

BEFORE THE MONTANA TAX APPEAL BOARD

FILED

SEP 28 2018

Montana Tax Appeal Board

CASE No: PT-2018-22

LAWRENCE & THERESA
TRUCHOT, TRUSTEES,

Appellants,

v.

STATE OF MONTANA,
DEPARTMENT OF REVENUE,

Respondent.

FINDINGS OF FACT,
CONCLUSIONS OF LAW, ORDER,
AND OPPORTUNITY FOR JUDICIAL
REVIEW

Before the Montana Tax Appeal Board are appellants Theresa and Lawrence Truchot, the Trustees, (Truchots) appeal from the Lewis and Clark County Tax Appeal Board (LCTAB) decision granting their appeal in part.

This Board held a *de novo* hearing on June 19, 2018.

For the reasons provided below, the Truchot' appeal is granted in part.

ISSUES TO BE DECIDED

1. Whether the DOR properly and accurately valued Truchot's land and improvements for the 2017-18 appraisal cycle.

FINDINGS OF FACT

Description of the Property

2. The land involved in this appeal is described as follows:

S27, T14 N, R03 W, C.O.S. 400592, Acres 10.594, M&B Tract, IN NW4 (on Holter Lake), with geocode 05-2342-27-3-01-35-0000.

3. The land is 10.594 acres and fronts on Holter Lake. Taxpayer Ex. 3; DOR Ex. C, F and K. There is no access by vehicle, only by boat.

BEFORE THE MONTANA TAX APPEAL BOARD
Lawrence & Theresa Truchot, Trustees v. State of Montana, Department of Revenue

4. On the land is a five-level, remodeled A-frame 1,763 square foot cabin. MTAB Hrg.1:04. DOR Ex. F; Taxpayer Ex. 3, p. 10 – 11. The cabin has a living room, two bathrooms, a kitchen, and three bedrooms. *Id.* The Truchots have themselves constructed and added on to their summer cabin, over a period of some 40 years.
5. The Truchot' s property also has a 146 square foot wood deck and a 56 square foot porch. DOR Ex. F; Taxpayer Ex. 3.
6. On July 3, 2017, the DOR mailed its 2017-2018 assessment notice to the Truchot' s at the following address:

5285 White Ibis Dr
North Port, FL 34287-2367 (DOR Ex. C).
7. On February 12, 2015, the Truchots had filed a Request for Mailing Address Change with the DOR which included the above listed address. Taxpayer Ex. 2. In an April 3, 2018 email to the DOR, the Truchots verified the above address was their correct mailing address. Taxpayer Ex. 1.

LCTAB Hearing

8. The Truchots never requested an AB-26 review of value from the July 3, 2017 assessment notice. They maintained that they never received the notice. Taxpayer Ex. 1-8. The DOR assessed the improvements at \$209,540 and the land at \$319,779. Taxpayer Ex. 4-1.
9. On November 14, 2017, the Truchots appealed the DOR's value to the LCTAB. Ex.1-11. In their written appeal the Truchots requested the LCTAB find their land had a value of \$200,000 and their improvements a value of \$170,000 for a total value of \$370,000. Ex. 1-12.
10. At the hearing before the LCTAB, the Truchots changed their value and requested the Board find the land had a value of \$130,000 and the improvements a value of \$140,000, for a total of \$270,000. LCTAB Hrg. Transcr. 2:18 – 25.

