

BEFORE THE STATE TAX APPEAL BOARD  
OF THE STATE OF MONTANA

---

REBISH & HELLE and HELLE LIVESTOCK,	)	
	)	DOCKET NOS.: PT-2010-34
	)	and PT-2010-35
	)	
RUBY DELL RANCH, INC.,	)	DOCKET NO.: PT-2010-36
	)	
SAUERBIER RANCHES, INC.,	)	DOCKET NO.: PT-2010-37
	)	
Appellants,	)	
	)	
-vs-	)	FACTUAL BACKGROUND,
	)	CONCLUSIONS OF LAW,
THE DEPARTMENT OF REVENUE	)	ORDER and OPPORTUNITY
OF THE STATE OF MONTANA,	)	FOR JUDICIAL REVIEW
	)	
Respondent.	)	

---

**Statement of the Case**

Rebish & Helle, Helle Livestock, Ruby Dell Ranch, Inc., and Sauerbier Ranches, Inc., (Taxpayers) appealed decisions of the Madison County Tax Appeal Board (CTAB) relating to the Department of Revenue's (DOR's) valuation of their property. The subject properties consist of multiple parcels located in Madison County, Montana. Taxpayers claim the subject property productivity is too high as appraised by the DOR. The Taxpayers were represented by John C. Helle, a partner in Rebish & Helle and Helle Livestock, John Anderson, president of Ruby Dell Ranch, Inc., and Dan Doornbos, treasurer and manager of Sauerbier Ranches, Inc., at the hearing held before this Board on June 21, 2012 in Helena. The DOR was represented by Tax Counsel Michele Crepeau, Rocky Haralson, DOR Regional Manager, Brandy Hilton, DOR Area Manager, and Frank McCall, DOR Management

Analyst. Without objection, the cases were heard together before the State Tax Appeal Board.

### **Issue**

The issue before this Board is whether the Department of Revenue determined the proper productivity for the subject properties for tax year 2010.

### **Summary**

Rebish & Helle, Helle Livestock, Ruby Dell Ranch, Inc., and Sauerbier Ranches, Inc., are the Taxpayers in this action and therefore bear the burden of proof. Based on a preponderance of the evidence, the Board upholds the Madison County Tax Appeal Board's decision.

### **Evidence Presented**

The Taxpayers in this case contend the productive capacity set by DOR and used in the valuation formula significantly overestimates the actual productive capacity of the grazing land in question. The basis for the Taxpayers' argument is the Department of Revenue's exclusive use of the Natural Resources Conservation Service (NRCS) Soil Survey data for each county in Montana. The Taxpayers argue the exclusive use of this source of data is unreliable for the parcels at issue and that other available and reliable data should be considered in the valuation of their property.

### **Agricultural Framework in Montana**

Agricultural land is classified and valued according to its use and productive capacity. Productive capacity is based on yield. (Sections 15-7-201(2), (3), MCA.) By statute, agricultural land value is calculated as the productive capacity of the land determined by dividing potential income, which is based on commodity price data and

cost of production data derived from Montana Agricultural Statistics, by the capitalization rate specified in the code. (Section 15-7-201, MCA.)

The specifics of implementing the above formula derived from a systematic legislative review of the valuation of agricultural land for the first time since state-wide appraisal in 1973. As part of that review, by legislative directive, the Governor's Agricultural Advisory Committee was appointed and met from 2006 through 2008 to review the DOR appraisal process and make recommendations to the 2009 Legislature on the reappraisal of agricultural land. Based on recommendations from the Agricultural Advisory Committee, the DOR implemented rules using NRCS soil surveys to set the AUM (animal unit months) per acre, which estimates the number of animals that can be supported on an acre. The AUM calculation for agricultural property, and specifically on the Taxpayers' grazing land is at issue in this appeal. (ARM 42.20.604, McCall Testimony.)

### **Appeal Specifics**

The Taxpayers have filed appeals requesting a reduction in their AUM per acre calculations. After receiving assessment notices, each of the Taxpayers filed an initial AB-26 (request for informal review) for the parcels under appeal. The DOR reviewed the AB-26's and adjusted certain parcels based on either a change to their productivity and/or an adjustment to their value before reappraisal. (*See, e.g.*, letter to Helle Livestock dated August 13, 2010, DOR Exh., Helle Ranch appeals tab; Ruby Dell, Sauerbier Ranch, Helle Livestock and Helle and Rebish Appeal Forms.) After review of the reissued assessment notices, the Taxpayers each filed an additional AB-26, which were denied by the DOR. (Ruby Dell Ranch, Sauerbier Ranch, Helle Livestock, Helle and Rebish Appeal Forms.)

