

# TAX APPEALS AND OVERSIZE LOADS

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A FINAL REPORT ON THE ACTIVITIES  
OF THE REVENUE & TRANSPORTATION  
INTERIM COMMITTEE

[UPDATED 10/14]

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## TABLE OF CONTENTS

Introduction and Overview.....	5
SJR 23 Study: Taxpayer Appeal Process .....	6
SJR 26 Study: Movement of Oversize Loads .....	17
Review of Advisory Councils and Required Reports.....	23
Revenue Estimating and Monitoring.....	22
Other Oversight Activities .....	25
Committee-Requested Legislation .....	32
Appendix A: Summary of Committee Legislation .....	33
Appendix B: Summary of Presentations and Materials .....	34

## INTRODUCTION AND OVERVIEW

The Revenue and Transportation Interim Committee covered a wide range of topics during the 2013-2014 interim. The committee has agency monitoring duties for the Departments of Revenue and Transportation, is required by law to introduce a revenue estimate for the 2015 Legislative Session, and was assigned two studies: one of the taxpayer appeal process and the other on transporting oversized loads in Montana.

This report summarizes the two studies and other activities undertaken throughout the interim, including:

- agency updates throughout the interim from the Departments of Revenue and Transportation;
- a required review of advisory councils under the purview of the Departments of Revenue and Transportation and reports the two agencies are required to provide to the Legislature or to the committee;
- informational presentations from the Department of Revenue about the reappraisal process in preparation for the upcoming reappraisal. The 2015 Legislature will likely consider legislation to mitigate impacts from the 2015 reappraisal.
- revenue monitoring throughout the interim and [insert statement here about the revenue estimate];
- committee-requested legislation to clarify the calculation of the entitlement share growth rate [and penalty and interest bill, if requested].

## **SJR 23 STUDY: TAXPAYER APPEAL PROCESS**

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### **BACKGROUND**

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Taxpayer appeals affect the ability of the state, local governments, and school districts to receive expected revenue. It is in the interest of the state to ensure that taxpayer appeals are fair, timely, efficient, and equitable. The SJR 23 study seemed to grow out of a concern that some tax appeals were taking too much time to resolve.

SJR 23 called for a study of the local government and state tax appeal processes. The committee was asked to consider whether to recommend an alternative process and specifically consider education, experience, and continuing education requirements of state tax appeal board members; implementation of a tax court system; and use of a rotating district judge to handle direct appeals from centrally assessed properties and large industrial facilities.

In the postsession ranking of interim committee studies, SJR 23 ranked 8<sup>th</sup> out of the 17 study resolutions approved in 2013. The Legislative Council assigned the study to the Revenue and Transportation Interim Committee. As part of the study, the committee members:

- reviewed the current tax appeal system;
- analyzed whether the current system should be maintained or changed to improve access and efficiency for taxpayer appeals;
- analyzed the appropriateness of formal mandatory or voluntary mediation; and
- considered whether to recommend an alternative process.

The committee held two open public comment periods to solicit taxpayer input. The sessions were divided by whether the comments related to nonproperty tax appeals or property tax appeals because the process is different depending on the type of appeal. In addition, the committee invited a panel to discuss appeal issues of concern to centrally assessed property taxpayers.

The Appendix includes a summary of all the presentations and handouts the committee received as part of this study, including links to the materials.

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### **THE APPEAL PROCESS**

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Article VIII, section 7, of the Montana Constitution requires that the Legislature create an independent taxpayer appeal procedure that includes a review procedure at the local level.

The State Tax Appeal Board (State Board) is the entity charged with administering the independent taxpayer appeal process.<sup>1</sup> The State Board is administratively allocated to the Department of Administration, which allows it to remain independent from the Department of Revenue, a party to many of the cases brought before the State Board. The State Board is composed of three members appointed by the Governor and confirmed by the Senate. The members are statutorily required to “possess knowledge of the subject of taxation and skill in matters relating to taxation.”

There are 56 county tax appeal boards that are charged with hearing property valuation appeals for noncentrally assessed properties. The board of county commissioners is the appointing authority for these county boards. At least three members are appointed to the county board in each county. The State Board provides training to county tax appeal board members.

The State Board has authority in three general areas:

- hearing appeals of property valuations that originate with a county tax appeal board;
- hearing appeals of Department of Revenue final decisions and other taxes as provided by law, which include centrally assessed property valuations, individual income tax, corporate income tax, coal severance tax, oil and gas production tax, lodging facility use tax, the sales tax on lodging and rental cars, and others; and
- acting as an appeal board for decisions of the director of the Department of Transportation related to gasoline and vehicle fuel taxes.

When the State Board hears an appeal of a property valuation that originated with a county tax appeal board, a new hearing is generally held. However, the State Board does have the option of determining the appeal based on the record from the county tax appeal board if the parties are permitted to submit additional sworn testimony. The graphic on page 7 summarizes the property valuation appeal process.

In the case of hearings on Department of Revenue final decisions and appeals of other taxes, the State Tax Appeal Board hearing is the first independent hearing. These hearings are subject to the contested case provisions of the Montana Administrative Procedure Act.

The State Board acts as an appeal board for the purposes of reviewing decisions of the director of the Department of Transportation related to gasoline and fuel taxes. The distinction between acting as an appeal board and the appeals discussed above is that when the State Board acts as an appeal board, it reviews a case rather than holding a new hearing or collecting additional testimony.

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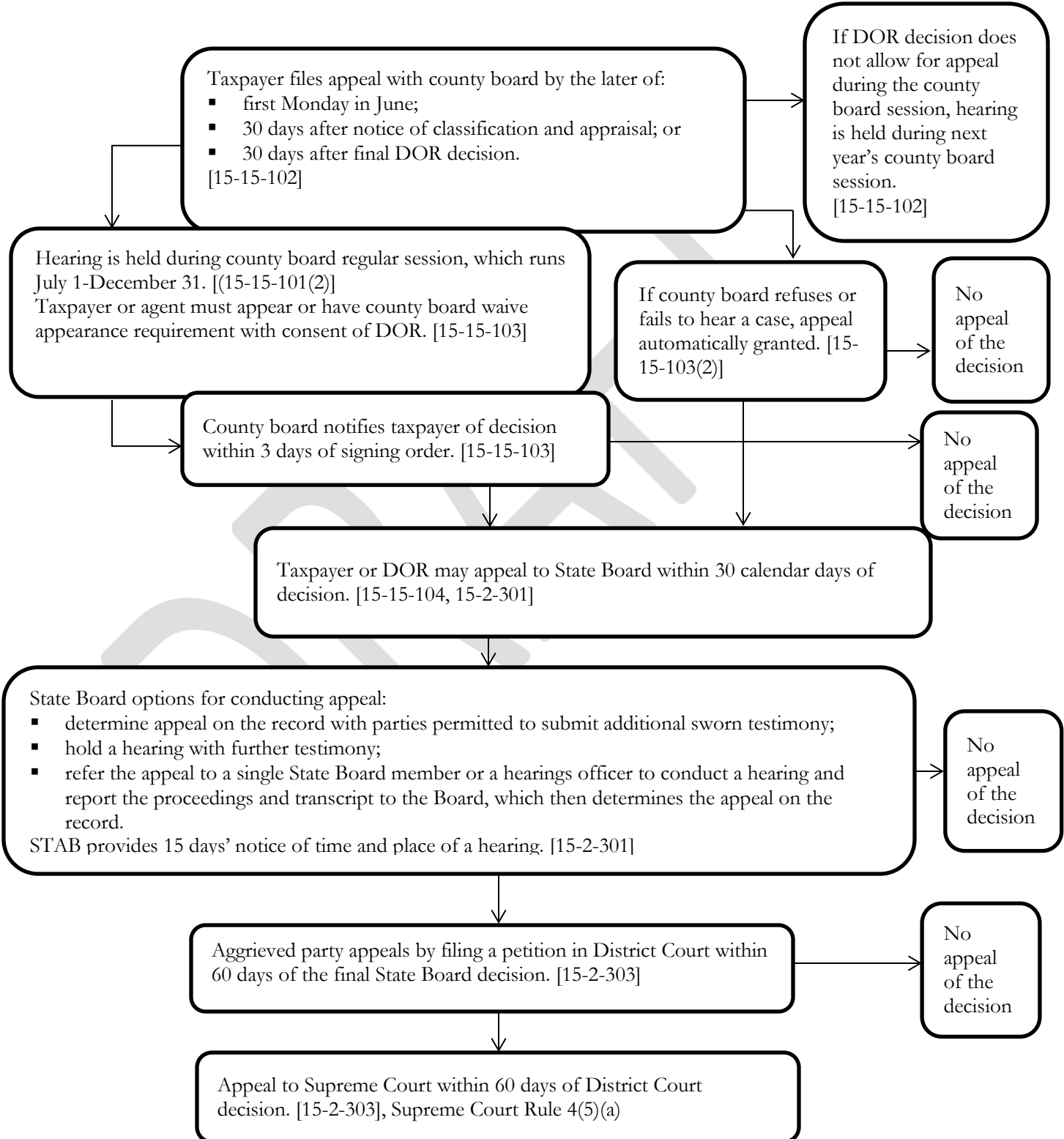
<sup>1</sup> A taxpayer may appeal to the Department of Revenue informally or formally before filing an appeal with the State Tax Appeal Board. The committee received background information on this process at the first meeting, but that process was largely outside the scope of this study.

Decisions of the State Board may be appealed to District Court. Such appeals are generally limited to the record established at the State Board unless there is good cause shown to allow the introduction of new evidence. The District Court decision may be appealed to the Montana Supreme Court.



# SUMMARY OF PROPERTY TAX APPEAL PROCESS FOR SJR 23 STUDY

*(other than centrally assessed property)*



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## SEEKING PUBLIC INPUT

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After receiving background information on the taxpayer appeal processes, the committee invited members of the public and stakeholders to provide comments on the appeal process. The committee held two open public comment periods and one panel discussion aimed at helping the committee focus its efforts. Public comment periods at the December meeting were divided into two categories: one for comments on nonproperty valuation appeals and one for input on property valuation appeals (excluding centrally assessed property appeals).

