

EXHIBIT 16
DATE 3/23/11
HB 618



Lake County Commissioners

406-883-7204

Fax (406) 883-7283

LAKE COUNTY

106 4th Ave. E.

Polson, Mt. 59860

March 21, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is for essential governmental services (C. Pease-Lopez Sponsor)

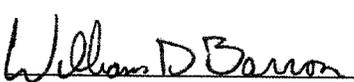
Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman and committee members:

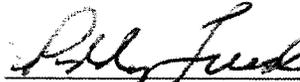
The Lake County Commissioners do not object to HB 618 as this bill provides for equality for Tribal governments similar to city, county and state governments who already have the benefit of a tax exemption for essential governmental services.

It puts Tribal governments on "par" with other units of local government. It corrects an omission in the MCA. We do not object to the intent of this bill.

Thank you.

Sincerely,
BOARD OF LAKE COUNTY COMMISSIONERS


William D. Barron, Member


Paddy Trasler, Member


Ann Brower, Member

Copy of Lake County Commissioner letter:

Senate Taxation Committee

Chair: Bruce Tutvedt
Vice Chair: Bob Lake
Vice Chair: Kim Gillan
Ron Arthun
Gary Branae
Ron Erickson
Jeff Essmann
Christine Kaufmann
Jim Peterson
Kendall Van Dyk

Chas Vincent
Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

Chair: Mark Blasdel
Vice Chair: Mike Miller
Vice Chair: Dick Barrett
Steve Fitzpatrick
Kelly Flynn
Alan Hale
Brian Hoven
Austin Knudsen
Steve Lavin
Sue Malek
Edie McClafferty
Mary McNally
Jerry O'Neil
Mike Phillips
Lee Randall
Wayne Stahl
Janna Taylor
Kathleen Williams
Max Yates
Staff: Jeff Martin, 406-444-3595
Megan Moore, 406-444-4496
Secretary: Lisa Adams, 406-444-4745

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**John A. Mercer
P. O. BOX 460
POLSON, MT 59860**

March 21, 2011

**Montana House Taxation Committee
Montana Senate Taxation Committee
State Capitol Building
Helena, Montana**

**RE: HB 618 - Exempt Tribally owned property from taxation if the property is
used for essential governmental services**

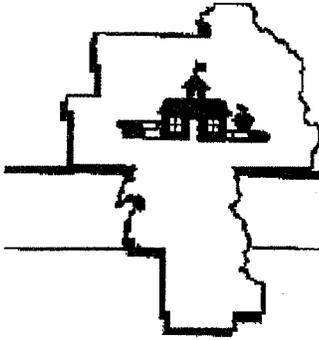
Dear Distinguished Committee members:

I am writing in support of the above legislation as I believe in a tax policy that
provides equal treatment.

Sincerely,

A handwritten signature in black ink that reads "John A. Mercer". The signature is written in a cursive style with a large initial "J" and "M".

John A. Mercer



Lake County

Lake County Courthouse
106 Fourth Avenue East
Polson, Montana 59860-2187
Phone (406) 883-7262
Office Hours Fax (406)-883-7262

Gale Decker, Superintendent of Schools

lacosupt@lakemt.gov
www.lakecounty-mt.org/schools/
After Hours Fax (406)-883-7283

March 18, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Lake County Superintendent of Schools has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, I do not object to the intent of this bill as it puts Tribal governments on "par" with other units of local government.

Sincerely,

Gale Decker, Superintendent of Schools
Lake County
Polson, Mt. 59860

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

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Staff: Lee Heiman, 406-444-4022

