

RESOLUTION 2014 - 119

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

WHEREAS, Colin M. Shirley was erroneously assessed for real property under Geo Code No. 1888-33-3-41-03-7563 / PIN # 45488 and

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

WHEREAS, the error occurred in tax year 2013; and

WHEREAS, a hearing was held on October 4, 2014;

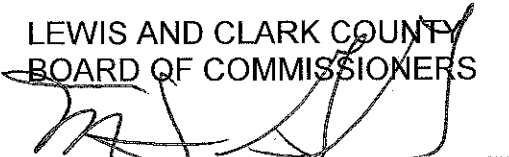
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

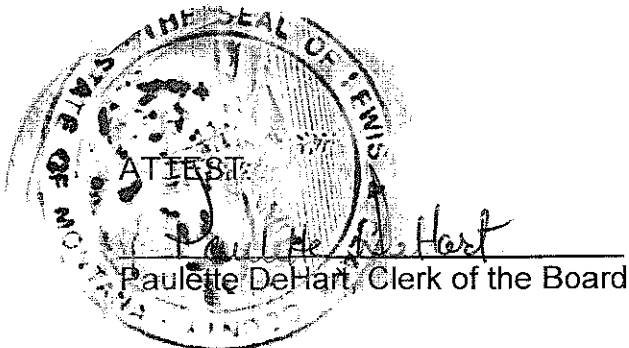
1. Colin M. Shirley has paid the assessment in error.
2. Colin M. Shirley has proven a refund is due to him.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$940.10 to Colin M Shirley, 2663 Mikota Place, Helena, MT 59601.

Dated this 30 day of October, 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise, Chair



3265140 B: M49 P: 1572 COUNTY  
10/30/2014 11:26 AM Pages: 1 of 9 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

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## Consolidated Office of Treasurer/Clerk and Recorder

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October 21, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Shirley, Colin M  
2663 Mikota Pl  
Helena Mt 59601

Pin #: 45488 Geo-Code: 1888-33-3-41-03-7563

Dear Board of County Commissioners:


Pursuant to 15-16-603, MCA, the taxpayer has requested a refund for the above property. Please find documentation regarding the request. The taxpayer paid in full tax bill for 2013, but then Department of Revenue discovered that the property was not valued correctly.

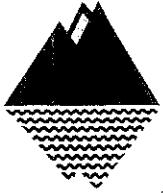
A refund is in order: Tax Year: 2013

\$	931.13	General Tax
	2.39	(2518) Open-Space Lands
	2.55	(8013) Soil & Water
	4.03	(2121) Forestvale Cemetery

**Total Refund Due \$940.10**

Thanking you in advance, I am,

  
Cheryl Green  
Supervisor/Delinquent Tax Collector



# Montana Department of Revenue



Mike Kadas  
Director

Steve Bullock  
Governor

October 16, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Shirley Colin M  
2663 Mikota Pl  
Helena Mt 59601-5699  
GEO Code# 05-1888-33-3-41-03-7563  
Assessment Code# 45488

Dear Board of County Commissioners:

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

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2201	10462	266
	3501	133815	3399
To	2201	10462	266
	3501	84333	2142

Karie Frydenlund  
Lead PVS – Lewis & Clark, Broadwater & Meagher County  
(406)444-7978  
5 S Last Chance Gulch  
Helena, MT 59601  
kfrydenlund@mt.gov



RECEIVED  
SEP 29 2014  
Department of Revenue  
Department of Revenue

**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

September 26, 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 2013 year of values for the following taxpayer in Lewis and Clark County.

Colin M Shirley

Ta Code: 45488

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

Date: 10/21/2014  
Time: 07:40:51

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 45488

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2201	4	RV	RESIDENTIAL CITY/TOWN LOTS	0.00	10,462	266
1	3501	4	IM	IMPROVEMENTS ON RESIDENTIAL CITY/TOWN LOTS	0.00	133,815	3,399
						84333	2142
						144,277	3,665
						94795	2408

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	3,665.00	11.73
8013	SOIL & WATER	All	Mill	2.06000	3,665.00	7.55
0003	SOLID WASTE	All	Rate	186.34	1.00	186.34
0001	STREET MAINT #1	All	Pct	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pct	100.000	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pct	100.000	20.00	20.00
8000	WATER QUALITY INSIDE CITY	All	Rate	6.93	1.00	6.93
2518	OPEN-SPACE LANDS	All	Mill	1.90000	3,665.00	6.96
						430.23

