

RESOLUTION 2019 - 97

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

WHEREAS, George Mathieus & Jeanne Holmgren were erroneously assessed for real property under Assessor Codes 9372 and 45480 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 October 15, 2019;

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

1. George Mathieus & Jeanne Holmgren have paid the taxes/fees/assessments in error.
2. George Mathieus & Jeanne Holmgren 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 \$578.16 for Assessor's code 9372 and \$1,575.02 for Assessor's code 45480 to George Mathieus & Jeanne Holmgren 8155 Buffalo Horn Drive, Helena, MT 59602

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



LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Jim McCormick, Chair



Paulette DeHart, Clerk of the Board

3344607 B: M56 P: 1485 COUNTY  
10/15/2019 11:16 AM Pages: 1 of 10 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:       MATHIEUS GEORGE R II & HOLMGREN JEANNE  
                              8155 BUFFALOHORN DR.  
                              HELENA MT 59602-9309  
                              Tax Code# 9372 & 45480

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back two (2) years for 2017 and 2018 on the above properties. An erroneous error occurred by The Department of Revenue assessing taxpayer's acreage as Track Land when it was Non-Qualified Ag Land. Market land value has been corrected for TY2019 and going forward.

Please see attached sheet for the break down for the TY 2017 ~ 2018. They are as follows:

Tax Code# 9372 -2017 Refund: \$ 283.36	Tax Code# 45480 – 2017 Refund: \$ 760.10
2018 Refund: <u>\$ 303.80</u>	2018 Refund: <u>\$ 814.95</u>
\$ 578.16	\$ 1,575.02

Total Refund Request for 2017 and 2018 is \$2,153.18.

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

MATHIEUS GEORGE R III & HOLMGREN JEANNE

Assmt# 9372

2017 Original Billing		
Class Code	MV	TV
2101	89580	1209
Totals		
	89580	1209

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

2018 Original Billing		
Class Code	MV	TV
2101	89580	1209
Totals		
	89580	1209

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

2017 Correct Values/DOR		
Class Code	MV	TV
1701	462	70
2002	53100	717
Totals		
	53562	787

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

2018 Correct Values/DOR		
Class Code	MV	TV
1701	462	70
2002	53100	717
Totals		
	53562	787

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

2017 Adjustments\Refund		
Class Code	MV	TV
	0	0
Totals		
	143142	422

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

2018 Adjustments\Refund		
Class Code	MV	TV
2107	0	0
Totals		
	36018	422

General Tax  
forestvale - 2121  
open-space - 2518  
W Valley Fire - 3002

283.36

303.80

Total Refund Due

587.16

Respectfully Submitted  
*Karie Frydenlund*  
Lewis & Clark County  
Property Tax Supervisor  
10/2/2019

05-1994-11-2-01-01-0000

9372 ~~45480~~ 1372

2017 & 2018 BEFORE

Assessment Calculation Breakdown			
Quick-Ref ID R0512062		Property ID 05-1994-11-2-01-01-0000	
Owner Name MATHEUS GEORGE R III & (O0534756)			
Tax Year 2017			
1 Class	Totals	2101	3301
2 Reappraisal Land Value	89,618	89,618	0
3 Reappraisal Building Value	297,182	0	297,182
4 Total Reappraisal Value	386,800	89,618	297,182
5 Taxable Market Value	386,800	89,618	297,182
6 Tax Class	N/A	4	4
7 Taxable Percent	N/A	1.35	1.35
8 Taxable Value	5,222	1,210	4,012
9 Acres	10.610	10.610	0.000
10 TIF Base Value	0	0	0
11 TIF Incremental Value	0	0	0
12 Total Mills	N/A	666.22	666.22
13 Tax Amount (Ad Valorem)	3,479.00	806.13	2,672.87
14 RESIDENTIAL CAP INFORMATION	N/A		
15 Res Value Under Cap Incl OBY	\$297,182	\$0	\$297,182
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

