



Dan Bucks
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Montana Department of Revenue



Brian Schweitzer
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Advisory Council Working Group on Local Government Issues

Meeting Agenda

Friday, March 19, 2010

9:30 a.m. – 3:00 p.m.

Donovan Building on Last Chance Gulch in Downtown Helena

- I. Welcome and Introductions** – Commissioner Kathy Bessette, Chair
 - Approval of Minutes from November 20, 2009 meeting
 - Tour of Tax Processing facility

- II. Update on Property Tax Trends and Reappraisal** – Cynthia Monteau-Moore, PAD
Ed Caplis, TPR
 - Overall Trends and Changes in Property Taxes for 2009
 - Quality of Reappraisal Report
 - Status of AB-26 Reviews and Appeals
 - 1. Impact Upon Taxable Value
 - 2. Options Available to Affected Local Governments (if any)
 - 3. AB26 2010 Second Chance
 - Agricultural Land Change to Value Before Reappraisal Phase-In - C.A. Daw, OLA
 - Status of EPTAP

- III. Tax Increment Finance** – Michele Crepeau, OLA and Ed Caplis, TPR
 - DOR Process
 - Status of Existing TIF Districts

- IV. Tax Abatement Process** – Michele Crepeau, OLA and Gene Walborn, BIT
 - Communication Between Department and Local Governments
 - Overview of Shut-Down Abatement

- Lunch Break

- V. Mobile Home Title Changes** – Cynthia Monteau Moore, PAD

- VI. Oil and Gas Valuation Rules Update** – Gene Walborn, BIT

- VII. Centrally Assessed Property Update** – Ed Caplis, TPR and Gene Walborn, BIT

- VIII. Tourism Business Improvement District (TBID)** – Rich Bechtel, OTPA

- IX. Public Comment**

- X. Next Meeting Date** – Discussion

Local Government Working Group Purpose:

The Working Group shall gather information and may make recommendations on issues concerning, but not limited to, the annual certification of taxable values and newly taxable property, enhancements to Department communication and services to local governments, and the administration of shared revenue sources (e.g. coal gross proceeds and oil and gas revenues).