

28 May 2026

Caroline Patterson Haefele
304 S. 5th Street East
Missoula, Montana 59801

Dear Revenue Committee Members:

I have cabin at Pierce Lake, in the Seeley Swan Area and I am testifying in support of Amendment to SB 542.

In 1953, when the Lolo National Forest opened up land in the Seeley Swan, my father, John F. Patterson, a World War II vet, stood the site of what would become our cabin. He and my mother built a one-room cabin, dug the road, built the deck and the outhouse. In 73 years since, the cabin has remained a one-room structure with an outhouse. It has witnessed innumerable family gatherings, siblings, children and grandchildren.

We pay local taxes for it and national forest fees for it. We are restricted by the Forest Service for what we can do with it—my parents once tried to put a bamboo curtain on the outhouse door and were sharply reprimanded for that!

Nearby small cabin were built by vets, by schoolteachers, mill workers, construction workers. These not at all the luxury properties this bill is intended to address. To tax us on a similar plane as multi-million dollar properties in Flathead is beyond inequitable.

Thank you for your time. Sincerely, Caroline Patterson Haefele