

URGENT - Response needed ASAP - URGENT

MACO

Sent: Friday, March 22, 2013 8:07 AM

To: MACO

Importance: High

EXHIBIT	9
DATE	3-26-13
HB	592

I am writing to ask that Commissioners and Treasurers meet ASAP to discuss Senate Bill 56 and to let me know if your county will support or oppose SB 56. A simple one word response is all that is needed, yes or no. Feel free to add comments as you wish.

Please send your response directly to me at: hblattie@mtcounties.org

I really need a response from every county so am copying treasurers, commissioners and clerks with a request in those counties where commissioners are part time that either the treasurer or clerk contact their commissioners today or early Monday.

Senate Bill 56 would transfer the responsibility for placing fees for special districts that are not levies onto the property tax bills. This currently is a responsibility of the Department of Revenue and has been a DOR responsibility since the department assumed the duties of the county assessors.

SB 56 was requested by DOR and was first heard on January 18th with one proponent - DOR. Opponents were the County Treasurers and MACo.

Subsequently the Department met with the County Treasurers Legislative Committee and Officers while they were in Helena for their meeting in February that was in conjunction with the MACo Midwinter meeting. I was unable to attend because of the Midwinter schedule.

At that meeting, DOR made a number of commitments to treasurers, the result of which was that the County Treasurers removed their opposition to SB 56. The bill passed the Senate and was heard in House Taxation on March 9th, with Treasurers in support and MACo in opposition. The bill found some friendly Republicans that voted with the Democrats who passed the bill out to the floor. It was scheduled for second reading on March 19th but was passed for the day when an amendment was posted that would have required DOR to enter into an agreement in those counties that want to assume this responsibility and to continue to place the special, non-levy assessments on the tax bills in those counties that do not want to perform this function. The Amendment that MACo proposed was:

(3) A COUNTY MAY OPT FOR THE COUNTY TREASURER TO PERFORM THE SPECIFIC DUTIES AS SET FORTH IN SUBSECTIONS (1) AND(2). IN COUNTIES THAT OPT TO DO SO THE COUNTY SHALL, WITH THE CONSENT OF THE COUNTY TREASURER, CONTRACT WITH THE DEPARTMENT OF REVENUE FOR THE COUNTY TREASURER TO PERFORM THESE DUTIES. UNDER THIS CONTRACT, THE DEPARTMENT SHALL REIMBURSE THE COUNTY FOR ADDITIONAL STAFF TIME REQUIRED TO PERFORM THESE DUTIES. IF A COUNTY AND THE DEPARTMENT CANNOT AGREE ON THE AMOUNT OF REIMBURSEMENT, THE DEPARTMENT SHALL PERFORM THE DUTIES AS SET FORTH IN SUBSECTIONS

(1) AND (2).

A second amendment was being drafted that would remove 1/2 FTE from DOR's entire budget. At this point, the bill was re-referred to the House Tax committee to make changes and reconsider the bill. Chairman Miller told me yesterday that he would delay executive action until next week to allow time to contact counties to seek your opinion.

I would like to ask EVERY County Commission to meet with your County Treasurer to discuss how this change will affect your County Treasurer's workload. **The committee is being told that it will not increase workloads beyond what can be handled with existing staff in treasurers offices.** I have heard otherwise from some counties, with one county indicating that it might take as much as one additional FTE to perform this additional duty.

Below is some additional information about the history associated with DOR assuming all assessor duties and the elected assessors becoming state employees in 1993. They had previously been acting as agents for DOR.

Thank you for your prompt attention,

Harold

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Information related to SB 56

Annotations from Title 15 – Taxation

Chapter 8 – Assessment Procedure

Part 1 – General Provisions

Part Compiler's Comments:

1993 Statement of Intent: The statement of intent attached to Ch. 27, Sp. L. November 1993, provided: "With the adoption of the 1972 Montana constitution, the state assumed responsibility for the appraisal, assessment, and valuation of property for property tax administration. Although the state was granted this new responsibility and authority by the constitution, county assessors were retained by local governments to assist the state in the assessment function, acting as agents of the department of revenue. Through the implementation and use of electronic data processing and other technological advances, many of the assessment functions previously performed by county assessors have changed dramatically.