All of the comments received at the meeting were about property valuation appeals. The comments could be grouped into the following general themes:

- Length of appeals. Ideas included allowing complex or high-value appeals to be heard directly by the State Board rather than a local county tax appeal board, permitting taxpayers to appeal directly to District Court without first appealing to the State Board, and requiring appeals of State Board decisions to be heard by the Montana Supreme Court rather than the District Court.
- Industrial property valuation appeals. There were a few different concerns related to industrial appeals. Industrial property appeals are often complex and involve large dollar amounts, and many county tax appeal board decisions on industrial property appeals are further appealed to the State Board. Also, some industrial property taxpayers who might appeal have property in multiple counties and appealing to each county tax appeal board makes an appeal cost prohibitive.
- Qualifications of State Board members. Suggestions included having one member be a certified appraiser and, especially if the District Court step is removed, requiring at least one State Board member to have the same qualifications as a District Court judge.
- Initiating an appeal. The deadline for filing a property tax appeal is related to the taxpayer's receipt of the appraisal, not receipt of the tax bill. Comments indicated that taxpayers may have difficulty translating the appraisal into tax liability and that receipt of the tax bill is what is more likely to trigger an appeal.

The committee also received a letter that provided comments on nonproperty tax appeals. The letter was from a certified public accountant (CPA) named John Myers, and his comments focused on his experience with income tax appeals and made recommendations to allow CPAs to practice before the State Board and to require State Board members to have tax experience and be attorneys or CPAs.

The February meeting included a panel discussion on appeals of centrally assessed property valuations. The panel was composed of Tom Ebzery and Murry Warhank, two attorneys who represent centrally assessed clients, then-DOR Deputy Chief Legal Counsel Dan Whyte, and Chairwoman Karen Powell of the State Tax Appeal Board. Tom Ebzery made three recommendation packages to the committee:

- Change State Tax Appeal Board member qualifications and the appointment process and direct appeals of State Board decisions to the Supreme Court.

- Establish a tax court with one judge to hear centrally assessed and large industrial property appeals.
- Create a three-person tax court or tax tribunal.

Murry Warhank provided a letter from his colleague Terry Cosgrove and discussed the ideas of moving towards a tax court, allowing taxpayers with valuations of greater than \$1 million to appeal directly to the District Court, and considering changes to the discovery process.

Dan Whyte of the Department of Revenue made four suggestions: require additional education for county tax appeal board members, allow industrial properties to appeal directly to the State Tax Appeal Board, hold de novo hearings for annually assessed taxpayers who appeal to both the county and State Tax Appeal Boards, and clarify the discovery process.

Chairwoman Powell discussed the types of training that members receive, suggested that centrally assessed property valuation appeals will be long and complex no matter who hears these cases, and reminded the committee that the State Tax Appeal Board focuses only on tax cases while District Court judges hear cases on a variety of matters.

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#### REVIEWING APPEALS DATA

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To inform the taxpayer appeal study, the committee received [data](#) from the State Board on the numbers and types of appeals heard by the State Board and by county tax appeal boards. The Department of Revenue also provided data on appeals by county.

Because property valuation appeals (except for those involving centrally assessed property) originate at the county tax appeal board, data for property tax appeals is provided separately from data for other appeal types. The following table summarizes appeals filed with county tax appeal boards and the State Board for the years 2009-2013.<sup>2</sup> The figures do not include centrally assessed property tax appeals or other direct appeals to the State Tax Appeal Board that involve property (such as property tax assistance or tax-exempt property).

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<sup>2</sup> Data is available going back to 1986 in the full report: Megan Moore, "[Tax Appeal Data from State Tax Appeal Board](#)," February 2014.

**Appeals Filed with County Tax Appeal Boards and State Tax Appeal Board, 2009-2013**

<b>Calendar Year</b>	<b>Appeals Filed with County Tax Appeal Boards</b>	<b>Appeals Filed with State Tax Appeal Board</b>	<b>Percent of County Appeals Appealed to State Tax Appeal Board</b>
2009*	2,879	159	6%
2010	454	21	5%
2011	397	20	5%
2012	298	44	15%
2013	253	21	8%

\*Denotes a reappraisal year

The next table provides additional detail about property tax appeals that originated with a county tax appeal board and were further appealed to the State Tax Appeal Board. The table summarizes these appeals by the type of property appealed.

**Appeals of County Tax Appeal Board Decisions to the State Tax Appeal Board by Type of Property, 1987-2013**

<b>Type of Property</b>	<b>Number of Appeals</b>	<b>Percent of Total</b>
Residential real property and improvements	5,947	60%
Commercial real property and improvements	1,655	17%
Land only	1,497	15%
Improvements only	618	6%
Personal property	177	2%
Industrial property	47	0.5%
<b>Percent of Total</b>	<b>9,941</b>	

The final table gives an overview of direct appeals to the State Tax Appeal Board by type of tax appealed. Direct appeals to the State Tax Appeal Board mostly involve nonproperty taxes such as the individual income tax and the corporation license tax. In addition, centrally assessed property taxpayers appeal their assessments directly to the State Tax Appeal Board as do taxpayers with appeals related to property tax assistance and tax-exempt property.

### Direct Appeals to the State Tax Appeal Board by Tax Type, 1987-2013

Tax Type	Number of Appeals	Percent of Total
Miscellaneous Tax <sup>3</sup>	214	31%
Income Tax	147	21%
Corporate Income Tax	96	14%
Tax-Exempt Property	92	13%
Centrally Assessed Property	80	12%
Property Tax Assistance	56	8%
Lodging Facility Use Tax	2	0.3%
<b>Total</b>	<b>687</b>	

The Department of Revenue also provided detailed [data](#)<sup>4</sup> on tax appeals by county. The data presented above and the Department of Revenue data differ in that the Department of Revenue tracks appeals based on the geocode of the property appealed while the State Tax Appeal Board counts taxpayer applications for appeal. For example, a taxpayer appealing an agricultural valuation may appeal multiple geocodes on a single application for appeal. The State Tax Appeal Board considers this one appeal while the Department of Revenue has an entry for each geocode included in the appeal.

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#### CONSIDERING ALTERNATIVES

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As part of the consideration of whether to retain the current tax appeal system or recommend an alternative process, the committee received information on:

- appeal structures in other states;
- the American Bar Association Model (ABA) State Administrative Tax Tribunal Act; and
- other Montana court systems, including the Workers' Compensation Court and the Water Court.

#### Appeal Structures in Other States

The State Board provided the committee with an overview of the tax appeal processes in other states and the committee asked staff to provide a summary of the information provided. The conclusion from this information was that the details of each state system vary but a few trends could be found:

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<sup>3</sup> Includes dyed diesel, motor fuels, metal mine and gross proceeds, valuation of refinery property, coal generating property and generating stations, oil and gas production tax, cigarette tax, resource indemnity trust tax, class thirteen personal property, sales of prepaid calling cards, performance bonds seized, failure to submit withholding tax, and contractor's gross receipts tax.

<sup>4</sup> The DOR data is available at the following link: <http://leg.mt.gov/css/Committees/interim/2013-2014/Revenue-and-Transportation/Committee-Topics/SJR23/sjr-23.asp>.

- 35 states and the District of Columbia have a tax tribunal or tax court;<sup>5</sup>
  - 28 states and the District of Columbia have Executive Branch tribunals with administrative law judges;
  - 6 states have Judicial Branch tax courts;
- 15 states have no state-level tribunal or tax court;
  - 4 of these states considered legislation to establish an Executive Branch tax tribunal in 2013;
- 2 states do not have a local review process for property tax appeals;
- 6 states allow a taxpayer to bypass a step in the appeal process;
- 6 states split appeals into different tracks or divisions at the state level.

#### American Bar Association Model State Administrative Tax Tribunal Act

The committee also requested a presentation from State Board Chair Karen Powell comparing the ABA [Model State Administrative Tax Tribunal Act](#) with Montana statutes. The Montana taxpayer appeal process aligns with the ABA model act by providing for an independent tribunal separate from the Department of Revenue that uses informal rules. Montana law does require a taxpayer to pay taxes in protest, which is at odds with the ABA Model Act. Powell also concluded that county tax appeal boards, which hear property tax cases except for centrally assessed property cases, serve as a kind of small claims division, which is another tenet of the ABA Model Act.

#### Workers' Compensation Court and Water Court

Two other Montana courts served as possible examples of specialty courts throughout the committee's taxpayer appeal study. At the beginning of the interim, the committee received a [summary](#) comparing relevant features of the State Board, the Workers' Compensation Court, and the Water Court. Two of the biggest differences between the State Board and the two courts is that, because they are courts, the qualifications for the judges are the same as those for District Court judges. Also, because the courts are at the District Court level, appeals of court decisions are heard directly by the Montana Supreme Court.

After receiving general information about the Workers' Compensation Court and Water Court, the committee requested a [history](#) of the Workers' Compensation Court and an analysis of the court workloads and costs. The Workers' Compensation Court history revealed that the Legislature created the court after a legislative audit raised the concern that the administrator of the Workers' Compensation Division enforced workers' compensation laws and served as the administrator of the division. The Legislature's solution, after undertaking an interim study in 1973-1974, was to create the Workers' Compensation Court to separate the contested case hearing duties from the administration of the workers' compensation program.

The purpose of the [analysis](#) of the Workers' Compensation Court, the Water Court, and the State Board was to help the committee understand the workloads of each and the associated costs. The analysis included data on the number of appeals to assist in understanding the

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<sup>5</sup> The numbers provided here differ from those provided to the committee in November 2013 because Alabama created a tax tribunal after staff provided the above information.

workloads. The cost information focused on budgets and also provided detail on the revenue sources for the three entities.