BEFORE THE MONTANA TAX APPEAL BOARD

Lawrence & Theresa Truchot, Trustees v. State of Montana, Department of Revenue

11. The DOR argued that the LCTAB should not hear the Truchot appeal and if heard, not apply any decision to the 2017 tax year because the Truchots did not timely appeal the July 3, 2017 assessment notice. LCTAB Hrg. Transcr. 4:18 – 5:2. DOR's position was that the appeal could be applied to tax year 2018.
12. DOR's witnesses explained that the 2017-2018 tax appraisal notice for all Montana real properties were sent, via regular mail, in the normal course of business on or about July 3, 2017. They could not definitely prove that the Truchots notice was among the hundreds of thousands mailed out but pointed out that the Truchots had received the notice of taxes due November 2017 and all other written communications that were sent to the Truchot's Florida address had been received by them.
13. Immediately prior to the hearing in front of the LCTAB, the DOR met with the Truchot's and made numerous corrections to the data it had on file for the improvements. These changes came about as a result of the Truchot's complaints about the accuracy of the information contained on their Property Record Card. DOR Ex. D.
14. The DOR had also conducted an on-site review of the property on August 9, 2017. The DOR took a boat and completed a review of the entire Holter Lake area for the 2019-2020 tax cycle. During that review, the DOR examined and measured the Truchot's property and determined several corrections were needed for the 2019/2020 tax cycle. DOR Ex. B.
35:12 –15. These changes resulted in a significant reduction in value to the improvements. Adjustments and corrections were made immediately prior to the LCTAB hearing and would be applied to the 2018 tax year. Ex. D
15. After hearing all of the evidence, the LCTAB first found the Truchots' had not timely appealed for the 2017 tax year; thus, the LCTAB maintained the DOR values for the 2017 tax year. For the 2018 tax year, the LCTAB

accepted the reductions work of the DOR and determined the Truchot's improvements had a value of \$162,440, (reducing the value from \$209,540) but made no change in their land which had a value of \$319,779, for a total market value of \$482,219. This amount was \$47,100 less than the originally assessed total amount of \$529,319. DOR Ex. E.

MTAB Hearing

16. On February 15, 2018 the Truchots appealed the LCTAB's decision to this Board. The Truchots asserted the LCTAB's decision included the following errors:
 - a. The Truchots never received the July 3, 2017 assessment notice, and thus the LCTAB wrongly determined the Truchots had not timely appealed the 2017 tax year.
 - b. The Truchots at the hearing before this Board asserted their land value was \$122,122, their improvements value was \$126,878, for a total value of \$249,000. These values were the third different values provided by the Truchots' in pursuing their appeal.
17. On June 19, 2018, this Board conducted a hearing at the Montana Tax Appeal Board office located at 600 North Park Avenue, Helena, Montana.
18. At the hearing, the Truchots were represented by Lawrence Truchot. Mr. Truchot testified. He called no other witnesses.
19. This Board admitted the following exhibits submitted by Mr. Truchot:
 - a. Taxpayer Ex. 1: Forms and Instructions as to Truchot's appeals to LCTAB and MTAB (33 pages);
 - b. Taxpayer Ex. 2: Discovery (51 pages);
 - c. Taxpayer Ex. 3: The Truchot's Cabin (12 pages);
 - d. Taxpayer Ex. 4: Property Record Card and Information asserting errors in the Property Record Card (45 pages);
 - e. Taxpayer Ex. 5: Equal to or Superior Property in Same Area as the Truchots' property (13 pages);
 - f. Taxpayer Ex. 6: Land valuation chart and property cards for four properties included in the chart (11 pages);

- g. Taxpayer Ex. 7: Additional property near the Truchots' land (15 pages); and
 - h. Taxpayer Ex. 8: Comparable properties (8 pages).
20. At the hearing, the DOR was represented by Anthony Zammit. The following witness testified in the DOR's case:
- a. Roz Olson, Area Manager, Lewis and Clark Property Assessment Division;
 - b. Brian Connolly, Appraiser, Lewis and Clark Property Assessment division; and
 - c. Nick Harris, Appraiser, Lewis and Clark Property Assessment Division.
21. This Board admitted the following exhibits submitted by the DOR:
- a. DOR Ex. A: LCTAB Appeal Form;
 - b. DOR Ex. B: Connolly Site Visit/In-Person Meeting Notes;
 - c. DOR Ex. C: Assessment Notice;
 - d. DOR Ex. D: Summary of Changes in Orion;
 - e. DOR Ex. E: LCTAB decision;
 - f. DOR Ex. F: Property Record Cards both before and after the LCTAB hearing;
 - g. DOR Ex. G: CALP model;
 - h. DOR Ex. H: RTCs from CALP model;
 - i. DOR Ex. I: Map of the Truchots' property;
 - j. DOR Ex. J: Photos of the Truchots' property;
 - k. DOR Ex. K: Real estate listing for the Truchots' property; and
 - l. DOR Ex. L: Demonstrative market approach to value comparison.

