

1                    HOUSE JOINT RESOLUTION NO. 51  
 2    INTRODUCED BY VINCENT - FAGG

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 4    A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF  
 5    REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE  
 6    COMMITTEE ON PRIORITIES TO ASSIGN THE APPROPRIATE STANDING  
 7    COMMITTEES TO STUDY THE RELATIONSHIP OF PROPERTY TAXATION TO  
 8    LAND USE DECISIONS AND TO MAKE RECOMMENDATIONS TO THE NEXT  
 9    LEGISLATURE.

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 11            WHEREAS, the application of property taxes to land and  
 12    improvements on land, as provided under existing Montana  
 13    statutes, has profound effects upon land use decisions,  
 14    influencing the growth patterns of cities and towns, the  
 15    location of new development, the viability of agriculture,  
 16    and many other subjects of current concern, and

17            WHEREAS, land use decisions are subject to a variety of  
 18    regulatory programs such as zoning, city-county planning,  
 19    siting certification, sanitary systems review, water  
 20    withdrawal permits, and pollution control permits, and

21            WHEREAS, with minor exceptions such as the greenbelt  
 22    assessment system and the treatment of certain new  
 23    industrial facilities, the Legislature has given little  
 24    thought to means by which the property tax system could be  
 25    employed to guide land use decisions in an incentive rather

1    than a regulatory fashion, and  
 2            WHEREAS, the administration of tax statutes generally  
 3    entails less overhead than the administration of regulatory  
 4    programs, and

5            WHEREAS, the revision of property tax statutes to guide  
 6    land use decisions could serve as a supplement to the  
 7    various regulatory programs and, while not replacing such  
 8    programs, could inhibit the growth rate of future  
 9    bureaucratic expansion in the regulatory areas, and

10            WHEREAS, the Legislature would require a detailed and  
 11    thorough study before it could enact revisions to the  
 12    property tax laws which would accomplish land use planning  
 13    objectives.

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 15    NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE  
 16    OF REPRESENTATIVES OF THE STATE OF MONTANA:

17            That the Committee on Priorities is requested to assign  
 18    the appropriate standing committees to study revisions to  
 19    the property tax statutes which would (a) provide for the  
 20    classification of land into several broad categories based  
 21    upon the most appropriate land use, (b) provide for the  
 22    taxation of land so classified in a manner which would  
 23    encourage owners to use their lands in the manner determined  
 24    to be appropriate and to discourage inappropriate land uses,  
 25    and (c) to provide open and democratic means for the

1 determination of which land use is appropriate in each case.  
2 The committees shall report their recommendations to the  
3 Forty-fifth Legislature.

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