

1 *House* JOINT RESOLUTION NO. *98*
 2 INTRODUCED BY *William Hernandez-Falanga*
 3

4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
 5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE
 6 LEGISLATIVE COMMITTEE ON PRIORITIES TO APPOINT A JOINT
 7 COMMITTEE TO CONDUCT AN INTERIM STUDY OF THE PROPERTY TAX
 8 CLASSIFICATION SYSTEM AND TO PRESENT RECOMMENDATIONS AND
 9 PROPOSED LEGISLATION TO THE 46TH LEGISLATURE.

10
 11 WHEREAS, Montana's property tax classification system,
 12 although often studied, has not been reorganized since 1918;
 13 and

14 WHEREAS, changes in the classification system made in
 15 each successive Legislature since 1918 and changes in the
 16 types and uses of property have diluted the internal logic
 17 of each class, making several classes a collection of
 18 unrelated types of property; and

19 WHEREAS, past assessment practices have varied so
 20 markedly that the effective tax rate for similar types of
 21 property is different; and

22 WHEREAS, many bills introduced in the 45th Legislature
 23 questioned the equity of the existing classifications and
 24 tax rates for various types of property; and

25 WHEREAS, the equity of lowering taxes for one type of

1 property cannot be considered in isolation because the tax
 2 burden is simply shifted to another type of property; and

3 WHEREAS, the new assessments produced by the cyclical
 4 reappraisal program can substantially raise taxes on real
 5 property, causing concern among many Montana citizens; and

6 WHEREAS, the study of property tax assessment laws and
 7 rules completed during the last legislative interim has
 8 provided the details necessary for a study of the classes
 9 and their tax rates.

10
 11 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
 12 OF REPRESENTATIVES OF THE STATE OF MONTANA:

13 That the Legislative Committee on Priorities is
 14 requested to appoint a joint committee to conduct an interim
 15 study of the property tax classification system as a whole,
 16 with special emphasis on the reasons for classing certain
 17 property together and the equity of taxing each type of
 18 property at its current rate. The committee shall use HB 45,
 19 introduced in the 45th Legislature, as a starting point and
 20 prepare proposed legislation embodying its recommendations
 21 to the 46th Legislature.

-End-

INTRODUCED BILL

HTK 18

Approved by Committee
on Taxation

1 House JOINT RESOLUTION NO. 98
2 INTRODUCED BY William Humbert Falge
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SECOND READING

1 *House* JOINT RESOLUTION NO. *98*
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2 INTRODUCED BY WILLIAMS, HUENNEKENS, FABREGA

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