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Tax revenue use explained

News from the Lake County Commissioners' Office

Many Lake County property owners were in the courthouse during the month of November to pay the first half of their taxes for 2013. Needless to say, a number of folks were unhappy with the amount of money that Lake County was extracting from them. Some also added notes with their payments and we would like to share a couple of the comments from notes received:

"Thank you so much for raising our taxes yet again! Hope you get great satisfaction in ruining people's lives;" and "My property tax increased between the year 2000 ($997) and 2013 ($3,532) by 254 percent! Please inform me if there is anything I can submit to relieve future property tax increases."

Without getting too deep into the complexities of property tax bills, we would like to highlight some information that may make your tax bill more understandable.

Lake County collects property taxes and distributes the money to the entities that are itemized on your tax statement. Lake County does not assess property and determine market values. That responsibility is in the hands of the Montana Department of Revenue.

All Lake County properties were re-assessed in 2008 and some properties, like lakeshore, saw dramatic increases in value, while much agricultural land was devalued. The legislature has mandated that new evaluations be done every five years, so 2014 will see new assessments done by the Department of Revenue.

About 60 percent of the taxes collected by the county support our local and state public schools. Twenty-five percent of the 60 percent is returned to the state, and the remainder is sent to the local school districts. Most of the local school tax dollars support the school transportation, bus depreciation and retirement funds. These funds are permissive levies and the county has no control over the dollars requested by the school districts.

Some of our tax dollars support levies that have been voted on and approved by county voters. The Mission Valley Aquatics Center, Polson and Ronan libraries, some fire departments, the sheriff's office, and the two search and rescue groups in the county are examples of groups that receive a portion of their funding from voted levies.

Taxpayers may choose to pay their taxes under protest using Form AB-26, and appeal the appraised value of their property as determined by the Department of Revenue. The appeal would then be heard by the County Tax Appeal Board and the taxpayer would have the opportunity to plead their case for a lower appraisal of their property. Form AB-26 is available on the mt.gov website.

Additional, or new, property tax revenue flowing into the county has been minimal for several years. Lack of new development in the county coupled with properties that are put in Tribal Trust have contributed to this lack of new revenue.

Hopefully, this has answered some property tax bill questions. We are open to discussion of other questions that some of you may have. The Commissioners can be reached at 883-7204, or by logging onto the Lake County website.