CHAPTER NO. 10____.

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HOUSE BILL NO. 796

INTRODUCED BY RAMIREZ, SIVERTSEN, FABREGA

IN THE HOUSE

February 14, 1979		Introduced and referred to Committee on Taxation.
March 13, 1979		Committee recommend bill do pass. Report adopted.
March 14, 1979		Printed and placed on members' desks.
March 15, 1979		Second reading, do pass.
March 16, 1979		Considered correctly engrossed.
March 17, 1979		Third reading, passed. Transmitted to second house.
	IN THE SEN	ATE
March 19, 1979		Introduced and referred to Committee on Taxation.
April 7, 1979		Committee recommend bill be concurred in as amended. Report adopted.
April 9, 1979		Second reading, concurred in.
April 11, 1979		Third reading, concurred in as amended.
	IN THE HOU	SE
April 12, 1979		Returned from second house. Concurred in as amended.
April 13, 1979		Second reading, amendments adopted.
April 16, 1979		Third reading, amendments adopted. Sent to enrolling.
		Reported correctly enrolled.

10 0207/01

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INTRODUCED BY Ramire Pineter Torge 1 2

A BILL FOR AN ACT ENTITLED: MAN ACT TO GENERALLY REVISE THE LAWS GOVERNING THE PROPERTY TAX APPRAISAL AND APPEAL 3 PROCESS; REQUIRING THE REVENUE OVERSIGHT COMMITTEE TO 6 CONSIDER DEPARTMENT OF REVENUE RULES GOVERNING APPRAISAL AND 7 ALLOWING IT TO POLL THE LEGISLATURE CONCERNING THESE RULES: ς. ESTABLISHING THE REVENUE OVERSIGHT COMMITTEE AS A PERMANENT 4 LEGISLATIVE COMMITTEE: REQUIRING THE STATE TAX APPEAL BOARD 10 TO ALLOW DIRECT APPEAL IN CERTAIN CASES; AND AMENDING 11 12 SECTIONS 15-2-201, 15-7-102, 15-7-103, MCA+ AND SECTIONS 1 AND 4 OF CHAPTER 458, LAWS OF 1977. 13

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35 IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 15 Section 1. Section 15-7-103, MCA, is amended to read: 15 17 #15-7-103. Classification and appraisal -- general and uniform methods. (1) It is the duty of the department of 1 3

reveaue to implement the provisions of 15-7-101 through 19 15-7-103 by providing: 20

(a) for a general and uniform method of classifying 21 22 lands in the state for the purpose of securing an equitable and uniform basis of assessment of said lands for taxation 23 24 JUT JOSES;

(b) for a general and uniform method of appraising 25

city and town lots; 1

2 (c) for a general and uniform method of appraising ٦ rural and urban improvements;

4 (d) for a general and uniform method of appraising S tisterlands.

(2) All lands shall be classified according to their 6 use or uses and graded within each class according to soil 7 and productive capacity. In such classification work, use 8 shall be made of soil surveys and maps and all other 9 pertinent available information. 10

(3) All lands must be classified by 40-acre tracts or 11 12 fractional lots.

(4) All agricultural lands must be classified and 13 14 appraised as agricultural lands without regard to the best 15 and highest value use of adjacent or neighboring lands.

16 (5) All property classified in 15-6-112 sust be 17 appraised on its market value in the same year. The department must publish a rule specifying the year used in 18

19 the_appraisal."

20 Section 2. Section 1, Chapter 458, Laws of 1977, is 21 umended to read:

22 "Section 1. Revenue oversight committee -- manner of 23 appointment. (1) There is created a legislative revenue oversight committee as a joint committee of the legislature, 24 25 until--odiournment--of--the-46th-legislature. The committee HAR 774 INTRODUCED BILL

1 consists of four members of the senate taxation cormittee. 2 appointed by the chairman of that committee, four members of 3 the house of representatives taxation committee, appointed 4 by the the chairman of that committee, two senators 5 appointed the committee on committees, and two representatives appointed by the speaker. No more than three 6 7 members from each house may be of the same political party. 8 (2) Appointments shall be made before the 90th 9 legislative day of a regular session for terms ending on the 19 day the next regular session adjourns. A vacancy shall be 11 filled as the original appointment was made."

