

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

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JUL 06 2009

CROWLEY FLECK PLLP

OMIMEX CANADA, LTD.,

Appellant,

v.

THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA,

Respondent.

DOCKET NO.: CT-2006-6

ORDER

Some threshold legal questions affect the discovery and hearing procedures in this matter. Thus, the Board has determined certain legal issues should be addressed before ruling on pending discovery motions. The Board orders that the parties address, in briefs, the following legal questions:

1. Is it legally permissible for the Department to centrally assess certain class 8 property?
2. If so, what legal standards and analysis should the Board apply to determine whether Omimex may properly be subject to central assessment as class 8 property? For purposes of this question, please address the 12th Judicial District order, dated October 27th, 2003, Cause No. DV-02-3223, relating to §15-23-101, MCA and accompanying administrative rules, and the First Judicial District Order, dated August 9, 2005, Cause No. BDV-2004-288, which addresses the same issue, as well as all other relevant law.

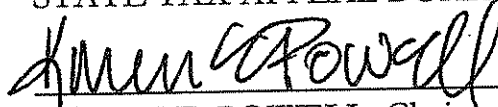
Because these issues are separate and distinct, the Board requests the parties file simultaneous briefs on the first question by July 31, 2009. Reply briefs shall be filed by August 21, 2009. The parties shall file simultaneous briefs on the second question by September 9, 2009. Reply briefs on the second issue shall be filed by September 23, 2009. The matters will be decided on the briefs. There will be no oral argument.

Any pending motions, as well as discovery in this matter, shall be held in abeyance until the Board has ruled on the questions presented in this order. The hearing date in this matter is rescheduled for April 26 through April 30, 2010.

DATED this 2nd day of July, 2009.

(SEAL)

BY ORDER OF THE
STATE TAX APPEAL BOARD



KAREN E. POWELL, Chairwoman



SUE BARTLETT, Member



DOUGLAS A. KAERCHER, Member

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 2nd day of July, 2009, a true and correct copy of the foregoing has been served on the parties hereto by the method indicated below and addressed as follows:

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