

May 11, 2021

Agenda Action Report
prepared for the
Cascade County Commission

ITEM: Tax Appeal Board Appointment

PRESENTED BY: Commission

Tax Appeal Board

Applicant **Vacancy (1)** **(3 Year) Term Expiration: April 30, 2024**

Chuck Pankratz _____ (Requesting Re-Appointment, served 1 term)

Background

The Cascade County Tax Appeal Board is a three (3) member board appointed by the County Commissioners. Board members serve staggered three-year terms. The County Tax Appeal Board hears protests concerning assessments made by the Department of Revenue in accordance to rules prescribed by the State Tax Appeal Board. The primary purpose of the County Tax Appeal Board is to review the market value assigned by the Department of Revenue and to determine if taxed property is correctly appraised at 100% market value. Disputed decisions of the County Tax Appeal Board are submitted to the State Tax Appeal Board. Members of the County Tax Appeal Board should possess a clear understanding of market value, costs of construction, and the concept of capitalization of income. Appointees to this Board should be flexible for scheduling of tax appeal hearings.

Public Notice

In accordance with 15-15-101(6) MCA, the Cascade County Tax Appeal Board will be in session from July 1st through December 31st, 2021 for the business of hearing property valuation and classification appeals. Any taxpayer who disagrees with the appraised value or classification of his or her property may file an appeal with the Cascade County Tax Appeal Board within thirty (30) days of receipt of the Notice of Classification and Appraisal, or Notice to Change Valuation (assessment notice), established by the Montana Department of Revenue. All property owners will receive an assessment notice as 2021 is a reappraisal year. Appeal forms are available from the Clerk & Recorder's Office in 121 4th Street, Suite 1B-1, Great Falls, Montana or on the Montana Tax Appeal Board website: www.mtab.mt.gov. Appeals must be filed with the County Clerk and Recorder who will notify the County Tax Appeal Board to schedule a hearing. (Publication GF Tribune: May 9, 2021)



CASCADE COUNTY BOARD APPLICATION



Please complete this form and return it to the County Commission Office, Room 111 Courthouse Annex, 325 2nd Avenue North, Great Falls, MT. 59401. If you have any questions, please contact the Commission Office @ (406) 454-6810. This application is designed to obtain information as to your interest and qualifications for serving on a County Government Board.

(Please Print or Type)

Date May 3, 2021

NAME Charles "Chuck" Pankratz

TELEPHONE (Home) _____ (Work) _____ (Cell) 406-868-4339 (E-Mail) cepankratz@aol.com

CURRENT ADDRESS 320 Riverview 4 West, Great Falls, MT 59404

Previous Public Experience (Elected or Appointed) _____

Previous Volunteering or County Boards Cascade County Tax Appeal Board Member & Alternate

Current Volunteering or County Boards Cascade County Tax Appeal Board Member

Current Employer Pankratz Appraisal Services (self-employed)

Education Residential Appraisal License with Montana Board of Real Estate Appraisers

Bachelors Degree in Business Technology

Please indicate which of the following Boards/Trustee positions you are interested in. Mark 1st, 2nd, 3rd choices below.

- | | | |
|---|---|---|
| <input type="checkbox"/> Board of Health | <input type="checkbox"/> Fire Fee Service Area | <input type="checkbox"/> Planning |
| <input type="checkbox"/> Compensation | <input type="checkbox"/> Great Falls Airport Authority | <input checked="" type="checkbox"/> Tax Appeal |
| <input type="checkbox"/> DUI Task Force | <input type="checkbox"/> Great Falls Transit | <input type="checkbox"/> Weed Board |
| <input type="checkbox"/> ExpoPark Advisory | <input type="checkbox"/> Historic Preservation Advisory | <input type="checkbox"/> Zoning Board of Adjustment |
| <input type="checkbox"/> Fire District Area | <input type="checkbox"/> Library Trustee | <input type="checkbox"/> Other |

Please list special experience or education you may have for serving on any of the boards (Additional information, comments or resume may be added to the back of this form.)

Processed 100's of appeals when I worked at the Department of Revenue in North Central Montanan prior to retiring in 2015.

I am knowledgeable in the administrative process the Tax Appeal Board uses and have a good understanding of the methods

the department uses to determine valuations.



May 11, 2021

Contract #21-58

Agenda Action Report
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Cascade County Commission

ITEM: Lease Agreement with Rimrock Valley Preserve, LLC
for Solid Waste Site

INITIATED AND PRESENTED BY: Rina Fontana Moore, Clerk and Recorder

ACTION REQUESTED: Approval of Contract 21-58

BACKGROUND:

Cascade County signed a Lease Agreement in June 2013 with Jim Larson for a solid waste site on his property at the northwest corner on Tiger Butte Road in Cascade County, Montana. (Reference Cascade County Contract #13-94; R0276376.) This agreement will be effective the "Date of Signing" to June 30, 2023 with a rate of \$1,500 per year and is binding on successors in interest. Recently, the property has been purchased by James S. Bumgarner, dba Rimrock Valley Preserve, LLC. Although the current agreement is binding as written on Mr. Bumgarner and Rimrock Valley Preserve, LLC., for accounting and auditing purposes, the parties have re-drafted the agreement to reflect Rimrock Valley Preserve, LLC, as the Lessee. The balance of the terms and conditions remain the same with the Lease expiring in June 2023.

RECOMMENDATION: Approval of Contract 21-58.

TWO MOTIONS PROVIDED FOR CONSIDERATION:

MOTION TO APPROVE:

Mr. Chair, I move that the Commission approve Contract 21-58, a Lease agreement with Rimrock Valley Preserve, LLC for Solid Waste Site.

MOTION TO DISAPPROVE:

Mr. Chair, I move that the Commission disapprove Contract 21-58, a Lease agreement with Rimrock Valley Preserve, LLC for Solid Waste Site.