



# Revenue Interim Committee

## 68th Montana Legislature

### SENATE MEMBERS

BECKY BEARD - Chair  
GREG HERTZ  
SHANNON O'BRIEN  
JEREMY TREBAS

### HOUSE MEMBERS

MARK THANE – Vice Chair  
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SHERRY ESSMANN  
PAUL FIELDER

### COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LJ JENNINGS, Secretary

## AGENDA

Thursday, May 9, 2024

Room 137, State Capitol

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

- 1:00 1. Call to order -- Roll Call -- Sen. Becky Beard, Presiding Officer**
- 1:05 2. Property Tax Modernization Study: Combining Equalization Mills**
- a. Introduction – Megan Moore, Committee staff
  - b. County equalization mills: accounting – Pad McCracken, LSD
  - c. County equalization mills: non-levy revenue – Megan Moore
  - d. Legislation to fix state equalization mills (*PD 25*) – Megan Moore
  - e. Public comment\*
  - f. Committee discussion/work session
- 2:00 3. Tax Credit Review: Historical Preservation Tax Credit Follow-Up**
- a. Introduction – Megan Moore
  - b. Panel on use and impact of credit
    - i. Peter Brown, State Historical Preservation Office
    - ii. Jenny Buddenborg, Preserve Montana
    - iii. Randy Hafer, High Plains Architects
    - iv. Heather McMilin, Homeword
    - v. David Mark, One Health
  - c. Other state historical preservation credits – Megan Moore
  - d. Public comment\*
  - e. Committee discussion/work session
- 3:00 Break**
- 3:15 4. Property Tax Modernization Study: Real Property Exemption Audit Follow-Up**
- a. Requested information on exempt property review process – Bryce Kaatz, DOR
  - b. Review of March exempt property review draft (*PD 23*) – Megan Moore
  - c. Public comment\*
  - d. Committee work session
- 3:45 5. Agency Monitoring: Department of Revenue**
- a. Tax rebates report – Derek Bell
  - b. Property appeals update – Paula Gilbert
  - c. Land Classification Study Working Group update – Scott Mendenhall
  - d. Major case update – Dave Stewart
  - e. Public comment\*

- 4:30 6. **Property Tax Modernization Study: Governor’s Property Tax Task Force update**
  - a. Megan Moore and Sen. Greg Hertz
  - b. Public comment\*
  - c. Committee discussion
- 4:50 7. **Public comment\*** on any other topic within the committee’s jurisdiction
- 5:00 8. **Recess** until May 10

**AGENDA**  
**Friday, May 10, 2024**  
**Room 137, State Capitol**

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- 8:00 9. **Call to Order – Roll Call** -- Sen. Becky Beard, Presiding Officer
- 8:05 10. **County Tax Appeal Board Member Compensation**
  - a. Compensation for other state boards – Megan Moore, Committee staff
  - b. CTAB compensation costs and considerations – Dave McAlpin, Chair, MTAB
  - c. Public comment\*
  - d. Committee discussion/work session
- 8:30 11. **Revenue Estimating and Monitoring**
  - a. Revenue update – Sam Schaefer, LFD
  - b. Public comment\*
- 9:00 12. **Property Tax Modernization Study: Property Tax Assistance**
  - a. Overview of property tax assistance programs – Megan Moore
  - b. Homestead and comstead exemption model – Eric Dale, DOR
  - c. Public comment\*
  - d. Committee discussion
- 9:45 13. **Property Tax Modernization Study: Local Government Levies**
  - a. Property tax growth limitation model – Eric Dale, DOR
  - b. Legal analysis of subjecting voted levies to 15-10-420 – Jaret Coles, Staff attorney
  - c. Public comment\*
  - d. Committee discussion
- 10:30 14. **Property Tax Modernization Study: Tax Increment Financing (TIF)**
  - a. Newly taxable value in TIF districts – Eric Dale, DOR
  - b. Public comment\*
  - c. Committee discussion
- 11:00 15. **Agency Monitoring: Administrative Rule Review**
  - a. Administrative rule report -- Jaret Coles
  - b. Public comment\*

**11:15 16. Public comment\*** on any other topic within the committee’s jurisdiction

**11:30 17. Revenue Interim Committee Work Session**

- a. June 24-25 meeting overview
- b. Discuss next steps on:
  - i. Combining equalization mills
  - ii. Tax increment financing
  - iii. Residential property tax assistance
  - iv. Local government levies
- c. Other instructions to staff

**12:00 18. Adjourn**

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The public may attend the meeting and offer public comment in person in the Capitol or provide public comment either remotely via Zoom or in writing.

**To offer public comment via Zoom** during the meeting, please submit the [online form for remote participation](#) by 5 p.m. on May 8. You will receive an email with the login information by midnight the night before the meeting. At the time specified on the agenda for public comment, the presiding officer will call for public comment from people attending in person and people attending via Zoom. The committee may be slightly ahead of or behind the time scheduled for public comment on the agenda.

**Written public comment** may be submitted either through the [online form for written comment](#) or by sending the comments to Megan Moore, P.O. Box 201706, Helena, MT 59620.

*\*Public comment provided in person or remotely at a committee meeting is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.*

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