



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

March 17, 2017

Ravalli County
Board of County Commissioners
215 S 4th Street, Suite A
Hamilton, MT 59840

*Copied to (gw)
C.F.O &
Park Board Chair*

Subject: Beneficial Use of Kurtz Lane Property, CS#5102 Tract A-1; Tax ID #709500

Dear Commission,

This letter is to notify you that the Department of Revenue, Property Assessment Division, is obligated to return a portion of the above described property to taxable status beginning tax year 2017. While the property is owned by the County, a governmental entity, the structures being leased/advertised for lease and the land associated with the lease(s), qualify for taxation under 15-24-1203, MCA.

Approximately 20% of the land and the leased office/storage buildings will be assessed as commercial property. An estimate of real property taxes for the taxable land and buildings for 2017 is \$1,750. This would be in addition to any irrigation fees or other special fees billed by the County on the annual tax bill. Please be aware that the change in tax status will require us to conduct a field review and revisit our appraisal accordingly. This could result in an increase/decrease in the tax estimate. A Notice of Assessment will be shared this summer with the property owner.

Please call me if you have additional questions or concerns.

Sincerely,

Debra K. Reesman
Area Manager
(406) 375-2710

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Ravalli County Commissioners

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(G. Shroyer)
Clerk
Ravalli County

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Ravalli County Commissioners

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