

RESOLUTION 2014 - 131

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

WHEREAS, Sunshine Investments, LLC were erroneously assessed for real property under Geo Code No. 1995-07-4-06-01-0000 PIN No. 36872; 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 December 2, 2014;

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

1. Sunshine Investments, LLC has paid the assessment in error.
2. Sunshine Investments, LLC has 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 \$1,581.50 to Sunshine Investments, LLC, PO Box 1810, Helena, MT 59624.

Dated this 2 day of December, 2014.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Susan Good Geise, Chair



ATTEST


Paulette DeHart, Clerk of the Board

3266447 B: M49 P: 2717 COUNTY
12/02/2014 10:42 AM Pages: 1 of 4 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

October 27, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Sunshine Investments LLC
 PO Box 1810
 Helena Mt 59624

Pin #: 36872

Geo-Code: 1995-07-4-06-01-0000

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

\$	1516.21	General Tax
	4.65	(2518) Open-Space Lands
	5.04	(8013) Soil & Water
	7.82	(2121) Forestvale Cemetery
	47.78	(3002) West Valley Fire

Total Refund Due \$1,581.50

Thanking you in advance, I am,

Cheryl Green
Supervisor/Delinquent Tax Collector

Date: 10/27/2014
Time: 08:24:21

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 36872

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2127	4	RV	MULTIFAMILY TRACT LAND	1.26	28,029	712
1	3327	4	IM	MULTIFAMILY IMP. RURAL LAND	0.00	283,284	7195
						311,313	7907

189061

4751

5463

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
3002	WEST VALLEY FIRE	All	Mill	19.55000	7,907.00	154.58
2121	FORESTVALE CEM	All	Mill	3.20000	7,907.00	25.30
8013	SOIL & WATER	All	Mill	2.06000	7,907.00	16.29
8003	SCRATCH GRAVEL	All	Rate	96.00	4.00	384.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	4.00	33.84
2518	OPEN-SPACE LANDS	All	Mill	1.90000	7,907.00	15.02
						629.03

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	30335	0000	10	07	Tax District 10	3389.13	2,452.67	PD	11/13/2013	2,452.67	PD	05/29/2014
2013	30335	2121	10	07	FORESTVALE CEM	17.48	12.65	PD	11/13/2013	12.65	PD	05/29/2014
2013	30335	2518	10	07	OPEN-SPACE LANDS	10.37	7.51	PD	11/13/2013	7.51	PD	05/29/2014
2013	30335	3002	10	07	WEST VALLEY FIRE	106.80	77.29	PD	11/13/2013	77.29	PD	05/29/2014
2013	30335	8003	10	07	SCRATCH GRAVEL		192.00	PD	11/13/2013	192.00	PD	05/29/2014
2013	30335	8012	10	07	WATER QLTY OUTSIDE CITY		16.92	PD	11/13/2013	16.92	PD	05/29/2014
2013	30335	8013	10	07	SOIL & WATER	11.25	16.29	PD	11/13/2013	0.00		
TOTAL:							2,775.33			2,759.04		

1516.2

4.81

4.65

47.71

5.00

71581.51

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013 STMT#: 30335 RECPT#: 1457232 DATE: 05/29/2014 DESC: 2nd Half Tax Payment

Spec Dist	Levy Dist	Sub	Description	Tax Paid	Penalty	Interest	Protest
0000	10	07	Tax District 10	2,452.67	0.00	0.00	0.00
2121	10	07	FORESTVALE CEM	12.65	0.00	0.00	0.00
2518	10	07	OPEN-SPACE LANDS	7.51	0.00	0.00	0.00
3002	10	07	WEST VALLEY FIRE	77.29	0.00	0.00	0.00
8003	10	07	SCRATCH GRAVEL	192.00	0.00	0.00	0.00
8012	10	07	WATER QLTY OUTSIDE CITY	16.92	0.00	0.00	0.00
TOTALS:				2,759.04	0.00	0.00	0.00

Payment Type	Doc#	Description	Payment Amount
Check	1678	SUNSHINE INVESTMENTS LLC	2,759.04
TOTAL:			2,759.04



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

Re: Tax Refund

Geo Code:

Pin # 36872
1995-07-456-01-0000

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:

Sunshine Investments LLC
Box 1810
Helena, MT 59624

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

Northstar AFD Phase 1 Block 10 Lot 5

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

Year(s) 2013
Amount 1,581.50

Reason for the refund request:

value incorrect

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

Date

11-14-14