Notice and Timeliness

22. The Truchots' first presented their explanation for the failure to timely appeal their 2017 appraisal. A timely appeal would have to have been filed thirty-days from July 3, 2017. In a series of exhibits, Taxpayers Ex. 1-30 to 1-33; 2-28 to 2-29, and testimony, they attempted to establish that they had not received the July 3, 2017 Appraisal Notice. In fact, they claimed that they first became aware of a substantial increase in the value of their summer cabin when they received their tax bill in November 2017. Ex. 1-29.

BEFORE THE MONTANA TAX APPEAL BOARD
Lawrence & Theresa Truchot, Trustees v. State of Montana, Department of Revenue

- It was upon receipt of this notice they got in touch with the DOR. *Id.*
23. Mr. Truchot explained that they lived part of the year in Florida and while they were in Montana during the summer months they had a friend forward their mail to Montana from Florida. Mr. Truchot submitted documents which pointed out the number of letters lost by the postal service nationally. He testified that had he received the July 3, 2017 Appraisal Notice he would have filed an AB26 or Appeal within thirty days because of the substantial increase in value from the 2015-2016 cycle (\$280,368 to \$529,3190). Ex.C, MTAB Hrg.
 24. Mr. Truchot testified that he had changed his address to Florida in 2015 and that the DOR had previously mailed notices to the correct address. He suggested such notices be sent return receipt requested to prove receipt. He maintained throughout the hearing that he had never received the July Appraisal Notice.
 25. Brian Connelly of the DOR testified that when he was informed by Mr. Truchot that they had not received their Assessment Notice, he and another DOR employee went through the DOR's returned mail which he estimated consisted of two to three hundred letters, and the Truchot's Assessment Notice was not in the returned mail. MTAB Hrg. Transcr.3:57:00-3:57:40.
 26. The Truchots also introduced evidence and testimony addressing what they contended were errors of fact in describing and appraising their summer cabin. In the meeting between the DOR and the Truchots prior to the LCTAB hearing, the factual errors were corrected in the DOR data on the improvements. These corrections resulted in substantial reductions in the appraised value. Ex. D.
 27. At the hearing here, the Truchots requested their improvements value be reduced by this Board from \$162,440 to \$122,222. Taxpayer Ex. 1-6 to 1-10.

The DOR maintained that the \$162,440 value represented the fair market value of the cabin and out buildings for 2018. The DOR submitted substantial, credible evidence to that effect. We note that the 2018 value of \$162,440 is only \$7,500 more than the 2016 value of \$154,910 for the improvements.

28. The bulk of the Truchot's complaints with DOR was on the value of their 10.59-acre tract with approximately 400 feet of shoreline on Holter Lake. They maintained that there was no justification for the sharp increase from the prior cycle, that they could somewhat understand a higher a value placed on one-acre and the shoreline the cabin was on, but that there was no legitimate reason for the remaining 9.59 acres to be valued so highly. The Truchots contended that the 9.59 acres was too steep to be usable, it could not be subdivided, there was no road access and only water access was available. Their testimony was that banks would not lend money to buy a parcel with no road access. Taxpayer Ex. 3.
29. The first acre was classified by DOR as V1 and valued at \$242,100. The DOR valued the remaining 9.594 acres at \$8100 per acre. Given the above described constraints on the utility and hence value of the remaining acreage the Truchot's argued that it should be valued the same as a neighboring tract: \$42.13 per acre. The neighboring tract comprising 44.879 acres were classified and valued as agricultural lands. The Truchot's tract cannot be classified as either non-qualified or agricultural land. Ex.5-13. See also 7-14.
30. The Truchots contended that the DOR over valued the remaining 9.59 acres (\$8,100 for each residual acre) by applying the standard traditional valuation technique of using the acreage model and lakefront footage model. In fact, the DOR testified that all the properties on Holter Lake were under-valued for the 2015-2016 cycle because the front footage model was

