FILED
09/26/2023
Bowen Greenwood
CLERK OF THE SUPREME COURT
STATE OF MONTANA
Case Number: OP 23-0331

OP 23-0331

IN THE SUPREME COURT OF THE STATE OF MONTANA

2023 MT 179

MATTHEW G. MONFORTON,

Petitioner,

v.

AUSTIN KNUDSEN, in his official capacity as Attorney General;
CHRISTI JACOBSEN, in her official capacity as Secretary of State,

Respondent.

ORIGINAL PROCEEDING: Ballot Initiative #2 (BI2)

COUNSEL OF RECORD:

For Petitioner:

Matthew G. Monforton, Self-represented, Bozeman, Montana

For Respondent:

Austin Knudsen, Montana Attorney General, Brent Mead, Deputy Solicitor General, Michael Russell, Assistant Attorney General, Helena, Montana

For Amici Montana League of Cities and Towns, Montana Association of Counties, and Montana Quality Education Coalition:

Thomas J. Jodoin, Montana League of Cities and Towns, Helena, Montana

Karen M. Alley, Montana Association of Counties, Helena, Montana

Brian Gallik, Gallik, Bremer & Molloy, P.C., Bozeman, Montana

For Amicus Montana Federation of Public Employees:

James P. Molloy, Molloy Law Firm, Helena, Montana

For Amici The Montana Association of Realtors, The Montana Bankers Association, The Montana Building Industry Association, and The Montana Chamber of Commerce:

D. Wiley Barker, Michael Green, Crowley Fleck PLLP, Helena, Montana

Decided: September 26, 2023

Filed:

Clerk

Justice Jim Rice delivered the Opinion and Order of the Court.

¶1 Matthew G. Monforton has filed a "Petition Challenging Attorney General's (1) Legal Insufficiency Determination and (2) Fiscal Statement" regarding a constitutional initiative proposed for the ballot in 2024, designated by the Secretary of State as Ballot Issue #2 (BI2), of which he is the proponent. This Court's recent opinions have explained in detail the statutory process that proponents must follow to qualify proposed initiatives for the ballot, culminating in legal review by the Attorney General. *See Cottonwood Envtl. Law Ctr. v. Knudsen*, 2022 MT 49, ¶¶ 4-8, 408 Mont. 57, 505 P.3d 837; *Meyer v. Knudsen,* 2022 MT 109, ¶¶ 1, 5-6, 409 Mont. 19, 510 P.3d 1246; § 13-27-312, MCA (2021). Proponents or opponents may seek relief from the Attorney General's legal determination in an original proceeding in this Court. *See* § 13-27-316(1), MCA (2021). Monforton submitted BI2 to the Secretary of State by email on April 18, 2023. On May 19, 2023, legislation enacted by the 2023 Legislature to amend the statutory initiative process became effective, but was made applicable only to subsequent ballot issue submissions. *See* 2023 Laws of Montana, Chap. 647, Sec. 62 ("[This act] applies to statewide ballot issues submitted to the secretary of state on or after [May 19, 2023].").[1] Thus, as acknowledged by the parties, the 2021 version of the governing statutes is applicable here, the same version applied by the Court in *Cottonwood Envtl. Law Ctr.* and *Meyer*.[2]

[1] The bill (SB 93) was made effective upon passage and approval. It was signed by the Governor on May 19, 2023.

[2] The Attorney General issued his determination on June 5, 2023, and Monforton filed the petition with this Court within 10 days thereafter, on June 15, 2023, in accordance with § 13-27-316(1), MCA. Monforton served both the Attorney General and the Secretary of State pursuant to

¶2 "The supreme court has original jurisdiction to review. . . the attorney general's legal sufficiency determination in an action brought pursuant to 13-27-316." Section 3-2-202(3)(a), MCA (2021); *see Hoffman v. State*, 2014 MT 90, ¶ 10, 374 Mont. 405, 328 P.3d 604 (stating, about an earlier but identical version of this statute, "this Court may exercise original jurisdiction only to review the proposed ballot statements for initiatives and referenda and to review the Attorney General's legal sufficiency determination."); *Meyer*, ¶ 17 ("Our jurisdiction in an original proceeding filed pursuant to § 13-27-316, MCA, is limited to 'challenging the adequacy of the statement or the attorney general's determination and requesting the court to alter the statement or modify the attorney general's determination.").

