

Montana Tax Appeal Board

Taxpayer Name	Case No.	Hearing Date	Type	County
Ford, Michael	PT-2015-15	8/25/2016 1:00am	Property	Missoula
Gierach, Paul & Margaret	PT-2015-19	7/7/2016 1:00pm	Property	Missoula
Plains Pipeline LP	DPT-2015-3	7/24/2017 9:02am	Property	[Centrally Assessed Property]
Richards, Heather	PT-2015-31	6/28/2016 1:00pm	Property	Gallatin
Rocky Mountain Pipeline	DPT-2015-2	4/24/2017 9:04am	Property	[Centrally Assessed Property]
Schlaebitz, Una & Bruce	PT-2015-38	6/30/2016 10:00am	Property	Deer Lodge
Klapan, Daniel	PT-2015-39	6/16/2016 1:30pm	Property	Deer Lodge
Thayer Deveopment LLC	PT-2015-40	6/23/2016 1:30am	Property	Cascade
Gebhart	PT-2015-35	6/28/2016 8:58am	Property	Teton
Ferguson, James	PT-2016-1	6/29/2016 1:00pm	Property	Lake
Beaudette	PT-2016-2	6/14/2016 10:00am	Property	Deer Lodge
Bliss, William	PT-2016-3	7/14/2016 1:00pm	Property	Cascade
Verstraete, James	PT-2016-5	6/30/2016 1:00am	Property	Deer Lodge
Verstraete Family Trust	PT-2016-6	6/30/2016 1:00am	Property	Deer Lodge
Woods, Timothy	PT-2016-7	8/2/2016 1:00pm	Property	N/A
Getz, Jay & Deborah	PT-2016-9	7/12/2016 1:00pm	Property	Missoula
ACDC, LLC	PT-2016-10	6/14/2016 3:00pm	Property	Deer Lodge
Ron S. Hill Living Trust	PT-2016-11	8/4/2016 1:00pm	Property	Yellowstone
Canyon River Golf Course	PT-2016-13	8/16/2016 1:00pm	Property	Missoula
Corvus Properties LLC	PT-2016-18	8/18/2016 1:00pm	Property	Lewis & Clark
Swift, Neil & Gretchen	PT-2016-19	8/23/2016 1:00pm	Property	Cascade
Richards, John	PT-2016-21,22,23,24	10/13/2016 9:00am	Property	Missoula
131 Jetway Drive LLC	PT-2015-8	7/21/2016 1:00am	Property	Gallatin
CHS, Inc	SPT-2015-33	1/27/2017 12:00am	Centrally Assessed	Yellowstone

June 10, 2016

Taxpayer Name	Case No.	Type	County
131 Jetway Drive LLC	PT-2015-8	Property	Gallatin
ACDC, LLC	PT-2016-10	Property	Deer Lodge
Anfinson, Bruce	PT-2016-28	Property	Jefferson
Antonioli, William & Susan	PT-2015-21	Property	Granite
Babcock Vista LLC	PT-2015-17	Property	Gallatin
Beaubien Family Trust	PT-2015-14	Property	Gallatin
Beaudette	PT-2016-2	Property	Deer Lodge
Bliss, William	PT-2016-3	Property	Cascade
Brenden, John	PT-2015-36	Property	Daniels
Canyon River Golf Course	PT-2016-13	Property	Missoula
CHS, Inc	SPT-2015-33	Centrally Assessed Prop.	Yellowstone
Corvus Properties LLC	PT-2016-18	Property	Lewis & Clark
E. Beaudette	PT-2016-10	Property	Deer Lodge
Ferguson, James	PT-2016-1	Property	Lake
Fink's	PT-2016-34	Property	Deer Lodge
Ford, Michael	PT-2015-15	Property	Missoula
Gebhart	PT-2015-35	Property	Teton
Getz, Jay & Deborah	PT-2016-9	Property	Missoula
Gierach, Paul & Margaret	PT-2015-19	Property	Missoula
Irish Eyes LLC, Peterson, Lynn	PT-2015-32	Property	Butte Silver Bow
Keppler, Leonard & Marita	PT-2015-24	Property	Missoula
Klapan, Daniel	PT-2015-39	Property	Deer Lodge
Limegrove Overseas LLC	PT-2016-29 thru 33	Property	Flathead
Mikitish, Michael	PT-2015-29	Property	Deer Lodge
Murphy, John & Gail	IT-2016-4	Income	N/A
Plains Pipeline LP	DPT-2015-3	Property	[Centrally Assessed Property]
Ransford, Mark & Linda	PT-2015-26	Property	Deer Lodge
Richards, Heather	PT-2015-31	Property	Gallatin
Richards, John	PT-2016-21,22,23,24	Property	Missoula
Rocky Mountain Pipeline	DPT-2015-2	Property	[Centrally Assessed Property]
Ron S. Hill Living Trust	PT-2016-11	Property	Yellowstone
Schlaebitz, Una & Bruce	PT-2015-38	Property	Deer Lodge

