50.73
9851	0.0241	237.41
<b>2018 Total Refund</b>		<b>6895.40</b>

General Tax  
 forestvale - 2121  
 open-space - 2518  
 E Valley Fire - 3001

General Tax  
 forestvale - 2121  
 open-space - 2518  
 E Valley Fire - 3001

General Tax  
 forestvale - 2121  
 open-space - 2518  
 E Valley Fire - 3001

**Total Refund Due**

6895.40

**19,377.20**

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 8/12/2019

SYNNESS JOHN H & KAREN R  
Assmt# 27702

2015 Original Billing			
Class			
Code	MV	TV	
<b>2107</b>	318576	6021	
<b>Totals</b>	<b>318576</b>	<b>6021</b>	
6021	0.60123	3620.01	General Tax
6021	0.00331	19.93	forestvale - 2121
6021	0.0022	13.25	open-space - 2518
6021	0.02246	135.23	E Valley Fire - 3001
<b>Totals</b>		<b>3788.42</b>	

2015 Correct Values/DOR			
Class			
Code	MV	TV	
<b>2101</b>	128816	1739	
<b>Totals</b>	<b>128816</b>	<b>1739</b>	
1739	0.60123	1045.54	General Tax
1739	0.00331	5.76	forestvale - 2121
1739	0.0022	3.83	open-space - 2518
1739	0.02246	39.06	E Valley Fire - 3001
<b>Totals</b>		<b>1094.19</b>	

2015 Adjustments\Refund			
Class			
Code	MV	TV	
<b>2107</b>	189760	4282	
<b>Totals</b>	<b>189760</b>	<b>4282</b>	
4282	0.60123	2574.47	General Tax
4282	0.00331	14.17	forestvale - 2121
4282	0.0022	9.42	open-space - 2518
4282	0.02246	96.17	E Valley Fire - 3001
<b>2015 Total Refund</b>		<b>2694.23</b>	

2016 Original Billing			
Class			
Code	MV	TV	
<b>2107</b>	318576	6021	
<b>Totals</b>	<b>318576</b>	<b>6021</b>	
6021	0.607	3654.75	General Tax
6021	0.00336	20.23	forestvale - 2121
6021	0.00125	7.53	open-space - 2518
6021	0.02268	136.56	E Valley Fire - 3001
<b>Totals</b>		<b>3819.07</b>	

2016 Correct Values/DOR			
Class			
Code	MV	TV	
<b>2101</b>	128816	1739	
<b>Totals</b>	<b>128816</b>	<b>1739</b>	
1739	0.607	1055.57	General Tax
1739	0.00336	5.84	forestvale - 2121
1739	0.00125	2.17	open-space - 2518
1739	0.02268	39.44	E Valley Fire - 3001
<b>Totals</b>		<b>1103.02</b>	

2016 Adjustments\Refund			
Class			
Code	MV	TV	
<b>2107</b>	189760	4282	
<b>Totals</b>	<b>189760</b>	<b>4282</b>	
4282	0.607	2599.17	General Tax
4282	0.00336	14.39	forestvale - 2121
4282	0.00125	5.35	open-space - 2518
4282	0.02268	97.12	E Valley Fire - 3001
<b>2016 Total Refund</b>		<b>2716.03</b>	

2017 Original Billing			
Class			
Code	MV	TV	
<b>2107</b>	662856	12528	
<b>Totals</b>	<b>662856</b>	<b>12528</b>	
12528	0.60319	7556.76	General Tax
12528	0.00328	41.09	forestvale - 2121
12528	0.00525	65.77	open-space - 2518
12528	0.02341	293.28	E Valley Fire - 3001
<b>Totals</b>		<b>7956.90</b>	

2017 Correct Values/DOR			
Class			
Code	MV	TV	
<b>2101</b>	103228	1394	
<b>Totals</b>	<b>103228</b>	<b>1394</b>	
1394	0.60319	840.85	General Tax
1394	0.00328	4.57	forestvale - 2121
1394	0.00525	7.32	open-space - 2518
1394	0.02341	32.63	E Valley Fire - 3001
<b>Totals</b>		<b>885.37</b>	

2017 Adjustments\Refund			
Class			
Code	MV	TV	
<b>2107</b>	559628	11134	
<b>Totals</b>	<b>559628</b>	<b>11134</b>	
11134	0.60319	6715.92	General Tax
11134	0.00328	36.52	forestvale - 2121
11134	0.00525	58.45	open-space - 2518
11134	0.02341	260.65	E Valley Fire - 3001
<b>2017 Total Refund</b>		<b>7071.54</b>	

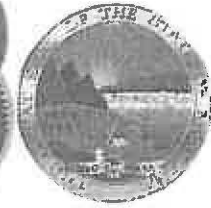
2694.23

2716.03

7071.54



# Lewis & Clark C O U N T Y



## 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

August 9, 2019

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:

As per the direction of Department of Revenue a letter from the Board of County Commissioners is needed in order to request and review retroactive tax valuations.