Recognizing the need to make state and local government more responsive and efficient, it is the intent of the

<https://mail.mtcounties.org/owa/?ae=Item&t=IPM.Note&id=RgAAAABEtcj%2b5cIETKcVGrSGXN2uBw...> 3/26/2013

legislature that all appraisal and assessment duties relating to property taxation be assigned to the department of revenue. This action transfers from county assessors to the department the responsibility and authority to perform any assessment functions.

Acknowledging the talents and skills of county assessors, it is the intent of the legislature that current county assessors may choose to become employees of the department of revenue and that their respective counties may consolidate the office of county assessor with another county office.

If the current county assessor does not choose to become a state employee and the county chooses to retain the separate office of county assessor, the department of revenue shall, with the consent of the county assessor, contract with the county for the county assessor to perform specific duties as assigned by the department. If under this agreement the county assessor produces satisfactory work quality and output for the department, the department may continue the contract as long as the person currently serving as county assessor retains the position. The department may also contract for any successor county assessor in counties that retain the separate office of county assessor to perform duties assigned by the department.

It is further the intent of the legislature that all present deputy county assessors become employees of the department of revenue, with the same preferences and benefits as other state employees.

To allow for the efficient administration of the property tax appraisal and assessment, it is the intent of the legislature that the department of revenue use other efficiency measures, such as creating regional county appraisal and assessment offices, adjusting office hours of department field offices, and restructuring the organizational structure of the property assessment division.

The legislature grants to the department of revenue general rulemaking authority for the accomplishment of these administrative changes."

1993 Special Session Amendment: Chapter 27 deleted (1) that read: "(1) The county assessors of the various counties of the state are agents of the department of revenue for the purpose of locating and providing the department a description of all taxable property within the county, together with other pertinent information, and for the purpose of performing such other administrative duties as are required for placing taxable property on the assessment rolls. The assessors shall perform such other duties as are required by law, not in conflict with the provisions of this subsection"; deleted (3) that read: "(3) The department must provide maps for the use of its agents, showing the private lands owned or claimed in the county and, if surveyed under authority of the United States, the divisions and subdivisions of the survey. Maps of cities and villages or school districts may in like manner be provided. The cost of making such maps is a state charge and must be paid from the state general fund"; substituted "department's assessment and appraisal staff" for "county assessor, his deputies and staff, and the state appraiser and staff"; deleted former last sentence that read: "Additional personal property required by the department for the assessor to perform his duties as agent of the department shall be provided by the department"; and made minor changes in style. Amendment effective January 1, 1994.

County Assessors to Become Employees: Sections 158 through 164, Ch. 27, Sp. L. November 1993, provided:

Section 158. Assessors qualifying as employees. (1) A person serving as a county assessor on January 1, 1994, may qualify to become an employee of the department of revenue upon satisfying the following conditions:

(a) The assessor shall notify the department in a written statement received by January 4, 1994, of the assessor's intention to become an employee.

(b) The assessor shall resign from that office effective no later than January 24, 1994.

(2) This section does not apply to a person who is an assessor because the office of assessor was consolidated with another county office prior to [the effective date of this section] [effective December 27, 1993].

Section 159. Classification and salary for qualifying assessor. (1) The position for which a qualifying county assessor is employed as provided in [section 158] [not codified] must be classified in accordance with the classification standards for state employees.

(2) The initial salary for qualifying assessors is determined as follows:

(a) If an assessor's salary as established by resolution of the board of county commissioners for fiscal year 1994 is greater than the market salary under 2-18-312 [now repealed] for the grade of the new position, the initial salary is the same as the amount set by the resolution of the board of county commissioners.

(b) If an assessor's salary as established by the board of county commissioners for fiscal year 1994 is less than the applicable entry-level salary under 2-18-312 [now repealed], the initial salary is the entry-level salary for the grade of the new position.

(3) If, after initial employment, a qualifying assessor is transferred to a different position because of a disciplinary action against the assessor, the assessor's salary must be determined according to the rules and policies governing employee disciplinary actions.

