

RESOLUTION 2024 - 39

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

WHEREAS John B & Anne H Wheeler was erroneously assessed for real property under Assessor Codes 4978 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, and 2021; 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. John B & Anne H Wheeler have paid the taxes/fees/assessments in error.
2. John B & Anne H Wheeler 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 \$1,829.52 to John B & Anne H Wheeler, 13225 US Highway 2 E, West Glacier, MT 59936

Dated this 23 day of May, 2024.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Andy Hunthausen, Chair  




Amy Reeves, Clerk of the Board

3423622 B: M63 P: 1988 COUNTY  
05/23/2024 11:38 AM Pages: 1 of 6 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: Wheeler John B & Anne H  
13225 US Highway 2 E  
West glacier Mt 59936  
Assmt# 4978

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 ~ 2021 on the above property. An erroneously error occurred by Department of Revenue in assessing this parcel. Taxpayer was wrongfully being assessed on acreage that was incorrectly calculated. Correction was made for 2022 and going forward. A refund is in order.

2018 Refund:	\$ 244.42
2019 Refund:	\$ 400.55
2020 Refund:	\$ 399.92
2021 Refund:	<u>\$ 784.63</u>
Total Refund Request	\$ 1,829.52

Thanking you in advance, I am,

Karie Frydenlund  
Property Tax Supervisor  
Lewis & Clark County Montana

WHEELER JOHN B & ANNE H  
Assmt# 4978

2020 Original Billing		
Class Code	MV	TV
2101	176841	2387
3501	333559	4503
<b>Totals</b>	<b>510400</b>	<b>6890</b>
General Tax	6890	0.81843
forestvale - 2121	6890	0.00325
open-space - 2518	6890	0.0046
	0	0.02376
	0	0.00315
<b>Totals</b>		<b>5693.06</b>

General Tax  
forestvale - 2121  
open-space - 2518

2020 Correct Values/DOR		
Class Code	MV	TV
2101	140932	1903
3501	333559	4503
<b>Totals</b>	<b>474491</b>	<b>6406</b>
General Tax	6406	0.81843
forestvale - 2121	6406	0.00325
open-space - 2518	6406	0.0046
	0	0.02376
	0	0.00315
<b>Totals</b>		<b>5293.15</b>

General Tax  
forestvale - 2121  
open-space - 2518

2020 Adjustments\Refund		
Class Code	MV	TV
2101	-35909	-484
3501	0	0
<b>Totals</b>	<b>-35909</b>	<b>-484</b>
	-484	0.81843
	-484	0.00325
	-484	0.0046
	0	0.02376
	0	0.00315
<b>2020 Total Refund</b>		<b>-399.92</b>

333568  
Totals

General Tax  
forestvale - 2121  
open-space - 2518

2021 Original Billing		
Class Code	MV	TV
2101	269319	3636
3501	377181	5092
<b>Totals</b>	<b>646500</b>	<b>8728</b>
General Tax	8728	0.79094
forestvale - 2121	8728	0.00311
open-space - 2518	8728	0.00415
	0	0.02426
	0	0.0035
<b>Totals</b>		<b>6966.68</b>

General Tax  
forestvale - 2121  
open-space - 2518

2021 Correct Values/DOR		
Class Code	MV	TV
2101	194160	2621
3501	379540	5124
<b>Totals</b>	<b>573700</b>	<b>7745</b>
General Tax	7745	0.79094
forestvale - 2121	7745	0.00311
open-space - 2518	7745	0.00415
	0	0.02426
	0	0.0035
<b>Totals</b>		<b>6182.06</b>

General Tax  
forestvale - 2121  
open-space - 2518

2021 Adjustments\Refund		
Class Code	MV	TV
2101	-75159	-1015
3501	2359	32
<b>Totals</b>	<b>-72800</b>	<b>-983</b>
	-983	0.79094
	-983	0.00311
	-983	0.00415
	0	0.02426
	0	0.0035
<b>2021 Total Refund</b>		<b>-784.63</b>

