

RESOLUTION 2016 - 60

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

WHEREAS, Ronald & Christa Wolfe were erroneously assessed for property under Pin No. 43799; and

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

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

WHEREAS, a hearing was held on July 14, 2016.

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

1. Ronald & Christa Wolfe have paid the taxes and assessments in error.
2. Ronald & Christa Wolfe have proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

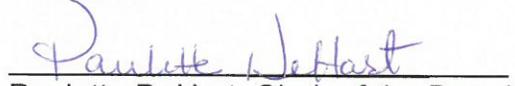
IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$1,305.68 to Ronald & Christa Wolfe, 915 Wolf Drive, Helena, MT 59602

Dated this 07 day of July, 2016

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Michael Murray, Chairman

ATTEST:


Paulette DeHart, Clerk of the Board



3292173 B: M51 P: 6047 COUNTY
07/14/2016 11:38 AM Pages: 1 of 8 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.



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

Re: Tax Refund
Geo Code: 43799 (05-1888-18-1-15-21-0000)

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:

Wolf Ronald J & Christa M
915 Wolf Dr
Helena Mt 59602

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

GOLDEN ESTATES III SUBD. S18. T10 N. R03W. LOT 77. COS# 3137736 IN
SW4NE4 PHASE IV

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

Year(s) 2012 ~2014
Amount \$ 1305.68

Reason for the refund request:

AB26 WAS FILED IN 2015 AND VALUE WAS CHANGED FROM \$ 310,900 TO
\$ 293,600. SQUARE FOOTAGE WAS CHANGED

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,

Ronald Wolf
Signature of Taxpayer

6/28/16
Date

Lewis & Clark County
Dept of Revenue Office
5 South Last Chance Gulch
Helena, MT 59601-4178
406-444-4000



ADDRESS SERVICE REQUESTED

WOLFE RONALD J & CHRISTA M
12620 E 46TH ST
YUMA AZ 85367-4709

NOVEMBER 5, 2015

RE: Form AB-26 Determination Letter
Geocode - 05-1888-18-1-15-21-0000
Case Number - AB26-76423

As a result of the department's informal classification and appraisal review, an adjustment

was was not made for the following reasons:

- Change to property information Applicable fee appraisal Changes to property type
 Sales of comparable property Changed valuation method Changed classification of land
 Other

If a field inspection was not completed, reason why:

Field inspection was completed on October 7, 2015.

Additional Notes:

Upon review of the property the main floor square foot was adjusted from 2170sf to 1851sf. The attached garage square foot was adjusted from 696sf to 1042sf and changed from unfinished to finished. The condition was changed from excellent to good and utility from good to average. Changed bedroom count from 3 to 2. Added concrete driveway 1193sf. Value changed from \$310,900 to \$293,600 for tax year 2015.

The results of this informal review sent to the property owner on (date) November 5, 2015

Reviewed by: Alyssa Hatch

Title: Residential Appraiser

Wolfe Rondald J & Christa M
 Assmt# 43799

2012 Original Billing			2012 Correct Values/DOR			2012 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	37322	982	2201	37322	982	2127	0	0
3501	91713	2412	3501	83389	2193	3327	8324	219
	129035	3394		120711	3175		8324	219
General	0.7225	2452.17	General	0.7225	2293.94	General	0.7225	158.23
2121	0.00317	10.76	2121	0.00317	10.06	2121	0.00317	0.69
2518	0.00165	5.60	2518	0.00165	5.24	2518	0.00165	0.36
8006	0.00525	17.82	8006	0.00525	16.67	8006	0.00525	1.15
Totals		2486.34	Totals		2325.91	2012 Total Refund		160.43

160.43

2013 Original Billing			2013 Correct Values/DOR			2013 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	38805	986	2201	38805	986	2127	0	0
3501	116699	2964	3501	86550	2198	3327	30149	766
	155504	3950		125355	3184		30149	766
General	0.74075	2925.96	General	0.74075	2358.55	General	0.74075	567.41
2121	0.0032	12.64	2121	0.0032	10.19	2121	0.0032	2.45
2518	0.0019	7.51	2518	0.0019	6.05	2518	0.0019	1.46
8006	0.0064	25.28	8006	0.0064	20.38	8006	0.0064	4.90
Totals		2971.39	Totals		2395.16	2013 Total Refund		576.22