(4) If, after initial employment, a qualifying assessor voluntarily seeks and obtains a transfer to a different employment position, the person's salary must be based upon the grade classification of that new position without regard to this section.

Section 160. Benefits for qualifying assessors. (1) In addition to other benefits provided by law, county assessors qualifying for employment with the department of revenue under [section 158] [not codified] are entitled to the following benefits:

(a) credit for time served as an assessor for completing new employee probationary requirements and for determining years of service for annual vacation leave entitlements;

(b) an initial allowance of annual leave of 40 hours. Annual leave taken must first be credited against this initial allowance. Cash compensation is not allowed under 2-18-617 for any portion of this initial allowance that is unused at termination of employment.

(c) an initial allowance of sick leave of 40 hours. Sick leave taken must first be credited against this initial allowance. A lump-sum payment is not allowed under 2-18-618 for any portion of this initial allowance that remains at termination of employment.

(2) All uninterrupted time served as an assessor is considered as state service for the purposes of 2-18-304.

Section 161. Required employment -- department excused from hiring practices. (1) The department of revenue shall employ:

(a) any assessor who qualifies under [section 158] [not codified] to become an employee of the department; and

(b) deputy assessors appointed before November 12, 1993, with continuous service through January 4, 1994, who by that date make a written request for employment.

(2) The department is exempt from compliance with any statute, rule, or policy that requires competitive, normal hiring practices in employing qualifying assessors. Hiring preferences and the provisions of Title 2, chapter 18, part 12, do not apply to the hiring of eligible former assessors.

(3) Deputy assessors who become employees of the department are considered employees transferring between agencies of the same jurisdiction for the purposes of 2-18-617 and 2-18-618.

Section 162. Department contract for county assessor. (1) The department of revenue may, with the consent of the assessor, contract with the county for the assessor to perform assessment work as assigned by the department. Under this contract, the department shall reimburse the county for one-half of the wages and benefits of the assessor. An assessor performing work under this contract is not considered to be an employee of the department for any purpose. However, the department may pay the assessor's salary and benefits and be reimbursed by the county for the county's share of the salary and benefits.

(2) As a condition for the continuation of a contract under this section, the contract must provide that the assessor meet the qualification and certification standards required for department assessment personnel who perform comparable duties.

Section 163. Consolidation of office of county assessor -- special procedure -- transfer of records. (1) The board of county commissioners may consolidate the office of county assessor with another county office. For a consolidation under this section, the notice of hearing need only be published once, notwithstanding the provisions of 7-1-2121. The publication may not be less than 3 days prior to the date of the hearing. In all other respects, the notice must be published in accordance with 7-4-2307.

(2) If the assessor becomes an employee of the department of revenue as provided in [section 161] [not codified], the order of the county commissioners combining the offices under this section must be made and entered no later than January 14, 1994. After January 14, 1994, the office of the county assessor may be consolidated pursuant to Title 7, chapter 4, part 23.

(3) Notwithstanding the provisions of 7-4-2311, when an order is made under subsection (2) to consolidate the office of assessor with another office, the outgoing assessor shall deliver and transfer to the department all of the books, files, papers, documents, maps, plats, and records of the office. The department shall maintain necessary records and documents within the county for public access during normal business hours, unless the department needs the records and documents for appraisal purposes. The records and documents may be made available from county officials.

Section 164. State not obliged to reimburse county for assessor salary. Except for contracts under [section 162] [not codified] between the department of revenue and a county regarding its county assessor, the department may not pay or reimburse a county for any part of the salary or benefits earned by an assessor or deputy assessor after January 14, 1994." Effective December 27, 1993.

Office Hours: Section 166, Ch. 27, Sp. L. November 1993, provided: "Notwithstanding the provisions of 2-16-117, the department of revenue may determine by rule the office hours for property appraisal and assessment field offices located in the various counties. This section does not apply to any other offices of the department." Effective January 1, 1994.