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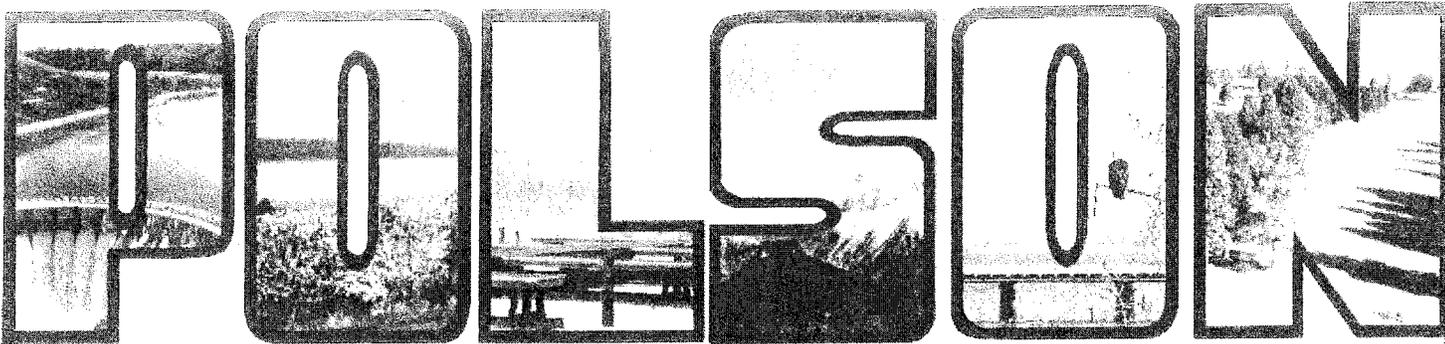
Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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CHAMBER OF COMMERCE • 406-883-5969 • Fax 406/883-1716 • P.O. Box 667 • Polson, Montana 59860-0667

March 22, 2011

House Taxation Committee
Senate Taxation committee

RE: HB 618 – Exempt Tribally owned property from taxation if the property is for essential governmental services.

Dear Honorable House taxation Committee Chairman and Honorable Senate Taxation Chairman and Committee members:

The Polson Chamber of Commerce does not object to HB 618 as this bill provides for equality for Tribal Governments similar to City, County and State Governments who already have the benefit of a tax exemption for essential governmental services.

It puts Tribal Governments on par with other units of local government. It corrects an omission in the MCA. We do not object to the intent of this bill.

Sincerely,

Polson Chamber of Commerce
Jackie Cripe, President

Cc:

House Taxation Committee, Chair, Mark Blasdel
Senate Taxation Committee, Chair, Bruce Tutvedt
CSKT's Tribal Council Chairman, Bud Moran

www.polsonchamber.com • E-Mail: chamber@polsonchamber.com

The Port City on Beautiful Flathead Lake, Montana



First Interstate Bank
49573 US Hwy. 93
P.O. Box 1299
Polson, MT 59860-1299
406-883-8800
www.firstinterstatebank.com

March 21st, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

First Interstate Bank in Polson has had relations with the Confederate Salish and Kootenai Tribes (CSKT) for many years. We wanted to take a moment to express what great friends and neighbors they are to our community.

The CSKT is a huge economic contributor to the local community. They employ more individuals than any other organization and are arguably the largest component of our local economy. However, their contributions to our local community extend much further than just through their economic impact. The CSKT offer excellent educational opportunities to the community through the S&K College, their culture is weaved into the fabric of our local community, and their leadership volunteer in many civic activities and organizations. To say they are a great neighbor is an understatement. They truly make up a vital component of what makes our community great.

From a financial perspective, the CSKT lease many different parcels of property to many different entities for \$1 per year, obviously significantly below market rents. Some of these entities include the Arlee Fire Hall, Lake County Boys & Girls Club, Elders Park, Ronan baseball fields, and more. Additionally, they have funded hundreds of thousands of dollars in improvements to Salish Point, a local park on the Flathead Lake that is cooperatively managed between the Tribes and the City of Polson. While I do not know the specific dollar amounts of their subsidized leases and contributions to other local projects, they easily represent six figure contributions to the local communities. These contributions are not required but are consistent with their desire to be a good neighbor and community citizen. We feel it would be valuable to consider these contributions.

Sincerely,


Jeremy Morgret
Branch Manager
First Interstate Bank
49573 US Hwy 93
Polson, Mt. 59860

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

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Vice Chair: Dick Barrett

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Sue Malek

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Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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EAGLE BANK

S&K BANKCORP

Of the land, lake and people.

March 18, 2011

**House Taxation Committee
Senate Taxation Committee**

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Eagle Bank in Polson, Montana has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,

Eagle Bank
Polson, Mt. 59860

Copy to

Senate Taxation Committee
Chair: Bruce Tutvedt
Vice Chair: Bob Lake
Vice Chair: Kim Gillan
Ron Arthun

Gary Branae
Ron Erickson
Jeff Essmann
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Jim Peterson
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Art Wittich -

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March 18, 2011
House Taxation Committee
Senate Taxation Committee

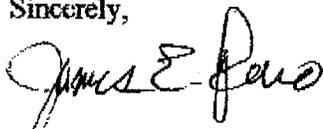
RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I, James E. Paro, have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. In the interest of fairness, I strongly support the intent and proposed results of this bill.

