

RESOLUTION 2014 - 15

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

WHEREAS, Charles E Duthie was erroneously assessed for property under Geo code 1994-24-2-01-15-0000; and

WHEREAS, Charles E Duthie is exempt from taxation due to his 100% Disabled American Veteran status; and

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

WHEREAS, the error occurred for tax year 2013; and

WHEREAS, a hearing was held on January 30, 2014;

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

1. Charles E Duthie has paid the assessed tax.
2. Charles E Duthie has proven a refund is due to him.
3. The claims for refund were 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 an amount of \$48.40 to Charles E Duthie, 7350 Green Meadow Drive, Helena, MT 59602.

Dated this 30 day of January, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



ATTEST:

Paulette DeHart, Clerk of the Board

3254077 B: M48 P: 1696 COUNTY
01/30/2014 09:54 AM Pages: 1 of 7 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

December 20, 2013

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: Duthie, Charles E
7350 Green Meadow Dr
Helena, MT 59602
Geo-Code: 1994-24-2-01-15-0000

Dear Board of County Commissioners:


Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2013 on the above property. The taxpayer is a 100% Disabled Veteran. First half of tax bill paid revised 2nd half.

Tax Year 2013	Taxes	\$44.37
	2121 Forestvale Cemetery	\$.23
	2518 Open Space	\$.15
	8013 Soil & water	\$ 2.24
	3001 West Valley Fire	\$1.41

2013 Refund: \$48.40

Total Refund Due \$48.40

Thanking you in advance, I am


Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 12/13/2013
Time: 11:14:54

LEWIS AND CLARK COUNTY, TREASURER

Oper: vicks

Tax Year: 2013 Tax Code : 199424201150000

TAX CODE INFORMATION

Tax Year: 2013 Tax Code: 199424201150000 Status: Active
 Tax Type: RE Real Estate
 Bank Code:
 Levy Dist: 10-07 Tax District 10
 TIF Base: 0.00

old stmt # 28910

OWNERSHIP INFORMATION

Name: DUTHIE CHARLES E Type: 1 Legal
 Alpha: DUTHIE CHARLES E Mail To: Yes
 Address: 7350 GREEN MEADOW DR
 City: HELENA ST: MT Zip: 59602 9381

New Stmt 5182

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	9.28	16,507	419
1	2143	4	RV	DISABLED VETERAN LAND - 50%	0.00	44,532	566
13/45	3-448	4	IM	DISABLED VETERANS EXEMPT IMPROVEMENTS-50%	0.00	39,994	508
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	0.00	20,957	532
						121,990	2,025

Handwritten notes: 40396, 20556, 522, 941

PAYOFF INFORMATION (AS OF: 12/13/2013)

Tax Year	Stmt#	Pmt Half	1st Half Amount	1st Half Status	2nd Half Amount	2nd Half Status	Penalty/Interest	TOTAL DUE
2013	28910		0.00		705.31	Current	0.00	705.31
								705.31

BILLING HISTORY (ALL YEARS)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF					
						Billed	Stat	Due Date	Billed	Stat	Due Date			
2013	28910	0000	10	07	Tax District 10	583.77	628.14	PD	11/19/2013	0	628.13	DUE	05/31/2014	44.39
2013	28910	2121	10	07	FORESTVALE CEM	3.01	3.24	PD	11/19/2013	0	3.24	DUE	05/31/2014	.23
2013	28910	2518	10	07	OPEN-SPACE LANDS	1.78	1.93	PD	11/19/2013	0	1.92	DUE	05/31/2014	.15
2013	28910	3002	10	07	WEST VALLEY FIRE	18.39	19.80	PD	11/19/2013	0	19.79	DUE	05/31/2014	1.41
2013	28910	8003	10	07	SCRATCH GRAVEL		48.00	PD	11/19/2013		48.00	DUE	05/31/2014	
2013	28910	8012	10	07	WATER QTY OUTSIDE CITY		4.23	PD	11/19/2013		4.23	DUE	05/31/2014	
2013	28910	8013	10	07	SOIL & WATER	1.93	4.17	PD	11/19/2013		0.00			2.24
TOTAL:							709.51				705.31			
2012	30598	0000	10	07	Tax District 10		456.06	PD	11/28/2012		456.05	PD	04/18/2013	
2012	30598	2121	10	07	FORESTVALE CEM		2.41	PD	11/28/2012		2.40	PD	04/18/2013	
2012	30598	2518	10	07	OPEN-SPACE LANDS		1.25	PD	11/28/2012		1.25	PD	04/18/2013	
2012	30598	3002	10	07	WEST VALLEY FIRE		14.46	PD	11/28/2012		14.45	PD	04/18/2013	
2012	30598	8003	10	07	SCRATCH GRAVEL		48.00	PD	11/28/2012		48.00	PD	04/18/2013	
2012	30598	8012	10	07	WATER QTY OUTSIDE CITY		4.23	PD	11/28/2012		4.23	PD	04/18/2013	
2012	30598	8013	10	07	SOIL & WATER		3.08	PD	11/28/2012		0.00			
TOTAL:							529.49				526.38			



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

August 27, 2013

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Duthie Charles E
7350 Green Meadow Dr
Helena Mt 59602
GEO Code# 05-1994-24-2-01-15-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for the first half of taxes for the 2013 tax year on the above property. The first half payment due November 30 2013 has been paid in full. Second half payment due May 31 2014 has been adjusted accordingly. Revised values as follows:

