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Governor Greg Gianforte
Director Brendan Beatty

February 09, 2021

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Ravalli County Commissioners
215 South 4th, Suite H
Hamilton, MT 598402853

Ravalli County Commissioners

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RE: Blackfoot Communications Inc. centrally assessed protested property tax refund for property tax year 2020

Dear Ravalli County Commissioners:

The Department of Revenue has entered into a settlement agreement with Blackfoot Communications Inc. that resolves the company's centrally assessed property appeals associated with property tax year 2020. A refund is due the company for centrally assessed property taxes paid under protest for property tax year 2020.

The department will issue a refund to Blackfoot Communications Inc. for the state's share of the refunded protested centrally assessed property taxes, which should have been remitted by the county to the department. The county will be responsible for issuing a refund to the company for the county's portion of the refunded protested centrally assessed property taxes.

If you have any questions, please feel free to contact me.

Sincerely,

Herschel D. Mays
Auditor
Business Tax & Valuation Bureau
PO Box 7149
Helena, MT 59604-7149
406-444-5853
hmays@mt.gov

Attachment: Letter sent to Ravalli County Treasurer

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Governor Greg Gianforte
Director Brendan Beatty

February 09, 2021

Ravalli County Treasurer
215 South 4th, Suite H
Hamilton, MT 59840-2853

RE: Blackfoot Communications Inc. centrally assessed protested property tax refund for property tax year 2020

Dear Ravalli County Treasurer:

The Department of Revenue has entered into a settlement agreement with Blackfoot Communications Inc. that resolves the company's centrally assessed property appeal associated with property tax year 2020. Under the terms of the agreement the company's market value for property tax year 2020 has been reduced by approximately 19.77%. Based on the settled market value, revised valuation information has been sent to the department's appropriate county offices. With that said, a refund is due the company of taxes paid under protest.

The Department will issue a refund for the state's share of Ravalli County's Vision Net property tax year 2020 refunded protested taxes. Ravalli County will be responsible for issuing a refund of the county's share of Vision Net property tax year 2020 refunded protested taxes.

The following is the department's estimate of centrally assessed protested tax (net of interest due) to be refunded to Vision Net by Ravalli County:

Property Tax Year	1 st Half	2 nd Half
2020	\$519	n/a

If you have any questions or concerns, please feel free to contact me.

Sincerely,

Herschel D. Mays
Auditor
Business Tax & Valuation Bureau
P.O. Box 7149
Helena, MT 59604-7149
406-444-5853

c: Ravalli County Commissioners; Ravalli County Superintendent of Schools