

PT-2009-20	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> • Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board. • The hearing on March 23, 2010 was vacated and continued indefinitely pending court action. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
PT-2009-21	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> • Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board. • The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
PT-2009-22	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> • Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board. • The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.

PT-2009-23	Ralston Gap Cattle Co.		<ul style="list-style-type: none"> • Appeal received February 8, 2010 from a decision of the Teton County Tax Appeal Board. • The hearing on March 23, 2010 was vacated and the matter continued indefinitely pending court action. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
PT-2009-46 and cross appeal PT-2009-54	Loren Hawks		<ul style="list-style-type: none"> • Appeal received April 20, 2010 from a decision of the Liberty County Tax Appeal Board • May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02. • Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case. • A telephonic status conference will be held on September 14, 2010 at 9:30 a.m. • DOR cross appeal held in abeyance per order dated May 17, 2010. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.

<p>PT-2009-47 and cross appeal PT- 2009-55</p>	<p>Angela Hawks- Swartz</p>		<ul style="list-style-type: none"> • Appeal received April 20, 2010 from a decision of the Liberty County Tax Appeal Board • May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02. • Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case. • A telephonic status conference will be held on September 14, 2010 at 9:30 a.m. • DOR cross appeal held in abeyance per order dated May 17, 2010. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
<p>PT-2009-50 and cross appeal PT- 2009-53</p>	<p>Dale Hawks</p>		<ul style="list-style-type: none"> • Appeal received April 22, 2010 from a decision of the Liberty County Tax Appeal Board • May 18, 2010 hearing continued pending judicial determination in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02. • Taxpayer is to submit a written response by September 8 as to whether this case is impacted by the <i>Lucas</i> case. • A telephonic status conference will be held on September 14, 2010 at 9:30 a.m. • DOR cross appeal held in abeyance per order dated May 17, 2010. • DOR cross appeal held in abeyance per order dated May 17, 2010. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.

PT-2009-70	Kenneth R. Greenwood		<ul style="list-style-type: none"> • Appeal received June 7, 2010 from a decision of the Valley County Tax Appeal Board. C.A. Daw, DOR tax counsel. • A hearing was held in Helena on July 29, 2010 in Room 152 of Capitol at 8:30 a.m. • A telephonic status conference was held on October 14, 2011 at 2:00 p.m. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
PT-2009-87	Devlin Ranch Company		<ul style="list-style-type: none"> • Appeal received June 24, 2010 from a decision of the Prairie County Tax Appeal Board. • This appeal is held in temporary abeyance pending court action in <i>Lucas, et al., v. Department of Revenue</i>, Case No. DV-10-02. • The District Court has recently denied the Plaintiffs' request for class action certification. • An appeal of the district court denial of class action certification was filed with the Montana Supreme Court on November 9, 2011. • By STAB order dated November 16, 2011, this appeal will be held in abeyance pending Supreme Court action.
PT-2009-162	Charles & Patty Everts	September 6, 2012	<ul style="list-style-type: none"> • Appeal received February 21, 2012 from a decision of the Lake County Tax Appeal Board. • Set for hearing September 6, 2012 at 1:30 p.m. in Helena.
PT-2010-27	ConocoPhillips Company	March 11-15, 2013	<ul style="list-style-type: none"> • Department of Revenue appeal received May 10, 2011 from a decision of the Yellowstone County Tax Appeal Board. • A telephonic scheduling conference was held on July 28, 2011 at 9:30 a.m. • A telephonic status conference was held September 28, 2011 at 9:30 a.m. • A March 11-15, 2013 hearing date in Helena was established.
PT-2009-163 thru PT-2009-174	Lodge at Whitefish Lake, LLC	June 28, 2012	<ul style="list-style-type: none"> • Appeals received April 2, 2012 from decisions of the Flathead County Tax Appeal Board. Michele Crepeau, DOR tax counsel. • Set for telephonic hearing on June 28, 2012 at 9:30 a.m.
PT-2010-33	Allan and Valeri McGarvey		<ul style="list-style-type: none"> • Appeal received November 30, 2011 from a decision of the Flathead County Tax Appeal Board. • April 12, 2012 hearing vacated due to filing of a Petition for Interlocutory Adjudication by the taxpayers.