Part Case Notes:

Supervisory Role of Department of Revenue Over County Assessor's Employees -- No Duty Owed to Assessor: Geiger sued the Department of Revenue, alleging that the Department was negligent in its management of the Dawson County Assessor's Office. The District Court granted the Department's motion for a directed verdict. The Supreme Court affirmed the District Court decision, holding that the Department had no duty to Geiger from which negligence could arise. The actions taken by the Department in reducing the number of employees in the Assessor's Office, supervising employees in the Office, withdrawing the delegation to the Assessor to hire and fire state employees, and issuing an audit report examining deficiencies in the Assessor's Office were all done pursuant to the statutory authority of the Department, which it carried out in a nonnegligent fashion. *Geiger v. Dept. of Revenue*, 260 M 294, 858 P2d 1250, 50 Mt. Rep. 1050 (1993).

ADDITIONAL SECTION THAT WOULD APPEAR TO NEED TO BE AMENDED

15-8-701. Property tax record -- definition -- listing property in. (1) Unless the context clearly indicates otherwise, the term "property tax record" means the record that is kept in each county by the department and that contains the information described in subsection (2). The term includes records referred to as an "assessment book" or "assessment roll" and, in a county in which the property tax record is kept on a computer system, the information on the system analogous to the information described in subsection (2).

(2) The department shall prepare a property tax record with appropriate headings, in which must be listed all property within the state and in which must be specified, by an appropriate heading:

- (a) the name of the person to whom the property is assessed;
- (b) land by description sufficient to identify it, the locality, and the improvements on the land;
- (c) all taxable personal property, showing the number, kind, amount, and quality; but a failure to enumerate in detail the personal property does not invalidate the assessment;
- (d) the assessed value of real estate;
- (e) the assessed value of improvements on land, except that land and improvements must be separately listed when required under 15-8-111;
- (f) the assessed value of improvements on real estate assessed to persons other than the owners of the real estate. Taxable improvements owned by a person, located upon land exempt from taxation, must, as to the manner of assessment, be assessed as other real estate. A value may not be assessed against the exempt land, and the land may not be charged with and is not responsible for the assessment made against any taxable improvements located on the land.
- (g) the assessed value of all taxable personal property;
- (h) the school, road, and other revenue districts in which each piece of property assessed is situated;
- (i) the total assessed value of all property;
- (j) the taxable value of all property;
- (k) the taxes and fees assessed against the property; and**
- (l) the total of each type of tax, levy, and fee.**

History: (1)En. 84-502.1 by Sec. 27, Ch. 405, L. 1973; Sec. 84-502.1, R.C.M. 1947; (2)En. Sec. 34, p. 84, L. 1891; re-en. Sec. 3724, Pol. C. 1895; re-en. Sec. 2543, Rev. C. 1907; re-en. Sec. 2048, R.C.M. 1921; Cal. Pol. C. Sec. 3650; re-en. Sec. 2048, R.C.M. 1935; amd. Sec. 26, Ch. 405, L. 1973; amd. Sec. 2, Ch. 209, 1975; amd. Sec. 3, Ch. 436, L. 1975; amd. Sec. 5, Ch. 126, L. 1977; Sec. 84-501, R.C.M. 1947; R.C.M. 1947, 84-501, 84-502.1; amd. Sec. 1, Ch. 253, L. 1985; amd. Sec. 63, Ch. 27, Sp. L. November 1993.

Compiler's Comments:

1993 Special Session Amendment: Chapter 27 in (2) substituted "department proposes to revise the statement" for "department or its agent proposes to increase the valuation of locally assessed property above the value"; in (3)(a), after "department", deleted "or its agent" and at end substituted "within 15 days" for "not less than 15 or more than 30 days"; in (3)(b) and (3)(c), before "review", inserted "revision"; in (4) substituted "shall" for "must record in a book to be kept for that purpose all changes, corrections, and orders made by it and must direct its agent to" and substituted "in the property tax record" for "upon the assessment book"; deleted (5) that read: "(5) Immediately upon receipt of a revised assessment, the county official possessing the assessment roll book shall enter the revised assessment. If the revised assessment corrects an original assessment, the previous entry shall be canceled upon order of the department"; and made minor changes in style. Amendment effective January 1, 1994.

Applicability: Section 171(2), Ch. 27, Sp. L. November 1993, provided that the amendments to this section apply to tax years after December 31, 1993.