¶3 According to the petition challenging the Attorney General's determination, the purpose of BI2 is:

> [T]o establish an acquisition-based system of taxation for real property, i.e., the taxable value of real property would be based upon its value at the time of purchase rather than current market value. . . . [BI2] would limit annual increases of a property's taxable value to 2% until a change in ownership occurs, at which time the property's taxable value would be reset to its current market value. . . . [BI2] would also limit the total tax to 1% of the value of the property.

Specifically, BI2 would amend Article VIII, Section 3 of the Montana Constitution, as provided in its proposed text (new language underlined):

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§ 13-27-316(3), MCA. Amicus briefs have been filed by the Montana Association of Realtors, Montana Banker's Association, Montana Building Industry Association, and Montana Chamber of Commerce (jointly), the Montana League of Cities and Towns, Montana Association of Counties, and the Montana Quality Education Coalition (jointly), and the Montana Federation of Public Employees.

Section 1. Article VIII, section 3, of The Constitution of the State of Montana is amended to read:

"**Section 3. Property tax administration**. (1) ~~The~~ Subject to subsections (2), (3), and (4), the state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law.

(2) The base valuation of real property must be the amount assessed by the state as of December 31, 2019.

(3) The value of real property may be reassessed annually on January 1 of each year. If real property is not newly constructed or significantly improved or did not have a change of ownership after January 1, 2020, any increase in the assessed valuation may not exceed 2 percent.

(4) After January 1, 2020, whenever real property is newly constructed or significantly improved or has a change of ownership, it may be assessed by the state at its fair market value with subsequent changes to the assessment made in accordance with the limits in subsection (3) and this subsection.

(5) At the request of the owner, the valuation must be reduced to reflect substantial damage, destruction, market conditions, or other factors causing a decrease in value.

(6) For purposes of this section, the terms "change of ownership", "constructed", and "significantly improved" may not include the following: (a) the purchase or transfer of real property between spouses or between parents and their children; or (b) the acquisition of real property as a replacement for comparable property resulting from eminent domain proceedings, acquisition by a public entity, or governmental action that has resulted in a judgment of inverse condemnation.

(7) Total ad valorem taxes assessed against real property may not exceed 1 percent of the valuation established by this section.

(8) The limitation provided for in subsection (7) does not apply to ad valorem taxes assessed to pay the interest on any indebtedness approved by the voters prior to [the effective date of this section]."

¶4 In his Legal Sufficiency Review (Review), the Attorney General concluded that BI2 was legally insufficient due to violation of the separate-vote requirement in Mont. Const. art. XIV, § 11 ("Because, at a minimum, voters cannot support or oppose each change embodied with the Measure, it fails to satisfy the separate vote requirement"), and due to ambiguity in the text of the initiative ("it is ambiguous as to its application and limitations. The application ambiguity is compounded by the failure to clearly define operative words. . . ."). The Attorney General requested and received a Fiscal Note from the Governor's Office of Budget and Program Planning, and prepared a fiscal statement to be used on the petition and ballot if BI2 was placed on the ballot. *See* § 13-27-312(3), MCA. However, because the Attorney General determined BI2 was legally insufficient, he explained in his Review that he "declines to forward a statement of fiscal impact at this time."

¶5 Monforton raises five issues, which we state as follows:

> 1. Whether the attorney general violated separation of powers, Mont. Const. Art. III, Sec. 1, by declaring BI2 was legally insufficient based upon matters of constitutional interpretation?
>
> 2. Whether the Attorney General erred by concluding that BI2 violated the separate-vote requirement of Mont. Const. Art. XIV, Sec. 11?
>
> 3. Whether the Attorney General erred by concluding that BI2 is legally insufficient because of ambiguity?
>
> 4. Whether the requirement of § 13-27-312(3), MCA, that the Attorney General provide a fiscal statement violates Mont. Const. Art. XIV, Sec. 9?
>
> 5. Whether the Attorney General's proposed fiscal statement for BI2 violated § 13-27-312(3), MCA, by assessing fiscal impact upon local governments instead of fiscal impact upon the state government?

We conclude the separate-vote issue is dispositive, and do not reach the remaining issues. We begin by addressing the Attorney General's authority to address the separate-vote issue as part of his legal sufficiency review of BI2.

