



1 House BILL NO. 392  
 2 INTRODUCED BY Hoffman  
 3 BY REQUEST OF THE STATE TAX APPEAL BOARD

4  
 5 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A COUNTY TAX  
 6 APPEAL BOARD TO HOLD AN ANNUAL ORGANIZATIONAL MEETING ON THE  
 7 DATE OF ITS FIRST SCHEDULED HEARING; AMENDING SECTION  
 8 15-15-101, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

9  
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 15-15-101, MCA, is amended to read:  
 12 "15-15-101. County tax appeal board -- meetings and  
 13 compensation. (1) The board of county commissioners of each  
 14 county shall appoint a three-member county tax appeal board,  
 15 with the members to serve staggered terms of 3 years each.  
 16 The members of each county tax appeal board shall be  
 17 residents of the county in which they serve. They shall  
 18 receive compensation of \$45 a day and travel expenses as  
 19 provided for in 2-18-501 through 2-18-503, as amended, only  
 20 when the county tax appeal board is in session to hear  
 21 taxpayers' appeals from property tax assessments or when  
 22 they are attending meetings called by the state tax appeal  
 23 board. Travel expenses and compensation shall be paid from  
 24 the appropriation to the state tax appeal board. Office  
 25 space and equipment for the county tax appeal boards shall

1 be furnished by the county. All other incidental expenses  
 2 shall be paid from the appropriation of the state tax appeal  
 3 board.

4 (2) The county tax appeal board shall hold an  
 5 organizational meeting each year on the date of its first  
 6 scheduled hearing, immediately before conducting the  
 7 business for which the hearing was otherwise scheduled. The  
 8 county tax appeal board must meet on the third Monday of  
 9 April in each year to hear protests concerning assessments  
 10 made by the department of revenue. It must continue in  
 11 session for that purpose from time to time until the  
 12 business of hearing protests is disposed of, but, except as  
 13 provided in 15-2-201, not later than 60 days after the  
 14 department of revenue or its agent:

15 (a) has mailed notice of classification and appraisal  
 16 to all property owners and purchasers under contracts for  
 17 deed as required in 15-7-102; and

18 (b) has notified the county tax appeal board that  
 19 classification and appraisal notices have been mailed to all  
 20 property owners and purchasers under contracts for deed.

21 (3) In connection with any such appeal, the county tax  
 22 appeal board may change any assessment or fix the assessment  
 23 at some other level. The county clerk shall publish a notice  
 24 to taxpayers, giving the time the county tax appeal board  
 25 will meet to hear protests concerning assessments and the

1 latest date the county tax appeal board may take  
2 applications for such hearings. The notice shall be  
3 published in a newspaper if any is printed in the county or,  
4 if none, then in such manner as the board may direct. The  
5 notice shall be published at least 7 days prior to the first  
6 meeting of the county tax appeal board.

7 (4) Challenges to a department of revenue rule  
8 governing the assessment of property or to an assessment  
9 procedure shall apply only to the taxpayer bringing the  
10 challenge and may not apply to all similarly situated  
11 taxpayers unless an action is brought in the district court  
12 as provided in 15-2-307 through 15-2-310."

13 NEW SECTION. **Section 2.** Effective date. (This act) is  
14 effective on passage and approval.

-End-

APPROVED BY COMMITTEE  
ON TAXATION

HOUSE BILL NO. 392

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be furnished by the county. All other incidental expenses shall be paid from the appropriation of the state tax appeal board.

(2) The county tax appeal board shall hold an organizational meeting each year on the date of its first scheduled hearing, immediately before conducting the business for which the hearing was otherwise scheduled. The county--tax--appeal--board--must--meet--on--the--third--Monday--of--April--in--each--year--to--hear--protests--concerning--assessments--made--by--the--department--of--revenue. It must continue in session ~~for that purpose~~ from time to time TO HEAR PROTESTS CONCERNING ASSESSMENTS MADE BY THE DEPARTMENT OF REVENUE until the business of hearing protests is disposed of, but, except as provided in 15-2-201, not later than 60 days after the department of revenue or its agent:

(a) has mailed notice of classification and appraisal to all property owners and purchasers under contracts for deed as required in 15-7-102; and

(b) has notified the county tax appeal board that classification and appraisal notices have been mailed to all property owners and purchasers under contracts for deed.

(3) In connection with any such appeal, the county tax appeal board may change any assessment or fix the assessment at some other level. The county clerk shall publish a notice to taxpayers, giving the time the county tax appeal board

**SECOND READING**



1 will meet to hear protests concerning assessments and the  
2 latest date the county tax appeal board may take  
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THIRD READING



HB 0392/02

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REFERENCE BILL

HB 392



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