

RESOLUTION 2022 - 24

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

WHEREAS, James R & Jodi L Bingham were erroneously assessed for real property under Assessor Codes 25066 and,

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

WHEREAS, the error occurred in tax year 2017, 2018, 2019 and 2020; and

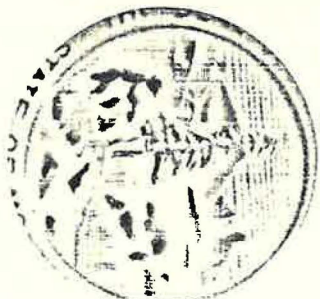
WHEREAS, a hearing was held on May 3, 2022;

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

1. James R & Jodi L Bingham have paid the taxes/fees/assessments in error.
2. James R & Jodi L Bingham 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 \$1,411.93 to James R & Jodi L Bingham, 3135 Tyler Road, Helena, MT 59602

Dated this 3rd day of May, 2022.



ATTEST:

Amy Reeves

Amy Reeves, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS

Jim McCormick
by Tom Rolf

Jim McCormick, Chair

3397717 B: M60 P: 9792 COUNTY
05/03/2022 10:07 AM Pages: 1 of 4 Fees: 0.00
Amy Reeves 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 113
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

April 18, 2022

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: BINGHAM JAMES R & JODI L
 3135 TYLER RD
 HELENA MT 59602-0138
 Assmt# 25066

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years for 2017 and 2020 on the above property. An erroneously error occurred by The Department of Revenue assessing a manufactured home that had been removed from the parcel in 2016. Real Estate Tax bill for 2021 was corrected.

Please see attached sheet for the break down for the TY 2017 ~ 2020. They are as following:

	2017 Refund:	\$ 336.72
	2018 Refund:	\$ 360.90
	2019 Refund:	\$ 358.55
	2020 Refund:	<u>\$ 355.76</u>
Total Refund Request		\$1,411.93

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

2017 Original Billing		
Class Code	MV	TV
3301	31190	421
3307	142400	2691
Totals	173590	3112
3112	0.64332	2002.01
3112	0.00328	10.21
3112	0.00525	16.34
3112	0.02341	72.85
3112	0.00637	19.82
Totals		2121.23

General Tax
 forestvale - 2121
 open-space - 2518
 East Valley Fire - 3001
 Mosquito - 8006

2017 Correct Values/DOR		
Class Code	MV	TV
3301	2810	38
3307	136490	2580
Totals	139300	2618
2618	0.64332	1684.21
2618	0.00328	8.59
2618	0.00525	13.74
2618	0.02341	61.29
2618	0.00637	16.68
Totals		1784.51

General Tax
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2017 Adjustments\Refund		
Class Code	MV	TV
3301	28380	383
3307	5910	111
Totals	34290	494
494	0.64332	317.80
494	0.00328	1.62
494	0.00525	2.59
494	0.02341	11.56
494	0.00637	3.15
2014 Total Refund		336.72

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336.72

2018 Original Billing		
Class Code	MV	TV
3301	31190	421
3307	142400	2691
Totals	173590	3112
3112	0.69148	2151.89
3112	0.00334	10.39
3112	0.00515	16.03
3112	0.0241	75.00
3112	0.00649	20.20
Totals		2273.51

General Tax
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2018 Correct Values/DOR		
Class Code	MV	TV
3301	2810	38
3307	136490	2580
Totals	139300	2618
2618	0.69148	1810.29
2618	0.00334	8.74
2618	0.00515	13.48
2618	0.0241	63.09
2618	0.00649	16.99
Totals		1912.59

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2018 Adjustments\Refund		
Class Code	MV	TV
3301	28380	383
3307	5910	111
Totals	34290	494
494	0.69148	341.59
494	0.00334	1.65
494	0.00515	2.54
494	0.0241	11.91
494	0.00649	3.21
2018 Total Refund		360.90

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360.90

BINGHAM JAMES R & JODI L
 Assmt# 25066

2019 Original Billing		
Class Code	MV	TV
3301	31360	423
3307	145150	2743
Totals	176510	3166
3166	0.68797	2178.11
3166	0.00322	10.19
3166	0.0048	15.20
3166	0.02376	75.22
3166	0.00315	9.97
Totals		2288.69

2019 Correct Values/DOR		
Class Code	MV	TV
3301	2600	35
3307	139400	2635
Totals	142000	2670
2670	0.68797	1836.88
2670	0.00322	8.60
2670	0.0048	12.82
2670	0.02376	63.44
2670	0.00315	8.41
Totals		1930.15

2019 Adjustments\Refund		
Class Code	MV	TV
3301	28760	388
3307	5750	108
Totals	34510	496
496	0.68797	341.23
496	0.00322	1.60
496	0.0048	2.38
496	0.02376	11.78
496	0.00315	1.56
2019 Total Refund		358.55

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358.55

2020 Original Billing		
Class Code	MV	TV
3301	31360	423
3307	145150	2743
Totals	176510	3166
3166	0.68166	2158.14
3166	0.00325	10.29
3166	0.0046	14.56
3166	0.02426	76.81
3166	0.0035	11.08
Totals		2270.88

2020 Correct Values/DOR		
Class Code	MV	TV
3301	2600	35
3307	139400	2635
Totals	142000	2670
2670	0.68166	1820.03
2670	0.00325	8.68
2670	0.0046	12.28
2670	0.02426	64.77
2670	0.0035	9.35
Totals		1915.11

2020 Adjustments\Refund		
Class Code	MV	TV
3301	28760	388
3307	5750	108
Totals	34510	496
496	0.68166	338.10
496	0.00325	1.61
496	0.0046	2.28
496	0.02426	12.03
496	0.0035	1.74
2019 Total Refund		355.76

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355.76

Total Refund Due

1,411.93

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor
 3/3/2022