

RESOLUTION 2015 - 23

A RESOLUTION ORDERING A REFUND OF TAXES/FEEES/ASSESSMENTS PAID

WHEREAS, PEC Design-Build Corp was erroneously assessed for real property under Assessor Code 42475; and,

WHEREAS, the Department of Revenue has provided evidence regarding the change in valuation; and

WHEREAS, the error occurred in tax year 2013, 2012, 2011, 2010 and 2009; and

WHEREAS, a hearing was held on January 15, 2015;

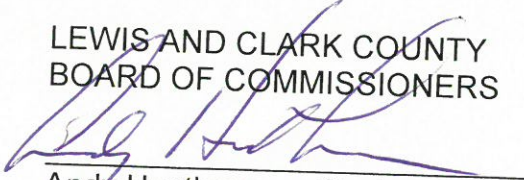
NOW THEREFORE, the Lewis and Clark County Commissioners make the following conclusions of law:

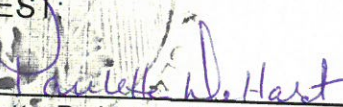
1. PEC Design-Build Corp has paid the taxes/fees/assessment in error.
2. PEC Design-Build Corp has proven a refund is due to them.
3. The claim for the refund was filed within five years of the collection.

IT IS HEREBY RESOLVED that, in accordance with Section 15-16-603, MCA, the Lewis and Clark County Commissioners refund the total amount of \$22,553.58 to PEC Design-Build Corp, 34 Centennial Drive, Helena, MT 59601.

Dated this 15 day of January, 2015.

LEWIS AND CLARK COUNTY
BOARD OF COMMISSIONERS


Andy Hunthausen, Chair


ATTEST

Paulette DeHart, Clerk of the Board

3268091 B: M49 P: 4116 COUNTY
01/15/2015 10:36 AM Pages: 1 of 16 Fees: 0.00
Paulette DeHart Clerk & Recorder, Lewis & Clark MT



NOTE: Taxpayer ID Number/Social Security Number is required by IRS Code 6041(a) and Treas. Reg. Section 1.6041-1(a). Without this taxpayer information, a property tax refund cannot be issued.

Cheryl Green, Supervisor
Delinquent Tax Collector
1-406-447-8362



City-County Building
316 North Park Ave. Rm 113
Helena, MT 59623

LEWIS AND CLARK COUNTY

Consolidated Office of Treasurer/Clerk and Recorder

December 31, 2014

Lewis & Clark County Commission
316 N Park
Helena MT 59623

Refund Request: PEC Design-Build Corp
34 Centennial Dr
Helena, MT 59601

Assessor Code: 42475

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund going back five years for 2009 thru 2013 on the above property. Owner filed an AB-26 in 2009 but was denied. Value of land incorrect.

Tax Year 2009	Taxes	\$1,692.69
	2121 Forestvale Cemetery	7.72
	8013 Soil & Water	4.97

2009 Refund: \$1,705.38

Tax Year 2010	Taxes	\$3,278.82
	2121 Forestvale Cemetery	14.84
	2518 Open Space	9.11
	8013 Soil & Water	8.76

2010 Refund: \$3,311.53

Tax Year 2011	Taxes	\$4,578.75
	2121 Forestvale Cemetery	21.12
	2518 Open Space	12.98
	8013 Soil & Water	12.67

2011 Refund: \$4,625.52

Tax Year 2012	Taxes	\$5,766.27
	2121 Forestvale Cemetery	25.30
	2518 Open Space	13.17
	8013 Soil & Water	16.21

2012 Refund: \$5,820.95

Tax Year 2013	Taxes	\$7,022.31
	2121 Forestvale Cemetery	30.34
	2518 Open Space	18.02
	8013 Soil & Water	19.53

2013 Refund: \$7,090.20

Total Refund Due \$22,553.58

Thanking you in advance, I am


Cheryl Green

Supervisor/Delinquent Tax Collector



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 22, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: PEC Design-Build Corporation
3400 Centennial Dr
Helena Mt 59601-9769
GEO Code# 05-1786-03-2-07-03-0000
Assessment Code# 42475

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	191167	5601
To	2207	134905	3953

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	279299	7876
To	2207	169652	4784

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	364158	9905
To	2207	203132	5525

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	446069	1173
To	2207	235479	6193

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	526022	13361
To	2207	235479	6193

2.54

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,

Karie Frydenlund

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov



Lewis and Clark County Board of Commissioners
316 N. Park Avenue
Helena, MT 59623

Re: Tax Refund
Geo Code: 42475

Dear Commissioners:

Consider this my request for a tax refund for the above-referenced property. As a part of this request I am providing you the following information.

