



# Montana Department of Revenue



Gene Walborn  
Director

Steve Bullock  
Governor

June 17, 2019

Confederated Salish & Kootenai Tribes  
P.O. Box 278  
Pablo, MT 59855-0278

*rec'd  
6/24  
Chris forward to  
BCC after  
saved in  
correspondence*

RE: **Property Tax Exemption**  
**Geocode: See attached list**  
**County: Flathead, Lake, Ravalli, Missoula and Sanders**  
**Property Legal Description: See attached list**

Dear Confederated Salish & Kootenai Tribes:

Section 15-6-230, MCA, requires annual certification to the Department that "the trust application is still under consideration by the United States [D]epartment of [I]nterior, [B]ureau of Indian [A]ffairs, and has not been denied." This statute further states that the state tax exemption "applies only for tax years for which the Department has received a timely certification from the affected tribe." ARM 42.20.118 provides that such annual certification be provided to the director of the Department by March 1. The Tribes failed to provide annual documentation to the department by March 1, 2019, certifying that the United States had not denied the trust application for the property.

Because a timely certification was not received by the Department by March 1, 2019, the temporary state tax exemption set forth in § 15-6-230, MCA, no longer applies for tax year 2019. The Department also does not have information to establish that the trust application was granted by the United States Department of the Interior since the 2018 certification from the Tribe. As a result, the properties on the attached list will be placed back on the property tax rolls for tax year 2019. If the United States Department of the Interior granted the Tribes' trust application, please provide documentation sufficient to demonstrate such trust status.

Please include the application number listed above for any future correspondence regarding this state tax exemption. If you have any questions, feel free to contact Linda Sather at (406) 444-5698 or P.O. Box 8018, Helena MT 59604-8018.

Sincerely,

Bryce Kaatz, Unit Manager  
Department of Revenue  
Property Assessment Division

**This is a final decision of the Department of Revenue. You have the right to appeal this decision to the Montana Tax Appeal Board at [mtab.mt.gov](http://mtab.mt.gov) (within 30 days of the date of this letter).**

- c. Cloann Westerman, Confederated Salish & Kootenai Tribes, Tribal Lands Department
- Roberta Decker, Confederated Salish & Kootenai Tribes, Tribal Lands Department
- County Commissioners of Flathead, Lake, Ravalli, Missoula and Sanders Counties

