

1 House BILL NO. 543  
2 INTRODUCED BY Hennrichs

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTIONS  
5 84-709, 84-802.1, AND 84-903.1, R.C.M. 1947, TO PROVIDE FOR  
6 DIRECT APPEAL TO DISTRICT COURT OF THE FIRST JUDICIAL  
7 DISTRICT FOR ASSESSMENTS OF INTERCOUNTY AND INTERSTATE  
8 UTILITIES; AND REPEALING SECTION 84-6504, R.C.M. 1947."

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

11 Section 1. Section 84-709, R.C.M. 1947, is amended to  
12 read as follows:

13 "84-709. Appeal to state tax appeal board--hearing.  
14 Any person, firm or corporation or the department of revenue  
15 in behalf of the state, or any municipal corporation,  
16 aggrieved by the action of any county tax appeal board, may  
17 appeal to the state board by filing with the county tax  
18 appeal board a notice of appeal, and a duplicate thereof  
19 with the state board, within ten (10) days after the receipt  
20 of the decision of the county board, which notice shall  
21 specify the action complained of and the reasons assigned  
22 for such complaint. The state board shall set such appeal  
23 for hearing either in its office in the capitol or such  
24 county seat as the board shall deem advisable to facilitate  
25 the performance of its duties or to accommodate parties in

1 interest, and shall give to the appellant and to the county  
2 board at least five (5) days' notice of the time and place  
3 of such hearing; at the time of giving such notice the state  
4 board may require the county board to certify to it the  
5 minutes of the proceedings resulting in such action and all  
6 testimony taken in connection therewith, and the state board  
7 may, in its discretion, determine the appeal on such record  
8 if all parties receive a copy of the transcript and are  
9 permitted to submit additional sworn statements, or may hear  
10 further testimony. For the purpose of expediting its work  
11 the state board may refer any such appeal to one (1) of its  
12 members and the person so designated shall have and exercise  
13 all the powers of the board in conducting such hearings, and  
14 shall, as soon as possible thereafter, report the  
15 proceedings, together with a transcript of the testimony  
16 received, to the board and the state board shall determine  
17 such appeal on the record so made. On all hearings at county  
18 seats throughout the state, the state board or the member  
19 designated to conduct a hearing may employ the local court  
20 reporter or other competent stenographer to take and  
21 transcribe the testimony received, and the cost thereof may  
22 be paid out of the general appropriation for the board. In  
23 connection with any appeal the state board shall have the  
24 authority to affirm, reverse, or modify any decision  
25 appealable to the state tax appeal board; the decision of

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1 the state tax appeal board shall be final and binding upon  
 2 all interested parties unless reversed or modified by  
 3 judicial review. To the extent this section is in conflict  
 4 with the Montana Administrative Procedure Act, this section  
 5 shall supersede the Montana Administrative Procedure Act.  
 6 The state tax appeal board shall not have authority to amend  
 7 or repeal any administrative rule or regulation. The state  
 8 tax appeal board must give an administrative rule or  
 9 regulation full effect unless the board finds any such rule  
 10 or regulation arbitrary, capricious or otherwise unlawful.

11 Provided that any appeal from the assessment and  
 12 classification of single and continous properties enumerated  
 13 in 84-708.1 (1) are to the district court of the first  
 14 judicial district."

15 Section 2. Section 84-802.1, R.C.M. 1947, is amended  
 16 to read as follows:

17 "84-802.1. Hearing ~~before the state tax appeal board~~  
 18 in the district court. Following the assessment by the  
 19 department, any aggrieved party may appeal ~~to the state tax~~  
 20 ~~appeal board according to the rules and regulations of said~~  
 21 ~~board~~ directly to the district court of the first judicial  
 22 district."

23 Section 3. Section 84-903.1, R.C.M. 1947, is amended  
 24 to read as follows:

25 "84-903.1. Hearing ~~before the state tax appeal board~~

1 in the district court. Following the assessment by the  
 2 department, any aggrieved party may appeal ~~to the state tax~~  
 3 ~~appeal board according to the rules and regulations of said~~  
 4 ~~board~~ directly to the district court of the first judicial  
 5 district."

6 Section 4. There is a new R.C.M. section numbered  
 7 84-6411 that reads as follows:

8 84-6411. Appeal to district court. Any appeal from  
 9 the assessment or classification of property under this  
 10 chapter is to the district court of the first judicial  
 11 district and shall be filed within ten (10) days of written  
 12 notice of the challenged action.

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