BEFORE THE MONTANA TAX APPEAL BOARD

Lawrence & Theresa Truchot, Trustees v. State of Montana, Department of Revenue

not used. MTAB Hrg. Transc. 2:35:30-20:36:15; 3:59:00-4:00:00. Since that time DOR has been using a front foot method to bring properties back to market value. DOR estimates that the 2017-2018 land values are approximately 85% of fair market value. MTAB Hrg. Transc. 4:15:40-4:15:50.

31. Truchots testified that the DOR wrongly relied on neighboring tracts with smaller and more expensive lots in constructing its CALP values for the first acre and residual acreage. The Truchot's also questioned why the DOR had classified their property as V1 rather than V2. The DOR attempted to explain that the classification of lots as View 1 or View 2 was not dependent on views but were instead indicative of "pricing classifications" – properties that sell for different amounts. MTAB Hrg. Transc. 2:23:35-2:24:00.
32. The pricing classifications between V1 and V2 are not an insignificant matter however. For the first acre under the V1 classification, the value was set at \$242,100 per acre, whereas for V2, the value was set at \$124,000 per acre. Ex. G. For the residual acreage, V1 and V2 are both \$8,100 per acre. Ex. G.
33. The DOR presented a somewhat fuzzy rationalization for classifying various tracts as V1 or V2. Nick Harris of DOR testified that DOR created its CALP land model based on recent sales of both lakefront and non-lakefront parcels in the Holter Lake area. He testified that the CALP model contained sales prices that the DOR validated as "arms-length transactions" – where you have a willing seller, a willing buyer, and no extenuating circumstances, i.e., the parties are not related, and it was not foreclosure sale. MTAB Hrg. Transc. 2:17:30-2:18:11; 2:20:25-2:21:30; Ex. H. The DOR itself had wrongly refused to give the Truchot's copies of the property record cards and instead in the DOR's discovery responses DOR directed the Truchot's to seek out the data in the cadastral records. 4:28:35-4:28:40.

34. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.

CONCLUSIONS OF LAW

35. To whatever extent the foregoing findings of fact may be construed as conclusions of law, they are incorporated accordingly.

Jurisdiction

36. The Truchots' timely appealed the LCTAB's decision to this Board. Therefore, this Board has jurisdiction to hear and decide this matter. *See* Mont. Code Ann. § 15-2-301(1)(b).
37. In connection with any appeal under [Mont. Code Ann. § 15-2-301], 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. To the extent that this section is in conflict with the Montana Administrative Procedure Act, this section supersedes that act. Mont. Code Ann. § 15-2-301(5).
38. The Rules of Evidence do not directly apply in an appeal under MCA § 15-2-301, which benefits pro se, self-represented taxpayers. Taxpayers will often present evidence which contains hearsay and lacks foundation, and yet this Board admits the evidence because of the leeway provided for in MCA § 15-2-301.

Timeliness for the 2017 tax year

39. This Board has jurisdiction to decide whether the LCTAB erred in refusing to consider changing the value of the Truchot' property for the 2017 tax year. Mont. Code Ann. § 15-2-301; *see also BNSF Ry. Co. v. Cringle*, 2010 MT 290 P 18, 359 Mont. 20, 25, 247 P.3d 706, 710 [*8] ("Procedural time bars . . . remain subject to constitutional review and equitable principles.").

