PTAP, Veterans, Land value, natural disaster reduction and elderly renter credit

## Local Government

| Identified issues   | Possible solutions   |
|---|--|
| Geographic Discrepancy/Unique and Diverse Localities  | Look at non levy revenues and revenues from high value properties  |
| Need for increased voter education on ballots   |  |
| Out of state homeowners lessor demand on local services   |  |
| There is an increased demand for local services commensurate with population growth Predictability (of revenues for local gov't?)   |  |
| Public relations improvement. Disconnect between taxbill & services. Need transparency  | Other ways to evaluate total tax bill - ie- taxes per population   |
| Reform the cap design. Doesn't allow flexibility  Need for smoothing. The ½ rate of inflation cap drives increases in fees, voted levies  Review 15-10-420, MCA                       | Eliminate 15-10-420 and move to a new cap or no cap<br>See SB 511 from 2023  |
| Special District reform. No limit on fees  Spending limitation is important. le - fees and assessments  Temptation to create districts w/ "fees and/or assessments" rather than taxes | Incorporate fees into cap  |
| Review HB 587   | changes to 95 mill growth % going back to local govs   |
| Levy fatigue. No sunset. Should there be a 2 year cycle   | Limit levies to a dollar amount plus inflation growth  |
| Voted levies are a significant issue. Timing and turnout of bond elections.   | Require bond/levy elections to general election date Look at increasing voter turnout requirements for passage       |
| Analyze "leaks" in system creates shifts. le - ag classification, TIF's Need for TIF reform   | Review ag classification - in process by DOR work group<br>Cap on TIFs, reset TIF base periodically, redefine blight |
| Review property tax assistance programs   |  |