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## MODIFICATIONS TO THE CURRENT SYSTEM

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In addition to considering a restructuring of the tax appeal system, the committee also discussed smaller changes within the current system.

### Mediation

The resolution requesting the taxpayer appeal study specifically requested consideration of mandatory or voluntary mediation processes as part of the taxpayer appeal process. The Department of Revenue has the authority to resolve disputes through mediation. In addition, the 2013 Legislature enacted new statutes providing for mediation for property valuation disputes.

A centrally assessed taxpayer or an industrial taxpayer assessed annually may currently request mediation by including the request for mediation on the appeal filed with the State Tax Appeal Board. The Department must participate when the taxpayer requests mediation. The mediation request includes a \$100 fee and the taxpayer and the Department of Revenue split the costs of the mediator. Other property taxpayers will have this process available to them on January 1, 2015.

The [overview](#) of current mediation options generated discussion resulting in a request for examples of existing requirements for [mandatory mediation](#) in the following areas: workers' compensation disputes, parenting plans, water rights, and human rights complaints. Of these, workers' compensation disputes are the only ones in which the parties are required to participate in mediation. The Workers' Compensation mediation unit receives about 1,200 to 1,300 petitions per year with an approximate cost to the state of \$500 per mediation petition. The resolution rate is about 80% and the average completion time for a mediation petition is less than 40 days.

### Taxpayer Representation

An individual taxpayer with a case before the State Tax Appeal Board may be self-represented or represented by an attorney. The State Board has the flexibility to hold a less formal hearing when the taxpayer is not represented by an attorney and a more formal one when both parties are represented by attorneys. A corporation engaged in an appeal before the State Board must be represented by an attorney.

The committee received comments from some CPAs suggesting that CPAs should be permitted to represent clients at the State Tax Appeal Board and requesting that the committee seek legislation to allow CPA representation. Staff attorney Jaret Coles drafted a [sample bill](#) on the subject but the committee did not take action on the draft legislation.

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## CONCLUSION

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The committee recommended two legislative changes as part of the taxpayer appeal study. One bill would give industrial property taxpayers the option to appeal valuations to the county tax appeal board or the State Tax Appeal Board. The bill would allow an industrial property taxpayer with property in multiple counties to request a hearing before the State Board rather than pursue hearings in each of the counties. The draft could also expedite the timeframe for resolving an industrial valuation appeal if the taxpayer chooses to appeal directly to the State Board and bypass the county tax appeal board. The bill also preserves the local appeal option, which is required by the Montana Constitution.

The other committee-requested bill would amend language related to the Department of Revenue's uniform dispute review procedure by clarifying that the taxpayer has a right to request alternative dispute resolution methods. There was concern by some members of the committee that the current statutory language could leave taxpayers with the false impression that DOR must participate in mediation.

Reports prepared for the SJR 23 study are summarized in Appendix B and available online at <http://leg.mt.gov/css/Committees/interim/2013-2014/Revenue-and-Transportation/Committee-Topics/SJR23/sjr-23.asp>.



## **SJR 26 STUDY: MOVEMENT OF OVERSIZE LOADS**

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### **BACKGROUND**

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An oversize load is any load that exceeds Montana's basic dimension and weight requirements and requires additional permits. The movement of large oversize loads through Montana in 2011 and 2012 focused attention on issues related to the transportation of oversize loads. These large oversize loads face obstacles when traveling on the state's highways such as utility and telecommunications wires and cables crossing the road, traffic signals, and oncoming and following traffic.

SJR 26 requested an interim committee to explore how to establish a predictable, timely, and cost-effective process to allow movement of oversize loads through Montana. The resolution directs the interim committee to identify any impediments in Montana law that preclude or discourage transporting oversize loads through the state and options for removing or mitigating the impediments to efficiently and cost-effectively transport oversize loads through Montana.

Legislators ranked the study 13<sup>th</sup> out of the 17 study resolutions in the postsession poll of interim studies, and the Legislative Council assigned the study to the Revenue and Transportation Interim Committee.

As part of the study, the committee:

- compiled background information on state laws governing the movement of oversize vehicles;
- reviewed the policies of other states and Canadian provinces that address movement of oversize vehicles;
- solicited public comments from stakeholders about whether to establish oversize load corridors; and
- received estimates of the costs associated with moving large oversize loads.

The Appendix includes a summary of all the presentations and handouts the committee received as part of this study, including links to the materials.

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### **UNDERSTANDING SIZE AND WEIGHT LAWS**

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Montana statute provides for size, weight, and load requirements for motor vehicles. A vehicle that meets these requirements may move on state highways without any additional permits. The limits are summarized in the following table.

## Summary of Montana Size and Weight Limits for Motor Vehicles

<b>Dimension</b>	<b>Limit</b>	<b>Exceptions</b>
<b>Width</b>	8.5 feet	Certain implements of husbandry or hay haulers, certain commercial hay grinders, appurtenances on certain recreational vehicles or campers operated for noncommercial purposes, and certain safety devices
<b>Height</b>	14 feet	No stated exceptions
<b>Weight</b>	Maximum weight for divisible loads: 131,060 pounds and subject to the federal bridge formula	Divisible load operating under the Montana/Alberta Memorandum of Understanding: 137,800 pounds
	An axle is limited to 20,000 pounds	
	Two consecutive axles more than 40 inches or less than 96 inches apart limited to 34,000 pounds	
<b>Length</b>	Single truck, bus, or self-propelled vehicle: 55 feet	
	All other combinations of vehicles: 75 feet from front bumper to back bumper or rear extremity of last trailer unless issued a special permit	Truck tractor-semitrailer: semitrailer limited to 53 feet
		Truck tractor-semitrailer-trailer or truck tractor-semitrailer-semi-trailer <sup>3</sup> : semitrailer and trailer or two semitrailers limited to 28.5 feet each or 61 feet combined
		Stinger-steered automobile or boat transporter: 75 feet plus a maximum 3 feet of front overhang and 4 feet of rear overhang
	Motor vehicle towing or drawing other motor vehicles: combination length of 75 feet	
	Passenger vehicle or truck of less than 20,000 pounds manufacturer's rated capacity may not tow more than one trailer or semitrailer: 65 feet	
	Truck or truck tractor and one pole trailer or semitrailer hauling raw logs: 75 feet in overall length and overhang may not exceed 15 feet except by special permit	Does not apply to a vehicle combination hauling utility poles

<sup>3</sup>The difference between a "semitrailer" and a "trailer" is that none of the weight of a trailer rests on the towing vehicle while some of the weight of a semitrailer rests on another vehicle.

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## PERMITS FOR EXCESS SIZE AND WEIGHT

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The Department of Transportation (Department) or its agent may issue a special permit for vehicles or loads that exceed one or more of the width, height, length, or weight limits listed above. Local authorities may also issue a special permit for oversized vehicles operating on roads for which the local government has jurisdiction. Issuance of such a permit requires application and there must be "good cause shown."

The application for a special permit must describe the powered vehicle or towing vehicle and generally describe the type of vehicle, combination of vehicles, load, object, or other thing to be operated or moved and the route over which the vehicle or combination of vehicles is to be moved. The Department or local authority may issue or withhold a permit at its discretion and establish seasonal or time limitations within which the vehicle or load may operate. In addition, the Department may prescribe conditions of operation.

The type of permit issued to the oversize loads of concern for the SJR 26 study is called a 32-J permit. The Helena Motor Carrier Services office must approve 32-J permits, and they may also require written approval from local jurisdictions, utility companies, and private property owners. The permittee:

- must provide flag vehicles, flag persons, and any signs required by the Department;
- may not delay traffic by more than 10 minutes;
- must furnish the insurance required by the Department;
- is responsible for obtaining necessary clearance or permits from a city, county, or public utility;
- may be required to provide to the Department advance notice of any movement; and
- is responsible for any property damage.

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## POLICIES OF OTHER JURISDICTIONS

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The SJR 26 study resolution directed the committee to consider the [policies](#) of other states and Canadian provinces related to the movement of oversize loads. The policies of Alberta and Minnesota are discussed below.

### Minnesota

The Minnesota Department of Transportation identifies what it refers to as "Super-Haul Corridor routes." The purpose for designating these routes is to acknowledge that the routes are currently used to move oversize loads and to prevent future improvements that could make the routes inaccessible to oversize loads. The roadways can generally accommodate a loaded vehicle up to 16 feet high, 16 feet wide with an 8-foot wide axle, 130 feet long, and 235,000 pounds.

## Alberta

Alberta has a [High Load Corridor](#) that is a series of designated routes that accommodate loads of up to 9 meters (29.5 feet) in height. Alberta's High Load Corridor has been in existence for 25-30 years. There was an initial investment in the corridor of about \$1 million.<sup>6</sup> These funds allowed the Alberta Department of Transportation to establish the corridor by paying utility companies to raise or bury cables and wires. Alberta's Commercial Vehicle Dimension and Weight Regulation establishes permit fees for vehicles traveling on the High Load Corridor that are 6 meters in height or higher. The fee per kilometer is:

- for a load between 6 meters and 8.9 meters: \$1 plus \$0.20 for every 10 centimeters over 6 meters in height; or
- for a load over 8.9 meters, \$6.80.

Alberta collects about \$1 million per year in High Load Corridor permit fees. The revenue is used to maintain the existing routes and to develop future routes.

The application process for an oversize vehicle traveling on Alberta's High Load Corridor is the same as for an oversize vehicle traveling elsewhere in Alberta. There is an online application that requires the mover to identify the vehicle configuration and the route. The Department of Transportation still has to analyze whether the vehicle can safely travel the route because there may also be width, length, and weight considerations. Applying for a move on the High Load Corridor is simplified, however, because the mover does not have the added step of arranging for the movement of cables and wires. The High Load Corridor is also already equipped with pullouts and staging areas.