Geo Code	Original Class Code	Year of Original Application	Current		Current Market Value	Total Market Value for County	Taxable Value	Total Taxable for County	Mills	Estimated Tax Based on 2018 Mills
			Tax Rate	Geo Code						
04-2199-06-1-01-05-0000	1701	2016	15.12	04-2199-06-1-01-05-0000	1701	\$1,545	\$234	\$218	\$180	
Totals for Missoula County						\$1,444	\$218	\$180		
07-4079-06-3-01-01-0000	1701	2014	15.12	07-4079-06-3-01-01-0000	1751	\$1,024	\$155	\$94		
07-4079-06-3-01-03-0000	1701	2014	15.12	07-4079-06-3-01-03-0000	1751	\$1,924	\$291	\$176		
07-4079-06-3-01-10-0000	1701	2014	15.12	07-4079-06-3-01-10-0000	1751	\$77	\$12	\$6		
Totals for Flathead County						\$3,025	\$457	\$276		
13-1764-27-2-01-99-0000	2101	2014	1.35	13-1764-27-2-01-99-0000	2150	\$223,506	\$3,017	\$1,596		
Totals for Ravalli County						\$295,270	\$3,986	\$1,596		
15-2534-02-2-01-01-0000	2101	2017	1.35	15-2534-02-2-01-01-0000	2150	\$27,734	\$374	\$244		
15-2534-02-2-01-02-0000	2101	2017	1.35	15-2534-02-2-01-02-0000	2150	\$30,744	\$415	\$271		
15-2534-02-2-01-02-0000	3301	2017	1.35	15-2534-02-2-01-02-0000	3301	\$0	\$0	\$0		
15-2534-12-1-01-04-0000	1701	2017	15.12	15-2534-12-1-01-04-0000	1751	\$1,512	\$229	\$149		
15-2534-12-1-01-04-0000	2002	2017	1.35	15-2534-12-1-01-04-0000	2150	\$30,400	\$410	\$268		
15-2534-12-1-01-04-0000	3301	2017	1.35	15-2534-12-1-01-04-0000	3149	\$145,810	\$1,968	\$1,285		
15-2643-06-1-01-02-0000	1901	2016	0.37	15-2643-06-1-01-02-0000	1901	\$35,598	\$132	\$84		
15-2643-21-2-01-04-0000	1601	2015	2.16	15-2643-21-2-01-04-0000	1101	\$723	\$16	\$10		
15-2643-21-2-01-04-0000	n/a	2015	2.16	15-2643-21-2-01-04-0000	1601	\$3,304	\$71	\$47		
15-2643-21-2-01-05-0000	1101	2015	2.16	15-2643-21-2-01-05-0000	1651	\$2,569	\$55	\$36		
15-2643-26-4-01-07-0000	1701	2014	15.12	15-2643-26-4-01-07-0000	2150	\$66,907	\$10,116	\$6,603		
15-2753-31-1-01-01-0000	1901	2016	0.37	15-2753-31-1-01-01-0000	1901	\$18,341	\$68	\$43		
15-2753-31-1-01-02-0000	1601	2016	2.16	15-2753-31-1-01-02-0000	1601	\$329	\$7	\$5		
15-2753-31-1-01-02-0000	1901	2016	0.37	15-2753-31-1-01-02-0000	1901	\$117,132	\$433	\$277		
15-2753-31-1-01-03-0000	1601	2016	2.16	15-2753-31-1-01-03-0000	1601	\$204	\$4	\$3		
15-2753-31-1-01-12-0000	1101	2016	2.16	15-2753-31-1-01-12-0000	1101	\$40,033	\$865	\$552		
15-2753-31-1-01-12-0000	1601	2016	2.16	15-2753-31-1-01-12-0000	1601	\$1,903	\$41	\$26		
15-2753-31-1-01-13-0000	1601	2016	2.16	15-2753-31-1-01-13-0000	1601	\$434	\$9	\$6		
15-2753-31-1-01-16-0000	1601	2016	2.16	15-2753-31-1-01-16-0000	1601	\$131	\$3	\$2		
15-2753-31-1-01-16-0000	1901	2016	0.37	15-2753-31-1-01-16-0000	1901	\$16,296	\$60	\$38		
15-2865-13-1-01-07-0000		2017	15.12	15-2865-13-1-01-07-0000	1751	\$2,055	\$311	\$185		
15-2868-24-2-01-02-0000	2107	2014	1.89	15-2868-24-2-01-02-0000	2153	\$26,077	\$493	\$315		
15-2869-20-1-01-06-0000		2017	15.12	15-2869-20-1-01-06-0000	1751	\$4,121	\$623	\$398		
15-2869-20-1-01-06-0000		2017	1.35	15-2869-20-1-01-06-0000	3149	\$0	\$0	\$0		
15-2869-21-1-01-04-0000	1601	2013	2.16	15-2869-21-1-01-04-0000	1601	\$1,417	\$31	\$20		
15-2869-21-1-01-04-0000	1901	2013	0.37	15-2869-21-1-01-04-0000	1901	\$6,867	\$25	\$16		
15-2869-21-1-01-09-0000	2101	2016	1.35	15-2869-21-1-01-09-0000	2150	\$31,450	\$425	\$271		
15-3101-32-1-01-07-0000		2018	15.12	15-3101-32-1-01-07-0000	1701	\$7,996	\$1,209	\$824		
15-3101-32-1-01-07-0000		2018	1.35	15-3101-32-1-01-07-0000	3110	\$1,700	\$23	\$16		
15-3103-36-3-09-01-0000	2101	2016	1.35	15-3103-36-3-09-01-0000	2150	\$83,784	\$1,131	\$973		