Name and address of the legal owner:

PEC Design-Build Corp.
3400 Centennial Dr.
Helena, MT 59601

Legal Description of the property (or other property description):

Amount of refund and year for which the refund is requested:

Year(s) 2009-2013
Amount \$ 22,553.58

Reason for the refund request:

Value

Were taxes paid under protest: Yes No
If not, what is the reason they were not paid under protest?

Attached is other information for your consideration: Yes No

Thank you for your consideration.

Sincerely,

Christy Austin
Signature of Taxpayer

1-8-15
Date

Date: 12/30/2014
Time: 11:55:46

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2009 Tax Code : 42475

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.27	191,167	5,601
						191,167	5,601
						110808	3247

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM					
0008	STORM WATER UTL	All	Mill	3.28000	5,601.00	18.37
8013	SOIL & WATER	All	Pct	100.000	26.29	26.29
0070	OPEN SPACE MAINT	All	Mill	2.11000	5,601.00	11.82
0001	STREET MAINT #1	All	Pct	100.000	21.78	21.78
0060	TREE MAINT	All	Pct	100.000	1,826.26	1,826.26
						10.00
						1,914.52

BILLING HISTORY (SELECTED TAX YEAR: 2009)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2009	5429	0000	01	01	Tax District 01	2,013.76	PD	04/25/2010	2,013.75	PD	05/26/2010
2009	5429	0001	01	01	STREET MAINT #1	913.13	PD	04/25/2010	913.13	PD	05/26/2010
2009	5429	0008	01	01	STORM WATER UTL	13.15	PD	04/25/2010	13.14	PD	05/26/2010
2009	5429	0060	01	01	TREE MAINT	5.00	PD	04/25/2010	5.00	PD	05/26/2010
2009	5429	0070	01	01	OPEN SPACE MAINT	10.89	PD	04/25/2010	10.89	PD	05/26/2010
2009	5429	2121	01	01	FORESTVALE CEM	9.19	PD	04/25/2010	9.18	PD	05/26/2010
2009	5429	8013	01	01	SOIL & WATER	11.82	PD	04/25/2010	0.00		
TOTAL:						2,976.94			2,965.09		

Gen TAX 1692.69

FV 7.72

S/W 4.97

1705.38

refund

Date: 12/30/2014
Time: 11:54:30

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2010 Tax Code : 42475

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value		
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.27	279,299	7,876		
						<i>121768</i>	<i>279,299</i>	<i>7,876</i>	<i>3434</i>

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM					
8013	SOIL & WATER	All	Mill	3.34000	7,876.00	26.31
2518	OPEN-SPACE LANDS	All	Mill	1.97000	7,876.00	15.52
0001	STREET MAINT #1	All	Mill	2.05000	7,876.00	16.15
0070	OPEN SPACE MAINT	All	Pct	100.000	124.12	124.12
0008	STORM WATER UTL	All	Pct	100.000	17.00	17.00
0060	TREE MAINT	All	Pct	100.000	27.79	27.79
			All	Rate	10.00	1.00
						236.89

BILLING HISTORY (SELECTED TAX YEAR: 2010)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2010	9898	0000	01	01	Tax District 01						
2010	9898	0001	01	01	STREET MAINT #1	<i>2534.77</i>			2,906.79	PD	11/30/2010
2010	9898	0008	01	01	STORM WATER UTL				62.06	PD	11/30/2010
2010	9898	0060	01	01	TREE MAINT				13.90	PD	11/30/2010
2010	9898	0070	01	01	OPEN SPACE MAINT				5.00	PD	11/30/2010
2010	9898	2121	01	01	FORESTVALE CEM	<i>11.47</i>			8.50	PD	11/30/2010
2010	9898	2518	01	01	OPEN-SPACE LANDS	<i>7.04</i>			13.16	PD	11/30/2010
2010	9898	8013	01	01	SOIL & WATER	<i>6.76</i>			8.08	PD	11/30/2010
TOTAL:									15.52	PD	11/30/2010
						3,033.02			3,017.46		

Gen TAX 3278.82
 FV 14.84
 O/S 9.11
 S/W 8.76

 3311.53
Refund

Date: 12/30/2014
Time: 11:51:02

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2011 Tax Code : 42475

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value	
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.27	364,158	9,905	
						<i>132,357</i>	<i>364,158</i>	<i>9,905 3600</i>

