

# Garbage In – Garbage Out

WRITTEN BY

**Mary K. Embleton**, Sand Coulee, Montana

There's one thing all of us humans produce, and that's Garbage, also known as Solid Waste. And one of our biggest challenges has been what to do with that Solid Waste. If you live in town, you probably have garbage pick-up service once a week, provided by your municipal government, and paid for via your monthly water and/or sewer bill.

If you live in the country, you probably have to haul your own garbage to a collection site. In Cascade County, that collection site is made possible through the county government, i.e. the Cascade County Commissioners.

Solid Waste management is big business and has evolved over the past 50-75 years. I remember as a kid that we had several “burn barrels” on the farm, and we would periodically burn our garbage to reduce the volume. Then we would dispose the ashes. The government eventually stepped in to regulate the problem, and now it is up to the government to provide the service for “health” reasons. But there is a lengthy process to follow, and it’s spelled out in state law.

In 1971, the Board of Commissioners of Cascade County created a Special Improvement District for Refuse Disposal in Cascade County Montana via Resolution 37240. The process involved passing "...a resolution of intention to create such a district co-extensive with the boundaries of Cascade County and including all territory within said boundaries except the incorporated cities and towns of Belt, Cascade, Great Falls, and Neihart has been published for 10 consecutive days in a daily newspaper of general circulation within said Cascade County and has been posted within the said Cascade County in three public places and has been transmitted to the executive heads of incorporated cities and towns within the proposed district for consideration by the respective city or town councils;"

The Notice must describe the characteristics and costs of the collection system, and set a time and place for a Public Hearing where the “... Commissioners would hear and pass upon all protests that may have been made against the maintenance and operation of the said district,”

The notice was published starting on July 29, 1970 and set a deadline of August 28, 1970 at 5:00 pm for property owners to file written protests to the creation of the district. The Public Hearing was scheduled for September 4, 1970 at the District courtroom in the City of Great Falls.

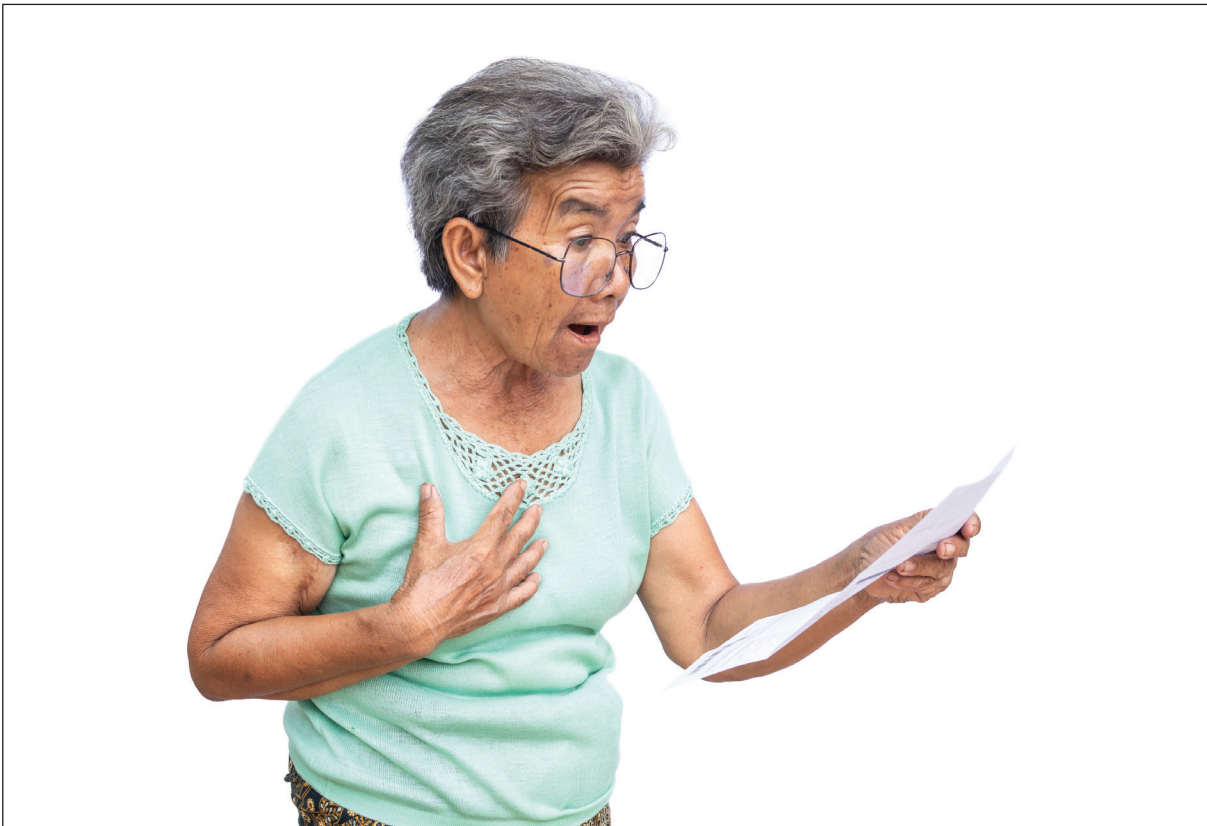
After the hearing, there weren't enough protests filed to stop the creation of the district, so on April 2, 1971, the Board resolved to create and establish the Cascade Rural Solid Waste District. The District was to be governed by a Board of Directors which consisted of "...the City-County Board of Health of Cascade County, Montana.

The resolution also contained 4 additional provisions outlining the boundaries of the district, the costs of services to be met by an assessment levied by the board and other guidelines. The process was lengthy, transparent and involved public participation.

