

RESOLUTION 2016 - 58

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

WHEREAS, Eugene & Gloria Spinler were erroneously assessed for property under Pin No. 16319; and

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

WHEREAS, the error occurred in tax year 2014, 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on July 7, 2016.

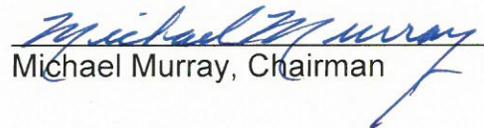
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

1. Eugene & Gloria Spinler have paid the taxes and assessments in error.
2. Eugene & Gloria Spinler 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 \$459.13 to Eugene & Gloria Spinler, 3995 Stemple Pass Rd, Lincoln, MT 59639

Dated this 07 day of July, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman



ATTEST:


Paulette DeHart, Clerk of the Board

3291837 B: M51 P: 5758 COUNTY
07/07/2016 10:51 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.

Karie Frydenlund, 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

June 28, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Spinler Eugene Andrew & Gloria Kay
3995 Stemple Pass Rd
Lincoln Mt 59639-9525
Parcel# 16319

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 through 2014 on the above property. Taxpayer filed an AB26 form in 2009 and was granted changing class code from 1701 (non-qualified ag) to class code 1901 (forest land). DOR failed to make the changes and was corrected when an AB26 was re-filed in 2015.

Please see attached sheet for break down by tax year and class code. They are as following:

2009 Refund:	72.99 ✓
2010 Refund:	76.73
2011 Refund:	76.19
2012 Refund:	76.80
2013 Refund:	79.04
2014 Refund:	<u>77.38</u>

Total Refund Due \$ 459.13

Thanking you in advance, I am,

A handwritten signature in blue ink that reads "Karie Frydenlund".

Karie Frydenlund
Property Tax Supervisor
Lewis & Clark County Montana



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

Re: Tax Refund
Geo Code: Tax Code# 16319

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:

Spinler Eugene Andrew & Gloria Kay
3995 Stemple Pass Rd
Lincoln Mt 59639-9525

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

05-2211-22-2-01-30-0000. WOODS CABINSITES, S22, T13 N, R08 W, Lot 2A.
IN NW4 COS# 3071830

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

Year(s) 2009 ~ 2014
Amount 459.13

Reason for the refund request:

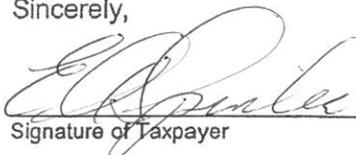
Taxpayer filed an AB26 in 2009 and was granted. Class code was to be changed from
Class code 1701 (non-Qualified Ag) to Class Code 1901 (Forest Land). DOR failed.
to make the changes and was corrected when an AB26 was filed in 2015.

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

5/13/2016
Date



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

February 4, 2016

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: Spinler Eugene Andrew & Gloria Kay
3995 Stemple Pass Rd
Lincoln, MT 59639-9525
GEO Code# 05-2211-22-2-01-30-0000
Assessment Code# 16319

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for tax year 2009 thru 2014. Revised values are as follows:

Tax Year 2009 (Assmt # 16319)	Class Code	Market Value	Taxable Value
<i>From</i>	1701	805	165
<i>To</i>	1901	7,599	26

Tax Year: 2010 (Assmt # 16319)	Class Code	Market Value	Taxable Value
<i>From</i>	1701	837	165
<i>To</i>	1901	7,924	26

Tax Year: 2011 (Assmt # 16319)	Class Code	Market Value	Taxable Value
<i>From</i>	1701	869	165
<i>To</i>	1901	8,249	26

Tax Year: 2012 (Assmt # 16319)	Class Code	Market Value	Taxable Value
<i>From</i>	1701	902	166
<i>To</i>	1901	8,573	27