PT-2010-34	Rebish & Helle	June 21, 2012	<ul style="list-style-type: none"> • Appeal received December 8, 2011 from a decision of the Madison County Tax Appeal Board. • Set for hearing in Helena on June 21, 2012 at 9:30 a.m.
PT-2010-35	Helle Livestock	June 21, 2012	<ul style="list-style-type: none"> • Appeal received December 8, 2011 from a decision of the Madison County Tax Appeal Board. • Set for hearing in Helena on June 21, 2012 at 9:30 a.m.
PT-2010-36	Ruby Dell Ranch	June 21, 2012	<ul style="list-style-type: none"> • Appeal received December 8, 2011 from a decision of the Madison County Tax Appeal Board. • Set for hearing in Helena on June 21, 2012 at 9:30 a.m.
PT-2010-37	Sauerbier Ranches, Inc.	June 21, 2012	<ul style="list-style-type: none"> • Appeal received December 9, 2011 from a decision of the Madison County Tax Appeal Board. • Set for hearing in Helena on June 21, 2012 at 9:30 a.m.
PT-2010-38	Stanley Family Limited Partnership	May 21, 2012	<ul style="list-style-type: none"> • Appeal received December 23, 2011 from a decision of the Flathead County Tax Appeal Board. • Set for telephonic hearing on May 21, 2012 at 1:30 p.m.
PT-2011-7	American Bank of Montana	April 2, 2012	<ul style="list-style-type: none"> • Appeal received October 27, 2011 from a decision of the Gallatin County Tax Appeal Board. Michael Green attorney for taxpayer. • A telephonic scheduling conference was held at 9:30 a.m. on December 16, 2011. • A telephonic status conference will be held at 10:30 a.m. on January 4, 2012. • This appeal will be heard on the record. All submissions due April 2, 2012 at which time the matter will be deemed ready for decision.
PT-2011-11	ConocoPhillips Co.		<ul style="list-style-type: none"> • Appeal received December 9, 2011 from a decision of the Yellowstone County Tax Appeal Board. • This appeal has been consolidated with PT-2010-27 and set for hearing March 11-15, 2013 in Helena.
PT-2011-12	John Richards	July 24, 2012	<ul style="list-style-type: none"> • Appeal received December 14, 2011 from a decision of the Missoula County Tax Appeal Board. • Set for hearing on July 24, 2012 in Helena at 2:00 p.m.
PT-2011-15	American Bank of Montana	April 2, 2012	<ul style="list-style-type: none"> • Appeal received December 27, 2011 from a decision of the Flathead County Tax Appeal Board. • This appeal will be heard on the record. All submissions due April 2, 2012 at which time the matter will be deemed ready for decision.
PT-2011-16	Bronson Koterwas	October 4, 2012	<ul style="list-style-type: none"> • Appeal received March 6, 2012 from a decision of the Gallatin County Tax Appeal Board. • Set for hearing in Helena on October 4, 2012 at 1:30 p.m.
PT-2011-17	HJM Investments, Inc.,		<ul style="list-style-type: none"> • Appeal received March 19, 2012 from a decision of the Gallatin County Tax Appeal Board.

PT-2011-19	Robert S. Foster		<ul style="list-style-type: none"> • Appeal received March 22, 2012 from a decision of the Gallatin County Tax Appeal Board.
PT-2011-20	Mark Cahill	May 30, 2012	<ul style="list-style-type: none"> • Appeal received April 2, 2012 from a decision of the Flathead County Tax Appeal Board. • Set for telephonic hearing in Helena on May 30, 2012 at 9:30 a.m.
PT-2012-1	Rachel L. DePauw		<ul style="list-style-type: none"> • Appeal received April 25, 2012 from a decision of the Department of Revenue.
PT-2012-2	Bridgette Mazurek		<ul style="list-style-type: none"> • Appeal received May 10, 2012 from a decision of the Department of Revenue.
PT-2012-3	Honas Trust		<ul style="list-style-type: none"> • Appeal received May 10, 2012 from a decision of the Department of Revenue.
CT-2009-4	Puget Sound Energy, Inc.		<ul style="list-style-type: none"> • Complaint received March 30, 2010. Michael Green attorney for taxpayer. • DOR answer received April 14, 2010. • A telephonic status conference was held on May 24, 2011 at 9:30 a.m. • This appeal will be held in abeyance pending Montana Supreme Court review of a similar case.
CT-2010-3	Devon Energy Production Co.		<ul style="list-style-type: none"> • Complaint received November 5, 2010. Michael Green attorney for taxpayer. • DOR answer due December 8, 2010. • The taxpayer simultaneously filed its Amended Complaint for Declaratory Relief in the First Judicial District seeking a declaratory ruling invalidating the DOR's central assessment and requiring proper classification of the subject property as Class Eight gas production equipment instead of the 12% Class Nine pipeline property rate. • By order dated December 29, 2010, this matter is being held in abeyance pending the outcome of the taxpayer's declaratory judgment action in district court.
CT-2011-3	Plains Pipeline, L.P.	February 4-8, 2013	<ul style="list-style-type: none"> • Complaint received September 27, 2011. Michael W. Green, taxpayer attorney. • DOR answer received October 28, 2011. C.A. Daw and Teresa Whitney, DOR tax counsels. • A telephonic scheduling conference was held on November 22, 2011 at 2:00 p.m. • A telephonic pre-hearing conference will be held at 9:30 a.m. on January 29, 2013. • A hearing date of February 4-8, 2013 was established.

