# Montana Department of Revenue

**Dan Bucks**
Director

**Brian Schweitzer**
Governor

December 20, 2008

**RECEIVED**

JAN 07 2009

Ravalli County Commissioners

To: County Commissioners
Clerk and Recorders
County Treasurers

From: Randy Wilke, Administrator
Property Assessment Division

Re: Creation or change to taxing jurisdictions

We need *your* assistance identifying taxing jurisdictions that are new or that have been changed prior to January 1, 2009. A few years ago, the legislature indicated that the department wouldn't be required to acknowledge a new or altered taxing jurisdiction for purposes of levying or computing a tax, if it wasn't notified about its existence or alteration by January 1 of the year in which the taxes are to be levied. That's because there's a substantial workload associated with creating or adjusting a taxing jurisdiction so it can become a part of the value we'll be certifying to each taxing jurisdiction in August of 2009. Since it's certainly in all of our best interests to get these taxing jurisdictions identified, we hope you can help us out.

If by January 1, 2009, you could please let our local Department of Revenue office know about any new or changed taxing jurisdictions, we can ensure that our records are changed in time to provide you the information you'll need for budgeting and tax billing purposes.

Thanks for your assistance.

Cc: Local Property Assessment Offices
Area Managers
Regional Managers