

MONTANA

Supreme Court takes up PPL Montana tax appeal

By SARAH COOKE
Associated Press

HELENA – PPL Montana asked the state Supreme Court on Wednesday to order changes in the way its power plants are valued for property tax purposes, alleging unfair practices by the state.

In April 2006, a district judge in Great Falls ruled the state had overcharged PPL Montana on tax bills from 2000 to 2002, but said the state was right in valuing PPL's property higher than similar property owned by other utilities.

The dispute has tied up about \$35 million in protested taxes that would otherwise go to the state, counties and schools. The judge's ruling would have cut PPL's taxes by \$4 million over those three years.

Robert Sterup, an attorney for PPL Montana, told Supreme Court justices the state is wrongly using different methods to assess taxes for the same type of property.

State statute, he said, requires all property to be assessed at market value.

But Sterup said the Department of Revenue is taking other factors – such as deregulation and the company's other holdings – into account. That has shifted a disproportionate tax burden onto PPL Montana and its 11 hydroelectric plants and four coal-fired power plants, he said.

"It's indifferent whether the electrons are going into a public market or whether they're going into a wholesale market. ... Company comparability is irrelevant," Sterup said.

Brendan Beatty, an attorney for the state, said the state has always used the same method to assess all Class 13 property in Montana.

Revenue officials, he said, consider cost, income and market in determining the "system value" of a telecommunication or electric-generating utility. Beatty argued PPL's private power plants can't be compared with other utilities because its energy prices aren't regulated and can fetch more on the open market.

"An electron is an electron,

but the value of it is determined by what market it's used in," he said.

In his 72-page ruling, District Judge Dirk Sandefur concluded the state wasn't breaking the law in taxing PPL higher than comparable utilities like Puget Sound Energy and Avista Corp. Those utilities are fully regulated in Washington state, and cannot profit by the sale of power into unregulated markets, he said.

PPL's plants are under no such restrictions and can sell wholesale, unregulated power to generate whatever profit the market will bear, Sandefur said.

Puget Sound of Bellevue, Wash., owns portions of the coal-fired plants at Colstrip, as does PPL, and Avista of Spokane owns Noxon Dam on the Clark Fork River in western Montana.

PPL appealed Sandefur's decision in June 2006, and the Department of Revenue filed a cross appeal.

A ruling by the Supreme Court is expected in several months.

Bears from Montana move to new digs at San Francisco Zoo

By LAURA TODE
of the Billings Gazette

Two Montana-born grizzly bears at the San Francisco Zoo are getting comfortable in a new habitat that should remind them of their cubhood in the Rocky Mountain Front.

On Thursday, the zoo plans to unveil Hearst Grizzly Gulch, a 1-acre enclosure that includes a 20,000-gallon pool stocked with fish, a waterfall, meadow and herb garden. Before the new enclosure was built, the bears, named Kachina and Kiona, lived in an enclosure that was constructed in the 1930s in a typical grotto style cage.

The zoo gave the bears a second chance after a failed rehabilitation and release attempt. Montana Fish, Wildlife and Parks records said the twin female cubs were born during the winter of 2002-03, but by the end of that summer, their mother had to be killed after she developed a "food conditioned behavior," meaning she'd found easy access to food left by people. She made a habit of breaking into a rancher's grain storage bin, zoo officials said.

The cubs were sent to the FWP Wildlife Rehabilitation Center in Helena and later that fall were placed in artificial dens in the wild for the winter. Unfortunately, the cubs were

recaptured as yearlings, said Patti Sowka, the rehab center coordinator.

Sowka isn't sure what the bears did to get into trouble, but typically grizzly bears that fail to make the transition back to the wild have either lost their fear of humans or are caught getting into human food sources.

By the time the bears were returned to the rehab center, the wheels were already in motion to place them in the San Francisco Zoo.

