

Moore, Megan

From: Alke, John <John.Alke@northwestern.com>
Sent: Tuesday, June 26, 2018 1:43 PM
To: Moore, Megan
Cc: Hoffman, David
Subject: RE: DOR revised centrally assessed draft

Megan, I have not had time to discuss the DOR changes with my client, NorthWestern. I would point out, however, that the new DOR “net plant” provisions essentially make the one year delay feature of the bill meaningless in terms of protecting local government from the impact of assessment litigation. Unless DOR fiddles with its appraisal methodology between tax years, the only difference in property tax assessment from year to year for a centrally assessed taxpayer should be changes in net plant. The DOR is supposed to be assessing a taxpayer’s tangible property in Montana, and if there is no change in the property (no change in net plant) there really shouldn’t be a change in assessed value. The bill, as crafted by DOR, will not provide a one year respite for challenges to DOR central assessments, and local government will be in the exact same position with the bill, as without the bill – at least with respect to the impact of challenges to DOR’s central assessments.

I would ask that you do, in fact, submit a third bill draft, which would be your first bill draft modified as I suggested at our meeting in DOR’s offices. Put a period after the word “information” in the third line of the new subsection (2), and delete the rest of that subsection and all of the new subsection (3). If that is not clear enough, I can send you a copy of your initial bill draft with the changes marked in long hand and yellow highlight.

The email I received from you was addressed to “all” but did not have a header which included all email addresses. Would you please forward this email to those folks receiving your email, and include a copy of it in the materials you forward to RTIC?

If you have any questions, please give me a call. Thanks for all your work.

From: Moore, Megan [mailto:memoore@mt.gov]
Sent: Monday, June 25, 2018 11:39 AM
To: Moore, Megan <memoore@mt.gov>
Subject: DOR revised centrally assessed draft

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Hi all,

As you may recall, DOR said they would provide revised language for a centrally assessed bill draft. I just received that language and put it into our bill draft format to share with the group.

Because I have to mail to RTIC on Wednesday and that doesn’t allow time to meet again, my plan is to send the committee this draft, the discussion draft used for the meeting on the 18th, and any other drafts on this topic proposed by those who attended the meeting last week. **If you would like a draft included in the mailing, please send it to me by noon tomorrow, June 26.**

Thanks,

Megan Moore

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