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Ravalli County Commissioners

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Christopher A. Mann  
5831 Meadow Vista Drive  
Florence, MT 59833

November 10, 2015

Ravalli County Treasurer's Office  
215 S 4<sup>th</sup>, Ste H  
Hamilton, MT 59840

RE: Tax on #478710

Dear County Commissioners,

I am writing this letter in order to request a refund on property taxes that I have overpaid, on 26 Little Fox in Hamilton; which is part of Foxfield Development. There was an error in the valuation of the property as it was updated in May, 2010. The property was appraised as a finished and functional dwelling, which in fact, it is still only partially constructed and uninhabitable at present.

I have been in contact with the Department of Revenue in Hamilton, and they have confirmed the error. The Department of Revenue has since reappraised the property as of May, 2015.

The tax period I am requesting a refund for is from May, 2010 – May, 2015, which in fact, is my time of ownership of said property.

I can supply the documentation to prove my case, which were given to me by the Department of Revenue. The DOR has calculated a rough estimate of the amount of my refund, however, they need the County Commissioners direction to pursue the refund fully. I am requesting that the Commissioners review my claim and direct the Department of Revenue to calculate the exact amount I am owed, and refund in a timely manner.

I have enclosed some documents I have received from the Ravalli County Treasures Office to facilitate your decision. Please contact me if you have further questions at (406) 207-0609.

Thank you for your help with this matter.

Sincerely,



Christopher A. Mann

Ravalli County Treasurer's Office  
215 S 4<sup>th</sup>, Ste H  
Hamilton, MT 59840  
(406)375-6600  
[treasurer@rc.mt.gov](mailto:treasurer@rc.mt.gov)



September 1, 2015

Chris Mann  
5831 Meadow Vista Dr  
Florence, MT 59833-6603

RE: Tax on #478710

Dear Chris,

Just spoke with Deb Reesman from Department of Revenue and she gave me some information to give to you. And I am going to stand behind that the County Commissioners are the only people to be able to grant you a refund on taxes. I have highlighted the section that states what needs to be done. You need to file a written claim (appeal) with the Commissioners. I know Mr Chilcott asked me to set up a meeting with you DOR and myself but we are unable to do a refund without the County Commissioners direction so this is the starting point for you.

Sincerely,

Dan Whitesitt  
Ravalli County Treasurer

# Montana Code Annotated 2014

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**15-16-603. Refund of taxes -- limitations on refunds.** (1) Subject to the provisions in subsections (2) and (3), a board of county commissioners shall order a refund:

(a) on a tax, penalty, interest, or cost paid more than once or erroneously or illegally collected if an appeal pursuant to [15-1-402](#) was not available;

(b) on a tax paid for which a refund is allowed under [15-16-612](#) or [15-16-613](#);

(c) on a tax, penalty, or interest collected as a result of an error in the description or location of real property or improvements or for duplicate taxes paid as determined by the department of revenue;

(d) on net or gross proceeds tax, centrally assessed property tax, penalty, or interest when the department of revenue notifies the board of county commissioners of an assessment revision completed pursuant to [15-8-601](#);

(e) upon entry of a decision either by the district court or by the state tax appeal board under [15-2-306](#) that has not been appealed to a higher court; or

(f) on a decision that a refund is payable as a result of a taxpayer prevailing in a motor vehicle tax or fee proceeding under [15-15-201](#).

(2) The taxpayer shall prove that a refund is due under subsection (1)(a) or (1)(b).

(3) (a) A refund may not be granted under subsection (1)(a) or (1)(b) unless the taxpayer or a representative of the taxpayer files a written claim with the board of county commissioners within 10 years after the date when the second half of the taxes would have become delinquent if the taxes had not been paid.

(b) The refund required under subsection (1)(c) must be made for 5 tax years or for the duration of the error, whichever period is shorter.

(c) A refund may not be made under subsection (1)(c) unless the taxpayer allowed the department of revenue access to the taxpayer's property for the purposes of appraising the property.

**History:** En. Sec. 1, Ch. 539, L. 1993; amd. Sec. 1, Ch. 440, L. 1995; amd. Sec. 5, Ch. 85, L. 1999; amd. Sec. 1, Ch. 46, L. 2013.

*Provided by Montana Legislative Services*