The routes are chosen by an advisory committee that meets about twice a year to consider adding routes to the High Load Corridor. The committee is made up of the Director of the Transport Engineering Branch, Department of Transportation bridge engineers and accounting specialists, and representatives of oil companies, heavy haul companies, the house moving industry, and utility companies. New routes have to be added to the regulation, which would be similar to our administrative rule procedure.

Alberta's High Load Corridor map includes a number of routes colored green to indicate that private industry established the routes and that there is no fee to use this part of the corridor. The cost to move cables and wires to make these routes accessible for high vehicles was borne collectively by private companies in the vicinity.

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### RECEIVING STAKEHOLDER INPUT

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The committee received public comment and input from the Department at each of its meetings. In addition, the committee heard from a company in the Billings area that moves large oversize loads on a regular basis, held a panel discussion on the local government role in the movement of oversize loads, and solicited public comment on whether to create oversize load corridors.

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<sup>6</sup> Figures are in Canadian dollars.

James McCord, a representative of the Billings-based company Bay Montana, [discussed](#) his company's experience moving oversize loads from Billings to Alberta. Bay Montana invested about \$6 million to create an accessible route, including costs to:

- raise or bury power and telecommunications lines;
- relocate utility poles and guy wires;
- install swing-out, swivel bolted connections or cantilevered poles for signs, traffic signals, and lights;
- replace overhead flashing lights with solar powered signs; and
- construct turnouts in high-traffic areas.

Mr. McCord mentioned three “weaknesses” related to moving loads in Montana: absence of a clear hauling corridor; inefficient, costly, and unique permit hauls; and uncertainty of permit issue and hauling timetables. The company is also interested in recovering costs from other large oversize loads that benefit from the improvements made by Bay Montana.

The February meeting included a panel discussion on the role of local governments in the movement of oversize loads. Don Verrue from the city of Missoula discussed the city's oversize permit, which generated committee discussion and resulted in a committee request for a legal opinion on whether the city of Missoula can require an oversize permit for a move on a state highway. The [legal opinion](#) provided by staff attorney Jaret Coles concluded that Missoula is likely legally prohibited from enacting a local ordinance that requires certain oversize loads on U.S. Highway 93 to pay a fee and obtain a permit. Missoula's city attorney also provided the committee with a [legal analysis](#) supporting the city's position that it can require an oversize permit. The committee also received a [letter](#) from Missoula Mayor Jon Engen explaining that the oversize permits allow the city to recover costs associated with the oversize loads.

The committee also received public comment about local government permits. Representatives from Motor Carriers of Montana, the Montana Contractors Association, and the Montana Chamber of Commerce asked the committee to request legislation to prohibit local governments from issuing oversize load permits. A Missoula resident and a representative of the League of Cities and Towns did not favor such a prohibition.

The May meeting included a public comment period in which those offering comments were asked to answer the question, “Should oversize load corridors be established and, if so, who should establish them, where should they be located, and how should they be financed?” The comments ranged from suggestions that the Department of Transportation be authorized to establish preferred oversize load routes to requests that the committee consider community and environmental impacts.

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## CONSIDERING OVERSIZE LOADS IN MONTANA

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The Department presented a [legal memorandum](#) to the committee as part of the SJR 26 study indicating that the Department does not believe it has the authority to implement administrative rules allowing a special fee on carriers transporting oversize loads on specific routes in order to finance utility relocations that would accommodate oversize loads on those routes.

As part of the committee's consideration of oversize load corridors, there was a request for a cost analysis for a one-time move as compared with permanently addressing the impediments to oversize loads. The [analysis](#) provided a rough estimate of costs; specific costs would depend on the vehicle dimensions, configuration, and weight.

Discussions at the July 16-17, 2014, committee meeting led to a committee request that staff prepare a bill draft to allow the Department to designate oversize load corridors. The committee also discussed a funding mechanism to allow private companies to recover costs when other movers use a route on which the company made improvements to make the route accessible to oversize loads. There was general agreement not to include the funding piece in the request for draft legislation because of a lack of details. However, the committee suggested that the Department consider how such a funding mechanism could work and provide the Legislature with those details in the future.

Staff presented the requested [draft legislation](#) at the September 4-5, 2014, committee meeting. Representatives from the Motor Carriers of Montana, the Montana Contractors Association, and the Montana Chamber of Commerce requested that the legislation include funding for oversize load corridors. The committee decided not to request legislation but did offer a recommendation that the Montana Department of Transportation preserve existing routes used by oversize loads and prevent construction that would impede movement on those routes.

Reports prepared for the SJR 26 study are summarized in Appendix B and available online at <http://leg.mt.gov/css/Committees/Interim/2013-2014/Revenue-and-Transportation/Committee-Topics/SJR26/sjr-26.asp>.

## REVIEW OF ADVISORY COUNCILS AND REQUIRED REPORTS

Each interim committee is required to review statutorily established advisory councils and required reports of assigned agencies and to make recommendations on their retention or elimination.

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### ADVISORY COUNCILS

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The Revenue and Transportation Interim Committee reviewed four advisory councils:

- the [Advisory Council](#) for the Multistate Tax Compact;
- the Agricultural Land Valuation [Advisory Committee](#);
- the Forest Lands Taxation [Advisory Committee](#); and
- the Scenic-Historic Byways [Advisory Council](#).

The committee [recommended](#) retention of the four advisory committees and requested legislation related to the Advisory Council for the Multistate Tax Compact and the Agricultural Land Valuation Advisory Committee.

The Advisory Council for the Multistate Tax Compact exists in statute to comply with the Multistate Tax Compact, which requires each state to provide for selection of representatives from its subdivisions affected by the compact to consult with the commission member from the state. Because Montana has no local subdivisions affected by the taxes included in the Multistate Tax Compact (the corporate income tax and sales and use taxes), the advisory council has never been appointed. The recommended [bill draft](#) amends the authorizing statute to require that the advisory council be appointed if there are local subdivisions affected by the Multistate Tax Compact.

Governor Steve Bullock appointed four legislators as nonvoting members of the Agricultural Land Valuation Advisory Committee on April 11, 2014. Following the appointment, the committee requested a [bill draft](#) to require the appointment of legislators to the advisory council. During the discussion on that bill draft, the Department of Revenue raised concerns about the power delegated to the advisory committee. The Revenue and Transportation Interim Committee shared those concerns and addressed the issue in the bill draft to require that legislators be appointed to the advisory committee as nonvoting members.

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## REQUIRED REPORTS

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The committee reviewed five reports required by the Department of Revenue and two reports required by the Department of Transportation:

- Department of Revenue reports
  - Biennial Report, 15-1-205, MCA;
  - Report on Charitable Endowment Credit, 15-1-230, MCA;
  - Report on Biodiesel Blending and Storage Credit, 15-32-703, MCA;
  - Property Tax Abatements for Gray Water Systems, 15-24-3211, MCA;
  - Tax Haven Report, 15-31-322, MCA.
- Department of Transportation reports
  - Report on Biodiesel Fuel Tax Incentives, 15-70-369, MCA;
  - Report on Dyed Diesel Enforcement, 61-10-154, MCA.

The committee voted to [retain all of the above reports] and requested **committee legislation** to revise the reporting requirements for the reports required annually. The requested legislation would require biennial reporting instead of annual reporting. The reports included in the legislation are about the charitable endowment credit, the biodiesel blending and storage credit, the biodiesel fuel tax incentives, and dyed diesel enforcement.

The report on the property tax abatements for gray water systems indicated that the abatements have not been used since enacted in 2011. The committee is directed in statute to “make recommendations to the next legislature on the continuation or structure of the abatement” based on the report. The committee asked staff to draft a **bill** to repeal the abatements. **[Insert conclusion.]**

Reports prepared for the committee’s review of advisory councils and required reports along with recommended legislation are summarized in Appendix A and available online at <http://leg.mt.gov/css/Committees/interim/2013-2014/Revenue-and-Transportation/Committee-Topics/review-req-reports.asp>.



## REVENUE ESTIMATING AND MONITORING

The Revenue and Transportation Interim Committee is required by law to prepare an estimate of the amount of revenue projected to be available for legislative appropriation for each regular session in which a revenue bill is under consideration. The Legislative Fiscal Division (LFD) provided the committee with a revenue update at each meeting during the interim. The updates generally focused on the status of the General Fund with specific attention given to the major sources of revenue. Some updates also compared General Fund revenue with the Senate Joint Resolution No. 2 revenue estimate adopted by the 2013 Legislature.

At the suggestion of LFD, the committee decided at its July meeting to reorder the revenue sources contained in the revenue estimate and to list in the estimate the actual assumptions used to estimate each revenue source.

This interim Fiscal Analyst Sam Schaefer also provided the committee with a report about his use of confidence intervals to minimize forecasting error for the corporate income tax, a volatile revenue source.

The committee prepared for adopting a revenue estimate in November with presentations on the U.S. and Montana economies at its September meeting. This interim the LFD made a concerted effort to connect the economic outlook presentations to the revenue estimate by preparing summaries of LFD's assumptions related to each presenter's topic and asking the presenters to discuss those assumptions.

[Insert statement about revenue estimate after November meeting.]

Reports prepared for the committee's revenue estimating and monitoring duties are summarized in Appendix B and available online at <http://leg.mt.gov/css/Committees/interim/2013-2014/Revenue-and-Transportation/Committee-Topics/revenue-estimates.asp>.

## OTHER OVERSIGHT ACTIVITIES

The Revenue and Transportation Interim Committee has oversight duties for the Departments of Revenue and Transportation. The agencies updated the committee about their activities throughout the interim.

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### DEPARTMENT OF REVENUE

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The Department of Revenue (DOR) administers more than 30 state taxes and fees, establishes values for all taxable property, supervises the operation of agency liquor stores and administers laws governing the sale, taxation, and licensing of alcoholic beverages, and returns unclaimed property to its rightful owners. The agency has more than 650 employees. The committee received updates at every meeting from DOR Director Mike Kadas and other DOR representatives. The following sections contain an overview of the topics addressed throughout the interim.

