

RESOLUTION 2024 - 36

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

WHEREAS Loretta A Herndon was erroneously assessed for real property under Assessor Codes 10649 and,

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

WHEREAS, the error occurred in tax year 2018, 2019, 2020, 2021 and 2022; and

WHEREAS, a hearing was held on May 23, 2024;

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

1. Loretta A Herndon has paid the taxes/fees/assessments in error.
2. Loretta A Herndon has proven a refund is due.
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 \$5,228.90 to Loretta A Herndon, 6595 Raven Road, Helena, MT 59602

Dated this 23 day of May, 2024.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chair  




  
\_\_\_\_\_  
Amy Reeves, Clerk of the Board

3423619 B: M63 P: 1985 COUNTY  
05/23/2024 11:38 AM Pages: 1 of 7 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.



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## Property Tax Department

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City County Building 316 North Park Avenue, Rm 113A Helena, Montana 59623 Phone 406.447.8329

April 10, 2024

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Herndon Loretta A  
6595 Raven Road  
Helena Mt 59602  
Assmt# 10649

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five (5) years for 2018 ~ 2022 on the above property. An erroneously error occurred by Department of Revenue in assessing this parcel. Taxpayer was being assessed as a Single-Family Resident (SFR) instead of a Manufactured home. A refund is in order.

2018 Refund:	\$ 904.38
2019 Refund:	\$ 1,040.08
2020 Refund:	\$ 1,024.01
2021 Refund:	\$ 1,127.45
2022 Refund:	<u>\$ 1,132.98</u>
Total Refund Request	\$ 5,228.90

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

HERNDON LORETTA A & ROLAND B  
Assmt# 10649

2018 Original Billing		
Class Code	MV	TV
2201	50802	686
3301	151598	2047
<b>Totals</b>	<b>202400</b>	<b>2733</b>
General Tax	2733	0.54337
open-space - 2518	2733	0.00515
Birdseye fire - 3007	2733	0.06049
	0	0.02341
	0	0.00637
<b>Totals</b>		<b>1664.42</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2018 Correct Values/DOR		
Class Code	MV	TV
2201	50802	686
3301	41600	562
<b>Totals</b>	<b>92402</b>	<b>1248</b>
General Tax	1248	0.54337
open-space - 2518	1248	0.00515
Birdseye fire - 3007	1248	0.06049
	0	0.02341
	0	0.00637
<b>Totals</b>		<b>760.05</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2018 Adjustments\Refund		
Class Code	MV	TV
2201	0	0
3307	-109998	-1485
<b>Totals</b>	<b>-109998</b>	<b>-1485</b>
General Tax	-1485	0.54337
open-space - 2518	-1485	0.00515
Birdseye fire - 3007	-1485	0.06049
	0	0.02341
	0	0.00637
<b>2018 Total Refund</b>		<b>-904.38</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

-904.38

2019 Original Billing		
Class Code	MV	TV
2201	65859	889
3301	169341	2286
<b>Totals</b>	<b>235200</b>	<b>3175</b>
General Tax	3175	0.53627
open-space - 2518	3175	0.0048
Birdseye fire - 3007	3175	0.05909
	0	0.0241
	0	0.00649
<b>Totals</b>		<b>1905.51</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2019 Correct Values/DOR		
Class Code	MV	TV
2201	65859	889
3501	40970	553
<b>Totals</b>	<b>106829</b>	<b>1442</b>
General Tax	1442	0.53627
open-space - 2518	1442	0.0048
Birdseye fire - 3007	1442	0.05909
	0	0.0241
	0	0.00649
<b>Totals</b>		<b>865.43</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2019 Adjustments\Refund		
Class Code	MV	TV
2201	0	0
3501	-128371	-1733
<b>Totals</b>	<b>-128371</b>	<b>-1733</b>
General Tax	-1733	0.53627
open-space - 2518	-1733	0.0048
Birdseye fire - 3007	-1733	0.05909
	0	0.0241
	0	0.00649
<b>2019 Total Refund</b>		<b>-1040.08</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

-1040.08

HERNDON LORETTA A & ROLAND B  
Assmt# 10649

2020 Original Billing		
Class Code	MV	TV
2101	65859	889
3301	169341	2286
<b>Totals</b>	<b>235200</b>	<b>3175</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

3175	0.52673	1672.37
3175	0.0046	14.61
3175	0.05956	189.10
0	0.02376	0.00
0	0.00315	0.00
<b>Totals</b>		<b>1876.08</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2020 Correct Values/DOR		
Class Code	MV	TV
2101	65859	889
3301	40970	553
<b>Totals</b>	<b>106829</b>	<b>1442</b>

Totals

1442	0.52673	759.54
1442	0.0046	6.63
1442	0.05956	85.89
0	0.02376	0.00
0	0.00315	0.00
<b>Totals</b>		<b>852.06</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2020 Adjustments\Refund		
Class Code	MV	TV
2101	0	0
3301	-128371	-1733
<b>Totals</b>	<b>-128371</b>	<b>-1733</b>

333568

Totals

-1733	0.52673	-912.82
-1733	0.0046	-7.97
-1733	0.05956	-103.22
0	0.02376	0.00
0	0.00315	0.00
<b>2020 Total Refund</b>		<b>-1024.01</b>

-1024.01

2021 Original Billing		
Class Code	MV	TV
2101	61847	835
3301	185953	2510
<b>Totals</b>	<b>247800</b>	<b>3345</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

3345	0.51897	1735.95
3345	0.00415	13.88
3345	0.05834	195.15
0	0.02426	0.00
0	0.0035	0.00
<b>Totals</b>		<b>1944.98</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2021 Correct Values/DOR		
Class Code	MV	TV
2101	61847	835
3301	42330	571
<b>Totals</b>	<b>104177</b>	<b>1406</b>