Totals

General Tax  
forestvale - 2121  
open-space - 2518

**Total Refund Due**

-399.92

-784.63

**-1,829.52**

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

WHEELER JOHN B & ANNE H  
Assmt# 4978

2018 Original Billing		
Class Code	MV	TV
2201	162532	2194
3501	336668	4545
<b>Totals</b>	<b>499200</b>	<b>6739</b>
6739	0.82005	5526.32
6739	0.00334	22.51
6739	0.00515	34.71
0	0.02341	0.00
0	0.00637	0.00
<b>Totals</b>		<b>5583.54</b>

General Tax  
forestvale - 2121  
open-space - 2518

General Tax  
forestvale - 2121  
open-space - 2518

2018 Correct Values/DOR		
Class Code	MV	TV
2201	129295	1745
3501	348105	4699
<b>Totals</b>	<b>477400</b>	<b>6444</b>
6444	0.82005	5284.40
6444	0.00334	21.52
6444	0.00515	33.19
0	0.02341	0.00
0	0.00637	0.00
<b>Totals</b>		<b>5339.11</b>

General Tax  
forestvale - 2121  
open-space - 2518

2018 Adjustments\Refund		
Class Code	MV	TV
2201	-33237	-449
3307	11437	154
<b>Totals</b>	<b>-21800</b>	<b>-295</b>
-295	0.82005	-241.91
-295	0.00334	-0.99
-295	0.00515	-1.52
0	0.02341	0.00
0	0.00637	0.00
<b>2018 Total Refund</b>		<b>-244.42</b>

-244.42

2019 Original Billing		
Class Code	MV	TV
2201	176841	2387
3501	333559	4503
<b>Totals</b>	<b>510400</b>	<b>6890</b>
6890	0.81957	5646.84
6890	0.00322	22.19
6890	0.0048	33.07
0	0.0241	0.00
0	0.00649	0.00
<b>Totals</b>		<b>5702.10</b>

General Tax  
forestvale - 2121  
open-space - 2518

General Tax  
forestvale - 2121  
open-space - 2518

2019 Correct Values/DOR		
Class Code	MV	TV
2201	140932	1903
3501	333568	4503
<b>Totals</b>	<b>474500</b>	<b>6406</b>
6406	0.81957	5250.17
6406	0.00322	20.63
6406	0.0048	30.75
0	0.0241	0.00
0	0.00649	0.00
<b>Totals</b>		<b>5301.55</b>

General Tax  
forestvale - 2121  
open-space - 2518

2019 Adjustments\Refund		
Class Code	MV	TV
2201	-35909	-484
3501	9	0
<b>Totals</b>	<b>-35900</b>	<b>-484</b>
-484	0.81957	-396.67
-484	0.00322	-1.56
-484	0.0048	-2.32
0	0.0241	0.00
0	0.00649	0.00
<b>2019 Total Refund</b>		<b>-400.55</b>

-400.55

Hello Commissioners,

Jan 27, 2022

We live in the City of Helena at 545 Tamarack St. I have spoken several times with Diana Green at the MT Department of Rev. concerning our property taxes. The Dept of Rev has incorrectly calculated our lot size to be larger than it actually is. Because of this, my husband and I have been assessed property tax amounts over what we should have been paying. I am asking your Commission to please grant us an adjustment to our property taxes including a refund or credit for the amounts we have overpaid for the last 5 years.

Respectfully submitted,

Anne and John Wheeler  
[nyackmt@gmail.com](mailto:nyackmt@gmail.com)



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 John B & Anne H Wheeler, Property Tax ID 0000004978

To Whom it May Concern,

I am writing to inform you of the property values for tax refund information requested 11/01/2023 for John B & Anne H Wheeler, Tax ID 0000004978. 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	162532	2194	336668	4545
2019	176481	2387	333559	4503
2020	176481	2387	333559	4503
2021	269319	3636	377181	5092

**After**

<u>Tax Year(s)</u>	<u>Land Value</u>	<u>Land Taxable</u>	<u>Building Value</u>	<u>Building Taxable</u>
2018	129295	1745	348105	4699
2019	140932	1903	333568	4503
2020	140932	1903	333568	4503
2021	194160	2621	379540	5124