

State of Montana



Lewis and Clark County Courthouse
228 Broadway, Second Floor
Helena, MT 59601
(406) 447-8205 or 447-8209
(406) 447-8421 (Fax)

First Judicial District Court

SENATE TAXATION
EXHIBIT NO. 3
DATE 3-20-2013
BILL NO. SB 280

Broadwater County Courthouse
515 Broadway
Townsend, MT 59644
(406) 266-9236
(406) 266-4720 (Fax)

March 18, 2013

Senator Bruce Tutvedt
Senate Taxation Committee
P.O. Box 200500
Helena MT 59620-0500

RE: Senate Bill 280

Dear Senator Tutvedt and Senate Taxation Committee Members:

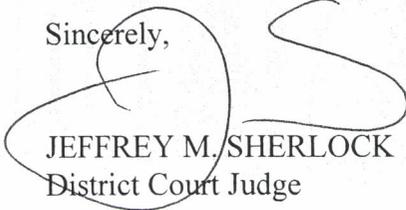
I write this letter regarding Senate Bill 280 currently being considered by your committee. I must make it very clear that I write this letter on behalf of myself and not on behalf of any other judge or organization of judges.

As I understand Senate Bill 280, the task of protesting assessments and valuations for centrally assessed taxpayers would be changed from the State Tax Appeal Board to the district courts. It is my further understanding that some of these proceedings before the State Tax Appeal Board last up to a week or even longer. My concern with having the district courts do these proceedings is the fact that, in my experience, these proceedings are highly technical in nature. The State Tax Appeal Board has a much better ability to deal with these proceedings than do the district courts.

Also, as I am sure you are well aware, our district courts are very busy. Given our current scheduling dilemmas, finding time for a one- to two-week trial that is a firm first case setting and will not be continued could require setting a proceeding many months down the road. I am sure the proponents of this bill have good reason for their request. However, I think it important that you know what I think are very legitimate concerns on the other side.

I am sure you and your committee members will make an appropriate decision for the people of Montana.

Sincerely,


JEFFREY M. SHERLOCK
District Court Judge