#### Litigation Reports and Settlement Updates

As the agency responsible for administering tax laws, DOR is often involved in litigation. Throughout the interim, the committee received updates on court decisions and cases in which the parties settled. This section provides details for some of the larger cases.

In *Gold Creek Cellular of Montana Limited Partnership d/b/a Verizon Wireless and AT&T Mobility v. Department of Revenue*, the Montana Supreme Court ruled that the application of administrative rules relating to intangible personal property and goodwill was too limited. DOR sent out revised assessments based on the court's decision and will repeal the affected rules.

CHS and DOR reached a settlement in November 2013 on the the market value for the company's Laurel oil refinery. The parties resolved appeals for tax years 2009 through 2012 and agreed on the market value for 2013.

The Montana Supreme Court determined in *Bresnan Communications v. Department of Revenue* that Bresnan is a telecommunications services company and must pay taxes as a class thirteen centrally assessed property. Following this ruling, a group called Big Sky Broadband Coalition collected signatures in an attempt to qualify a ballot initiative ([L-172](#)) that would reclassify cable companies' property retroactively to tax year 2006. DOR and Charter (the current owner of Bresnan assets) reached a settlement agreement on June 18, 2014, that included an agreement to dismiss all pending court actions and that Charter would not seek to qualify the ballot initiative.

#### Property Reappraisal

Residential, commercial, agricultural, and forest property in Montana is valued on a 6-year cycle. Calendar year 2015 is known as a reappraisal year, or the year in which property taxpayers pay taxes based on the new valuation. DOR appraisers will value these properties as of January 1, 2014, and that value will be used to determine property taxes for the next 6

years beginning in 2015. DOR began discussing property reappraisal with the committee at its very first meeting, at which the agency provided a tentative [timeline](#) for reappraisal.

The committee decided to prepare for reappraisal by requesting presentations from DOR at its July 2014 and September 2014 meetings. The 2015 Legislature may wish to amend property tax statutes after the new property values are available later this year or early next year.

The first presentation about reappraisal included:

- an overview of reappraisal that covered the constitutional requirement to appraise, assess, and equalize the valuation of property;
- a reminder of the reappraisal timeline: the new cycle begins January 1, 2015, and will end December 31, 2020;
- a discussion of market value and the mass appraisal system;
- a summary of the valuation methods used: the sales comparison approach and cost approach for residential property and the income approach and cost approach for commercial property;
- discussion of how agricultural land is valued. Agricultural land is valued according to the land's ability to produce crops. The Legislature established this way of valuing agricultural land because the market value of agricultural property is often based on speculative land purchases that do not reflect productive capacity. Improvements on agricultural land are valued using the cost approach.
- a preliminary analysis of impacts for 2015.

DOR's September [presentation](#) to the committee was a sample of a presentation that the agency gave throughout the state in the fall of 2014. The presentation provided background on property taxes, discussed which valuation methods are used for different property types, gave an overview of agricultural and forest land valuation methods including anticipated changes in commodity prices and forest property values, detailed the calculation of the property tax, and provided preliminary estimates of property tax changes resulting from reappraisal by county.

[Insert additional information about November data.]

#### Entitlement Share Payment

The committee requested information from DOR about how recent tax changes have affected the entitlement share payment. The [first presentation](#) included an overview of the entitlement share payment, legislation that has affected the payment, and data that shows revenues assumed by the state, payments to local governments, and the cost to the state for assuming District Courts and the public defenders' office. The committee then requested an [analysis](#) of the change in the entitlement share payment resulting from each specific piece of legislation affecting the payment.

In addition to the above items, the following offers a sampling of other topics covered throughout the interim:

- a demonstration of the agency's [unclaimed property](#) website: Click for Cash. DOR holds unclaimed or abandoned property until the owners claim the property. Click for Cash allows users to search for unclaimed property, provide the documentation necessary to claim the property via the website, and direct deposit the refunds. The website reduces calls and incoming mail to the agency.
- [individual income tax fraud](#). DOR informed the committee that individual income tax fraud is increasing nationwide. The fraudsters use fictitious information and stolen identities to file an income tax return with a claim for a refund. DOR is collaborating with the IRS to combat fraud and sharing information with other states that use GenTax (the tax software used by DOR) in attempts to prevent fraudulent income tax returns. The agency also shares information with the Department of Fish, Wildlife, and Parks to determine whether individuals are claiming the same residency status on tax returns and applications for hunting and fishing licenses.
- an update on the Office of Taxpayer Assistance. The Legislature created the Office as part of the Taxpayer Bill of Rights in 1991, but the position remained vacant until 2008 because the funding was eliminated. The Office handles cases that are not resolved through normal processes. Taxpayers can contact the Office directly or may be referred from entities including the Director's Office, the Governor's Office, the State Tax Appeal Board, and the Internal Revenue Service. The Office handled 189 cases in 2013.
- [IT systems](#). The committee participated in a tour of the DOR income tax processing center, and that tour prompted an additional presentation on DOR IT systems.
  - DOR has used GenTax since 2003 to administer the individual income tax, corporate income tax, liquor taxes and licensing, combined oil and gas tax, withholding taxes, vehicle rental taxes, tobacco taxes, and unclaimed property. GenTax includes a web module known as Taxpayer Access Point that allows free, online, electronic filing.
  - Since 2007, DOR has used Orion to administer the property valuation and assessment system. After requesting and receiving funding from the 2009 Legislature, DOR purchased a scanning and imaging system to help convert paper filed tax processes into digital electronic data. This system is known as the FairFax system.
- [2014 tax season filing data](#) that shows how many taxpayers filed electronically, estimated average individual income tax refunds, and average days to process an electronically filed individual income tax return.
- an [update](#) on the elderly homeowner and renter credit program compliance efforts. The elderly homeowner and renter credit allows elderly homeowners and renters to receive a refundable income tax credit for a portion of property taxes paid. DOR learned in 2013 that a number of residents of tax-exempt facilities were claiming and receiving the elderly homeowner and renter credit. DOR notified tax preparers and operators of tax-exempt facilities to make them aware of the statute. Of the 21,000

individuals that claimed the credit in the past, about 1,200 are estimated to live in tax-exempt facilities and to be ineligible for the credit.

DRAFT

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**DEPARTMENT OF TRANSPORTATION**

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The Department of Transportation has responsibilities related to Montana's highway system, rail system, and air service. Specific tasks include highway planning and design, traffic safety, contract administration, motor fuel tax collection and enforcement, vehicle weight and dimension enforcement, public transportation and rail programs and planning, and general aviation airport planning. Department Director Mike Tooley provided updates at many of the committee meetings.

At the first committee meeting, the agency provided the committee with an [overview](#) of agency duties and funding and of programs including the asset management program, the construction program, maintenance activities, and highway safety. After this initial agency update, most of the other updates focused on the status of federal highway funding and its effect on state highway projects.

Director Tooley also offered comments on an Advocates for Highway and Auto Safety report. The report ranked states' adoption of certain highway safety laws for which the group advocates. Director Tooley stated the three biggest factors for automobile accidents in Montana are speed, alcohol, and seat belt use. His suggestions for improving in these areas are enacting a primary enforcement seat belt law, raising the fines for speeding tickets, and continuing programs aimed at preventing impaired driving.

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## ADMINISTRATIVE RULE REVIEW

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As part of its agency oversight duties, the Revenue and Transportation Interim Committee reviewed administrative rules proposed by the Departments of Revenue and Transportation and administratively attached entities. Staff attorney Jaret Coles monitored the administrative rule activity and provided the committee with an overview at each meeting. On occasion, rulemaking activity is flagged by staff as something at which the committee may wish to take a closer look. The one instance of staff raising a concern this interim is discussed below.

DOR sought in MAR 42-2-906 to amend provisions related to local government tax increment financing districts. Mr. Coles included a [comment](#) to the committee about the new provision that DOR “will not certify the base taxable value of a newly created [targeted economic development district or urban renewal district] if the district crosses any school district boundary.” The concern was that such a requirement does not exist in Title 7, chapter 15, part 42, MCA. DOR agreed to delay adoption of the rule and to provide additional information at the following committee meeting.

At the next meeting, DOR [indicated](#) there is a potential problem when a tax increment financing district contains two or more of any type of taxing jurisdiction, not just two or more school districts, and that the proposed rule does not address the problem. DOR planned to engage stakeholders and continue to work on the issue, and the new provisions was not adopted.

## COMMITTEE-REQUESTED LEGISLATION

The committee requested two pieces of legislation in addition to legislation requested as part of the interim studies and the review of advisory councils or required reports. (A summary of all committee- requested legislation is contained in Appendix A on page 33.)

Each interim, committee staff suggests sections of law to be reviewed by the committee for legislative action. This interim staff identified one section of law for clarification and the committee requested a [bill](#) to make the change. Section 15-1-121(4)(b), MCA, addresses when and how the Department of Revenue should calculate the growth rate of the entitlement share pool. The section provides that the Department should calculate the rate by October 1 of each year for the current year. This language became law as part of House Bill No. 495 (2011), which revised the entitlement share growth rate.

Prior to HB 495, the growth rate was calculated for a biennium. With the change to an annual calculation, a calculation by October 1 is impractical. The Department of Revenue suggests the growth rate be calculated by October 1 for the next fiscal year.

The committee also requested a committee bill to amend the administration of taxes, including penalty and interest provisions. The 2011-2012 Revenue and Transportation Interim Committee requested a similar bill that was introduced as [House Bill No. 19](#) in the 2013 legislative session. That bill passed the Legislature with considerable support but was vetoed by the governor. The veto letter cited the cost of the bill.