On Friday, March 22, 2013 the Montana Association of Counties sent a survey to county Commissioners and Treasurers asking the following question: *I am writing to ask that Commissioners and Treasurers meet ASAP to discuss Senate Bill 56 and to let me know if your county will support or oppose SB 56. A simple one word response is all that is needed, yes or no. Feel free to add comments as you wish*

O = Oppose S= Support N = Neutral

County	Commissioners	Treasurer	Comments
Beaverhead	O	O	Beaverhead Co. Treasurer still doesn't like it, BUT with the opt out she doesn't care. With DOR in the same office as the treasurer it works well in Beaverhead so they don't think it would matter one way or other.
Big Horn			
Blaine	O	O	Blaine County: No
Broadwater	O	O	Broadwater County Board of County Commissioners voted today to <u>oppose</u> this bill in support of Doug Ellis, Treasurer who also <u>opposes</u> this bill.
Carbon	O	O	After discussing this with the D.O.R. we feel that we don't support this. (Commissioners) Commissioners are NO and I concur (Treasurer)
Carter	N	N	We can go either way. As we have few special districts it would not impact us much.
Cascade	S	S	I have heard from both our Clerk and Recorder and our Treasurer that here in Cascade County we are already doing much of this work anyway. There are still a few things that are being done by DOR regarding the special districts but I am told it is minimal. Accordingly, our best case scenario would be to formally take it back and bill DOR for the services we are already providing.
Chouteau	O	?	From Chouteau county commissioners, we are good with support for SB 56 if you are good with the ammendments. (Sent by Treasurer)
Custer	O	O	
Daniels			
Dawson	S		Our Treasurer has informed us that the only issue she has would be another employee might be needed. Otherwise, the answer is yes we do support the bill.
Deer Lodge	O		Anaconda-Deer Lodge County opposes SB 56
Fallon	O	O	Fallon County Commission would like to OPPOSE SB 56. Our Treasurer spoke to the Commission this morning and feels why fix what is not broken.
Fergus	S	S	Spoke to Dolores this morning and we do not have a problem with the bill.
Flathead	S	S	Flathead County already does the entering of all non-levied fees or amounts. Flathead County supports Senate Bill 56.
Gallatin	N		Gallatin County is maintaining a neutral position on this bill.

Garfield	O	O	Garfield County opposes this Bill for the following reasons: 1. No checks and balances; 2. Don't need additional workload. (Commissioners) Garfield County votes no on Senate Bill 56. (Treasurer)
Glacier	O	O	Glacier County does not support SB 56
Golden Valley	O	O	Golden Valley County's vote is a no for SB56. (Commissioners) Golden Valley County Treasurer opposes. (Treasurer)
Granite		O	My vote is no on SB 56 from Granite County.
Hill		O	Hill County opposes SB 56 work should stay with DOR
Jefferson	O		We will say it as simple as possible Jefferson County says (NO) on SB56
Judith Basin			
Lake	O	O	No to supporting SB56. Why would we remove the checks and balance provided now? (commissioners) I do not see a benefit to the tax payers in this bill. My concern on some of these fees is that they are driven by when a residence (how many) is added by the Department of Revenue to a parcel number. Solid Waste & TV districts that are charged a fee per residence. How would we know if it is a residence, shop or outbuildings to determine if the fee should or should not be added? (Treasurer)
Lewis And Clark	O	O/N	<p>Comments from Paulette are below. We oppose (commissioners) I would oppose or stay neutral. (Treasurer) It is some thing we could handle, but other counties will have a difficult time. I think my staff already does a big chunk of this work. I do not believe it will be a major shift in duties here. However, shifting the responsibility to the counties will remove oversight that currently exists in the law. Now my staff will be able to alter these amounts. Counties will be inputting, billing and collecting.</p> <p>If a taxpayer needs a refund, they would have to go to DOR and apply for that refund, DOR would no longer deal with the specials so the taxpayer would then have to contact the county. Just more leg work on their end.</p> <p>Those folks that were around in the late 70's and early 80's are upset because the passage of this bill reniggs on promises made when counties assumed assessors. Originally, the ORION system was suppose to house the specials and just come down in the down load like the values do.....</p>
Liberty			
Lincoln	O	O	I've talked to the County Treasurer and all 3 Commissioners. They are all completely opposed to transferring the assessment responsibilities to the County Treasurer due to staffing requirements and possible budget reductions next year.