Let this letter serve as our request that the Department provide the values for 2015 ~2018 (4) four years for the following taxpayer in Lewis and Clark County.

Synness John H & Karen R (27702)  
3195 Highway 12 E  
Helena Mt 59601-9701

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

Date: August 9, 2019

TO: Lewis and Clark County Commissioners

From: John and Karen Synness

RE: Over payment of property taxes

The State Department of Revenue has made an error in assessing our land. They assessed it as Commercial and it is residential. I requested an assessment and they responded. They changed it to Residential and the Classification and Appraisal Notice is included in this request.

I talked to the Revenue dept several times and it was not brought to my attention until the L & C property tax staff showed me the error.

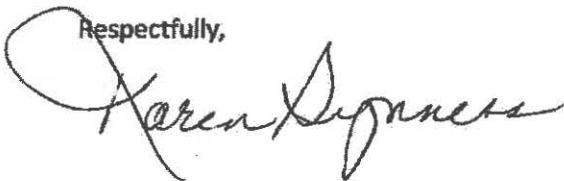
We are applying for refunds for 2015, 2016, 2017,2018. These were taxed as commercial track - land.

Statement of market value in (2014) 188,809 and jumped up to (2015) market value 434,936.

Our situation is not unique. We are 83 and 77. We live on social security and a small retirement from the hospital. I used all of our savings to pay the first half. I borrowed \$4,000 to pay the second half and had to use my truck for collateral. The insurance went up to full coverage and now a bank payment of \$245.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink that reads "Karen Synness". The signature is written in a cursive style with a large, looping initial "K".

Karen Synness



**2019 Classification and Appraisal Notice  
Lewis and Clark County**

Please review the information below carefully. The current assessed value column shows the value of real property as of January 1, 2018 and the depreciated value of personal property (i.e. business equipment) minus any exempt amount as of January 1, 2019. Go to *property.mt.gov* for more detailed information about your property's characteristics and valuation.

**Owner(s):**  
SYNNESS JOHN H & KAREN R

**Assessment Code:** 0000027702  
**Levy District:** 248708-0108

Property Classification	Acres / Quantity	Previous Assessed Value	Current Assessed Value	Previous Taxable Value	Current Taxable Value	Prior Year Millage Rate	Estimated 2019 General Taxes**
<b>S28, T10 N, R03 W, PT E2SE4SE4</b>						<b>05-1888-28-4-12-18-0000-</b>	
2101 - Tract Land	-	-	-	-	-		
2107 - Commercial Tract Land	-	-	-	-	-		
2135 - Property Tax Asst Land 50% reduction	-	-	-	-	-		
3140 - Property Tax Asst Imp 50% reduction	-	-	-	-	-		
3301 - Improvements on Rural Land	-	-	-	-	-		
Land and Improvement Value	16.54	772,536	272,100	11,804	2,333		
<b>Totals:</b>		772,536	272,100	11,804	2,333	718.920	\$1,677.24**

This table shows only the total combined value of land and improvements (buildings) if they are valued as a unit.

\* The geocode or property ID is the unique identifier for this property.

\*\*The tax amount(s) shown is only an estimate of your general property taxes for 2019 based upon the 2018 millage rate where your property is located. Your property may be subject to your local government's special assessments and fees in addition to your general taxes. Review your previous tax bill or contact your county treasurer's office for more information about special assessments and fees.

**Property Tax Assistance Programs**

Several assistance programs are available to qualifying Montana property owners. For more information about the programs listed below and other property tax exemptions, call our office at (406) 444-4000 or go to *revenue.mt.gov*.

- Property Tax Assistance Program (15-6-305, MCA)
- Montana Disabled Veterans Program (15-6-311, MCA)
- Elderly Homeowner/Renter Income Tax Credit (15-30-2337 through 15-30-2341, MCA)
- Land Value Property Tax Assistance for Residential Property (15-6-240, MCA)