40. MCA 15-7-102(3)(a)(ii) states:

For class three property described in 15-6-133 and class four property described in 15-6-134, the objection may be made only once each valuation cycle. An objection must be made in writing within 30 days from the date on the classification and appraisal notice for a reduction in the appraised value to be considered for both years of the 2-year valuation cycle. An objection made more than 30 days from the date of the classification and appraisal notice will be applicable only for the second year of the 2-year valuation cycle. For an objection to apply to the second year of the valuation cycle, the taxpayer must make the objection in writing no later than June 1 of the second year of the valuation cycle or, if a classification and appraisal notice is received in the second year of the valuation cycle, within 30 days from the date on the notice.

41. The requirement to file an appeal "in writing within 30 days from the date on the classification and appraisal notice" is known as a period of limitation. "Periods of limitation are scattered throughout the Montana Code Annotated." *Cringle*, 2010 MT at P 17, 359 Mont. at 24, 247 P.3d at 710.
42. Periods of limitation exist to advance "the cause of justice by bringing predictability to [the legal] process." *Forsythe v. Leydon*, 2004 MT 327, P 9, 324 Mont. 121, 102 P.3d 25. "Generally, a litigant who properly raises a procedural time bar may expect the time bar to be applied regularly and consistently." *Cringle*, 2010 MT PP 17-18.
43. "Good cause for such relief [from a period of limitation] requires a [party to present evidence of a] legally sufficient reason." *BNSF Railway Company v. Cringle*, 2012 MT 143, P 21, 365 Mont. 304, 311, 281 P.3d 203, 207. In the context of a Human Rights Act's appeal, the Montana Supreme Court ruled a party asserting a good cause exception for a late filed appeal must show the party "acted with reasonable diligence to preserve their legal rights but

[the party was] prevented from doing so by circumstances reasonably beyond their control." *Id.* at P 22; *contrast with Weidow v. Uninsured Employers' Fund*, 2010 MT 292, 359 Mont. 77, 246 P.3d 704.

Burden of Proof

44. "As a general rule, . . . the appraisal of the DOR is presumed to be correct and the taxpayer must overcome this presumption. The Department of Revenue should, on the other hand, bear a burden of providing documented evidence to support its assessed values." *Workman v. The Department of Revenue of the State of Montana*, 1997 WL 37203, *1 (Mont.Tax.App.Bd.); *citing Western Airlines, Inc. v. Catherine J. Michunovich, et al*, 149 Mont. 347, 428 P.2d 3 (1967).
45. The appraised value supported by the most defensible valuation information serves as the value for ad valorem tax purposes. Mont. Admin. Reg. 42.18.134, formerly Mont. Admin. Reg. 42.18.110(12); *Rainbow Senior Living of Great Falls v. Montana Department of Revenue*, 2013 WL 6062167 (Mont.Tax.App.Bd.); and *Keck v. Montana Department of Revenue*, 2013 WL 2476838 (Mont.Tax.App.Bd.).
46. The taxpayer has the burden to show the DOR's appraisal should be reduced. Mont. Code Ann. § 26-1-401; and *Farmers Union Cent. Exch. v. Department of Revenue*, 272 Mont. 471 (Mont. 1995).

Market Value

47. "All taxable property must be assessed at 100 percent of its market value except as otherwise provided." MCA § 15-8-111(1).
48. "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." MCA § 15-8-111(2)(a).

49. Once the DOR meets its burden, the taxpayer has the burden to show the DOR's appraisal should be reduced. Mont. Code Ann. §26-1-401.
50. This Board, upon hearing a tax appeal, may increase or decrease a property value to ensure the property is "assessed at 100 percent of its market value." See *Puget Sound Energy Inc. v. State Dept. of Revenue*, 2011 MT 141, 255 P.3d 171; and *O'Neill v. Department of Revenue*, 2002 MT 130, 49 P.3d 43.
51. Under Montana law, the DOR can use a combination of approaches – i.e. the market data approach, the income approach, and the cost approach – to value a property. *Albright v. State*, 281 Mont. 196, 208 - 209 (Mont. 1997). The DOR does not have to use only one approach when it "appraises property and estimates market value." *Id.* at 208.
52. The Montana Supreme Court in *Albright* concluded:

We recognize that the Department's method of assessing property and estimating market values is by no means perfect and will occasionally miss the mark when it comes to the Constitution's goal of equalizing property valuation. However, perfection in this field is, for all practical purposes, unattainable due to the logical and historical preference for a market-based method, and the occasional lack of market data. Nonetheless, we conclude that the Department's interdisciplinary method – which utilizes the market data approach, the income approach, the cost approach, or some combination of those approaches – is a reasonable attempt to equalize appraisal of real property throughout the State and that it comports with the most modern and accurate appraisal practices available. *Id.* at 213.

