

**MINUTES**

**MONTANA HOUSE OF REPRESENTATIVES  
59th LEGISLATURE - REGULAR SESSION**

**COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN KARL WAITSCHIES** on March 8, 2005 at 8:00 A.M., in Room 152 Capitol.

**ROLL CALL**

**Members Present:**

Rep. Karl Waitschies, Chairman (R)  
Rep. Gary Branae, Vice Chairman (D)  
Rep. Bob Lake, Vice Chairman (R)  
Rep. Norma Bixby (D)  
Rep. Edward B. Butcher (R)  
Rep. Jill Cohenour (D)  
Rep. Tom Facey (D)  
Rep. Wanda Grinde (D)  
Rep. George G. Groesbeck (D)  
Rep. Dennis Himmelberger (R)  
Rep. Carol Lambert (R)  
Rep. Jim Peterson (R)  
Rep. John (Jack) W. Ross (R)  
Rep. Scott Sales (R)  
Rep. Bill Warden (R)

**Members Excused:** None.

**Members Absent:** Rep. John Balyeat (R)  
Rep. Margaret H. Campbell (D)  
Rep. Dave McAlpin (D)  
Rep. Holly Raser (D)

**Staff Present:** Jeff Martin, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 68, 3/2/2005; SB 70, 3/2/2005;  
SB 74, 3/2/2005; SB 75, 3/2/2005;  
SB 87, 3/2/2005

Executive Action:

**HEARING ON SB 70**

**Opening Statement by Sponsor:**

00:01:03 **SEN. VICKI COCCHIARELLA (D), SD 47**, opened the hearing on **SB 70**, Revise notice requirements in action to quiet title to tax deed.

**Proponents' Testimony:** None.

**Opponents' Testimony:** None.

**Informational Testimony:** None.

**Questions from Committee Members and Responses:**

None.

**Closing by Sponsor:**

00:02:19 **SEN. VICKI COCCHIARELLA (D)** closed the hearing on **SB 70**.

**HEARING ON SB 87**

**Opening Statement by Sponsor:**

00:02:35 **SEN. JIM ELLIOTT (D), SD 7**, opened the hearing on **SB 87**, Clarify appeal and payment of protested taxes for centrally assessed property.

**Proponents' Testimony:**

00:05:26 Gene Walborn, Montana Department of Revenue  
00:06:49 Judy Paynter, Governor's Office of Budget and Management

**Opponents' Testimony:** None.

**Informational Testimony:** None.

**Questions from Committee Members and Responses:**

00:07:53 **REP. WISEMAN**  
00:11:38 **CHAIRMAN WAITSCHIES**  
00:12:50 **REP. COHENOUR**

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**Closing by Sponsor:**

00:15:58      **SEN. JIM ELLIOTT (D)** closed the hearing on **SB 87**.

**HEARING ON SB 75**

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**Opening Statement by Sponsor:**

00:16:39      **SEN. DAN HARRINGTON (D), SD 38**, opened the hearing on **SB 75**, Property tax appeal procedure if county board fails to hear in timely manner.

**EXHIBIT (tah51a01)**

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**Proponents' Testimony:**

00:20:19      Dolores Cooney, Montana Department of Revenue  
00:21:59      Greg Thornquist, Chairman, Tax Appeal Board

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**Opponents' Testimony:** None.

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**Informational Testimony:** None.

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**Questions from Committee Members and Responses:**

00:23:48      **REP. PETERSON**  
00:27:30      **REP. LAMBERT**  
00:29:11      **REP. BUTCHER**  
00:36:12      **REP. COHENOUR**  
00:38:16      **REP. HIMMELBERGER**

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**Closing by Sponsor:**

00:43:35      **SEN. DAN HARRINGTON (D)** closed the hearing on **SB 75**.

00:44:19      Break  
01:02:39      Resume

**HEARING ON SB 74**

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**Opening Statement by Sponsor:**

01:02:44      **SEN. BOB STORY (R), SD 30**, opened the hearing on **SB 74**, Clarify eligibility of land for valuation as nonqualified agricultural land.

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**Proponents' Testimony:**

01:04:39      Dolores Cooney, Montana Department of Revenue

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**Opponents' Testimony:** None.

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**Informational Testimony:** None.

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**Questions from Committee Members and Responses:**

01:08:30      **REP. LAMBERT**  
01:11:31      **REP. PETERSON**  
01:12:32      **CHAIRMAN WAITSCHIES**  
01:13:27      **REP. WISEMAN**

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**Closing by Sponsor:**

01:14:08      **SEN. BOB STORY (R)** closed the hearing on **SB 74**.

**HEARING ON SB 68**

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**Sponsor:** **SEN. JOE BALLYEAT (R), SD 34, SB 68,**  
Recodify property tax exemption laws.

The hearing on SB 68 was cancelled due to the sponsor's inability to make the presentation. The hearing will be rescheduled at a date to be announced.

01:15:55

**ADJOURNMENT**

Adjournment: 9:15 A.M.

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REP. KARL WAITSCHIES, Chairman

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DEBRA POLHEMUS, Secretary

KW/dp

Additional Exhibits:

**EXHIBIT ([tah51aad0.PDF](#))**