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MONTANA FIRST JUDICIAL DISTRICT COURT, LEWIS & CLARK COUNTY

RGB INVESTMENTS, LLC; 80 PROOF
LLC; CAS HOLDINGS LLC; and
MAUREEN BLATTER, as Trustee of the
MAUREEN BLATTER FAMILY TRUST,

Plaintiffs,

v.

CITY OF HELENA,

Defendant.

Cause No. DDV 2022-59

NOTICE OF PENDING ACTION

**THIS NOTICE MAY AFFECT YOUR RIGHTS.
PLEASE READ CAREFULLY.**

To: Owners of property within the City of Helena

Your rights may be affected by a lawsuit pending in this Court, the Montana First Judicial District Court, Civil Cause No. DDV 2022-59, which is challenging the City of Helena's street maintenance assessments.

Petitioners in this matter have filed a petition for a declaratory judgment seeking an order from the Court declaring the City of Helena's (the "City") street maintenance assessments illegal

and requiring refund of collected assessments to Petitioners and all similarly situated taxpayers. Petitioners contend the street assessment violate the City's ordinances and state law as well as the Montana Constitution. A copy of the Petition may be accessed at <https://crowleyfleck.com/category/news/>.

The City has moved to dismiss the Petitioners' claims and therefore has not answered the substantive allegations. The Court has not ruled on the merits of the Petitioners charges or on the City's motion to dismiss.

Similarly Situated Taxpayers

Pursuant to § 15-1-406, MCA, the Court's ruling in this matter may apply to all "similarly situated taxpayers." This notice is being published pursuant to § 15-1-407(3)(a), MCA, to put similarly situated taxpayers on notice of this action and to provide information about how to protest taxes and to opt out of this action. If you are (or may be) a "similarly situated taxpayer," know that the judgment in this matter, whether favorable or not, will include all similarly situated taxpayers who do not request to be excluded. If you are a similarly situated taxpayer who does not request exclusion, you may enter an appearance by filing an appropriate pleading with the Court.

Payment Under Protest

Montana law allows taxpayers to pay challenged taxes and assessments under protest, to obtain a refund, if required by law. *See* § 15-1-402, MCA. To protest your street maintenance assessments, you must timely pay the total amount due on your property tax bill (including the amount for the street maintenance) and include a written protest indicating the reason for your protest and the portion of your property tax bill you are protesting. For purposes of protesting

your street maintenance assessments you may include a letter with your property tax payment indicating:

I protest the portion of my property tax bill for Property No. [insert your property ID number from Lewis and Clark County Property Tax Bill] for STREET MAINT #1 assessment, in the amount of \$[insert the amount of the second half payment from that line on your tax bill]. My protest is based on the challenge of these assessments currently pending in the matter of *RGB Investments, LLC, et al. v. City of Helena*, DDV 2022-59, First Judicial District, Lewis and Clark County.

The second half payment of Lewis and Clark County Property Taxes, including the contested City of Helena Street Maintenance Assessments are due **May 31, 2022**.

Exclusion of Class Members

The court will exclude the taxpayer from the class if the taxpayer in writing requests to be excluded by September 1, 2022. The request for exclusion should be sent to Petitioner’s Counsel and must be postmarked on or before September 1, 2022.

DATED: 18th day of May, 2022

Crowley Fleck, PLLP

/s/ Michael Green
Michael Green