

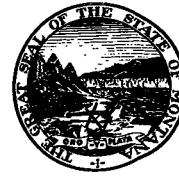
## DISCLAIMER

These properties are samples used for a presentation to the Revenue and Transportation Interim Subcommittee of the Montana Legislature.

Although the data, photos and sales are from real properties in Montana, the identifying information has been fabricated to protect the privacy of the property owners and the confidential data contained within the packets.



**Mike Kadas**  
Director



**Steve Bullock**  
Governor

## MONTANA DEPARTMENT OF REVENUE ASSESSMENT INFORMATION PACKET

Provided in Response to Taxpayer Informal Review Request

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### Geocode

05-1988-01-3-01-30-COST

### Property Location

3727 N MONTANA AVE  
HELENA MT 59602

### Current Property Owner

TAXPAYER, IMA  
613 MONTANA AVE  
HELENA MT 59601

### Valuation Date

July 1, 2008

### Valuation Method

Cost

### Assessed Value

147,705

### Prepared By

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

**Property Photo**



03/28/2012

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**CERTIFICATE OF MAILING**

Geocode: 05-1988-01-3-01-30-COST

I hereby certify that a true and correct copy of the above documentation was deposited in the United States Mail, postage prepaid,

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, addressed to:

TAXPAYER, IMA  
613 MONTANA AVE  
HELENA MT 59601

Montana Department of Revenue  
Lewis & Clark County

STATE OF MONTANA PROPERTY RECORD CARD

Location / DBA:

Date	Time	Rsn Code	Reason	User ID	Contact Code	Contact Name
03/28/2012			2015 Reappraisal Field	Hatfield, Sandra		
04/09/2009		2 - External Inspection	Annual Field Maintenance	Hatfield, Sandra		
01/12/2009			Conv	Conversion		
07/02/2001	08:34	S - Reappraisal/Sales	Conv	Otto, Chrs		

**OWNER AND MAILING ADDRESS**  
 TAXPAYER, IMA  
 613 MONTANA AVE  
 HELENA, MT 59601

**PROPERTY STATUS ADDRESS**  
 3727 N MONTANA AVE  
 HELENA, MT 59602

**LEGAL DESCRIPTION**  
 S01, T10 N, R03 W, TR 25IN S2NW4SW4

**GENERAL PROPERTY INFORMATION**

Nbhd: 323  
 Living Units: 1  
 Zoning: 1  
 Property Type: RR - Residential Rural  
 Lev Dist: 05-248707-0107  
 Exemptions:  
 Ownership % 100.000  
 Linked Property:  
 Link Type:  
 Linked Property:  
 Link Type:  
 Condo Ownership:  
 General: Limited:

**PROPERTY FACTORS**

Topography: 8 - Ag/Forest Land  
 Utilities: 7 - Well  
 Access: 1 - Paved Road  
 Location: 0 - Rural Land  
 Fronting: 4 - Residential Street  
 Parking Type:  
 Parking Quantity:  
 Parking Proximity:

**CONDO VALUE TO BE ALLOCATED**

General:  
 Land:  
 Imps:

**BUILDING PERMITS**

Number	Status	Issue Date	Amount	Type	Description

**MARKET LAND INFORMATION**

Method	Type	FF	DP	Sq Ft	Acres	Infl Cds	%	Unit Price	Class Code	Value Est.
Acres	3NQ - 1 Ac. beneath				1.000				2002	41,200

**RECENT APPEAL HISTORY**

Year	Level	Case #	Status	Action
2015	AB26	AB26-71865	Active -	

**ASSESSMENT VALUE HISTORY**

Year	Land	Building	Total
2014	\$55,655	\$99,784	\$155,439
2013	\$55,655	\$99,784	\$155,439
2012	\$55,655	\$99,784	\$155,439

**IMPROVEMENT COST SUMMARY**

Dwellings	MOB/IMH	Commercial	OBY/Flat Values	Total Improvement
92,340	0	0	22,170	114,510

**APPRaised VALUES**

Land	Building	Total	Method
42,355	114,510	156,865	COST
55,655	99,784	155,439	COST

