

## **Rev-A-News**

*Our DOR is always open to you.*

# **Compliance and Collection**

## **Income and Expense Forms Mailing to Owners of Commercial Property**

At the end of April, the Property Assessment Division mailed income and expense questionnaires statewide to all owners of commercial property. The questionnaire is one of the methods the department uses to gather this critical information.

One of three approaches to valuing commercial property is the income approach. The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. To conduct an income approach to value, appraisers must analyze local income and expense information.

The information requested from the property owner is the rental income and operating expenses related to the property itself, not the income or expenses associated with any business enterprise that may occupy the building. This information is not used on an individual property basis, but is used in conjunction with the same type information from other similar properties to arrive at typical rental income and operating expenses. This typical data is then used to assist in the valuation of commercial properties based on local information through the use of the income approach.

## **Natural Resource Information System Announcement**

The Natural Resource Information System (NRIS) of the Montana State Library recently announced the addition of two new search options to the Montana Digital Atlas (<http://nris.state.mt.us/mapper>). They include Tax Parcel ID (cadastral geocode) and the new 2004 Legislative Districts.

The search by geocode is of particular interest to the Department of Revenue. This search option allows a user to enter a geocode, then pick from more than 70 different geospatial datasets and create a map of that parcel and the selected dataset. Themes such as Census data, soils, environmental impacts, floodplain data and others should all be useful in assisting in DOR property valuation. Once the map is displayed, the user can toggle on imagery or USGS topographic maps as well as use the print command to generate a nice hardcopy map of the parcel and selected dataset.

The parcel data used in the Montana Digital Atlas is the same dataset used in the Montana Cadastral website (<http://gis.doa.state.mt.us/>). This parcel data is mostly maintained by local DOR offices using the monthly split process and is updated in both the Montana Digital Atlas and Montana Cadastral website every 30 days with new and/or changed parcel information.

The Montana Digital Atlas has a help guide online to assist new users in using the web mapping application.

For more information about the department's Geographic Information Systems, please e-mail Ted Chase at [tchase@state.mt.us](mailto:tchase@state.mt.us).

## **Customer Service**

## **Integrated Revenue Information System (IRIS) Project Update**

### Project Status

The first three IRIS rollouts of Rental Vehicle Tax (RVT), Lodging Facilities Tax (LFT) and Cigarette Tax (CIG), are rapidly processing revenue. As of April 29, revenue collected for each tax type currently in IRIS is:

<b>RVT</b>	\$1,357,935, collected since 10/1
<b>LFT</b>	\$311,186, collected since 4/1 - Lodging Tax portion \$237,656, collected since 4/1 - Sales & Use Tax portion
<b>CIG</b>	\$3,344,661, collected since 4/1

Rollout 4, Withholding Tax (WTH), users are performing system tests, and will receive job-specific training beginning May 24. This rollout is scheduled to go live over the July 4<sup>th</sup> weekend.

Work on Rollout 5, Combined Oil & Gas (COG), is accelerating. The IRIS Team and COG users are meeting to identify system requirements. Users are creating test scenarios from daily activities recorded in their workday diaries. Training for COG testing began on April 27, with system testing scheduled for May 24 through August 13. COG is planned to roll out on August 29.

### Read All About It

The IRIS Project has received great media coverage in recent days! On April 4, an article in the Helena Independent Record reported that the "new system is coming along ahead of schedule and under budget." The Great Falls Tribune ran two articles on April 14. One quoted DOR officials as saying, "the project looks to be about \$1 million under spending projections." The second article, which talked about the Idaho Tax Commission's experience with the GenTax product, was very positive as well. If you would like to read the complete articles, visit the IRIS page on the department's website, [www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue). Just look for the IRIS logo when logging on to the site.

### **Property Tax Exemption Legislative Interim Committee**

The Property Assessment Division has been busy with several interim legislative committees in the last few months.

One of those committees is the Property Tax Exemption Committee. The charge of the committee is to determine whether existing property tax exemptions contribute to or impede the goal of an equitable property tax system. There have been three meetings to date.

Issues that have been examined by the committee have been the perception that the number of properties granted exemption are increasing exponentially, carrying with it a significant revenue loss; the organization of the exemption statutes within existing Montana codes; the types of entities that apply for exemption and the criteria that each must meet to receive exemption; the number of exemptions processed each year including a breakdown of granted versus denied; discussion and analysis of each exemption statute; and the adoption of formal recommendations that clarify issues, definitions, and concerns associated with each type of exemption.

The committee will draft proposed legislation for the upcoming legislative session and issue a formal report for legislative and taxpayer review based on the committee recommendations.

