



REVENUE INTERIM COMMITTEE

68th Montana Legislature

SENATE MEMBERS

Becky Beard
Greg Hertz
Shannon O'Brien
Jeremy Trebas

HOUSE MEMBERS

Larry Brewster
Sherry Essmann
Paul Fielder
Mark Thane

COMMITTEE STAFF

Jaret Coles - Attorney
LJ Jennings - Secretary
Megan Moore - Research Analyst

MINUTES LOG

January 23, 2024
Capitol Room 317
Helena, Montana

Please note: This document is a Minutes Log and provides annotation of the time elapsed between the beginning of the meeting and the time at which the item was presented or discussed, a motion was made, or a vote was taken. The narrative presented here is provided only as a guide to the audio or video recording of the meeting. The official discussion, motion, or vote is available on the audio or video archive of this meeting. The Legislature does not prepare a transcript of the meeting activities. The time designation may be used to locate the referenced discussion on the audio or video recording of this meeting.

Access to an electronic copy of these minutes and the audio or video recording is provided from the Legislative Branch home page at <https://leg.mt.gov>. From the home page, select the "Committees" drop down menu at the top, then select Administrative or Interim, and the appropriate committee. The written minutes log can be located by expanding the accordion menu for the date of the meeting. Links to the audio/video files can be located by selecting the Video/Audio button on the same page, then the "past/current recordings" button. From there, use the calendar to select the date of the meeting you wish to view/listen to. The written Minutes Log, along with links to the audio and video recordings, is listed by meeting date on the interim committee's web page. Each of the Exhibits is linked and can be viewed by clicking on the Exhibit of interest. All Exhibits are public information and may be printed. Please contact the Legislative Services Division at 406-444-3064 for more information.

MEMBERS PRESENT:

Sen. Becky Beard, Chair (R)
Rep. Mark Thane, Vice Chair (D)
Rep. Larry Brewster (R)
Rep. Sherry Essmann (R)
Rep. Paul Fielder (R)
Sen. Greg Hertz (R)
Sen. Jeremy Trebas (R)

MEMBERS EXCUSED:

Sen. Shannon O'Brien (D)

MEMBERS ABSENT:

STAFF PRESENT:

Jaret Coles, Attorney
LJ Jennings, Secretary
Megan Moore, Research Analyst

AGENDA ([Attachment 1](#))

VISITORS' LIST ([Attachment 2](#))

CALL TO ORDER/ROLL CALL

08:00:03 Presiding Officer Beard called the meeting to order at 8:00 AM. The committee secretary took roll.

PROPERTY TAX MODERNIZATION STUDY: REAL PROPERTY EXEMPTION AUDIT FOLLOW-UP

08:01:13 Megan Moore
[EXHIBIT1](#)
08:04:43 Bryce Kaatz, Bureau Chief, Property Assessment Division, DOR
08:06:01 Megan Moore
[EXHIBIT2](#)
08:08:41 Bryce Kaatz

Public Comment on Real Property Exemption Audit Follow-up

08:09:58 Bob Story, Montana Taxpayers Association
08:11:42 Sen. Dunwell, SD 42
08:14:00 Jeff Essmann, Self
[EXHIBIT3](#)

Committee Work Session

08:21:10 Megan Moore
08:21:29 Rep. Essmann
08:23:28 Vice Presiding Officer Thane to Bryce Kaatz
08:26:39 Sen. Hertz
08:28:34 Megan Moore
08:29:01 Presiding Officer Beard
08:30:07 Rep. Essmann
08:30:37 Vice Presiding Officer Thane
08:31:08 Rep. Essmann
08:31:22 Presiding Officer Beard
08:31:36 Megan Moore
08:32:05 Rep. Essmann
08:33:22 Vice Presiding Officer Thane
08:33:49 Presiding Officer Beard to Bryce Kaatz
08:37:03 Sen. Hertz
08:37:31 Megan Moore
08:37:41 Presiding Officer Beard