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	23386	0000	01	01	Tax District 01	1,357.43	PD	11/22/2013	1,357.42	PD	05/27/2014
2013	23386	0001	01	01	STREET MAINT #1	67.47	PD	11/22/2013	67.46	PD	05/27/2014
2013	23386	0003	01	01	SOLID WASTE	93.17	PD	11/22/2013	93.17	PD	05/27/2014
2013	23386	0008	01	01	STORM WATER UTL	14.90	PD	11/22/2013	14.89	PD	05/27/2014
2013	23386	0016	01	01	LANDFILL MONITORING	3.00	PD	11/22/2013	3.00	PD	05/27/2014
2013	23386	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/22/2013	10.00	PD	05/27/2014
2013	23386	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/22/2013	10.00	PD	05/27/2014
2013	23386	2121	01	01	FORESTVALE CEM	5.87	PD	11/22/2013	5.86	PD	05/27/2014
2013	23386	2518	01	01	OPEN-SPACE LANDS	3.48	PD	11/22/2013	3.48	PD	05/27/2014
2013	23386	8000	01	01	WATER QUALITY INSIDE CITY	3.47	PD	11/22/2013	3.46	PD	05/27/2014
2013	23386	8013	01	01	SOIL & WATER	7.55	PD	11/22/2013	0.00	PD	05/27/2014
TOTAL:						1,576.34			1,568.74		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR:	2013	STMT#:	23386	RECPT#:	1453909	DATE:	05/27/2014	DESC:	ELECTRONIC PAYMENT TYPE(1) P2
Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest		
0000	01	01	Tax District 01	1,357.42	0.00	0.00	0.00		
0001	01	01	STREET MAINT #1	67.46	0.00	0.00	0.00		
0003	01	01	SOLID WASTE	93.17	0.00	0.00	0.00		
0008	01	01	STORM WATER UTL	14.89	0.00	0.00	0.00		
0016	01	01	LANDFILL MONITORING	3.00	0.00	0.00	0.00		
0061	01	01	URBAN FOREST MGMT	10.00	0.00	0.00	0.00		
0070	01	01	OPEN SPACE MAINT	10.00	0.00	0.00	0.00		
2121	01	01	FORESTVALE CEM	5.86	0.00	0.00	0.00		



**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

September 26, 2014

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Sincerely,

Handwritten signatures of Michael A. Murray, Susan Good Geise, and Andy Hunthausen.

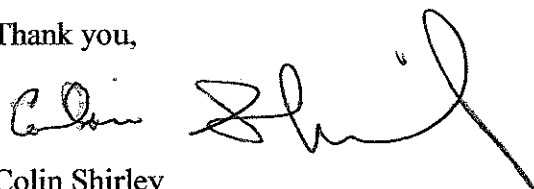
Michael A. Murray - Chair Susan Good Geise - Commissioner Andy Hunthausen - Commissioner

To: County Commissioners  
From: Colin Shirley  
Date: 08/18/2014  
Subject: 2013 Property Tax Refund

Dear Sirs or Madams,

I am writing to request a refund on my 2013 property taxes. My condominium at 2663 Mikota Pl. was incorrectly appraised with the wrong square footage which led to a large increase in my taxes. It has since been corrected, but I have already overpaid for the 2013 tax year. Please see the attached AB26 form.

Thank you,

A handwritten signature in black ink, appearing to read 'Colin Shirley', written in a cursive style.

Colin Shirley

**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  interior, date 08/13/2014  exterior, date 8/13/2014  
If either field inspection was not completed, reason why:

As a result of this informal review, an adjustment  was  was not made for the following reasons:  
 Changes to property information     Applicable fee appraisal     Changes to property type  
 Sales of comparable property     Changed valuation method     Changed classification of land  
 Other

**Additional Notes**

An internal and external review of your parcel has been completed and based on the site visit, the Condo unit is located on second floor only therefore the square footage has been changed from 2592 SF to 1296 SF. Value has been adjusted from \$274,800 to \$179,000 For tax year 2014. Square footage adjustment was made for 2015 and the new reappraisal cycle.

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_  
Reviewed by Rosalind Olson Date 9/9/2014  
Title Commercial Appraiser

**Part VI – Appealing an Informal Review**

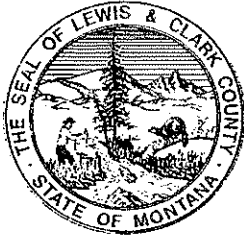
Per MCA 15-7-102(6), if any property owner feels aggrieved by the department’s decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

**An appeal to a county tax appeal board must be filed within 30 days after notice of the department’s determination is mailed to the taxpayer.**

See pages 4-6 for instructions on submitting this form.

*Handwritten initials: RWO, CA*





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

Re: Tax Refund  
 Geo Code: 1888-33-3-41-03-7563

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:

Colin Shirley  
2663 Mikota Pl.  
Helena, MT 59601

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

Helena Regency, S 33, T10 N, R03 W, Building 8  
Unit C, Condos, 05-1888-33-3-41-03-7563

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

Year(s) 2013  
 Amount 940.10

Reason for the refund request:

Property was incorrectly appraised, causing  
incorrect tax amount. Appraisal has since  
been corrected.

Were taxes paid under protest:  Yes  No

If not, what is the reason they were not paid under protest?

Was not aware I was overpaying in my Escrow account.  
until a buyer of the property below me brought it to my attention

Attached is other information for your consideration:  Yes  No

Thank you for your consideration.

Sincerely,

Colin Shirley  
 Signature of Taxpayer

10-24-14  
 Date