MINERAL COUNTY BOARD OF COMMISSIONERS

PO Box 550
300 River Street
Superior, MT 59872
Phone (406) 822.3577
Fax (406) 822.3552
commissioners@co.mineral.mt.us

The Honorable Sonny Perdue
Secretary of Agriculture
U.S. Department of Agriculture
1400 Independence Ave., S.W.
Washington, DC 20250

March 8, 2018

Dear Mr. Secretary:

In 1908, President Theodore Roosevelt created a contract with counties across the nation with national forest lands, known as the Twenty-five Percent Fund Act, to fund services according to fiduciary responsibility and basic stewardship principles. Amended in 1976, the Payment In Lieu of Taxes (PILT) program was insufficiently funded from its inception. Furthermore, the Secure Rural Schools Act of 2000, established to offset the loss of the land management economy to rural schools and communities, has not currently been renewed. In short, the Federal Government has failed to fulfill its obligation.

This failure is especially difficult for a rural county such as ours wherein the federal government, namely the US Forest Service, manages 82% of the land. The state of Montana manages approximately 10% of Mineral County, leaving the remaining 8% in private, taxable ownership. Mineral County has an insufficient tax base, Montana's fourth highest unemployment rate out of 56 Montana Counties at 7.9%, a poverty rate of 17.2%, and the median age of 51.6. This is the source of revenue for the operation of schools, law enforcement, and basic service to the citizens of Mineral County. Under the current funding model, government at all levels fails. It fails to provide the basic safety and services to the citizens of Mineral County.

The loss of funding from the federal government has left Mineral County, Montana with no other alternative than to assess the Federal Government for their portion of the property taxes on the 640,183 acres they manage within Mineral County. Please refer to the attached document for the details of the tax assessment against the United States of America. By the computations of the Montana Department of Revenue, the initial obligation owed to Mineral County is $445,337.

President Trump has done an admirable job defining and taking action on the "Bad Deals" negotiated in the past on behalf of the United States. This is a "Bad Deal" for the rural communities in our country. This "Bad Deal" must be re-negotiated. The choice to drastically decrease logging on public lands managed by the US Forest Service has devastated our communities and economy. This tax assessment is the cost of that choice. Every other alternative to resolve this "Bad Deal", has failed.

Our only optimism resides in your ability, as a cabinet member of President Trump, and that of our duly elected officials, to resolve this injustice. Simply accept the responsibility for the land held by the federal government as any other taxpayer of Mineral County. We ask no more.

Roman Zylawy County Commissioner	Laurie Johnston County Commissioner	Duane Simons County Commissioner

cc: US Senator, Steve Daines
US Senator, Jon Tester
US Representative, Greg Gianforte
MT Governor, Steve Bullock
file

2017 REAL Property Tax Statement

MINERAL COUNTY TREASURER
PO BOX 100 / 300 RIVER ST
SUPERIOR MT 59872

03/02/18

Tax Payer	Property Description
US DEPARTMENT OF AGRICULTURE ATTN SECRETARY SONNY PURDUE 1400 INDEPENDENCE AVE SW WASHINGTON DC 20250	Twn/Rng/Sect 20N/32W /24 MINERAL COUNTY MT FEDERAL LANDS IN Acres: 639768.00

Tax Payer 30120181
School District 2581 ST. REGIS-OU
Taxable Value 728,533
Geo Code - - - - -

Tax Description	1st Half	2nd Half	Total Tax
LAND	**444,667.40**	**0.00**	**444,667.40**
SOIL DISTRICT	**764.96**	**0.00**	**764.96**
1st Half Due (05/31/18)	**445,432.36**		
Total Bill			**445,432.36**

Please make checks payable to MINERAL COUNTY TREASURER

Payment by CREDIT CARD IS ACCEPTED. See reverse side for more information.

NOTE: Paid receipts will NOT be returned without a STAMPED, SELF-ADDRESSED ENVELOPE.

Property valuation staff may be visiting your property to conduct an on-site review for property tax purposes. You or your agent may want to be present. If you wish to make an appointment contact Dept. of Revenue at 406-649-6662. (HB-188)

NOTICE: The appeal process for valuation review must be followed or a refund of taxes will not be considered by the County Commissioners.

Receipt Validation for 1st Half: 445,432.36
Penalty:
Interest:
Total:

Receipt Validation for 2nd Half: 0.00
Penalty:
Interest:
Total:

	% of Tax	Tax Amount	Mill Levy
STATE SCHOOL LEVY	15.54 %	$69,210.64	95.000
DISTRICT SCHOOL LEVY	41.74 %	$185,907.05	255.180
STATE LEVY - UNIVERSI	0.98 %	$4,371.20	6.000
COUNTYWIDE EDUCATION	9.30 %	$41,424.39	56.860
Total School	67.56 %	$300,913.28	413.040
County			
GENERAL	3.72 %	$16,566.83	22.740
WEED	0.33 %	$1,457.07	2.000
FAIR	0.33 %	$1,486.21	2.040
AIRPORT	0.00 %	$0.00	
DISTRICT COURT	1.42 %	$6,323.67	8.680
COMPREHENSIVE INSURAN	2.13 %	$9,500.07	13.040
LIBRARY	0.95 %	$4,225.49	5.800
PLANNING BOARD	0.89 %	$3,977.79	5.460
HEALTH & SANITATION	0.68 %	$3,045.27	4.180
MENTAL HEALTH	0.00 %	$0.00	
SENIOR CITIZENS	0.21 %	$947.09	1.300
EXTENSION SERVICE	0.70 %	$3,132.69	4.300
PUBLIC SAFETY FUND	9.29 %	$41,366.10	56.780
MUSEUM	0.00 %	$0.00	
PERS/SRS RETIREMENT	0.21 %	$939.81	1.290
PERMISSIVE MEDICAL LE	5.21 %	$23,211.06	31.860
HOSPITAL	4.91 %	$21,855.99	30.000
HOSPITAL - 2 YEAR VOT	0.00 %	$0.00	
FOREST PRODUCTIVITY	0.00 %	$0.00	
Total County	30.98 %	$138,035.14	189.470
Other			
ST REIGS PARK - MAINT	0.82 %	$3,642.66	5.000
AMBULANCE	0.33 %	$1,457.07	2.000
CEMETERY #3 - WEST EN	0.14 %	$619.25	0.850
SOIL CONSERVATION	0.17 %	$764.96	1.050
Total Other	1.46 %	$6,483.94	8.900
Fees			
FIRE PROTECTION TAX	0.00 %	$0.00	
Total Fees	0.00 %	$0.00	0.000
Total Bill	100.00 %	$445,432.36	611.410

Total if both halves paid: 445,432.36

Name US DEPARTMENT OF AGRICULTURE
ATTN SECRETARY SONNY PURDUE
30120181
Due **05/31/18** 445,432.36

Return this Stub with payment To:
MINERAL COUNTY TREASURER
PO BOX 100 / 300 RIVER ST
SUPERIOR MT 59872

Total if both halves paid: 445,432.36

Name US DEPARTMENT OF AGRICULTURE
ATTN SECRETARY SONNY PURDUE
30120181
Due / /

Return this Stub with payment To:
MINERAL COUNTY TREASURER
PO BOX 100 / 300 RIVER ST
SUPERIOR MT 59872

MINERAL COUNTY TREASURER

PO BOX 100 / 300 RIVER ST
SUPERIOR MT 59872

Open Immediately
County Tax Bill

US DEPARTMENT OF AGRICULTURE
ATTN SECRETARY SONNY PURDUE
1400 INDEPENDENCE AVE SW
WASHINGTON DC 20250

Mail to: MINERAL COUNTY TREASURER
PO BOX 100 / 300 RIVER ST
SUPERIOR MT 59872

If there are any questions please call County Treasurer

406-822-3530

IMPORTANT NOTICE!

- If your taxes are paid by a Lending Agency and they requested your bill, we sent them a copy as shown on the front of the tax bill.
- If you NO LONGER OWN this property, PLEASE forward this notice to the new owner or if their address is unknown return it to us.
- Stub(s) must accompany payment. They are scanned, therefore more accurate.
- The County Treasurer is NOT responsible for payments made on wrong property and cannot be refunded.
- Please report any change of address immediately.
- Levy sheet available upon request.

Property Tax Assistance programs available to property taxpayers: Property Tax Assistance (MCA 15-6-305), Disabled or Deceased Veterans residence exemption (MCA 15-6-311), and elderly residential property tax credit (MCA 15-30-2337-2341). Please call the Department of Revenue at 406-649-6660 or 866-859-2254 for information.

TO PROTEST YOUR TAX:

1. Pay the tax before it becomes delinquent.
2. Attach a letter to the treasurer stating why you are protesting and the amount you feel is in error.
3. Proceed with legal action within 90 days of our mailing date.

TO APPEAL YOUR VALUATION:

1. You MUST HAVE FILED your appeal prior to the 1st Monday of June. or within 30 days after receiving notice of change or review from Dept of Revenue.
2. You CANNOT appeal your valuation at the time of payment.
3. If taxes become due before the appeal is resolved, pay under protest to obtain a refund.

**** A DELINQUENT TAX CANNOT BE PROTESTED OR APPEALED ****

Taxes on real estate or mobile homes may be paid in two installments; The first and the second installments must be paid on or before the due date as shown. If the installments are not paid by said date, payments are considered delinquent and a 2% penalty together with interest which accrues at a rate of 5/6 of 1% per month will be assessed from the date of delinquency until paid. (15-16-102 M.C.A.) Personal property taxes are paid in one installment. The same delinquency fees apply.

REAL ESTATE TAXES
In accordance with Montana Codes 15-16-102(5) the current year's tax must be paid in FULL before a payment can be applied to prior year delinquencies. ONLY A FULL YEAR DELINQUENCY PAYMENT, including penalty and interest can be accepted. The payment will be applied to the oldest delinquent tax first. WARNING! DELINQUENT TAXES WILL BE SUBJECT TO TAX LIEN PURCHASES. As prescribed by law, these assignments are available to the public.

To view county tax information go to: http://www.mtcounty.com/bmsrdl/tax_search.php?customer_id=105

TO PAY BY CREDIT CARD

Call 1-800-2PAY-TAX or log-on to
www.officialpayments.com
(Jurisdiction Code 3604)

There will be a 3% fee charged for this service.

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