

**Forest Lands Taxation Advisory Committee Meeting Minutes
November 10, 2021**

Committee Members Present:

Gordy Sanders
Paul McKenzie
Randy Mannix
Sen. Mike Cuffe
Sen. Pat Flowers
Rep. Becky Beard
Rep. Marilyn Marler
Commissioner Greg Chilcott

Department of Revenue Staff:

Scott Mendenhall-Director, ARPA
Kory Hofland-Administrator, PAD
Robin Rude-Deputy Administrator, PAD
Bryce Kaatz-Unit Manager, PAD
Nick Gochis-Legal Services
Bonnie Hamilton-Management Analyst, PAD
Bill Billman-PAD
Ed Caplis-Director, TPR
Dylan Cole, TPR
Jared Isom, TPR
Brianna Agtarap, DOR

Public:

Megan Moore-LS
Julie Altemus
Don Harland

*Nancy Mehaffie reviewed the meeting by watching the recording.

- I. Chairwoman Beard began the meeting at 9:05. Bryce Kaatz started with a roll call of committee members and introduction of the DOR personnel. Motion to accept minutes from the last meeting was approved.
- II. Bryce Kaatz provided a report of the subcommittee's progress. Some discussion occurred regarding the statistical and residual analysis and collecting that data to determine the cost models. Kory Hofland asked if the committee should appoint someone to oversee the subcommittee reports. Gordy Sanders was appointed that position.
- III. The future schedule of the committee was discussed. It was suggested that the next meeting should be in January to allow the department time to work on model suggestions. Senator Mike Cuffe suggested that come January, the committee needs to have a schedule in place to meet their August/September deadline.
- IV. Senator Pat Flowers suggested that the subcommittee come to an understanding of what residual value means and how the department is putting that data together. Randy Mannix asked a question about restructuring zones, which initiated discussion regarding items such as species, prices, productivity, distance to mill, and stumpage value. Chairwoman Beard suggested that the committee and the department look at other resources and report to the subcommittee to help move forward.

- V. Don Harland shared his experience as a ranch and mill owner. He asked how the valuation of stumpage and timber is made. He also asked if there was a way to make his timber more equitable.

- VI. It was decided that the next meeting will be January 19, at 9:00 AM. Meeting was adjourned at 9:50 AM.