Madison	O		Our stand is to Oppose SB 56. We do not believe Counties need to be taking on obligations that are and have been DOR. We believe it is working under current process and this would only confuse or complicate the good relationship our Treasurer and DOR have. One statement was, "why fix it if it is not broke".
McCone	N	N	McCone County will take a neutral stand.
Meagher		O	I would support SB56 as our county is small enough to take on some extra responsibility at this time. However , if the contract is a one time contract and not a renewable contract I would oppose it.
Mineral	S	S	The Mineral County Commissioners say "YES".
Missoula	O		Missoula County opposes this bill even though we understand there was testimony saying we were ok with it. Wes Redden came to meet with me today to discuss HB 56. He laid out the procedures that we would have to follow should this bill pass. There are essentially 12 fee districts that we would take over along with all the RSIDs and the City SIDs. We would have to produce a file of last years assessments and give it to the Districts, they would then go through the document and make any changes that have happened during the year. We would receive the data back at some point and we would then have to make all the additions, deletions and changes manually prior to the upload into CSA. Verification that the file type and data are in the proper format would have to be completed by us now prior to the upload. Then comes the tricky part, CSA spits out an edit list of items that don't match and we would now have to go through the list and look for the famous needle in the haystack to find out what went wrong. Then get back to the taxing entity and try to get the issue resolved prior to the final due date before the printing of the bills. Corrections are made only with written notification from the District. Our experience in working with DOR trying to make sure one of our fire service areas is properly assessed has been a nightmare. Wes came to convince me that it really isn't that much work but it appears to be more than I had originally envisioned. I have trouble getting timely responses from the entities that levy taxes I can only imagine the difficulty working on a time line with the fixed cost entities complete with data exchanges, uploads, subsequent changes. "Happy days are here again!"
Musselshell		N	My vote is no on SB 56
Park	O	O	Park County votes No. (Treasurer) The Treasurer and I both oppose the bill. (Commissioner)
Petroleum			

Phillips	O	O	<p>We visited with the Treasurer. We aren't for it. (Commissioners) I spoke to one of Commissioner's as she was the only one in and she said that they had talked about it yesterday and didn't think it was a good idea to support SB 56 but that it was up to me. I think I have to say if I was an Auditor I would question the separation of duties. My office would be inputting, billing & collecting the special district fees without outside balances and checks. Work wise we would have no problems inputting the fees but without the checks and balances I have to say NO to SB56 . (Treasurer)</p>
Pondera	O		<p>Is the MACo amendment giving the counties the option to put the duty on the treasurers in at this point or is it going to be proposed? I believe the option language is a good thing but since it is not in the most recent pdf, it casts a different take on this. I am talking with our treasurer about this now. (follow-up e-mail said - NO)</p>
Powder River	O		<p>Powder River opposes SB 56!</p>
Powell	O		<p>KILL IT - MACO has contacted the counties in regard to their opinions on this bill- Needless to say, my opinion still stands- This is a bad bill and not in the best interests of county government. In 1994 promises were made to the counties that if they consolidated the Assessors offices that none of that workload would ever go back to the counties to perform. Assurances were made-the bill was huge to eliminate and to redefine definitions. One definition was the debate as to what the property record card contained -we reworked and reworked it and the fruits of it are in MCA 15-8-701. That code is not even mentioned in the bill- I really do believe that this all centers on the computer system of DOR and it's inability to handle all the SIDS and fee districts in the State. DOR historically (been around since 1987) transfers responsibility to another either agency or county government when they can't or don't want to deal with it- Dept of Lvsk- and the next one will be the fees for State Forester/fire protection which as a convenience is on the tax bill. The fees for lvsk used to be on the tax bill but changed because of computer system. If I had how much money DOR has spent on computer systems since 1987 I could own and rule a small third world county- I would personally like to thank you for all your efforts-this sounds like such a simple bill however it has the pebble on the pond effect - huge potential impact for defining duties</p>

