

RESOLUTION 2024 - 38

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

WHEREAS Tim R & Lillian L Miller were erroneously assessed for real property under Assessor Codes 44112 and,

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

WHEREAS, the error occurred in tax year 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. Tim R & Lillian L Miller have paid the taxes/fees/assessments in error.
2. Tim R & Lillian L Miller have 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 \$3,963.68 to Tim R & Lillian L Miller, PO Box 488, Augusta, MT 59410

Dated this 23 day of May, 2024.





Amy Reeves, Clerk of the Board

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair


3423621 B: M63 P: 1987 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: Tim R & Lillian L Miller
PO Box 488
Augusta Mt 59410
Property ID# 44112

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back two (2) years for 2021 ~ 2022 on the above property. An erroneously error occurred by Department of Revenue. Parcel was assessed for a dwelling which land is vacant.

Please see attached sheet for the break down for the TY 2021 ~ 2022.

	2021 Refund:	\$ 1,940.84
	2022 Refund:	<u>\$ 2,022.84</u>
Total Refund Request		\$ 3,963.68

Thanking you in advance, I am,

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana

Karie Frydenlund,

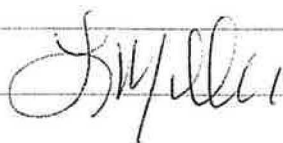
Aug 18, 2023

My name is Lillian Miller. My husband Tim and I own property in Augusta. In 2021 and 2022 we overpaid on our taxes on the bare land that we purchased in 2019. We have NOT improved the lot # 44112. Geo code 05-3004-18-409-01-0000. Due to an error by the Dept of Revenue, we were assessed as having a home on the aforementioned property. As a result, the taxes increased from \$577⁰⁰ taxable value, to \$2899.

Due to this error, we (I paid) the full year of the 2021 taxes and the first half of the 2022 taxes, before we had the property reassessed. This was done on May 31st of this year. I've been trying to get this resolved since then. I was told by Roz Olsen at the Dept of Revenue to write a letter, like this one, to the County Commissioner, which I did and I sent it 7-12-23.

I've been contacting Commissioner Tom Rolf since the beginning of August. He told me to send a letter to you to get to request a refund of the taxes. I did pay the full year for 2022, by the way.

I would really appreciate your help in this matter. Thank you for your time.



Lillian Miller

MILLER TIM R & LILLIAN L
Assmt# 44112

2021 Original Billing		
Class Code	MV	TV
2101	35044	473
3301	253756	3426
Totals	288800	3899
General Tax	3899 0.54023	2106.36
open-space - 2518	3899 0.00415	16.18
Augusta Fire - 3006	3899 0.02023	78.88
Augusta Cemetery - 8002	3899 0.00189	7.37
	0 0.00637	0.00
Totals		2208.79

General Tax
open-space - 2518
Augusta Fire - 3006
Augusta Cemetery - 8002

2021 Correct Values/DOR		
Class Code	MV	TV
2101	35044	473
3301	0	0
Totals	35044	473
General Tax	473 0.54023	255.53
open-space - 2518	473 0.00415	1.96
Augusta Fire - 3006	473 0.02023	9.57
Augusta Cemetery - 8002	473 0.00189	0.89
	0 0.00637	0.00
Totals		267.95

General Tax
open-space - 2518
Augusta Fire - 3006
Augusta Cemetery - 8002

2021 Adjustments\Refund		
Class Code	MV	TV
2101	0	0
3301	-253756	-3426
Totals	-253756	-3426
General Tax	-3426 0.54023	-1850.83
open-space - 2518	-3426 0.00415	-14.22
Augusta Fire - 3006	-3426 0.02023	-69.31
Augusta Cemetery - 8002	-3426 0.00189	-6.48
	0 0.00637	0.00
2021 Total Refund		-1940.84

Totals

-1940.84

2022 Original Billing		
Class Code	MV	TV
2201	35044	473
3501	253756	3426
Totals	288800	3899
General Tax	3899 0.56207	2191.51
open-space - 2518	3899 0.0059	23.00
Augusta Fire - 3006	3899 0.02052	80.01
Augusta Cemetery - 8002	3899 0.00195	7.60
	0 0.00649	0.00
Totals		2302.12

General Tax
open-space - 2518
Augusta Fire - 3006
Augusta Cemetery - 8002

2022 Correct Values/DOR		
Class Code	MV	TV
2201	35044	473
3501	0	0
Totals	35044	473
General Tax	473 0.56207	265.86
open-space - 2518	473 0.0059	2.79
Augusta Fire - 3006	473 0.02052	9.71
Augusta Cemetery - 8002	473 0.00195	0.92
	0 0.00649	0.00
Totals		279.28

General Tax
open-space - 2518
Augusta Fire - 3006
Augusta Cemetery - 8002

2022 Adjustments\Refund		
Class Code	MV	TV
2201	0	0
3501	-253756	-3426
Totals	-253756	-3426
General Tax	-3426 0.56207	-1925.65
open-space - 2518	-3426 0.0059	-20.21
Augusta Fire - 3006	-3426 0.02052	-70.30
Augusta Cemetery - 8002	-3426 0.00195	-6.68
	0 0.00649	0.00
2022 Total Refund		-2022.84

Totals

-2022.84

Total Refund Due

-3,963.68

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 Tim R & Lillian L Miller, Property Tax ID 0000044112

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 11/01/2023 for Tim R & Lillian L Miller, Tax ID 0000044112. 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>
2021	35044	473	253756	3426
2022	35044	473	253756	3426

After

<u>Tax Year(s)</u>	<u>Land Value</u>	<u>Land Taxable</u>	<u>Building Value</u>	<u>Building Taxable</u>
2021	35044	473	0	0
2022	35044	473	0	0

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