**PARCEL COMMENTS**

Note Codes: CD Final Value: 03/15/2007/01/COST Reviewer: 02192 Conv Note: 2012--NO CHANGE--CRA345-HAT 2009--N/C 100%COMP --CRA345-HAT

STATE OF MONTANA PROPERTY RECORD CARD

Parcel ID: 05-1988-01-3-01-30-COST

Tax Year: 2015

Run Date: 9/3/2014 8:10:59 AM

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Class Code: 3301

**PROPERTY INFORMATION**  
 Residential Type: SFR  
 Style: 08 - Conventional  
 Grade: 5  
 Year Built: 1979  
 Effective Year: 1985  
 Story Height: 1.0  
 Attic Type: 0 - None  
 Exterior Walls: 1 - Frame  
 Ext. Wall Finish: 3 - Masonite  
 Roof Type: 3 - Gable  
 Roof Material: 10 - Asphalt Shingle  
 Year Remodeled:  
 Degree Remodeled:

**FOUNDATION INFORMATION**  
 Foundation: 2 - Concrete  
 Basement Type: 3 - Full  
 Daylight: N  
 Finished Area:  
 Quality:

**HEATING INFORMATION**  
 Type: Central  
 Fuel Type: 3 - Gas  
 System Type: 5 - Forced Air  
 Heated Area: 1152

**BATHS ACCOMMODATIONS**  
 Bedrooms: 3 Full Baths: 1  
 Family Rooms: 1 Half Baths: 1  
 Addl. Fixtures: 2

**ADDITIONAL INFORMATION**  
 Fireplaces:  
 Stacks:  
 Openings:  
 % Complete:  
 Stories:  
 Prefab/Stove: 1  
 Garage Cap.:  
 Cost & Design:  
 Description:  
 Flat Add:  
 Description:

**OPENING INFORMATION**  
 View:  
 Access:



No Sketch Available

**BUILDING COMMENTS**  
 REPAIRED ROOFS  
 Basement: 1,152  
 First Floor: 1,152  
 Second Floor: 0  
 Additional Floors:  
 Half Story: 0  
 Attic:  
 Unfinished Area:  
 SFLA: 1,152

**ADDITIONS**

LWR	1st	2nd	3rd	Area	Year	Cost
	32			208		3,447
	33			48		552

**COOS SUMMARY**

Basement:	15,751
First Floor:	109,616
Second Floor:	0
Additional Floors:	0
Half Story:	0
Attic:	0
Subtotal:	125,367
Unfinished Area:	0
Heating:	0
Plumbing:	1,150
Additions:	3,999
Flat Value:	0
Other Feat. Total:	1,700
Subtotal:	6,849
RCN:	132,216

**DEPRECIATION INFORMATION**

CDU:	Average (7)
Phys. Condition:	
Utility:	0
Desirability:	0
Property:	0
Location:	0
C&D:	1.00
Grade Factor:	1.00
County Index:	0.970
ECF:	1.00
Pct. Complete:	1.00

**DEPRECIATION CALCULATION**

Age:	29
Pct Good:	0.72
RCNLD:	92,340

STATE OF MONTANA PROPERTY RECORD CARD

Parcel ID: 05-1988-01-3-01-30-COST

Tax Year: 2015

Run Date: 9/3/2014 8:10:59 AM

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OTHER BUILDINGS AND YARD IMPROVEMENTS

Type:	Description	Grd	Yr Bilt	Qty	Cnd	Fnc	Cls Cd	W	L	Sz/Area	Hgt	BU	Ctr	OVR	GF	MOD	RCN	ECF	INDX	% Gd	% Cpl	RCNLD
Res	RRG3 - Garage, frame	4	1977	1	RA		3301	18	24	432					0.85	0	17,450	1.00	0.97	0.51		7,340
Res	RPA2 - Concrete	A	1979	1	RA		3301			1,488					1.00	0	7,134	1.00	0.97	0.20		1,380
Res	AA11 - Implement Sher	G	1985	1	RA		3301	40	60	2,400					1.40	2,549	28,301	1.00	0.97	0.35		13,450

