

RESOLUTION 2020 - 72

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

WHEREAS, Broadwater Estates Subdivision Homeowner was assessed for property under assessor code 42891; and

WHEREAS, Broadwater Estates Subdivision Homeowner has qualified Property Tax Exemption for a Non-Profit Water Association; and

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

WHEREAS, the error occurred for tax year 2019; 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. Broadwater Estates Subdivision Homeowner has paid the taxes/fees/assessments.
2. Broadwater Estates Subdivision Homeowner has proven a refund is due to them.
3. The claims for refund were 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 an amount of \$848.84 to Broadwater Estates Subdivision Homeowner, 3014 Old Broadwater Lane, Helena, MT 59601

Dated this 1 day of September, 2020.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Susan Good Geise, Chair



  
\_\_\_\_\_  
Paulette DeHart, Clerk of the Board

3361831 B: M57 P: 7034 COUNTY  
09/01/2020 11:06 AM Pages: 1 of 5 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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July 6, 2020

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Broadwater Estates Subdivision Homeowner (42891)  
3014 Old Broadwater Ln  
Helena Mt 59601-6648

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 2019 and is seeking a refund in the amount of \$ 848.84.

Broadwater Estates Subdivision Homeowner has applied for Exemption Status with Department of Revenue. Furthermore, Department of Revenue granted the Exemption on April 2, 2020 for effective year of 2020.

Removal of the 2019 Ad Valorem taxes and specials are \$ 848.84.

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana



Governor Steve Bullock

Director Gene Walborn

April 2, 2020

Broadwater Estates Subdivision  
Homeowners Association  
3014 Old Broadwater Lane  
Helena MT 59601

**Property Tax Exemption**  
**Application Number: 0500520**  
**Property ID: 05-1887-28-2-03-60-0000**

**County: Lewis & Clark**

**Property Legal Description: Lot 63 Broadwater Estates Subdivision (COS #3131424)**

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 2020 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,

A handwritten signature in cursive script that reads "Linda Sather".

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](http://mtab.mt.gov) (within 30 days of the date of this letter).

**AB-32 Rev. 4/12**

Date: 06/22/2020  
 Time: 09:45:47

LEWIS AND CLARK COUNTY, TREASURER

Oper: kfryden

Tax Year: 2019 Tax Code : 42891

TAX CODE INFORMATION

Tax Year: 2019 Tax Code: 42891 Status: Active  
 Tax Type: RE Real Estate  
 Bank Code:  
 Levy Dist: 02-03 Tax District 02  
 TIF Base: 0

OWNERSHIP INFORMATION

Name: BROADWATER ESTATES SUBDIVISION HOMEOWNERS Type: 1 Legal  
 Alpha: BROADWATER ESTATES SUBDIVISION HOMEOWNERS Mail To: Yes  
 Address: 3014 OLD BROADWATER LN  
 City: HELENA ST: MT Zip: 59601 6648

VALUATION / ASSESSMENT

Legal#	Class Code	Class Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV TRACT LAND	2.34	84,741	1,144
					84,741	1,144

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2492	BROADWATER EST MAINT	All	Flat	97.87		97.87
3010	BAXENDALE FIRE	All	Mill	49.22000	1,144.00	56.31
8013	SOIL & WATER	All	Mill	1.80000	1,144.00	2.06
2518	OPEN-SPACE LANDS	All	Mill	4.80000	1,144.00	5.49
8020	SOIL CONSRVTN PERMISS MED	All	Mill	0.09000	1,144.00	0.10
8008	FOREST FIRE	All	Pct	100.000	45.30	45.30
						207.13

BILLING HISTORY (RANGE FROM 2019 TO 2019)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2019	9932	0000	02	03	Tax District 02	393.52	PD	12/06/2019	393.52	PD	04/20/2020
2019	9932	2492	02	03	BROADWATER EST MAINT	48.94	PD	12/06/2019	48.93	PD	04/20/2020
2019	9932	2518	02	03	OPEN-SPACE LANDS	2.75	PD	12/06/2019	2.74	PD	04/20/2020
2019	9932	3010	02	03	BAXENDALE FIRE	28.16	PD	12/06/2019	28.15	PD	04/20/2020
2019	9932	8008	02	03	FOREST FIRE	45.30	PD	12/06/2019	0.00		
2019	9932	8013	02	03	SOIL & WATER	2.06	PD	12/06/2019	0.00		
2019	9932	8020	02	03	SOIL CONSRVTN PERMISS MED	0.10	PD	12/06/2019	0.00		
					TOTAL:	520.83			473.34		

Total Requested  
 2019 - \$ 848.84

April 16, 2020

Lewis and Clark County Commissioners

C/O Lewis and Clark County Treasurer

316 North Park Avenue Room 147

Helena MT 59623

RE: Tax abatement and Refund for Broadwater Estates Subdivision Homeowners Association Water System Property (Property ID 05-1887-28-2-03-60-0000.) Property address: 4999 Smallwood Court.

Dear Commissioners.

I am writing this letter to request a refund of 2019 property taxes assessed against Lot 63 of the Broadwater Estates Homeowners Association which houses the water tank for the Subdivisions community water supply.

In 2018, this lot was owned by the developer and appraised appropriately (Land Value \$6380) as an unbuildable lot. During May of 2018, the developer transferred ownership of the water system and land to the Broadwater Estates Homeowners Association Inc. , operating as a Non Profit Public water Association. It is my understanding that the unbuildable status was removed from the land for the 2019 appraisal and the appraised value was increased to \$21,832. We were unable to appeal the 2019 taxes as the deadline for appeal had passed.

Upon learning of the increase, the Association initiated a property tax exemption application under MCA 15-6-201 (1) (land and fixtures organized to furnish potable water). The application is attached for your information. We were advised to wait until action was taken on the 2020 exemption before taking action on 2019.

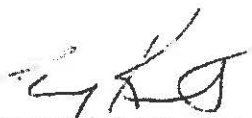
This April, we were informed by the Montana Department of Revenue that the tax exemption as a Non Profit Public Water Association had been granted. I have also attached a copy of the Exemption letter for your information.

Please consider this as a request for abatement and refund of the 2019 property taxes associated with this lot. To my knowledge both November 2019 and May 2020 tax installments have been paid.

I thank you for your consideration and ask that you contact me if there is any additional information that you need regarding this request. My telephone # is 406-202-1182

Sincerely

Terry Krantz



Broadwater Estates Subdivision Homeowners Association, Inc.

3014 Old Broadwater Lane