AFTER

Assessment Calculation Breakdown				
Quick-Ref ID R0512062		Property ID 05-1994-11-2-01-01-0000		
Owner Name MATHIEUS GEORGE R III & (O0534756)				
Tax Year 2017				
1 Class	Totals	1701	2002	3301
2 Reappraisal Land Value	53,562	462	53,100	0
3 Reappraisal Building Value	311,240	0	0	311,240
4 Total Reappraisal Value	364,802	462	53,100	311,240
5 Taxable Market Value	364,802	462	53,100	311,240
6 Tax Class	N/A	3	4	4
7 Taxable Percent	N/A	15.12	1.35	1.35
8 Taxable Value	4,989	70	717	4,202
9 Acres	10.600	9.600	1.000	0.000
10 TIF Base Value	0	0	0	0
11 TIF Incremental Value	0	0	0	0
12 Total Mills	N/A	666.22	666.22	666.22
13 Tax Amount (Ad Valorem)	3,323.78	46.64	477.68	2,799.46
14 RESIDENTIAL CAP INFORMATION	N/A			
15 Res Value Under Cap Incl OBY	\$363,960	\$0	\$0	\$363,960
16 Residential Value Over Cap	\$0	\$0	\$0	\$0
17 FOREST PHASE IN INFORMATION	N/A			
18 VBR	0	0	0	0
19 Phase In	0	0	0	0

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TRACT TO NQ- CONTIGUOUS TO 05-1994-11-2-01-05-0000- MARKET TO COST

MATHIEUS GEORGE R III & HOLMGREN JEANNE  
 Assmt# 45480

2017 Original Billing				2017 Correct Values/DOR				2017 Adjustments\Refund			
Class		MV	TV	Class		MV	TV	Class		MV	TV
Code				Code				Code			
2101		89580	1209	1701		510	77				
<b>Totals</b>		<b>89580</b>	<b>1209</b>	<b>Totals</b>		<b>510</b>	<b>77</b>	<b>Totals</b>		<b>90090</b>	<b>1132</b>
General Tax	1209	0.64332	777.77	General Tax	77	0.64332	49.54	General Tax	1132	0.64332	728.24
forestvale - 2121	1209	0.00328	3.97	forestvale - 2121	77	0.00328	0.25	forestvale - 2121	1132	0.00328	3.71
open-space - 2518	1209	0.00525	6.35	open-space - 2518	77	0.00525	0.40	open-space - 2518	1132	0.00525	5.94
W Valley Fire - 3002	1209	0.01962	23.72	W Valley Fire - 3002	77	0.01962	1.51	W Valley Fire - 3002	1132	0.01962	22.21
<b>Totals</b>		<b>811.81</b>		<b>Totals</b>		<b>51.70</b>		<b>2017 Total Refund</b>		<b>760.10</b>	

760.10

2018 Original Billing				2018 Correct Values/DOR				2018 Adjustments\Refund			
Class		MV	TV	Class		MV	TV	Class		MV	TV
Code				Code				Code			
2101		89580	1209	1701		510	77				
<b>Totals</b>		<b>89580</b>	<b>1209</b>	<b>Totals</b>		<b>510</b>	<b>77</b>	<b>Totals</b>		<b>89070</b>	<b>1132</b>
General Tax	1209	0.69148	836.00	General Tax	77	0.69148	53.24	General Tax	1132	0.69148	782.76
forestvale - 2121	1209	0.00334	4.04	forestvale - 2121	77	0.00334	0.26	forestvale - 2121	1132	0.00334	3.78
open-space - 2518	1209	0.00515	6.23	open-space - 2518	77	0.00515	0.40	open-space - 2518	1132	0.00515	5.83
W Valley Fire - 3002	1209	0.01995	24.12	W Valley Fire - 3002	77	0.01995	1.54	W Valley Fire - 3002	1132	0.01995	22.58
<b>Totals</b>		<b>870.39</b>		<b>Totals</b>		<b>55.44</b>		<b>2018 Total Refund</b>		<b>814.95</b>	