Section 3. Section 4. Chapter 458. Laws of 1977. is
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"Section 4. Committee duties. (1) The committee shall 14 15 make interim studies of the statewide reappraisal of real property and its property tax consequences, the taxation of 16 17 financial institutions by methods which could replace the 18 bank shares tax, and the appropriate level of taxation of 19 the gross proceeds of metal mines. The committee may also 20 exercise continuing legislative oversight of the department 21 of revenue, including without limitation the review of:

22 (a) proposed and adopted rules;

23 (b) proposed budgets;

24 (c) proposed legislation;

25 (d) pending litigation; and

(e) major contracts and personnel actions of the department.

3 (2) The committee shall:

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4 (a) consider any method proposed in any rule published

5 by the department of revenue to appraise real property to

6 determine whether the method is general and uniform for

7 similar types of property:

8 (b) prepare written recommendations for the adoption:
 9 amendment, or rejection of the rule:

10 (c) submit these recommendations to the department.

11 (2)(3) The committee shall prepare a biennial critique 12 of the department's activities, which shall be published by 13 the department as an appendix to the biennial report of the 14 department."

15 <u>NEW SECTION</u> Section 4. Legislative consent to method 16 of appraisal -- poll. (1) If the legislature is not in 17 session, the committee may poll the members of the 18 legislature by mail to determine whether a proposed rule . 19 the department of revenue concerning the method of 20 appraising real property is consistent with the intent of 21 the legislature in passing 15-7-103.

(2) The poll shall include an opportunity for the
department of revenue to present a written justification for
the rule to the members of the legislature.

25 <u>NEW SECTION</u> Section 5. Evidentiary value of

-4-

legislative poll. (1) The results of a poll conducted by the
 committee are admissible in a court proceeding involving the
 validity of a rule.

4 (2) If the results of the poll show that the majority of the members of both houses find a rule contrary to the
6 intent of the legislature, the rule shall be conclusively
7 presumed to be contrary to the legislative intent in a court
8 proceeding involving its validity.

Section 6. Section 15-7-102. MCA, is amended to read:
16 "15-7-102. Notice of classification and appraisal to
11 owners -- appeals. (1) It shall be the duty of the
12 department of revenue to cause to be mailed to each owner a
13 notice of the classification of the land owned by him and
14 the appraisal of the improvements thereon.

15 (2) If the owner of any land and improvements be is dissatisfied with the appraisal__gr classification of his 16 land or the-opproisel-of-the improvements, the he may submit 17 his objection in writing to the department's agent. The 18 department shall give reasonable notice to such taxpayer of 19 the time and place of hearing and hear any testimony or 20 other evidence which the taxpaver may desire to produce at 21 22 such time and afford the opportunity to other interested 23 persons to produce evidence at such hearing. Thereafter 24 department shall determine the true and correct the appraisal and classification of such land or approved---of 25

3 such improvements and forthwith notify the taxpayer of its 2 determinationy. In the notification, the department must 4 state its reasons for revising the classification or 4 appraisal, end-when When so determined, the land shall be classified and improvements appraised in the manner ordered 5 6 by the department. 7 [3] whether a hearing as provided in subsection [2] is 8 held or not. the department or its agent may not adjust an 9 appraisal or classification upon taxpaver's objection 10 uolessi 11 (a) the taxuayer has submitted his objection in 12 writing: and 13 (b) the department or its agent has issued its reason 14 in writing for making the determination. 15 [6] A taxpayer's written objection to a classification 16 or appraisal and the department's notification to the 17 taxpayer of its determination and the reason for that 18 determination are public records. Each county appraiser 19 shall make such records available for inspection during 20 regular office hours. 21 (3)(5) If any property owner shall feel aggrieved at 22 the classification and/or the appraisal so made by the 23 department, he shall have the right to appeal to the county 24 tax appeal board and then to the state tax appeal board,

whose findings shall be final subject to the right of review

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in the proper court or courts."
 Section 7. Section 15-2-201, MCA, is amended to read:

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5 (a) prescribe rules for the tax appeal boards of the 6 different counties in the performance of their duties and 7 for this purpose may schedule meetings of county tax appeal 8 boards, and it shall be the duty of all invited county tax 9 appeal board members to attend if possible, and the cost of 10 their attendance shall be paid from the appropriation of the 11 state tax appeal board;

12 (b) hear appeals from decisions of the county tax13 appeal boards;

(c) hear appeals from decisions of the department of
 revenue in regard to business licenses, property
 assessments, taxes, and penalties, and

17 (d) hear appeals from decisions of the department of
 18 revenue or its agents as provided in [section B].

