

BEFORE THE STATE TAX APPEAL BOARD  
OF THE STATE OF MONTANA

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HIGH PLAINS PROPERTIES LLC,	)	
	)	DOCKET NO.: PT-2002-8
Appellant,	)	
	)	
-vs-	)	FACTUAL BACKGROUND,
	)	CONCLUSIONS OF LAW,
THE DEPARTMENT OF REVENUE	)	ORDER and OPPORTUNITY
OF THE STATE OF MONTANA,	)	<u>FOR JUDICIAL REVIEW</u>
	)	
Respondent.	)	

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The above-entitled appeal was heard on December 13, 2002, in the City of Forsyth, Montana, in accordance with an order of the State Tax Appeal Board of the State of Montana (the Board). The notice of the hearing was duly given as required by law.

Bruce Miller (Taxpayer) presented testimony in support of the appeal. Craig Marquis, Marq-It Investment, LLC (PT-2002-7) and Ted Stimac, 4-Bears, LLC (PT-2002-6), provided additional testimony and exhibits pursuant to this appeal. The Department of Revenue (DOR), represented by Appraisers Larry Richards and Richard Sparks, presented testimony in opposition to the appeal.

The duty of the Board is to determine the market value of the Taxpayer's property based on the preponderance of the evidence. The State of Montana defines "market value" as **MCA**

**§15-8-111. Assessment - market value standard - exceptions.**

*(1) All taxable property must be assessed at 100% of its market value except as otherwise provided. (2)(a) Market value is a 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 a reasonable knowledge of relevant facts.*

It is true, as a general rule, that the appraisal of the Department of Revenue is presumed to be correct and that the taxpayer must overcome this presumption. The Department of Revenue should, however, bear a certain burden of providing documented evidence to support its assessed values. (Western Airlines, Inc., v. Catherine Michunovich et al., 149 Mont. 347, 428 P.2d 3, (1967)).

Based on the evidence and testimony, the market value of the property is adjusted to \$428,020. The decision of the Rosebud County Tax Appeal Board shall be modified.

FACTUAL BACKGROUND

1. Due, proper and sufficient notice was given of this matter, the hearing, and of the time and place of the hearing. All parties were afforded opportunity to present evidence, oral and documentary.

2. The property which is the subject of this appeal is described as:

Winchester & Browning Duplexes located at:

6950-6952 Winchester: Lot 21, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6954-6956 Winchester: Lot 22, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6958-6960 Winchester: Lot 23, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6962-6964 Winchester: Lot 24, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6966-6968 Winchester: Lot 25, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6971-6973 Winchester: Lot 26, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6967-6969 Winchester: Lot 27, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6963-6965 Winchester: Lot 28, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6959-6961 Winchester: Lot 29, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6955-6957 Winchester: Lot 30, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6951-6953 Winchester: Lot 31, Block 5, 1<sup>st</sup> Filing of Cimarron Addition  
 6612-6614 Browning: Lot 33, Block 2, 1<sup>st</sup> Filing of Cimarron Addition  
 6608-6610 Browning: Lot 34, Block 2, 1<sup>st</sup> Filing of Cimarron Addition  
 6604-6606 Browning: Lot 35, Block 2, 1<sup>st</sup> Filing of Cimarron Addition  
 6600-6602 Browning: Lot 36, Block 2, 1<sup>st</sup> Filing of Cimarron Addition

3. For the current appraisal cycle the DOR originally appraised the subject as follows:

	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Lot 21	\$18,282	\$87,000	\$105,282
Lot 22	\$18,314	\$79,600	\$97,914
Lot 23	\$18,314	\$84,600	\$102,914
Lot 24	\$17,382	\$84,600	\$101,982
Lot 25	\$25,989	\$79,600	\$105,589
Lot 26	\$21,626	\$84,600	\$106,226
Lot 27	\$21,626	\$79,600	\$101,226
Lot 28	\$16,942	\$85,800	\$102,742
Lot 29	\$16,029	\$85,800	\$101,829
Lot 30	\$16,029	\$85,800	\$101,829
Lot 31	\$16,627	\$84,600	\$101,227
Lot 33	\$15,573	\$85,800	\$101,373
Lot 34	\$19,310	\$79,600	\$98,910
Lot 35	\$19,520	\$79,600	\$99,120
Lot 36	\$17,080	\$85,800	\$102,880
<b>Total</b>	<b>\$278,643</b>	<b>\$1,252,400</b>	<b>\$1,531,043</b>

