



How To Protest and Appeal The 45% Increase To Your Rural Solid Waste District Assessment

To All Cascade County Rural Solid Waste District Property Owners

When you received your 2024 Property Tax bill, were you aware your Solid Waste District Assessment went up by 45%? Did you know this was coming? Would you like to do something about it?

As taxpayers who recently were encumbered a 45% increase to your Rural Solid Waste Assessment on your property taxes, you are encouraged to **Protest and Appeal this increase**.

Montana law is very clear on how the Cascade County Commissioners can increase the assessment for this service . . . and they DID NOT follow law, specifically Section 7-11-1025, MCA. Your Right to Know and Right to Participate in the process was VIOLATED. No Public Hearing was held to Inform you and to allow you to Participate. That gives you the right to **Protest and Appeal the Increase**.

Homeowners' increase on their Residence is \$54/year. Other users, such as schools, businesses, farms and ranches, etc., went up substantially. If you are not happy about what was done, and HOW it was done, you have the right to Protest and Appeal this increase.

To Protest, simply fill out the **Tax Protest Form** available at the Cascade County Treasurer's office or on their website here; <https://www.cascadecountymt.gov/DocumentCenter/View/581/Tax-Protest-Form-PDF> The "AMOUNT \$" line is the total tax amount you paid toward your tax bill, whether it was the 1st half or full amount being paid. Then, please enter only the first half of the increase on the assessment in the second "amount (\$)" line. (\$27.00 for residential property). In the "Reason of Protest" line, it is recommended to write something to the effect that "the increase was not done lawfully". And finally, write "Section 7-11-1027, MCA" in #4, and check "YES". The Protest form is to be filed with the County Treasurer's Office. *This form instructs the County Treasurer to put the increase portion (\$27, etc.) in a separate fund that can't be used by the County until the matter is resolved.* You will also need to include your tax payment receipt. If your tax payment was escrowed, the Cascade County Treasurer's Office can provide that receipt for you, or direct you to the website to retrieve it.

To Appeal, simply write a letter addressed to the County Commissioners, stating you are Appealing the increase to your Rural Solid Waste Assessment (sample attached). The reason for the Appeal is that the Commissioners DID NOT follow the law, specifically Section 7-11-1025, MCA. You may also state that you were not aware of the increase until you received and/or paid your 2024 Property Tax bill. Be sure to list your parcel number on your letter of Appeal. The Board of County Commissioners are the Solid Waste District Board. *Unlike customary Tax Protests, this is a protest of the Rural Solid Waste Assessment only and has NOTHING to do with property values and property taxes. Therefore, the Department of Revenue has no involvement in this process.* That seemed to be a concern with a few of the folks regarding filing this protest.

The due date to file a Protest form is unknown because the County has no written guidelines on protesting an assessment, and there is no prior knowledge of citizens using their ability to protest an assessment in County history. However, the County Commissioners are the governing body of the assessment and will have to administer procedures.

These steps need to be completed as soon as possible. By tying up the funding from the Rural Solid Waste Assessment only, the Commissioners should be compelled to resolve the **Appeals** in order to release the **Protested** funds. Remember to retain copies of what you submit, for your records.

Please share these forms with taxpayers who would be willing to file a **Protest and Appeal** of the Rural Solid Waste Assessment imposed in 2024 in Cascade County. There is strength in numbers so the more people who **Protest and Appeal**, the more likely something can be done.

January 7, 2025

Board of Directors
Cascade County Rural Solid Waste District
325 2nd Ave. N., Room 111
Great Falls, MT 59401

Sample Appeal
Letter to County
Commissioners

Re: Appeal of Cascade County Rural Solid Waste District Assessment Increase
As Enacted via Resolution 24-39 on September 19, 2024, and Further Amended
As Enacted via Resolution 24-43 on October 3, 2024.

Dear Board:

We are property owners in rural Cascade County and are appealing the increase to the Cascade County Rural Solid Waste District Assessment as shown on our property tax statement. Our property is located at 74 2nd St., Sand Coulee, Montana 59472, and listed as parcel #0004051600.

Since there appears to be no written process for this action for Cascade County, this is our written notice to you of our appeal. The following are our reasons for the appeal:

