

COMMISSIONERS APPROVAL

IMAN 

CHILCOTT 

FOSS 

KANENWISHER 

STOLTZ 

PLETTENBERG (Clerk & Recorder)

Members Present.....Commissioner J.R. Iman, Commissioner Suzy Foss, Commissioner Matt Kanenwisher and Commissioner Ron Stoltz

Date.....July 19, 2011

► Minutes: Beth Perkins

► Commissioner Chilcott attended the NACo 2011 Annual Conference in Portland, Oregon for the day.

► The Board met for discussion of personal property hardship cases and their requests for tax abatement with Department of Revenue at 9:00 a.m. Present were Civil Counsel Dan Browder, DOR Deb Reesman, DOR Kimberly Mills, Treasurer Marie Keeton, and Linda Isaacs.

Deb Reesman gave a brief review of the process for delinquent tax notices. She has seen a rise in personal property hardship cases due to the economy. Within a year, there are four chances to make contact with people for delinquent property taxes. Kimberly Mills discussed MCA 15-1-303 and MCA 15-24-1702. (See Attached) Deb requested the Board issue a letter authorizing the DOR to send certain cases to the BCC for hardship. **Commissioner Foss requested Civil Counsel Dan Browder to investigate how the Board could address these cases. The Board concurred.**

► The Board met for the following administrative matters at 9:30 a.m.:

➤ Approval of Minutes for June 27-July 7 (June 30 & July 6 omitted): Commissioner Kanenwisher made a motion to approve the minutes for June 27 through July 7<sup>th</sup> with June 30<sup>th</sup> and June 6<sup>th</sup> omitted for further review. Commissioner Stoltz seconded the motion and all voted “aye”. (4-0)

➤ Appointments to TBID Board of Trustees: Present were Adele Dicken, Marie Christopher and Brett Adolphson.

- Commissioner Stoltz made a motion to appoint Marie Christopher for four year term expiring June 30, 2015. Commissioner Foss seconded the motion and all voted “aye”. (4-0)
  - Commissioner Foss made a motion to appoint Adele Dicken for four year term expiring June 30, 2015. Commissioner Stoltz seconded the motion and all voted “aye”. (4-0)
  - Commissioner Stoltz made a motion to appoint Tex Irwin for a three year term expiring June 30, 2014. Commissioner Kanenwisher seconded the motion and all voted “aye”. (4-0)
  - Commissioner Kanenwisher made a motion to appoint Deb Rogala for a two year term expiring June 30, 2013. Commissioner Stoltz seconded the motion and all voted “aye”. (4-0).
  - Commissioner Iman made a motion to appoint Brett Adolphson for a one year term expiring June 30, 2012. Commissioner Kanenwisher seconded the motion. Discussion followed regarding demographics and skills. Commissioner Iman voted “aye”. Commissioner Stoltz voted “nay”. Commissioner Kanenwisher voted “nay”. Commissioner Foss abstained from vote (2-1-1) Motion failed.
  - Commissioner Stoltz made a motion to appoint Patricia Hatfield for a one year term expiring June 30, 2012. Commissioner Foss seconded the motion. Discussion: Commissioner Foss expressed her concerns with the demographics having a majority of members in the southern valley. Commissioner Iman, Commissioner Foss, Commissioner Kanenwisher and Commissioner Stoltz voted “aye”. (4-1)
  - Approval of airport lease termination & new lease for hangar #345 & #343: Commissioner Kanenwisher made a motion to approve airport hangar leases for Sites #343 & #345. Commissioner Stoltz seconded the motion and all voted “aye”. (4-0)
  - Approval of Lakeland Feed Lease: Commissioner Kanenwisher made a motion to approve the renewal of the lease for Lakeland Feed for one year. Commissioner Foss seconded the motion and all voted “aye”. (4-0)
  - Approval of DPHHS Family Planning contract: Commissioner Kanenwisher made a motion to continue until tomorrow’s administrative meeting at 10:00 a.m. Commissioner Iman seconded the motion and all voted “aye”. (4-0)
  - Commissioner Kanenwisher left the meeting at this time due to another scheduled matter.
  - Approval of DEQ contract for subdivision review: Commissioner Stoltz made a motion to approve DEQ contract for wastewater systems review. Commissioner Foss seconded the motion and all voted “aye”. (3-0)
- ▶ The Board met for an update with Human Resource Director Robert Jenni at 10:30 a.m.
- ▶ The Board met for an update with Chief Financial Officer Klarryse Murphy at 10:45 a.m. Present were Planning Administrator Terry Nelson and Planning Office Manager Danielle High.

Danielle requested three maintenance license renewals for software in the amount of \$1,600. Commissioner Iman asked if this expenditure was budgeted. Danielle replied yes at \$1,900 and therefore there is a savings of \$300. **Commissioner Foss made a motion to approve the expenditure for \$1,600 for software license renewals. Commissioner Stoltz seconded the motion.** Discussion: Commissioner Iman questioned the users of the licenses. Ken Miller in GIS will utilize one and the Planning Department will utilize three for a total of four licenses. **All voted "aye". (3-0)** Commissioner Iman requested Danielle to contact Environmental Health to see if they could possibly utilize a license.

► Commissioner Kanenwisher joined the meeting at this time.