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM					
8013	SOIL & WATER	All	Mill	3.35000	9,905.00	33.18
0016	LANDFILL MONITORING	All	Mill	2.01000	9,905.00	19.91
0061	URBAN FOREST MGMT	All	Pct	100.000	6.00	6.00
0070	OPEN SPACE MAINT	All	Rate	20.00	1.00	20.00
0001	STREET MAINT #1	All	Pct	100.000	17.00	17.00
0008	STORM WATER UTL	All	Pct	100.000	125.98	125.98
2518	OPEN-SPACE LANDS	All	Pct	100.000	28.21	28.21
		All	Mill	2.06000	9,905.00	20.40
						270.68

BILLING HISTORY (SELECTED TAX YEAR: 2011)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF			
						Billed	Stat	Due Date	Billed	Stat	Due Date	
2011	5216	0000	01	01	Tax District 01							
2011	5216	0001	01	01	STREET MAINT #1	<i>2614.36</i>	3,596.56	PD	11/16/2011	3,596.55	PD	11/16/2011
2011	5216	0008	01	01	STORM WATER UTL		62.99	PD	11/16/2011	62.99	PD	11/16/2011
2011	5216	0016	01	01	LANDFILL MONITORING		14.11	PD	11/16/2011	14.10	PD	11/16/2011
2011	5216	0061	01	01	URBAN FOREST MGMT		3.00	PD	11/16/2011	3.00	PD	11/16/2011
2011	5216	0070	01	01	OPEN SPACE MAINT		10.00	PD	11/16/2011	10.00	PD	11/16/2011
2011	5216	2121	01	01	FORESTVALE CEM	<i>12.06</i>	8.50	PD	11/16/2011	8.50	PD	11/16/2011
2011	5216	2518	01	01	OPEN-SPACE LANDS	<i>7.42</i>	16.59	PD	11/16/2011	16.59	PD	11/16/2011
2011	5216	8013	01	01	SOIL & WATER	<i>7.24</i>	10.20	PD	11/16/2011	10.20	PD	11/16/2011
TOTAL:							3,741.86			3,721.93		

Gen TAX 4578.75
 FV 21.12
 O/S 12.98
 S/W 12.67

 4625.52 *refund*

Date: 12/30/2014
Time: 11:50:20

LEWIS AND CLARK COUNTY, TREASURER

Oper: cgreen

Tax Year: 2012 Tax Code : 42475

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value	
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.27	446,069	11,732	
						446,069	11,732	3751
						142621		

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.17000	11,732.00	37.19
8013	SOIL & WATER	All	Mill	2.03000	11,732.00	23.82
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0016	LANDFILL MONITORING	All	Pct	100.000	6.00	6.00
0001	STREET MAINT #1	All	Pct	100.000	132.28	132.28
0008	STORM WATER UTL	All	Pct	100.000	28.92	28.92
0223	LIGHT DISTRICT #223	All	Rate	0.01	98,663.40	724.19
0070	OPEN SPACE MAINT	All	Pct	100.000	17.00	17.00
2518	OPEN-SPACE LANDS	All	Mill	1.65000	11,732.00	19.36
						1,008.76

BILLING HISTORY (SELECTED TAX YEAR: 2012)

Tax Year	Stmt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2012	7840	0000	01	01	Tax District 01	4,238.19	PD	11/28/2012	4,238.18	PD	11/28/2012
2012	7840	0001	01	01	STREET MAINT #1	66.14	PD	11/28/2012	66.14	PD	11/28/2012
2012	7840	0008	01	01	STORM WATER UTL	14.46	PD	11/28/2012	14.46	PD	11/28/2012
2012	7840	0016	01	01	LANDFILL MONITORING	3.00	PD	11/28/2012	3.00	PD	11/28/2012
2012	7840	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/28/2012	10.00	PD	11/28/2012
2012	7840	0070	01	01	OPEN SPACE MAINT	8.50	PD	11/28/2012	8.50	PD	11/28/2012
2012	7840	0223	01	01	LIGHT DISTRICT #223	362.10	PD	11/28/2012	362.09	PD	11/28/2012
2012	7840	2121	01	01	FORESTVALE CEM	18.60	PD	11/28/2012	18.59	PD	11/28/2012
2012	7840	2518	01	01	OPEN-SPACE LANDS	9.68	PD	11/28/2012	9.68	PD	11/28/2012
2012	7840	8013	01	01	SOIL & WATER	23.82	PD	11/28/2012	0.00	PD	11/28/2012
TOTAL:						4,754.49			4,730.64		