19 (2) Daths to witnesses in any investigation by the 20 state tax appeal board may be administered by a member of 21 the board or his agent. In case any witness shall fail to 22 obey any summons to appear before said board or shall refuse 23 to testify or answer any material questions or to produce 24 records, books, papers, or documents when required to do so, 25 such failure or refusal shall be reported to the attorney

general, who shall thereupon institute proceedings in the 3 proper district court to punish the witness for such nealect 2 or refusal. Any person who shall testify falsely in any 3 material matter under consideration by the board shall be 4 5 quilty of periory and punished accordingly. Witnesses attending shall receive like compensation as witnesses in 6 the district court. Such compensation shall be charged to 7 я the proper appropriation for the board.

9 (3) The state tax appeal board shall also have the
10 duties of an appeal board relating to such other matters as
11 may be provided by law."

12 NEW_SECTION. Section 8. Direct appeal to state tax 13 appeal board of certain cases involving property appraisal 14 and classification. (1) The state tax appeal board shall 15 allow direct appeals concerning the oppraisal or classification of property if in hearing a taxpayer's appeal 16 17 from a county tax appeal board's decision the board 18 determines that, in its opinion, the method of appraising or 19 classifying the taxpayer's property:

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-8-

similar property throughout the state. ł (2) After determining that the conditions listed in 2 subsection (1) exist, the board shall: 3 (a) publish notice of the opportunity to appeal in one 4 newspaper of general circulation in each county once each 5 week for 3 weeks; ó 7 (b) for 30 days after the final publication of notice 3 as provided in subsection (2)(a)+ allow taxpayers: 9 (i) to appeal directly to the board without appealing 10 to the county tax appeal board or paying their taxes under 11 protest; or

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REQUEST NO. 428-79

FISCAL NOTE

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

ESCRIPTION

his proposed bill generally revises the laws governing the property tax appraisal and ppeal process; requiring the Revenue Oversight Committe to consider Department of Revenue ules governing appraisal and allowing it to poll the Legislature concerning these rules; stablishing the Revenue Oversight Committee as a permanent legislative committee; requiring he State Tax Appeal Board to allow direct appeal in certain cases.

ISCAL IMPACT

hile it is difficult to anticipate the number, and the effect, of property appraisal ppeals associated with the proposed law, it is believed that the impact upon property ax collections and Department of Revenue expenditures would be minimal.

FFECT ON LOCAL GOVERNMENT

nable to estimate fiscal impact on local governments.

ECHNICAL NOTE

roposed subsection (5) of section 15-7-103 involves the appraisal of certain real and ersonal property; this subject is currently being litigated. If the state wins its ase, then there would be no fiscal impact associated with adoption of the proposed law.

(Prepared by the Department of Revenue)

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BUDGET DIRECTOR

46th Legislature

LC 0207/01

Approved by Committee on Texation 42 BILL NO. 796 ı INTROPUCED 34 Kamira Dinester 2 3

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-2- HB 794 SECOND READING

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INFRODUCED BY Remere Minester Tales 1 2 3

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 assessments, taxes, and penalties, and

17 (d) hear appeals from decisions of the department of
 18 revenue or its agents as provided in [section 8].

19 (2) Daths to witnesses in any investigation by the 20 state tax appeal board may be administered by a member of 21 the board or his agent. In case any witness shall fail to 22 obey any summons to appear before said board or shall refuse 23 to testify or answer any material questions or to produce 24 records, books, papers, or documents when required to do so, 25 such failure or refusal shall be reported to the attorney

general, who shall thereupon institute proceedings in the 1 2 proper district court to punish the witness for such neglect 3 or refusal. Any person who shall testify falsely in any 4 material matter under consideration by the board shall be 5 quilty of perjury and punished accordingly. Witnesses attending shall receive like compensation as witnesses in 6 the district court. Such compensation shall be charged to 7 8 the proper appropriation for the board.

