From: donotreply@legmt.gov

To: LEG Cmte-RVIC Comment

Subject: Public Comment for RIC

Date: Tuesday, July 11, 2023 8:13:34 PM

Public Comments for the Revenue Interim Committee

Date: 11th July 2023 20:13

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Subject:

Study Topics

Comment:

I wish to urge the committee to spend some time studying the recently finalized audit of the property tax exemption program that resulted from HB 389, a bill I carried in 2015. I never anticipated that 5 Billion dollars of property would be restored to the tax rolls due to that review. The audit suggested numerous areas for legislative improvement that you could take up, in particular, more transparency on property that is partially exempt. Examination of the public facing website created by the DOR showing tax exempt properties appears to have a fair amount of incorrect filings, most likely due to the fact that the reapplication process was new to the department and the public. A periodic review and reapplication process scheduled for 10 or 12 years later would likely result in more corrections and uphold the constitutional requirement that all property be properly classified and taxed when appropriate. Thank you for your consideration.

Sent via <u>leg.mt.gov/committees/interim/ric/public-comments-ric/</u>