

1 HB BILL NO. 108  
 2 INTRODUCED BY Tom Swanson, Williams, Burke  
 3 Wyrick BY REQUEST OF THE DEPARTMENT OF REVENUE  
 4

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 6 84-709, R.C.M. 1947, RELATING TO APPEAL TO THE STATE TAX  
 7 APPEAL BOARD AND HEARING BY REQUIRING THE COUNTY TAX APPEAL  
 8 BOARDS TO MAIL COPIES OF THEIR DECISIONS TO THE PROPERTY  
 9 ASSESSMENT DIVISION OF THE DEPARTMENT OF REVENUE;  
 10 LENGTHENING THE TIME FOR APPEAL OF COUNTY TAX APPEAL BOARD  
 11 DECISIONS AND LENGTHENING THE TIME FOR NOTICE OF HEARING;  
 12 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

13  
 14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 15 Section 1. Section 84-709, R.C.M. 1947, is amended to  
 16 read as follows:  
 17 "84-709. Appeal to state tax appeal board -- hearing.  
 18 Any person, firm, or corporation or the department of  
 19 revenue in behalf of the state or any municipal  
 20 corporation aggrieved by the action of any county tax  
 21 appeal board may appeal to the state board by filing with  
 22 the county tax appeal board a notice of appeal and a  
 23 duplicate thereof with the state board, within ~~ten~~ 20  
 24 days after the receipt of the decision of the county board,  
 25 which notice shall specify the action complained of and the

1 reasons assigned for such complaint. The county tax appeal  
 2 boards shall mail their decisions to the property assessment  
 3 division of the department of revenue. Receipt for purposes  
 4 of appeal by the department of revenue is when the county  
 5 tax appeal board decision is received by the property  
 6 assessment division of the department of revenue. The state  
 7 board shall set such appeal for hearing either in its office  
 8 in the capitol or such county seat as the board shall deem  
 9 advisable to facilitate the performance of its duties or to  
 10 accommodate parties in interest and shall give to the  
 11 appellant and to the county board at least ~~five~~ 15 days'  
 12 notice of the time and place of such hearing; at the time of  
 13 giving such notice the state board may require the county  
 14 board to certify to it the minutes of the proceedings  
 15 resulting in such action and all testimony taken in  
 16 connection therewith, and the state board may, in its  
 17 discretion, determine the appeal on such record if all  
 18 parties receive a copy of the transcript and are permitted  
 19 to submit additional sworn statements or may hear further  
 20 testimony. For the purpose of expediting its work, the state  
 21 board may refer any such appeal to one ~~of~~ of its members  
 22 and the person so designated shall have and exercise all the  
 23 powers of the board in conducting such hearings and shall,  
 24 as soon as possible thereafter, report the proceedings,  
 25 together with a transcript of the testimony received, to the

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1 board and the state board shall determine such appeal on the  
2 record so made. On all hearings at county seats throughout  
3 the state, the state board or the member designated to  
4 conduct a hearing may employ the local court reporter or  
5 other competent stenographer to take and transcribe the  
6 testimony received, and the cost thereof may be paid out of  
7 the general appropriation for the board. In connection with  
8 any appeal, the state board shall have the authority to  
9 affirm, reverse, or modify any decision appealable to the  
10 state tax appeal board; the decision of the state tax appeal  
11 board shall be final and binding upon all interested parties  
12 unless reversed or modified by judicial review. To the  
13 extent this section is in conflict with the Montana  
14 Administrative Procedure Act, this section shall supersede  
15 the Montana Administrative Procedure Act. The state tax  
16 appeal board shall not have authority to amend or repeal any  
17 administrative rule or regulation. The state tax appeal  
18 board must give an administrative rule or regulation full  
19 effect unless the board finds any such rule or regulation  
20 arbitrary, capricious, or otherwise unlawful."