Fred Carroll, a San Francisco Zoological Society board member, got a call from a friend who lives in Ovando who told him about the bears and their failure in the wild. Carroll went to the zoo director and pitched the idea of bringing the sister bears to California. They were concerned the bears – by then 18 months old – would be killed.

"I was not overly optimistic about it," Carroll said. "It's fairly unusual to take animals from the wild and put them in a zoo."

Many zoo animals are born in captivity or are purchased from other zoos.

Carroll said the bears' second chance is "bittersweet." Although spared from death, they will spend the rest of their lives in captivity.

But as far as captivity goes, the San Francisco Zoo may be one of the best places Kachina and Kiona can live out their

days. Hearst Grizzly Gulch is one of the largest zoo habitats for bears in the nation. To keep the bear's instinctive foraging skills honed, zookeepers hide food in the enclosure and provide the bears with things to chew and play with like what they would find in the wild.

Kachina and Kiona are two of about four to six grizzly bear cubs that have been captured and could not be successfully rehabilitated and released back into the wild, Sowka said.

Grizzlies are rare at the rehab center, and so far, every young grizzly bear that's been at the shelter has found a home at a zoo. Sowka said she networks with zoos throughout North America that are looking for grizzly bears, but as more bears are placed, she expects it will get harder to place them. In the next couple of days a grizzly bear that came to the center as a yearling last year will be heading to the Cheyenne Mountain Zoo in Colorado Springs, Colo.

Most of the bears in the FWP rehabilitation center are orphaned black bears whose mothers have been killed on highways or by hunters.

Already this spring, three orphaned black bear cubs were brought to the center, and all but six of the 15 black bear cubs that came to the shelter last summer have been released back into the wild.

Flag retirement ceremony planned

Missoulian

In honor of Flag Day, the United Veteran's Council will host a flag retirement ceremony at 7 p.m. Thursday at the Missoula Rural Fire Department, 2521 South Ave. W. Members of VFW and American Legion posts in Ravalli and Missoula counties will participate.

Following a short ceremony, more than 100 tattered, torn, faded and old flags will be

lowered into the flames as veterans and active duty soldiers, sailors and Marines salute. "Taps" will be played at the conclusion of the ceremony. The ceremony is free and open to the public.

Approximately 25 Missoula businesses as well as government offices, including Missoula County, the city and the U.S. Forest Service will contribute flags to the ceremony.

Individuals from around western Montana can also

contribute flags to the ceremony. Anyone wishing to retire their old and tattered flag can bring it to the Flag Day ceremony at 7 p.m. or drop it off at Missoula Textile Services, 111 E. Spruce St., or next to All American Trophy at 1251 Burlington Ave. Flags can also be dropped off at the VFW Post 209, 245 W. Main St., or the American Legion Post 27 at 825 Ronan St. For more information, call the United Veteran's Council at 251-5116.

Police investigating West Fork death as homicide

By CHANDRA JOHNSON,
of the Missoulian

The Ravalli County Sheriff's Office is investigating the death of a West Fork man as a

homicide, according to a news release issued Wednesday.

A family member found William "Bill" Stout, 52, at his Bitterroot Valley home around 4:30 Sunday afternoon. Stout

died of a single gunshot wound to the head, authorities said.

While no suspects have been named, the sheriff's office said it is following up on several leads.

Methamphetamine movie contest announced

National Methamphetamine Awareness Day is Nov. 30 and Taproot Inc. is sponsoring a filmmaking contest for students. This offers an alternative to drug and alcohol use by engaging them in the excitement that movies and music offer.

"Crossing The Line: The

Dangers of Methamphetamine" is a detailed short movie script. Students must stay within the boundaries of the researched script, but are encouraged to artistically and creatively make it their own.

Prizes include money, Apple computers, professional editing

software and a professional digital camera.

Entry fee for the contest is \$99.00, and all movies must be received by Dec. 10.

For more information and contest rules, go to www.themethodemic.com.

Missoulian

OBITUARIES

Albert Cassens

CORVALLIS – Albert Cassens, 95, of Corvallis passed away Tuesday, June 12, 2007, at his home.