CT-2012-1	Somont Oil Company, Inc.	September 20, 2012.	<ul style="list-style-type: none"> • Complaint received February 10, 2012. Brian Lee, taxpayer attorney. • DOR answer received March 7, 2012. Brendan Beatty and Derek Bell, DOR tax counsels. • A telephonic scheduling conference was held on March 22, 2012 at 3:00 p.m. • Proposed scheduling order due from parties on April 23, 2012. • A hearing date of September 20, 2012 was established.
CT-2012-2	Omimex Canada, LTD		<ul style="list-style-type: none"> • Complaint received February 17, 2012. Jared La Fevre, taxpayer attorney. • DOR answer received March 14, 2012. • A telephonic scheduling conference was held on April 17, 2012 at 3:00 p.m. • A motion to stay was filed by the taxpayer on May 7, 2012.
IT-2011-2	Timothy L. Blixseth	December 3-7, 2012	<ul style="list-style-type: none"> • Complaint received February 10, 2011. Patrick Fox, taxpayer attorney. Amanda Myers, DOR tax counsel. • DOR answer due March 10, 2011. • This appeal was held in abeyance pending bankruptcy action by order dated May 9, 2011. The bankruptcy action was dismissed. • A telephonic status conference was held on June 20, 2011. • The taxpayer has filed a Petition for Interlocutory Adjudication. • The appeal is held in abeyance pending the outcome of court action. • A telephonic scheduling conference was held on December 15, 2011 at 9:30 a.m. • A telephonic status conference was held on January 19, 2012 at 9:30 a.m. • A telephonic status conference was held on February 29, 2012 at 9:30 a.m. • The matter is set for hearing Dec. 3-7, 2012.
IT-2011-5	Bruce and Penny Tarleton	May 24, 2012	<ul style="list-style-type: none"> • Complaint received December 13, 2011. • DOR answer received January 13, 2012. Amanda Meyers, DOR tax counsel. • DOR's motion to dismiss was denied by order dated February 23, 2012. • Set for telephonic hearing on May 24, 2012 at 10:30 a.m.
IT-2011-7	Mary Lou O'Dea and Daniel L. Persons	May 29, 2012 telephone hearing	<ul style="list-style-type: none"> • Complaint received February 21, 2012. • DOR answer received March 21, 2012. Teresa G. Whitney, Department of Revenue tax counsel. • Set for telephonic hearing on May 29, 2012 at 9:30 a.m. A telephonic status conference will be held at 11:00 a.m. on May 22.

IT-2012-1	Mark C. and Joan E. Sinnard		<ul style="list-style-type: none"> • Complaint received April 19, 2012. Mike Green, taxpayer attorney. • DOR answer due May 20, 2012. Teresa Whitney, Department of Revenue tax counsel. • A telephonic scheduling conference was held on May 9, 2012 at 9:30 a.m. • The matter will be heard on briefs with final briefs due June 29, 2012.
MT-2011-1	MCR, LLC	July 31 - August 2, 2012	<ul style="list-style-type: none"> • Complaint received April 15, 2011. John Crist, taxpayer attorney. • DOR answer received May 16, 2011. • A telephonic scheduling conference was held at 9:30 a.m. on June 21, 2011. • A hearing date of April 24-26, 2012 was established. • A telephonic status conference was held on December 15, 2011. • The hearing date of April 24-26, 2012 was vacated and rescheduled to July 31-August 2, 2012. A telephonic pre-hearing conference will be held at 9:30 a.m. on July 24, 2012. • Taxpayer filed a motion for summary judgment on May 7, 2012. • DOR filed a motion for partial summary judgment on May 7, 2012.