Totals

1406	0.51897	729.67
1406	0.00415	5.83
1406	0.05834	82.03
0	0.02426	0.00
0	0.0035	0.00
<b>Totals</b>		<b>817.53</b>

General Tax  
open-space - 2518  
Birdseye fire - 3007

2021 Adjustments\Refund		
Class Code	MV	TV
2101	0	0
3301	-143623	-1939
<b>Totals</b>	<b>-143623</b>	<b>-1939</b>

Totals

-1939	0.51897	-1006.28
-1939	0.00415	-8.05
-1939	0.05834	-113.12
0	0.02426	0.00
0	0.0035	0.00
<b>2021 Total Refund</b>		<b>-1127.45</b>

-1127.45

HERNDON LORETTA A & ROLAND B  
 Assmt# 10649

2022 Original Billing		
Class Code	MV	TV
2101	61847	835
3301	185953	2510
<b>Totals</b>	<b>247800</b>	<b>3345</b>
3345	0.51675	1728.53
3345	0.0059	19.74
3345	0.06166	206.25
0	0.02426	0.00
0	0.0035	0.00
<b>Totals</b>		<b>1954.52</b>

General Tax  
 open-space - 2518  
 Birdseye fire - 3007

2022 Correct Values/DOR		
Class Code	MV	TV
2101	61847	835
3301	42330	571
<b>Totals</b>	<b>104177</b>	<b>1406</b>
1406	0.51675	726.55
1406	0.0059	8.30
1406	0.06166	86.69
0	0.02426	0.00
0	0.0035	0.00
<b>Totals</b>		<b>821.54</b>

General Tax  
 open-space - 2518  
 Birdseye fire - 3007

2022 Adjustments\Refund		
Class Code	MV	TV
2101	0	0
3301	-143623	-1939
<b>Totals</b>	<b>-143623</b>	<b>-1939</b>
-1939	0.51675	-1001.98
-1939	0.0059	-11.44
-1939	0.06166	-119.56
0	0.02426	0.00
0	0.0035	0.00
<b>2022 Total Refund</b>		<b>-1132.98</b>

Totals

General Tax  
 open-space - 2518  
 Birdseye fire - 3007

-1132.98

Total Refund Due

**-5,228.90**

Respectfully Submitted  
*Karie Frydentlund*  
 Lewis & Clark County  
 Property Tax Supervisor  
 3/20/2024

10649

CERTIFIED RETURN RECEIPT REQUESTED 7020 0640 0002 0712 3286

August 18 2023

Office of the Lewis and Clark County Commissioner  
ATTN: Tom Rolfe, Chair  
316 N. Park Avenue, Room 323  
Helena, MT 59623

RECEIVED

AUG 21 2023

LEWIS & CLARK COUNTY  
COMMISSION

RE: RECOVERY OF MY OVERPAYMENT OF PROPERTY TAX/DUE TO INCORRECT  
CLASSIFICATION CODE

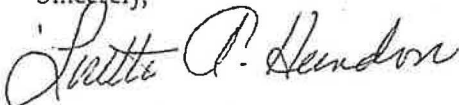
I was directed by the Department of Revenue to contact your office regarding the issue of my overpayment of property taxes due to incorrect classification code. I appealed the most recent property tax increase and received an on-site appraisal by the Department of Revenue, Bernie Bukema. A copy of that appraisal is enclosed for your review. I was informed by the Department of Revenue that my property is and has been classified incorrectly and I have been taxed incorrectly previously for what appears to be a very long period of years. This home is a MANUFACTURED HOME and was NOT classified as that but apparently a regular single family Unit.

As a result of this incorrect Classification and Coding, I have overpaid a great deal over the past. I have owned this MANUFACTURED home since 2005. This has impacted me financially and consequently has added to the need for me to continue working full time. I am a 73 year old widow, not only receiving SSI benefits that I earned, but having to continue working full time, well past my retirement age. This error is of no fault of my own; I have no way of knowing or understanding Classification Codes. The fault lies in the hands of the individuals who generated the incorrect Classification Coding.

My question to you is: HOW DO I RECOVER MY OVERPAYMENTS?

What can and will you do to return overpayments to me? What do I need to do? Please advise.

Sincerely,



Loretta A. Herndon  
6595 Raven Road  
Helena, MT 59602

406-235-0037

EMAIL: rettaeskue@outlook.com  
Enclosures: 3

C: File



Governor Greg Gianforte

Director Brendan Beatty

November 16, 2023

Lewis & Clark County Board of County Commissioners  
316 N Park Ave  
Helena, MT 59623

Re: Property Tax Refund Information for Loretta A Herndon, Property Tax ID 0000010649

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 11/01/2023 for Loretta A Herndon, Tax ID 0000010649. The information is as Follows:

**Before**

<u>Tax Year(s)</u>	<u>Land Value</u>	<u>Land Taxable</u>	<u>Building Value</u>	<u>Building Taxable</u>
2018	50802	686	151598	2047
2019	65859	889	169341	2286
2020	65859	889	169341	2286
2021	61847	835	185953	2510
2022	61847	835	185953	2510

**After**

<u>Tax Year(s)</u>	<u>Land Value</u>	<u>Land Taxable</u>	<u>Building Value</u>	<u>Building Taxable</u>
2018	50802	686	41600	562
2019	65859	889	40970	553
2020	65859	889	40970	553
2021	61847	835	42330	571
2022	61847	835	42330	571

Please note, the adjustments are for the building value only.