



REVENUE INTERIM COMMITTEE

69th Montana Legislature

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