Spinler Eugene Andrew & Gloria Kay
Assmt# 16319

2009 Original Billing			2009 Correct Values/DOR			2009 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	100078	2932	3301	100078	2932	3301	0	0	
2002	17042	499	2002	17042	499	2002	0	0	
1701	805	165	1901	7599	26	1901	-6794	139	
	117925	3596		124719	3457		-6794	139	
General	0.49109	1765.96	General	0.49109	1697.70	General	0.49109	68.26	
2517	0.01784	64.15	2517	0.01784	61.67	2517	0.01784	2.48	
3004	0.01618	58.18	3004	0.01618	55.93	3004	0.01618	2.25	
Totals		1888.30	Totals		1815.31	2009 Total Refund		72.99	72.99

2010 Original Billing			2010 Correct Values/DOR			2010 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	97963	2763	3301	97963	2763	3301	0	0	
2002	18531	523	2002	18531	523	2002	0	0	
1701	837	165	1901	7924	26	1901	-7087	139	
	117331	3451		124418	3312				
General	0.51776	1786.79	General	0.51776	1714.82	General	0.51776	71.97	
2517	0.0178	61.43	2517	0.0178	58.95	2517	0.0178	2.47	
3004	0.01645	56.77	3004	0.01645	54.48	3004	0.01645	2.29	
Totals		1904.99	Totals		1828.26	2010 Total Refund		76.73	76.73

2011 Original Billing			2011 Correct Values/DOR			2011 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	96318	2620	3301	96318	2620	3301	0	0	
2002	19960	543	2002	19960	543	2002	0	0	
1701	869	165	1901	8249	26	1901	-7380	139	
	117147	3328		124527	3189				
General	0.51341	1708.63	General	0.51341	1637.26	General	0.51341	71.36	
2517	0.01787	59.47	2517	0.01787	56.99	2517	0.01787	2.48	
3004	0.01686	56.11	3004	0.01686	53.77	3004	0.01686	2.34	
Totals		1824.21	Totals		1748.02	2011 Total Refund		76.19	76.19

Spinler Eugene Andrew & Gloria Kay
Assmt# 16319

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	94678	2490	3301	94678	2490	3301	0	0	
2002	21258	559	2002	21258	559	2002	0	0	
1701	902	166	1901	8249	26	1901	-7347	140	
	116838	3215		124185	3075				
General	0.51282	1648.72	General	0.51282	1576.92	General	0.51282	71.79	
2517	0.01874	60.25	2517	0.01874	57.63	2517	0.01874	2.62	
3004	0.01703	54.75	3004	0.01703	52.37	3004	0.01703	2.38	
Totals		1763.72	Totals		1686.91	2012 Total Refund		76.80	76.80
2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	94088	2390	3301	94088	2390	3301	0	0	
2002	22686	576	2002	22686	576	2002	0	0	
1701	934	166	1901	8898	27	1901	-7964	139	
	117708	3132		125672	2993				
General	0.53374	1671.67	General	0.53374	1597.48	General	0.53374	74.19	
2517	0.01774	55.56	2517	0.01774	53.10	2517	0.01774	2.47	
3004	0.01717	53.78	3004	0.01717	51.39	3004	0.01717	2.39	
Totals		1781.01	Totals		1701.97	2013 Total Refund		79.04	79.04
2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund			
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV	
3301	93396	2307	3301	93396	2307	3301	0	0	
2002	24009	593	2002	24009	593	2002	0	0	
1701	966	167	1901	9224	27	1901	-8258	140	
	118371	3067		126629	2927				
General	0.51809	1588.98	General	0.51809	1516.45	General	0.51809	72.53	
2517	0.01729	53.03	2517	0.01729	50.61	2517	0.01729	2.42	
3004	0.0173	53.06	3004	0.0173	50.64	3004	0.0173	2.42	
Totals		1695.07	Totals		1617.69	2014 Total Refund		77.38	77.38
Total Refund Due (2009 ~2014)									<u>459.13</u>

Respectfully Submitted
Karie Frydenlund
Lewis & Clark County
Property Tax Supervisor
5/12/2016