In denying the requests for adjustments, the DOR sent letters to the Taxpayers stating the following:

We agree that conditions specific to your area, namely; elevation, topography and average rainfall (effective amount, timing, kind and distribution) have an impact on the productive capacity of the land. The Natural Resource Conservation Service does take these factors into consideration, however, the historical grazing information you provided, and data from clippings done through the local Natural Resource Conservation Service Environmental Quality Incentive Program seems to indicate a further adjustment may be necessary. We consider this information reliable; however we were unable to settle on a uniform and objective method for application statewide which is necessary to meet the fair and equitable portion of the law (Section 15-1-201, MCA). Any further consideration of these elements may require direction from the Agricultural Advisory Committee and/or the Legislature.” (DOR Letter, July 1, 2011.)

The Taxpayers separately testified they each participate in the NRCS’ EQIP. The Taxpayers testified that EQIP is a federally funded, voluntary, cost-sharing program that provides financial and technical assistance to agricultural producers. The unopposed testimony was that the goal of the program is to implement grazing practices addressing management of natural resource concerns such as soil, water and plant resources. (Doornbos, Helle Testimony.)

As a part of participation in this program, NRCS EQIP personnel review the soil surveys for each participant and perform “clippings” of the vegetation using a standardized sampling methodology to monitor the forage on the specific property to calculate the AUMs per acre. The Taxpayers, as part of the program, are contractually prohibited from running more cattle than the AUM per acre set by the EQIP program. (Helle Testimony.)

Following the DOR decision, the Taxpayers filed a Property Tax Appeal, requesting a hearing before the Madison CTAB. Madison CTAB allowed a 10 percent adjustment for each Taxpayer, citing the critical nature of the productive capacity in

adjusting the value of the agricultural land. (Property Tax Appeal Forms, CTAB Transcript.)

Disputing the Madison CTAB decision, the Taxpayers filed timely appeals to this Board citing the following reason for appeal: "We feel that the Department of Revenue has overestimated the carrying capacity of our range based on historical use, adjoining federal and state leases and recent range inventories done under NRCS EQIP projects. These agencies determine carrying capacities that will sustain our range resource. Respectfully request a hearing date coordinated with adjacent Madison County landowners appealing for the same reason." (*See, e.g.,* Sauerbier Ranches, Inc. Appeal Form.)

Contending the exclusive use of the NRCS as inadequate, the Taxpayers appeared before the State Tax Appeal Board. The Taxpayers requested an additional 9 percent adjustment. (Anderson Testimony.)

### **Hearing Before the Montana Tax Appeal Board**

Due, proper and sufficient notice was given of this matter. This matter was heard in Helena pursuant to §15-2-301(2), MCA.

The land in question consists of a portion of these four contiguous ranches in Madison County, specifically the parcels located in the Sweetwater Basin. These ranches have been in business for over 100 years in this valley. (Anderson, Doornbos, Helle Testimony.)

The Department of Revenue's rules direct the Department to use NRCS soil survey data in the formula when valuing land production for assessing grazing land for property tax purposes. (ARM 42.20.604(1).)

Taxpayers argue the use of the NRCS's soil survey exclusively is unfair and leads to the overvaluation of grazing land in the Sweetwater Basin. The parties have agricultural land outside the Sweetwater Basin, which is not at issue in this appeal.

The four Taxpayers do not contest the formula that is used for calculating the productive capacity of the land, only the soil survey data the Department currently uses for the Sweetwater Basin. (Anderson, Doornbos, Helle Testimony.)

### **Taxpayers' Claim of Unsatisfactory Data**

John Helle testified the NRCS's soil survey that the Department uses for calculating productive capacity for Madison County was done in the 1970's and by a single person. (Helle Testimony.) Helle testified that the soil has degraded in the forty years since the survey was taken.

Helle also argued the parameters used in the soil survey are too broad. He testified that, as an example, the soil survey for his land in the Sweetwater Basin indicates a frost-free period ranging from 90 to 115 days. Helle said they are lucky to get a 60 day growing period in the Sweetwater Basin. (Helle Testimony; DOR Exh. D, Map Unit Description.)

