

SENATE BILL NO. 19
INTRODUCED BY R. BROWN

IN THE SENATE

January 5, 1981	Introduced and referred to Committee on Taxation.
January 9, 1981	Committee recommend bill do pass. Report adopted.
January 10, 1981	Bill printed and placed on members' desks.
January 12, 1981	Second reading, do pass.
January 13, 1981	Considered correctly engrossed.
January 14, 1981	Third reading, passed. Transmitted to House.

IN THE HOUSE

January 15, 1981	Introduced and referred to Committee on Taxation.
April 11, 1981	Committee recommend bill be concurrred in as amended. Report adopted.
April 13, 1981	Second reading, concurrred in. On motion rules suspended and bill placed on third reading this day. Third reading, concurrred in as amended. Ayes, 92; Noes, 1.

IN THE SENATE

April 14, 1981	Returned from House with amendments.
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April 15, 1981

Second reading, amendments
concurrent in.

April 16, 1981

Third reading, amendments
concurrent in. Ayes, 49;
Noes, 0. Sent to enrolling.

Reported correctly enrolled.

1 SENATE BILL NO. 19
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3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR
5 AUTHORIZATION OF A COUNTY TAX APPEAL BOARD TO MEET BEYOND
6 THE NORMAL TIME PERIOD IN CERTAIN CASES; AMENDING SECTIONS
7 15-2-201 AND 15-15-101, MCA."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 15-2-201, MCA, is amended to read:
11 "15-2-201. Powers and duties. (1) It shall be the duty
12 of the state tax appeal board to:

13 (a) prescribe rules for the tax appeal boards of the
14 different counties in the performance of their duties and
15 for this purpose may schedule meetings of county tax appeal
16 boards, and it shall be the duty of all invited county tax
17 appeal board members to attend if possible, and the cost of
18 their attendance shall be paid from the appropriation of the
19 state tax appeal board;

20 (b) grant, at its discretion, whenever good cause is
21 shown and the need for the hearing is not because of
22 taxpayer negligence, permission to a county tax appeal board
23 to meet beyond the normal time period provided for in
24 15-15-101(2) to hear an appeal.

25 ~~(b)(c)~~ hear appeals from decisions of the county tax

1 appeal boards;
2 ~~(e)(d)~~ hear appeals from decisions of the department of
3 revenue in regard to business licenses, property
4 assessments, taxes, and penalties.

5 (2) Oaths to witnesses in any investigation by the
6 state tax appeal board may be administered by a member of
7 the board or his agent. In case any witness shall fail to
8 obey any summons to appear before said board or shall refuse
9 to testify or answer any material questions or to produce
10 records, books, papers, or documents when required to do so,
11 such failure or refusal shall be reported to the attorney
12 general, who shall thereupon institute proceedings in the
13 proper district court to punish the witness for such neglect
14 or refusal. Any person who shall testify falsely in any
15 material matter under consideration by the board shall be
16 guilty of perjury and punished accordingly. Witnesses
17 attending shall receive like compensation as witnesses in
18 the district court. Such compensation shall be charged to
19 the proper appropriation for the board.

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

23 Section 2. Section 15-15-101, MCA, is amended to read:
24 "15-15-101. County tax appeal board -- meetings and
25 compensation. (1) The board of county commissioners of each

1 county shall appoint a three-member county tax appeal board,
 2 with the members to serve staggered terms of 3 years each.
 3 The members of each county tax appeal board shall be
 4 residents of the county in which they serve. They shall
 5 receive compensation of \$25 a day and travel expenses as
 6 provided for in 2-18-501 through 2-18-503, as amended, only
 7 when the county tax appeal board is in session to hear
 8 taxpayers' appeals from property tax assessments or when
 9 they are attending meetings called by the state tax appeal
 10 board. Travel expenses and compensation shall be paid from
 11 the appropriation to the state tax appeal board. Office
 12 space and equipment for the county tax appeal boards shall
 13 be furnished by the county. All other incidental expenses
 14 shall be paid from the appropriation of the state tax appeal
 15 board.

16 (2) The county tax appeal board must meet on the third
 17 Monday of April in each year to hear protests concerning
 18 assessments made by the department of revenue. It must
 19 continue in session for that purpose from time to time until
 20 the business of hearing protests is disposed of, but, except
 21 as provided in 15-2-201, not later than 60 days after the
 22 department of revenue or its agent:

23 (a) has mailed notice of classification and appraisal
 24 to all property owners as required in 15-7-102; and

25 (b) has notified the county tax appeal board that

1 classification and appraisal notices have been mailed to all
 2 property owners.

3 (3) In connection with any such appeal, the county tax
 4 appeal board may change any assessment or fix the assessment
 5 at some other level. The county clerk shall publish a notice
 6 to taxpayers, giving the time the county tax appeal board
 7 will meet to hear protests concerning assessments and the
 8 latest date the county tax appeal board may take
 9 applications for such hearings. The notice shall be
 10 published in a newspaper if any is printed in the county or,
 11 if none, then in such manner as the board may direct. The
 12 notice shall be published at least 7 days prior to the first
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-End-

Approved by Committee
on Taxation

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 14 meeting of the county tax appeal board."

15 SECTION 3. IMMEDIATE EFFECTIVE DATE. THIS ACT IS
 16 EFFECTIVE ON PASSAGE AND APPROVAL.

-End-

April 10, 1981

HOUSE OF REPRESENTATIVES
COMMITTEE ON TAXATION AMENDMENTS TO SENATE BILL 19:

1. Title, line 7.

Following: "MCA"

Insert: "; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE"

2. Page 4.

Following: line 13

Insert: "Section 3. Immediate effective date. This act is effective on passage and approval."