

# Interoffice Memo

DATE: June 17, 2025  
FROM: Philip McClellan, OPA3/PTD  
SUBJECT: Hearing Officer's Report for the June 17, 2025, Administrative Rules Public Hearing

**Hearings Officer Report for: Administrative Rules Public Hearing**

June 17, 2025

Relating to tax program: Property Tax Division.

**Hearing Location:** Remote Hearing (Teams video/conference call)

**Hearing Officer:** Philip McClellan

The Department of Revenue held a public hearing on Wednesday May 23, 2024, at 10 a.m., to receive public comment and any options for achieving the rule's goals while reducing the negative economic impact on business for the following rules:

Rule Number	Rule Title
150-307-0460	Personal Property Used for Placing Farm Crops in Storage
150-307-0465	Dairy Definition for Determining Exempt Status of On-site Processing Equipment

The hearing opened at 10:30 a.m. and closed at 10:45 a.m. Public comment was accepted until 5:00 p.m. on June 17, 2025.

## Testimony Received During Public Hearing

No testimony was given during the public hearing.

## Written Testimony Received

No written testimony was received.