



## REVENUE INTERIM COMMITTEE

### 69th Montana Legislature

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#### SENATE MEMBERS

Becky Beard  
Dave Fern  
Greg Hertz  
Mike Yakawich

#### HOUSE MEMBERS

Larry Brewster  
Ed Byrne  
Valerie Moore  
James Reavis  
Mark Thane

#### COMMITTEE STAFF

Megan Moore – Lead Staff  
Jaret Coles – Legal Staff  
Jolanda Songer - Secretary

# MINUTES LOG

November 12, 2025  
Day 1 - Capitol Room 102 & Zoom  
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:

Rep. Larry Brewster, Presiding (R)  
Sen. Dave Fern, Vice Presiding Officer (D)  
Sen. Becky Beard (R)  
Rep. Ed Byrne (R)  
Sen. Greg Hertz (R)  
Rep. Valerie Moore (R)  
Rep. Mark Thane (D)  
Sen. Mike Yakawich (R)

#### MEMBERS EXCUSED:

Rep. James Reavis (D)

#### MEMBERS ABSENT:

#### STAFF PRESENT:

Megan Moore, Lead Staff  
Jaret Coles, Legal Staff  
Jolanda Songer, Secretary

**AGENDA ([Attachment 1](#))**

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

**CALL TO ORDER/ROLL CALL**

08:30:50 Presiding Officer Larry Brewster called the meeting to order at 8:30 AM. The committee secretary took roll.

**SENATE JOINT RESOLUTION 8: SPECIAL DISTRICT STUDY**

**Reporting Requirements and Available Data**

08:34:37 Danielle Vincent, Bureau Chief, Local Government Services Bureau, Department of Administration (DOA)

[EXHIBIT 1](#)

[EXHIBIT 2](#)

**Committee Questions / Discussion**

08:44:46 Sen. Mike Yakawich

08:45:07 Danielle Vincent, DOA

08:45:41 Megan Moore, Lead Staff, Legislative Services Division (LSD)

08:46:16 Rep. Mark Thane

08:46:45 Danielle Vincent, DOA

08:47:48 Sen. Becky Beard

08:48:36 Danielle Vincent, DOA

08:49:49 Rep. Ed Byrne

08:50:15 Danielle Vincent, DOA

08:51:04 Sen. Greg Hertz

08:51:16 Danielle Vincent, DOA

08:54:02 Vice Presiding Officer Dave Fern

08:54:26 Danielle Vincent, DOA

08:56:50 Sen. Janet Ellis, Modernization & Risk Analysis Committee (MARA)

08:57:32 Danielle Vincent, DOA

08:58:27 Presiding Officer Larry Brewster

08:58:45 Danielle Vincent, DOA

**UPDATE ON PROPERTY TAX DASHBOARDS**

09:00:49 Megan Moore, Lead Staff, Legislative Services Division (LSD)

(See Exhibit 2)

09:03:33 Kurt Swimley, Fiscal Analyst, Legislative Fiscal Division (LFD)

[EXHIBIT 3](#) (Page 7)

**Committee Questions / Discussion**

09:08:28 Sen. Becky Beard

09:08:46 Kurt Swimley, LFD

09:09:08 Sen. Mike Yakawich  
09:09:27 Kurt Swimley, LFD  
09:09:58 Megan Moore, LSD  
09:10:27 Presiding Officer Larry Brewster  
09:10:35 Sen. Greg Hertz

**Public Comment**

09:11:48 Bob Story, Executive Director, Montana Taxpayers Association  
09:15:48 Presiding Officer Larry Brewster

**Committee Questions / Discussion**

09:16:18 Sen. Greg Hertz  
09:16:32 Presiding Officer Larry Brewster  
09:17:16 Sen. Becky Beard

**PROPERTY CLASSIFICATION STUDY**

**Property Classification in the States**

09:17:53 Megan Moore, Lead Staff, Legislative Services Division (LSD)  
EXHIBIT 4  
09:19:04 Rep. James Reavis joined the meeting.

