

Yellowstone County Tax Appeal Board

Physical Address:

316 N 26th Street Rm 3101
Billings, MT 59101

Mailing Address:

PO Box 35000
Billings, MT 59107-5000



Yellowstone County Tax Appeal Board

MINUTES

COUNTY: Yellowstone County

PLACE: BOCC Board Room

DATE: October 14th, 2025

TIME: 12:30pm

*SHOW RECESS AND RECONVENTION

Organizational Meeting Board Members Present:

Oscar Heinrich Jr.

Ted Cross

Dan Cohn

Hanna Wagner

Laura Myers

J.R. Reger

Secretary:

Erika Guy

Board Members Absent:

Jeff Weldon

The Board held its business organizational meeting at 12:30pm. Laura gave an update on remaining open appeals with DOR.

The board then discussed the schedule of appeals right now.

The board then talked about the last legislative session. The fees for CTAB's work were raised. Travis with MTAB is active in legislative session.

Laura advised the board members of some issues the secretary was experiencing with the DOR. Going forward any appeals filed with the CTAB secretary will be scheduled right away. The local DOR was asking the secretary not to schedule appeals so they could reach out to the taxpayer to see if they would instead file an AB26. Laura's objection with this process is once a taxpayer files with the county that starts the appeal. The board has no issue with the DOR reaching out to the taxpayers, however, the taxpayer is under no obligation to do so. There was also a disagreement over dismissing appeals. The DOR was instructing taxpayers to file a withdrawal of their appeal before their final determination on an AB26. Laura believes there is only one right to appeal on a determination, this could affect their appeal going forward. The board asked follow-up questions regarding this issue and discussed possibly changing the language on the tax appeal ad that is posted in May to say the taxpayer does not have to file with the DOR before filing with the CTAB.

Oscar Heinrich Jr. moved to nominate Laura Myers for Chairman and Ted Cross seconded. Motion carried.

Oscar Heinrich Jr. moved to nominate J.R. Reger as Vice-Chair. Ted Cross seconded. Motion carried.

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The board discussed some issues with industrial appeals.

Meeting was adjourned at 12:54pm.

Signed,

A handwritten signature in black ink, which appears to read "Laura Myers".

Laura Myers, Chair