

Glenda Wiles

From: Mays, Herschel <HMays@mt.gov>
Sent: Friday, February 24, 2017 10:28 AM
To: Ravalli County Commissioners Office
Subject: AT&T Protested Tax
Attachments: Ravalli County Treasurer.pdf

*Glenda
CC to Dan Whitesett*

February 24, 2017

Ravalli County Commissioner

RE: Protested Tax Settlement with AT&T for Tax Year 2016

Dear Ravalli County Commissioner:

The Department of Revenue has entered into a settlement agreement with AT&T that resolves all centrally assessed property appeals associated with tax year 2016. A refund is due AT&T for taxes paid under protest for tax year 2016.

The Department will issue a refund to AT&T for the state's share of protested taxes which should have been remitted by Ravalli County to the Department. The county will be responsible for issuing a refund of the county's portion of the protested taxes.

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

Sincerely,



Doug Roehm
Unit Manager
Business Tax & Valuation Bureau
PO Box 7149
Helena, MT 59604-7149
406-444-2569
droehm@mt.gov

Attachment: Letters sent to Ravalli County Treasurer

CC: Ravalli County Superintendent of Schools



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

February 20, 2017

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

RE: Protested tax settlement with Direct TV for tax year 2016

Dear Ravalli County Treasurer:

The Department of Revenue has entered into a settlement agreement with Direct TV that resolves the centrally assessed property appeal for tax year 2016. This letter addresses the refund due Direct TV, as a result of the settlement.

The table below details the original and settled market value of Direct TV's property allocated to Ravalli County for tax year 2016:

Tax Year	Company	Original MV	Settled MV	% Change
2016	Direct TV	\$434,253	\$380,419	-12.40%

Based on the settled market value, revised valuation information has been sent to the Department's local office in Ravalli County. The revised information will be recorded in the necessary systems.

The Department has not issued a refund to Direct TV for the state's portion of protested taxes in Ravalli County. We either did not receive the state share of protested taxes from your county or your county did not recognize the protest. In addition to the county's portion of the refund, Ravalli County will be responsible for issuing the State's portion of the refund.

The Department has estimated Ravalli County's total refund responsibility to be \$758; which includes the State's portion of the refund \$144 and the County's portion of the refund \$614. The refund does not include interest as none is owed due to the timing of the settlement.

After the refund has been issued, protested taxes that were held in escrow exceeding the refund amount may be released to the appropriate funds.

Sincerely,

Doug Roehm, Unit Manager
Business Tax & Valuation Bureau
PO Box 7149
Helena, MT 59604-7149
406-444-2569
droehm@mt.gov

cc: Ravalli County Commission
Ravalli Superintendent of Schools



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

February 20, 2017

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

RE: Protested tax settlement with AT&T Mobility for tax year 2016

Dear Ravalli County Treasurer:

The Department of Revenue has entered into a settlement agreement with AT&T Mobility that resolves the centrally assessed property appeal for tax year 2016. This letter addresses the refund due AT&T Mobility, as a result of the settlement.

The table below details the original and settled market value of AT&T Mobility's property allocated to Ravalli County for tax year 2016:

Tax Year	Company	Original MV	Settled MV	% Change
2016	AT&T Mobility	1895184	1645912.2667	-13.15%

Based on the settled market value, revised valuation information has been sent to the Department's local office in Ravalli County. The revised information will be recorded in the necessary systems.

The Department has not issued a refund to AT&T Mobility for the state's portion of protested taxes in Ravalli County. We either did not receive the state share of protested taxes from your county or your county did not recognize the protest. In addition to the county's portion of the refund, Ravalli County will be responsible for issuing the State's portion of the refund.

The Department has estimated Ravalli County's total refund responsibility to be \$8,661; which includes the State's portion of the refund \$1,511 and the County's portion of the refund \$7,150. The refund does not include interest as none is owed due to the timing of the settlement.

After the refund has been issued, protested taxes that were held in escrow exceeding the refund amount may be released to the appropriate funds.

Sincerely,

Doug Roehm, Unit Manager
Business Tax & Valuation Bureau
PO Box 7149
Helena, MT 59604-7149
406-444-2569
droehm@mt.gov

cc: Ravalli County Commission
Ravalli Superintendent of Schools



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

February 20, 2017

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

RE: Protested tax settlement with AT&T Communications for tax year 2016

Dear Ravalli County Treasurer:

The Department of Revenue has entered into a settlement agreement with AT&T Communications that resolves the centrally assessed property appeal for tax year 2016. This letter addresses the refund due AT&T Communications, as a result of the settlement.

The table below details the original and settled market value of AT&T Communications' property allocated to Ravalli County for tax year 2016:

Tax Year	Company	Original MV	Settled MV	% Change
2016	AT&T Communications	\$2,712	\$2,355	-13.15%

Based on the settled market value, revised valuation information has been sent to the Department's local office in Ravalli County. The revised information will be recorded in the necessary systems.

The Department has not issued a refund to AT&T Communications for the state's portion of protested taxes in Ravalli County. We either did not receive the state share of protested taxes from your county or your county did not recognize the protest. In addition to the county's portion of the refund, Ravalli County will be responsible for issuing the State's portion of the refund.

The Department has estimated Ravalli County's total refund responsibility to be \$12; which includes the State's portion of the refund \$2 and the County's portion of the refund \$10. The refund does not include interest as none is owed due to the timing of the settlement.

After the refund has been issued, protested taxes that were held in escrow exceeding the refund amount may be released to the appropriate funds.

Sincerely,

Doug Roehm, Unit Manager
Business Tax & Valuation Bureau
PO Box 7149
Helena, MT 59604-7149
406-444-2569
droehm@mt.gov

cc: Ravalli County Commission
Ravalli Superintendent of Schools