



Revenue and Transportation Interim Committee

61st Montana Legislature

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LEE HEIMAN, Staff Attorney
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REVISED DRAFT AGENDA AGRICULTURAL LAND AND FOREST LAND REAPPRAISAL SUBCOMMITTEE

April 29, 8 a.m., Room 102, State Capitol

Agenda times are approximate. Some items may take more or less time than is indicated.

Public comment follows each agenda item.

- 8:00 1. Call to order -- roll call -- approval of Feb. 18 subcommittee meeting minutes -- **Sen. Jim Peterson, Chair**
- 8:05 2. Informal review and appeals process related to valuation of agricultural land--**Department of Revenue**
- a. Status of AB 26 informal review and tax appeals of agricultural land and property tax revenue implications
 - b. Eligibility of owners of agricultural land, residential and commercial property, and forest land to file an informal review with the Department of Revenue for the 2010 tax year
- 8:30 3. Valuation of reclassified agricultural land--**CA Daw, Department of Revenue**
- a. Factors considered by the Department of Revenue that result in the reclassification of agricultural land
 - b. Determination of the value before reappraisal for reclassified agricultural land
- 9:00 4. Using county agricultural production statistics to verify agricultural land values--**Department of Revenue**
- 9:30 5. Procedure to phase-in agricultural land values on land that had a change in productivity only--**CA Daw, Department of Revenue**
- 10:00 6. Update on the status of Lucas, et al. v. Montana Department of Revenue
- a. Petitioners--**Montana Farm Bureau, Montana Taxpayers Association**
 - b. Department of Revenue--**CA Daw, Department of Revenue**
 - c. Legislative Services Division -- **Jaret Coles, Legislative Staff Attorney**
- 10:25 7. Public comment on agricultural land and forest land reappraisal topics
- 10:50 8. Subcommittee discussion of agricultural land reappraisal and options
- a. public comment on committee discussion
- 11:50 9. Other business -- member topics -- schedule next meeting, if necessary -- instructions to staff
- 12:00 10. Adjourn

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