

## Henneman, Toni

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**From:** Hertz, Greg  
**Sent:** Tuesday, October 10, 2023 4:21 PM  
**To:** Henneman, Toni  
**Subject:** Re: SB332 - LGIC Nov 9

Toni

Sorry but I am not available on 11/09.

My intent was to show taxpayers how much their tax bill will increase based on proposed and final budgets.

It should show how much taxes will increase for property with the \$100K, \$300K and \$600K properties over previous years taxes. This number will include inflation adjustments in 15-10-420. It would also included any voter approved levy. I think it is pretty simple. What was the total budget for the current year and how much is it increasing for the next budget year. The difference, no matter where it came from, should be reflected as an increase or decrease, if they choose to report decreases, for \$100k, \$300K and \$600K properties.

By the time local governments finalize their budgets they should have certified values of property in their taxing jurisdictions so they will be able to estimate the tax increase based on new valuations and the impact of new growth.

When Eric Bryson with MACO first contacted me about the bill he wanted to show the increases after inflation adjustments. I said no and the bill was clear:

"If a government entity intends to increase property taxes, including an increase authorized under 15-10-420(1), the preliminary budget must include the amount by which property taxes will increase on homes valued at \$100,000, \$300,000, and \$600,000."

Let me know if you have any questions.

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