

1 *HB* BILL NO. *115*  
2 INTRODUCED BY *Brand V. Baith, Ryan*  
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO DELETE  
5 ADMINISTRATIVE PROVISIONS IN THE REAPPRAISAL PLAN AUTHORITY  
6 AND TO PROVIDE THAT REVALUATIONS SHALL BE USED FOR TAX  
7 PURPOSES IN THE FINAL YEAR OF THE CYCLE; AMENDING SECTIONS  
8 84-429.14 AND 84-429.16, R.C.M. 1947."  
9

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

11 Section 1. Section 84-429.14, R.C.M. 1947, is amended  
12 to read as follows:

13 "84-429.14. Periodic revaluation of taxable property.  
14 The department of revenue shall administer and supervise a  
15 program for the revaluation of all taxable property within  
16 the state of Montana at least every five--~~(5)~~ years. A  
17 ~~comprehensive--written-plan-of-rotation-shall-be-promulgated~~  
18 ~~by-the-department-of-revenue-fixing-the-order-of-revaluation~~  
19 ~~of-property--in--each--county--on--the--basis--of--the--last~~  
20 ~~revaluation-of-taxable-property-in-each-county-prior-to-july~~  
21 ~~1,--1974,--in-order-to-adjust-the-disparities-therein-between~~  
22 ~~the-counties.--The-plan-of-rotation-so-adopted-shall-provide~~  
23 ~~that-all-property-in-each-county-shall-be-revalued-at--least~~  
24 ~~every--five--(5)--years--or-that-no-less-than-twenty-percent~~  
25 ~~(20%)--of-the-property-in-each-county-shall--be--revalued--in~~

1 ~~each-year--the-department-of-revenue-shall-furnish-a-copy-of~~  
2 ~~the--plan-and-all-amendments-thereto-to-each-county-assessor~~  
3 ~~and-the-board-of-county-commissioners-in-each-county."~~

4 Section 2. Section 84-429.16, R.C.M. 1947, is amended  
5 to read as follows:

6 "84-429.16. Use of valuations. No program for the  
7 revaluation of property shall be implemented for taxation in  
8 any county, other than as prescribed in ~~this act, 84-429.14.~~  
9 No revaluation may be used for tax purposes until the  
10 revaluation of all taxable property has been completed and  
11 entered upon the assessment rolls."

-End-

STATE OF MONTANA

REQUEST NO. 19-77

FISCAL NOTE

Form BD-15

In compliance with a written request received January 10, 19 77, there is hereby submitted a Fiscal Note for House Bill 115 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION

This bill is an act to delete administrative provisions in the reappraisal plan authority and to provide that revaluations shall be used for tax purposes in the final year of the cycle; amending sections 84-429.14 and 84-429.16, R.C.M. 1947.

FISCAL IMPACT

This bill has no fiscal impact. The bill allows no revaluation of property to be used for tax purposes until all property has been revalued in each 5 year cycle. This is currently the case.

PREPARED BY THE DEPARTMENT OF REVENUE

*Richard L. Deary for*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-13-77