Timeliness of the Appeal

53. The Truchots offered credible testimony that they never received the July 23, 2017 Appraisal Notice from the DOR. The DOR credibly testified that it had mailed the notice in the regular course of business. The evidence is

that the DOR used the correct address to send notices to the Truchots. In this case, given the strictures of the presumptions on the burden of proof, we are unable to find that the Truchots overcame the presumption or showed good cause to relieve them from the limitations period for the tax year 2017. We are constrained by applicable law. Their 2018 appeal, while untimely and thus barred for 2017 tax year, however, meets statutory requirements and is viable for tax year 2018.

The Value of Improvements

54. At the de novo hearing before this Board, like at the LCTAB, the Truchots repeatedly testified on the many errors they found in the PRC. However, their numerous complaints on their improvements were largely resolved prior to the LCTAB hearing because of discussions between the parties. The DOR made many corrections which were in favor of the Truchots. The DOR urged the LCTAB to adopt the reductions and apply them to tax year 2018, which the LCTAB did.
55. The Truchots submitted documents, EX. 8-4, 5 and 7 which purported to demonstrate that the value of the improvements, depending on the grade applied, ranged from \$122,970 to \$74,010 on the appeal form they argued for a value of \$126,878. EX. 1-8.¹ The testimony and evidence for a rationale reducing the value of the improvements by another \$40,000 from the LCTAB decision was not persuasive.
56. The DOR submitted evidence supporting its classifications and grade designations for this family's summer cabin. Especially after making the corrections to the Property Record Card which resulted in substantial

¹ In reviewing the DOR's responses to the Truchot's discovery requests, Ex.2, this Board was struck with the amount of legalese contained therein. This somewhat standard legal verbiage certainly is difficult enough for attorneys, much less pro se litigants to understand. It also does not embrace promoting the use of informal discovery between the parties in these cases.

reductions in value found by the DOR for the improvements.

We believe that the DOR has met its burden and that the Truchots have not overcome the presumption of correctness. We therefore affirm the improvements value for the 2018 tax year found by the LCTAB of \$162,440.

The Land Value

57. The crux of the Truchots complaints with the DOR 2017-18 appraisal was on the value assigned to their 10.59-acre parcel. They could not understand the jump in value from the 2016 tax year cycle. They could not understand how the approximately one-acre parcel where the improvements were located could be valued so highly. They could not understand how the remaining 9.594-acres could be valued so highly when similar, neighboring pastures were valued significantly less in comparison.
58. What the Truchot's failed to accept is the neighboring parcel is 44-acres and thus, classified as non-qualified agricultural land. The Truchot's tract is under 20 acres and does not qualify under MCA 15-6-133(c) for non-qualified agricultural classification. Thus, by law the DOR must classify Truchot's land as tract land. MCA 15-6-134. Rationally, the differences between their acreage and the adjacent parcel may not be that significant. However, given Montana Law, passed by the Legislature and implemented by the DOR, the Truchot's remedy to this perceived injustice does not lie with this Board or the DOR, but with the Legislature.
59. The Truchots vigorously contest the V1 and V2 designations. Although the DOR explained the two categories were not determined solely by view, the explanation that there were a number of factors which were integrated into the designation did not completely elucidate the validity of the process.
60. Mr. Truchot emphasized that they purchased the 9.59 acres years ago in order to erect fencing to keep cattle out of their shallow bay. He testified the

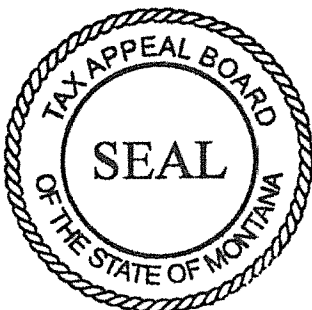
acreage is not used, has no buildable sites and lacks land access via any road. These characteristics make it less attractive, hence less valuable and more appropriately designated V2 rather than V1 with the respective values for the first acre of \$124,000 and \$242,000.

