

RESOLUTION 2020 - 71

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

WHEREAS, Kimberly Sell & Danny Prieto were erroneously assessed for real property under Assessor Codes 7462 and,

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

WHEREAS, the error occurred in tax year 2014, 2015, 2016, 2017 and 2018; and

WHEREAS, a hearing was held on September 1, 2020;

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

1. Kimberly Sell & Danny Prieto have paid the taxes/fees/assessments in error.
2. Kimberly Sell & Danny Prieto 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 \$748.82 to Kimberly Sell & Danny Prieto, 913 Breckenridge Street, Helena, MT 59601

Dated this 1 day of September, 2020.



Paulette DeHart

Paulette DeHart, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

A handwritten signature in blue ink, appearing to read "Susan Good Gesie", is written over a horizontal line.

Susan Good Gesie, Chair

3361830 B: M57 P: 7033 COUNTY
09/01/2020 11:06 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

August 24, 2020

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Sell Kimberly Ann & Prieto Danny Michael
 913 Breckenridge St
 Helena Mt 59601-4435
 Assmt# 7462

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years for 2014 through 2018 on the above property. An error occurred by The Department of Revenue assessing incorrect square feet and bedrooms. Market value was changed for TY2019 and going forward.

Please see attached sheet for the break down for the TY 2015 ~ 2016. They are as following:

2014 Refund	\$ 185.80
2015 Refund:	\$ 205.77
2016 Refund:	\$ 207.91
2017 Refund;	\$ 72.29
2018 Refund:	<u>\$ 77.05</u>
Total Refund Request	\$ 748.82

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

SELL KIMBERLY ANN & PRIETO DANNY MICHAEL
Assmt# 7462

Levy District
01-01

2014 Original Billing			
Class			
Code	MV	TV	
3501	37879	936	
Totals	37879	936	
936	0.75024	702.22	General Tax
936	0.00334	3.13	forestvale - 2121
936	0.0017	1.59	open-space - 2518
0	0	0.00	
Totals		706.94	

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2014 Correct Values/DOR			
Class			
Code	MV	TV	
3501	27915	690	
Totals	27915	690	
690	0.75024	517.67	General Tax
690	0.00334	2.30	forestvale - 2121
690	0.0017	1.17	open-space - 2518
0	0	0.00	
Totals		521.14	

General Tax
forestvale - 2121
open-space - 2518

2014 Adjustments\Refund			
Class			
Code	MV	TV	
3501	9964	246	
Totals	9964	246	
246	0.75024	184.56	General Tax
246	0.00334	0.82	forestvale - 2121
246	0.0017	0.42	open-space - 2518
246	0	0.00	
2014 Total Refund		185.80	

185.80

2015 Original Billing			
Class			
Code	MV	TV	
3501	114276	1543	
Totals	114276	1543	
1543	0.72677	1121.41	General Tax
1543	0.00331	5.11	forestvale - 2121
1543	0.0022	3.39	open-space - 2518
0	0	0.00	
Totals		1129.91	

General Tax
forestvale - 2121
open-space - 2518

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

2015 Correct Values/DOR			
Class			
Code	MV	TV	
3501	93476	1262	
Totals	93476	1262	
1262	0.72677	917.18	General Tax
1262	0.00331	4.18	forestvale - 2121
1262	0.0022	2.78	open-space - 2518
0	0	0.00	E Valley Fire - 3001
Totals		924.14	

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

2015 Adjustments\Refund			
Class			
Code	MV	TV	
3501	20800	281	
Totals	20800	281	
281	0.72677	204.22	General Tax
281	0.00331	0.93	forestvale - 2121
281	0.0022	0.62	open-space - 2518
0	0	0.00	
2015 Total Refund		205.77	

205.77

2016 Original Billing			
Class			
Code	MV	TV	
3501	114276	1543	
Totals	114276	1543	
1543	0.7353	1134.57	General Tax
1543	0.00336	5.18	forestvale - 2121
1543	0.00125	1.93	open-space - 2518
0	0	0.00	
Totals		1141.68	

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2016 Correct Values/DOR			
Class			
Code	MV	TV	
3501	93476	1262	
Totals	93476	1262	
1262	0.7353	927.95	General Tax
1262	0.00336	4.24	forestvale - 2121
1262	0.00125	1.58	open-space - 2518
0	0	0.00	
Totals		933.77	

General Tax
forestvale - 2121
open-space - 2518

2016 Adjustments\Refund			
Class			
Code	MV	TV	
3501	20800	281	
Totals	20800	281	
281	0.7353	206.62	General Tax
281	0.00336	0.94	forestvale - 2121
281	0.00125	0.35	open-space - 2518
0	0	0.00	
2016 Total Refund		207.91	