Gen TAX 5966.27
 FV 25.30
 O/S 13.17
 S/W 16.21
 5820.95
 Refund

Tax Year: 2013 Tax Code : 42475

VALUATION / ASSESSMENT

Legal#	Class Code	Class	Type	Description	Qty	Market Value	Taxable Value
1	2207	4	RV	COMMERCIAL CITY/TOWN LOTS	2.26	526,022	13,361
					152,800	-526,022	+3,361 3881

SPECIAL DISTRICT INFORMATION

Spec Dist	Description	Legal#	Type	Flat/Rate/ %/Mill	Quantity/ Taxable	Amount
2121	FORESTVALE CEM	All	Mill	3.20000	13,361.00	42.76
8013	SOIL & WATER	All	Mill	2.06000	13,361.00	27.52
0223	LIGHT DISTRICT #223	All	Rate	0.01	98,663.40	516.01
0001	STREET MAINT #1	All	Pet	100.000	134.93	134.93
0016	LANDFILL MONITORING	All	Pet	100.000	6.00	6.00
0008	STORM WATER UTL	All	Pet	100.000	29.79	29.79
0061	URBAN FOREST MGMT	All	Rate	20.00	1.00	20.00
0070	OPEN SPACE MAINT	All	Pet	100.000	20.00	20.00
2518	OPEN-SPACE LANDS	All	Mill	1.90000	13,361.00	25.39
						822.40

BILLING HISTORY (SELECTED TAX YEAR: 2013)

Tax Year	Stmnt#	Spec Dist	Levy Dist	Sub	Description	1st HALF			2nd HALF		
						Billed	Stat	Due Date	Billed	Stat	Due Date
2013	6110	0000	01	01	Tax District 01	4,948.58	PD	11/26/2013	4,948.58	PD	05/23/2014
2013	6110	0001	01	01	STREET MAINT #1	67.47	PD	11/26/2013	67.46	PD	05/23/2014
2013	6110	0008	01	01	STORM WATER UTL	14.90	PD	11/26/2013	14.89	PD	05/23/2014
2013	6110	0016	01	01	LANDFILL MONITORING	3.00	PD	11/26/2013	3.00	PD	05/23/2014
2013	6110	0061	01	01	URBAN FOREST MGMT	10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	6110	0070	01	01	OPEN SPACE MAINT	10.00	PD	11/26/2013	10.00	PD	05/23/2014
2013	6110	0223	01	01	LIGHT DISTRICT #223	258.01	PD	11/26/2013	258.00	PD	05/23/2014
2013	6110	2121	01	01	FORESTVALE CEM	21.38	PD	11/26/2013	21.38	PD	05/23/2014
2013	6110	2518	01	01	OPEN-SPACE LANDS	12.70	PD	11/26/2013	12.69	PD	05/23/2014
2013	6110	8013	01	01	SOIL & WATER	27.52	PD	11/26/2013	0.00		
					TOTAL:	5,373.56			5,346.00		

2874.85
12.42
7.37
7.99
 Gen TAX 7022.31
 F.V. 30.34
 O.S 18.02
 slw 19.53

 7090.20
Refund



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

December 29, 2014

Lewis & Clark County Commission
316 N Park
Helena Mt 59623

Refund Request: PEC Design-Build Corporation
3400 Centennial Dr
Helena Mt 59601-9769
GEO Code# 05-1786-03-2-07-03-0000
Assessment Code# 42475 **(Revised)**

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, the taxpayer has requested a tax refund for years 2009 through 2013 on the above property. Adjustments have been made for 2014. Revised values as follows:

Tax Year: 2009	Class Code	Market Value	Taxable Value
From	2207	191167	5601
To	2207	110808	3247

Tax Year: 2010	Class Code	Market Value	Taxable Value
From	2207	279299	7876
To	2207	121768	3434

Tax Year: 2011	Class Code	Market Value	Taxable Value
From	2207	364158	9905
To	2207	132357	3600

PEC Design-Build Corporation
December 22, 2014

Page 2

Tax Year: 2012	Class Code	Market Value	Taxable Value
From	2207	446069	11732
To	2207	142621	3751

Tax Year: 2013	Class Code	Market Value	Taxable Value
From	2207	526022	13361
To	2207	152800	3881

If you should have any questions, please do not hesitate to contact our office.