He was born Sept. 16, 1911. He grew up on a farm where he learned the value of hard work and determination. He attended the United Church of Christ, which served as the foundation of his Christian faith. This upbringing transformed into a lifetime of service. His father, brother and he started early on hauling vegetables during the Great Depression. This valuable service evolved into hauling of automobiles.



Cassens

Albert's love of transportation, automobiles and business in general allowed him to create one of the most successful family owned transportation businesses in the country.

His success stemmed primarily from his love of people. Not only did he see potential customers in each person he met, he saw good, hard-working individuals with a story to tell. He loved listening to everyone's story and his business was his second family. He often said that one of his greatest joys of his business was all the families that it provided for.

Albert's service did not end with the Cassens Transport Company. He also served on the Bank of Edwardsville's board of directors for over 60 years. He was the chairman for over 25 years. His service and dedication not only made the bank one of the most successful community banks in southern Illinois, but also allowed many small, medium and large businesses realize their dreams and enjoy prosperity because of Albert's wisdom and guidance.

Albert also served on a number of community based nonprofit organizations. Most prominently, he was a member of the Rotary Club for over 60 years. He did not miss a meeting for over 45 years. He enjoyed the community and camaraderie that resulted in being part of the organization. He also served on the school board for a number of years, helping shape the future of the local school system. His legacy continues today as just recently some property that he purchased years ago was donated to the high school for their extracurricular activities.

Albert was one of the most generous men you would ever meet. He was quick to help someone out whenever they needed it. He was quiet about his donations and never looked for recognition. He just enjoyed giving back to those around him.

He was a loving father, grandfather and husband. Although he lived the majority of his life in Edwardsville, his last four years were spent in Montana with his daughter, his three grandchildren, nine great-grandchildren and numerous wonderful caregivers. His life in Montana enriched his grandchildren's and great-grandchildren's lives with his compassion and kindness.

Albert was preceded in death by his parents, George and Louise Cassens; his brother, Arnold Cassens; his wife, Helen Cassens; and his daughter, JoAnn Shaskek.

Albert is survived by his wife, Doris Cassens of Edwardsville, Ill., his daughter, Kay Cassens of Montana, his eight grandchildren, his 14 great-grandchildren, and his dear friend, Robert Plummer.

Thank you for being a part of our lives. Your kindness and compassion will be carried with us all.

Funeral services will be held 3 p.m. Thursday, June 14, at the Corvallis United Methodist Church with Rev. Mick Gray officiating. Interment will take place and the Valley View Gardens in Edwardsville, Ill.

Arrangements are under the care of the Daly-Leach Chapel.

John A. Anderson

SUPERIOR – John A. Anderson, 87, longtime Superior resident, passed away peacefully at home surrounded by his loving family on Wednesday, June 13, 2007.

A funeral service will be held at 10 a.m. Saturday, June 16, at Superior High School. Visitation will be held one hour prior to the service beginning at 9 a.m. at the high school.

Following the funeral service, a graveside service with full military honors will be held at Superior Cemetery. Following the graveside service, a luncheon will be held at the multipurpose room in the high school.

A full obituary will follow. Garden City Funeral Home is assisting the family with arrangements.

STATE DEATHS

Belgrade – Benjamin Okes, 26

Billings – Kay M. Zahn

Great Falls – Alice T. Brown, 83, Benjamin Callison, 85, Bjarne Johnson, 89, John E. Reeves, 88, Nick J. Mammen, 49, Roger H. Erdman, 44

Helena – Audrey Reusch Levitan, Cloycie W. Mann, 64, Franklin D. Kaestner, Nettie G. Harp, 75

Louie Frank Adams

HELENA – Louie Frank Adams passed away in Helena, Wednesday, June 13, 2007,

following a courageous battle with cancer.

