

**RECEIVED**

**Chris Taggart**

**JAN 0 8 2020**

**From:** Roni Keiser <ronikeiser@gmail.com>  
**Sent:** Thursday, January 9, 2020 2:17 PM  
**To:** Ravalli County Commissioners Office  
**Cc:** Chris Taggart  
**Subject:** Keiser correspondence  
**Attachments:** Reassessment Letter 2015 to 2019 12102019.docx

**Ravalli County Commissioners**  
[ ] [ ] [ ] [ ] [ ]

Commissioners:

On December 12, 2019 I mailed a letter addressed to Commissioner Burrows, with cc's to Commissioners Hoffman and Chilcott, requesting a meeting.

To date I have heard from no one regarding my concerns or request.

Should I expect a reply from someone?

Thank you,  
Roni Keiser

December 12, 2019 letter attached for your reference

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**Ravalli County Commissioners**  
[ ] [ ] [ ] [ ] [ ]

**Date:** December 12, 2019

**To:** Jeff Burrows, Ravalli County Commissioner  
215 S. 4th Street, Suite A  
Hamilton, MT 59840

**RE:** Updated 2015, 2016, 2017, 2018 and 2019 Tax Bill for property located at 497 Wyant Lane, Ravalli County, Hamilton, MT 59840. Geocode 1467-28-3-12-0000, Taxpayer 579220.

**ACTION:** Pursuant to Montana Title 15 Section 15-8-601, we are respectfully requesting a conference meeting for review of the updated 2015-2019 Real Property Tax bills that we received on 11/30/2019, post State Tax Assessor interview and property inspection earlier that month.

**PREVIOUS ACTION:** Roni contacted Dan Whitesitt by telephone on 12/5/2019, with the purpose of requesting a meeting. During this telephone conversation, Mr. Whitesitt asked a few questions, explained that he had mailed out the updated 2015-2019 tax bills, with cover letter directing inquiries be made to the County Treasurer.

Mr. Whitesitt confirmed the ADDITIONAL updated payments are result of recent State Assessor report and, without penalty or interest, are to be paid in two installments; 1<sup>st</sup> payment (one half of each year) due 1/31/2020 and the 2<sup>nd</sup> payment (second half for each year) due by 5/31/2020. Resulting in a 1/31/2020 1<sup>st</sup> combined installment of \$4598.43 and 5/31/2020 2<sup>nd</sup> combined installment payment of \$4402.70. This is a total combined updated tax bill total of \$9001.13 to be paid in full by 5/31/2020. No meeting was scheduled.

**DISCUSSION:** We understand that State law, Montana Title 15 Section 15-8-601 allows revised assessments made within 10 years after the end of the calendar year in which the original assessment was or should have been made for properties that escaped assessment, were erroneously assessed, or were omitted from taxation.

We believe this law is to reassess properties where due diligence by the State Tax Assessor, Ravalli County Department of Revenue and/or the Ravalli County Treasurer has been performed. However, due diligence was NOT exercised by one or more of these departments, resulting in a \$9001.13 updated tax liability to ourselves. A reasonable person expects annual property tax bills to be accurate. We believed those that we received, to be accurate and paid our tax liabilities each year as required.

Further, we believe that we acted always in good faith and according to the law. Mr. Whitesitt expressed his opinion in our 12/5/2019 telephone conversation that we should have known after completing our improvements that our property improvements were not included and that we should have contested our bills as they arrived. In our defense, we did not realize that our original property tax bills did not account for "improvements". Having never owned property in Montana prior to this time, we have no prior experience or prior property tax bills to compare to our current situation. Mr. Whitesitt referred me to the Ravalli County Department of Revenue.

**CONCLUSION:** We are not sure what triggers property reassessments by the jurisdictions who are responsible for making them, Mr. Whitesitt could/did not answer that question. We, as do all taxpayers, expect an accurate, timely and fair taxation process for updating tax liabilities on individuals and businesses in Ravalli County.

These updated tax liabilities create a financial hardship for us. We are both retired, over 65 years of age and manage our finances on a fixed income. We feel strongly that we are not at fault. That if due diligence by the responsible State and County entities had been exercised in a timely matter, we would not be facing additional assessments due to the 2015-2019 updated (amended) property tax bills.

We executed our due diligence when building our primary residence. Do State and County jurisdictions not bear a similar level of responsibility? We also now understand that property assessments are conducted every 2 years, 2017 being the most current year. A reasonable conclusion would suggest that our improvements should have been identified properly by the jurisdiction(s) at that time.

Although our updated Property Tax Bill for 2019 has increased \$1905.70 or 277%, we will not contest this updated assessment. We will submit the required payments according to the scheduled due dates.

Therefore, it is our request for a meeting with you, or an alternate Commissioner, to review these circumstances and to seek your consideration of a more equitable course of action for tax years 2015-2018.

Respectfully,

Timothy V. and Roni Lynn Keiser  
Cell #406.361.0114  
PO Box 1134  
Hamilton, MT 59840

CC: Chris Hoffman, Ravalli County Commissioner  
Greg Chilcott, Ravalli County Commissioner  
Dan Whitesitt, Ravalli County Treasurer  
Ravalli County, Department of Revenue

Ravalli County public records, referenced for your convenience:

- Wastewater Treatment Permit for single family home construction Document #579220-1. Issued on 10/17/2007 and closed (completed) on 9/5/2008
- Utility easement granted to NorthWestern Energy dated 8/22/09. Recorded 10/5/09 Document #623371
- Northwestern Energy utility installation completed 9/16/2009
- Water Rights Document Number 76H 30063397 issued 7/2/2012
- Electrical permit for single family home construction Document #2012-ERES-MTN-002530. Issued 5/31/2012 and closed (completed) on 6/11/2013.