



**Dan Bucks**  
Director

# Montana Department of Revenue



**Brian Schweitzer**  
Governor

## Memorandum

To: Members of the Revenue and Transportation Interim Committee

From: Dan Bucks, Director of Revenue 

Date: December 4, 2009

Subject: Quality of 2009 Reappraisal Report

On the basis of the Quality of Reappraisal Report submitted by the Montana Department of Revenue dated December 2009, I certify that the 2009 reappraisal of residential property has been completed in an accurate and uniform manner. Our residential reappraisal has hit the targets that have been established by the International Association of Assessing Officers for quality.

As a further step, the Department submitted this report to the consulting firm of *Almy, Gloudemans, Jacobs & Denne: Property Taxation and Assessment Consultants*, the leading experts in the field of property valuation and sales assessment ratio studies. They have confirmed the validity of this report and the methodology used, as reflected in the attached letter. We are pleased to note that this is the first time that the Department has taken the extra step of seeking a separate, expert validation of the Quality of Reappraisal Report.