4. The DOR modified the values for the improvements as a result of an AB-26 Property Review Form filed by the Taxpayer. Those adjusted values reflect the following:

	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
Lot 21	\$18,282	\$66,500	\$84,782
Lot 22	\$18,314	\$63,300	\$81,614
Lot 23	\$18,314	\$52,600	\$70,914
Lot 24	\$17,382	\$52,600	\$69,982
Lot 25	\$25,989	\$63,300	\$89,289
Lot 26	\$21,626	\$52,600	\$74,226
Lot 27	\$21,626	\$63,300	\$84,926
Lot 28	\$16,942	\$67,100	\$84,042
Lot 29	\$16,029	\$42,700	\$58,729
Lot 30	\$16,029	\$67,100	\$83,129
Lot 31	\$16,627	\$52,600	\$69,227
Lot 33	\$15,573	\$67,100	\$82,673
Lot 34	\$19,310	\$63,300	\$82,610
Lot 35	\$19,520	\$63,300	\$82,820
Lot 36	\$17,080	\$67,100	\$84,180
<b>Total</b>	<b>\$278,643</b>	<b>\$904,500</b>	<b>\$1,183,143</b>

5. The Taxpayer appealed the DOR's AB-26 decision to the Rosebud County Tax Appeal Board (County Board) requesting the values be adjusted to \$29,925 for the land and \$361,136 for the improvements. The Taxpayer cited the following:

*The appraised value is roughly five times the purchase price and is an economic hardship to the success of our company.*

6. In its September 24, 2002 decision, the County Board modified the DOR's values. The land value remained at \$278,643, but the improvement value was reduced to

\$361,136, for a total property value of \$639,779.

Summarized, the County Board stated the following:

2. *The land is a long term investment and that we, as a board, cannot tell what long term economics of the area will be.*
  3. *The Department of Revenue used the cost less depreciation for the improvement valuation. They did not have an income approach or comparable sales.*
  4. *Appellants did show evidence of poor income because of low occupancy and high maintenance of the buildings that are in poor repair.*
7. The Taxpayer then appealed the County Board's decision to this Board on October 25, 2002, stating:

*The land value is higher than the value set forth in the purchase appraisal. Unit Tax ID #1937 does not show unit 6959 is unrentable due to a fire.*

#### **STATEMENT OF THE ISSUE**

The issue before the Board is the market value of the subject property as of January 1, 1997, the base appraisal date for the current appraisal cycle.

#### **TAXPAYER'S CONTENTIONS**

The Taxpayer purchased the subject property from PPL, Montana, LLC. The buy/sell agreement (Exhibit 1) indicates a purchase price of \$348,053. The agreement also shows a closing date of February 1, 2002.

The Taxpayers lender, First Interstate Bank, retained Appraiser Earl L. Howe to conduct a real estate appraisal

(Howe Appraisal) on the subject property for mortgage purposes. The Howe Appraisal determined a value of \$380,000 as of January 14, 2002. The Howe Appraisal is an exhibit that was presented before the County Board. Summarized, the Howe Appraisal indicates the following values for the property:

<u>Cost Approach</u>	
Total improvement replacement cost	\$1,956,821
Landscaping	\$78,363
Total replacement cost	\$2,035,189
Total Depreciation 83%	(\$1,689,207)
Depreciated value	\$345,982
Land value	\$29,925
<b>Cost Approach Value</b>	<b>\$375,907</b>

