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PROPERTY TAX TASK FORCE
STATE OF MONTANA



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Subcommittee Recommendation Template

Subcommittee Name: Local Government

Recommendation:

A study bill should be passed to gather information on Special Improvement Districts (SIDs) and the potential to limit growth.

Rationale:

SIDs are outside of normal property tax limitations. Current reporting of SIDs is limited to totals across counties. If the Legislature implements restrictions to local government property taxing authority, there may be incentive to shift revenues and expenditures to SIDs.

Barriers Addressed:

SIDs currently represent about 10% of property taxes paid in the state. Information available at the state level for these districts is very limited despite their significance in overall tax levels of residential property.

Key Strategies:

The state legislature should consider a study bill for the 2025/2026 interim focused on Special Improvement Districts.

Dissenting Opinions (if applicable):

None

Supporting Graphics, Weblinks, or other documentation:

<If desired, include a supporting graphic to further illustrate your recommendation>