APPEAL TO THE MONTANA TAX APPEAL BOARD

MTAB-801

Complete this document to appeal a decision you disagree with that was issued by either a County Tax Appeal Board (CTAB) or the Department of Revenue (DOR). This appeal will be heard by the Montana Tax Appeal Board (MTAB or "the Board"). The Montana Tax Appeal Board is an independent state agency, not part of the county or Department of Revenue.

The Montana Tax Appeal Board must receive your appeal within 30 days from when you received the decision you are appealing or your appeal will not be considered.¹

Name					
Address					
City		State		Zip	
Phone					
Email					

Taxpayer's Name(s)
v.
State of Montana, Department of Revenue

Case No. _____
(Leave this blank)

COMPLAINT

¹ Montana Code Annotated section 15-2-301(1)(b) and 15-2-302(3).

APPEAL TO THE MONTANA TAX APPEAL BOARD

MTAB-801

This document can be used for two different kinds of appeals. Only fill out the column that applies to your case.

Where are you appealing a decision from?

<input type="radio"/> County Tax Appeal Board (CTAB)² If your property taxes are due before this appeal is resolved, you must pay them under protest if you want them refunded to you. ³ Tax year appealed <hr/> County Board appealed from <hr/> Date of the decision appealed <hr/> Address of Property <hr/> Lot, Block, Addition/Subdivision <hr/> Section, Township, Range <hr/> Geocode or Assessor Code <hr/> Kind of property <input type="radio"/> Residential <input type="radio"/> Commercial <input type="radio"/> Forest <input type="radio"/> Agricultural <input type="radio"/> Exempt <input type="radio"/> Personal <input type="radio"/> Other	OR	<input type="radio"/> Other, <u>not</u> a County Tax Appeal Board⁴ For example: <ul style="list-style-type: none"> • Department of Revenue (DOR) • Office of Dispute Resolution (ODR) • Department of Transportation (DOT) • Department of Environmental Quality (DEQ) Tax year appealed <hr/> Type of tax <input type="radio"/> Individual Income <input type="radio"/> Corporate <input type="radio"/> Pass-Through Entities <input type="radio"/> Withholding <input type="radio"/> Tobacco <input type="radio"/> Residency <input type="radio"/> Other
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² Appeal from county tax appeal boards is covered by Montana Code Annotated section 15-2-301.

³ See Montana Code Annotated section 15-1-402 and 15-2-306.

⁴ Direct appeal from a Department of Revenue decision is covered by Montana Code Annotated section 15-2-302.

APPEAL TO THE MONTANA TAX APPEAL BOARD

MTAB-801

There are several ways the Board can consider your appeal, mark your preference:

<input type="radio"/> In Person Hearing MTAB 600 N. Park Ave., Helena, MT Hearings take approximately two hours.	OR	<input type="radio"/> Telephone Hearing Hearings take approximately two hours.	OR	<input type="radio"/> Without a Hearing The Board will consider all documents from the prior decision, including a transcript (if any), and any new documents either party submits.
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To assist the Board in scheduling deadlines, please answer the following questions:

To prepare for your hearing, are you planning to have an appraisal prepared? Asking the Dept. of Revenue questions? Asking the Dept. of Revenue for documents? Other?

How much time will you need to complete everything in the previous answer?

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Do you plan to make any prehearing motions? (Ex: Summary Judgment, Dismissal, Extension of Time) If so, describe.