Sincerely,



James E. Paro, President
S & K Aerospace, LLC
P.O. Box 339
St. Ignatius, MT 59865

Copy of

Senate Taxation Committee
Chair: Bruce Tutvedt
Vice Chair: Bob Lake
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Ron Arthun
Gary Branae
Ron Erickson
Jeff Essmann
Christine Kaufmann
Jim Peterson
Kendall Van Dyk

Chas Vincent
Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

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Staff: Jeff Martin, 406-444-3595
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Secretary: Lisa Adams, 406-444-4745

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March 18, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Valley Bank in Ronan, Montana has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,


Valley Bank
Ronan, Mt.

Copy of

- Senate Taxation Committee**
- Chair: Bruce Tutvedt
- Vice Chair: Bob Lake
- Vice Chair: Kim Gillan
- Ron Arthur
- Gary Branae
- Ron Erickson
- Jeff Essmann
- Christine Kaufmann
- Jim Peterson
- Kendall Van Dyk
- Chas Vincent
- Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

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Vice Chair: Mike Miller

Vice Chair: Dick Barrett

Steve Fitzpatrick

Kelly Flynn

Alan Hale

Brian Hoven

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Sue Malek

Edie McClafferty

Mary McNally

Jerry O'Neil

Mike Phillips

Lee Randall

Wayne Stahl

Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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Lake County BANK

March 18, 2011
House Taxation Committee
Senate Taxation Committee

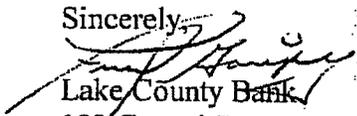
RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Lake County Bank in St. Ignatius has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,



Lake County Bank

102 Crystal Street
St. Ignatius, Mt.

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

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Edie McClafferty
Mary McNally
Jerry O'Neil
Mike Phillips
Lee Randall
Wayne Stahl
Janna Taylor
Kathleen Williams
Max Yates
Staff: Jeff Martin, 406-444-3595
Megan Moore, 406-444-4496
Secretary: Lisa Adams, 406-444-4745

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MAR 21 2011
CS&KT Administration

3/21/2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) – Exempt Tribally owned property from taxation if the property is used for essential governmental services. (C.Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local governments such as city, county and state governments. Upon review, I do not object to the intent of this bill.

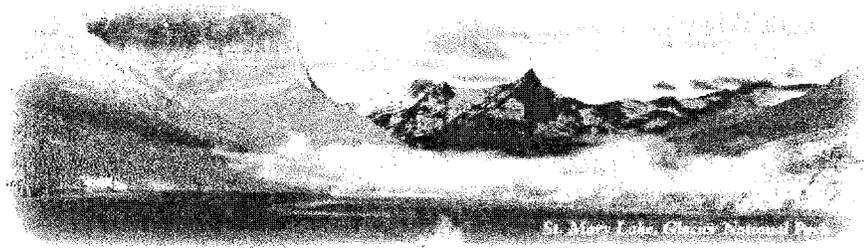
Sincerely,


Jules Clavadetscher
Polson, MT 59860

Copy

Senate Taxation Committee

- Chair: Bruce Tutvedt
- Vice Chair: Bob Lake
- Vice Chair: Kim Gillan
- Ron Arthun
- Gary Branae
- Ron Erickson
- Jeff Essmann
- Christine Kaufmann
- Jim Peterson
- Kendall Van Dyk
- Chas Vincent
- Art Wittich



March 22, 2011

**House Taxation Committee
Senate Taxation Committee**

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Glacier Bank in Polson has reviewed HB 618 and we do not object to the intent of this bill.

Sincerely,

A handwritten signature in black ink, appearing to read 'Todd A. Bassett'.