<u>Income Approach</u>	
Potential Gross Income:	
12-3 bedroom units @ \$510 per unit X 12	\$73,440
10-3 bedroom units @ \$525 per unit X 12	\$63,000
8-3 bedroom units @ \$510 per unit X 12	\$48,960
Potential Gross Income:	\$185,400
Less: Gross Income less vacancy & credit loss - 20%	\$37,080
Gross Income	\$148,320
Less: Expenses	
Taxes	\$13,008
Insurance	\$9,285
Management 6% of PGI	\$11,124
Accounting/legal	\$4,500
Repairs, maintenance & replacement @ \$500 per unit	\$15,000
Utilities, water, sewer & electric	\$41,050
Total expenses	\$93,967
Net operating income	\$54,353
Capitalization Rate - 15%	
<b>Income Approach Value (NOI/Cap Rate)</b>	<b>\$362,353</b>

<u>Market Approach</u>	
2 story duplexes - 6 buildings	\$142,524
Ranch style duplexes - 5 buildings	\$135,040
Split level duplexes - 4 buildings	\$83,572
Total contribution value of improvements	\$361,136
Land contribution value	\$29,925
<b>Concluded value from Market Approach</b>	<b>\$391,061</b>

It was testified that the seller, PP&L Montana, LLC, was motivated, inasmuch as PP&L Montana, LLC was pursuing to relinquish their interests in property management and focus their attention on power generation. It is also the position of the Taxpayer that PP&L Montana, LLC, was not forced to sell the property.

The property was listed for sale with Alan Lees Realty of Billings, Montana and was on the market for one day. The Taxpayer made an offer and the seller accepted.

**DOR'S CONTENTIONS**

The DOR's land value for the subject property was established from sales that occurred prior to 1997. DOR Exhibit B is the Computer Assisted Land Pricing (CALP) model used to value the neighborhood for which the subject is located. Summarized the exhibit illustrates the following:

Neighborhood	Cimmeron & Castle Rock Sub
Appraisal Date	1-Jan-96
Base Lot Size (SF)	12,000
Base Rate Per Square Foot	\$1.64
Residual Rate Per Square Foot	\$1.26

Land Sales	Sale Price	Lot Size (SF)	Time Adjusted Sale Price	Time Adjusted \$/SF
Sale #1	\$65,700	50,515	\$66,888	\$1.32
Sale #2	\$33,500	25,000	\$33,601	\$1.34
Sale #3	\$20,930	14,950	\$21,066	\$1.41
Sale #4	\$63,000	50,064	\$64,803	\$1.29
Sale #5	\$16,000	10,171	\$17,085	\$1.68
Sale #6	\$42,716	30,512	\$44,582	\$1.46
Sale #7	\$42,419	30,351	\$44,347	\$1.46
Sale #8	\$51,783	34,522	\$54,357	\$1.57

Because each duplex has its own legal description, each lot was valued by means of the CALP model. The subject consists of fifteen separate lots that range in size from 10,018 square feet to 16,243 square feet. The DOR values for each lot are as follows:

<u>Lot</u>	<u>Value</u>	<u>Size (SF)</u>	<u>\$/SF</u>
21	\$18,282	11,426	\$1.60
22	\$18,314	11,446	\$1.60
23	\$18,314	11,446	\$1.60
24	\$17,382	10,864	\$1.60
25	\$25,989	16,243	\$1.60
26	\$21,626	13,516	\$1.60
27	\$21,626	13,516	\$1.60
28	\$16,942	10,589	\$1.60
29	\$16,029	10,018	\$1.60
30	\$16,029	10,018	\$1.60
31	\$16,627	10,392	\$1.60
33	\$15,573	9,733	\$1.60
34	\$19,310	12,069	\$1.60
35	\$19,520	12,200	\$1.60
36	\$17,080	10,675	\$1.60
<u>Total</u>	<u>\$278,643</u>	<u>174,151</u>	

It is the opinion of the DOR that the sales illustrated on the CALP model support the final determination of value for

each of the individual lots and therefore support a total market value of \$278,643.