15-3103-36-3-09-01-0000	3301	2016	1.35	15-3103-36-3-09-01-0000	3149	\$310,790	\$4,196	\$3,608	
15-3103-36-3-13-02-0000	2201	2016	1.35	15-3103-36-3-13-02-0000	2150	\$45,562	\$615	\$529	
15-3103-36-4-01-03-0000	2150	2014	1.35	15-3103-36-4-01-03-0000	2150	\$84,894	\$1,146	\$986	
15-3104-21-2-01-02-0000		2016	15.12	15-3104-21-2-01-02-0000	1751	\$242	\$37	\$25	
15-3228-03-4-08-01-0000	2101	2016	1.35	15-3228-03-4-08-01-0000	2153	\$64,750	\$874	\$618	
15-3228-03-4-12-08-0000	2201	2018	1.35	15-3228-03-4-12-08-0000	2201	\$713,900	\$9,638	\$6,814	
15-3228-04-4-37-04-0000	2101	2016	1.35	15-3228-04-4-37-04-0000	2150	\$77,238	\$1,043	\$737	
15-3228-04-4-37-04-0000	3501	2016	1.35	15-3228-04-4-37-04-0000	3149	\$169,700	\$2,291	\$1,620	
15-3228-05-1-04-10-0000	2101	2018	1.35	15-3228-05-1-04-10-0000	2101	\$370,000	\$4,995	\$3,531	
15-3228-05-1-04-10-0000	3301	2018	1.35	15-3228-05-1-04-10-0000	3301	\$219,380	\$2,962	\$2,094	
15-3228-09-1-43-05-0000		2014	1.35		2150	\$55,000	\$743	\$525	
15-3228-14-1-01-03-0000	2101	2016	1.35	15-3228-14-1-01-03-0000	2150	\$51,835	\$700	\$408	
15-3350-03-1-02-06-0000	2101	2017	1.35	15-3350-03-1-02-06-0000	2150	\$514,000	\$6,939	\$4,038	
15-3350-20-3-01-06-0000	2101	2014	1.35	15-3350-20-3-01-06-0000	2150	\$79,713	\$1,076	\$626	
15-3351-10-4-02-01-0000	1901	2017	0.37	15-3351-10-4-02-01-0000	1951	\$13,210	\$49	\$29	
15-3351-10-4-02-02-0000	1901	2017	0.37	15-3351-10-4-02-02-0000	1951	\$12,858	\$48	\$28	
15-3351-10-4-02-03-0000	1901	2017	0.37	15-3351-10-4-02-03-0000	1951	\$12,858	\$48	\$28	
15-3351-10-4-02-04-0000	1901	2017	0.37	15-3351-10-4-02-04-0000	1951	\$13,586	\$50	\$29	
15-3351-10-4-02-06-0000	1901	2017	0.37	15-3351-10-4-02-06-0000	1951	\$6,358	\$24	\$14	
15-3351-10-4-02-07-0000	1901	2017	0.37	15-3351-10-4-02-07-0000	1951	\$6,345	\$23	\$14	
15-3351-11-1-01-02-0000	1901	2017	0.37	15-3351-11-1-01-02-0000	1951	\$12,858	\$48	\$28	
15-3352-13-3-01-02-0000	1701	2015	15.12	15-3352-13-3-01-02-0000	1701	\$3,070	\$464	\$212	
15-3352-13-3-01-02-0000	1901	2015	0.37	15-3352-13-3-01-02-0000	1901	\$14,954	\$55	\$25	
