



## Revenue and Transportation Interim Committee

### 61st Montana Legislature

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#### COMMITTEE STAFF

JEFF MARTIN, Research Analyst  
LEE HEIMAN, Staff Attorney  
FONG HOM, Secretary

### DRAFT AGENDA

#### AGRICULTURAL LAND AND FOREST LAND REAPPRAISAL SUBCOMMITTEE

August 2, 8 a.m., Room 102, State Capitol

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

Public comment follows each agenda item.

- 8:00 1. Call to order -- roll call -- approval of April 29 subcommittee meeting minutes -- **Sen. Jim Peterson, Chair**
- 8:05 2. Review of Natural Resources Conservation Service soil maps--**Department of Revenue**
- 8:45 3. Formulas used to determine valuation of agricultural land by land classification--**Department of Revenue**
  - > general discussion of how to determine productivity value
- 9:20 4. Status of AB 26 informal review, tax appeals, and property tax revenue implications--**Department of Revenue**
- 9:35 5. Changes in property taxes paid under protest by agricultural landowners and forest landowners between November 2009 and May 2010--**Department of Revenue**
- 9:50 6. Update on information contained in assessment notice--**Department of Revenue**
  - a. general discussion of information tax notice may contain
  - b. general discussion of informal appeals for circumstances beyond taxpayer control
- 10:30 7. Implications of not phasing in changes of agricultural land and forest land--**Department of Revenue**
- 11:00 8. Update on the status of Lucas, et al. v. Montana Department of Revenue
  - a. Petitioners--**Mike Green, Crowley & Fleck**
  - b. Department of Revenue--**CA Daw, Department of Revenue**
- 11:10 9. Public comment on agricultural land and forest land reappraisal topics
- 11:20 10. Subcommittee discussion of agricultural land and forest land reappraisal and options
- 11:55 11. Other business -- member topics -- schedule next meeting, if necessary -- instructions to staff
- 12:00 12. Adjourn

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