Danielle requested \$150 to transfer the engineering license of an employee from another state to Montana. **Commissioner Foss made a motion to authorize the \$150 expenditure for the transfer of the engineering license. Commissioner Stoltz seconded the motion.** Discussion followed regarding bringing those services to the County as a benefit to citizens. **All voted "aye". (4-0)**

Klarryse discussed issues with the Weed Department truck spraying unit and the cost to repair it and other issues with a well and pump needing repair. Weed Department does have \$7,000 available in capital improvement fund but would need additional funds. Commissioner Iman was in favor of utilizing capital improvement funds for the well and pump repair. Discussion followed regarding the spraying unit and the need for a new one if the cost to repair it is more than the cost of a new unit. The Board requested a break-down of the unit and an estimated cost for repair. **Commissioner Stoltz made a motion to schedule the adoption of the budget for FY 11-12 on September 1<sup>st</sup> at 9:30 a.m. Commissioner Kanenwisher seconded the motion and all voted "aye". (4-0)**

► The Board met for an update with Treasurer Marie Keeton at 11:15 a.m.

► The Board met for an update with Cal Robinson for Juvenile Detention budget at 11:30 a.m.

► Commissioner Iman participated with the Sheriff's Office for discussion on CTS America contract and payment at 1:00 p.m.

► The Board met for a request from Juvenile Detention for a computer and printer at 2:30 p.m. Present were I.T. Director Joe Frohlich, Cal Robinson and CFO Klarryse Murphy.

Cal Robinson requested purchasing a computer or lap top to help with the booking of juveniles. **Commissioner Kanenwisher made a motion to utilize a surplus computer for Juvenile Detention. Commissioner Foss seconded the motion and all voted "aye". (4-0)**

Joe Frohlich recommended purchasing a laser printer to be utilized by three computers and a Scan Snap scanner. He estimated the cost for the printer to be \$700 and the scanner to be \$400. Klarryse discussed a less costly possibility of utilizing one of her printers. **The Board concurred to have Cal submit his request during budget.**

► Commissioner Stoltz participated in Union Negotiations for the Road & Bridge Department at 3:00 p.m.

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**15-1-303. Penalty for refusal to furnish information.** (1) If a person refuses to allow inspection of any books or records when requested by the department or refuses or neglects to furnish any information called for by the department in the performance of its official duties relating to the assessment and taxation of property, the department shall make a determination and assessment of the property that in its judgment appears to be just and equitable and may add to the assessment an amount not to exceed 20% of the assessment as a penalty for the refusal or neglect. The department shall immediately notify the person assessed of its action, either by mail or by personal service of the notice.

(2) Upon receiving an assessment made pursuant to subsection (1), the taxpayer has the following remedies:

(a) Within 30 days after receipt of the assessment, the taxpayer may request an informal conference with the department. At the conference, the taxpayer may present evidence in mitigation or extenuation of the failure to supply the information requested by the department. Within 10 days after the conference, the department shall notify the taxpayer by mail whether the assessment will be modified. The department may modify the penalty if the taxpayer presents sufficient evidence in mitigation or extenuation of the failure to supply the information sought by the department and if it finds that the taxpayer did not willfully refuse to supply the information.

(b) If the taxpayer is aggrieved as a result of the informal conference, the taxpayer may appeal to the county tax appeal board within 30 days after receipt of the decision of the department. The county tax appeal board has the authority to modify the:

(i) assessment only if it finds that the assessment exceeds 100% of the value of the property specified in [15-8-111](#); and

(ii) penalty if the taxpayer presents by a preponderance of the evidence facts in mitigation or extenuation of the failure to supply the information that the department sought.

(c) If the county tax appeal board modifies a penalty pursuant to subsection (2)(b)(ii), it may not reduce the penalty to less than 20% of the assessment or, if the assessment is modified pursuant to subsection (2)(b)(i), to less than 20% of the modified assessment.

(3) Either party aggrieved as a result of the decision of the county tax appeal board may appeal to the state tax appeal board within 30 calendar days after receipt of the county tax appeal board's decision. When deciding an appeal brought under this subsection, the state tax appeal board shall follow the provisions of subsections (2)(b) and (2)(c).

(4) Either party aggrieved as a result of the decision of the state tax appeal board may seek judicial review pursuant to [15-2-303](#).

**History:** En. Sec. 14, Ch. 3, L. 1923; re-en. Sec. 2122.14, R.C.M. 1935; amd. Sec. 58, Ch. 405, L. 1973; R.C.M. 1947, 84-714; amd. Sec. 1, Ch. 357, L. 1985; amd. Sec. 1, Ch. 227, L. 1993; amd. Sec. 37, Ch. 27, Sp. L. November 1993; amd. Sec. 1, Ch. 35, L. 1997; amd. Sec. 1, Ch. 36, L. 1997.

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**15-24-1702. Resolution to suspend or cancel delinquent taxes.** (1) In order for the governing body to grant a suspension or cancellation of delinquent property taxes pursuant to this section, it shall adopt a resolution after:

(a) providing notice, as set forth in [7-1-2121](#);

(b) holding a public hearing; and

(c) notifying the governor's office of budget and program planning and the department of revenue about a proposed action to suspend or cancel delinquent property taxes. The governor's office of budget and program planning and the department of revenue shall consult with the governing body regarding the impact on programs that would result from the proposed granting of the suspension or cancellation of the delinquent property taxes, and the governing body shall consider the information before reaching a final decision.

(2) The resolution must state that the suspension or cancellation is in the best interest of the people of the county or consolidated local government, based on full disclosure of all pertinent financial information by the new owner as required by the local government.

**History:** En. Sec. 11(4), Ch. 631, L. 1989; amd. Sec. 2, Ch. 422, L. 1993.

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