

## Governor's Property Tax Advisory Council Recommendation

### Draft Recommendation for Subcommittee Discussion 5.22.24

**Subject :** Review and Coordinated Property Tax Assistance Program Targeting with 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. 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>