

Re-record to show
correct amount due.
12 Jan 2015 ME

RESOLUTION 2014 - 110

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

WHEREAS, Cody & Kara Sutton were erroneously assessed for real property under Geo Code No. 1995-07-4-05-33-0000/Assessor Code 43617; and

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

WHEREAS, the error occurred in tax years 2012 and 2013; and

WHEREAS, a hearing was held on October 21, 2014;

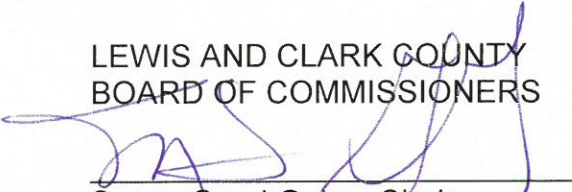
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Cody & Kara Sutton have paid the assessment in error.
2. Cody & Kara Sutton 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 \$322.93 to Cody & Kara Sutton, 876 Vega Road, Helena, MT 59602. \$348.53

Dated this 21 of October, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



ATTEST:

Paulette DeHart, Clerk of the Board

3267838 B: M49 P: 3946 COUNTY
01/12/2015 10:08 AM Pages: 1 of 8 Fees: 0.00
Paulette DeHart Clerk & Recorder, Lewis & Clark MT



3264652 B: M49 P: 1162 COUNTY
10/21/2014 10:35 AM Pages: 1 of 8 Fees: 0.00
Paulette DeHart 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.

Cheryl Green, 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

September 22, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Sutton, Cody T & Kara L
876 Vega Rd
Helena, MT 59602
Geo-Code: 1995-07-4-05-33-0000/Assessor Code #43617

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2012 and 2013 on the above property. Value reduction per DOR.

Tax Year 2013	Taxes	\$167.51
	2121 Forestvale Cemetery	\$.87
	2518 Open Space	\$.52
	8013 Soil & water	\$.57
	3001 West Valley Fire	\$ 5.29
2013 Refund:		\$174.76
Tax Year 2012	Taxes	\$166.56
	2121 Forestvale Cemetery	\$.89
	2518 Open Space	\$.46
	8013 Soil & Water	\$.57
	3001 West Valley Fire	\$ 5.28
2012 Refund		\$148.17

Total refund due: ~~\$322.93~~
\$348.52

Thanking you in advance, I am
Cheryl Green
Supervisor/Delinquent Tax Collector

OCT 7 2014



Lewis and Clark County Board of Commissioners
316 N. Park Avenue
Helena, MT 59623

Re: Tax Refund
Geo Code: 1995-07-4-05-33-0000

Dear Commissioners:

Consider this my request for a tax refund for the above-referenced property. As a part of this request I am providing you the following information.

Name and address of the legal owner:

Cody T and Kara L Sutton
676 Vega Rd
Helena MT

Legal Description of the property (or other property description):

North Star Phase 1, S07 T11 N03 W Box 6
10+15.

Amount of refund and year for which the refund is requested:

Year(s) 2012-2013
Amount \$322.93

Reason for the refund request:

We were over charged for 2012-2013
taxes. We were charged for having a full
basement. We only have a crawl space.

Were taxes paid under protest: Yes No
If not, what is the reason they were not paid under protest?

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Karasth
Signature of Taxpayer

04 5th 2014
Date



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

September 19, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Sutton Cody T & Kara L
876 Vega Rd
Helena Mt 59602-8246
GEO Code# 05-1995-07-4-05-33-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back for years for 2012 and 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2101	24054	633
	3301	72937	1918
To	2101	24054	633
	3301	62414	1641

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	25486	647
	3301	73833	1875
To	2101	25486	647
	3301	63181	1605

Karie Frydenlund

Karie Frydenlund
Lead PVS
(406) 444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov

Date: 09/22/2014
Time: 15:20:54

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 43617

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.41	24,054	633
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	72,937	1,918
						96,991	-2,551
						86,468	2274

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.06000	2,551.00	48.62
2121	FORESTVALE CEM	All	Mill	3.17000	2,551.00	8.09
8013	SOIL & WATER	All	Mill	2.03000	2,551.00	5.18
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2518	OPEN-SPACE LANDS	All	Mill	1.65000	2,551.00	4.21
						170.56

