



The Board denies the taxpayer's request for a value in the amount of zero dollars. One piece of equipment is removed from the taxpayers' assessment.

This decision modifies the decision of the Sanders County Tax Appeal Board.

#### **STATEMENT OF ISSUE**

The issue before this Board is the market value of the subject property.

#### **FACTUAL BACKGROUND**

1. Due, proper, and sufficient notice was given of this matter, the hearing hereon, 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 follows:

Personal property: various items of equipment including a Cat D4D bulldozer, batch plant, tractor-loader, and a forklift.

3. This property was appealed to this Board in 1997 by 1804, Inc (PT-1997-49).
4. In the above-mentioned appeal, the taxpayer requested a market value of zero dollars. The Board denied the taxpayer's request and upheld the value as determined by the DOR. (PT-1997-49)

5. 1804, Inc. did not appeal that decision to the District Court pursuant to §15-2-303, MCA.
6. The Sanders County Tax Appeal Board received and appeal on June 8, 2000 for tax year 2000.
7. The County Board issued its decision on November 16, 2000, denying the taxpayers request for a reduction in value, stating:

Mr. Cox has provided verbal testimony, but no evidence to support his testimony to justify any change. Heavy equipment also listed on appeal #1.

8. 1804, Inc. appealed that decision to this Board on December 28, 2000.

**TAXPAYER'S CONTENTIONS**

Mr. Cox testified that at the time of the DOR's lien date, he no longer owned the Cat D4D. In addition, he offered testimony as to why the remaining heavy equipment has no monetary value.

**DOR'S CONTENTIONS**

The DOR testified that the taxpayer has neglected to return the personal property reporting form, which is mailed to each owner of personal property within the county. The taxpayer neglected to file for tax year 2000 as well as past tax years.

The DOR testified that the CAT D4D would be removed

from the assessment for tax year 2000. The remaining property received an estimated market value based on the lack of filing or cooperation by the taxpayer.

#### **BOARD'S DISCUSSION**

While the taxpayer provided no proof that he no longer owned the Cat D4D, the DOR decided that it would remove that piece of equipment from the taxpayer's assessment based on his testimony.

The Board heard similar testimony from the taxpayer in PT-1997-49 and the Board upheld the DOR in that proceeding.

The Board is at a loss as to the reason the taxpayer is unwilling to work with the DOR in ascertaining a proper assessment for the items of personal property. Until that event occurs, the DOR must proceed as it has in the past pursuant to Montana Code Annotated and Montana Administrative Rules.

It is the opinion of this Board that the three remaining pieces of equipment shall be assessed by the DOR at the present estimated values. In addition, the 20% penalty assessment shall be applied to the remaining equipment.

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.
3. §15-8-201 MCA. General Assessment Day.
4. §15-8-301 thru §15-8-309 MCA. (How Property Is Assessed)
5. 42.21.158 ARM. Property Reporting Requirements.
6. 42.21.162 ARM. Personal Property Taxation Dates.
7. PT-1997-49, 1804, INC v. Montana Department of Revenue.

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**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 Sanders County by the local Department of Revenue office at the values pursuant to the above discussion. The decision of the Sanders County Tax Appeal Board is modified.

Dated this 24<sup>th</sup> day of August 2001.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

( S E A L )

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GREGORY A. THORNQUIST, Chairman

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JEREANN NELSON, 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 24th day of August, 2001, 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:

1804, Inc.  
P.O. Box 751  
Plains, Montana 59859

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

Edward R. Thompson  
Appraiser  
Sanders County  
County Courthouse  
Thompson Falls, MT 59873

Doris Grimm  
Chairperson  
Sanders County Tax Appeal Board  
P.O. Box 875  
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DONNA EUBANK  
Paralegal