15-3352-13-3-01-02-0000	2003	2015	1.35	15-3352-13-3-01-02-0000	2003	\$45,000	\$608	\$278	
15-3352-13-3-01-02-0000	3301	2015	1.35	15-3352-13-3-01-02-0000	3301	\$38,450	\$519	\$237	
15-3467-33-1-03-01-0000	2101	2015	1.89	15-3467-33-1-03-01-0000	2150	\$231,000	\$4,366	\$2,541	Sunny Shores
15-3467-33-1-03-01-0000	3301	2015	1.89	15-3467-33-1-03-01-0000	3149	\$25,900	\$490	\$285	Sunny Shores
15-3467-33-1-03-02-0000	2201	2015	1.89	15-3467-33-1-03-02-0000	2153	\$231,000	\$4,366	\$2,541	Sunny Shores
15-3467-33-1-03-02-0000	3501	2015	1.89	15-3467-33-1-03-02-0000	3150	\$66,040	\$1,248	\$726	Sunny Shores
15-3467-33-1-03-04-0000	2207	2015	1.89	15-3467-33-1-03-04-0000	2153	\$295,400	\$5,583	\$3,249	Sunny Shores
15-3467-33-1-03-04-0000	3507	2015	1.89	15-3467-33-1-03-04-0000	3150	\$523,520	\$9,895	\$5,758	Sunny Shores
15-3467-33-1-03-05-0000	2227	2015	1.89	15-3467-33-1-03-05-0000	2153	\$628,670	\$11,882	\$6,915	Sunny Shores
15-3467-33-1-03-05-0000	3507	2015	1.89	15-3467-33-1-03-05-0000	3507	\$597,340	\$11,290	\$6,570	Sunny Shores
15-3467-33-1-03-06-0000	2207	2015	1.89	15-3467-33-1-03-06-0000	2153	\$45,680	\$863	\$502	Sunny Shores
15-3467-33-1-03-07-0000	2201	2015	1.89	15-3467-33-1-03-07-0000	2150	\$45,658	\$863	\$502	Sunny Shores
15-3467-33-4-05-01-0000	2201	2015	1.35	15-3467-33-4-05-01-0000	2150	\$29,750	\$402	\$234	Sunny Shores
15-3467-33-4-15-02-0000	2207	2015	1.89	15-3467-33-4-15-02-0000	2153	\$24,500	\$463	\$269	Sunny Shores
15-3467-33-4-15-02-0000	3507	2015	1.89	15-3467-33-4-15-02-0000	3150	\$121,030	\$2,287	\$1,331	Sunny Shores
15-3467-33-4-15-03-0000	2201	2015	1.35	15-3467-33-4-15-03-0000	2150	\$19,250	\$260	\$151	Sunny Shores
Totals for Lake County							\$6,526,860	\$112,994	\$71,622
35-2752-26-3-01-01-0000	2101	2014	1.35	35-2752-26-3-01-01-0000	2101	\$29,640	\$400	\$297	never removed from tax roll
35-2752-26-3-01-01-0000	3301	2014	1.35	35-2752-26-3-01-01-0000	3301	\$77,960	\$1,052	\$781	never removed from tax roll
35-2981-01-1-01-01-0000	1601	2015	2.16	35-2981-01-1-01-01-0000	1601	\$22,395	\$484	\$279	never removed from tax roll

