



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: Report on Status of 2009 Reappraisal Informal Reviews and Appeals

As requested at the last meeting of the Revenue and Transportation Interim Committee, attached is the latest update on the status of reappraisal informal reviews and appeals, as of December 1, 2009.

Overall, there have been 37,029 parcels with informal reviews requested across Montana with the highest amount in Flathead County, where there have been 7,773 Request for Informal Review (AB-26) forms filed. To date, more than 10,000—a total of 27 percent—of these reviews have been completed.

Throughout the reappraisal process the Department of Revenue has welcomed citizen participation and dialogue, and we have invited informal reviews as we believe this process is a solution not a problem.

Though this process is creating an additional workload on Department staff, we believe that this is the culmination of what has been a very successful reappraisal process throughout Montana.

It is also interesting to compare the number of informal reviews in 2009 with past reappraisal years as follows:

- 1986 there were 50,000
- 1993 there were 39,000
- 1997 there were 27,000
- 2003 there were 7,868

For additional reference, attached is a graph that shows the growth in the number of real property parcels per Department staff FTE in Montana since 1996, which is an indication of the increased efficiency and high productivity levels of the Property Assessment Division staff of the Department.

I believe that this data provides a clear indication of the success of our outreach efforts to taxpayers across Montana to involve them in this important process and it is another indication of the overall success of this reappraisal process.