

BEFORE THE MONTANA TAX APPEAL BOARD

COMMUNITY GIVE-A-WAY
HOUSE, INC.,

Appellant,

-vs-

THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA,

Respondent.

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) DOCKET NO.: SPT-2015-2
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)
) ORDER TO HOLD APPEAL
) IN ABEYANCE
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)

The Community Give-A-Way House, Inc., a 501(c)(3) non-profit, has appealed the Department of Revenue's denial of an application to obtain tax exempt status for a parcel of real property located in the town site of Havre.

From information filed with the Board, it appears that Appellant owned the subject property as part of its charitable mission, but the ownership was transferred to a private individual when a board member signed and recorded a Quit Claim deed on behalf of Appellant without Appellant's consent.

Therefore, through no fault of their own, Appellant is not record title owner of the property. Appellant has filed copies of both pending criminal charges and a civil lawsuit, filed against the current record title owner, charging her with

deceptive practices and theft under Cause No. DC-15-032 and seeking resolution of the title along with monetary damages for wrongful actions under Cause No. DV-15-037, in the Montana Twelfth Judicial District Court in Hill County.

This Board has carefully considered the options available to it at this time. We have determined unless Community Give-A-Way House, Inc., is the record titleholder of the property, we have no jurisdiction to grant the relief sought by the Appellant.

The jurisdiction of this Board does not extend to resolving title disputes. Here title to the subject property is in the name of an individual and not in the name of Give-A-Way House, Inc. Only qualified nonprofits who are the recorded titleholders of the property are eligible for a property tax exemption.

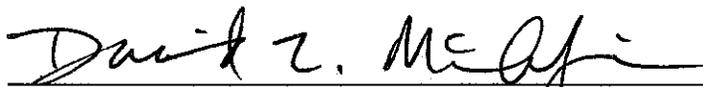
We note that if the appellant obtains record title through the District Court proceedings, this Board would consider arguments to grant the exemption retroactively due the extenuating circumstances of this case.

ORDER

IT IS THEREFORE ORDERED by the Montana Tax Appeal Board that the Taxpayer's appeal will be held in abeyance until there is a final resolution as to who is the rightful record titleholder to the subject property.

Dated this 22nd day of May 2015.

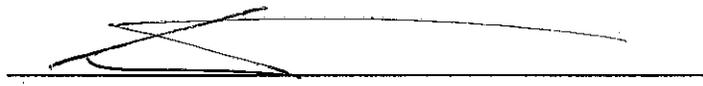
BY ORDER OF THE
MONTANA TAX APPEAL BOARD



DAVID L. McALPIN, Chairman



STEPHEN A. DOHERTY, Member



VALERIE A. BALUKAS, Member

(SEAL)

Notice: You are entitled to judicial review of this Order in accordance with Section 15- 2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days following the service of this Order.

CERTIFICATE OF SERVICE

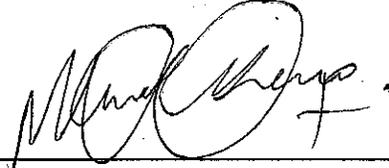
The undersigned hereby certifies that on this 22nd day of May, 2015, the foregoing Order of the Board was served on the parties hereto by depositing a copy thereof in the U.S. Mails, postage prepaid, addressed to the parties as follows:

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MOSES OKEYO
Law Clerk