MOD CODE INFORMATION

Str	Yr Bilt	Code	Qty	AR/LF	Value
AA11	1985	Heating	1		2,549

FIA VALUE INFORMATION

Acres	Prod/BDFt	Irr Type	F Zone	Net Inc/Ac	Acres	Cls Cd	\$/Acre	Value
19.990	1701			57.79	19.990	1701	57.79	1,155

NQ - Non Que

GRAIN, SEED & FERTILIZER EQUIPMENT INFORMATION

Acres	Value	Acres	Value
0.000	0	0.000	0
0.000	0	0.000	0
0.000	0	0.000	0
0.000	0	0.000	0
19.990	1,155	0.000	0
0.000	0	0.000	0

AGFOREST SUMMARY

Acres	Value	Acres	Value
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
19.990	1,155	0.000	0
0.000	0	0.000	0

Grazing: 0 Farmsite: 0.000  
 Fallow: 0 ROW: 0.000  
 Irrigated: 0 Total Ag Land: 19.990  
 Continuous Crop: 0 Total Ag Value: 1,155  
 Wild Hay: 0  
 NonQualified: 19.990 1,155  
 NP Mining Claim: 0.000 Total Forest Land: 0.000

COMMENTS

0BY:



## Purpose and Use of the Information Packet

**SUBJECT PROPERTY:** Geocode 05-1988-01-3-01-30-COST

**PURPOSE:** The department has prepared this information packet for the property in response to the taxpayer's request for an informal review (Form AB26), or a property tax appeal. The information contained in this packet is intended to identify the method and data used by the department to establish the property value.

The taxpayer should review this information thoroughly and discuss any questions or concerns that he or she may have with department personnel at the Department of Revenue office located in the county in which the taxpayer's property is located. The packet includes a copy of the department's property record card (PRC). The PRC identifies the information the department has on file for the taxpayer's property. It also includes copies of the primary data used by the department in its valuation.

**THE FOLLOWING ARE RELEVANT EXCERPTS FROM THE MONTANA CODE ANNOTATED (MCA), WHICH ARE LAWS THAT GOVERN THE DEPARTMENT'S VALUATION OF RESIDENTIAL AND COMMERCIAL PROPERTY:**

### **Classification and appraisal – duties of the department of revenue (§ 15-7-101, MCA)**

- (1) It is the duty of the department of revenue to accomplish the following
  - (a) the classification of all taxable lands;
  - (b) the appraisal of all taxable city and town lots;
  - (c) the appraisal of all taxable rural and urban improvements

The following statutes define the scope of work and the rules for valuing properties.

### **Definitions (§ 15-1-101, MCA)**

(b) The term "assessed value" means the value of property as defined in 15-8-111.

...

(d) The term "commercial", when used to describe property, means property used or owned by a business, a trade, or a corporation as defined in 35-2-114 or used for the production of income, except property described in subsection (1)(d)(ii).

...

(e) the term "comparable property" means property that:

- (i) has similar use, function, and utility;
- (ii) is influenced by the same set of economic trends and physical, governmental, and social factors; and
- (iii) has the potential of a similar highest and best use.

...

(j) The term "improvements" includes all buildings, structures, fences, and improvements situated upon, erected upon, or affixed to the land.

(l)(i) The term "manufactured home" means a residential dwelling built in a factory in accordance with the United States Department of Housing and Urban Development code and the federal Manufactured Home Construction and Safety Standards.

...

(m) The term "mobile home" means forms of housing known as "trailers", "housetrailer", or "trailer coaches" exceeding 8 feet in width or 45 feet in length, designed to be moved from one place to another by an independent power connected to them, or any trailer, housetrailer, or trailer coach up to 7 feet in width or 45 feet in length used as a principal residence.

(n) The term "personal property" includes everything that is the subject of ownership but that is not included within the meaning of the terms "real estate" and "improvements" and "intangible personal property" as that term is defined in 15-6-218.

...

