

RESOLUTION 2014 - 55

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

WHEREAS, Judith Liddy was erroneously assessed for property under Geo code 1888-08-3-18-06-0000; and

WHEREAS, Judith Liddy is exempt from taxation due to her 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 May 22, 2014;

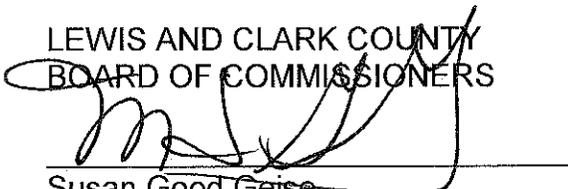
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Judith Liddy has paid the assessed tax.
2. Judith Liddy has proven a refund is due to her.
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 1,301.09 to Judith Liddy, 1205 Buffalo Road, Helena, MT 59602

Dated this 22<sup>nd</sup> day of May 2014.

LEWIS AND CLARK COUNTY  
BOARD OF COMMISSIONERS

  
Susan Good Geise



Paulette DeHart, Clerk of the Board

3258212 B: M48 P: 5466 COUNTY  
05/22/2014 10:32 AM Pages: 1 of 6 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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May 15, 2014

Lewis & Clark County Commission  
316 N Park  
Helena Mt 59623

Refund Request: Judith Liddy  
1205 Buffalo Rd  
Helena Mt 59602

Geo-Code:1888-08-3-18-06-0000

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 has paid taxes in full. Qualified for Disabled Veterans Exemption.

A refund is in order: Tax Year: 2013

\$1,235.18	Taxes
\$6.37	2121 Forestvale Cemetery
\$3.78	2518 Open Space
\$38.92	3002 West Valley Fire
\$12.74	8006 Mosquito
\$4.10	8013 Soil & Water

**Total Refund Due \$ 1,301.09**

Thanking you in advance, I am,

*Cheryl Green*



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

Re: Tax Refund  
Geo Code: 1888-08-3-18-06-0000

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:

Judith Liddy  
1905 Buffalo Rd.  
Helena, MT. 59602

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

Single family dwelling - car garage

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

Year(s) 2013  
Amount \$1,301.09

Reason for the refund request:

Disabled Vet

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

Judith Liddy

Date

May 19, 2014

LEWIS AND CLARK COUNTY  
316 N. PARK AVE  
HELENA, MT 59623  
(406)447-8329

LIDDY JUDITH H  
1205 BUFFALO RD  
HELENA MT 59602-7517

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**TAX CODE INFORMATION**

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Tax Year:	2013	Tax Code:	188808318060000	Status:	Active
Tax Type:	RE		Real Estate		
Bank Code:					
Levy Dist:	10-19	Tax District	10		
TIF Base:	0.00				

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**OWNERSHIP INFORMATION**

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Name:	LIDDY JUDITH H	Type:	1 Legal
Alpha:	LIDDY JUDITH H	Mail To:	Yes
Address:	1205 BUFFALO RD		
City:	HELENA	ST:	MT
		Zip:	59602 7517

Date: 05/15/2014  
Time: 08:14:49

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2013 Tax Code : 188808318060000

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2101	4	RV	TRACT LAND	2140	24,407	620
1	3301	4	IM	IMPROVEMENTS ON RURAL LAND	3146	53,958	1,371
						78,365	1,991

DAV

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2119	TREASURE STATE ACRE MAINT	All	Pct	100.000	109.81	109.81
3002	WEST VALLEY FIRE	All	Mill	19.55000	1,991.00	38.92
8006	MOSQUITO	All	Mill	6.40000	1,991.00	12.74
8003	SCRATCH GRAVEL	All	Rate	96.00	1.00	96.00
8012	WATER QLTY OUTSIDE CITY	All	Rate	8.46	1.00	8.46
2121	FORESTVALE CEM	All	Mill	3.20000	1,991.00	6.37
8013	SOIL & WATER	All	Mill	2.06000	1,991.00	4.10
2110	T.S.A. PARK	All	Mill	25.65000	1,991.00	51.07
2518	OPEN-SPACE LANDS	All	Mill	1.90000	1,991.00	3.78
						331.25

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	13260	0000	10	19	Tax District 10	617.59	PD	11/12/2013	617.59	PD	04/29/2014
2013	13260	2110	10	19	T.S.A. PARK	51.07	PD	11/12/2013	0.00	PD	04/29/2014
2013	13260	2119	10	19	TREASURE STATE ACRE MAINT	54.91	PD	11/12/2013	54.90	PD	04/29/2014
2013	13260	2121	10	19	FORESTVALE CEM	3.19	PD	11/12/2013	3.18	PD	04/29/2014
2013	13260	2518	10	19	OPEN-SPACE LANDS	1.89	PD	11/12/2013	1.89	PD	04/29/2014
2013	13260	3002	10	19	WEST VALLEY FIRE	19.46	PD	11/12/2013	19.46	PD	04/29/2014
2013	13260	8003	10	19	SCRATCH GRAVEL	48.00	PD	11/12/2013	48.00	PD	04/29/2014
2013	13260	8006	10	19	MOSQUITO	6.37	PD	11/12/2013	6.37	PD	04/29/2014
2013	13260	8012	10	19	WATER QLTY OUTSIDE CITY	4.23	PD	11/12/2013	4.23	PD	04/29/2014
2013	13260	8013	10	19	SOIL & WATER	4.10	PD	11/12/2013	0.00	PD	04/29/2014
TOTAL:						810.81			755.62		