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2012	31993	0000	10	07	Tax District 10	1367.26	766.91	PD	11/28/2012	766.91	PD	05/28/2013	166.56
2012	31993	2121	10	07	FORESTVALE CEM	7.20	4.05	PD	11/28/2012	4.04	PD	05/28/2013	.89
2012	31993	2518	10	07	OPEN-SPACE LANDS	3.75	2.11	PD	11/28/2012	2.10	PD	05/28/2013	.46
2012	31993	3002	10	07	WEST VALLEY FIRE	43.34	24.31	PD	11/28/2012	24.31	PD	05/28/2013	5.28
2012	31993	8003	10	07	SCRATCH GRAVEL		48.00	PD	11/28/2012	48.00	PD	05/28/2013	
2012	31993	8012	10	07	WATER QLTY OUTSIDE CITY		4.23	PD	11/28/2012	4.23	PD	05/28/2013	
2012	31993	8013	10	07	SOIL & WATER	4.61	5.18	PD	11/28/2012	0.00	PD	05/28/2013	.57
TOTAL:							854.79						173.76

PAYMENT HISTORY (SELECTED TAX YEAR: 2012)

YEAR: 2012	STMT#: 31993	RECPT#: 9575	DATE: 05/28/2013	DESC: ELECTRONIC PAYMENT TYPE(1) P2			
Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	766.91	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	4.04	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	2.10	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	24.31	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	07	SOIL & WATER	0.00	0.00	0.00	0.00
TOTALS:				849.59	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	9006260583	Wells Fargo Mortgage Company	2,317,250.15
Ck Refnd		Wells Fargo Mortgage Company/refund for	-1,942.64

Date: 09/22/2014
Time: 15:09:56

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 43617

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	0.40	25,486	647
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	73,833	1,875
						99,319	2,522
						88667	2252

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.55000	2,522.00	49.31
2121	FORESTVALE CEM	All	Mill	3.20000	2,522.00	8.07
8013	SOIL & WATER	All	Mill	2.06000	2,522.00	5.20
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2518	OPEN-SPACE LANDS	All	Mill	1.90000	2,522.00	4.79
						171.83

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF				
						Billed	Stat	Due Date	Billed	Stat	Due Date		
2013	30309	0000	10	07	Tax District 10	1397.09	782.30	PD	11/22/2013	782.30	PD	05/27/2014	167.51
2013	30309	2121	10	07	FORESTVALE CEM	1.20	4.04	PD	11/22/2013	4.03	PD	05/27/2014	.87
2013	30309	2518	10	07	OPEN-SPACE LANDS	4.27	2.40	PD	11/22/2013	2.39	PD	05/27/2014	.52
2013	30309	3002	10	07	WEST VALLEY FIRE	44.02	24.66	PD	11/22/2013	24.65	PD	05/27/2014	5.29
2013	30309	8003	10	07	SCRATCH GRAVEL		48.00	PD	11/22/2013	48.00	PD	05/27/2014	
2013	30309	8012	10	07	WATER QLTY OUTSIDE CITY		4.23	PD	11/22/2013	4.23	PD	05/27/2014	
2013	30309	8013	10	07	SOIL & WATER	4.63	5.20	PD	11/22/2013	0.00	PD	05/27/2014	.57
TOTAL:							870.83			865.60			174.76

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 30309 RECPT#: 1454524 DATE: 05/27/2014 DESC: ELECTRONIC PAYMENT TYPE(1) P2

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	782.30	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	4.03	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	2.39	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	24.65	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
8013	10	07	SOIL & WATER	0.00	0.00	0.00	0.00
TOTALS:				865.60	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	6000671526	WELLS FARGO HOME MORTGAGE	5,474.26
Check	7025996739	WELLS FARGO HOME MORTGAGE	733,299.01
Check	7025996740	WELLS FARGO HOME MORTGAGE	15,861.48



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

August 27, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past two years of values for the following taxpayer in Lewis and Clark County.

Cody & Kara Sutton

Geo-code: 1995-07-4-05-33-0000

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,

Michael A. Murray – Chair Susan Good Geise – Commissioner Andy Hunthausen - Commissioner

Kara Sutton
876 Vega Rd
Helena MT 59602
August 13, 2014

RECEIVED
AUG 18 2014
LEWIS & CLARK COUNTY
COMMISSIONER

County Commissioner
316 N Park Ave
Helena, MT 59601

Dear County Commissioner:

I am writing to express my frustration with my taxes. I learned 2 months ago that I was being charged tax on a full basement. I do not have a full basement. I only have a 4 foot crawl space. Nick Harris came to my house and did an appraisal.

I would like a refund for 2012 and 2013 taxes. When I talked to Nick he said that they have fixed my 2014 taxes. Please refund the prior 2 years taxes as well.

Thank you for your consideration

Sincerely,



Kara Sutton
406-461-1912
ksutton@helenaortho.com

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sent to
Judy 8/27/14