

1
2 INTRODUCED BY Senators BILL NO. 179
Furnage By request State Tax Appeal Board

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PUBLIC
5 NOTICE BE GIVEN OF COUNTY TAX APPEALS BOARD MEETING; MOVING
6 THE TIME OF SUCH MEETINGS FORWARD ONE MONTH; AMENDING
7 SECTION 34-601, R.C.M. 1947."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 34-601, R.C.M. 1947, is amended to
11 read as follows:

12 "34-601. County tax appeal board--when to hear
13 protests. The board of county commissioners of each county
14 shall appoint a three (3) member county tax appeal board.
15 The members of each tax appeal board shall be residents of
16 the county in which they serve; they shall serve four (4)
17 year terms and shall effective July 1, 1973, receive
18 compensation of twenty-five dollars (\$25) per day and travel
19 expenses only when the county tax appeal board is in session
20 to hear taxpayers' appeals from property tax assessments or
21 attending meetings called by the state tax appeal board.
22 Travel expenses and compensation shall be paid from the
23 appropriation to the state tax appeal board. Office space
24 and equipment for the county tax appeal boards shall be
25 furnished by the county. All other incidental expenses will

1 be paid from the appropriation of the state tax appeal
2 board. The first term shall run from July 1, 1973, through
3 December 31, 1976. The county tax appeal board must meet on
4 the third Monday of ~~July~~ June in each year to hear protests
5 concerning assessments made by the department of revenue.
6 It must continue in session for that purpose from time to
7 time until the business of hearing protests is disposed of,
8 but not later than the second Monday in August. In
9 connection with any such appeal, the county tax appeal board
10 shall have the authority to change any assessment or fix the
11 assessment at some other level. It is the duty of the
12 county clerk to publish a notice to taxpayers of the time
13 the county tax appeal board will meet to hear protests
14 concerning assessments and the latest date the county tax
15 appeal board may take applications for such hearings, by
16 publication in a newspaper, if any is printed in the county;
17 if none, then in such manner as the board may direct. The
18 notice shall be published at least seven (7) days prior to
19 the first meeting of the county tax appeal board."

-End-

Approved by Committee
on Taxation

SENATE BILL NO. 179

INTRODUCED BY TURNAGE

(BY REQUEST OF STATE TAX APPEAL BOARD)

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PUBLIC NOTICE BE GIVEN OF COUNTY TAX APPEALS BOARD MEETING; MOVING THE TIME OF SUCH MEETINGS FORWARD ONE MONTH; AMENDING SECTION 84-601, R.C.M. 1947; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 84-601, R.C.M. 1947, is amended to read as follows:

"84-601. County tax appeal board -- when to hear protests. The board of county commissioners of each county shall appoint a three (3) member county tax appeal board. The members of each tax appeal board shall be residents of the county in which they serve; they shall serve four (4) year terms and shall effective July 1, 1973, receive compensation of twenty-five dollars (\$25) per day and travel expenses only when the county tax appeal board is in session to hear taxpayers' appeals from property tax assessments or attending meetings called by the state tax appeal board. Travel expenses and compensation shall be paid from the appropriation to the state tax appeal board. Office space

and equipment for the county tax appeal boards shall be furnished by the county. All other incidental expenses will be paid from the appropriation of the state tax appeal board. The first term shall run from July 1, 1973, through December 31, 1976. The county tax appeal board must meet on the third Monday of ~~July~~ June in each year to hear protests concerning assessments made by the department of revenue. It must continue in session for that purpose from time to time until the business of hearing protests is disposed of, but not later than the second Monday in August. In connection with any such appeal, the county tax appeal board shall have the authority to change any assessment or fix the assessment at some other level. It is the duty of the county clerk to publish a notice to taxpayers of the time the county tax appeal board will meet to hear protests concerning assessments and the latest date the county tax appeal board may take applications for such hearings, by publication in a newspaper, if any is printed in the county; if none, then in such manner as the board may direct. The notice shall be published at least seven (7) days prior to the first meeting of the county tax appeal board."

SECTION 2. THIS ACT SHALL BE EFFECTIVE ON ITS PASSAGE AND APPROVAL.

-End-

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2 INTRODUCED BY TURNAGE

3 (BY REQUEST OF STATE TAX APPEAL BOARD)

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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THAT PUBLIC
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8 SECTION 84-601, R.C.M. 1947; AND PROVIDING AN EFFECTIVE
9 DATE."

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