¶6 A long line of our cases have emphasized the limitation upon the Attorney General's authority to address the substantive legality of ballot initiatives and referenda, both under then-current governing statutes, and in the context of generally applicable common law and constitutional principles. *See Montanans Opposed to I-166 v. Bullock*, 2012 MT 168, ¶¶ 3, 6, 365 Mont. 520, 285 P.3d 435 ("The Attorney General's review . . . does not include consideration 'of the substantive legality of the issue if approved by the voters,'" citing § 13-27-312(7), MCA (2011); *MEA-MFT v. State*, 2014 MT 33, ¶ 11, 374 Mont. 1, 318 P.3d 702 ("We agree with the Attorney General that his legal sufficiency review does not authorize him to withhold a legislative referendum from the ballot for an alleged substantive constitutional infirmity," citing *Bullock*); *Hoffman*, ¶ 8 ("We have made clear in several recent opinions that the Attorney General's legal sufficiency review does not authorize him to withhold a proposed ballot measure from the ballot for an alleged substantive constitutional infirmity," citing *MEA-MFT* and *Bullock*). In *Hoffman*, we further explained this restriction as a matter of constitutional authority:

> As an executive officer of the State of Montana, the Attorney General does not have the authority to make a declaration regarding the constitutionality of I-171. "Constitutional questions are properly decided by a judicial body, not an administrative official, under the constitutional principle of separation of powers." *Mitchell v. Town of W. Yellowstone*, 235 Mont. 104, 109, 765 P.2d 745, 748 (1988) (quoting *Jarussi v. Bd. of Trustees*, 204 Mont. 131, 135-36, 664 P.2d 316, 318 (1983)). If a law is repugnant to the Constitution, it is the courts that "have the power, and it is their duty, so to declare." *In re*

> *Clark's Estate*, 105 Mont. 401, 411, 74 P.2d 401, 406 (1937); *see also Stuart v. Dept. of Soc. & Rehab. Servs.*, 247 Mont. 433, 438, 807 P.2d 710, 713 (1991) ("When . . . a bona fide constitutional issue is raised, a plaintiff has a right to resort to the declaratory judgment act for a determination of his rights[.]") (quoting *Mitchell*, 235 Mont. at 109-10, 765 P.2d at 748).

Hoffman, ¶ 9; *see also, Bullock*, ¶ 13 (Baker, J., concurring) (". . . I believe that it is the judicial branch of government, not the executive, that determines whether a ballot measure is facially unconstitutional . . ."); *Cottonwood Envtl. Law Ctr.*, ¶ 32 (McGrath, C.J., concurring) ("[T]he Attorney General lacks such power, and the Legislature equally lacks the power to confer it upon him. The Montana Constitution 'vests in the courts the exclusive power to construe and interpret legislative Acts, as well as provisions of the Constitution,'" citing *State ex rel. Du Fresne v. Leslie*, 100 Mont. 449, 454-55, 50 P.2d 959, 962 (1935)).

¶7 We have also discussed the corollary principle articulating the permissible bounds of legal sufficiency review of initiative and referenda by the Attorney General. *Bullock*, ¶¶ 3, 6 ("The Attorney General's review is limited to determining the sufficiency of the ballot statements and a review of the ballot issue for legal sufficiency. . . . [L]egal sufficiency is limited by law to determining whether the petition for a ballot issue complies with the statutory and constitutional requirements 'governing submission of the proposed issue to the electors,'" citing § 13-27-312(7), MCA (2011)); *Mont. Mining Ass'n v. State*, 2018 MT 151, ¶ 7, 391 Mont. 529, 420 P.3d 523 ("[T]he Attorney General's review is meant to identify non-substantive statutory and constitutional deficiencies regarding submission of the initiative to the voters," citing § 13-27-312(7), MCA (2017)); *Meyer*, ¶ 9

("On review for legal sufficiency, the Attorney General may determine whether the petition for a ballot issue complies with the statutory and constitutional requirements 'governing submission of the proposed issue to the electors,'" citing § 13-27-312(8), MCA (2021), and *Bullock*.) The 2021 provision cited in *Meyer* again governs the issue before us here, i.e., whether the Attorney General properly determined BI2's compliance or noncompliance with statutory and constitutional provisions governing submission of the proposed issue to the electors. *See Hoffman*, ¶ 12 ("When the Legislature has prescribed the process by which a ballot measure may be challenged in court, we have required compliance with that process.").

