



# MONTANA LEGISLATIVE BRANCH

## Legislative Fiscal Division

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Legislative Fiscal Analyst  
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September 19, 2003

TO: Legislative Finance Committee

FROM: Jim Standaert  
Senior Fiscal Analyst

RE: SB461 Property Tax Reappraisal Committee

Senate Bill 461, passed during the 2003 legislative session, created a property tax reappraisal study committee. Its task is to study the effects of cyclical reappraisal and methods for mitigating the changes in taxable value caused by cyclical reappraisal.

The committee is composed of four senators, two from each political party, appointed by the committee on committees, and four representatives, two appointed by the speaker and two appointed by the minority leader.

The members of the committee are:

Senator Bob Story	Representative Ron Devlin, Chair
Senator Emily Stonington	Representative Rod Bitney
Senator Gregory Barkus	Representative Gary Branae
Senator Ken Toole	Representative Larry Cyr

The first meeting was held September 5, 2003. The committee heard two presentations: 1) by the Department of Revenue on Montana's property tax appraisal process and 2) by Dave Bohyer on changes in Montana's tax structure over the last 30 years.

The next meeting of the committee is November 21, 2003.