SPT-2007-8	Gold Creek Cellular d/b/a Verizon Wireless		<ul style="list-style-type: none"> • Complaint received December 20, 2007. Terry Cosgrove, attorney. • DOR answer received January 22, 2008. • The taxpayer filed a Motion for Protective Order to Limit Scope of Discovery on July 23, 2008. • Oral argument on the Motion for Protective Order and the DOR's Motion to Compel was held on September 4, 2008 at 1:30 p.m. in Room 335 of Capitol. • The taxpayer's motion for protective order was granted to the extent that post-lien date information relating to a proposed merger shall not be subject to discovery in this appeal • The DOR's motion to compel was granted to the extent that the taxpayer was directed to respond to the DOR's re-crafted discovery requests. The DOR was limited to 50 interrogatories and 50 requests for production and was give 30 days from Sept. 12, 2008 in which to re-craft its discovery requests to comply with these requirements. • On October 14, 2008, the taxpayer filed a Petition for Judicial Review in the First Judicial District, Lewis and Clark County, of the Board's September 12, 2008 Order denying in part the taxpayer's Motion for Protective Order. • Taxpayer filed an amended complaint on May 1, 2009. By order dated May 4, the Board granted leave to file the amended complaint. • By order dated May 20, 2009, the Board granted the Motion to file an amended complaint, vacated the requirement to file a written status report by May 22, set the matter for hearing during the week of February 8-13, 2010, and directed to the parties to file proposed scheduling orders by May 29. • The taxpayer moved for summary judgment on December 4, 2009. • The DOR moved for partial summary judgment on December 4, 2009. • DOR filed a Motion in Limine to exclude legal opinions of expert Scott Baxter and a Motion in Limine to exclude testimony/evidence on count 3 of Verizon's amended complaint on December 18, 2009. • Taxpayer filed a Motion in Limine to exclude DOR from offering testimony/evidence of its identified witnesses, Al Buckalew and Don Reading on December 18, 2009. • By order dated February 10, 2010, STAB denied the motions in limine regarding the testimony/evidence of Buckalew, Reading and Baxter, denied the DOR motion in limine relating to Verizon's constitutional claims, and upheld the DOR's determination which places Verizon's property in the tax class that best describes its entire operation. • Taxpayer filed an appeal of this Board's February 10, 2010 upholding the DOR's classification of its property with the First Judicial District in Lewis and Clark County in March 2010. • Oral argument held on November 23, 2010.
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SPT-2009-8	Gold Creek Cellular d/b/a Verizon Wireless		<ul style="list-style-type: none"> • Complaint received October 28, 2009. Terry Cosgrove, taxpayer attorney. • DOR answer received November 30, 2009. • This appeal has been set for hearing November 14-18, 2011. • By order dated April 7, 2011, the appeal is stayed pending district court action on the validity of the DOR's administrative rules relating to intangible personal property.
SPT-2010-2	Puget Sound Energy, Inc.		<ul style="list-style-type: none"> • Complaint received October 1, 2010. Michael Green, taxpayer attorney. • DOR answer received October 22, 2010. • A telephonic scheduling conference was held on May 24, 2011 at 9:30 a.m. • This appeal will be held in abeyance pending Montana Supreme Court review of a similar case.
SPT-2010-3	Westmoreland Resources, Inc.		<ul style="list-style-type: none"> • Complaint received November 24, 2010. John T. Jones, taxpayer attorney. • A telephonic scheduling conference was held on January 19, 2011 at 2:00 p.m. • A telephonic status conference was held on January 13, 2012 at 2:00 p.m. • The parties anticipate the filing of a Petition for Interlocutory Adjudication. A telephonic status conference was held on February 23, 2012 at 9:30 a.m. • Another telephonic status conference was held on March 22, 2012. • The telephonic status conference to be held on April 17, 2012 at 2:00 p.m. was vacated. • The June 4-8, 2012 hearing was vacated pursuant to the filing of a joint petition for interlocutory adjudication on April 17, 2012. • By order dated April 17, 2012, this appeal will be held in abeyance pending district court action.
SPT-2012-1	Billings Vineyard Church, Inc.		<ul style="list-style-type: none"> • Complaint received February 1, 2012 from a decision of the Department of Revenue. • DOR answer received March 1, 2012. Michele Crepeau, Department of Revenue tax counsel. David Legare, taxpayer attorney. • A telephonic status conference was held on April 12, 2012 at 9:30 a.m. • The June 20, 2012 hearing was vacated. The matter will be heard on briefs. All briefing is to be completed by June 29, 2012.