Louie was born on Dec. 3, 1935, in Andalusia, Ala. After graduating from Columbia High School in Columbia, Miss., in 1956, he married his high school sweetheart, Rachel, on Christmas Eve in 1957. Their union lasted until she passed away in 2003, after 47 years of marriage.

Louie joined the U.S. Air Force in 1957, where he trained to become a jet pilot, later specializing in flying interceptors, which he did for the majority of his military career. It was in Montana where he found his true home on his first assignment in 1959. After traveling the world, he was able to return home to retire in 1977 with the rank of major.

After retirement, Louie, along with friends and family, built his retirement home overlooking the Swan River in Condon, where he lived for 30 years.

There he proceeded to do the things he loved, fishing, gun and metal smithing, model railroads and the lost art of "tinkering." He was a patient and persistent man, who meticulously approach every problem until he found the solution. He lived his life with honesty and dignity as an officer, gentleman and patriot.

He was preceded in death by his wife, Rachel.

He is survived by his son, Mark E. Adams, daughter-in-law, Lenore M. Adams, grandsons, Duncan and Shawn, and his sister Rebecca Adams.

Memorial services will be held 2 p.m. Friday, June 15, at St. Paul's United Methodist Church, 505 Logan St. A reception will immediately follow at the church.

Should friends desire, memorials may be made to the Swan Valley Baptist Church, 99 Salmon Prairie Road, Swan Valley, MT 59911 in care of Louie F. Adams Memorial.

John. J. 'J.J.' Hirning

MISSOULA – John. J. "J. J." Hirning peacefully left this Earth to be with the Lord on Sunday, June 10, 2007, at the age of 95.

He was born to Andrew and Wilhelmina Hirning on March 14, 1912, in Willa, N.D. He grew up in the Dakotas, where he was involved in farming. The only time he was away from his family was when he proudly worked with the Civilian Conservation Corps to help support his family during the Depression.

He married Lydia Buechle on Oct. 2, 1938, in McLaughlin, S.D. In 1948, he followed his family to Missoula where he operated a service station with his brothers. They later settled in Lolo and John worked at the Intermountain Lumber Co. until his retirement. He moved back to Missoula in 1990.

John was a devoted husband and a loving father and grandfather. He was always very involved in his church and missions and enjoyed three mission trips to Columbia, Ecuador and Haiti. He was known for his sense of humor and loved to tell stories and enjoyed joking with everyone. John could always be found in his shop mending and doing creative work with wood and metal. He loved fishing, hunting and being in the mountains. He continued to cut his own firewood well into his 70s. He was always a hard worker. He built his own house and helped both his children when they built their own homes.

John was preceded in death by his father and mother; brothers, Otto, Ed and Irvin; sisters, Martha Viegut and Ida Hirning; and grandson, Aaron Beebe.

Survivors include his wife of 68 years, Lydia; sisters, Marie (Chuck) Punke, Rita Hirning and Lillian Hirning, all of Missoula; son, Dennis (JoAnn) of Billings; daughter, Nila (Wally) Beebe of Lolo; seven grandchildren; nine great-grandchildren; and many other family members and friends. He will be greatly missed by all.

Funeral services will be at 2 p.m. Friday, June 15, at Garden City Funeral Home. Interment will follow at Sunset Memorial Garden with a reception following at the funeral home.

Obituary guidelines

The Missoulian publishes obituaries of western Montana residents and people with significant ties to the region.

Obituaries are paid notices, billed by column-inch of published copy. The first three inches of any obituary are free; additional inches cost \$12.50 per inch. Half-column photographs cost an additional \$10. There is no charge for one publication if the deceased is younger than 18 years old.

Obituaries may be submitted by e-mail to obits@missoulian.com or fax to 523-5294, or placed via funeral homes or in person. Deadline is 4:30 p.m. for the next day's edition. If you wish to know the cost of an obituary before it is published, please include a phone number.

For more information, call 523-5267 or 1-800-366-7186, Ext. 267.