21 Section 2. Effective date. This act is effective on  
22 its passage and approval.

-End-

Approved by Committee  
on Taxation

HOUSE BILL NO. 108

INTRODUCED BY SEVERSON, WILLIAMS, GERKE, WYRICK

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 84-709, R.C.M. 1947, RELATING TO APPEAL TO THE STATE TAX APPEAL BOARD AND HEARING BY REQUIRING THE COUNTY TAX APPEAL BOARDS TO MAIL COPIES OF THEIR DECISIONS TO THE PROPERTY ASSESSMENT DIVISION OF THE DEPARTMENT OF REVENUE; LENGTHENING THE TIME FOR APPEAL OF COUNTY TAX APPEAL BOARD DECISIONS AND LENGTHENING THE TIME FOR NOTICE OF HEARING; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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

"84-709. Appeal to state tax appeal board -- hearing. Any person, firm or corporation or the department of revenue in behalf of the state or any municipal corporation aggrieved by the action of any county tax appeal board may appeal to the state board by filing with the county tax appeal board a notice of appeal, and a duplicate thereof with the state board, within ~~ten~~ 20 CALENDAR days after the receipt of the decision of the county board, which notice shall specify the action

complained of and the reasons assigned for such complaint. ~~The county tax appeal boards shall mail their decisions to the property assessment division of the department of revenue. Receipt for purposes of appeal by the department of revenue is when the county tax appeal board decision is received by the property assessment division of the department of revenue.~~ The state board shall set such appeal for hearing either in its office in the capitol or such county seat as the board shall deem advisable to facilitate the performance of its duties or to accommodate parties in interest, and shall give to the appellant and to the county board at least ~~five~~ 15 CALENDAR days' notice of the time and place of such hearing; at the time of giving such notice the state board may require the county board to certify to it the minutes of the proceedings resulting in such action and all testimony taken in connection therewith, and the state board may, in its discretion, determine the appeal on such record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or may hear further testimony. For the purpose of expediting its work, the state board may refer any such appeal to one ~~of~~ of its members and the person so designated shall have and exercise all the powers of the board in conducting such hearings, and shall, as soon as possible thereafter, report the proceedings, together with a transcript of the testimony

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1 received, to the board and the state board shall determine  
2 such appeal on the record so made. On all hearings at county  
3 seats throughout the state, the state board or the member  
4 designated to conduct a hearing may employ the local court  
5 reporter or other competent stenographer to take and  
6 transcribe the testimony received, and the cost thereof may  
7 be paid out of the general appropriation for the board. In  
8 connection with any appeal, the state board shall have the  
9 authority to affirm, reverse, or modify any decision  
10 appealable to the state tax appeal board; the decision of  
11 the state tax appeal board shall be final and binding upon  
12 all interested parties unless reversed or modified by  
13 judicial review. To the extent this section is in conflict  
14 with the Montana Administrative Procedure Act, this section  
15 shall supersede the Montana Administrative Procedure Act.  
16 The state tax appeal board shall not have authority to amend  
17 or repeal any administrative rule or regulation. The state  
18 tax appeal board must give an administrative rule or  
19 regulation full effect unless the board finds any such rule  
20 or regulation arbitrary, capricious, or otherwise unlawful."  
21 Section 2. Effective date. This act is effective on  
22 its passage and approval.

-End-

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 2           INTRODUCED BY SEVERSON, WILLIAMS, GERKE, WYRICK  
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 9   ASSESSMENT DIVISION OF THE DEPARTMENT OF REVENUE;  
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 14   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 15       Section 1. Section 84-709, R.C.M. 1947, is amended to  
 16   read as follows:  
 17       "84-709. Appeal to state tax appeal board -- hearing.  
 18   Any person, firm, or corporation or the department of  
 19   revenue in behalf of the state or any municipal  
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 21   appeal board may appeal to the state board by filing with  
 22   the county tax appeal board a notice of appeal and a  
 23   duplicate thereof with the state board, within ~~ten~~ 20  
 24   CALENDAR days after the receipt of the decision of the  
 25   county board, which notice shall specify the action

1   complained of and the reasons assigned for such complaint.  
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 10   the performance of its duties or to accommodate parties in  
 11   interest, and shall give to the appellant and to the county  
 12   board at least ~~five~~ 15 CALENDAR days' notice of the time  
 13   and place of such hearing; at the time of giving such notice  
 14   the state board may require the county board to certify to  
 15   it the minutes of the proceedings resulting in such action  
 16   and all testimony taken in connection therewith, and the  
 17   state board may, in its discretion, determine the appeal on  
 18   such record if all parties receive a copy of the transcript  
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