Thanking you in advance, I am,

Karie Frydenlund
Lead PVS – Lewis & Clark, Broadwater & Meagher County
(406)444-7978
5 S Last Chance Gulch
Helena, MT 59601
kfrydenlund@mt.gov



Lewis & Clark C O U N T Y



BOARD OF COUNTY COMMISSIONERS

Andy Hunthausen

Michael A. Murray

Susan Good Geise

City County Building 316 North Park Avenue Helena, Montana 59623 Phone 406.447.8304 Fax 406.447.8370

Montana Department of Revenue
C/O Judy Tice
5 South Last Chance Gulch
Helena, MT 59601

October 17, 2014

RE: Request to Property Assessment Division

To Whom It May Concern:

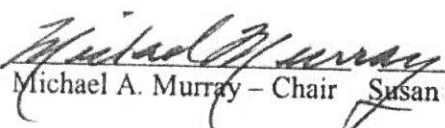

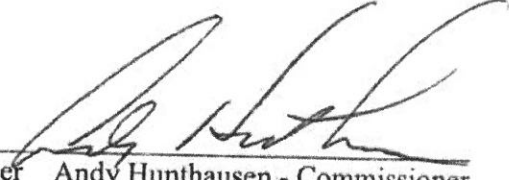
It has recently come to our attention that the Department of Revenue is now requiring a letter from the Board of County Commissioners in order to review retroactive tax valuations.

Please let this letter serve as our request that the Department provide the past 5 years of values for the following taxpayer in Lewis and Clark County.

PEC Design-Build Corp Tax Code: 42463
 Tax Code: 42464
 Tax Code: 42475 X

In addition, as your policy notes (3.4b), the County Commission has the authority to retroactively authorize refunds for up to five years. As you also know, the Department of Revenue is the entity charged with tracking tax information and is the only entity capable of reviewing tax information from the previous five years. As such, please consider this letter as our request to process any and all retroactive tax valuations when requested by our designated representative.

Sincerely,


Michael A. Murray - Chair  Susan Good Geise - Commissioner  Andy Hunthausen - Commissioner

PEC Design-Build, Corp.

October 13, 2014

Lewis & Clark County Commission
316 N. Park
Helena, MT 59623

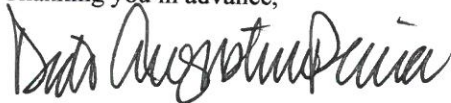
Refund Request: PEC Design-Build Corporation
3400 Centennial Drive
Helena, MT 59601

Assessment Code# 0000042475 Geocode#05-1786-03-2-07-03-0000

Dear Board of County Commissioners:

Pursuant to 15-16-603, MCA, we are requesting a refund for the above referenced property. Please find documentation regarding the request. We filed an AB-26 in 2009 which was denied. We reviewed our tax statements in 2014 and discovered the inequity in values within the subdivision. We filed our CTAB appeal with the Department of Revenue. The Department of Revenue had mistakenly coded this property in the wrong neighborhood. They have since discovered the error and have changed 2014 values to make it fair and equitable. We are requesting additional consideration for a refund of the taxes paid in 2009, 2010, 2011 and 2012²⁰¹³ based on the findings from the most recent review process.

Thanking you in advance,



Didi Augustine Peccia
President, PEC Design-Build, Corp.
didi@augustineproperties.com
406-431-4426

3400 Centennial Drive
Helena, MT 59601
USA

CELL (406) 431-4426
FAX (406) 443-8583
E-MAIL didi@augustineproperties.com
WEB SITE <http://www.nobhillproperty.com>

Owner(s):
 PEC DESIGN-BUILD
 CORPORATION

2014 Property Assessment Notice
 Property Subject to Taxation

Date: 8/21/2014
 Assessment Code: 0000042475
 Levy District: 048701
 2013 Mill Levy: 743.950

Lewis & Clark County
 Dept of Revenue Office
 5 South Last Chance Gulch
 Helena, MT 59601-4178

THIS IS NOT A TAX BILL. For details about your property taxation values, please
 visit your local Department of Revenue office or call (406) 444-4000.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
NOB HILL SUBD, S03, T09 N, R03 W, BLOCK 4, Lot 2, PHASE IV COS #3100615 05-1786-03-2-07-03-0000	2207 - Commercial City or Town Lots	2.470%	2.27	113,505	113,505	207,400	13,361	4,021
Totals				113,505	113,505	207,400	13,361	4,021

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.