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2101	16507	419
	2143	44532	566
	3148	39994	508
	3301	20957	532
To	2101	16507	419
	2140	44532	0
	3145	40396	0
	3301	20556	522

Vicky Hicks
PVS 2
406-444-7985
5 S Last Chance Gulch
Helena, MT 59601
vhicks@mt.gov

AFTER 12/13/13

ORION

05-1994-24-2-01-15-0000 Real Property

Legal: S24 T11 N, R04 W, C.O.S. 3420862, PARCEL A-2, IN SE4NE4 OF 23, SWANWIA CR 24

Owner: DUTHIE CHARLES E (07297150) Situs: 7350 GREEN MEADOW DR, HELENA, MT 59602

Tax Year: 2013 As of: 12/11/2013

Assessment Values: Totals Page

Assessment Values selection Detail

Class	Totals	2101	2140	3146	3301
1 Class	114,217	30,888	83,329	0	0
2 Reappraisal Land Value	116,248	0	0	77,044	39,204
3 Reappraisal Building Value	230,465	30,888	83,329	77,044	39,204
4 Total Reappraisal Value	190,778	27,297	73,643	59,541	30,297
5 Value Before Reappraisal	223,637	30,288	81,711	74,121	37,717
6 Phase In Value	101,846	13,781	37,179	33,725	17,161
7 Exempt Value (Home/Comstead)	(121,991)	16,507	44,532	40,396	20,556
8 Taxable Market Value	N/A	4	4	4	4
9 Tax Class	N/A	2.54	0	0	2.54
10 Taxable Percent	941	419	0	0	522
11 Taxable Value	9,294	9,294	0,000	0,000	0,000
12 Acres	0	0	0	0	0
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	643.130	643.130	643.130	643.130
17 Tax Amount (Ad Valorem)	605.18	269.47	0.00	0.00	335.71
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$116,248	\$0	\$0	\$0	\$116,248
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	12/13/2013, 11:05:AM	12/13/2013, 11:05:AM	12/13/2013, 11:05:AM	12/13/2013, 11:05:AM
23 Prior Cycle Market Value	190,780	100,940	0	0	89,840
24 AG Forest Taxable Value Adj	0	0	0	0	0

BEFORE

ORION

- ◆ Appraisal Home
- ◆ Property
 - Add a Property
 - Find a Property
 - Property History
 - GIS Map
- ◆ Party
 - Add a Party
 - Find a Party
 - Related Party Groups
- ◆ Reporting
- ◆ Activities
 - List Manager
 - Spills & Combs
- ◆ Administration
 - View Job Queue
 - View Job History
 - View Job Schedule
- ◆ Processes
 - Assessment Notices

D 05-1994-24-2-01-15-0000 Real Property

R0612227 Legal S24, T11 N, R04 W, C.O.S. 3129662, PARCEL 4-2, IN Owner DUTHIE CHARLES E (07297150) Tax Year 2013
 SE4NE4 OF 23, SW4NW4 OF 24 Situs 7350 GREEN MEADOW DR, HELENA, MT 59602 As Of 10/16/2013

Calculate Values

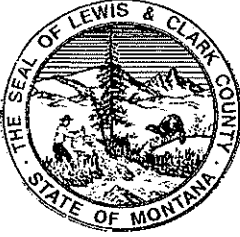
Assessment Values Calculation Detail

Assessment Values Totals Page

Class	Totals	2101	2143	3148	3301
2 Reappraisal Land Value	114,217	30,888	83,329	0	0
3 Reappraisal Building Value	116,248	0	0	76,278	39,970
4 Total Reappraisal Value	230,465	30,888	83,329	76,278	39,970
5 Value Before Reappraisal	190,778	27,297	73,643	58,949	30,889
6 Phase in Value	223,836	30,288	81,711	73,384	38,453
7 Exempt Value (Home/Comstead)	101,846	13,781	37,179	33,390	17,496
8 Taxable Market Value	121,990	16,507	44,532	39,994	20,957
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.54	1.27	1.27	2.54
11 Taxable Value	2,025	419	566	508	532
12 Acres	9,294	9,294	0.000	0.000	0.000
13 TIF Base Value	0	0	0	0	0
14 TIF Incremental Value	0	0	0	0	0
15 Proration Factor (for testing)	4,000	1,000	1,000	1,000	1,000
16 Total Mills	N/A	643.130	643.130	643.130	643.130
17 Tax Amount (Ad Valorem)	1,302.34	269.47	364.01	326.71	342.15
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$116,248	\$0	\$0	\$0	\$116,248
20 Residential Value Over Cap	\$0	\$0	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013:07:30:PM	10/16/2013:07:30:PM	10/16/2013:07:30:PM	10/16/2013:07:30:PM
23 Prior Cycle Market Value	190,780	100,940	0	0	89,840
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment

ABC



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

Re: Tax Refund
Geo Code: 1994-24-2-01-15-0000

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:

Charles E. Duthie
7350 GREEN MEADOW DR
HELENA, MT 59602

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

PARCEL A-2 IN SENE of SECTION 23
SWNW of SECTION 24

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

Year(s) 2013
Amount \$48.40

Reason for the refund request:

100% Disabled VETERAN

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,

Signature of Taxpayer

7028

Date 1/24/14