35-2981-01-3-01-01-0000	1601	2015	2.16	35-2981-01-3-01-01-0000	1601	\$1,640	\$35	\$24	never removed from tax roll
35-2981-01-3-01-01-0000	3110	2015	1.35	35-2981-01-3-01-01-0000	3110	\$3,600	\$49	\$33	never removed from tax roll
35-2981-11-1-01-01-0000	1601	2015	2.16	35-2981-11-1-01-01-0000	1601	\$28,810	\$622	\$419	never removed from tax roll
35-2981-12-1-01-01-0000	1601	2015	2.16	35-2981-12-1-01-01-0000	1601	\$36,686	\$792	\$533	never removed from tax roll
35-2981-29-2-02-30-0000		2014		35-2981-29-2-02-30-0000			\$0	\$0	Sanders County has never placed this on the tax roll
35-2982-06-1-01-01-0000	1601	2015	2.16	35-2982-06-1-01-01-0000	1601	\$27,188	\$587	\$338	never removed from tax roll
35-2982-07-1-01-01-0000	1601	2015	2.16	35-2982-07-1-01-01-0000	1601	\$17,381	\$375	\$253	never removed from tax roll
35-3096-03-3-01-03-0000	2101	2014	1.35	35-3096-03-3-01-03-0000	2101	\$36,135	\$488	\$328	never removed from tax roll
35-3096-03-3-01-03-0000	3301	2014	1.35	35-3096-03-3-01-03-0000	3301	\$95,430	\$1,288	\$867	never removed from tax roll
35-3096-03-3-01-04-0000	2101	2014	1.35	35-3096-03-3-01-04-0000	2101	\$30,035	\$405	\$273	never removed from tax roll
35-3096-04-4-24-09-0000	2201	2018	1.35	35-3096-04-4-24-09-0000	2150	\$16,485	\$223	\$217	
35-3096-04-4-24-09-0000	3501	2018	1.35	35-3096-04-4-24-09-0000	3501	\$59,420	\$802	\$781	
35-3097-30-3-01-01-0000	1601	2015	2.16	35-3097-30-3-01-01-0000	1601	\$4,773	\$103	\$69	never removed from tax roll
35-3097-31-1-01-01-0000	1401	2015	2.16	35-3097-31-1-01-01-0000	1401	\$636	\$14	\$9	never removed from tax roll
35-3097-31-1-01-01-0000	1601	2015	2.16	35-3097-31-1-01-01-0000	1601	\$27,062	\$585	\$394	never removed from tax roll
35-3097-32-2-01-01-0000	1401	2015	2.16	35-3097-32-2-01-01-0000	1401	\$31,520	\$681	\$458	never removed from tax roll
35-3097-32-2-01-01-0000	1601	2015	2.16	35-3097-32-2-01-01-0000	1601	\$18,130	\$392	\$264	never removed from tax roll
35-3223-21-3-01-01-0000	1101	2017	2.16	35-3223-21-3-01-01-0000	1151	\$57,943	\$1,252	\$843	
35-3223-21-3-01-01-0000	1601	2017	2.16	35-3223-22-3-01-01-0000	1151	\$1,541	\$33	\$22	
35-3223-22-3-01-01-0000	1101	2017	2.16	35-3223-22-3-01-01-0000	1151	\$172	\$4	\$3	
35-3223-22-3-01-01-0000	1601	2017	2.16	35-3223-22-3-01-01-0000	1651	\$31	\$1	\$0	
35-3223-27-2-01-01-0000	1601	2017	2.16	35-3223-27-2-01-01-0000	1651	\$61	\$1	\$1	
35-3223-28-1-01-20-0000	1601	2017	2.16	35-3223-28-1-01-20-0000	1651	\$16,708	\$361	\$243	
35-3345-03-2-01-01-0000	1601	2017	2.16	35-3345-03-2-01-01-0000	1651	\$4,254	\$92	\$62	
35-3345-03-2-01-01-0000	1901	2017	0.37	35-3345-03-2-01-01-0000	1951	\$6,008	\$22	\$15	
35-3464-34-3-01-01-0000	1601	2017	2.16	35-3464-34-3-01-01-0000	1601	\$16,124	\$348	\$234	never removed from tax roll
35-3464-34-3-01-01-0000	1901	2017	0.37	35-3464-34-3-01-01-0000	1901	\$9,861	\$36	\$25	never removed from tax roll
35-3464-34-3-01-01-0000	2001	2017	2.16	35-3464-34-3-01-01-0000	2001	\$4,288	\$93	\$62	never removed from tax roll
35-3464-34-3-01-01-0000	3110	2017	1.35	35-3464-34-3-01-01-0000	3110	\$497,640	\$6,718	\$4,523	never removed from tax roll
Totals for Sanders County						\$929,208	\$14,198	\$1,434	