During the first interim committee meeting in June 2013, the committee requested that a letter be sent to the Department of Revenue asking the agency to introduce legislation in 2015 similar to HB 19. The Department of Revenue did not request the legislation so the committee voted to again pursue the concept as a committee bill. Staff presented a bill identical to HB 19 at the September 2014 committee meeting. Representatives of the Montana Society of CPAs and the Department of Revenue suggested a few changes to the legislation and the committee directed staff to work with those entities and present an updated draft at the November meeting. [\[Insert final statement here.\]](#)



## APPENDIX A: SUMMARY OF COMMITTEE LEGISLATION

The committee approved **XX** bills for introduction in the 2015 Legislature, as follows:

- [LC 123](#), requiring the director of the Department of Revenue to appoint an advisory council for the purpose of complying with the Multistate Tax Compact if local subdivisions are affected by the compact;
- LC 254, allowing certain industrial property taxpayers to appeal to the State Tax Appeal Board or the county tax appeal board;
- [LC 255](#), amending the timeframe in which the Department of Revenue must calculate the growth rate of the entitlement share pool;
- LC 374, amending laws related to the Agricultural Land Valuation Advisory Committee;
- [LC 375](#), clarifying that the Department of Revenue's uniform dispute review procedure provide the right to request alternative dispute resolution methods, including mediation;
- LC 377, revising certain reports to the Revenue and Transportation Interim Committee from annual to biennial;
- LC 511, revising certain provisions related to the administration of taxes including penalty and interest provisions;
- [LC 9910?], repeal property tax abatements for gray water systems.

## APPENDIX B: SUMMARY OF PRESENTATIONS AND MATERIALS

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### SJR 23 STUDY: TAXPAYER APPEAL PROCESS

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Date	Topic	Materials
June 27, 2013	Review study work plan	SJR 23: Montana’s Tax Appeal Process <a href="#">Study Plan</a> (adopted)
October 1, 2013	<ul style="list-style-type: none"> <li>▪ Overview of DOR formal and informal review process – Dan Whyte</li> <li>▪ Overview of laws governing taxpayer appeal process</li> <li>▪ State Tax Appeal Board overview and procedures -- Karen Powell, State Tax Appeal Board (STAB)</li> <li>▪ Montana’s Workers’ Compensation Court and Water Court</li> <li>▪ Other states’ taxpayer appeal processes – Karen Powell, STAB</li> </ul>	<ul style="list-style-type: none"> <li>▪ DOR informal review and appeal process <a href="#">memo</a></li> <li>▪ DOR informal review and appeal process <a href="#">slides</a></li> <li>▪ SJR 23 Study of Taxpayer Appeal Process <a href="#">background report</a></li> <li>▪ <a href="#">Graphic summary</a> of taxpayer appeals process</li> <li>▪ Property tax appeal <a href="#">application form</a></li> <li>▪ <a href="#">Background report</a> on courts in Montana</li> <li>▪ <a href="#">Summary</a> of tax appeal tribunals</li> </ul>
December 4-5, 2013	<ul style="list-style-type: none"> <li>▪ October information requests                             <ul style="list-style-type: none"> <li>▪ Data availability</li> <li>▪ States with statewide property tax</li> <li>▪ Trends in other states</li> <li>▪ State Tax Appeal Board budget</li> </ul> </li> <li>▪ Comparison of American Bar Association model tribunal statute with Montana law – Karen Powell, STAB</li> <li>▪ Use of Office of Dispute Resolution record in State Tax Appeal Board – Jaret Coles</li> <li>▪ Information requests of DOR – Dan Whyte</li> <li>▪ Public comment: identifying issues related to nonproperty tax appeals</li> <li>▪ Public comment: identifying issues related to property tax appeals (excluding centrally assessed</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Memo</a> on information requests related to SJR 23 study</li> <li>▪ <a href="#">Program Budget Comparison</a> for State Tax Appeal Board for 2015 Biennium</li> <li>▪ <a href="#">Memo</a> from State Tax Appeal Board on ABA Model Act</li> <li>▪ <a href="#">Comparison</a> of ABA Model Act and Montana tax appeal process</li> <li>▪ Related <a href="#">Montana statutes</a></li> <li>▪ <a href="#">Memo</a> on the Office of Dispute Resolution record on appeal</li> <li>▪ DOR <a href="#">information requests</a></li> </ul>

	<p>property)</p> <ul style="list-style-type: none"> <li>▪ History of taxpayer appeal process</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Constitutional history</a> of tax appeals</li> <li>▪ Constitutional Convention Revenue and Finance Committee <a href="#">report</a></li> </ul>
<p><b>February 18-19, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Identifying issues related to centrally assessed property appeals – Tom Ebzery, attorney; Murray Warhank, attorney; Dan Whyte, DOR; Karen Powell, STAB</li> <li>▪ Overview of property assessment notices – Rocky Haralson, DOR</li> <li>▪ Overview of property tax bill and protested taxes – Ronda Wiggers, Montana County Treasurers Association</li> <li>▪ Overview of Montana Workers' Compensation Court</li> <li>▪ Tax appeal data</li> <li>▪ Council on State Taxation Scorecard on Tax Appeals &amp; Procedural Requirements overview</li> <li>▪ Committee work session</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Testimony</a> of Tom Ebzery</li> <li>▪ <a href="#">Letter</a> from Terry Cosgrove</li> <li>▪ Appeal <a href="#">statistics</a> for centrally assessed properties</li> <li>▪ Property appraisal <a href="#">appeals</a></li> <li>▪ <a href="#">Timelines</a> for CHS and Puget Sound Energy cases</li> <li>▪ Understanding your property assessment <a href="#">notice</a></li> <li>▪ Property assessment notices: <a href="#">residential</a>, <a href="#">commercial</a>, <a href="#">agricultural</a></li> <li>▪ <a href="#">AB-26</a> informal property assessment review form</li> <li>▪ Payment of taxes under protest <a href="#">form</a></li> <li>▪ Protest resolution distribution <a href="#">report</a></li> <li>▪ Funds held in protest <a href="#">report</a></li> <li>▪ Sample property tax bills: <a href="#">Cascade</a>, <a href="#">Liberty</a>, <a href="#">Meagher</a>, <a href="#">Park</a>, <a href="#">Prairie</a>, <a href="#">Rosebud</a>, <a href="#">Sweet Grass</a>, <a href="#">Toole</a>, <a href="#">Yellowstone</a></li> <li>▪ <a href="#">Background</a> on Workers' Compensation Court</li> <li>▪ <a href="#">Brochure</a>: Representing Yourself Before the Workers' Compensation Court</li> <li>▪ <a href="#">Scheduling order</a> for Workers' Compensation Court</li> <li>▪ <a href="#">Appeal data</a> from State Tax Appeal Board</li> <li>▪ DOR data: <a href="#">nonproperty tax appeals</a>; <a href="#">AB-26</a> appeals; <a href="#">CTAB</a> appeals; <a href="#">STAB</a>, <a href="#">District Court</a>, and <a href="#">Supreme Court</a> appeals</li> <li>▪ <a href="#">The Best and Worst of State Tax Administration</a></li> <li>▪ <a href="#">Summary</a> of comments on taxpayer appeal process</li> </ul>

<p><b>May 6, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Workers' Compensation Court history</li> <li>▪ Court workloads and costs</li>   <li>▪ State Tax Appeal Board workload – Karen Powell, STAB</li> <li>▪ Overview of taxpayer mediation options</li> <li>▪ State Tax Appeal Board role – Karen Powell, STAB</li>   <li>▪ DOR information requests – Dan Whyte, DOR</li>   <li>▪ Representation at the State Tax Appeal Board overview</li> <li>▪ Issues surrounding CPA representation – George Olsen, Montana Society of CPAs</li>   <li>▪ Bill draft to allow industrial properties to appeal directly to the STAB</li> <li>▪ Committee work session</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">History</a> of Workers' Compensation Court</li> <li>▪ <a href="#">Analysis</a> of court workloads and costs</li> <li>▪ State Tax Appeal Board program budget <a href="#">comparison</a></li> <li>▪ Workers' Compensation Court program budget <a href="#">comparison</a></li> <li>▪ Water Court program budget <a href="#">comparison</a></li>   <li>▪ <a href="#">Overview</a> of mediation options available to taxpayers</li>   <li>▪ DOR <a href="#">information requests</a></li>   <li>▪ <a href="#">Briefing</a> on representation before the State Tax Appeal Board</li>   <li>▪ <a href="#">Bill draft</a> to amend appeal process for industrial property taxpayers</li>   <li>▪ SJR 23 <a href="#">decision tool</a></li> </ul>
<p><b>July 16-17, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Mediation and dispute resolution at DOR</li> <li>▪ Additional information on mandatory mediation</li> <li>▪ Industrial property taxpayer bill draft (second version)</li> <li>▪ CPA representation bill draft</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Memo</a> on mandatory mediation</li> <li>▪ Updated industrial property <a href="#">bill draft</a></li> <li>▪ CPA representation <a href="#">bill draft</a></li> </ul>
<p><b>September 4-5, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Industrial property taxpayer bill draft (three versions)</li> <li>▪ Bill draft to amend 15-1-211 on alternative dispute resolution</li> <li>▪ Draft final report</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">LC 9902</a>, <a href="#">LC 02v2</a>, <a href="#">LC02v3</a></li> <li>▪ <a href="#">LC 9906</a></li> <li>▪ Draft <a href="#">final report</a></li> </ul>
<p><b>November 20, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Industrial property taxpayer bill draft (updated)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">LC 254</a></li> </ul>