PROPERTY TAX MODERNIZATION STUDY: DATA TOOLS

08:38:42 Julia Pattin, LFD
[EXHIBIT4](#)
08:40:51 Kurt Swimley, LFD
09:03:57 Julia Pattin

09:16:53 Kurt Swimley
09:22:33 Julia Pattin

Public Comment on Data Tools

09:26:37 Bob Story
09:30:11 Kelly Lynch, Executive Director, Montana League of Cities and Towns
09:32:55 Jason Rittal, Montana Association of Counties
09:36:15 Sen. Hertz to Kurt Swimley

RECESSED

09:38:27 Reconvened at 09:48:56

PROPERTY TAX MODERNIZATION STUDY: NOVEMBER REQUESTS

Bond Election Vote Requirements

09:49:17 Megan Moore
[EXHIBIT5](#)

NorthWestern Energy Tax Information

09:52:36 Megan Moore
[EXHIBIT6](#)

Montana Escrow Account Usage

09:54:58 Megan Moore
[EXHIBIT7](#)

Committee Discussion/Questions

09:57:28 Vice Presiding Officer Thane

PROPERTY TAX MODERNIZATION STUDY: NOVEMBER REQUESTS- Cont'd

Exempt Nonprofit Healthcare Property by County

09:58:12 Megan Moore
[EXHIBIT8](#)

Public Comment on November Requests

09:59:33 NONE

PROPERTY TAX MODERNIZATION STUDY: ADMINISTERING PROPERTY TAX PAYMENTS

10:00:06 Betty Romo, Roosevelt County Treasurer
10:06:25 Terri Kunz, Jefferson County Treasurer
[EXHIBIT9](#)

Committee Discussion/Questions

10:09:36 Rep. Essmann to Terri Kunz
10:10:09 Vice Presiding Officer Thane

Public Comment on Administering Property Tax Payments

10:11:15 Rebecca Meyers, County Treasurers Association
10:14:53 Jason Rittal
10:15:51 Amy Reeves, Lewis and Clark County Treasurer

PROPERTY TAX MODERNIZATION STUDY: TAX BILL TRANSPARENCY

10:21:49 Megan Moore

Panel Discussion

10:23:02 Terry Kunz
[EXHIBIT10](#)
10:31:43 Betty Romo
10:36:08 Pam Reighard, Powell County
10:40:51 Dan Whitesitt, Ravalli County
10:46:04 Tyler Gernant, Missoula County

Committee Discussion/Questions

10:55:38 Sen. Hertz
10:56:18 Vice Presiding Officer Thane
10:59:18 Presiding Officer Beard
11:03:55 Rep. Brewster
11:05:51 Sen. Trebas

Public Comment on Tax Bill Transparency

11:07:36 Jason Rittal
11:09:47 Amy Reeves
[EXHIBIT11](#)
11:13:09 Rebecca Meyers
11:16:44 Bob Story

RECESSED

11:19:48 Reconvened at 12:59:48

LOCAL GOVERNMENT INTERIM COMMITTEE ROLL CALL

13:00:01 Presiding Officer Brewster
[ATTACHMENT 3](#)
13:00:44 Presiding Officer Beard assumed the position of the Chair.

PROPERTY TAX MODERNIZATION STUDY: LITIGATION UPDATE

13:01:25 Jaret Coles
[EXHIBIT12](#)
[EXHIBIT13](#)
[EXHIBIT14](#)
13:09:39 Sen. Tempel Joined the Meeting.

Public Comment on Litigation Update

13:15:03 Bob Story

13:25:54 Jason Rittal

PROPERTY TAX MODERNIZATION STUDY: LOCAL GOVERNMENT LEVY LIMITS

13:28:56 Toni Henneman, LSD
[EXHIBIT15](#)
[EXHIBIT16](#) (See Exhibit 13)
13:40:18 Megan Moore

