

HOUSE BILL NO. 561  
INTRODUCED BY SIVERTSEN  
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

January 29, 1981	Introduced and referred to Committee on Taxation.
March 11, 1981	Committee recommend bill do pass. Report adopted.
March 12, 1981	Bill printed and placed on members' desks.
March 14, 1981	Second reading, do pass.
March 16, 1981	Considered correctly engrossed.
March 17, 1981	Third reading, passed. Ayes, 92; Noes, 3. Transmitted to Senate.

IN THE SENATE

March 18, 1981	Introduced and referred to Committee on Taxation.
March 27, 1981	Committee recommend bill be concurred in. Report adopted.
March 30, 1981	Motion pass consideration.
March 31, 1981	Motion pass consideration.
April 1, 1981	Second reading, concurred in.
April 3, 1981	Third reading, concurred in. Ayes, 37; Noes, 11.

IN THE HOUSE

April 4, 1981	Returned from Senate. Concurred in. Sent to enrolling. Reported correctly enrolled.
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1 HOUSE BILL NO. 561

2 INTRODUCED BY Janet

BY REQUEST OF THE DEPARTMENT OF REVENUE

5 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE CURRENT  
6 5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS  
7 AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES  
8 DURING THIS EXTENDED CYCLE."

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

11       Section 1. Policy. It is the policy of Montana to  
12   provide for equitable assessment of taxable property in the  
13   state and to provide for periodic revaluation of taxable  
14   property in a manner that is fair to all taxpayers.

1F       Section 2. Purpose. (1) It is the purpose of this act  
16      to provide an additional 2 years for completion of the  
17      current revaluation cycle, implemented pursuant to 15-7-111  
18      through 15-7-114, in order to permit the department of  
19      revenue to comply with the revaluation requirements of  
20      15-7-111 through 15-7-114 in a manner that implements the  
21      policy provided for in section 1.

22 (2) This act serves to extend the current cycle only.  
23 It is intended that after the extended cycle, the department  
24 will implement the provisions of 15-7-111 through 15-7-114  
25 and return to the 5-year cycle.

1           Section 3. Extension of current revaluation cycle. (1)  
2   Notwithstanding the provisions of 15-7-111 through 15-7-114,  
3   the current revaluation cycle, implementing 15-7-111,  
4   scheduled to end on December 31, 1983, and representing a  
5   5-year period commencing January 1, 1979, is hereby extended  
6   for an additional 2 years, ending December 31, 1985. The new  
7   values determined during this period shall be placed on the  
8   tax rolls commencing January 1, 1986.

9                   (2) It is not necessary for the department of revenue  
10 to commence another 5-year revaluation cycle pursuant to  
11 15-7-111 until January 1, 1986.

-End-

INTRODUCED BILL

-2-

HB 561

Approved by Committee  
on Taxation

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

11       Section 1. **Policy.** It is the policy of Montana to  
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8                   tax rolls commencing January 1, 1986.  
9                   (2) It is not necessary for the department of revenue  
10                  to commence another 5-year revaluation cycle pursuant to  
11                  15-7-111 until January 1, 1986.  
12                  (3) The extension provided for in subsection (1) does  
13                  not affect the validity of any assessments made or to be  
14                  made or any taxes levied or to be levied during the period  
15                  January 1, 1979 to December 31, 1985.

-End-

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Section 3. Extension of current revaluation cycle. (1) Notwithstanding the provisions of 15-7-111 through 15-7-114, the current revaluation cycle, implementing 15-7-111, scheduled to end on December 31, 1983, and representing a 5-year period commencing January 1, 1979, is hereby extended for an additional 2 years, ending December 31, 1985. The new values determined during this period shall be placed on the tax rolls commencing January 1, 1986.

- End -