



Revenue Interim Committee

68th Montana Legislature

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TO: Revenue Interim Committee

FROM: Megan Moore, Committee Staff

DATE: April 30, 2024

RE: County Tax Appeal Board Members Compensated Less than DLI Boards

County Tax Appeal Board Compensation is \$45 for Half Day, \$90 for Full Day

The Montana Tax Appeal Board (MTAB) is considering legislation to raise county tax appeal board member compensation. County tax appeal boards (CTAB) hear property assessment appeals for properties within the county.

Per [15-15-101](#), each board of county commissioners must appoint a CTAB of at least three members. Daily compensation for CTAB members is \$45 for four hours of work or less and \$90 for more than four hours of work. Prior to [2015 legislation](#), compensation was \$45 per day.¹

Members of Department of Labor and Industry-Allocated Boards Paid \$100 Per Day

The Revenue Interim Committee asked for information on compensation for other state boards. The Department of Labor and Industry (DLI) is allocated 33 state boards, 29 of which are professional or occupational boards.² Similar to CTAB, three DLI-allocated boards hear appeals: the Human Rights Commission, the Board of Personnel Appeals, and the Unemployment Insurance Appeals Board.

As provided in [37-1-133](#), all DLI-allocated board members are entitled to \$100 per day in compensation unless otherwise provided by law. The 2023 Legislature enacted the \$100 per day compensation in [House Bill 87](#), and it went into effect July 1, 2023. Before the legislation, the daily compensation was \$50 per day. No other provisions of law establish different rates for DLI-allocated board members; all members are paid the \$100 per day rate.³

The estimated average number of annual board days paid for the three boards like the CTAB's are:

- Human Rights Commission, 95;
- Board of Personnel Appeals, 35;
- Unemployment Insurance Appeals Board, 72.⁴

¹ [Ch. 329, L. 2015](#).

² Email from Eric Strauss, Department of Labor and Industry, April 9, 2024.

³ Ibid.

⁴ Email from Eric Strauss, Department of Labor and Industry, April 12, 2024.