**SJR 26 STUDY: TRANSPORTING OVERSIZE LOADS**

<b>Date</b>	<b>Topic</b>	<b>Materials</b>
<b>June 27, 2013</b>	<ul style="list-style-type: none"> <li>▪ Review study work plan</li> </ul>	<ul style="list-style-type: none"> <li>▪ SJR 26: Transporting Oversize Loads <a href="#">study plan</a> (adopted)</li> </ul>
<b>October 1, 2013</b>	<ul style="list-style-type: none"> <li>▪ Overview of state laws on size, weight, and load and movement of oversize vehicles</li> <li>▪ Application procedures and logistical considerations – Duane Williams, MDT</li> <li>▪ Industry perspective on application process and logistics – Spook Stang, Motor Carriers of Montana</li> </ul>	<ul style="list-style-type: none"> <li>▪ SJR 26 study of oversized loads background <a href="#">report</a></li> <li>▪ <a href="#">Red route</a> restrictions for travel</li> <li>▪ 32-J application <a href="#">form</a></li> <li>▪ Photos of oversize loads: <a href="#">Fort Peck</a> (corner), <a href="#">Fort Peck</a> (straight), <a href="#">Lost Trail</a>, <a href="#">Nickel Brothers</a>, <a href="#">Omega Morgan</a>, <a href="#">over height module</a>, <a href="#">two over height modules</a></li> </ul>
<b>December 4-5, 2013</b>	<ul style="list-style-type: none"> <li>▪ Movement of oversize loads in other states and provinces</li> <li>▪ Movement of oversize loads in Montana and other jurisdictions – James McCord, Bay Montana</li> <li>▪ Montana statutory authority and commerce corridors – Duane Williams, MDT</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Briefing</a> on the movement of oversize loads in other jurisdictions</li> <li>▪ Alberta High Load Corridor <a href="#">map</a></li> <li>▪ Alberta Long Combination Vehicles <a href="#">map</a></li> <li>▪ Minnesota Super-Haul Corridor routes <a href="#">map</a></li> <li>▪ Bay Montana <a href="#">presentation</a></li> <li>▪ MDT <a href="#">legal opinion</a> about commerce corridors</li> </ul>
<b>February 18-19, 2014</b>	<ul style="list-style-type: none"> <li>▪ Local government role in movement of oversize loads – Don Verrue, City of Missoula; Harold Blattie, MACO; Duane Williams, MDT</li> </ul>	

	<ul style="list-style-type: none"> <li>▪ Alberta High Load Corridor information</li> <li>▪ Comparison of Montana oversize fees with neighboring states – Duane Williams, MDT</li> <li>▪ MAP-21 comprehensive truck size and weight limits study</li> <li>▪ Committee work session</li> </ul>	<ul style="list-style-type: none"> <li>▪ Additional <a href="#">information</a> on Alberta High Load Corridor</li> <li>▪ <a href="#">Oversize permits</a> of all states</li> <li>▪ <a href="#">Overweight permits</a> of surrounding states</li> <li>▪ <a href="#">Sample</a> oversize load permit fee in Montana and surrounding states</li> <li>▪ <a href="#">Briefing</a> on MAP-21 comprehensive size and weight limits study</li> <li>▪ <a href="#">Summary</a> of testimony related to the movement of oversize loads</li> </ul>
<b>May 6, 2014</b>	<ul style="list-style-type: none"> <li>▪ Legal opinion on local government oversize permits – Jaret Coles</li> <li>▪ Statutory impediments to cooperative funding of oversize corridor</li> <li>▪ Oversize load permit data – Duane Williams, MDT</li> <li>▪ Public comment: Should oversize load corridors be established and, if so, who should establish them, where should they be located, and how should they be financed?</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Legal opinion</a>: City of Missoula ordinance on oversize loads</li> <li>▪ Letters: Missoula <a href="#">Mayor Engen</a>, Missoula <a href="#">City Attorney</a></li> <li>▪ <a href="#">Briefing</a> on statutory impediments to cooperative funding of corridor</li> <li>▪ Oversize load permit <a href="#">data</a></li> <li>▪ Letters: <a href="#">Motor Carriers of Montana</a>, <a href="#">Montana Chamber of Commerce</a></li> <li>▪ <a href="#">Proposal</a> for transport of high-wide loads: Bonner to Sweet Grass</li> <li>▪ <a href="#">Testimony</a> of Nancy Thornton</li> </ul>
<b>July 16-17, 2014</b>	<ul style="list-style-type: none"> <li>▪ Maps of common oversize routes and opportunities and challenges of oversize corridors – Duane Williams, MDT</li> <li>▪ Cost analysis for oversize routes</li> <li>▪ Work session</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Common oversize routes and opportunities and challenges of oversize corridors</a></li> <li>▪ Cost analysis for oversize routes <a href="#">memo</a></li> <li>▪ Cost analysis <a href="#">spreadsheets</a></li> <li>▪ SJR 26 <a href="#">decision tool</a></li> </ul>

<b>September 4-5, 2014</b>	<ul style="list-style-type: none"><li>▪ Bill draft to authorize MDT to designate preferred routes for large oversize loads</li><li>▪ Draft final report</li></ul>	<ul style="list-style-type: none"><li>▪ <a href="#">LC 9907</a></li><li>▪ Draft <a href="#">final report</a></li></ul>
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**REVIEW OF ADVISORY COUNCILS AND REQUIRED REPORTS**

<b>Date</b>	<b>Topic</b>	<b>Materials</b>
<b>December 4-5, 2013</b>	<ul style="list-style-type: none"> <li>▪ Report on tax credit for planned gifts made to a qualified charitable endowment – Aaron McNay, DOR</li> <li>▪ Report on tax credit for blending biodiesel fuel – Rose Bender, DOR</li> <li>▪ Report on refund for biodiesel sold and inspection of diesel-powered vehicles to determine compliance with special fuel laws and impact on highway fund – Duane Williams, MDT</li> </ul>	<ul style="list-style-type: none"> <li>▪ Statutory <a href="#">report</a> on charitable endowment credit</li> <li>▪ Biodiesel blending and storage tax credit <a href="#">report</a></li> <li>▪ <a href="#">Report</a> on dyed diesel enforcement and biodiesel fuel tax incentives</li> </ul>
<b>February 18-19, 2014</b>	<ul style="list-style-type: none"> <li>▪ Review of required advisory councils</li> </ul>	<ul style="list-style-type: none"> <li>▪ Advisory Council for <a href="#">Multistate Tax Compact</a></li> <li>▪ <a href="#">Agricultural Land</a> Valuation Advisory Committee</li> <li>▪ <a href="#">Forest Lands</a> Taxation Advisory Committee</li> <li>▪ <a href="#">Scenic-Historic Byways</a> Advisory Council</li> </ul>
<b>May 6, 2014</b>	<ul style="list-style-type: none"> <li>▪ Additional information on Scenic-Historic Byways Advisory Council – Lynn Zanto, MDT</li> <li>▪ Advisory Council for Multistate Tax Compact bill draft</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Bill draft</a></li> </ul>
<b>July 16-17, 2014</b>	<ul style="list-style-type: none"> <li>▪ Update on countries that may be considered tax havens -- Gene Walborn, DOR</li> <li>▪ Agricultural Land Valuation Advisory Committee</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Corporation</a> Tax Water’s-Edge Election – Tax Haven Countries</li> <li>▪ <a href="#">Bill draft</a> and <a href="#">memo</a> on bill draft decisions</li> </ul>
<b>September 4-5, 2014</b>	<ul style="list-style-type: none"> <li>▪ Tax credit for planned gifts made to qualified charitable endowment report -- Aaron McNay, DOR</li> <li>▪ Credit for blending biodiesel fuel - - Rose Bender, DOR</li> <li>▪ Use of property tax abatements for gray water systems -- Emily Klungtvedt, DOR</li> <li>▪ Report on refund for biodiesel</li> </ul>	<ul style="list-style-type: none"> <li>▪ Annual <a href="#">report</a> on charitable endowment credit</li> <li>▪ Biodiesel blending and storage tax credit <a href="#">report</a></li> <li>▪ Gray water systems property tax abatement <a href="#">report</a></li> <li>▪ <a href="#">Report</a> on dyed diesel</li> </ul>



	<p>sold and inspection of diesel-powered vehicles to determine compliance with special fuel laws and impact on highway fund – Duane Williams, MDT</p> <ul style="list-style-type: none"> <li>▪ Updated Agricultural Land Valuation Advisory Committee bill drafts</li> </ul>	<p>enforcement and biodiesel fuel tax incentives</p> <ul style="list-style-type: none"> <li>▪ <a href="#">LC 903b</a>, <a href="#">LC 903c</a></li> </ul>
<p><b>November 20, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Committee requested bill draft to repeal property tax abatements for gray water systems (requested after receipt of required report)</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">LC 9910</a></li> </ul>

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**REVENUE ESTIMATING AND MONITORING**

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<b>Date</b>	<b>Topic</b>	<b>Materials</b>
<b>June 27, 2013</b>	<ul style="list-style-type: none"> <li>▪ General Fund revenue collection report – Joe Triem and Stephanie Morrison, LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ LFD upcoming interim <a href="#">work plan</a> for RTIC (proposed)</li> <li>▪ Postsession <a href="#">analysis</a></li> <li>▪ <a href="#">Veto</a>s – General Fund</li> <li>▪ <a href="#">Balance Sheet</a></li> <li>▪ <a href="#">Biennial ongoing increase</a></li> <li>▪ <a href="#">Status Sheet #11</a></li> </ul>
<b>October 1, 2013</b>	<ul style="list-style-type: none"> <li>▪ Fiscal year-end report – Amy Carlson and Stephanie Morrison, LFD</li> <li>▪ One-time-only versus ongoing revenue and expenditure tracking – Amy Carlson</li> <li>▪ Long-term strategic planning – Joe Triem, LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ FY2013 General Fund Revenue and 2015 Biennium <a href="#">Update</a></li> </ul>
<b>December 4-5, 2013</b>	<ul style="list-style-type: none"> <li>▪ General Fund status report with updated revenue trends -- LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ General Fund <a href="#">updated revenue trends</a></li> <li>▪ Revenue method <a href="#">comparison</a></li> </ul>
<b>February 18-19, 2014</b>	<ul style="list-style-type: none"> <li>▪ General Fund revenue update – Stephanie Morrison and staff, LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ FY2014 General Fund <a href="#">revenue update #2</a></li> </ul>
<b>May 6, 2014</b>	<ul style="list-style-type: none"> <li>▪ General Fund revenue update</li> </ul>	<ul style="list-style-type: none"> <li>▪ General Fund revenue <a href="#">update</a></li> </ul>
<b>July 16-17, 2014</b>	<ul style="list-style-type: none"> <li>▪ Overview of committee’s duties and previous approaches</li> <li>▪ Assumptions included in revenue estimate -- Stephanie Morrison, LFD</li> <li>▪ 2017 Outlook Report -- Amy Carlson and staff, LFD</li> <li>▪ Standard Error report -- Sam Schaefer, LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ <a href="#">Overview</a> of committee’s duties and previous approaches</li> <li>▪ <a href="#">Revenue source</a> ordering and assumptions included in HJ 2</li> <li>▪ 2017 Outlook <a href="#">Report</a></li> <li>▪ 2017 Outlook Report: <a href="#">Revenue Detail</a></li> <li>▪ Standard Error <a href="#">Report</a>: Corporate Income Tax</li> <li>▪ <a href="#">Using</a> Confidence Intervals to Minimize Forecasting Error</li> </ul>