Merlen W. Standley

ALBERTON – Merlen W. Standley went to be with his dad, "Bill," to ride horses, hunt, fish and camp in the mountains. He passed away peacefully in his sleep Sunday, May 13, 2007.

He was born Dec. 10, 1933, in Missoula, to William and Lucy Standley. Raised in Missoula, he went to Paxson Grade School. Merlen worked helping his dad log Pattee Canyon and Deer Creek.

When Merlen was 16, he worked for Robert Bennett and the Northern Pacific paint crew.

On June 4, 1952, Merlen joined the U.S. Marine Corps and served his country proudly until June 3, 1954. While in the Marine Corps, he was trained in the sheet metal field.

After his discharge from the Marine Corps, Merlen went into the sheet metal business, opening his own shop, Metalworks of Montana. After selling Metalworks of Montana, he went into business with "Jiggs" Snell, opening a shop in Ronan and working there until he retired.

He was preceded in death by his father, William B. Standley, mother, Lucy P. Standley, niece, Lisa M. Lockwood Zimmerman and nephew, Gregory J. Bennett.

Merlen is survived by his sisters, Patricia F. Bennett of Frenchtown and Thelma J. Lockwood and husband Charles of Bonner. He is also survived by numerous aunts, uncles, nieces and nephews.

There is to be no service at this time. Memorial plans are pending for a gathering of family and friends.

Floyd Geer

SHERIDAN, Wyo. – Floyd Geer, 85, formerly of Billings and Plains, passed away at Sheridan Manor in Sheridan on Sunday, June 10, 2007.

Floyd was born on Oct. 23, 1921, in Sheridan, to Harvey and Viola Geer, one of five children.

Following his graduation from high school, "Happy," as he was known, joined the Army. He later transferred to the Air Force. "Happy" was a pilot in the Ninth Air Force Bomber Unit "Tiger Stripe" group, serving during World War II in Rhineland, Central Europe and Ardennes. "Happy" was recognized for meritorious performance as a copilot on bombing missions to Germany and was awarded the Air Medal at an American air field in France, as well as the Bronze Oak Leaf Cluster. He was honorably discharged in 1946.

Floyd is survived by his sister, Lauraine (Jim) Hammell of Pierre, S.D., as well as many nieces and nephews.

He was preceded in death by his parents and siblings, Harland, Ford, and EffanBee "Dolly."

Graveside services will be held at 10 a.m. Saturday, June 16, at the Plains Cemetery in Plains, with full military honors. A reception will be held at the VFW Hall following the burial.

Michelotti-Sawyers Mortuary in Billings and Bunch-Towes Funeral Service in Plains are in charge of arrangements.

DEATH NOTICES

Lee V. Smith

MISSOULA – Lee V. Smith, 69, died Wednesday, June 13, at Village Health Care Center, of natural causes.

Cremation has taken place under the direction of Cremation and Burial Society of the Rockies. No services are planned at this time.

COMMUNITY CALENDAR

Government

OPEN SPACE ADVISORY committee, 4 p.m., Currents, 600 Cregg Lane.

COMMUNITY FORUM Leadership team meeting, 6:30 p.m., City Council Conference Room, 140 W. Pine St.

Public events

MISSOULA CONVENTION and Visitors Bureau board of directors meeting, 3:30 p.m., MonTec Building Conference Room, 1121 E. Broadway.

FLAG RETIREMENT ceremony hosted by the United Veteran's Council, 7 p.m., Missoula Rural Fire Department Station 1, corner of Reserve Street and South Ave. Bring flags to ceremony or drop off at Missoula Textiles, VFW Post 209 or American Legion Post 27. Call 251-5116.

Births

Erica and Joel Simmerman, Florence, girl, June 12
Jeremiah Marry and Beverly Diaz, Ronan, girl, June 10
Elizabeth Curry and Michael Pfleger, Hamilton, girl, June 10
Wendy Schmutz and Kenny Rich, Missoula, boy, June 11