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House BILL NO. *202*

INTRODUCED BY *Mr. Keith* *Randall Menahan*
Magome A. Barth
W. Barth

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 84-709.1, R.C.M. 1947, TO PROVIDE THAT PROCEEDINGS FOR JUDICIAL REVIEW OF A TAX APPEAL BOARD DECISION MUST BE INSTITUTED IN THE COUNTY WHERE THE TAXABLE PROPERTY IS LOCATED."

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

Section 1. Section 84-709.1, R.C.M. 1947, is amended to read as follows:

"84-709.1. Judicial review of contested cases. (1) Any party to an appeal before the state tax appeal board who is aggrieved by a final decision in a contested case is entitled to judicial review under this act.

(2) Proceedings for review shall be instituted by filing a petition in district court in the county wherein the taxable property shall be located, and serving a copy thereof on the state tax appeal board, within thirty (30) days after service of the final decision of the state tax appeal board, or if a rehearing is requested within thirty (30) days after the decision thereon. All parties to the appeal shall cause to be served on the state tax appeal board a copy of all pleadings and documents they shall file

1 in such proceeding proceedings."

-End-

INTRODUCED BILL

-2- *HB 202*

Approved by Committee
on Judiciary

HOUSE BILL NO. 202

INTRODUCED BY MCKITTRICK, KENDALL, MENAHAN, KANDUCH,
HERLEVI, MAGONE, R. BAETH, W. BAETH

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filing a petition in district court in the county wherein
the taxable property shall-be IS located, and serving a copy
thereof on the state tax appeal board, within thirty (30)
days after service of the final decision of the state tax
appeal board, or if a rehearing is requested within thirty
(30) days after the decision thereon; PROVIDED, HOWEVER, IF
THE PROPERTY SUBJECT TO JUDICIAL REVIEW IS LOCATED IN MORE

THAN ONE (1) COUNTY, THEN THE PETITION FOR JUDICIAL REVIEW
WILL BE FILED IN ANY ONE (1) OF THE COUNTIES IN WHICH THE
PROPERTY IS LOCATED. All parties to the appeal shall cause
to be served on the state tax appeal board a copy of all
pleadings and documents they shall file in such proceeding
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-End-

HOUSE BILL NO. 202

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pleadings and documents they shall file in such proceeding
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-End-

March 6, 1975

SENATE COMMITTEE ON JUDICIARY
AMENDMENTS TO HOUSE BILL NO. 202

That House Bill No. 202, third reading, be amended as follows:

1. Amend page 1, section 1, line 20.
Following: "property"
Insert: "or some portion thereof"
2. Amend page 1, section 1, line 20.
Following: "located,"
Insert: "except the taxpayer may, at his option, file in the district court of the first judicial district,"
3. Amend page 1, section 1, line 21.
Following: line 20
Strike: "thereof"
Insert: "the petition"
4. Amend page 1, section 1, lines 24 through line 3 on page 2.
Following: "thereon"
Strike: "PROVIDED, HOWEVER, IF THE PROPERTY SUBJECT TO JUDICIAL REVIEW IS LOCATED IN MORE THAN ONE (1) COUNTY, THEN THE PETITION FOR JUDICIAL REVIEW WILL BE FILED IN ANY ONE (1) OF THE COUNTIES IN WHICH THE PROPERTY IS LOCATED"

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(2) Proceedings for review shall be instituted by filing a petition in district court in the county wherein the taxable property OR SOME PORTION THEREOF shall be IS located, EXCEPT THE TAXPAYER MAY, AT HIS OPTION, FILE IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT, and serving a copy thereof OF THE PETITION on the state tax appeal board, within thirty (30) days after service of the final decision of the state tax appeal board, or if a rehearing is

requested within thirty (30) days after the decision thereon, ~~PROVIDED, HOWEVER, IF THE PROPERTY SUBJECT TO JUDICIAL REVIEW IS LOCATED IN MORE THAN ONE (1) COUNTY, THEN THE PETITION FOR JUDICIAL REVIEW WILL BE FILED IN ANY ONE (1) OF THE COUNTIES IN WHICH THE PROPERTY IS LOCATED.~~ All parties to the appeal shall cause to be served on the state tax appeal board a copy of all pleadings and documents they shall file in such ~~proceeding~~ proceedings.

(3) NOTWITHSTANDING ANY OTHER PROVISION, PROCEEDINGS FOR REVIEW OF A DECISION BY THE STATE TAX APPEAL BOARD BY A COMPANY UNDER THE JURISDICTION OF THE PUBLIC SERVICE COMMISSION SHALL BE INSTITUTED IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT."

-End-