9 (3) The state tax appeal board shall also have the
10 duties of an appeal board relating to such other matters as
11 may be provided by law.*

12 NEW SECTION. Section 8. Direct appeal to state tax 13 appeal board of certain cases involving property appraisal 14 and classification. (1) The state tax appeal board shall 15 allow direct appeals concerning the appraisal or 16 classification of property if In hearing a taxpayer's appeal 17 a county tax appeal board's decision the board from 18 determines that, in its opinion, the method of appraising or 19 classifying the taxpayer's property:

20 (a) was in violation of statutory requirements for 21 general and uniform appraisal of similar property or other

22 laws governing assessment and classification;

(b) created substantial discrepancies in the appraisal
 of similar property; and

25 (c) affected the appraisal or classification of

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1 similar property throughout the state.

2 (2) After determining that the conditions listed in
3 subsection (1) exist, the board shall:

4 (a) publish notice of the opportunity to appeal in one
5 newspaper of general circulation in each county once each
6 week for 3 weeks;

7 (b) for 30 days after the final publication of notice 3 as provided in subsection (2)(a), allow taxpayers:

9 (i) to appeal directly to the board without appealing

10 to the county tax appeal board or paying their taxes under 11 protest; or

12 (ii) to join an appeal currently pending before the

13 board on similar property.

-End-

HOUSE BILL NO. 796 1 city and town lots; 1 INTRODUCED BY RAMIREZ, SIVERTSEN, FABREGA (c) for a general and uniform method of appraising 2 2 rural and urban improvements; 3 3 A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE THE (d) for a general and uniform method of appraising 4 LAWS GOVERNING THE PROPERTY TAX APPRAISAL AND APPEAL 5 timberlands. 5 REQUIRING THE REVENUE OVERSIGHT COMMITTEE TO PROCESSI * (2) All lands shall be classified according to their 6 CONSIDER DEPARTMENT OF REVENUE RULES GOVERNING APPRAISAL AND 7 use or uses and graded within each class according to soil 7 ALLOWING IT TO POLL THE LEGISLATURE CONCERNING THESE RULES: 8 and productive capacity. In such classification work, use А ESTABLISHING--THE-REVENUE-BVERSIGHT-COMMITTEE-AS-A-PERMANENT 9 shall be made of soil surveys and maps and all other Q pertinent available information. 10 LEGISLATIVE-COMMITTEET-REQUIRING-THE-STATE-TAX-APPEAL-BBARD 10 11 TO--ALLOW--DIRECT--APPEAL--IN--CERTAIN--CASEST AND AMENDING 11 (3) All lands must be classified by 40-acre tracts or fractional lots. SECTIONS 15-2-2014 15-7-1024 AND 15-7-103+ MCA+ AND SECTIONS 12 12 1-AND SECTION 4 OF CHAPTER 450, LAWS OF 1977." (4) All agricultural lands must be classified and 13 13 appraised as agricultural lands without regard to the best 14 14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 15 and highest value use of adjacent or neighboring lands. 15 16 (5) ATT IN ANY PERIODIC REVALUATION OF TAXABLE Section 1. Section 15-7-103, MCA, is amended to read: 16 PROPERTY COMPLETED UNDER THE PROVISIONS OF 15-7-111 AFTER #15-7-103. Classification and appraisal -- general and 17 17 uniform methods. (1) It is the duty of the department of JANUARY 1. 1979. ALL property classified in 15-6-112 must be 18 18 appraised on its market value in the same year. The 19 revenue to implement the provisions of 15+7-101 through 19 20 department must publish a rule specifying the year used in 20 15-7-103 by providing: 21 (a) for a general and uniform method of classifying 21 the appraisal." 22 Section-2---Section-1-Chapter-458-Laws--of--1977---is 22 lands in the state for the purpose of securing an equitable and uniform basis of assessment of said lands for taxation 23 esended-to-read+ 23 24 ' "Section-iu--Revenue--oversight--committee----manner-of 24 purposes; 25 (b) for a general and uniform method of appraising 25 appointments---{}}-There-is--created--a--+aqistative--revenue