¶8 In *Cottonwood Envtl. Law Ctr.*, we noted the 2021 Legislature, in apparent contradiction to the above-quoted statements within our precedent, expanded the definition of "legal sufficiency" to include "the substantive legality of the proposed issue if approved by the voters." *Cottonwood Envtl. Law Ctr.*, ¶ 7 (citing § 13-27-312(7), MCA (2021)). Monforton's arguments, citing the above precedent, could be read as challenging the constitutionality of this broader provision, or of the legal sufficiency statute as a whole, and the Attorney General so reads them: "Petitioner uses MCA § 13-27-316 to challenge the underlying constitutionality of MCA § 13-27-312(3), (8)." We agree with the Attorney General's argument that there is no basis in this proceeding, under governing statutes, and further conclude there is no other necessity, to consider the constitutionality of the initiative review statutes, a conclusion we have likewise reached in rejecting such challenges in the past. *See Hoffman*, ¶ 10 ("[T]his Court may exercise original jurisdiction only to review

the proposed ballot statements for initiatives and referenda and to review the Attorney General's legal sufficiency determination. The statute does not confer original jurisdiction for any other purposes," citing § 3-2-202(3)(a), MCA.); *Meyer*, ¶ 17 ("We do not have jurisdiction in this action to consider broader, only tangentially related constitutional challenges to other provisions of law, and we decline to address these additional matters argued by Petitioner."). Nor is it necessary herein to address the 2021 Legislature's expansion of the Attorney General's review of a proposed initiative to include "substantive legality," which could encompass the substantive constitutionality of the measure. Rather, we confine our inquiry to whether the Attorney General properly considered the separate-vote requirement within his determination of BI2's compliance "with the statutory and constitutional requirements *governing submission of the proposed issue to the electors*." Section 13-27-312(8), MCA. (Emphasis added.)

¶9 As the Attorney General notes, we distinguished these separate actions in Meyer. There, the Attorney General determined the proposed initiative was constitutionally noncompliant, and thus legally insufficient, because it constituted an appropriation in contravention to Article III, Section 4 of the Montana Constitution, which prohibits enactment of laws by initiative that are "appropriations of money." *Meyer*, ¶ 7. Similar to the argument here, the petitioner challenged the determination on the ground that "the Attorney General violated the separation of powers doctrine by rejecting [the petition] on the basis of its substantive constitutionality, a question committed to the authority of the judicial branch." *Meyer*, ¶ 9. However, we rejected this argument, explaining that:

> [T]he Attorney General in this case did not determine whether the substantive provisions of a ballot measure, if passed by the electorate, would violate the Constitution. He determined whether the measure constituted an appropriation. *If it did, it would be outside the scope of constitutional requirements governing submission to the electors and could properly be rejected.*

Meyer, ¶ 9. (Emphasis added.) We thus proceeded to address the Attorney General's submission determination on its merits and concluded he had improperly concluded the measure was an appropriation under Art. III, Sec. 4 of the Montana Constitution, and therefore erred by determining the measure could not be submitted to the electors. *Meyer*, ¶¶ 12-16.

¶10 We have applied the separate-vote provision, Article XIV, Section 11 of the Montana Constitution, in post-election challenges to initiatives approved by the voters. *See Marshall v. State by & Through Cooney*, 1999 MT 33, 293 Mont. 274, 975 P.2d 325; *Mont. Ass'n of Counties ("MACo") v. State*, 2017 MT 267, ¶ 28, 389 Mont. 183, 404 P.3d 733. The question here is whether the provision is a "constitutional requirement[] governing submission of the proposed issue to the electors" such that the Attorney General could also properly opine on the issue at the time of a legal sufficiency review. Section 13-27-312(8), MCA. As we previously stated while considering Article XIV, Section 11:

> [I]t is the intent of the lawgiver that is to be enforced. But this intent is to be found in the instrument itself. It is to be presumed that language has been employed with sufficient precision to convey it.

Marshall, ¶ 17 (quoting *State v. Moody*, 71 Mont. 473, 230 P. 575 (1924)). Article XIV is entitled "Constitutional Revision," and all eleven of the sections within the Article apply to revision of the Constitution, including by constitutional convention, by legislative

referendum, and by initiative. *See MACo*, ¶ 15 ("The separate-vote requirement is one of eleven sections in Article XIV directing the manner in which Montana's Constitution may be revised."). Section 11 of Article XIV states:

> Section 11. Submission. If more than one amendment is submitted at the same election, each shall be so prepared and distinguished that it can be voted upon separately.

