



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Memorandum

To: Revenue Interim Committee

From: Scott Mendenhall, Deputy Director

Date: January 19, 2024

Re: Land Classification Working Group

Department of Revenue has recently convened a working group of representative stakeholders to evaluate current classifications of raw/undeveloped land to identify if they are an appropriate fit for Montana's 21st century socioeconomic and tax climate. The Land Classification Working Group (LCWG) will be led by DOR leadership. The group's stated goals will be both consensus and the development of legislation aimed at establishing fair taxation of these raw/undeveloped lands. The legislation will be presented to the Revenue Interim Committee for endorsement.

Membership has been selected by the department and are as follows:

- A. **Traditional production agriculture** (2 members):
 - *Cynthia Johnson, Conrad, Montana Farm Bureau*
 - *John Lewis, Lavina, Montana Stockgrowers*
- B. **Legislative Revenue Interim Committee (RIC)** (2 members):
 - *Senator Becky Beard, Elliston*
 - *Representative Mark Thane, Missoula*
- C. **Realty Industry** (one member):
 - *John Rausch, Helena*
- D. **County government** (one member):
 - *Ross Butcher, Lewistown, Fergus County Commissioner*
- E. **Real Estate Development Industry** (one member):
 - *Mark Esponda, Helena, VP of Dick Anderson Construction*
- F. **Specialty Crop/Intensive Agriculture Industry** (one member):

- *Brian Campbell, Finley Point Cherry Cooperative*
- G. **Property Rights Advocacy Groups** (one member):
- *Chuck Denowh, Helena, United Property Owners of Montana*
- H. **Land trusts** (one member):
- *Marcus Strange: Montana Association of Land Trusts*
- I. **Tax Policy Groups** (one member):
- *Bob Story, Park City, Montana Taxpayers Association*

Meetings of the LCWG will be held in person, as public meetings, with the opportunity for comment. Zoom capability for public viewing will also be offered.