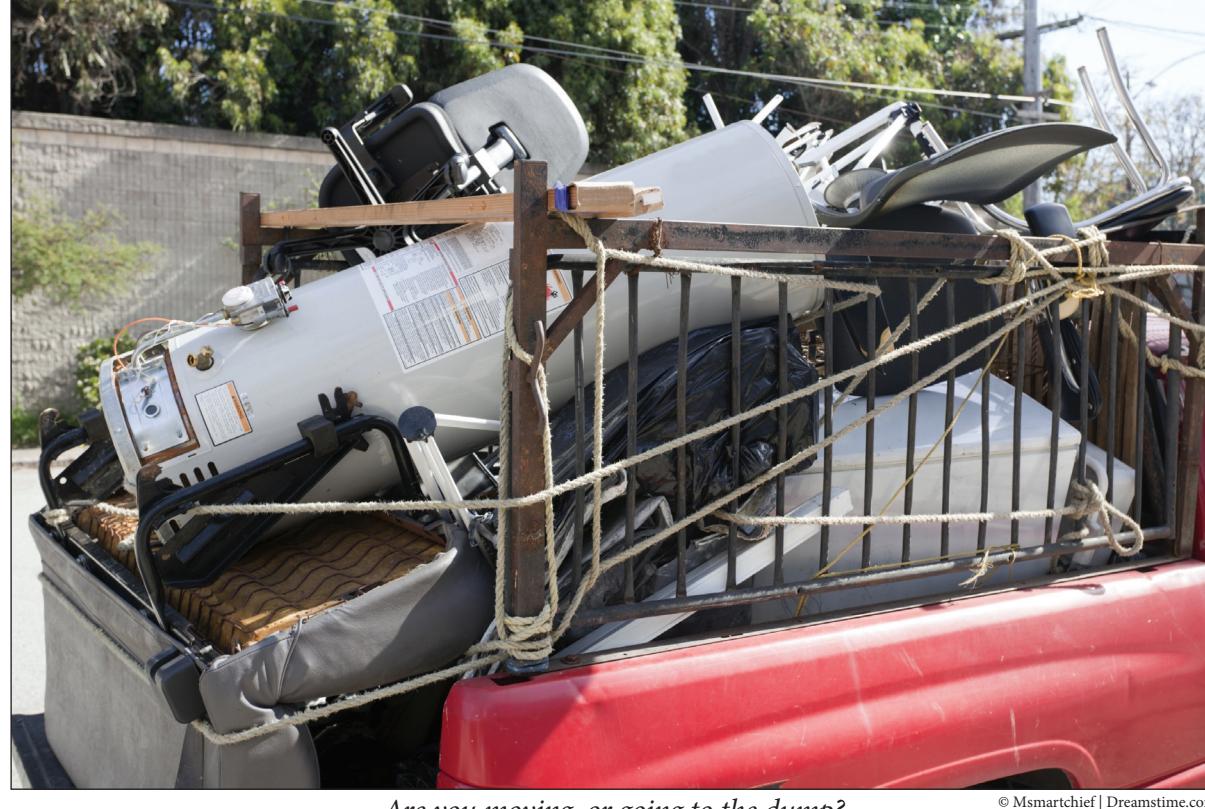
1. No Notice of a Proposed Increase was ever published in the Great Falls Tribune informing the public that the proposed Assessments were available for review by the public as required by Section 7-11-1025, MCA.
2. No Notice of Public Hearing was ever published in the Great Falls Tribune informing the public that a Public Hearing on the proposed increase would be scheduled by the Board as required by Section 7-11-1025, MCA.
3. There was no list describing the lot or parcel of land assessed with the name of the owner of the lot or parcel, and the amount assessed contained in or referred to in either Resolution 24-39 or Resolution 24-43.
4. The Board was informed that a specific process was required to increase the Solid Waste Assessment at the September 5, 2024 Special Meeting, the September 19, 2024 Special Meeting, and the October 3, 2024 Special Meeting. There was ample opportunity and time to follow the governing statutory requirements.

Appeal Board nor the Montana Department of Revenue has jurisdiction in this matter. We await your response to this Appeal.

Sincerely yours,

James E. and Mary K. Embleton
74 2nd St.
Sand Coulee, MT 59472
Phone: (406) 736-5669
Email: embleton2@3rivers.net



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\$500,000 in additional revenue. Significant interest to the Public? I would say so. But again, no Notice to the public, and no Public Hearing. Yet again the resolution was passed by a 2-1 vote with Commissioner Grulkowski voting against.

The result of this incompetent and illegal debacle was that the Tax Bills were late. This was the initial factor causing the delay....the Treasurer's office needed to update all of the property tax bills to reflect the 45% increases in all properties in the District. It must be noted here that the software used to calculate the Solid Waste Assessments in Cascade County is under the control of Commissioner Briggs.

So, what can be done about this? One remedy is to file a lawsuit against the county. That was done on November 4, 2024, but the judge denied it on December 31, 2024. A reason given was that not all remedies were exhausted, meaning that the Appeal and Protest steps had not been done yet. Well, now is the time to do just that! Property owners can file the Protest form with the Treasurer's office to tie up the increase in the funding. Along with the Protest, property owners can file an Appeal letter with the Commissioners.

This needs to be done sooner rather than later.

The more appeals and protests filed, the greater chance that the Commissioners will have to take action to correct their egregious disregard of the People's Right To Know and Participate as guaranteed in our Montana Constitution.

Bio

Mary K. Embleton was raised on a farm and ranch on the Hi-Line. She worked for the Department of Revenue's Property Assessment Division from 1987 to 1994, during the first major reappraisal cycle. At that time, reappraisals were done every 10 years. She worked for municipal government for the next 15 years as a City Clerk/Treasurer. During that time she also served as Secretary and later as President of the Montana Municipal Clerk-Treasurers and Finance Officers Association, as well as serving on the board of the Montana League of Cities and Towns. Embleton worked for a year for the Cascade City-County Health Department as the Administrative Services Manager AND as the Chief Financial Officer for the Community Health Care Center when both operations were jointly operated by the county. She then worked for a little over 4 years as the Fiscal Officer for Opportunities, Inc. before going back to work for Cascade County as the Budget Officer/Grants Coordinator for 6½ years, retiring on November 30, 2022. 