(q) the term "real estate" includes:

(i) the possession of, claim to, ownership of, or right to the possession of land;

(ii) all mines, minerals, and quarries in and under the land subject to the provisions of 15-23-501 and Title 15, chapter 23, part 8;

(iii) all timber belonging to individuals or corporations growing or being on the lands in the United States and:

(iv) all rights and privileges appertaining to mines, minerals, quarries and timber.

#### **Appeals. (§ 15-7-102 MCA)**

(3)(a) If the owner of any land and improvements is dissatisfied with the appraisal as it reflects the market value of the property as determined by the department or with the classification of the land or improvements, the owner may request an assessment review by submitting an objection in writing to the department on forms provided by the department for that purpose. For property other than class three property described in 15-6-133, class for property described in 15-6-134, and class ten property described in 15-6-143, the objection may be made at any time but only once each valuation cycle.

(b) For properties valued using sales price or the capitalization of net income method as an indication of value, the form must include a provision that the objector agrees to confidentiality requirements for receipt of comparable sales data from information received from realty transfer certificates under 15-7-308. Within 4 weeks of submitting an objection, if the objection relates to residential or commercial property, the department shall provide the objector by posted mail or e-mail, unless the objector waives receiving the information, with:

(i) Data from comparable sales used by the department to value the property;

(ii) the methodology and sources of data used by the department in the valuation of the property; and

(iii) if the department uses a blend of evaluations developed from various sources, the reasons that the methodology was used.

(c) For properties valued using the capitalization of net income as one approximation of market value, notice must be provided that the taxpayer will be given a form to acknowledge confidentiality requirements for the receipt of all aggregate model output that the department used in the valuation model for the property.

(d) The review must be conducted informally and is not subject to the contested case procedures of the Montana Administrative Procedure Act. As a part of the review, the department may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer in support of the taxpayer's opinion as to the market value of the property. The department shall give reasonable notice to the taxpayer of the time and place of the review.

(e) After the review, the department shall determine the correct appraisal and classification of the land or improvements and notify the taxpayer of its determination. The department may not determine an appraised value that is higher than the value that was the subject of the objection unless the reason for an increase was the result of a physical change in the property or caused by an error in the description of the property that is kept by the department and used for calculating the appraised value. In the notification, the department shall state its reasons for revising the classification or appraisal. When the

proper appraisal and classification have been determined, the land must be classified and the improvements appraised in the manner ordered by the department.

(4) Whether a review as provided in subsection (3) is held or not, the department may not adjust an appraisal or classification upon the taxpayer's objection unless:

(a) the taxpayer has submitted an objection in writing; and

(b) the department has stated its reason in writing for making the adjustment

(5) A taxpayer's written objection to a classification or appraisal and the department's notification to the taxpayer of its determination and the reason for that determination are public records. The department shall make the records available for inspection during regular office hours.

(6) If any property owner feels aggrieved by the classification or appraisal made by the department after the review provided for in subsection (3), the property owner has the right to first appeal to the county tax appeal board and then to the state tax appeal board, whose findings are final subject to the right of review in the courts. The appeal to the county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer. A county tax appeal board or the state tax appeal board may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer as evidence of the market value of the property. If the county tax appeal board or the state tax appeal board determines that an adjustment should be made, the department shall adjust the base value of the property in accordance with the board's order.

#### **General and uniform methods (§ 15-7-103, MCA)**

(1) It is the duty of the department of revenue to implement the provisions of 15-7-101, 15-7-102, and this section by providing:

(a) for a general and uniform method of classifying lands in the state for the purpose of securing an equitable and uniform basis of assessment of lands for taxation purposes;

(b) for a general and uniform method of appraising city and town lots;

(c) for a general and uniform method of appraising rural and urban improvements;

(d) for a general and uniform method of appraising timberlands.

(2) All lands must be classified according to their use or uses.

...

(4) All lands must be classified by parcels or subdivisions not exceeding 1 section each, by the sections, fractional sections, or lots of all tracts of land that have been sectionized by the United States government, or by metes and bounds, whichever yields a true description of the land.

...

(6) In any periodic revaluation of taxable property completed under the provisions of 15-7-111, all property classified in 15-6-134 must be appraised on the taxable portion of its market value in the same year. The department shall publish a rule specifying the years used in the appraisal.