Committee Discussion/Questions

13:51:41 Presiding Officer Brewster
13:53:01 Presiding Officer Beard

PROPERTY TAX MODERNIZATION STUDY: LOCAL GOVERNMENT LEVY LIMITS-Cont'd

13:54:08 Megan Moore

Committee Discussion/Questions

14:00:45 Rep. Oblander to Megan Moore
14:03:14 Sen. Trebas
14:07:41 Sen. Dunwell
14:09:09 Rep. Essmann
14:09:51 Redirected to Toni Henneman
14:10:58 Rep. France
14:13:06 Vice Presiding Officer Thane

Panel Discussion: Policies to Include in 15-10-420

14:15:13 Jason Rittal
[EXHIBIT17](#)
14:26:53 Kelly Lynch
14:35:16 Bob Story
[EXHIBIT18](#)

Committee Discussion/Questions

14:52:01 Rep. Gist
14:52:38 Rep. France to Bob Story
14:58:48 Sen. Dunwell to Kelly Lynch
15:04:20 Bob Story
15:07:26 Sen. Trebas to Jason Rittal
15:10:00 Redirected to Bob Story

Panel Discussion: Policies to Include in 15-10-420- Cont'd

15:12:13 Kris Goss, Montana School Boards Association

Committee Discussion/Questions

15:21:28 Vice Presiding Officer Thane
15:26:18 Sen. Hertz
15:29:15 Sen. Trebas

15:31:55 Kelly Lynch
15:33:18 Bob Story
15:35:45 Rep. Fielder to Bob Story
15:40:03 Redirected to Jason Rittal
15:40:58 Megan Moore

Public Comment on Local Government Levy Limits

15:42:22 NONE

PROPERTY TAX MODERNIZATION STUDY: IMPLEMENTATION OF SB 332

15:42:55 Toni Henneman
[EXHIBIT19](#)
15:47:40 Robin Rude, DOR
15:52:20 Derek Bell, Administrator, Business and Income Tax Division, DOR
[EXHIBIT20](#)

Committee Discussion/Questions

15:55:02 Rep. Oblander to Derek Bell
15:56:49 Presiding Officer Beard left the meeting.
15:57:03 Presiding Officer Brewster assumed the position of the Chair.
15:58:29 Sen. Trebas left the meeting
15:59:25 Presiding Officer Beard joined the meeting.
16:00:02 Presiding Officer Beard assumed the position of the Chair.
16:00:23 Sen. Hertz to Robin Rude
16:00:28 Sen. Trebas joined the meeting.
16:00:40 Rep. France left the meeting.
16:03:27 Sen. Dunwell
16:04:46 Rep. France joined the meeting.
16:05:56 Redirected to Kelly Lynch

Public Comment on Implementation of SB 332

16:06:57 Jason Rittal

PROPERTY TAX MODERNIZATION STUDY: JOINT COMMITTEE WORK SESSION

16:09:22 Megan Moore
16:12:00 Toni Henneman
16:12:46 Presiding Officer Brewster
16:13:39 Rep. Oblander
16:14:07 Presiding Officer Brewster
16:14:21 Sen. Dunwell
16:17:04 Sen. Hertz
16:20:29 Presiding Officer Beard
16:22:09 Sen. Hertz
16:23:29 Rep. Essmann

16:24:15 Sen. Tempel
16:25:19 Rep. Oblander

LOCAL GOVERNMENT INTERIM COMMITTEE RECESS

16:26:41 Presiding Officer Brewster recessed the committee until January 24, 2024.

Committee Work Session

16:28:22 Megan Moore
16:31:45 Sen. Hertz
16:31:56 Rep. Brewster
16:34:39 Sen. Hertz
16:36:35 Jaret Coles
16:38:21 Presiding Officer Beard
16:39:20 Sen. Hertz
16:40:13 Rep. Essmann
16:41:35 Jaret Coles
16:44:15 Sen. Trebas
16:46:26 Sen. Hertz
16:48:58 Sen. Trebas
16:51:03 Rep. Essmann

Public Comment on Anything Within the Committee's Jurisdiction

16:54:12 Rose Bender, Montana Budget and Policy Center
16:56:36 Bob Story

ADJOURNMENT

16:59:00 Presiding Officer Beard adjourned the meeting.