

Dan R. Bucks
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June 23, 2014

Transmitted Electronically

Sheldon Laskin, Acting General Counsel
Multistate Tax Commission
444 N. Capitol Street NW, Suite 425
Washington, DC 20001

Dear Sheldon:

I am writing to nominate the late C.A. Daw for the Paull Mines Award.

C.A. served as General Counsel of the Montana Department of Revenue from January 2007 until his untimely death in May of this year. Prior to that, he was an attorney in private practice who specialized in advising and defending state tax agencies in centrally assessed property taxation cases. He began his career as an attorney with the Idaho State Tax Commission.

Having had the privilege and benefit of recruiting, serving with and being advised by both Paull and C.A., I am in a unique position to describe how they shared and fulfilled similar qualities and values in their work.

C.A.'s leadership in state taxation was based on the same foundation as Paull's: incredible intellectual ability and curiosity, an open and egalitarian spirit toward people, an encyclopedic knowledge of taxation at all levels, and a bedrock commitment to tax fairness matched by an equally strong commitment to taxpayer rights. Both were brilliant attorneys and renaissance people who could draw knowledge from diverse fields and bring it to bear in addressing issues.

Both Paull and C.A. were recognized leaders in taxation and contributed to the development of the field. C.A. was known as the pre-eminent state legal expert in centrally assessed property taxation—litigating cases on behalf of a host of states. He shared his expertise freely in advising states without compensation on strategy for major cases. Over long periods, he contributed to the work of the International Association of Assessing Officers (IAAO) the National Conference of Unit Valuation States (NCUVS) and the Western States Association of Tax Administrators (WSATA). As Paull did, C.A. addressed conferences, wrote materials, contributed to committees and engaged in other work to improve state tax practices. (Please see the attached letter from the IAAO attesting to the value of his work in property taxation.)

Nomination of C.A. Daw for the Paull Mines Award
June 23, 2014

Further, as MTC General Counsel he ensured that his legal staff actively participated in the MTC Litigation and Uniformity Committees—as he did himself from time to time. He was also Montana’s contact on MTC amicus briefs and advocated strongly on behalf of MTC positions to Montana’s Attorney General.

As described above, C.A.’s leadership in taxation was also intertwined with his commitment to shared knowledge with other attorneys. He led, in no small part, by being an excellent colleague to his fellow attorneys and his co-workers in tax administration.

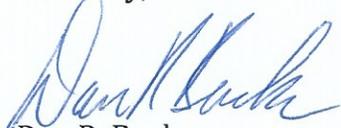
As to legal excellence, there were many times that I reflected on how much C.A.’s abilities reminded me of Paull’s. C.A. could navigate effectively across the field of taxation and beyond into matters of public administration and general business law. As was the case with Paull, his legal knowledge was based on a command of the principles of taxation. He understood the nuances and complexities of an incredible array of legal issues but always seemed to get to the core of a matter clearly. As a tax administrator, I never doubted the soundness of the legal advice C.A. provided to me. The best testimony to his legal excellence was the fact that that in a large percentage of cases the Montana Supreme Court agreed with the legal positions developed under his guidance.

He also recruited and mentored an outstanding legal staff during his tenure as General Counsel for the Montana DOR. Under his leadership, his staff became widely recognized for its quality and excellence throughout state government.

Like Paull, C.A. upheld the highest standards of professional integrity. He was an expert on legal ethics. He believed in protecting taxpayer rights as much ensuring that taxpayers complied with the law. He insisted continuously that the Department of Revenue conform its practices to the highest public standards. He made tough decisions and sacrificed his popularity within the agency to ensure that the Department did the right thing. Paull and C.A. were both courageous people who fulfilled their duties with great integrity regardless of the consequences for themselves.

For these reasons, it is an honor to nominate C.A. Daw for the Paull Mines Award.

Sincerely,



Dan R. Bucks

Attachment