HB 796

REFERENCE BILL

-2-

1	oversight-committee-as-a-joint-committee-of-the-legisl atu re ,
Z	unt iladjournmentofthe-46th-legisloturev The-committee
3	consists-of-four-members-of-the-senatetaxationcommitteer
4	appointed-by-the-chairman-of-that -committeey-four-members-of
5	thehouseof-representatives-toxotion-committeer-appointed
6	bythethechairmonofthatcommitteestwosenators
7	eppeintedthecommitteeoncommitteesyandtwo
8	representatives-appointed -by -the-speakeru-Ho-more-then-three
9	members-from-each-house-may-be-of-the-some-politicalparty-
10	{2}Appointmentsshallbemedebeforethe90th
11	legislative-Day-of-e-regular-session-for-torme-ending-on-the
12	dey-the-next-reguler-session-edjournss-Avacan cysh allba
13	filled-es-the-original-appointment-was-moder#
13 14	filled-es-the-original-appointment-was-madev# Section 2. Section 4, Chapter 458, Laws of 1977, is
14	Section 2. Section 4, Chapter 458, Laws of 1977, is
14 15	Section 2. Section 4. Chapter 458. Laws of 1977. is amended to read:
14 15 16	Section 2. Section 4, Chapter 458, Laws of 1977, is amended to read: "Section 4. Committee duties. (1) The committee shall
14 15 16 17	Section 2. Section 4. Chapter 458. Laws of 1977. is amended to read: "Section 4. Committee duties. (1) The committee shall make interim studies of the statewide reappraisal of real
14 15 16 17 18	Section 2. Section 4. Chapter 458. Laws of 1977. is amended to read: "Section 4. Committee duties. (1) The committee shall make interim studies of the statewide reappraisal of real property and its property tax consequences, the taxation of
14 15 16 17 18 19	Section 2. Section 4. Chapter 458. Laws of 1977. is amended to read: "Section 4. Committee duties. (1) The committee shall make interim studies of the statewide reappraisal of real property and its property tax consequences, the taxation of financial institutions by methods which could replace the
14 15 16 17 18 19 20	Section 2. Section 4. Chapter 458. Laws of 1977. is amended to read: "Section 4. Committee duties. (1) The committee shall make interim studies of the statewide reappraisal of real property and its property tax consequences, the taxation of financial institutions by methods which could replace the bank shares tax, and the appropriate level of taxation of
14 15 16 17 18 19 20 21	Section 2. Section 4, Chapter 458, Laws of 1977, is amended to read: "Section 4. Committee duties. (1) The committee shall make interim studies of the statewide reappraisal of real property and its property tax consequences, the taxation of financial institutions by methods which could replace the bank shares tax, and the appropriate level of taxation of the gross proceeds of metal mines. The committee may also

25 (b) proposed budgets;

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1	(c) proposed legislation;
2	(d) pending litigation; and
3	(e) major contracts and personnel actions of the
4	department.
5	(2)The_committee_shall:
6	(a) consider any method proposed in any rule published
7	by the department of revenue to appraise real property to
8	determine whether the method is general and uniform for
9	similar types of property:
10	<pre>(b) prepare written recemendations for the adoption.</pre>
11	amendments or rejection of the rulei
12	(c)submit_these_recommendations_to_the_department.
13	(2)(3) The committee shall prepare a biennial critique
14	of the department's activities, which shall be published by
15	the department as an appendix to the biennial report of the
16	department."
17	<u>HEM-SEETIONsSection-4Legislative-consent-</u> to-method
18	ofappreise}polls{l}lf-the-l egisleture-is-not-in
19	sessio n,thecommitteemeypoilthemembersof the
20	lagisleture-by-mail-to-deternine-whether -a-proposed-rule-of
21	thedepertmentofrevenueconterningthemethodof
22	approisingroalpropertyis-consistent -with-the-intent-of
23	the-legislature-in-passing-15-7-103+
24	{2}Fhe-poll-shallincludeonopportunityforthe
25	department-of-revenue-to-present-s-written-justification-for

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1	the-rule-to-the-members-of-the-legislature.
2	<u>NEW-SECTION:</u> Section-SwEvidentiaryvalueof
3	tegistative-polt{1}-The-results-of-apollconductedby
4	the-committee-ore-admissible-in-a-court-proceeding-involving
5	the-validity-of-a-rule.
6	{2}Ifthe-results-of-the-poll-show-that-the-majority
7	of-the-members-of-both-houses-find-e-rulecontrerytothe
8	intentofthelogislaturey-the-rule-shall-be-conclusively
9	presumed-to-be-contrary-to-the-legislative-intent-in-s-court
10	proceeding-involving-its-validity=
11	Section 3. Section 15-7-102, MCA, is amended to read:
12	*15-7-102. Notice of classification and appraisal to
13	owners appeals. (1) It shall be the duty of the
14	department of revenue to cause to be mailed to each owner a
15	notice of the classification of the land owned by him and
16	the appraisal of the improvements thereon.
17	(2) If the owner of any land and improvements be <u>is</u>
18	dissatisfied with the <u>appraisal_or</u> classification of his
19	land or the-approisal-of-the improvements, the <u>he may submit</u>
20	his objection in writing to the department's agent. The
21	department shall give reasonable notice to such taxpayer of
22	the time and place of bearing and bear any testimony or

