

## Governor's Property Tax Advisory Council Recommendation

### Subcommittee Recommendation Approved for Consideration by the Property Tax Advisory Council

**Subject :** Review and Coordinate Property Tax Assistance Program targeting policy changes.

**Subcommittee Name:** Local Government

**Recommendation:** Review all current property tax assistance programs and evaluate program use by taxpayers. Consider changes to qualifications for use of programs, including asset-based tests. Review outreach programs used to inform taxpayers of availability of assistance.

**Rationale:** Lower income and fixed income taxpayers continue to express concerns in paying their property taxes. Lower income renters struggle with paying ever increasing rents related to property tax increases.

**Barriers Addressed:** The uncertainty of long-term property owners to continue to own their primary residence. Renters able to maintain affordable housing.

**Key Strategies:** The state legislature should review and consider changes to qualifications for property tax assistance programs.

**Dissenting Opinions:** none

**Supporting Graphics, weblinks or other documentation:** DOR PTAP program utilization information and summary of programs. The 2023-2024 Revenue Interim Committee has presented a programs summary here: <https://leg.mt.gov/content/Committees/Interim/2023-2024/Revenue/Meetings/May-2024/12.1-prop-tax-assistance.pdf>

### Record of Vote

*The Local Government Subcommittee voted on this, once amended, PTAP recommendation at its May 22nd meeting. With the full subcommittee in attendance (on zoom), the vote resulted in no "objections" and therefore was passed and will be forwarded to the full Property Tax Advisory Council for consideration.*

RLF 5/22/24