**Committee Questions / Discussion**

09:28:45 Sen. Greg Hertz  
09:29:29 Megan Moore, LSD  
09:30:01 Vice Presiding Officer Dave Fern  
09:30:54 Rep. James Reavis  
09:31:24 Megan Moore, LSD  
09:31:47 Jim Hamilton, Modernization & Risk Analysis Committee (MARA)  
09:32:21 Megan Moore, LSD  
09:33:11 Sen. Mike Yakawich  
09:33:30 Megan Moore, LSD  
09:35:12 Rep. Ed Byrne  
09:35:56 Megan Moore, LSD  
09:37:43 Sen. Greg Hertz  
09:37:55 Megan Moore, LSD  
09:40:11 Sen. Becky Beard  
09:41:41 Sen. Greg Hertz  
09:42:36 Vice Presiding Officer Dave Fern  
09:43:54 Presiding Officer Larry Brewster

**Public Comment**

09:44:23 Bob Story, Executive Director, Montana Taxpayers Association

09:50:05      **Recessed**  
10:02:37      **Reconvened**

### **IMPACTS OF PROPERTY VALUE AND TAX CHANGES**

#### **Changes in Market Values and Taxable Values**

10:02:52      Kurt Swimley, Fiscal Analyst, Legislative Fiscal Division (LFD)  
[EXHIBIT 5](#)

#### **Committee Questions / Discussion**

10:36:32      Sen. Greg Hertz  
10:37:03      Kurt Swimley, LFD

#### **Economics of Value and Tax Changes**

10:39:55      Amy Carlson, Legislative Fiscal Analyst, LFD  
10:42:48      Barb Wagner, Fiscal Analyst, LFD  
[EXHIBIT 6](#)

#### **Committee Questions / Discussion**

11:01:39      Jim Hamilton, Modernization & Risk Analysis Committee (MARA)  
11:02:01      Barb Wagner, LFD

#### **Economics of Value and Tax Changes - Continued**

11:03:30      Sam Shaefer, Lead Fiscal Analyst, LFD  
[EXHIBIT 7](#)

#### **Committee Questions / Discussion**

11:19:06      Jim Hamilton, MARA  
11:19:29      Sam Shaefer, LFD  
11:20:23      Rep. Mark Thane  
11:21:06      Sam Shaefer, LFD  
11:23:23      Sen. Mike Yakawich  
11:23:52      Sam Shaefer, LFD  
11:25:59      Sen. Janet Ellis, MARA  
11:26:13      Sam Shaefer, LFD  
11:27:14      Heather O'Loughlin, MARA  
11:27:39      Sam Shaefer, LFD

#### **Public Comment**

11:29:48      Bob Story, Executive Director, Montana Taxpayers Association

#### **SENATE JOINT RESOLUTION 8: SPECIAL DISTRICT STUDY - Continued**

11:32:38      Megan Moore, LSD

**Committee Questions / Discussion**

11:33:59 Sen. Becky Beard

11:35:07 Sen. Greg Hertz

11:35:28 Megan Moore, LSD

**EXHIBIT 8**

11:38:18 Presiding Officer Larry Brewster

11:40:35 Rep. James Reavis

11:41:32 Sen. Greg Hertz

11:42:50 Presiding Officer Larry Brewster

11:43:13 Sen. Greg Hertz

11:44:04 Vice Presiding Officer Dave Fern

11:45:16 Rep. Mark Thane

11:46:47 Presiding Officer Larry Brewster

11:47:11 Sen. Greg Hertz

11:47:43 **Recessed**

13:00:47 **Reconvened**

**IMPLEMENTATION OF SENATE BILL 542 / HOUSE BILL 231****Update on Administration**

13:01:18 Bryce Kaatz, Bureau Chief, Property Assessment Division, Department of Revenue (DOR)

**EXHIBIT 9****Rebates Claimed and Appeals**

13:06:36 Derek Bell, Administrator, Business & Income Tax Division, DOR

**Committee Questions / Discussion**

13:11:57 Rep. Mark Thane

13:12:30 Derek Bell, DOR

13:13:24 Sen. Mike Yakawich

13:13:45 Derek Bell, DOR

13:14:10 Bryce Kaatz, DOR

13:16:08 Presiding Officer Larry Brewster

13:16:23 Rep. James Reavis

Bryce Kaatz, DOR

13:17:48

13:20:51 Sen. Greg Hertz

**Impact of Senate Bill 542 / House Bill 231 on Property Taxes**

13:22:05 Eric Dale, Director, Tax Policy & Research Unit, DOR

**EXHIBIT 10**

**Committee Questions / Discussion**

13:47:33 Rep. Llew Jones, Modernization & Risk Analysis Committee (MARA)  
13:48:07 Eric Dale, DOR  
13:49:58 Vice Presiding Officer Dave Fern  
13:50:22 Eric Dale, DOR  
13:51:53 Sen. Greg Hertz  
13:52:06 Eric Dale, DOR  
13:54:33 Rep. Ed Byrne  
13:55:41 Eric Dale, DOR  
13:57:27 Sen. Greg Hertz  
[EXHIBIT 11](#)  
13:57:41 Eric Dale, DOR  
(See Exhibit 11)  
14:01:55 Rep. Llew Jones, MARA

