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Lake County Leader

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St. Ignatius School District starts year with steady enrollment, academic growth

By **EMILY MESSER**
Editor

St. Ignatius Superintendent Jason Sargent said he's excited about everything as the year starts off positively, thanks to the culture they have, "great teachers, great kids, great community and great parents."

For St. Ignatius, enrollment remains steady at 200 in the elementary school, 180 in the middle school, and 142 in the high school, a slight decrease

from last year's numbers, according to Sargent.

A couple of improvements have been made at the middle school, including a new roof and green space that was funded and completed through community support. According to previous Leader reporting, this green space project included a new artificial-turf volleyball court, a natural sod area with trees, a new ADA sidewalk, and new fences with additional lighting and cameras.

Mission Lawn and Landscape coordinated the project, made major contributions and donated hours of labor. The \$250,000 project also received multiple donations of funds, labor or materials from businesses within the valley.

Sargent added that two elementary classrooms also received new cabinets, which is a typical replacement they try to do each year in elementary.

He also said the entire district has added the E3 Safety

Platform by Emergent-3, a digital emergency response and panic button app designed to better connect school staff, administration and first responders during a crisis. Sargent said the app will improve communication during a lockdown and help them better understand where an emergency is occurring.

This year, the district hired a new head of maintenance, an elementary and middle school Title I teacher, one third-

grade teacher, one first-grade elementary teacher and two paraprofessionals. New staff also includes an athletic director, Justin Evans, who started during last school year.

Currently, the district is still seeking a Salish teacher. Sargent said they had no applicants this fall but hope to hire a teacher for this class by the spring semester. He noted that this is a popular class and an

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The Montana Department of Revenue manages property assessments statewide and handles informal reviews. According to the department, since COVID-19, it has seen an "uptick" in reviews filed, including more than 1,000 reviews filed for 2025 Lake County property assessments. (Emily Messer/Leader)

Over 1,000 property assessment protests, result in county refunding over \$400,000

By **EMILY MESSER**
Editor

Over 1,000 informal reviews, also known as property assessment value protests, were filed with the Montana Department of Revenue, resulting in Lake County refunding \$446,000 this year from collected 2025 property taxes.

While the protests represented only roughly 4.5% of the county's total parcels, property-tax revenue from the 2025 tax bills had already been budgeted, meaning lower reassessments reduced funding for the City of Polson, the county's general fund, and smaller budgets such as the Mission Valley Aquatic Center.

According to Finance Officer Tara Barry, these changes caused the county to lose \$23,000 from its general fund, \$17,000 for employee health insurance and \$32,000 in public safety funding. Barry said that, as a result, the county budget is not necessarily in a deficit, as all departments were very frugal during the 2026 fiscal year.

In Montana, the Montana Department of Revenue appraises real property and

determines the market value and classification for each property. It then determines the taxable value under Montana state law and provides that information to local governments. The county treasurer then uses the taxable value provided by the Montana Department of Revenue and the applicable mill levies to calculate each property owner's tax bill.

In an email to the Leader, the department's public information officer, Scott Mendenhall, explained that state law requires the department to appraise all properties at 100% market value. With 800,000 properties to classify and appraise across the state, the department uses a modeling program that is "highly accurate" and within 5% plus or minus of actual sales prices.

"While highly accurate overall, there inevitably are individual cases where our appraisal process isn't as accurate as it could be," Mendenhall stated.

Mendenhall stated that this is when the AB26 process comes into play, allowing taxpayers to disagree with the department's valuation.

"When a property owner

brings information to our attention, the appraiser can review the property, make any necessary corrections, and then determine whether those changes affect the value," explained Mendenhall. "In some cases, correcting the property characteristics will result in a lower assessed value."

He explained that while a change in value may result in a refund, the informal review process allows the department to identify and correct inaccurate property information.

"The fact that a property owner receives a reduction through the review process does not necessarily mean the original assessment was improperly determined," Mendenhall stated. "It shows the value of a process that lets us review the information and make a correction when additional or more accurate information is provided."

According to Mendenhall, as of Sept. 3, 903 total real property appeals were filed in Lake County, with 568 receiving adjustments, of which only 12 were property value increases. The department still has 88 appeals pending

evaluation. Mendenhall stated there has been an uptick in appeals since the COVID-19 Pandemic, mainly because property values have risen in the western third of the state.

In 2023, Lake County residential properties saw a median value increase of \$92,000, and the median price point rose from \$250,000 in 2022 to \$242,000 in 2023. Mendenhall reported that another increase occurred in 2025, when Lake County residential properties saw a median value increase of \$121,000.

Along with jumps in property values, the 2025 Legislature also changed property tax rates. When asked whether the new complexity of changing taxable values is driving confusion and leading to more appeals, Mendenhall stated that the department has worked diligently to communicate the 2025 tax reforms.

He added that they understand some of the public is still learning about them, and stated, "logically we would assume the changes are a contributing factor to the increased number of

See **PROPERTY**, **A8**

County approves \$52 million budget

By **EMILY MESSER**
Editor

The Lake County Commissioners approved the county's \$52 million budget for the 2027 fiscal year on Wednesday, Sept. 2.

This budget includes about \$46.1 million in total revenue, with \$19.6 million of that coming from property taxes. That is a \$1.8 million increase in property taxes from last year.

While the county is receiving higher property tax revenue, that doesn't mean taxes went up. According to Finance Officer Tara Barry, the increase comes from state law that allows counties to raise property tax revenue based on an inflation-tied amount, along with new taxable property and the \$1 million jail lawsuit levy.

For the 2026 tax year, Montana implemented a four-tier graduated tax rate structure for qualifying primary residences and long-term rentals, along with a flat rate for short-term and second homes.

Because this was not an assessment year, Barry said most property values did not change unless they were disputed. However, the new property classification and fourth tax-rate tier could lower or increase taxpayers' rates.

Barry said during the budget hearing that ultimately this means taxes did not increase, but they are more spread out, with a \$100,000 home only saving 59 cents. Barry added that some taxpayers may not see a decrease in their bills, depending on which taxing districts that property falls under.

Residents who live outside incorporated city limits will be assessed at 126.26 county mills, but within an incorporated city, such as Ronan or Polson, those county mills are assessed at 109.06. These numbers do not include additional school district, special districts, incorporated city mills or other jurisdictions, which taxpayers may see on their bill depending on where they live.

The budget comes in at a \$15 million decrease from last year due to projects increasing last year's numbers, such as the landfill expansion, Polson Airport runway revamp and rebuilding Dublin Gulch, Moiese Valley and North Reservoir roads.

The Polson Airport project is currently wrapping up, with \$2.8 million coming out of the 2027 fiscal year

See **BUDGET**, **A8**

QUOTE WORTHY

"In some cases, correcting the property characteristics will result in a lower assessed value."

Scott Mendenhall, Public Information Officer

COMMUNITY

Six murals finished in Polson

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FLATHEAD LAKE LEVEL

2893.01 feet on Sept. 8, 2026

Full pool is 2,893 feet



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