814.95

**Total Refund Due** 1,575.05

Respectfully Submitted  
*Karie Frydenlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 10/2/2019

05-1994-11-2-01-01-0000

45480

2017 & 2018 BEFORE

Assessment Calculation Breakdown		
Quick-Ref ID	R637555	Property ID 05-1994-11-2-01-05-0000
Owner Name	MATHIEUS GEORGE R III & (O7517108)	
Tax Year	2017	
1	<b>Class</b>	<b>2101</b>
2	Reappraisal Land Value	89,580
3	Reappraisal Building Value	0
4	Total Reappraisal Value	89,580
5	Taxable Market Value	89,580
6	Tax Class	4
7	Taxable Percent	1.35
8	Taxable Value	1,209
9	Acres	10.600
10	TIF Base Value	0
11	TIF Incremental Value	0
12	Total Mills	666.22
13	Tax Amount (Ad Valorem)	805.46
14	RESIDENTIAL CAP INFORMATION	
15	Res Value Under Cap Incl OBY	\$0
16	Residential Value Over Cap	\$0
17	FOREST PHASE IN INFORMATION	
18	VBR	0
19	Phase In	0

Print Exit

AFTER

Assessment Calculation Breakdown		
Quick-Ref ID R637555		Property ID 05-1994-11-2-01-05-0000
Owner Name MATHIEUS GEORGE R III & (O7517108)		
Tax Year 2017		
1	Class	1701
2	Reappraisal Land Value	510
3	Reappraisal Building Value	0
4	Total Reappraisal Value	510
5	Taxable Market Value	510
6	Tax Class	3
7	Taxable Percent	15.12
8	Taxable Value	77
9	Acres	10.600
10	TIF Base Value	0
11	TIF Incremental Value	0
12	Total Mills	666.22
13	Tax Amount (Ad Valorem)	51.30
14	RESIDENTIAL CAP INFORMATION	
15	Res Value Under Cap Incl OBY	\$0
16	Residential Value Over Cap	\$0
17	FOREST PHASE IN INFORMATION	
18	VBR	0
19	Phase In	0

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**BOARD OF COUNTY COMMISSIONERS**

**Andy Hunthausen**

**Michael A. Murray**

**Susan Good Geise**

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

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:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the values for two years (2017 & 2018) for the following taxpayer in Lewis and Clark County.

Matheus George R III & Holgren Jeanne A  
8155 Buffalo Horn Dr  
Helena Mt 59602-9309

Parcel # 45480 & 9372

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,

Three handwritten signatures in black ink are written over a horizontal line. The first signature is for Michael A. Murray, the second is for Susan Good Geise, and the third is for Andy Hunthausen.  
Michael A. Murray - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

RECEIVED

JUN 21 2019

LEWIS & CLARK COUNTY  
COMMISSIONER

June 20, 2019

Lewis and Clark County Commissioners  
316 N. Park Ave.  
Helena, MT 59623

Dear Commissioners:

We are writing to request your consideration for a tax refund for tax years 2017 and 2018 for property assessed under Assessment Codes: 45480 and 09372.

George Mathieus and Jeanne Holmgren own two contiguous, ten acres parcels in Lewis and Clark County as of November 2, 2016. As a result of the change in ownership of the two parcels, the market value of the land should have reflected a portion of the acreage as "non-qualifying agricultural" acreage for tax years 2017 and 2018. We brought this error to the attention of the Montana Department of Revenue in 2019. According to Montana Cadastral, the Montana Department of Revenue has accurately valued the land for the two properties accurately for the 2019 tax year.

Therefore, we respectfully request that you adjust our 2017 and 2018 tax year payments and refund us the proper amount to correct the error of land value that resulted in an inflated property tax payment.

Thank you for your consideration

Sincerely,

  
Jeanne Holmgren

  
George Mathieus