

1 *Senate* BILL NO. *118*  
 2 INTRODUCED BY *Mr. Ombles Watt, Madras*

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE FIRST AND  
 5 LAST MEETING DATE FOR COUNTY TAX APPEAL BOARDS, CHANGING THE  
 6 TERMS OF APPOINTMENT OF COUNTY TAX APPEAL BOARD MEMBERS,  
 7 ADDING A SPECIAL PROVISION FOR AN EXTENDED HEARING SESSION,  
 8 AND CHANGING THE DATE FOR TRANSMITTING RECORDS FROM COUNTY  
 9 TAX APPEAL BOARDS TO THE STATE TAX APPEAL BOARD; AMENDING  
 10 SECTIONS 84-601, 84-603, AND 84-604, R.C.M. 1947."

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

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

14 "84-601. County tax appeal board -- when to hear  
 15 protests. The board of county commissioners of each county  
 16 shall appoint a three ~~{3}~~ member county tax appeal board  
 17 ~~with the members to serve staggered terms of 3 years each.~~  
 18 The members of each county tax appeal board shall be  
 19 residents of the county in which they serve, ~~they--shall~~  
 20 ~~serve--four--{4}--year--terms--and--shall--effective--July--1--1973~~  
 21 ~~They shall~~ receive compensation of ~~twenty-five-dollars--{25}~~  
 22 per day and travel expenses only when the county tax appeal  
 23 board is in session to hear taxpayers' appeals from property  
 24 tax assessments or attending meetings called by the state  
 25

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

*SB118*

1 Section 2. Implementation. As of December 31, 1980,  
2 one member of the county tax appeal board shall be appointed  
3 for a 1-year term, one member shall be appointed for a  
4 2-year term, and the third and all succeeding members shall  
5 be appointed for 3-year terms.

6 Section 3. Section 84-603, R.C.M. 1947, is amended to  
7 read as follows:

8 "84-603. Application for reduction in valuations. No  
9 reduction must be made in the valuation of property unless  
10 the party affected thereby, or his agent, makes and files  
11 with the county tax appeal board on or before the ~~third~~  
12 ~~first~~ Monday ~~of July~~ in June, a written application  
13 therefor. Said application shall state the post-office  
14 address of the applicant, shall specifically describe the  
15 property involved and shall state the facts upon which it is  
16 claimed such reduction should be made. The department of  
17 revenue shall, however, have the right to raise or lower the  
18 valuation of all of one class of property in a county, as  
19 provided in the preceding section."

20 Section 4. Section 84-604, R.C.M. 1947, is amended to  
21 read as follows:

22 "84-604. Examination of applicant. Before the county  
23 tax appeal board grants any application or makes any  
24 reduction applied for, it must examine on oath, the person  
25 or agent making the application, touching the value of the

1 property of each person. No reduction must be made unless  
2 such person or agent makes an application, as provided in  
3 the preceding section, and attends and answers all questions  
4 pertinent to the inquiry. The testimony of all witnesses  
5 upon such hearing must be taken in shorthand or by stenotype  
6 or electronically recorded and preserved for ~~one-~~1~~~~ year.  
7 If the decision of the county tax appeal board is appealed,  
8 all testimony must be transcribed or otherwise reduced to  
9 writing and forwarded together with all exhibits to the  
10 state tax appeal board. The date of hearing, the proceedings  
11 before the board, and the decision, must be entered upon the  
12 minutes of the board, and the board shall notify the  
13 applicant of its decision, by registered or certified mail  
14 within ~~three-~~3~~~~ days thereafter. A copy of the minutes of  
15 the county tax appeal board must be transmitted to the state  
16 tax appeal board no later than ~~three-~~3~~~~ days after the  
17 ~~third~~ second Monday in ~~August~~ July."

18 Section 5. Effective Date. This act is effective upon  
19 its passage and approval.

-End-

Approved by Committee  
on Taxation

SENATE BILL NO. 118

INTRODUCED BY McOMBER, WATT, MATHERS

A BILL FOR AN ACT ENTITLED: \*AN ACT TO CHANGE THE FIRST AND  
LAST MEETING DATE FOR COUNTY TAX APPEAL BOARDS, CHANGING THE  
TERMS OF APPOINTMENT OF COUNTY TAX APPEAL BOARD MEMBERS,  
ADDING A SPECIAL PROVISION FOR AN EXTENDED HEARING SESSION,  
AND CHANGING THE DATE FOR TRANSMITTING RECORDS FROM COUNTY  
TAX APPEAL BOARDS TO THE STATE TAX APPEAL BOARD; AMENDING  
SECTIONS 84-601, 84-603, AND 84-604, 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  
with the members to serve staggered terms of 3 years each.  
The members of each county tax appeal board shall be  
residents of the county in which they serve; ~~they shall~~  
~~serve four {4}-year terms and shall be effective July 1, 1973;~~  
They shall 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 ~~June~~ April 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 last~~ second last Monday in  
~~August~~ June unless granted additional time by order of the  
state tax appeal board. 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

1 of the county tax appeal board."