John Helle also testified that the soil survey assumes the soil is at 100 percent "climax." Helle testified that "climax" refers to the soil's ability to produce at maximum potential. Helle testified that the soils in the Sweetwater Basin are not at 100 percent climax, and in fact, there is no parcel in Montana where the soil is at 100 percent climax. (Helle, Exh. 3, p. 9, Similarity Index Field Worksheets.)

Helle testified that he compared the soil survey to a more recent soil analysis performed by the NRCS on the Sweetwater Basin land he owns. Helle produced Similarity Index Field Worksheets dated June 2006. He testified that NRCS personnel generate the Similarity Index Field Worksheets when the NRCS soil scientist makes a field visit and performs various tests to check the health of the soil and the forage. This analysis dictates the grazing capacity set in the NRCS EQIP program. The assessments include reviewing the total pounds per acre of the forage, total of number of sites tested, the percentage of forage that is ungrazed and the percentage of normal

production. Based on this information, the soil scientist determines the Similarity Index which takes the pounds per acre and divides it by the pounds per acre reference. (Helle Testimony, Exh. #3, p. 9, NRCS Similarity Index Field Worksheets.)

Each of the Taxpayers submitted comparisons of the AUMs/acre as mandated by the NRCS EQIP program in comparison to the AUMs/acre set by the DOR. In each case, the NRCS capacity is half, or less than half, the carrying capacity calculated by the DOR. (Exh. #3, p. 1, Helle Summary Sheet; Exh #3, p. 1, Ruby Dell Land Summary; Exh. #1, p. 17, Comparison of NRCS sheet.)

Dan Doornbos testified that grazing the land at the AUM's per acre assumed by the Department would cause injurious harm to plant, soil and water resources, which he argues violates the Department's own rule for productivity as well as legislative intent. This was supported by a memo to the Board from Dr. Jeff Mosley, Rangeland Specialist, and a June 14, 2012 letter from NRCS. (Dan Doornbos Testimony; Exh. #2, Exh. 1, Ruby Dell, p. 8, ARM 42.20.601).

The Taxpayers submitted a letter from Dan Durham, employed as a soil scientist by the NRCS Sheridan office. The letter stated that NRCS had provided data from clippings and forage samples for the Sweetwater Basin range to support the Taxpayers' argument that the soil surveys were unrealistically high. The NRCS letter states that "we are confident that our forage values are sufficiently accurate for grazing system planning and closely reflect the amount of forage that can be utilized without degrading plant, soil, and water resources." ( Exh. 3<sup>1</sup>, Sauerbier.)

The Taxpayers further presented a memo to the Montana Tax Appeal Board, authored by Dr. Jeff Mosley, Extension Range Management Specialist with MSU

---

<sup>1</sup> The Board accepted this as evidence, over hearsay objection of the Department. We would note that the Board is not subject to the rules of evidence in this matter. (Section 15-2-301, MCA.) There is no evidence from the DOR, however, that the letter is not reliable, and the Board weighed the DOR's concerns when considering what weight it would give the evidence.

Department of Animal and Range Sciences<sup>2</sup>. Dr. Mosley presented two points. First he notes that NRCS has recently revised the 1972 soil survey for Madison County's rangeland productivity. He states that, in seven of the eight soil mapping categories, the current data shows lower productivity values. He also provides a comparison from the older soil survey to the newer data. Further, he notes that the NRCS has completed site-specific measurements of the productive capacity of the rangeland in question, using the same methods as a soil survey, and urges the Board to consider this data. (Sauerbier, Exh. 3, Mosley Letter, 06-19-2012.)

Taxpayers contend the DOR is directed by the Legislature to use all pertinent available information and verify that the income determined by the formula reasonably approximates that which the average Montana farmer or rancher can attain. (Sections 15-7-103(3), 15-7-201(7)(e), MCA.)

### **Department of Revenue Claims**

Frank McCall, Agricultural Forest Management Analyst for the Department, testified that the Department uses a formula set out by the Agricultural Advisory Committee to determine productive capacity of the land. The basic formula<sup>3</sup> is set out in statute, with a directive that the DOR set the specifics in conjunction with directives from the Governor's Agricultural Advisory Committee. The DOR testified that the Department uses NRCS soil survey data in their ORION computer system to generate the data needed for the tax valuation formula, which is set out in the Department's administrative rule 42.20.604, ARM.

This valuation system was implemented during the last appraisal cycle and is significantly different than earlier valuation systems. Under the older system, land was

---

<sup>2</sup> The DOR also objected to this memo. *See* footnote above.