576.22

2014 Original Billing			2014 Correct Values/DOR			2014 Adjustments\Refund		
Class Code	MV	TV	Class Code	MV	TV	Class Code	MV	TV
2201	40157	992	2201	40157	992	2127	0	0
3501	119691	2956	3501	89428	2209	3327	30263	747
	159848	3948		129585	3201		30263	747
General	0.75024	2961.95	General	0.75024	2401.52	General	0.75024	560.43
2121	0.00334	13.19	2121	0.00334	10.69	2121	0.00334	2.49
2518	0.0017	6.71	2518	0.0017	5.44	2518	0.0017	1.27
8006	0.00647	25.54	8006	0.00647	20.71	8006	0.00647	4.83
Totals		3007.39	Totals		2438.36	2014 Total Refund		569.03

569.03

Total Refund Due

1305.68

Respectfully Submitted
Karie Frydenlund
 Lewis & Clark County
 Property Tax Supervisor

State Of Montana
Department of Revenue

Calc New Market Value - 2009 → 2014 ReAppraisal Cycle

Geo-code **05-1888-18-1-15-21-0000**

NOTE:

Tax Dist

LAND ONLY

2008 VBR	2014 ReAppraisal Value	2009	2010	2011	2012	2013	2014
		0.1666	0.3332	0.4998	0.6664	0.8330	1.0000
		-	-	-	-	-	-
		36.80	39.50	41.80	44.00	45.50	47.00
		-	-	-	-	-	-
		2.930	2.820	2.720	2.630	2.540	2.470
		-	-	-	-	-	-
		2					

Phase In Value
Exemption Rate
Phase-in Market Value
Tax Rate:
Taxable Value

RESIDENTIAL

2008 VBR	2014 ReAppraisal Value	2009	2010	2011	2012	2013	2014
		0.1666	0.3332	0.4998	0.6664	0.8330	1.0000
		119,212	129,111	139,011	148,910	158,809	168,733
		36.80	39.50	41.80	44.00	45.50	47.00
		75,341	78,112	80,904	83,389	86,550	89,428
		2.930	2.820	2.720	2.630	2.540	2.470
		2,207	2,203	2,201	2,193	2,198	2,209

Phase In Value
Exemption Rate
Phase-in Market Value
Tax Rate:
Taxable Value

Total VBR	Total ReAppraisal	2009	2010	2011	2012	2013	2014
109,313	168,733	119,212	129,111	139,011	148,910	158,809	168,733
		2,207	2,203	2,201	2,193	2,198	2,209
		0.00	0.00	0.00	0.00	0.00	0.00

Total PHASE-IN MV:
Total TAXABLE VALUE:
Mill Levy
Total Taxes

add 10 mills per year (ESTIMATED)



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

June 9, 2016

Montana Department of Revenue
Attn: Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

RE: Request to Property Assessment Division

To Whom It May Concern:

As per Department of Revenue instructions, a letter is required from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department of Revenue provide the values for three years (2012 ~ 2014) for the following taxpayer in Lewis and Clark County.

Wolfe Ronald J & Christa M (Assessment # 43799)
12620 E 46th St
Yuma AZ 85367-4709

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 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

Eric Bryson
Chief Administrative Officer
(406) 447-8311 Office
(406) 447-8370 Fax



City/County Buildings, Room 346
316 N. Park
Helena, Montana 59623
ebryson@co.lewis-clark.mt.us

Lewis and Clark County

Administrative and Financial Services Department

MEMORANDUM

TO: Board of County Commissioners

FROM: Eric Bryson 

DATE: April 29, 2016

SUBJECT: Requested refund for Ronald and Christa Wolfe – Property ID # 43799

Mr. and Mrs. Wolfe are requesting a refund for an erroneous assessment on their property from 2012 to the current tax year. The Wolf's appeared in person to make the request after being directed to our Property Tax Division by the Department of Revenue, then to the Commission Office by our Property Tax Division.

They have provided a copy of their revised 2015 Statement of Taxes Payable and make the request for a refund for all applicable previous tax years. Their stated reason for the request is that the Department of Revenue erroneously assessed a portion of their garage as "living space". Upon further inspection by the Department of Revenue, their taxes have been adjusted.