05-1888-28-4-12-10-0000

27702

2015 & 2016 BEFORE

Assessment Calculation Breakdown				
Quick-Ref ID R0528929		Property ID 05-1888-28-4-12-10-0000		
Owner Name SYNNESS JOHN H & KAREN R (O9555089)				
Tax Year 2015				
1	<b>Class</b>	<b>Totals</b>	<b>2107</b>	<b>3301</b>
2	Reappraisal Land Value	318,576	318,576	0
3	Reappraisal Building Value	116,360	0	116,360
4	Total Reappraisal Value	434,936	318,576	116,360
5	Taxable Market Value	434,936	318,576	116,360
6	Tax Class	N/A	4	4
7	Taxable Percent	N/A	1.89	1.35
8	Taxable Value	7,592	6,021	1,571
9	Acres	16.540	16.540	0.000
10	TIF Base Value	0	0	0
11	TIF Incremental Value	0	0	0
12	Total Mills	N/A	627.00	627.00
13	Tax Amount (Ad Valorem)	4,760.19	3,775.17	985.02
14	RESIDENTIAL CAP INFORMATION	N/A		
15	Res Value Under Cap Incl OBY	\$116,360	\$0	\$116,360
16	Residential Value Over Cap	\$0	\$0	\$0
17	FOREST PHASE IN INFORMATION	N/A		
18	VBR	0	0	0
19	Phase In	0	0	0

Print      Exit

2015 & 2016 AFTER

Assessment Calculation Breakdown				
Quick-Ref ID R0528929		Property ID 05-1888-28-4-12-10-0000		
Owner Name SYNNESS JOHN H & KAREN R (O0555089)				
Tax Year 2016				
1	Class	Totals	2101	3301
2	Reappraisal Land Value	128,816	128,816	0
3	Reappraisal Building Value	68,440	0	68,440
4	Total Reappraisal Value	197,256	128,816	68,440
5	Taxable Market Value	197,256	128,816	68,440
6	Tax Class	N/A	4	4
7	Taxable Percent	N/A	1.35	1.35
8	Taxable Value	2,663	1,739	924
9	Acres	16.540	16.540	0.000
10	TIF Base Value	0	0	0
11	TIF Incremental Value	0	0	0
12	Total Mills	N/A	633.74	633.74
13	Tax Amount (Ad Valorem)	1,687.65	1,102.07	585.58
14	RESIDENTIAL CAP INFORMATION	N/A		
15	Res Value Under Cap Incl OBY	\$68,440	\$0	\$68,440
16	Residential Value Over Cap	\$0	\$0	\$0
17	FOREST PHASE IN INFORMATION	N/A		
18	VBR	0	0	0
19	Phase In	0	0	0

Print      Exit

05-1888-28-4-12-10-0000

27702

2017 & 2018 BEFORE

Assessment Calculation Breakdown			
Quick-Ref ID R0528929		Property ID 05-1888-28-4-12-10-0000	
Owner Name SYNNESS JOHN H & KAREN R (O0555089)			
Tax Year 2017			
1 Class	Totals	2107	3301
2 Reappraisal Land Value	662,856	662,856	0
3 Reappraisal Building Value	109,680	0	109,680
4 Total Reappraisal Value	772,536	662,856	109,680
5 Taxable Market Value	772,536	662,856	109,680
6 Tax Class	N/A	4	4
7 Taxable Percent	N/A	1.89	1.35
8 Taxable Value	14,009	12,528	1,481
9 Acres	16.540	16.540	0.000
10 TIF Base Value	0	0	0
11 TIF Incremental Value	0	0	0
12 Total Mills	N/A	670.01	670.01
13 Tax Amount (Ad Valorem)	9,386.17	8,393.89	992.28
14 RESIDENTIAL CAP INFORMATION	N/A		
15 Res Value Under Cap Incl OBY	\$109,680	\$0	\$109,680
16 Residential Value Over Cap	\$0	\$0	\$0
17 FOREST PHASE IN INFORMATION	N/A		
18 VBR	0	0	0
19 Phase In	0	0	0

Print Exit

2017 & 2018 AFTER

Assessment Calculation Breakdown			
Quick-Ref ID R0528929		Property ID 05-1888-28-4-12-10-0000	
Owner Name SYNNESS JOHN H & KAREN R (O0555089)			
Tax Year 2017			
1 Class	Totals	2101	3301
2 Reappraisal Land Value	103,288	103,288	0
3 Reappraisal Building Value	74,140	0	74,140
4 Total Reappraisal Value	177,428	103,288	74,140
5 Taxable Market Value	177,428	103,288	74,140
6 Tax Class	N/A	4	4
7 Taxable Percent	N/A	1.35	1.35
8 Taxable Value	2,395	1,394	1,001
9 Acres	16.540	16.540	0.000
10 TIF Base Value	0	0	0
11 TIF Incremental Value	0	0	0
12 Total Mills	N/A	670.01	670.01
13 Tax Amount (Ad Valorem)	1,604.67	933.99	670.68
14 RESIDENTIAL CAP INFORMATION	N/A		
15 Res Value Under Cap Incl OBY	\$74,140	\$0	\$74,140
16 Residential Value Over Cap	\$0	\$0	\$0
17 FOREST PHASE IN INFORMATION	N/A		
18 VBR	0	0	0
19 Phase In	0	0	0

2018 HAS PTAP

2018  
PTAP  
Only