<sup>3</sup>  $V = I/R$  where V is the per-acre productive capacity of agricultural land in each subclass, I is the per-acre net income of agricultural land in each subclass, and R is the capitalization rate. The capitalization rate is 6.4 percent unless the Advisory Committee recommends a different rate and the Department adopts the recommended capitalization rate by rule. (Section 15-7-201 (4), MCA.)



subject to a less complex grading system. (McCall Testimony.) The DOR testified that the data from the NRCS are soil surveys generated by county, and categorized as above average, average and below average quantities of air-dried herbage. The DOR uses a mid-point between average and below average to determine the calculation used in the formula (McCall Testimony; *see also* Ag Calculations tab of DOR Exhibit binder.) The DOR argues that using the mid-point between average and below average will account for any inconsistencies in elevation, topography and rainfall. (McCall Testimony.)

The Department does not provide the NRCS data directly to the taxpayer or this Board. Instead, the DOR provides the taxpayer with property record cards which show the final productivity of each geocode as calculated by the Department.

For purposes of the appeal, the Department provided a single spreadsheet for each taxpayer, with a single geocode, which lists the soil components, and an AUM calculation for the geocode. (*See, for example*, Rebish-Helle, Geocode 250244212010198, spreadsheet with soil components in Ag Calculations tab.) The Department also produced general information for calculating the agricultural formulas. (*See, for example*, sheet entitled “Classes, Grades and Values for Montana Agriculture,” DOR Exhibit binder, Ag Calculations tab.)

The DOR firmly asserted the process it uses for valuation is legally correct. The basis for the process is legislative enactment, set forth in statute and rule, with input from the Governor’s Agriculture Advisory Committee. The DOR argues that using individual producers’ information and input would violate the law that governs the DOR’s current process.

They argue the DOR is required to ensure fair and equal treatment for all taxpayers across the state, and if it considered a specific stocking rate for an individual agricultural producer, it would result in inequity across the state and make the

valuation task unmanageable. Furthermore, because there are so many different programs available and different ways these programs are used, there is no way the DOR could ensure that the elements would be consistent across the state if they use information that is not the NRCS soil survey.

DOR notes that producers use the EQIP program to obtain a specific goal, and EQIP presents the producer with a management plan for the land. The DOR states it is not attempting to establish a management plan for each rancher, but the goal for DOR is valuation of the land for tax purposes.

### **Findings of Fact, Conclusions of Law and Discussion**

The State Tax Appeal Board has jurisdiction over this matter. (Section 15-2-301, MCA.) It is true, as a general rule, the DOR appraisal is presumed to be correct and that the taxpayer must overcome this presumption. *Western Airlines, Inc., v. Catherine Michunovich et al.*, 149 Mont. 347, 428 P.2d 3 (1967). The DOR should, however, bear a certain burden of providing documented evidence to support its assessed values. *Farmers Union Cent. Exch. v. Department of Revenue*, 272 Mont. 471, 901 P.2d 561, 564 (1995.)

Based on a preponderance of evidence, this Board must decide if the DOR determined the proper productive capacity of the grazing land in question when it exclusively uses the NRCS soil survey information.

### **EQIP Data**

The Taxpayers submitted as evidence NRCS EQIP data demonstrating that the carrying capacity of the land is significantly below the carrying capacity derived by the DOR. The Taxpayers testified that the EQIP methodology used is exactly the same as the NRCS soil survey used by the DOR, but that the data collected is more site-specific and extensive than the soil survey used by the DOR, as well as more recently collected than the 1970's soil survey. The Taxpayers submitted the actual hoop and

cutting data for representative fields, a letter from the NRCS verifying that NRCS determined that the data was accurate and correct for determining carrying capacity, a memo from Dr. Mosley providing an explanation for the difference between the EQIP program and the DOR data, and a letter from the DOR which essentially supports the accuracy of the Taxpayers' data. The DOR did not contradict the data presented but argued that it is prohibited by its own rules from considering the Taxpayers' evidence. We find the Taxpayers' evidence compelling.

### **DOR NRCS Data**

The evidence presented undermines the confidence the Board has in the accuracy of the DOR's use of the NRCS data in the Sweetwater Basin area. There is no method for the Taxpayers or the Board to review and analyze the NRCS productive capacity data used by the DOR. In this instance, the Taxpayers testified that the data used by the DOR is significantly higher than the EQIP data, and brought evidence to support its claim, generated by the same agency, to this Board. The Department, however, did not provide any evidence as to the NRCS data it used in regard to data input accuracy, whether that data was properly attached to the correct property, or the timing and accuracy of the underlying soil survey. This leads us to question whether the data did actually generate the proper productivity for the Taxpayers' property. We find no evidence that it does.