This provision governing "submission" of more than one proposed constitutional amendment requires that "each shall be so prepared and distinguished that it can be voted upon separately." Mont. Const. art. XIV, § 11. The plain language of the provision conveys an anticipatory, pre-election purpose—to ensure that constitutional ballot issues are prepared and submitted so they "can be voted upon" separately. "[T]he separate-vote requirement of Article XIV, Section 11, is a cogent constitutional recognition of the circumstances under which Montana voters receive constitutional initiatives." *Marshall*, ¶ 19; *see also MACo*, ¶ 15 ("In particular, the separate-vote requirement pertains to submission of a proposed amendment."). We have further explained the purpose of the provision as follows:

> The separate-vote requirement has two well-recognized objectives. The first is to avoid voter confusion and deceit of the public by ensuring proposals are not misleading or the effects of which are concealed or not readily understandable. The second is to avoid "logrolling" or combining unrelated amendments into a single measure which might not otherwise command majority support. By combining unrelated amendments, approval of the measure may be secured by different groups, each of which will support the entire proposal in order to secure some part, even though not approving all parts of a multifarious amendment.

MACo, ¶ 15. The objectives of avoiding voter confusion and deceit of the public are other indicators of the provision's anticipatory purpose.

¶11 The Attorney General determined that BI2, despite being submitted as a single constitutional amendment, had proposed multiple, unrelated changes to Montana's Constitution. Given the plain language of Article XIV, Section 11, and the purposes of the provision that we have previously recognized, we now conclude the Attorney General's separate-vote determination was properly within his authority to address as a "constitutional requirement[] governing submission of the proposed issue to the electors." Section 13-27-312(8), MCA. Therefore, we turn to the merits of this determination.

¶12 We have held that, to determine compliance with Article XIV, Section 11 separate-vote provision "the proper inquiry is whether, if adopted, the proposal would make two or more changes to the Constitution that are substantive and not closely related." *MACo*, ¶ 28. We have employed a definition of "substantive" as "[a]n essential part [or] constituent or relating to what is essential." *MACo*, ¶ 29 (citing Black's Law Dictionary 1429 (Henry C. Black ed., 6th ed. 1990)). Then, "numerous factors may be considered in determining whether the provisions of a proposed constitutional amendment are 'closely related,'" including:

> [W]hether various provisions are facially related, whether all the matters addressed by [the proposition] concern a single section of the constitution, whether the voters or the legislature historically has treated the matters addressed as one subject, and whether the various provisions are qualitatively similar in their effect on either procedural or substantive law.

MACo, ¶ 29 (bracketing in original) (citations omitted). In summary, "[i]f [a] proposal 'would effect two or more changes that are substantive and not closely related, the proposal violates the separate-vote requirement . . . because it would prevent the voters from expressing their opinions as to each proposed change separately.'" *MACo*, ¶ 27 (citing *Armatta v. Kitzhaber*, 327 Ore. 250, 959 P.2d 49 (Or. 1998)).

¶13 Noting the Attorney General's explanation that BI2 "amends a single section of the Montana Constitution and relates to a single purpose of limiting property tax increases," Monforton argues, "[t]his admission, standing alone, is fatal to [the Attorney General's] claim that the initiative violates the separate-vote rule." Also noting the Attorney General's reasoning that if BI2 "applied to only one variable in the property tax equation, it likely would fail in its goal of property tax limitation," Monforton contends the provisions of BI2 satisfy the requirement that these amendments be closely related. As no party disputes that the amendments proposed by BI2 include those that are "substantive," the question here is whether they satisfy the closely-related requirement. *MACo*, ¶ 28.

¶14 As noted above, we stated in *MACo* that the closely-related issue includes a consideration of whether the proposal "concern[s] a single section of the constitution." *MACo*, ¶ 29. However, the contention that BI2's revisions amend only one section of the constitution, without more, gives short shrift to this factor. To say that BI2's proposed amendments concern only one section of the Constitution is correct only in the sense that all of them are parked there, turning a short constitutional section into a long one. Article VIII, Section 3, currently consists of one sentence that places property tax administration,

specifically, the duty to "appraise, assess, and equalize the valuation of all property," within the purview of the State. BI2's subsections would not only revise this property valuation process, but would also add new substantive content to Article VIII, Section 3.

