



Montana Electric Cooperatives' Association

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July 10, 2018

Members
Revenue & Transportation
Interim Committee
Montana Legislature
PO Box 201706
Helena, Montana 59620

Dear Members of the Committee,

Thank you for the opportunity to provide feedback on the proposed bill drafts under consideration related to the study of taxation of centrally assessed and utility property by the Montana Revenue and Transportation Interim Committee.

Although our Association has not taken a position at this time, one of our members has expressed concerns with the proposed bill drafts under consideration by the interim committee. In general, the concern is that the changes not lead to release of information unnecessary to setting taxes for the current tax year.

More specifically those concerns are:

1. A change in the lien date and appraisal process would result in inconsistent treatment of property tax valuation and administration for taxpayers;
2. Although unlikely to occur in the current state Department of Revenue (DOR) administration, a delay in the lien date could result in the DOR having access to multiple years of financial information that could influence the appraisal process for a given taxable year, and;
3. Depending on the implementation of the delay, it may not solve the issue of inadequate time for negotiation between the taxpayer and the MT DOR between the "valuation" and "certification" deadlines.

Again, thank you for the opportunity to provide our feedback on the proposed bill drafts. Should you have any questions, please don't hesitate to contact us.

Dave Wheelihan

A handwritten signature in black ink that reads "David M. Wheelihan".

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