The Department did provide testimony that the Department queries the NRCS when a taxpayer files an AB-26 to confirm that the data used is correct for each taxpayer and was told that it was. (McCall Testimony.) This hearsay testimony did not indicate whether the NRCS reviews the data to determine whether the carrying capacity is appropriate for the land in question, or whether the NRCS merely reviews the data to confirm it matches the soil survey information for that geocode. No NRCS representative appeared before the Board, and the local appraiser was not

qualified to verify the accuracy of the soil survey in relation to the carrying capacity of the land at issue.

While the DOR provided hearsay evidence that it had contacted the NRCS about the accuracy of the data, the only direct evidence from the NRCS is the EQIP hoop collection data, and the two letters presented by the Taxpayer which indicate significant disparities in productive capacity for the land at issue.

Neither party brought an NRCS representative to be questioned or cross examined under oath, yet both parties brought conflicting NRCS data to the Board. Based on the evidence and testimony presented, we find that an NRCS soil survey was used to set the AUM per acre (DOR and Taxpayer testimony), the soil survey used was from the 1970's (uncontroverted Taxpayer testimony), a more recent soil survey demonstrates a much lower productivity in the county (Mosley letter), and that the soil at issue cannot handle the DOR-calculated carrying capacity (Mosley letter, Durham letter, Helle, Sauerbier, Anderson, Doornbos, EQIP Inventory Sheets.) The DOR did not provide testimony or documentary evidence that the carrying capacity was actually accurate for the geocodes in question, but states that it calculated the formula as required by the administrative rules.

In claiming that it merely calculates a formulaic valuation, the Department, however, ignores the fundamental requirement that the formula calculate a carrying capacity that is based on both use and productive capacity, and also that the classification process must use soil surveys, maps and all other pertinent available information. (Section 15-7-201, MCA and Section 15-7-103, MCA.) The Department's own regulations require that the carrying capacity must not harm the land or herbage. While it is true that the DOR must compile and develop valuation models, in conjunction with the Governor's Agricultural Advisory Committee, the intent of the statutes are clear. The statutory language requires that the formula must reasonably approximate that which the average Montana farmer or rancher could have

attained. (Section 15-7-201(7)(e), MCA.) We find that the Taxpayers' evidence demonstrates that the carrying capacity of the land in question does not reasonably approximate that which an average Montana rancher could attain without significant damage to the underlying land.

What is specifically at issue is the use of the formula set out in 42.20.604, ARM. Under that rule, the Department determines productivity using NRCS soil surveys as its base. The Department contends it cannot use other calculations, other NRCS data provided by the Taxpayers, or any other data even though, in its letters to Taxpayers, it admitted that the data are credible and an adjustment would be warranted. The DOR does have a provision, however, for using data provided by the Taxpayer under 42.20.603, ARM, when soil survey data is not available. We find the evidence demonstrates that use of the formula, using only a dated soil survey, creates an end result that would create a seriously injurious effect to the land.

We find that the Taxpayers have provided sufficient information to call the DOR data into question in this limited instance by demonstrating that the carrying capacity set by the same agency used by the DOR is half, or less, than the DOR-calculated carrying capacity in the Sweetwater Basin. Small differences in such results could be attributed to different management choices, for example, but a discrepancy of this magnitude indicates a substantial data problem. Even though the Taxpayers failed to provide a comparison of each parcel of land in question, we find that such a vast difference indicates that the DOR carrying capacity would cause injurious effects to the land if those carrying capacities were used and that the use of those calculations violates the intent of the Legislature and the requirements of the DOR's own regulations. The State Tax Appeal Board must give an administrative rule full effect unless the Board finds its rule arbitrary, capricious, or otherwise unlawful. (Section 15-2-301(4), MCA.) In this instance, we find and conclude that the administrative rule

using the soil survey data conflicts with underlying statutes in its application of a 1970's soil survey to the Sweetwater Basin area.

We do not have the evidence to determine whether the DOR miscalculation derives from errors in the underlying soil survey, application to the geocodes at issue, or other issues. We do find and conclude that the application of the formula for the geocodes in the Sweetwater Basin does not comport with the statutory requirements, and the intent of the legislature on valuing agricultural property.

