

Revenue and Transportation Committee (Materials)
July 1, 2009 Meeting

- 1. Update on HB 658 Property Tax Mitigation Legislation**
 - a. Memo – Property Reappraisal and Certification of Taxable Values to Local Governments
 - b. 2009 Property Reappraisal and Certification of Taxable Values FACT SHEET
 - c. Department of Revenue – July 1, 2009 – Time-Trend Adjustment Example
 - d. 2009 Property Valuations and Certified Taxable Values
 - e. Real Property Assessment Notice Mock-up
 - f. Old Real Property Assessment Notice Mock-up
 - g. BEFORE THE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA (MAR Notice No. 42-2-807)
 - h. Simple Example of Calculating Newly Taxable Value of a New Home

- 2. Process for Sales Assessment Ratio Studies Under HB 658**
 - a. Credentials and Background Information on Almy, Gloudemans, Jacobs and Denne
 - b. Role of Ratio Studies in Property Valuation

- 3. Update on SB 465 Related to Navigable Streams for Property Tax Purposes**
 - a. Letters
 - b. Notice of State Claim
 - c. Navigable Waterways Owned by the State of Montana and Administered by the Department of Natural Resources and Conservation Trust Land Management Division
 - d. Navigable Waterways of Montana Map

- 4. Audit Collections**
 - a. Business and Income Taxes: Audit Collections by Fiscal Year
 - b. Business and Income Taxes: Ratio of Audit Collections to Expenditures by Biennium

- 5. Demonstration of State Website Related to the American Recovery and Reinvestment Act of 2009**
 - a. Montana Total Stimulus Package \$1.2 Billion
 - b. Opportunities Provided by the 2009 American Recovery and Reinvestment Act (ARRA)

- 6. Miscellaneous Issues**
 - a. Implementation of SB 489
 - b. SB 489 Follow-up (Fiscal Note and Memo)

- 7. Filing Report**
 - a. Electronic Filing
 - b. Average Days to Refund – Paper Returns