PAYMENT HISTORY (SELECTED TAX YEAR: 2013)

YEAR: 2013	STMT#: 13260	RECPT#: 1442181	DATE: 04/29/2014	DESC: ELECTRONIC PAYMENT TYPE(1) P2	Tax Paid	Penalty	Interest	Protest
	Spec Dist	Levy Dist	Sub	Description				
	0000	10	19	Tax District 10	617.59	0.00	0.00	0.00
	2110	10	19	T.S.A. PARK	0.00	0.00	0.00	0.00
	2119	10	19	TREASURE STATE ACRE MAINT	54.90	0.00	0.00	0.00
	2121	10	19	FORESTVALE CEM	3.18	0.00	0.00	0.00
	2518	10	19	OPEN-SPACE LANDS	1.89	0.00	0.00	0.00
	3002	10	19	WEST VALLEY FIRE	19.46	0.00	0.00	0.00
	8003	10	19	SCRATCH GRAVEL	48.00	0.00	0.00	0.00
	8006	10	19	MOSQUITO	6.37	0.00	0.00	0.00
	8012	10	19	WATER QLTY OUTSIDE CITY	4.23	0.00	0.00	0.00
	8013	10	19	SOIL & WATER	0.00	0.00	0.00	0.00

05-1888-08-3-18-06-0000 Real Property - MONTANAPROD

**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, Splits & Combos

Administration: View Job Queue, View Job History, View Job Schedule

Processes: Assessment Notices

Configuration: System Code Setup, Market Setup

D 05-1888-08-3-18-06-0000 Real Property

R0616006 Legal: TREASURE STATE ACRES 2ND ADDN, GR, T10N, R03 W, BLOCK 21, LOT 3 Owner: LIDDY, JUDITH H (00084960) SBus: 1205 BUFFALO RD, HELENA, MT 59602 Tax Year: 2013 As Of: < 01/22/2014 >

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	3301
2 Reappraisal Land Value	49,000	49,000	0
3 Reappraisal Building Value	104,700	0	104,700
4 Total Reappraisal Value	153,700	49,000	104,700
5 Value Before Reappraisal	94,350	23,750	70,600
6 Phase In Value	143,788	44,783	99,005
7 Exempt Value (Home/Comstead)	65,423	20,376	45,047
8 Taxable Market Value	78,365	24,407	53,958
9 Tax Class	N/A	4	4
10 Taxable Percent	N/A	2.54	2.54
11 Taxable Value	1,991	620	1,371
12 Acres	0.230	0.230	0.000
13 TIF Base Value	0	0	0
14 TIF Incremental Value	0	0	0
15 Proration Factor (for testing)	0.000	0.000	0.000
16 Total Mills	N/A	675.180	675.180
17 Tax Amount (Ad Valorem)	1,344.28	418.61	925.67
18 HOMESTEAD CAP INFORMATION	N/A		
19 Res Value Under Cap Incl OBY	\$104,700	\$0	\$104,700
20 Residential Value Over Cap	\$0	\$0	\$0
21 Condo Value Under Cap Incl OBY	\$0	\$0	\$0
22 Date Last Calculated	N/A	10/16/2013, 07:31:PM	10/16/2013, 07:31:PM
23 Prior Cycle Market Value	0	0	0
24 AG Forest Taxable Value Adj	0	0	0

Comment: 40 ac

Total Lines: 23

5/13/2014 11:33am Messages

2013 - BEFORE DAV

05-1888-08-3-18-06-0000 Real Property - MONTANAPROD

**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, Splits & Combos

Administration: View Job Queue, View Job History, View Job Schedule

Processes: Assessment Notices

Configuration: System Code Setup, Market Setup

D 05-1888-08-3-18-06-0000 Real Property

R0616006 Legal: TREASURE STATE ACRES 2ND ADDN, GR, T10N, R03 W, BLOCK 21, LOT 3 Owner: LIDDY, JUDITH H (00084960) SBus: 1205 BUFFALO RD, HELENA, MT 59602 Tax Year: 2013 As Of: < 04/23/2014 >

Assessment Values Selection Detail

Assessment Values Totals Page

1 Class	Totals	2101	2140	3145	3301
2 Reappraisal Land Value	49,000	0	49,000	0	0
3 Reappraisal Building Value	104,700	0	0	104,700	0
4 Total Reappraisal Value	153,700	0	49,000	104,700	0
5 Value Before Reappraisal	94,350	0	23,750	70,600	0
6 Phase In Value	143,788	0	44,783	99,005	0
7 Exempt Value (Home/Comstead)	65,423	0	20,376	45,047	0
8 Taxable Market Value	78,365	0	24,407	53,958	0
9 Tax Class	N/A	4	4	4	4
10 Taxable Percent	N/A	2.54	0	0	2.54
11 Taxable Value	0	0	0	0	0
12 Acres	0.230	0.230	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	675.180	675.180	675.180	675.180
17 Tax Amount (Ad Valorem)	0.00	0.00	0.00	0.00	0.00
18 HOMESTEAD CAP INFORMATION	N/A				
19 Res Value Under Cap Incl OBY	\$104,700	\$0	\$0	\$0	\$104,700
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	04/23/2014, 03:21:PM	04/23/2014, 03:21:PM	04/23/2014, 03:21:PM	04/23/2014, 03:21:PM
23 Prior Cycle Market Value	94,400	0	23,750	70,650	0
24 AG Forest Taxable Value Adj	0	0	0	0	0

Comment: 20 ac

Total Lines: 23

5/13/2014 11:39am Messages

2013 - AFTER DAV