Todd A. Bassett
Vice President / Branch Manager
Glacier Bank ~ Polson
406-883-8300
49430 US Hwy 93
Polson, Mt. 59860

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt
Vice Chair: Bob Lake
Vice Chair: Kim Gillan
Ron Arthun
Gary Branae
Ron Erickson
Jeff Essmann
Christine Kaufmann
Jim Peterson

Kendall Van Dyk
Chas Vincent
Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

Chair: Mark Blasdel
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Vice Chair: Dick Barrett
Steve Fitzpatrick
Kelly Flynn
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Brian Hoven
Austin Knudsen
Steve Lavin
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Janna Taylor
Kathleen Williams
Max Yates
Staff: Jeff Martin, 406-444-3595
Megan Moore, 406-444-4496
Secretary: Lisa Adams, 406-444-4745

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GAUTHIER AGENCY LLC

63316 US HWY 93
RONAN, MONTANA 59864

March 18, 2011
House Taxation Committee
Senate Taxation Committee

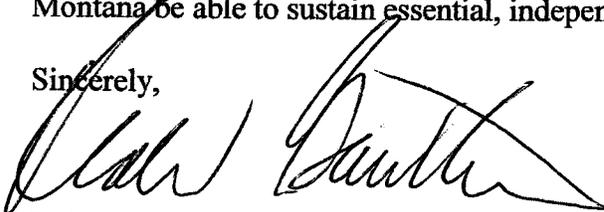
RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

GAUTHIER AGENCY LLC has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we support the intent of this bill. Only by exercising powers and exemptions as a government will tribal governments across Montana be able to sustain essential, independent governmental services.

Sincerely,



Robert Gauthier
GAUTHIER AGENCY LLC
63316 US Hwy 93
Ronan, Montana 59864
496-676-8445

Senate Taxation Committee
Chair: Bruce Tutvedt
Vice Chair: Bob Lake
Vice Chair: Kim Gillan
Ron Arthun
Gary Branae
Ron Erickson
Jeff Essmann
Christine Kaufmann

Jim Peterson
Kendall Van Dyk
Chas Vincent
Art Wittich -

Staff: Lee Heiman, 406-444-4022
Secretary: Debra Polhemus, 406-444-1619

House Taxation Committee

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Mary McNally
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Wayne Stahl
Janna Taylor
Kathleen Williams
Max Yates
Staff: Jeff Martin, 406-444-3595
Megan Moore, 406-444-4496
Secretary: Lisa Adams, 406-444-4745

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March 19, 2011

**House Taxation Committee
Senate Taxation Committee**

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

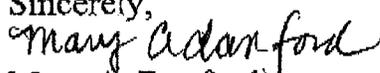
Dear Honorable House Taxation Committee Chairman Mark Bladssel, and Honorable Senate Taxation Committee Chairman Bruce Tutvedt & Committee members:

Montana Native American Tribes provide many services to the citizens of Montana on their lands with impacts our economy through historical points of interest, protection of our wildlife & heritage, tourism in the state along with many essential services for the public. During the past thirty years I have worked in Indian Country providing education and job training services utilizing tribal lands with workforce development through state, private, federal programs on tribal lands.

We, as Montana people, work together to improve and provide these services. Please treat our Tribal Government lands equally as other city, county and state government lands with tax exemptions.

Mary A Danford has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, support the intent of this bill. Thank you.

Sincerely,

Mary A. Danford
126 Beach Road
Bigfork, MT 59911



COMMUNITY BANK
Serving Montana Since 1910

March 18, 2011

**House Taxation Committee
Senate Taxation Committee
Helena, MT**

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Community Bank, Inc. has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Here in Mission Valley, the Confederated Salish and Kootenai Tribes of the Flathead Nation are headquartered in Pablo, MT and are a source of significant economic impact to the local economies they serve. Providing the same benefits to that of our local governmental entities will provide the opportunity for additional economic activities to benefit not only their tribal members, but those of all residents in the Mission Valley.

Community Bank, Inc. respectfully requests that this bill be given strong consideration and this institution has no objection to the intent of this bill.

Sincerely,


Gordon Zimmerman
President

cc: following page

cc: **Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich

Staff: Lee Heiman

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Staff: Jeff Martin

Megan Moore

Secretary: Lisa Adams

CSKT Tribal Council

March 18, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Marc J Carstens has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object, and feel it a matter of equity that this bill progress.

Sincerely,



Marc J Carstens
Po box 1374 Polson Mt. 59860

Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

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Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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March 18, 2011
House Taxation Committee
Senate Taxation Committee

RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review I support the intent of this bill. The Confederated Salish Kootenia Tribes make it possible for us to have our Boys & Girls Club here in Ronan and have generously leased out the property for the club at a dollar per year. This is a tremendous community benefit.

Sincerely,

John Schnase



Copy of

Senate Taxation Committee

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

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Kathleen Williams
Max Yates
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