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

IN THE SENATE

April 14, 1981

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Returned from House with amendments.

April 15, 1981

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April 16, 1981

Second reading, amendments concurred in.

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

Reported correctly enrolled.

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1 SENATE BILL NO. 19 INTRODUCED BY R. BROWN 2 3 A SILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR 4 AUTHORIZATION OF A COUNTY TAX APPEAL BOARD TO MEET BEYOND 5 THE NORMAL TIME PERIOD IN CERTAIN CASES: AMENDING SECTIONS 6 7 15-2-201 AND 15-15-101. MCA." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 15-2-201, MCA, is amended to read: 10 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 boards, and it shall be the duty of all invited county tax 16 17 appeal board members to attend if possible, and the cost of their attendance shall be paid from the appropriation of the 18 state tax appeal board; 19 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 (c)(d) hear appeals from decisions of the department of 3 revenue in regard to business: licenses, property 4 assessments, taxes, and penalties.

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

-2- INTRODUCED BILL

county shall appoint a three-member county tax appeal board, 1 with the members to serve staggered terms of 3 years each. 2 The members of each county tax appeal board shalk be 3 4 residents of the county in which they serve. They shall 5 receive compensation of \$25 a day and travel expenses as provided for in 2-18-501 through 2-18-503, as amended, only 6 when the county tax appeal board is in session to hear 7 taxpayers! appeals from property tax assessments or when 8 9 they are attending meetings called by the state tax appeals 10 board. Travel expenses and compensation shall be paid from 11 the appropriation to the state tax appeal board. Office space and equipment for the county tax appeal boards shall: 12 be furnished by the county. All other incidental expenses 13 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<u>r except</u> 21 <u>as provided in 15-2-2016</u> not later than 60 days after the 22 department of revenue or its agent:

(a) has mailed notice of classification and appraisal
to all property owners as required in 15-7-102; and
(b) has notified the county tax appeal board that

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

(3) In connection with any such appeal, the county tax 3 appeals board may change any assessment or fix the assessment 4 at some other level. The county clerk shall publish a notice 5 to taxpayers, giving the time the county tax appeal board 6 will: meet to hear protests concerning assessments and the 7 latest date the county tax appeal: board take Ma v 8 applications for such hearings. The notice shall be 9 published in a newspaper if any is printed in the county or, 10 if none, then in such manner as the board way direct. The 11 notice shall be published at least 7 days prior to the first 12 meeting of the county tax appeal board." 13

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47th Legislature

Approved by Committee on <u>Texation</u>

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14	different counties in the performance of theirs 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;
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-2- SECOND READING SB19

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-2 THIRD READING 58 19

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47th Legislature

SB 0019/02

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2	INTRODUCED BY R. BROWN
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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 <u>; AND PROVIDING AN IMMEDIATE</u>
8	EFFECTIVE_DATE."
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- 24 Section 2. Section 15+15-101, MCA, is amended to read:
- 25 "15-15-101. County tax appeal board -- meetings and

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REFERENCE BILL

SB 19

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15 SECTION 3. INMEDIATE EFFECTIVE DATE. THIS ACT IS

16 EFFECTIVE ON PASSAGE AND APPROVAL.

-End-

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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."