Special Districts are utilized everywhere in Montana. They are created for a distinct purpose and the funding, both revenue and expense aspects, can only be used for said purpose. Most are also governed by a separate board, such as rural water and sewer districts, irrigation districts, cemetery districts, and road improvement districts just to name a few. A separate board was created to govern the Cascade Rural Solid Waste District, but on November 27, 2007 the Cascade County Commissioners assumed the duties of the Solid Waste District Board.

Fast-forward to 2024: the Solid Waste fund on the county's books is in the Red. There was not enough money to pay the bills to Republic Services at the end of the fiscal year (June 30, 2024). The budget had to be amended twice – increased by around \$200,000 – apparently due to the newly negotiated contract with Republic Services. Is this any way to operate? Who negotiated the contract?

The assessments that are collected via your



Property Tax bill are the main source of income, but they hadn't been changed since Resolution 12-60, passed on August 31, 2012. At that time, the notice of the proposed increase and scheduled public hearing was published twice. The proposed assessments listing all 57 categories of property were available for review....all following Section 7-11-1025, MCA. The Public Hearing was held on August 31, 2012 in conjunction with the annual budgeting process, also in accordance with the statute.

***This was the last time the Solid Waste Assessments were properly increased.***

However, Cascade County Commissioners failed to do the same process in July/August/September of 2024 during the budget process. Even though they knew the assessments had to be addressed and most likely increased, since they hadn't been increased since 2012, the proper steps to prepare the estimated annual costs of the program in order to specify the total Solid Waste Assessment for the fiscal

year, were not done! The commissioners were told there was more to the process by a couple of different sources, but those sources were ignored. No public hearing was held regarding Solid Waste during the September 5, 2024 meeting to adopt the Fiscal Year 2025 budget.

Two weeks later, the commissioners held a meeting on September 19, 2024 to discuss the Solid Waste program and increase the “fees”. No Public Hearing was Noticed prior to the meeting, nor was it held during the meeting. The action taken was to increase only Residential properties by 45%. Discussions were held going to 50% but one commissioner offered to only go to 45%. At that meeting, portions of Section 7-11-1025 MCA were read aloud to the commissioners during the public comment portion of the meeting. The resolution was passed by a 2-1 vote with Commissioner Grulkowski voting against.

Lo and behold, the commissioners then realized that the other 56 assessment categories/codes were not included in the resolution, so they had to hold another special meeting on October 3, 2024. That amounts to between \$400,000 and

# TAX PROTEST FORM

## Sample Protest Form

1. The tax must be paid under protest before the tax becomes delinquent (**NO DELINQUENT TAXES MAY BE PROTESTED**). Generally, the taxes on commercial and residential property are due on or before November 30<sup>th</sup> and May 31<sup>st</sup>.
2. The tax payment must be accompanied by a written protest.
3. The payment must be paid to the property officer. In the case of Cascade County, all protests must be paid to the Cascade County Treasurer.
4. The written protest must specify the grounds or reasons the taxes are being paid under protest and the amount paid under protest must directly relate to the grounds specified. The amount of the protest shall not exceed the difference between the payment for the preceding year, and the amount owing for the tax year being protested, unless a different amount results from the specified grounds of the protest.
5. To process the protest, the taxpayer must do one or more of the following:
  - A. Appeal to the County Tax Appeal Board.
  - B. Appeal to State Tax Appeal Board
  - C. Participant of Class Action Suit
  - D. Taxpayer has 90 days from date of mailing to file suit within District Court

If the taxpayer does not comply with any of the above, the County Treasurer shall disperse the amount paid under protest to the appropriate funds.

The protest is cited under M.C.A. 15-1-402, plus the alternative remedy M.C.A. 15-1-406.

PARCEL# 0004051600

1<sup>ST</sup> X 2<sup>ND</sup> \_\_\_\_\_ FULL \_\_\_\_\_

RECEIPT # 30215

AMOUNT \$ 1,052.03

**LEGAL DESCRIPTION:** Lot 15A, Amended Plat PL-2022-19, Townsite of Brown, Section 18-T19N-R05E, Cascade County, MT

A portion of the said taxes in the amount (\$) 27.00 is deemed unlawful  
and illegal and accordingly is paid under protest by: James E. & Mary K. Emberton  
(Taxpayer's name)

Reason of Protest: Solid Waste Special Assessment increase was  
NOT done lawfully under MCA 7-11-1025.

1. Was this appealed? YES \_\_\_\_\_ NO X  
 2. Awaiting Tax Appeal Board Decision YES \_\_\_\_\_ NO X  
 3. Class Action YES \_\_\_\_\_ NO X  
 4. Other MCA 7-11-1027 YES X NO \_\_\_\_\_

I HAVE READ THE INSTRUCTIONS ON THE PROTEST FORM. I ALSO UNDERSTAND IF NO ACTION IS TAKEN WITHIN 90 DAYS OF THE DATE OF THE NOTICE OF TAXES DUE, THE COUNTY TREASURER SHALL DISPERSE THE AMOUNT PAID UNDER PROTEST TO THE APPROPRIATE FUNDS. NON-COMPLIANCE WILL RESULT IN A VOIDED PROTEST.

TAXPAYER'S SIGNATURE

12/30/2024



# 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 1<sup>st</sup> 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 2<sup>nd</sup> Ave. N., Room 111  
Great Falls, MT 59401

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 2<sup>nd</sup> 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 2<sup>nd</sup> St.  
Sand Coulee, MT 59472  
Phone: (406) 736-5669  
Email: [embleton2@3rivers.net](mailto:embleton2@3rivers.net)



*Are you moving, or going to the dump?*

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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. 🏡