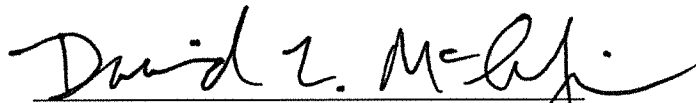
61. In response, the DOR testified that although the bay was narrow and shallow, the relative privacy it afforded could be seen as improving its attractiveness and fair market value. The DOR maintained that the first acre should be classified as V1 not V2.
62. At the end of the day, on this issue, the Truchot's rationales and evidence were legitimate and compelling and did overcome the presumption the law mandates for the DOR. The DOR followed its process and determined a fair market value for the first acre and the residual acres that compares favorably with some parcels in the area that are either bare land or the improvements and land that has later had improvements value subtracted out in order to obtain land values.
63. The Truchots, however made a compelling case as to the classification of the first acre of their land and other parcels that were deemed as V2 are very similar to the Truchot's first acre. Accordingly, we find that the DOR erred when the first acre was classified as V1 and find that it should be classified as V2.

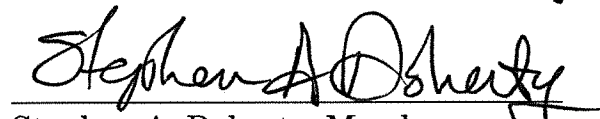
ORDER

1. For the reasons provided above, Truchot's appeal is GRANTED IN PART.
2. For the 2017 tax year, the Truchot's appeal was filed late and is time barred. DOR's value of the property at this geocode is affirmed as follows:
 - a. The land has a value of \$319,779;
 - b. The improvements have a value of \$209,540;
 - c. For a total value of \$529,319 for tax year 2017.
3. For the 2018 tax year, the value submitted by the DOR which was calculated after correcting several errors in the data on the improvements is affirmed as to the improvements. The land value will change with the change of classification from V1 to V2 for the first acre of \$124,000 and \$8100 per acre for the residual 9.59 acreage (\$77,679).
 - a. The improvements have a value of \$162,440.
 - b. The land is determined to have a value of \$201,680 (rounded).
 - c. For a total value of \$364,120.

Ordered September 20th, 2018.




David L. McAlpin, Chairman
MONTANA TAX APPEAL BOARD


Stephen A. Doherty, Member
MONTANA TAX APPEAL BOARD


Valerie A. Balukas, Member

BEFORE THE MONTANA TAX APPEAL BOARD

Lawrence & Theresa Truchot, Trustees v. State of Montana, Department of Revenue

MONTANA TAX APPEAL BOARD


Notice: You may be entitled to judicial review of this Order by filing a petition in district court within 60 days of the service of this Order. Mont. Code Ann. § 15-2-303(2). The Department of Revenue shall promptly notify this Board of any judicial review to facilitate the timely transmission of the record to the reviewing court. Mont. Code Ann. § 15-2-303(2).

Certificate of Service

I certify that I caused a true and correct copy of the foregoing *Findings of Fact, Conclusions of Law, and Order* to be sent by United States Mail via Print and Mail Services Bureau of the State of Montana on Sept. 28, 2018
to:

Theresa Truchot & Lawrence Truchot, Trustees
5285 White Ibis Dr.
North Port, FL 34287

Anthony R. Zammit
Montana Department of Revenue
Legal Services Office
P.O. Box 7701
Helena, MT 59604-7701


Lynn Cochran, Paralegal Assistant
MONTANA TAX APPEAL BOARD