2 Section 2. THERE IS A NEW SECTION WHICH READS AS  
3 FOLLOWS:

4 Implementation. As of December 31, 1980, one member of  
5 the county tax appeal board shall be appointed for a 1-year  
6 term, one member shall be appointed for a 2-year term, and  
7 the third and all succeeding members shall be appointed for  
8 3-year terms.

9 Section 3. Section 84-603, R.C.M. 1947, is amended to  
10 read as follows:

11 "84-603. Application for reduction in valuations. No  
12 reduction must be made in the valuation of property unless  
13 the party affected thereby, or his agent, makes and files  
14 with the county tax appeal board on or before the ~~third~~  
15 first Monday of July in June, OR WITHIN 15 DAYS OF RECEIPT  
16 OF NOTICE OF ASSESSMENT, CLASSIFICATION, OR REAPPRAISAL, a  
17 written application therefor. THE STATE TAX APPEAL BOARD  
18 MAY, FOR GOOD CAUSE, EXTEND THE DATE FOR FILING THE  
19 APPLICATION. Said application shall state the post-office  
20 address of the applicant, shall specifically describe the  
21 property involved and shall state the facts upon which it is  
22 claimed such reduction should be made. The department of  
23 revenue shall, however, have the right to raise or lower the  
24 valuation of all of one class of property in a county, as  
25 provided in the preceding section."

1 Section 4. Section 84-604, R.C.M. 1947, is amended to  
2 read as follows:

3 "84-604. Examination of applicant. Before the county  
4 tax appeal board grants any application or makes any  
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6 or agent making the application, touching the value of the  
7 property of each person. No reduction must be made unless  
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9 the preceding section, and attends and answers all questions  
10 pertinent to the inquiry. The testimony of all witnesses  
11 upon such hearing must be taken in shorthand or by stenotype  
12 or electronically recorded and preserved for ~~one--{1}~~ year.  
13 If the decision of the county tax appeal board is appealed,  
14 all testimony must be transcribed or otherwise reduced to  
15 writing and forwarded together with all exhibits to the  
16 state tax appeal board. The date of hearing, the proceedings  
17 before the board, and the decision, must be entered upon the  
18 minutes of the board, and the board shall notify the  
19 applicant of its decision, by registered or certified mail  
20 within ~~three--{3}~~ days thereafter. A copy of the minutes of  
21 the county tax appeal board must be transmitted to the state  
22 tax appeal board no later than ~~three--{3}~~ days after the  
23 ~~third second~~ Monday in August July."

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 17 protests. The board of county commissioners of each county  
 18 shall appoint a three {3} member county tax appeal board  
 19 with the members to serve staggered terms of 3 years each.  
 20 The members of each county tax appeal board shall be  
 21 residents of the county in which they serve; ~~they shall~~  
 22 ~~serve four {4} year terms and shall effective July 1, 1973.~~  
 23 They shall receive compensation of ~~twenty-five dollars {25}~~  
 24 per day and travel expenses only when the county tax appeal  
 25 board is in session to hear taxpayers' appeals from property

1 tax assessments or attending meetings called by the state  
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THIRD READING

1 of the county tax appeal board."

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15 first Monday of July in June, or within 15 days of receipt  
16 of notice of assessment, classification, or reappraisal, a  
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18 MAY, FOR GOOD CAUSE, EXTEND THE DATE FOR FILING THE  
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HOUSE OF REPRESENTATIVES  
COMMITTEE ON TAXATION AMENDMENTS TO SENATE BILL 118

March 22, 1977.

Amend the third reading copy as follows:

1. Amend page 3, section 3, lines 15 and 16.

Following: "June,"

Strike: "OR WITHIN 15 DAYS OF RECEIPT OF NOTICE OF ASSESSMENT, CLASSIFICATION,  
OR REAPPRAISAL,"

2. Amend page 3, section 3, lines 17, 18, 19.

Following: "therefor."

Strike: "THE STATE TAX APPEAL BOARD MAY, FOR GOOD CAUSE, EXTEND THE DATE  
FOR FILING THE APPLICATION."

AS AMENDED CONCURRED IN

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