

**Prepared Remarks on Presentation
of the MTC Paull Mines Award to C.A. Daw
July 30, 2014
Dan Bucks**

It was my great privilege and good fortune to serve with and advised by, at different times, both Paull Mines and C.A. Daw as General Counsels.

So many times when C.A. would advise me in my office I would be reminded of Paull. These two great public servants had a brilliant command of the law, its historical evolution, its breadth and an extraordinary amount of its intricate detail. C.A., as did Paull, had an unwavering commitment to fairness and justice in taxation and to making the law work well for everyone, while protecting the rights of individual taxpayers. While no human being can be correct all the time, Paull and C.A. made sound judgments and provided wise counsel that will stand the test of time. They were persons of great integrity, willing to sacrifice and risk criticism for doing what they believed was right.

Both Paull and C.A. had unique, but different, and sophisticated senses of humor such that they frequently needed to say, “Dan, that was a joke.”

C.A. had also long since mastered mathematics and statistics—a distinctive talent within the legal profession. It was not uncommon to visit his office and find complex equations he had been working with on his whiteboard.

C.A.’s legal career began with the Idaho Tax Commission and continued for more than two decades in private practice defending states in centrally assessed property and 4-R Act cases. He could easily have chosen the other side of the courtroom, but he chose instead to use his considerable talents for what he believed was the greater public good. In 2007, he joined the Montana Department of Revenue as Chief Counsel.

For decades, C.A. contributed to advancing state taxation through the International Association of Assessing Officers—where he helped write handbooks, manuals and standards on valuation—the National Conference on Unit Valuation Standards, and the Western Association of Tax Administrators. Later in his career he shared his knowledge and talents here at the MTC.

Both Paull and C.A. were with us for too few years, but they taught us well and their work inspires us to go forward to do what is right to improve state taxation and support the vitality of our system of federalism.