1 House BILL NO. 202
2 INTRODUCED BY Mikiting - Kindall Menchan General William & Magone & Bath

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 34-709.1, 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."

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

11 Section 1. Section 84-709.1, R.C.M. 1947, is amended

12 to read as follows:

"34-709.1. 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 filine 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

in such proceeding proceedings."
-End-

HB 0202/02

44th Legislature HB 0202/02

Approved by Committee on Judiciary

1	HOUSE BILL NO. 202
2	INTRODUCED BY MCKITTRICK, KENDALL, MENAHAN, KANDUCH,
3	HERLEVI, MAGONE, R. BAETH, W. BAETH
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5	A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
6	84-709.1, R.C.M. 1947, TO PROVIDE THAT PROCEEDINGS FOR
7	JUDICIAL REVIEW OF A TAX APPEAL BOARD DECISION MUST BE
8	INSTITUTED IN THE COUNTY WHERE THE TAXABLE PROPERTY IS
9	LOCATED. "

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- 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
- 12 Section 1. Section 84-709.1, R.C.M. 1947, is amended
- 13 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 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

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

-End-

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1	HOUSE BILL NO. 202
2	INTRODUCED BY MCKITTRICK, KENDALL, MENAHAW, KANDUCH,
3	HERLEVI, MAGONE, R. BAETH, W. BAETH
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
6	84-709.1, R.C.M. 1947, TO PROVIDE THAT PROCEEDINGS FOR
7	JUDICIAL REVIEW OF A TAX APPEAL BOARD DECISION MUST BE
8	INSTITUTED IN THE COUNTY WHERE THE TAXABLE PROPERTY IS
9	LOCATED."
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11	BY IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 34-709.1, R.C.M. 1947, is amended
13	to read as follows:
14	*84-709.1. Judicial review of contested cases. (1) Any
15	party to an appeal before the state tax appeal board who is
16	aggrieved by a final decision in a contested case is
17	entitled to judicial review under this act.
18	(2) Proceedings for review shall be instituted by
19	filing a petition in district court in the county wherein
20	the taxable property shall-be IS located, and serving a copy
21	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
- 2 WILL BE FILED IN ANY ONE (1) OF THE COUNTIES IN WHICH THE
- 3 PROPERTY IS LOCATED. All parties to the appeal shall cause
- 4 to be served on the state tax appeal board a copy of all
- 5 pleadings and documents they shall file in such proceeding
- 6 proceedings."

-End-

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,"

Amend page 1, section 1, line 21.

Following: line 20 "thereof" Strike:

"the petition" Insert:

Amend page 1, section 1, lines 24 through line 3 on page 2.

Following: "thereon"

"; PROVIDED, HOWEVER, IF THE PROPERTY SUBJECT TO Strike: 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	INTRODUCED BY MCKITTRICK, KENDALL, MENAHAN, KANDUCH,
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5	A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
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7	JUDICIAL REVIEW OF A TAX APPEAL BOARD DECISION MUST BE
8	INSTITUTED IN THE COUNTY WHERE THE TAXABLE PROPERTY IS
9	LOCATED."
LO	
il	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 84-709.1, R.C.M. 1947, is amended
13	to read as follows:
14	"84-709.1. Judicial review of contested cases. (1) Any
15	party to an appeal before the state tax appeal board who is
16	aggrieved by a final decision in a contested case is
17	entitled to judicial review under this act.
18	(2) Proceedings for review shall be instituted by
19	filing a petition in district court in the county wherein
20	the taxable property OR SOME PORTION THEREOF shall-be IS
21	located, EXCEPT THE TAXPAYER MAY, AT HIS OPTION, FILE IN THE
22	DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT, and serving a
23	copy thereof OF THE PETITION on the state tax appeal board,
24	within thirty (30) days after service of the final decision
25	of the state tax appeal board, or if a rehearing is

1 requested within thirty (30) days after the decision thereon; -PROVEDEB; --HOWEVER; --EF--THE--PROPERTY--SUBJECT--TO SUBJECTAL REVIEW IS - LOCATED - IN - MORE - THAN - ONE - (1) - COUNTY 7 - THEN THE--PETTER-FIRE-FOR--GUDICIAL-REVIEW-WILL-BE-FILED-IN-AMY-ORE -{1}-OP-THE-COUNTIES-IN-WHICH-THE-PROPERTY-IS--LOCATED. 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. 9 (3) NOTWITHSTANDING ANY OTHER PROVISION, PROCEEDINGS FOR REVIEW OF A DECISION BY THE STATE TAX APPEAL BOARD BY A 10 11 COMPANY UNDER THE JURISDICTION OF THE PUBLIC SERVICE 12 COMMISSION SHALL BE INSTITUTED IN THE DISTRICT COURT OF THE 13 FIRST JUDICIAL DISTRICT."

-End-

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