



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

September 18, 2023
Room 172
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, Presiding Officer, (R)
Rep. Mark Thane, (D)
Rep. Larry Brewster (R)
Rep. Sherry Essmann (R)
Rep. Paul Fielder (R)
Sen. Shannon O'Brien (D)
Sen. Jeremy Trebas (R)

MEMBERS EXCUSED:

Sen. Greg Hertz (R)

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

10:00:00 Presiding Officer Beard called the meeting to order at 10:00 AM. The committee secretary took roll.

PROPERTY TAX STUDY: BASICS

10:00:46 Megan Moore, Lead Staff, LSD

[EXHIBIT1](#)

[EXHIBIT2](#)

Committee Discussion/Questions

10:07:57 Rep. Fielder

PROPERTY TAX STUDY: BASICS

Valuation Methods

10:22:38 Robin Rude, Department of Revenue (DOR)

[EXHIBIT3](#)

Committee Discussion/Questions

10:47:57 Rep. Brewster

10:49:57 Sen. O'Brien

10:53:07 Rep. Thane

10:54:39 Presiding Officer Beard

10:56:43 Rep. Essman

10:58:19 Rep. Brewster

History

10:59:46 Megan Moore

[EXHIBIT4](#)

Committee Discussion/Questions

11:08:03 Presiding Officer Beard

Constitutional Property Tax Parameters

11:08:03 Jaret Coles, LSD

[EXHIBIT5](#)

Committee Discussion/Questions

None

Public Comment on Property Tax Study: Basics

11:38:15 Margie McDonald, Big Sky 55+

[EXHIBIT6](#)

11:44:28 Bob Story, Montana Taxpayers Association

ADMINISTRATIVE RULE REVIEW

11:49:19 Jaret Coles
[EXHIBIT7](#)

Public Comment on Administrative Rule Review

None

RECESS

12:49:04 Sen. Hertz has arrived
12:59:01 Reconvened

Public Comment on Any Topic Under The Committee's Jurisdiction

None

PROPERTY TAX STUDY: LIMITS

12:59:49 Megan Moore
[EXHIBIT8](#)
13:02:07 Sen. Trebas has left

15-10-420

13:06:39 Max Mill Levy History- Megan Moore
[EXHIBIT9](#)

Committee Discussion/Questions

13:15:54 Rep. Fielder
13:16:56 Sen. Trebas has arrived

15-10-420

13:19:33 Worksheet- Megan Moore
[EXHIBIT10](#)

Committee Discussion/Questions

13:39:43 Sen. Hertz
13:44:47 Rep. Thane

Determination Of Newly Taxable Property

13:45:17 Bryce Kaatz, DOR
[EXHIBIT11](#)

Calculation Of State Mills

13:51:46 Brendan Beatty, Director, DOR
13:55:23 Dylan Cole, DOR

Committee Discussion/Questions

13:58:33 Presiding Officer Beard

Perspectives on Carryforward Authority For State Mills

14:00:08 Jaret Coles
[EXHIBIT12](#)
14:12:36 Tony Zammit, DOR (see exhibit 13)
14:17:04 Bob Story, Self
[EXHIBIT13](#)
14:26:07 Lance Melton, Montana School Boards Association (MTSBA)
[EXHIBIT14](#)

Committee Discussion/Questions

14:37:24 Sen. Hertz
14:40:49 Rep. Thane

Public Comment On Property Tax Study: Limits

14:43:44 Candace Payne, Lewis & Clark County Commissioner
[EXHIBIT15](#)
14:52:39 Mike McGinnley, MaCo
15:07:37 Mike Greene, Montana Taxpayers Association

RECESS

15:24:07 Reconvened

PROPERTY TAX STUDY: SCHOOLS

K-12 Funding Basics

15:24:45 Pad McCracken, LSD
[EXHIBIT16](#)
15:30:45 Julia Pattin, Legislative Fiscal Division (LFD)

Committee Discussion/Questions

15:39:20 Rep. Thane
15:39:47 Julia Pattin
15:43:25 Pad McCracken
15:45:42 Presiding Officer Beard
15:47:50 Julia Pattin
16:01:11 Pad McCracken
[EXHIBIT17](#)
16:11:55 Julia Pattin

Committee Discussion/Questions

16:14:43 Presiding Officer Beard

K-12 Funding Basics

16:15:49 Pad McCracken
16:16:20 Julia Pattin

16:19:40 Pad McCracken

Committee Discussion/Questions

16:23:05 Rep. Fielder

School Funding Web Tool

16:29:49 Julia Pattin, Website BI tool
[EXHIBIT18](#)

House Bill 587 Impacts

16:31:49 Julia Pattin
[EXHIBIT19](#)

16:33:59 Pad McCracken

Committee Discussion/Questions

16:37:46 Rep. Thane

House Bill 587 Impacts

16:38:02 Pad McCracken
16:40:01 Julia Pattin
16:40:32 Pad McCracken
16:41:19 Julia Pattin

Committee Discussion/Questions

16:50:36 Presiding Officer Beard

House Bill 587 Impacts

16:50:59 Julia Pattin

Committee Discussion/Questions

17:00:30 Sen. Hertz

Public Comment on Property Tax Study: Schools

17:03:29 Bob Story, Montana Taxpayers Association (see exhibit 14)

ADJOURNMENT

17:11:27 Presiding Officer Beard recessed the meeting.