Prairie	O	O	After review and discussion, Prairie County Commissioners and Treasurer choose to oppose SB56. Some of our concerns include the following: 1. Liability is transferred from state to county. 2. No fiscal note. 3. Not all sections of law that refer to the department of revenue receiving special assessment and adding those assessments to the tax record are addressed by SB56. We would like to see a more thorough review to include all special fees in code that would be affected by this shift of duties.
Ravalli	O	S	OPPOSE SB 56! (commissioners) Ravalli County already enters all the non-levied specials--DOR does not do that for us. It takes approximately 160-200 working hours each tax year to prepare and load the data for billing. That estimate is for someone who already knows how to do it, it would take more time for a county with a similar amount of data to prepare that was having to learn how to do it. I do understand why some counties might be opposed. Our office isn't opposed. At the meeting in Helena with DOR, it was understood there would be a 1 year delay in implementation and there would be training given to treasurers' offices. I also remember that part of DOR's stance was that they did not want to be accessing our software to put in the specials.
Richland			
Roosevelt	S	S	Harold after conferring with our treasurer we feel it will be very little extra work load for the dept and would transfer some state control back to the county. Roosevelt County and the Commissioners support the SB 56. Roosevelt County already enters the specials. Some of the discussion from the meeting that we had at midwinter with DOR was they do not feel that they should be accessing the County computer systems which is how they currently update the specials. (Treasurer)
Rosebud	O	N	Rosebud County Commission will not support. Our treasurer is on the fence but DOR took all this and agreed to do it and now seems like they are trying to give it back in pieces. Rosebud County commissioners again. Harold - just thought of something else this would seem to aggravate the segregation of duties issue we always get written up on in our audit.
Sanders	?	?	Tony Cox conferred with the other commissioners and they say "No, they want to maintain control themselves"

Sheridan	O	O	SHERIDAN COUNTY OPPOSES SB56. OUR TREASURER SAID IT WOULD REQUIRE MORE STAFF AND DEPARTMENT OF REVENUE WANTED THE ASSESSOR POSITION IN THE PAST, SO THEY CAN DO THEIR JOB. (Commissioners) I vote no on SB 56. I have concerns regarding separation of duties. We would be entering, billing, collecting, and distributing the specials. In addition, there would be an increased workload, and there is no guarantee of increased staff to handle it. I brought up my concerns at Mid-Winter. Some of the treasurers on the Legislative Committee were already entering the specials and did not comprehend how much SB 56 would affect the rest of the counties. (Treasurer)
Silver Bow			
Stillwater	O		Stillwater Commission will oppose(no) SB 56. Our Treasurer is resigning March 31.
Sweet Grass			
Teton	O	O	Teton County does not support SB 56. (Commissioners) Teton county votes NO. I don't like the thought of taking work away from our local DOR. We need them. We shouldn't assess, bill an collect. We need checks and balance and if we assessed the special district fees, we lose that. <u>I am strongly against this bill.</u> Treasurer's don't need the added burden and we don't need to lose our local DOR personnel. Keep the responsibility for placing the fees for special district with the local DOR. That is their job not ours. (Treasurer)
Toole	O	O	Toole County and it's Treasure are opposed to SB 56. Toole County's vote is no for SB56. My vote is no because I don't like the fact that we are inputting, billing and collecting these fees without any other oversight. Auditors will not like the lack of separation of duties.
Treasure		?	At the meeting in Helena with DOR, it was understood there would be a 1 year delay in implementation and there would be training given to treasurers' offices. I also remember that part of DOR's stance was that they did not want to be accessing our software to put in the specials
Valley	O	O	We will support that with the additional MACO language in it. Not as favorable without but understand that some counties do so now without any money being paid to them. Hate to let them off the hook as they have created much of the problems we have or at least I think that. (Commissioner) Yes, with MACO's amendment (Treasurer)
Wheatland			
Wibaux			
Yellowstone	O	S	I am opposed. (Commissioner) I am in favor of SB56. (Treasurer) These are the same duties I did for 30 years as County Assessor. Additionally, I think we can do a better and more accurate job than DOR. We may require a partial FTE at some point, but will initially begin using current staffing.