

March 21, 2011

Thank you Mr. Chairman and House Committee members for your time and consideration.

Much of the legislation that has come before the Legislature is based on subjectivity and emotions rather than objectivity, logic and reason. The logical absurdity of the DOR using only soil type and raising the moisture level to determine productivity of the land should be obvious to any objective thinking person.

HB 616 is a good start on correcting the mistakes of the 2009 reappraisal. The Montana Legislature needs to be more specific in the language of HB 616 to rein in the DOR when the Legislature returns home. These are the following suggestions that need to be added into this bill. They are as follows:

1. In the language concerning AUMS of grazing land, the AUMS should be based only on palatable forage and not biomass.
2. The Similarity Index that the NRCS uses when determining range condition will be used in partnership with the soil type.
3. The definition of stocking rates and carrying capacity is the same, which is the number of cattle that the land can carry in a sustainable manner.
4. The DOR must follow the administrative rules in which the Legislature has approved.
5. Local appraisers will operate under the jurisdiction of the County Commissioners and not the DOR.
6. The local appraiser must consult the landowner in validating the historical sustainable range production when reappraising the productivity of the land.
7. The decision of CTAB is final unless the TAXPAYER IS NOT SATISFIED with the decision. Then, only the taxpayer has the option to appeal the decision to STAB.

Thank you very much for your kind attention.

Sincerely,

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*HB 616  
Page 4, Line 30  
Change "may" to "will"  
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