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swood@mtcounties.org; Yarnall, Mary; Zier, Tammy
Cc: Moore, Cynthia; Crepeau, Michele
Subject: Lucas Ranch Lawsuit Memo from Dept. of Revenue
Attachments: Lucas Ranch Lawsuit Memo.pdf

Good morning,

Please find the attached memorandum regarding the Lucas Ranch lawsuit from Cynthia Monteau Moore, Administrator for the Department of Revenue's Property Assessment Division.

Thank you.

Jayne S. Carlson
Management Analyst
Property Assessment Division
Montana Department of Revenue
406-444-5592
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Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

To: County Commissioners
County Clerk and Recorders
County Treasurers

From: Cynthia C. Monteau Moore, Administrator
Property Assessment Division

Date: June 12, 2015

Subject: Lucas Ranch Lawsuit

On April 28, 2015, the Montana Supreme Court upheld a district court decision that the department had correctly interpreted § 15-7-111, MCA, to classify and appraise agricultural properties for the 2009-2014 reappraisal cycle.

Counties may have protested taxes that were put in abeyance by the tax appeal boards or the courts, pending the Montana Supreme Court's decision. The department has been informed by a majority of the property taxpayers, who had protested their taxes as part of the *Lucas* appeal, that they have additional issues apart from the *Lucas* appeal that warrant a continued hold on the protested taxes until the tax appeal boards or courts render a decision.

If you have any questions, please feel free to contact Michele Crepeau, Senior Tax Counsel, Montana Department of Revenue at 406-444-3341.