<p><b>September 4-5, 2014</b></p>	<ul style="list-style-type: none"> <li>▪ Overview of Montana oil and gas related to revenue estimates -- Dave Pursell, Tudor, Pickering, Holt &amp; Co.</li> <li>▪ Montana economic outlook -- Patrick Barkey, BBER</li> <li>▪ Overview of Montana labor and business trends -- Barbara Wagner, DLI</li> <li>▪ Chamber of Commerce perspective -- Glenn Oppel</li> <li>▪ Agricultural outlook -- Myles Watts, MSU</li> <li>▪ Overview of U.S. and Montana economies -- IHS</li> <li>▪ Fiscal year-end report -- LFD</li> </ul>	<ul style="list-style-type: none"> <li>▪ Pursell <a href="#">slides</a></li> <li>▪ LFD oil <a href="#">worksheet</a></li> <li>▪ Barkey <a href="#">slides</a></li> <li>▪ LFD economic <a href="#">worksheet</a></li> <li>▪ Wagner <a href="#">slides</a></li> <li>▪ LFD labor <a href="#">worksheet</a></li> <li>▪ Oppel <a href="#">slides</a></li> <li>▪ LFD Chamber of Commerce <a href="#">worksheet</a></li> <li>▪ Watts <a href="#">slides</a></li> <li>▪ LFD agricultural <a href="#">worksheet</a></li> <li>▪ IHS <a href="#">slides</a></li> <li>▪ LFD IHS <a href="#">worksheet</a></li> <li>▪ Fiscal year-end <a href="#">report</a></li> <li>▪ Revenue estimate next steps <a href="#">memo</a> and <a href="#">worksheet</a></li> </ul>
<p><b>November 20, 2014</b></p>		

**OTHER OVERSIGHT ACTIVITIES**

<b>Date</b>	<b>Topic</b>	<b>Materials</b>
<b>June 27, 2013</b>	Department of Revenue <ul style="list-style-type: none"> <li>▪ Summary of 2013 tax legislation – implementation</li> <li>▪ Biennial report overview</li> <li>▪ Emerging issues</li> </ul> Department of Transportation <ul style="list-style-type: none"> <li>▪ Agency overview</li> <li>▪ Major issues</li> </ul> Administrative Rule Review	<ul style="list-style-type: none"> <li>▪ <a href="#">Summary</a> of legislation affecting DOR</li> <li>▪ Biennial <a href="#">report</a></li> <li>▪ Tentative 2015 reappraisal work <a href="#">timeline</a></li> <li>▪ MDT <a href="#">overview</a></li> <li>▪ <a href="#">Overview</a> of rulemaking and administrative rule activity</li> </ul>
<b>October 1, 2013</b>	Department of Revenue <ul style="list-style-type: none"> <li>▪ 2013 income tax season data</li> <li>▪ Unclaimed property report</li> <li>▪ Litigation report</li> <li>▪ Mill levy discussion</li> <li>▪ Multistate Tax Compact discussion</li> <li>▪ IRS ruling on federal income tax filing for same-sex married couples</li> <li>▪ Emerging issues</li> </ul> Department of Transportation reports Administrative Rule Review	<ul style="list-style-type: none"> <li>▪ 2013 income tax <a href="#">data</a></li> <li>▪ <a href="#">Unclaimed property</a></li> <li>▪ Litigation <a href="#">report</a></li> <li>▪ Property tax mills <a href="#">memo</a></li> <li>▪ DOR <a href="#">response</a> to NCSL letter and Kranz <a href="#">memo</a></li> <li>▪ <a href="#">Discussion</a> of same-sex marriage</li> <li>▪ Administrative rule <a href="#">activity</a></li> </ul>
<b>December 4-5, 2013</b>	Department of Revenue <ul style="list-style-type: none"> <li>▪ DOR operational efficiencies</li> <li>▪ Litigation report</li> <li>▪ Emerging issues</li> </ul> Administrative Rule Review	<ul style="list-style-type: none"> <li>▪ DOR <a href="#">operational efficiencies</a></li> <li>▪ Litigation <a href="#">report</a></li> <li>▪ <a href="#">2013 income tax fraud</a></li> <li>▪ Business and Income Tax Division customer service <a href="#">survey</a></li> <li>▪ Property Assessment Division customer service <a href="#">survey</a></li> <li>▪ <a href="#">Pass-through entities and taxation</a></li> <li>▪ Administrative rule <a href="#">activity</a></li> </ul>
<b>February 18-19, 2014</b>	Department of Revenue <ul style="list-style-type: none"> <li>▪ Office of Taxpayer</li> </ul>	<ul style="list-style-type: none"> <li>▪ Office of Taxpayer</li> </ul>

	<p>Assistance report</p> <ul style="list-style-type: none"> <li>▪ Update on income tax fraud</li> <li>▪ Emerging issues</li> </ul> <p>Department of Transportation</p> <ul style="list-style-type: none"> <li>▪ Advocates for Highway &amp; Auto Safety report comments</li> </ul> <p>Administrative Rule Review</p>	<p>Assistance <a href="#">report</a></p> <ul style="list-style-type: none"> <li>▪ <a href="#">Tax fraud</a> and information sharing</li> <li>▪ <a href="#">Local Government Advisory Committee</a></li> </ul> <p>Administrative rule <a href="#">activity</a></p> <ul style="list-style-type: none"> <li>▪ <a href="#">Attorney General opinion</a> on 9-1-1 fees</li> </ul>
<b>May 6, 2014</b>	<p>Department of Revenue</p> <ul style="list-style-type: none"> <li>▪ DOR IT systems</li> <li>▪ 2014 tax season filing data</li> <li>▪ Update on 2EC compliance program</li> <li>▪ Litigation report</li> <li>▪ Emerging issues</li> </ul> <p>Department of Transportation agency update</p> <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> <li>▪ <a href="#">DOR IT systems</a></li> <li>▪ 2014 tax season filing <a href="#">data</a></li> <li>▪ <a href="#">Update</a> on 2EC compliance program</li> <li>▪ Litigation <a href="#">report</a></li> <li>▪ Income tax fraud <a href="#">update</a></li> </ul> <p>Administrative rule <a href="#">activity</a></p>
<b>July 16-17, 2014</b>	<p>Department of Revenue</p> <ul style="list-style-type: none"> <li>▪ Update on 6-year reappraisal cycle (part 1)</li> <li>▪ Property tax simplification “wish list”</li> <li>▪ Litigation report</li> <li>▪ Emerging issues</li> <li>▪ Agency legislative proposals</li> </ul> <p>Department of Transportation</p> <ul style="list-style-type: none"> <li>▪ Agency legislative proposals</li> <li>▪ Update on federal Highway Trust Fund</li> </ul> <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> <li>▪ 2015 property reappraisal <a href="#">presentation</a></li> <li>▪ Property tax simplification <a href="#">ideas</a></li> <li>▪ Litigation <a href="#">report</a></li> <li>▪ DOR <a href="#">Proposed legislation</a></li> <li>▪ MDT <a href="#">Proposed legislation</a></li> <li>▪ Administrative rule <a href="#">activity</a></li> <li>▪ <a href="#">Supplemental memo</a> regarding administrative rule activity</li> </ul>
<b>September 4-5, 2014</b>	<p>Department of Revenue</p> <ul style="list-style-type: none"> <li>▪ Update on 6-year reappraisal (part 2)</li> <li>▪ Appeal packet</li> </ul>	<ul style="list-style-type: none"> <li>▪ Update on reappraisal <a href="#">slides</a></li> <li>▪ <a href="#">AB-26, Comparable sales,</a></li> </ul>

	<ul style="list-style-type: none"> <li>▪ Sales assessment ratio report</li> <li>▪ Tax haven follow-up</li>   <li>▪ Additional agency legislative proposals</li> <li>▪ Capital Gains study</li> </ul> <p>Department of Transportation</p> <ul style="list-style-type: none"> <li>▪ Agency update</li> </ul> <p>Administrative Rule Review</p>	<p><a href="#">Income approach</a>, <a href="#">Cost approach</a></p> <ul style="list-style-type: none"> <li>▪ 2009 <a href="#">study</a>, 2009 <a href="#">maps</a></li> <li>▪ Other States' Corporate Income Tax Methodologies <a href="#">memo</a></li> <li>▪ DOR <a href="#">proposed legislation</a></li>   <li>▪ <a href="#">Study</a> and <a href="#">executive summary</a></li>   <li>▪ <a href="#">Administrative rule review</a></li> <li>▪ <a href="#">Supplemental rule review</a></li> </ul>
<b>November 20, 2014</b>	<p>Department of Revenue</p> <ul style="list-style-type: none"> <li>▪ Reappraisal data</li> </ul> <p>Administrative Rule Review</p>	