### **2004 Assistance for Business Clinics**

Assistance for Business Clinics (ABC) are geared to employers/business owners and offers up-to-date information on employment, tax laws, and tax credits

DOR's electronic filing coordinator, Dave Berg, will be available during the clinics to answer your questions about Business Tax Express' online application for business payments and filing transactions. Dave can also help you with individual income tax e-filing questions. In addition, Betsy Phillips and Robin Saylor, DOR Withholding Tax Auditors, will be providing an overview regarding the Montana Withholding Tax, with emphasis on recent changes that have taken place.

Representatives from the Department of Labor & Industry will also be on hand to answer any questions regarding unemployment insurance.

The 2004 schedule follows. Please contact the sponsor in your area for details and registration information.

<u>City</u>	<u>Date</u>	<u>Location</u>	<u>Sponsor</u>
Havre	May 5	Great No. Best Western	Chamber of Commerce
Missoula	May 12	Best Inn & Conv. Cntr.	Chamber of Commerce
Helena	May 26	Red Lion Colonial	Chamber of Commerce
Butte	June 15	Red Lion Hotel	Chamber of Commerce
Bozeman	June 16	Best Western GranTree	Chamber of Commerce
Glasgow	June 22	Cottonwood Inn	Chamber of Commerce
Sidney	June 23	Sidney Elks Lodge	Chamber of Commerce
Miles City	June 24	Miles Community College	Chamber of Commerce
Billings	August 18	MSU Billings/Library	MSU - Billings
Kalispell	Sept 1	Westcoast Outlaw Hotel	Chamber of Commerce
Lewistown	Sept 14	Yogo Inn	JSEC/Lewistown Chamber
Great Falls	Sept 15	Holiday Inn	Chamber of Commerce

### **Do You Have a Lost Treasure in the State of Montana?**

Under Montana's Uniform Unclaimed Property Act, the Montana Department of Revenue is responsible for finding owners of unclaimed intangible personal property turned over to the state. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or unclaimed property.

There are two easy ways to conduct a search: conduct the search online yourself, or ask the department to conduct a search for you.

Online. Montana's unclaimed property is listed in the Web database of [MissingMoney.com](http://MissingMoney.com). MissingMoney.com is a free national search engine that locates consumers' lost assets and unclaimed property. Unclaimed property listings from a number of states are available for search on the site.

Requesting a search. If you want the Unclaimed Property Office to conduct a search of unclaimed property for you, please mail or fax us a written request. The address is: State of Montana, Department of Revenue, Attn: Unclaimed Property, P.O. Box 5805, Helena, MT 59604-5805. The fax number is (406) 444-0722.

The unclaimed property handled by the department includes, but is not limited to, money, uncashed checks, drafts, state warrants, utility deposits, interest dividends or income, safe deposit box contents, credit balances, savings and checking accounts, customer overpayments, gift certificates, uncashed payroll checks, unidentified remittances, stocks, bonds and uncashed coupons.

If you have questions about this procedure, please call our Customer Service Center at (406) 444-6900.

## About the Agency

### Calendar of Events

Visit the State of Montana e-Calendar to learn about state government events, meetings and hearings. To view the e-Calendar, click the following link.

<http://app.discoveringmontana.com/ecal/>

### Legislative Committee Meetings

For committee membership, agendas, minutes and reports, visit our website at

[www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue).

Date & Time	Event Title
Thursday, May 6, 2004 1p.m. to 5 p.m.	Tax Reform Committee Meeting Location: Capitol, Room 317
Friday, May 7, 2004 8:30 a.m. to 10 a.m.	Joint Meeting of the Tax Reform Study Committee and the Property Tax Reappraisal Study Committee Location: Capitol, Room 317
Friday, May 7, 2004 10:15 a.m. to 5 p.m.	Tax Reform Committee Meeting Location: Capitol, Room 317
Friday, May 7, 2004 10:30 a.m. 5 p.m.	Property Tax Reappraisal Committee Meeting Location: Capitol, Room 350

*Holiday Closures (state holidays)*

*Memorial Day*

Monday, May 31, 2004

### Meet Our Leadership

#### Margaret Kauska, Administrator, Information Technology

Margaret Kauska is the Department of Revenue's Administrator of the Information Technology Division, which includes the network, help desk and application support functions. Margaret began her career with the department in 1994 as a programmer/analyst. She served as bureau chief for the applications support bureau from 2001 to 2002 and was acting IT administrator from 2002 to 2003. Margaret graduated from the Devry Institute of Technology in Columbus, Ohio in 1994 with a bachelor's degree in Computer Information Systems. Margaret lives in Helena with her husband Kevin.

### Career Opportunities

The Department of Revenue posts new job opportunities on Wednesday and Friday each week. Visit our website [www.discoveringmontana.com/revenue](http://www.discoveringmontana.com/revenue) and go to About the Agency for current job opportunities.

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