**BOARD DISCUSSION**

The market values that have been the subject to the appeal are:

	<u>DOR</u>	<u>Taxpayer</u>	<u>County Board</u>
Land Value	\$278,643	\$29,925	\$278,643
Improvement Value	\$904,500	\$361,136	\$361,136
Total Value	\$1,183,143	\$391,061	\$639,779

The County Board reduced the value of the improvements to \$361,136 as requested by the taxpayer, but the land value remained at \$278,643 as determined by the DOR. The County Board recognized the Howe Appraisal in establishing the value of the improvements. The County Board adopted the value from the sales comparison approach of \$361,136.

The Taxpayer appealed that decision because the County Board's determination of land value of \$278,643 exceeded the value of \$29,925 as determined in the Howe Appraisal.

**Section 15-7-111, MCA,** and **ARM 42.18.106,** requires that the DOR appraise all property subject to Montana taxation as of a specific base date in order to provide optimum equality among similarly situated taxpayers. The base date for the current appraisal cycle is January 1, 1997. The DOR testified that the market conditions in Colstrip have not changed significantly from 1996 to the present. That would suggest

the market value for the subject property would be relatively the same today as it was in 1996. The previous owner of the subject property was the Montana Power Company (MPC) and there is nothing in the record to indicate that MPC ever questioned the DOR's values.

It was testified that the seller was motivated to sell and the property was only on the market for one day. It was also testified from the buyers that they received a "good deal." An independent fee appraisal was conducted on the property to assist the Taxpayer in obtaining financing. As previously, noted the final conclusion of value in the Howe Appraisal was \$380,000, with a date of value of January 14, 2002. The value established in the Howe Appraisal exceeded the purchase price by approximately \$32,000. This in itself would support the transaction as being a good deal. The Taxpayer has not requested this Board to set the value at what was paid for the property, but rather the value as determined in the Howe Appraisal.

The administrative rules allow for consideration of a sales price as an indication of value as well as the use of an independent fee appraisal. **ARM 42.20.454** CONSIDERATION OF SALES PRICE AS AN INDICATION OF MARKET VALUE and **ARM 42.20.455**, CONSIDERATION OF INDEPENDENT APPRAISALS AS AN

INDICATION OF MARKET VALUE.

The DOR, pursuant to statute, completed reappraisal as of December 1996. **15-7-111. Periodic revaluation of certain taxable property.** (1) *The department shall administer and supervise a program for the revaluation of all taxable property within classes three, four, and ten. All other property must be revalued annually. The revaluation of class three, four, and ten property is complete on December 31, 1996* (emphasis added). The DOR testified that the market conditions or economy of Colstrip has not changed from the time the DOR conducted its appraisal in 1996 to the time the Taxpayer purchased the property in 2002. Based on the testimony of the Taxpayer, the economy of Colstrip is not a positive one. There have been considerable layoffs at the power facility, which have resulted in higher vacancies in the subject and competing multi-family projects. The DOR does not dispute that Colstrip's economy has struggled over the years.

The appeal before this Board is directed at the value of the land. The subject property consists of fifteen individual lots that total 3.99 acres of land. The Taxpayer purchased the property as a whole and is operating it as a multi-family project. The DOR's CALP model supports a land value for the individual lots but does not support a total land area of 3.99

acres. The DOR's land value for the smaller lots is also supported by the three sales identified in the Howe Appraisal.

Property	Sale Price	Howe Appraisal		Date of Sale
		Size	\$SF	
Sale #1	\$30,015	20,010	\$1.50	Jun-99
Sale #2	\$16,000	9,057	\$1.77	Feb-99
Sale #3	\$63,000	45,000	\$1.40	Jan-95

Within the Howe Appraisal, it states the following with respect to value of the land:

None of the previous sales had similar land qualities as (sic) subject. Most notable difference is the overall size. Subject has a total area of 174,151 S.F. or 3.99 acres. The above sales indicated a range of values for the subject site of \$1.40/S.F. to a high \$1.76/S.F. Sales 1 & 2 were residential and Sale 3 was commercial. Other area sales are indicating undeveloped acreage tracts from \$1,000 to \$2,000/acre.

With limited market data, justification for a realistic land value is somewhat suspect. An (sic) Cimarron lot at 10,000 S.F. should have a value of \$16,000 but would require a substantial downward adjustment considering the overall size of the total property being appraised.