¶15 BI2 would adopt a base valuation for real property, require annual assessments, trigger fair market value assessments at certain junctures, and place limits upon annual increases in property valuation, all of which are new parameters on the State's current valuation duty under Article VIII, Section 3. However, beyond addressing this existing valuation function, BI2 also proposes to insert into Article VIII, Section 3, new provisions addressing the property taxation function, by capping ad valorem taxes at "1 percent of the valuation established by this section," except for ad valorem taxes assessed to pay approved interest obligations. *See* BI2, Proposed subsections 7 and 8 of Article VIII, Section 3.

¶16 Critical to our "closely related" determination is this new function being facially added to the existing substantive content of Article VIII, Section 3. While valuation, tax rate, and mills ultimately become "mere" factors within a singular formula to calculate property tax, they originate from independent government functions and agencies. "Although the entire process described above is often referred to as 'taxation,' there are distinct stages. '*Assessment* [is] the process by which persons subject to taxation [are] listed, their property described, and its value ascertained and stated. *Taxation* consist[s] in determining the rate of the levy and imposing it.'" *Zinvest, LLC v. Gunnersfield Enters.*, 2017 MT 284, ¶ 17, 389 Mont. 334, 405 P.3d 1270 (citations omitted) (emphasis added). The Department of Revenue, pursuant to Article VIII, Section 3, performs the valuation

function, the Legislature sets the tax rates, §§ 15-6-131 to -163, MCA, while local jurisdictions, based upon the Department's valuation assessment, independently impose, and collect, the property taxes. *See* §§ 15-10-201, 202, 305, MCA. These independent functions, while connected to a singular purpose of taxing property, and thus "related" in that purpose, are not "qualitatively similar in their effect" within the property tax process, and historically have been treated separately. *MACo*, ¶ 29. They are, in fact, separate decisions—a valuation decision by the executive branch, and a millage decision by local jurisdictions—after a tax rate decision by the legislative branch. To be sure, very few policy and administrative determinations are so conjoined, but Montana's property tax is premised upon the unique uniting of these separate decisions made by independent processes.

¶17 We must therefore conclude that BI2 facially effectuates changes that constitute more than one constitutional revision. Because they are separate issues, BI2 would "prevent the voters from expressing their opinions as to each proposed change separately." *MACo*, ¶ 27. As the Attorney General cautioned in his Review of BI2, "voters cannot express support for limiting increase in annual property valuations, while also opposing an overall cap on the level of taxes levied against a property." BI2's proposed limitation on property valuations and its proposed limitation on property tax increases require separate votes.

¶18 The parties and amici also offer extensive argument about whether BI2 implicitly violates or amends other sections of the Montana Constitution, particularly Article VIII,

Section 17, which prohibits taxation of the sale of property, and whether BI2 is ambiguous. However, these arguments largely depart from the new language facially proposed by BI2 and draw from the substantive content of these various existing constitutional provisions, and necessarily, the potential substantive effect of BI2, and are thus ill-suited for resolution in this pre-election original proceeding that addresses only the "statutory and constitutional requirements governing submission of the proposed issue to the electors." Section 13-27-312(8), MCA. Such issues would be more appropriately raised in a post-election challenge. "Judicial intervention in referenda or initiatives prior to an election is not encouraged." *Cobb v. State*, 278 Mont. 307, 310, 924 P.2d 268, 269 (1996). Our determination the Attorney General correctly determined that the new facial content proposed by BI2 violates the separate-vote requirement, on the basis stated above, is sufficient to resolve this matter.

¶19 IT IS ORDERED that Petitioner's request to overrule the Attorney General's legal sufficiency determination is DENIED. The Attorney General's rejection of BI2 is AFFIRMED and the Secretary of State is enjoined from approving petitions for circulation to the electorate for signatures or otherwise submitting the measure for approval by the voters.

DATED this 26th day of September, 2023.

/S/ JIM RICE

We Concur:

/S/ MIKE McGRATH
/S/ BETH BAKER
/S/ JAMES JEREMIAH SHEA
/S/ LAURIE McKINNON
/S/ INGRID GUSTAFSON
/S/ DIRK M. SANDEFUR