--

By what date will you be prepared for a hearing?

--

List dates you are unavailable for a hearing.

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How long will you need to present your case and ask the Dept. of Revenue questions after it presents its case? (Typically 30 minutes)

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_____ / _____ / _____ Date	_____ Your Signature
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Don't forget to attach a copy of the decision you are appealing.

Certificate of Service

Throughout the appeal process, for every document you send to the Board you must also send a copy to the Department of Revenue and you must certify that you did so with a certificate of service. Below is a sample that you can use.

I hereby certify that I mailed a true and accurate copy of the attached:

_____ Name or description of the document(s)
--

to: Montana Tax Appeal Board
 P.O. Box 200138
 Helena, MT 59620-0138

and to: Office of Legal Affairs
 Department of Revenue
 P.O. Box 7701
 Helena, MT 59604-7701

on the following date:

____ / ____ / ____ Date of Mailing	_____ Your Signature
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Finally, make two copies of this document and all attachments, including all prior decisions you are appealing:

- Send the original to the Montana Tax Appeal Board (address above).
- Send one copy to the Department of Revenue (address above).
- Keep one copy for your records.

What Happens Next?

The Montana Tax Appeal Board will contact you to arrange a telephone scheduling conference with you and the Department of Revenue. On that call the Board will consult with both parties to determine deadlines for exchanging information and will schedule a date and time for your hearing, if one has been requested by the parties. After the hearing, the Montana Tax Appeal Board will mail you a written decision, including your right to appeal to the District Court. Decisions are typically issued within 90 days of the hearing.

ANSWER BEFORE THE MONTANA TAX APPEAL BOARD MTAB-901

Complete this document if you have received a Complaint from the Department of Revenue (DOR) filed with the Montana Tax Appeal Board (MTAB or "the Board"). The DOR may appeal decisions that it disagrees with,¹ and the appeal will be heard by the Montana Tax Appeal Board. The Montana Tax Appeal Board is an independent state agency, not part of the county or Department of Revenue.

The Montana Tax Appeal Board must receive your answer to DOR's appeal within 30 days of the date the Department of Revenue filed the Complaint.

Name					
Address					
City		State		Zip	
Phone					
Email					

**State of Montana,
Department of Revenue**

v.

Case No.

Copy from the Complaint

Name on the Complaint

ANSWER

¹ Montana Code Annotated section 15-2-301(1)(b)

ANSWER BEFORE THE MONTANA TAX APPEAL BOARD MTAB-901

This section is your opportunity to describe what you think is correct and incorrect about the Department's Complaint and to describe what you think the Board should do.

What do you AGREE with in the Department of Revenue's Complaint?

(Ex: I agree with the appraised value of my house.)

What do you DISAGREE with in the Department of Revenue's Complaint?

(Ex: I disagree with the appraised value of my land.)

What are you asking the Montana Tax Appeal Board to do?

(Ex: The Board should value my land at \$50,000.)

ANSWER BEFORE THE MONTANA TAX APPEAL BOARD MTAB-901

There are several ways the Board can consider your appeal, mark your preference:

<input type="radio"/> In Person Hearing <p>MTAB 600 N. Park Ave., Helena, MT</p> <p>Hearings take approximately two hours.</p>	OR	<input type="radio"/> Telephone Hearing <p>Hearings take approximately two hours.</p>	OR	<input type="radio"/> Without a Hearing <p>The Board will consider all documents from the prior decision, including a transcript (if any), and any new documents either party submits.</p>
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To assist the Board in scheduling deadlines, please answer the following questions:

To prepare for your hearing, are you planning to have an appraisal prepared? Ask the Dept. of Revenue questions? Ask the Dept. of Revenue for documents? Other?

How much time will you need to complete everything in the previous answer?

Do you plan to make any prehearing motions? (Ex: Summary Judgment, Dismissal, Extension) If so, describe.

By what date will you be prepared for a hearing?

List dates you are unavailable for a hearing.

How long will you need to present your case and ask the Dept. of Revenue questions after it presents its case? (Typically 30 minutes)

_____ / _____ / _____ Date	_____ Your Signature
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