,

the time and place of hearing and hear any testimony or other evidence which the taxpayer may desire to produce at such time and afford the opportunity to other interested persons to produce evidence at such hearing. Thereafter, HB 0796/02

1	the department shall determine the true and correct
2	<u>appraisal and</u> classification of such land or approfsalof
3	such improvements and forthwith notify the taxpayer of its
4	determination v. In the notification: the department must
5	stateits_reasons_for_revising_the_classification_or
6	appraisals and-when When so determineds the land shall be
7	classified and improvements appraised in the manner ordered
8	by the department.
9	[3]Khether_a_hearing_as_provided_in_subsection_[2]_is
10	beld or not. the department or its agent may notadjustan
11	appraisalorclassificationupontaxpayer'sobjection
12	unlessi
13	[a]_the_taxbayer_bas_submitted_bis_objectionin
14	writingl and
15	(b)tbedepartment_or_its_agent_bas issued STATED its
16	reason in writing for making the determination ADJUSTMENI.
17	[4] A taxpayer's written objection to a classification
18	or_appraisal_and_the_department's_notification_to_the
19	taxpayer_ofitsdeterminationandthereasonforthat
20	determination_are_public_recordsEach_county_appraiser
21	shall make such records available for inspection during
22	regular_office_hours.
23	(3)[5] If any property owner shall feel aggrieved at
24	the classification and/or the appraisal so made by the
25	department, he shall have the right to appeal to the county

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-3- HB 796		-7- H8 796		
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such-fetture-er-refuset-shett-be-reportedtotheattorner	~	: whose findings shall be final subject to the right of review	8	
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HB 0796/02		HB 0796/02		

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1	of-similar-property;-and
2	tc}affectedtheappraisalorclassificationof
3	similar-property-throughout-the-states
4	t2;Afterdetermininghatthe-conditions-listed-in
5	subsection-(1)-existy-the-board-star?:
6	ta;publish-notice-of-the-opportunity-to-appeal-in-one
7	newspaper-of-genera l-circulation-in-eachcountyonceeach
8	week-for-3-weekst
9	tb;for30-days-after-the-final-publication-of-notice
10	as-provided-in-subsection-{2 }{a}y-a}}ow-taxpayers+
11	t i}to-appeal-directly-to-the-board-withoutappealin g
12	tothecounty-tax-appeal-board-or-paying-their-taxes-under
13	protest;-or
14	tiij-to-join-an-appealcurrentlypendingbeforethe
15	beard-on-similar-property.

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-End-

H8 796

SENATE STANDING COMMITTEE REPORT (Taxation)

That House Bill No. 796, third reading bill, be amended as follows: 1. Title, line 9. Strike: "ESTABLISHING THE REVENUE OVERSIGHT COMMITTEE AS A PERMANENT LEGISLATIVE COMMITTEE; REQUIRING THE STATE TAX APPEAL BOARD TO ALLOW DIRECT APPEAL IN CERTAIN CASES: 2. Title, line 12. Strike: "15-2-201," Following: "15-7-102" Strike: "," Insert: "AND" Following: "AND" Strike: "SECTIONS 1" Insert: "SECTION" 3. Title, line 13. Strike: "AND" 4. Page 2, line 16. Following: "(5)" Strike: "All" "In any periodic revaluation of taxable property completed Insert: under the provisions of 15-7-111 after January 1, 1979, all" 5. Page 2, line 20. Strike: section 2 in its entirety Renumber: subsequent sections 6. Page 4, line 15. Strike: sections 4 and 5 in their entirety Renumber: subsequent sections 7. Page 6, line 13. Following: "has" Strike: "issued" Insert: "stated" 8. Page 6, line 14. Following: "the" Strike: "determination" Insert: "adjustment" 9. Page 7, line 2. Strike: sections 7 and 8 in their entirety