(7) All sewage disposal systems and domestic use water supply systems of all dwellings may not be appraised, assessed, and taxed separately from the land, house or other improvements in which they are located. In no event may the sewage disposal or domestic water supply system be included twice by including them in the valuation and assessing them separately.

#### **Purpose (§ 15-7-105, MCA)**

In order to produce more uniform appraisal of property throughout the state by encouraging technical training in the principles, methods, and techniques of appraising property and promoting a higher level of professionalism among appraisers, the legislature hereby establishes a system of instruction, examination, and certification for all appraisers.

#### **Assessment – market value standard – exceptions (§ 15-8-111, MCA)**

(1) All taxable property must be assessed at 100% of its market value except as otherwise provided.

(2) (a) Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

(b) If the department uses construction cost as one approximation of market value, shall fully consider reduction in value caused by depreciation, whether through physical depreciation, functional obsolescence, or economic obsolescence.

(c) If the department uses the capitalization-of-net-income method as one approximation of market value and sufficient, relevant information on comparable sales and construction costs exist, the department shall rely upon the two methods that provide a similar market value as the better indicators of market value.

...

(3) In valuing class four residential and commercial property described in 15-6-134, the department shall conduct the appraisal following the appropriate uniform standards of professional appraisal practice for mass appraisal promulgated by the appraisal standards board of the appraisal foundation. In valuing the property, the department shall use information available from any source considered reliable. Comparable properties used for valuation must represent similar properties within an acceptable proximity of the property being valued.

...

(5) (a) Subject to subsection (5)(c), if sufficient, relevant information on comparable sales is made available, the department shall use the comparable sales method to appraise residential condominium units. Because the undivided interest in common elements is included in the sales price of the condominium units, the department is not required to separately allocate the value of the common elements to the individual units being valued.

(b) Subject to subsection (5) (c), if sufficient, relevant information on income is made available to the department, the department shall use the capitalization-of-net-income method to appraise commercial condominium units. Because the undivided interest in common elements contributes directly to the income-producing capability of the individual units, the department is not required to separately allocate the value of the common elements to the individual units being valued.

(c) If sufficient, relevant information on comparable sales is not available for residential condominium units or if sufficient, relevant information on income is not made available for commercial condominium units, the department shall value condominiums using the construction-cost method. When using the construction-cost method, the department shall determine the value of the entire condominium project and allocate a percentage of the total value to each individual unit. The allocation is equal to the percentage of undivided interest in the common elements for the unit as expressed in the declaration made pursuant to 70-23-403, regardless of whether the percentage expressed in the declaration confirms to market value.

(6) For the purposes of taxation, assessed value is the same as appraised value.

(7) The taxable value for all property is the percentage of market or assessed value established for each class of property.

...

For more information about how the Department values property in the state of Montana, please refer to Title 15, Chapters 1 through 15 of the Montana Code Annotated ("MCA") and Title 42, Chapters 1, 2, 18, 19, 20, and 21 of the Administrative Rules of Montana ("ARM"). You can find the MCA at your local library, the State Law Library of Montana, or online at [http://data.opi.mt.gov/bills/mca\\_toc/index.htm](http://data.opi.mt.gov/bills/mca_toc/index.htm). You can find the ARM at your local library, the State Law Library of Montana, or online at <http://www.mtrules.org>. You can also find a copy of the Montana Appraisal manual online at <http://revenue.mt.gov/publications/2008appraisalmanual/appraisal-manual.mcp>.

**SUMMARY:** The subject property identified in this information packet was valued after considering its characteristics, location, and current use; the quality and quantity of data obtained for valuation purposes, and whether the use of the cost, sales comparison, or income approach to value is appropriate in light of the available information.