**Local Government Experience with SB 542 / HB 231**

14:04:17 Megan Moore, Lead Staff, Legislative Services Division (LSD)  
14:05:08 Eric Bryson, Executive Director, Montana Association of Counties (MACo)  
[EXHIBIT 12](#)  
14:12:04 Jennifer Olson, Government Affairs Director, Montana League of Cities and Towns (MLCT)  
[EXHIBIT 13](#)  
14:18:27 Shelley Turner, Executive Director, Montana Association of School Business Officials (MASBO)  
[EXHIBIT 14](#)  
14:26:13 Joe Briggs, Commissioner, Cascade County  
[EXHIBIT 15](#)  
14:42:38 Russ Nelson, Mayor, City of Belgrade  
14:50:27 Mike Waterman, Executive Director of Business & Operations, Bozeman Public Schools  
[EXHIBIT 16](#)  
[EXHIBIT 17](#)

**Committee Questions / Discussion**

15:10:39 Rep. James Reavis  
15:11:41 Shelley Turner, MASBO  
15:14:54 Sen. Greg Hertz  
15:16:08 Commissioner Joe Briggs, Cascade County  
15:20:34 Scott Mendenhall, Deputy Director, DOR  
15:21:09 Mayor Russ Nelson, Belgrade  
15:21:51 Sen. Mike Yakawich  
15:22:40 Jennifer Olson, MLCT

**Impact on Ballot and Resolution Requirements**

15:25:27 Megan Moore, LSD

**EXHIBIT 18****Committee Questions / Discussion**

15:29:11 Sen. Greg Hertz

15:29:36 Rep. Mark Thane

**Public Comment**

15:30:53 Eric Bryson, MACo

15:34:53 Jennifer Hensley, Missoula County

15:36:51 Commissioner Joe Briggs, Cascade County

15:38:45 Jennifer Olson, MLCT

15:40:02 Dani Hess, Montanans United for Sustainable Taxes (MUST)

15:43:01 Bob Story, Montana Taxpayers Association

(See Exhibit 5, Page 4)

15:46:51 Shelley Turner, MASBO

15:50:58 Rose Bender, Montana Budget and Policy Center

**Committee Questions / Discussion**

15:53:25 Rep. James Reavis

15:54:33 Eric Bryson, MACo

15:58:29 **Recessed**16:09:05 **Reconvened****IMPLEMENTATION OF SENATE BILL 542 / HOUSE BILL 231 - Continued****Committee Questions / Discussion - Continued**

16:09:14 Sen. Greg Hertz

(Exhibit 10, Page 2)

16:09:50 Jaret Coles, Legal Staff, Legislative Services Division (LSD)

16:20:28 Sen. Becky Beard

16:23:31 Rep. Ed Byrne

16:25:01 Rep. James Reavis

Rep. Mark Thane

16:26:35

16:29:45 Vice Presiding Officer Dave Fern

**AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW**

## **Administrative Rule Report**

16:31:39      Jaret Coles, Legal Staff, Legislative Services Division (LSD)  
[EXHIBIT 19](#)  
[EXHIBIT 20](#)

### **Committee Questions / Discussion**

16:46:50      Vice Presiding Officer Dave Fern  
16:46:56      Jaret Coles, LSD

## **AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW - Continued**

### **Committee Questions / Discussion**

16:50:02      Vice Presiding Officer Dave Fern  
16:50:33      Jaret Coles, LSD  
16:52:39      Rep. Ed Byrne  
16:53:34      Jaret Coles, LSD  
16:55:06      Sen. Greg Hertz  
16:55:25      Megan Moore, Lead Staff, LSD  
16:56:49      Jaret Coles, LSD

### **Public Comment**

17:01:09      Bob Story, Montana Taxpayers Association  
(See Exhibit 20, Page 5)

### **Committee Questions / Discussion**

17:04:17      Sen. Greg Hertz  
17:04:32      Jaret Coles, LSD  
17:06:46      Vice Presiding Officer Dave Fern  
17:06:57      Jaret Coles, LSD  
17:09:37      Presiding Officer Larry Brewster  
17:10:05      Sen. Greg Hertz  
17:10:14      Jaret Coles, LSD

## **IN RECESS UNTIL NOVEMBER 13, 2025**

Recessed: 17:11:15