207.91

SELL KIMBERLY ANN & PRIETO DANNY MICHAEL
Assmt# 7462

Levy District
01-01

2017 Original Billing			
Class		MV	TV
Code			
3501		112521	1519
Totals		112521	1519
1519	0.76872		1167.69
1519	0.00328		4.98
1519	0.00525		7.97
0	0		0.00
Totals			1180.64

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2017 Correct Values/DOR			
Class		MV	TV
Code			
3501		105621	1426
Totals		105621	1426
1426	0.76872		1096.19
1426	0.00328		4.68
1426	0.00525		7.49
0	0		0.00
Totals			1108.36

General Tax
forestvale - 2121
open-space - 2518

2017 Adjustments\Refund			
Class		MV	TV
Code			
3501		6900	93
Totals		6900	93
93	0.76872		71.49
93	0.00328		0.31
93	0.00525		0.49
0	0		0.00
2017 Total Refund			72.29

72.29

2018 Original Billing			
Class		MV	TV
Code			
3501		112521	1519
Totals		112521	1519
1519	0.82005		1245.66
1519	0.00334		5.07
1519	0.00515		7.82
0	0		0.00
Totals			1258.55

General Tax
forestvale - 2121
open-space - 2518

General Tax
forestvale - 2121
open-space - 2518

2018 Correct Values/DOR			
Class		MV	TV
Code			
3501		105621	1426
Totals		105621	1426
1426	0.82005		1169.39
1426	0.00334		4.76
1426	0.00515		7.34
0	0		0.00
Totals			1181.49

General Tax
forestvale - 2121
open-space - 2518

2018 Adjustments\Refund			
Class		MV	TV
Code			
3501		6900	93
Totals		6900	93
93	0.82005		76.26
93	0.00334		0.31
93	0.00515		0.48
0	0		0.00
2018 Total Refund			77.05

77.05

Total Refund Due

748.82

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
6/23/2020





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

June 22, 2020

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.

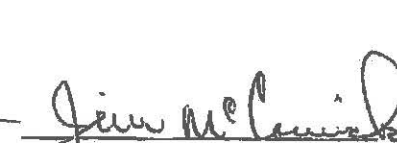
Let this letter serve as our request that the Department provide the values for 2014 ~2018 (5) five years for the following taxpayer in Lewis and Clark County.


SELL KIMBERLY ANN & PRIETO DANNY MICHAEL (7462)
913 BRECKENRIDGE ST
HELENA MT 59601-4435

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

Kim Sell & Danny Prieto
913 Breckenridge Street
Helena, MT 59601
(406) 443-2881

April 20, 2020

Lewis & Clark Co. Commissioners
City-County Building
316 North Park Avenue
Helena, MT 59623

RE: Property ID #7462

Commissioners:

We are writing this letter to request that L & C County refund any overpayment of taxes we may have paid for our residence listed above, 913 Breckenridge Street, in Helena. We completed the AB 26 process and our property was re-assessed at a lesser rate. The Dept. of Revenue had assessed our home as a 2-bedroom with a finished basement; however, it is a 1-bedroom with a half basement that is not finished - just painted concrete with no source of heat, used for storage.

Please let us know if you need other information from us in this regard. Thank you.

Sincerely,


Kim Sell


Danny Prieto

Montana Department of Revenue
Property Assessment Division
340 North Last Chance Gulch
Helena, MT 59601
406-444-4000



ADDRESS SERVICE REQUESTED

SELL KIMBERLY ANN & PRIETO DANNY MICHAEL
913 BRECKENRIDGE ST
HELENA MT 59601-4435

August 16, 2019

RE: Form AB-26 Determination Letter
Geocode - 05-1888-31-1-34-19-0000
Case Number - AB26-115413

As a result of the department's informal classification and appraisal review, an adjustment

was was not made for the following reasons:

- Change to property information Applicable fee appraisal Changes to property type
 Sales of comparable property Changed valuation method Changed classification of land
 Other

If a field inspection was not completed, reason why:

A field inspection was performed on August 15, 2019.

Additional Notes:

Upon review of property, adjusted utility and desirability from good to average, basement from 468 sf to 459 sf, 1st floor from 884 sf to 918 sf, bedrooms from 2 to 1, removed finished basement area. Adjusted value from \$173,500 to \$162,100 for tax year 2019.

Reviewed by: Stacy Cagle

Title: Appraiser