We do not find or conclude that the administrative rule needs to be overturned. Its application is appropriate in the majority of agricultural applications, and we have upheld it in many agricultural appeals. It is specifically problematic in this application for the Sweetwater Basin. As the DOR values hundreds of thousands of parcels through mass appraisal methods, it is highly unlikely that any particular valuation method will work in all instances, and for that reason, a taxpayer has the statutory right to bring an appeal to the tax appeal boards, and subsequently to the courts, if necessary. An appeal at any level requires that the DOR review site-specific relevant data. In this instance, the Taxpayers have provided NRCS clipping data which provides significant, uncontroverted support for their position, and information from an extension range management specialist to speak directly to the 1970's soil survey and the downward trend in soil quality since that time.

### **Adjustment Under the Law**

We find it relevant that the DOR states, in a letter to the taxpayer, that the grazing data from the NRCS Environmental Quality Incentives Program is reliable and indicates further adjustment might be required to set a proper productive capacity for land in the Sweetwater Basin. The DOR stated that it agrees that the Taxpayers have a valid claim but that it is unable to reconcile use of this information on a statewide basis necessary to meet the fair and equitable requirements of the law.

While it is true that the DOR is directed to use mass appraisal to value property, it is also required to properly value each parcel. (Section 15-7-101, 102, MCA, *et seq.*) Thus, when the data indicates that the assessment is incorrect, the Department has a duty to determine how to adjust that assessment. In other cases before this Board, the DOR has testified that it has provided for limited regional adjustments. It appears the Sweetwater Basin also requires such an adjustment.

### **Madison County Tax Appeal Board decision**

In this instance, neither party provided sufficient information for the Board to specifically determine whether the carrying capacity for each parcel is correct. We do find, however, that the evidence presented indicates that the DOR's productivity calculations require further reductions. We note that the reason for having local tax appeal boards is to incorporate their judgment and knowledge of local property into the valuation review process, and in this instance, we defer to their knowledge of productivity capacity in their county. While we acknowledge that the DOR is required to implement a statutorily derived valuation formula, which in and of itself is not challenged in this case, we find the evidence sufficient to show that the data used in the formula for these particular taxpayers is insufficient to calculate a proper carrying capacity in the Sweetwater Basin.

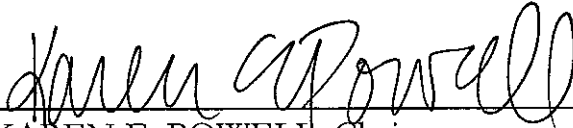
We uphold the decision of the Madison County Tax Appeal Board.

Order


IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the productivity values determined by the Madison County Tax Appeal Board shall be applied to the tax rolls pertinent to the subject properties.

Dated this 23<sup>rd</sup> of August, 2012.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

  
KAREN E. POWELL, Chairwoman

(SEAL)

  
SAMANTHA SANCHEZ, Member

  
KELLY FLAHERTY-SETTLE, 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 23<sup>rd</sup> day of August, 2012, a copy of the foregoing order was served on the parties hereto by placing a copy in the U.S.

Mail and addressed as follows:

Sauerbier Ranches, Inc.  
PO Box 6  
Alder, MT 59710

U.S. Mail, Postage Prepaid  
 Interoffice  
 Hand delivered

Rebish & Helle  
1100 Stone Creek Road  
Dillon, Montana 59725

U. S. Mail, Postage Prepaid  
 Interoffice  
 Hand Delivered

Ruby Dell Ranch, Inc.,  
P.O. Box 85  
Alder, Montana 59710

U.S. Mail, Postage Prepaid  
 Interoffice  
 Hand Delivered

Michele Crepeau  
Tax Counsel  
Office of Legal Affairs  
Department of Revenue  
PO Box 7701  
Helena, MT 59604-6601

U.S. Mail, Postage Prepaid  
 Interoffice  
 Hand delivered

Madison County Appraisal Office  
PO Box 307  
Virginia City, MT 59755-0307

U.S. Mail, Postage Prepaid  
 Interoffice  
 Hand delivered

Madison County Tax Appeal Board  
c/o Laurie Buyan, Secretary  
P.O. Box 381  
Sheridan, Montana 59749

U.S. Mail, Postage Prepaid  
 Interoffice  
 Hand delivered

  
DONNA J. EUBANK, paralegal assistant