## FINAL VALUE METHOD TERMINOLOGY

The department uses the following four methods in valuing property, depending upon the property type and available data:

**Comparable Sales Value** – Under this method, a property's value is developed by comparing sale prices of similar properties (comps) to the taxpayer's property. If the taxpayer's property has different characteristics, for example, a different number of bathrooms, quality of construction or square footage than any of the comps, the department adjusts the value of the comps. The adjustments reflect how much each of the differences in characteristics affects the value of a property. The adjustments are made based upon information obtained from the market. Once the values of the comps have been adjusted to account for the differences in characteristics, the comps' values are used to value the subject property.

**Cost Total Value** – Under this method, the value of a taxpayer's building(s) is developed using construction cost information obtained from across the state. That cost information is used to determine the replacement cost new less depreciation (RCNLD) of the building. The RCNLD reflects how much it would cost today to build a building similar to the taxpayer's building(s). The RCNLD accounts for any reductions in the value of the taxpayer's building(s) due to age, physical conditions and/or other forms of depreciation. The value of the taxpayer's land is then established using sales prices of similar parcels of vacant land. This land valuation process is similar to the comparable sales value process identified above. The value of the taxpayer's buildings(s) and land are added together to establish the total value of the taxpayer's property.

**Income Value** – The income approach to valuation is not used to value residential properties. When enough data exists, the department may value commercial properties using the income approach. Under this method, the value of a taxpayer's building(s) is developed using income and expense information obtained from commercial businesses across the state. That information is compiled to create state-wide income models that allow the department to estimate typical net incomes for various types of commercial properties. Those net income streams are capitalized to determine the present value of the future benefits of the property.

**Multiple Regression Analysis (MRA) Value** – Under this method, the value of a property is determined using statistical analysis. This statistical analysis helps to define the relationship between the various characteristics of a property type and those properties' sale prices. Regression models are developed for specifically identified market areas referred to as "model areas." The models identify how much value each property characteristic contributes to a property's total value. The subject property's value is determined by summing up the values identified by the model for each of the subject property's characteristics. The value of the taxpayer's land is then established using sale prices of similar parcels of vacant land. This land valuation process is similar to the comparable sales value process identified above. The value of the taxpayer's building(s) and land are added together to establish the total value of the taxpayer's property.

The taxpayer's property has been appraised using mass appraisal practices. Mass appraisal is the process in which the department values a group of similar properties as of a given date (July 1, 2008), using common data, standardized methods, and statistical testing.

## **ASSUMPTIONS AND LIMITING CONDITIONS**

1. Title to the property is assumed to be clear and marketable and the legal description correct.
2. The department disregards any existing liens, mortgages, or other encumbrances and appraised the property as though free and clear, under responsible ownership and competent management. The fee simple value of the property is determined by a mass appraisal as of July 1, 2008, at 100 percent of its market value as defined by Section 15-8-111 MCA.
3. All sketches, photographs and maps in this report are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
4. The information used in the assessment of the taxpayer's property was gathered by the department from various reliable sources, including realty transfer certificates, construction costs obtained from contractors, income and expense information obtained from business owners and professional valuation guides such as Marshall & Swift.
5. This estimate of value for the property applies to land and improvements only. The value of fixtures, furnishings, and other equipment has not been included with the value of the land and buildings on this property.
6. The department has reviewed and valued the taxpayer's property in accordance with the reappraisal plan set out in Rule 42.18.110 ARM. Some of the information contained in the property record card may have been taken from construction plans or other records maintained by cities, counties or other governmental entities. Because the department cannot observe conditions that may exist beneath the ground or within concealed structural components of the property, the valuation of the property has been established based upon the assumption that the property is free from defects or hazards, unless a defect or hazard has been specifically identified in the department's records.

## **CERTIFICATION**

The Department of Revenue certifies that, to the best of its knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are the Department of Revenue's unbiased, professional analyses, opinions, and conclusions.
3. The Department of Revenue employee who conducted that review has no present or prospective interest in the property that is the subject of this report, and the employee has no personal interest or bias with respect to the parties involved except that they are an employee of the Montana State Department of Revenue Appraisal Office, and as such, they must abide by the office/division policies and procedures and direct and indirect instructions from their supervisors.
4. The Department of Revenue employee's compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attachment of a stipulated result, or the occurrence of a subsequent event.

Montana Department of Revenue  
Lewis & Clark County