Subjects 3.99 acre site was concluded at \$7,500/acre = \$29,925.

The Board agrees that a size adjustment is warranted when comparing a 3.99-acre property with much smaller properties. There is nothing contained within the Howe Appraisal that provides support for the method(s) that were used to arrive at a value of \$7,500 per acre, nor was Mr. Howe present at the hearing. It is the opinion of the Board that land value as determined in the Howe Appraisal is unsupported and therefore cannot be relied upon. Just as with the Howe Appraisal, the DOR's determination of value for the land is unsupported for a

property that consists of 3.99 acres. The subject property does contain fifteen separate lots, but it cannot be ignored that the property is being managed and was purchased as a single multi-family facility. Therefore, a size adjustment is warranted when comparing the smaller lot sales to the subjects 3.99 acres. The DOR provided no support for a land value of \$278,643.

It is necessary for the Board to analyze the sale of the property along with the Howe appraisal in arriving at the market value for the property. The value indications are:

Sale Price	\$348,053
Howe - Cost Approach	\$375,907
Howe - Sales Comparison Approach	\$391,061
Income Approach	\$362,353
Final Value Conclusion	\$380,000

The value indications range from a low of \$348,053, the sale price, to a high of \$391,061, the sales comparison approach. Because of the seller's motivation, the sale would suggest the lower end of range. It's difficult to give the cost approach any credence because the appraiser applied a depreciation factor of 83% with no support whatsoever. In addition, the cost approach values the land separately and that issue has been previously addressed. Within the sales comparison approach, the Howe Appraisal used one sale to arrive at an indication of value. This sale did contain

multi-family dwellings, but also included 132 mobile home spaces on 23.3 acres of land. Because of this additional component, the comparability of this property and the subject must be questioned. Also, this approach uses the appraiser's land value.

The Board has before it three income approaches: the subject, 4-Bears, LLC (PT-2002-6), and Marq-It Investments, LLC (PT-2002-7). One problem with the Howe Appraisal's income approaches for ad valorem tax purposes is the inclusion of property taxes as an operating expense. The DOR has rules for valuing a property by means of the income approach.

**ARM 42.20.108 INCOME APPROACH (3)** The department will use generally accepted procedures as outlined by the International Association of Assessing Officers in their text titled "Property Assessment and Appraisal Administration" when determining normal net operating income...

(c) **Items which are not allowable expenses are** depreciation charges, debt service, **property taxes** and business expenses other than those associated with the property being appraised.

(d) An effective tax rate will be included as part of the overall capitalization rate. (emphasis supplied)

According to International Association of Assessing Officers:

*The effective tax rate can be developed for any class of property in a jurisdiction by multiplying the appropriate level of assessment by the current tax rate expressed as a decimal or a percentage. The resulting value conclusion is not prejudiced by a predetermined value judgment as it is when taxes are included as an expense item.<sup>1</sup>*

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<sup>1</sup> International Association of Assessing Officers., *Property Assessment Valuation*, Chicago, Ill., 1977, p. 242

The tax rate or taxable percentage for commercial property for tax year 2002 is 3.46% and the mill levy for Colstrip is 213.24. The calculation for the effective tax rate (ETR) is:

Tax Rate	.0346
X Mill Levy (Colstrip)	X .21324
Effective Tax Rate	.007378

The Howe Appraisal applied a capitalization rate of 15% for the subject property. Adding the above effective tax rate to the 15% would suggest an overall capitalization rate for ad valorem tax purposes of 15.74% rounded. Recognizing the income and expenses, with the exception of property taxes, contained in the Howe Appraisal, the value from the income approach would suggest the following:

**High Plains - Income Approach**

Potential Gross Income:	
12-3 bedroom units @ \$510 per unit X 12	\$73,440
10-3 bedroom units @ \$525 per unit X 12	\$63,000
8-3 bedroom units @ \$510 per unit X 12	\$48,960
Potential Gross Income:	\$185,400
Less: Gross Income less vacancy & credit loss - 20%	\$37,080
Gross Income	\$148,320
Less: Expenses	
Insurance	\$9,285
Management 6% of PGI	\$11,124
Accounting/legal	\$4,500
Repairs, maintenance & replacement @ \$500 per unit	\$15,000
Utilities, water, sewer & electric	\$41,050
Total expenses	\$80,959
Net operating income (NOI)	\$67,361
Capitalization Rate - 15%	15.00%
Effective Tax Rate (ETR)	0.74%

Total Capitalization Rate  
**Income Approach Value (NOI/Cap Rate)**

15.74%  
**\$428,020**

Pursuant to administrative rules, the DOR has the ability to value property by means of the income approach.

**ARM 42.20.107 VALUATION METHODS FOR COMMERCIAL PROPERTIES**

(1) When determining the market value of commercial properties, other than industrial properties, department appraisers will consider, if necessary information is available, an income approach valuation.

(3) If the Department is not able to develop an income model with a valid capitalization rate based on the stratified direct market analysis method, the band-of-investment method or collect sound income and expense data, the final value chosen for ad valorem tax purposes will be based on the cost approach or, if appropriate, market approach value. The final valuation is that which most accurately estimates market value.

The DOR testified that they were unable to collect sufficient income and expense information to properly estimate the value for multi-family property in Rosebud County. Therefore, the DOR defaulted to the cost approach as a means of establishing value. The County Board reduced the value of the improvements from \$904,500 to \$361,136 and the DOR did not appeal that decision.

The income approach used in the Howe Appraisal valued the property as a whole and not the separate components, i.e. land and improvements.

It is the opinion of the Board that the best indication of value for the subject property as a total is \$428,020. Neither the Taxpayer nor the DOR provided credible evidence to support their respective land values. The Board will set the

value of the improvements at \$361,136 as determined by the County Board. The land value is \$66,884: the difference between the total property value of \$428,020, and the improvement value of \$361,136.

**CONCLUSIONS OF LAW**

1. The State Tax Appeal Board has jurisdiction over this matter. **§15-2-301 MCA.**
2. **§15-8-111 MCA. Assessment - market value standard - exceptions.** (1) All taxable property must be assessed at 100% of its market value except as otherwise provided.
3. **§15-2-301 MCA, Appeal of county tax appeal board decisions.** (4) In connection with any appeal under this section, the state board is not bound by common law and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision.
4. **15-6-134. Class four property -- description -- taxable percentage.** (1) Class four property includes: (g) (i) commercial buildings and the parcels of land upon which they are situated.
5. **42.20.107 Valuation Methods For Commercial Properties.**
6. **42.20.108 Income Approach.**
7. **42.20.109 Capitalization Rates.**
8. It is true, as a general rule, that the appraisal of the



**ORDER**

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the subject property shall be entered on the tax rolls of Rosebud County by the local Department of Revenue office at the values of \$66,884 for the land and \$361,136 for the improvements, as determined by this Board, for tax year 2002. The appeal of the Taxpayer is therefore granted in part and denied in part and the decision of the Rosebud County Tax Appeal Board is modified.

Dated this 15th day of January, 2003.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

( S E A L )

\_\_\_\_\_  
GREGORY A. THORNQUIST, Chairman

\_\_\_\_\_  
JEREANN NELSON, Member

\_\_\_\_\_  
MICHAEL J. MULRONEY, Member

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 15th day of January, 2003, 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:

High Plains Property, LLC  
P.O. Box 2112  
Colstrip, Montana 59323

Rosebud County Appraisal Office  
C/O Richard Sparks  
Rosebud County  
County Courthouse  
Forsyth, Montana 59327

Yellowstone County Appraisal Office  
C/O Larry Richards  
P.O. Box 35013  
Billings, Montana 59107-5013

Office of Legal Affairs  
Department of Revenue  
Mitchell Building  
Helena, Montana 59620

Harlin Steiger  
Rosebud County Tax Appeal Board  
Route 2, Box 59  
Forsyth, Montana 59327

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DONNA WESTERBUR  
Paralegal