



Revenue Interim Committee

69th Montana Legislature

PO BOX 201706
Helena, MT 59620-1706
(406) 444-3064
FAX (406) 444-3036

SENATE MEMBERS

DAVE FERN, Vice Chair
BECKY BEARD
GREG HERTZ
MIKE YAKAWICH

HOUSE MEMBERS

LARRY BREWSTER, Chair
ED BYRNE
VALERIE MOORE
JAMES REAVIS
MARK THANE

COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
JOLANDA SONGER, Secretary

AGENDA

Wednesday, November 12, 2025

Room 102, State Capitol

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

8:30 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer

8:35 2. **SJ 8: Special District Study**
a. Reporting requirements and available data – Danielle Vincent, Local Government Services Bureau, Department of Administration
b. Update on property tax dashboards – Megan Moore, Committee staff, and Kurt Swimley, LFD
c. Public comment*
d. Additional questions and discussion

9:10 3. **Property Classification Study**
a. Property classification in the states – Megan Moore
b. Public comment*
c. Additional questions
d. Additional research or modeling requests – Committee discussion

9:45 4. **Impacts of Property Value and Tax Changes**
a. Changes in market values and taxable values – Kurt Swimley
b. Economics of value and tax changes – Amy Carlson, Barb Wagner, and Sam Schaefer, Legislative Fiscal Division
c. Public comment*
d. Additional questions and discussion

12:00 **Lunch**

1:00 5. **Implementation of SB 542/HB 231**
a. Update on administration – Bryce Kaatz, Department of Revenue
b. Rebates claimed and appeals – Derek Bell, Department of Revenue
c. Impact of SB 542/HB 231 on property taxes – Eric Dale, Department of Revenue
d. Questions for Department of Revenue
e. Local government experience with SB 542/HB 231
i. Introduction – Megan Moore
ii. Local government broad perspectives
a. Montana Association of Counties
b. Jennifer Olson, Montana League of Cities and Towns

- c. Shelley Turner, Montana Association of School Business Officials
- iii. Specific local government experiences
 - a. Commissioner Joe Briggs, Cascade County
 - b. Mayor Russ Nelson, Belgrade
 - c. Mike Waterman, Bozeman School District
- iv. Committee questions of panel
- f. Impact on ballot and resolution requirements – Megan Moore
- g. Public comment*
- h. Additional questions and discussion

4:30 6. **Agency Monitoring: Administrative Rule Review**

- a. Administrative rule report – Jaret Coles, Staff attorney
- b. Public comment*
- c. Additional questions and discussion

4:50 7. **Public comment*** on any other topic within the committee's jurisdiction

5:00 8. **Recess** until November 13

AGENDA
Thursday, November 13, 2025
Room 102, State Capitol

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

- 8:00 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer
- 8:05 2. **Agency Monitoring: Montana Tax Appeal Board** – Travis Brown, Chair
 - a. Appeals update
 - b. Administrative rule on informal review of class four residential property (SB 302)
 - c. Public comment*
 - d. Additional questions and discussion
- 8:20 3. **Revenue Estimating and Monitoring**
 - a. Revenue update – Sam Schaefer, Legislative Fiscal Division
 - b. Public comment*
 - c. Additional questions and discussion
- 8:50 4. **State Impact of H.R. 1**
 - a. Distributional analysis of H.R. 1 – Sam Schaefer
 - b. Public comment*
 - c. Additional questions and discussion
- 9:20 5. **Sales Tax Model Study**
 - a. Constitutional sales tax provisions – Jaret Coles, Staff attorney
 - b. Discussion of sales tax models -- Sam Schaefer
 - c. Public comment*
 - d. Committee discussion about model

10:00 6. **Agency Monitoring: Department of Revenue** – Scott Mendenhall, Deputy Director

- a. Implementation of changes to student scholarship association laws (SB 253) – Jake Ford and Jen Hicks
- b. Major case update – Dave Stewart
- c. Annual performance report – Tracy Morano
- d. Reappraisal update – Paula Gilbert
- e. Sales ratio analysis – Jared Isom
- f. Public comment*
- g. Additional questions and discussion

11:15 7. **Property Taxation of Utilities, Telecoms, and Refineries**

- a. Centrally assessed property valuation and taxation – Doug Roehm, Department of Revenue
- b. Refinery valuation and taxation – Jill Gallagher, Department of Revenue
- c. Public comment*
- d. Additional questions and discussion

12:15 8. **Tax Benefits for Veterans**

- a. Overview of income and property tax benefits for veterans – Megan Moore, Committee staff
- b. Public comment*
- c. Additional questions and discussion

12:35 9. **Public comment*** on any other topic within the committee's jurisdiction

12:45 10. **Next Meeting: January 5**

- a. Overview of meeting – Megan Moore
- b. Committee discussion and requests for January meeting

1:00 11. **Adjourn**

Public Participation

The public may attend the meeting and offer public comment in the Capitol or provide public comment either using remote meeting technology or in writing.

To offer public comment via remote meeting technology, please submit the online form for remote participation at least 2 hours before the scheduled start of the meeting: <https://participate.legmt.gov/>.

Written public comment may be submitted either through the [online form](#) for written comment or by mailing the comments to Revenue Interim Committee, PO Box 201706, Helena, MT 59620.

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

Accessibility

The Montana Legislative Services Division makes reasonable accommodations for persons with disabilities who wish to participate in this public meeting. For questions about accessibility or to request accommodations, please contact the ADA coordinator, Leah Hibbs, at 406-444-3073 or leah.hibbs@legmt.gov as soon as possible before the meeting date.