



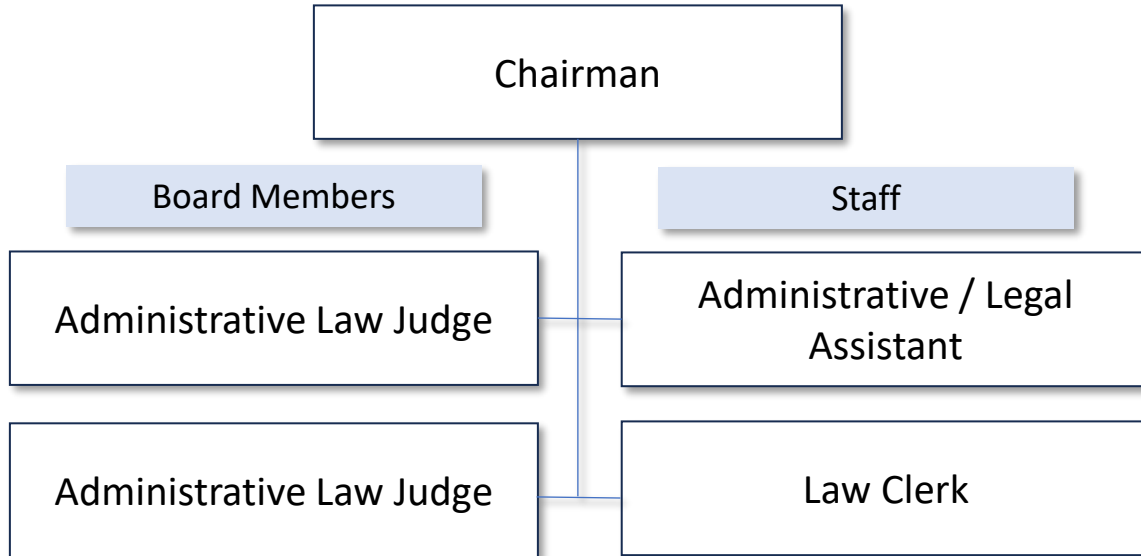
MONTANA TAX APPEAL BOARD

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December 2023 report to
Interim Budget Committee

Montana Tax Appeal Board Overview



FTE by Fund Type	
HB 2	5.5
Modified FTE	0.0

MONTANA TAX APPEAL BOARD

MTAB is a three-member board

- appointed by the Governor
- confirmed by State Senate

Most appeals are property valuation disputes from the County Tax Appeal Board decisions

Original jurisdiction in matters involving:

- Income Taxes
- Corporate Taxes
- Severance Taxes
- Centrally Assessed
- New Industry
- Dyed Motor Fuels
- Exemptions
- Tobacco Taxes

Appeals are resolved by our formal written opinion after a formal administrative hearing

Decisions may be appealed to the District Court and Montana Supreme Court



MTAB GOALS

Goal #1

TRAIN COUNTY TAX APPEAL BOARDS

Provide adequate resources for improved training and oversight of County Tax Appeal Boards to support their critical functions in Montana's system of tax appeals.

STATUS:

MTAB began county training soon after the 2023 Legislature adjourned and has provided counties with 9 trainings to date, nearly doubling the 2021/2022 trainings. This increase is the best evidence of achieving our goal.

MTAB also fully revised and updated the CTAB training manual.

Goal #2

PROVIDE TAXPAYERS WITH FAIR HEARINGS

Provide taxpayers fair hearing and timely decisions for their disputes with the Department of Revenue.

STATUS:

Taxpayers received equal presentation time to DOR in all hearings, and non-represented taxpayers were allowed to make their case before MTAB without procedural hurdles.

All 2023 MTAB orders and opinions were issued within the time proscribed by MCA.



MTAB GOALS

Goal #3

ISSUE WELL-REASONED OPINIONS

Ensure predictability to Montana citizens by issuing understandable and well-reasoned opinions to resolve tax disputes.

STATUS:

All orders and opinions issued by MTAB in 2023 were clear and understandable.

As measured by the low number of appeals to District Court this goal has been achieved.

Goal #4

DIGITIZE CASE MANAGEMENT

Continue to move office operations and case management into the digital age.

STATUS:

In 2018 MTAB migrated case management to a new MS CRM platform. In 2023/2024 we are examining the cost benefit of migrating to the ServiceNow platform used by many state agencies.

This potential migration may save the taxpayers dollars and add transparency ease of access for the public.





THANK YOU