

**Montana Tax Appeal Board Active Case - 2/23/2026**

| Appellant                                | Respondent              | Case No.   | Type              | County              |
|--|-------------------------|------------|-------------------|---------------------|
| Billings Generation, INC                 | DOR                     | IT-2024-41 | IT - Income Tax   |                     |
| Cody McSwain & Amanda Ruth-McSwain       | DOR                     | PT-2026-9  | PT - Property Tax | Gallatin            |
| David M. and Wendy L. Elias              | DOR                     | PT-2026-3  | PT - Property Tax | Anaconda-Deer Lodge |
| DOR                                      | Scott and Dawn Hagedorn | PT-2026-5  | PT - Property     | Madison             |
| Fairfield Wind Owner, LLC                | DOR                     | PT-2026-6  | PT - Property     | Teton               |
| Frank & Monica McCourt                   | DOR                     | IT-2025-6  | IT - Income Tax   |                     |
| Greenfield Wind, LLC                     | DOR                     | PT-2026-7  | PT - Property     | Teton               |
| Scott and Dawn Hagedorn                  | DOR                     | PT-2026-10 | PT - Property     | Madison             |
| Scott and Dawn Hagedorn                  | DOR                     | PT-2026-11 | PT - Property     | Madison             |
| Jeffrey L. Smith                         | DOR                     | IT-2024-54 | IT - Income Tax   |                     |
| Martin and Laurie Miller Revocable Trust | DOR                     | PT-2026-4  | PT - Property Tax | Flathead            |
| Memp Properties LLC                      | DOR                     | PT-2025-18 | PT - Property Tax | Butte-Silver Bow    |
| Nancy Blackwell                          | DOR                     | PT-2026-12 | PT - Property Tax | Lincoln             |
| OSD Building #1, LLC                     | DOR                     | PT-2026-2  | PT - Property Tax | Missoula            |
| Owen H. Orndorff                         | DOR                     | IT-2024-52 | IT - Income Tax   |                     |
| Robert L. Roberts                        | DOR                     | IT-2024-53 | IT - Income Tax   |                     |
| Robert J. and Patricia A. Thul           | DOR                     | PT-2025-19 | PT - Property Tax | Cascade             |
| Robert J. and Patricia A. Thul           | DOR                     | PT-2025-20 | PT - Property Tax | Cascade             |
| Spirit Master Funding VII                | DOR                     | PT-2026-1  | PT - Property Tax | Missoula            |
| Stillwater Wind, LLC                     | DOR                     | PT-2026-8  | PT - Property Tax | Stillwater          |
| Thomas A. Jr. and Carol L. Angland       | DOR                     | PT-2025-21 | PT - Property Tax | Meagher             |
| Thomas A. Jr. and Carol L. Angland       | DOR                     | PT-2025-22 | PT - Property Tax | Cascade             |
| Timothy M. Boland Living Trust           | DOR                     | PT-2025-23 | PT - Property     | Cascade             |
| Yellowstone Film Ranch                   | DOR                     | IT-2024-81 | IT-Income Tax     |                     |