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HJ 35 Tax Study

66th Montana Legislature

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AGENDA
Monday, January 13, 2020
Room 137, State Capitol

Agenda times are approximate. Some items may take more or less time than is indicated.

8:30 1. **Call HJ 35 Committee to order – Roll Call --** Rep. Alan Redfield, Presiding Officer

8:35 2. **Tab 1: Property Tax Basics**
- a. Overview of the Property Tax – Doug Young, Professor Emeritus, MSU
- b. State Property Tax Policy and Property Tax History -- Megan Moore, Committee staff
- c. Understanding Reappraisal – Gordy Conn, DOR

10:15
- d. School Funding and the Property Tax – Pad McCracken, Legislative Services
- e. Federal Deduction for State and Local Property Taxes Paid – John Steinhoff, Society of CPAs
- f. Common Legal Issues Associated with the Property Tax – Jaret Coles, Staff attorney
- g. Public comment*

12:00 **Lunch Break**

1:00 3. **Tab 2: Evaluating the Property Tax (Committee Data Requests)**
- a. History of Mill Rates by City and County – Megan Moore
- b. Local Government Mill Levy Data – Darryl James and Terry Johnson, Montana Infrastructure Coalition
- c. History of Property Taxes Paid by Class – Megan Moore
- d. Residential Property Taxes Per Capita by City and County – Megan Moore
- e. Residential Property Taxes Per Dollar of Income by County – Megan Moore

2:00
- f. Relative Changes in Residential Taxable Value and Taxes and Identifying Newly Taxable Property – Eric Dale, Department of Revenue
- g. Property Tax Abatements – Megan Moore
- h. Public comment*

3:00 4. **Tab 3: Considering Revisions to the Property Tax**

a. Property Tax Limits in the States – Megan Moore
b. Overview of Circuit Breakers – Megan Moore
c. Property Tax Relief in the States – Megan Moore
d. Past Legislation of Interest to Committee Members – Megan Moore
e. Increase Property Tax with Corresponding Income Tax Credit – Dwaine Iverson, CPA
f. Public comment*

4:15 5. **Public comment*** on any topic within the HJ 35 Committee's jurisdiction

4:30 6. **Tab 4: Committee Work Session**
a. Overview of study plan – Megan Moore
b. Identify property tax topics for additional research
c. Identify property tax topics for possible recommendations or legislative changes
d. Requests for individual and corporate income tax information

5:00 7. **Adjourn HJ 35 Committee**

*Public comment provided in person to the committee is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.

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