

RESOLUTION 2024 - 37

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

WHEREAS, Joseph W Kelley was erroneously assessed for real property under Assessor Codes 48565 and,

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

WHEREAS, the error occurred in tax year 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:

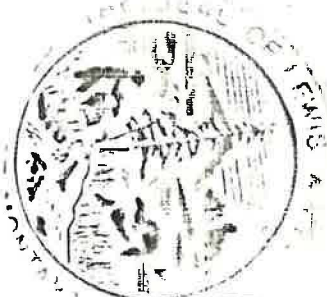
1. Joseph W Kelley has paid the taxes/fees/assessments in error.
2. Joseph W Kelley has proven a refund is due.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$711.67 to Joseph W Kelley, 2777 Knight Street, Helena, MT 59601


Dated this 23 day of May, 2024.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


 Andy Hunthausen, Chair

ATTEST:



 Amy Reeves, Clerk of the Board

3423620 B: M63 P: 1986 COUNTY
 05/23/2024 11:38 AM Pages: 1 of 5 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.



Property Tax Department

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: Joseph W Kelley
2777 Knight St
Helena Mt 59601
Property ID# 48565

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back one (1) year for 2022 on the above property. An erroneously error occurred by Department of Revenue. Parcel was being assessed in the City of Helena when it should have been assessed in the County.

Please see attached sheet for the break down for the TY 2022.

	2022 Refund:	<u>\$ 711.67</u>
Total Refund Request		\$ 711.67

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

JOSEPH W KELLEY
 Assmt# 48565

2022 Original Billing			
Class			
Code	MV		TV
01-18 2201	0		0
3501	131070		1769
Totals	131070		1769
General Tax	1769	0.80414	1422.52
forestvale - 2121	1769	0.00322	5.70
open-space - 2518	1769	0.0059	10.44
E. Valley Fire - 3001	0	0.02388	0.00
misquito - 8006	1769	0.00595	10.53
Totals			1449.19

10-08

2022 Correct Values/DOR			
Class			
Code	MV		TV
2201	0		0
3501	65230		881
Totals	65230		881
General Tax	881	0.80414	708.45
forestvale - 2121	881	0.00322	2.84
open-space - 2518	881	0.0059	5.20
E. Valley Fire - 3001	881	0.02388	21.04
misquito - 8006	0	0.00595	0.00
Totals			737.53

2022 Adjustments\Refund			
Class			
Code	MV		TV
2201	0		0
3501	-65840		-888
Totals	-65840		-888
General Tax	-888	0.80414	-714.08
forestvale - 2121	-888	0.00322	-2.86
open-space - 2518	-888	0.0059	-5.24
E. Valley Fire - 3001	881	0.02388	21.04
misquito - 8006	0	0.00595	-10.53
2021 Total Refund			-711.67

-711.67

Total Refund Due

-711.67

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



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 Joseph W Kelley, Property Tax ID 0000048565

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 11/01/2023 for Joseph W Kelley, Tax ID 0000048565. The information is as Follows:

Before

<u>Tax Year(s)</u>	<u>Building Value</u>	<u>Building Taxable</u>
2022	131070	1769

After

<u>Tax Year(s)</u>	<u>Building Value</u>	<u>Building Taxable</u>
2022	65230	881

Please note, this building was built in 2021, so was not valued until 2022.

#49088

Lewis and Clark County Commissioners
Helena Mt.

Subject: Classification error for Kelley Hanger located at Helena Regional
Airport.

My hanger address has been listed as 3223 Airport Road. This is incorrect. It
should have been listed as 3233 Airport Road.

As a result of this error, my property has been taxed as a city property. However,
3233 Airport Rd is located in the county. The city/county boundary runs along
Airport Road. My hanger is located south of Airport Rd.

The mill levy for city property is higher than for the county. As a result, I have
been overcharged for 2021 through 2023.

I am requesting a refund for the overcharge.

Joseph Kelley
2777 Knight Road
Helena, Mt. 59601

 8/16/23

307-388-0505
kelleyjoseph@yahoo.com