

Senate Bill 192

In The Senate

January 19, 1981	Introduced and referred to Committee on Taxation.
February 20, 1981	Committee recommend bill do pass as amended.
February 21, 1981	Bill printed and placed on members' desks.
February 24, 1981	Motion passed consideration.
February 25, 1981	Second reading do pass as amended.
	On motion rules suspended. Bill placed on calendar for third reading this day.
	Third reading passed.

In The House

March 2, 1981	Introduced and referred to Committee on Taxation.
April 23, 1981	Died in Committee.

1 *Senate* BILL NO. *192*  
 2 INTRODUCED BY *Elliott McCallister*

1 assessor and the board of county commissioners in each  
 2 county."

-End-

3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE TAXABLE  
 5 PROPERTY REVALUATION CYCLE FROM 5 YEARS TO 20 YEARS; AND TO  
 6 REMOVE THE REQUIREMENT THAT A SET PERCENTAGE OF PROPERTY BE  
 7 REVALUED EACH YEAR OF THE CYCLE; AMENDING SECTION 15-7-111,  
 8 MCA."

9  
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 11 Section 1. Section 15-7-111, MCA, is amended to read:  
 12 "15-7-111. Periodic revaluation of taxable property.  
 13 The department of revenue shall administer and supervise a  
 14 program for the revaluation of all taxable property within  
 15 the state at least every 5 20 years. ~~A comprehensive written~~  
 16 ~~plan of rotation shall be promulgated by the department~~  
 17 ~~fixing the order of revaluation of property in each county~~  
 18 ~~on the basis of the last revaluation of taxable property in~~  
 19 ~~each county prior to July 1, 1974, in order to adjust the~~  
 20 ~~disparities therein between the counties. The plan of~~  
 21 ~~rotation so adopted shall provide that all property in each~~  
 22 ~~county shall be revalued at least every 5 years or that no~~  
 23 ~~less than 20% of the property in each county shall be~~  
 24 ~~revalued in each year. The department shall furnish a copy~~  
 25 ~~of the plan and all amendments thereto to each county~~

SB-192

Approved by Committee  
on Taxation

1                   SENATE BILL NO. 192  
2                   INTRODUCED BY ELLIOTT, McCALLUM

1   ~~assessor and the board of county commissioners in each~~  
2   ~~county."~~

-End-

3  
4   A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE TAXABLE  
5   PROPERTY REVALUATION CYCLE FROM 5 YEARS TO ~~20~~ 10 YEARS; AND  
6   TO REMOVE THE REQUIREMENT THAT A SET PERCENTAGE OF PROPERTY  
7   BE REVALUED EACH YEAR OF THE CYCLE; AMENDING SECTION  
8   15-7-111, MCA."

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10   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
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13   The department of revenue shall administer and supervise a  
14   program for the revaluation of all taxable property within  
15   the state at least every 5 ~~20~~ 10 years. ~~A comprehensive~~  
16   ~~written plan of rotation shall be promulgated by the~~  
17   ~~department fixing the order of revaluation of property in~~  
18   ~~each county on the basis of the last revaluation of taxable~~  
19   ~~property in each county prior to July 1, 1974, in order to~~  
20   ~~adjust the disparities therein between the counties. The~~  
21   ~~plan of rotation so adopted shall provide that all property~~  
22   ~~in each county shall be revalued at least every 5 years or~~  
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24   ~~be revalued in each year. The department shall furnish a~~  
25   ~~copy of the plan and all amendments thereto to each county~~

SENATE BILL NO. 192

INTRODUCED BY ELLIOTT, McCALLUM

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE TAXABLE PROPERTY REVALUATION CYCLE FROM 5 YEARS TO 20 10 YEARS; AND TO REMOVE THE REQUIREMENT THAT A SET PERCENTAGE OF PROPERTY BE REVALUED EACH YEAR OF THE CYCLE; AND TO REQUIRE THAT MARKET VALUE DURING A CYCLE MEANS MARKET VALUE FOR ALL CLASSES AS OF THE SAME DATE; AMENDING SECTION SECTIONS 15-7-103 AND 15-7-111, MCA; AND PROVIDING AN APPLICATION DATE."

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

Section 1. Section 15-7-111, MCA, is amended to read:

"15-7-111. Periodic revaluation of taxable property.

The department of revenue shall administer and supervise a program for the revaluation of all taxable property within the state at least every 5 20 10 years. A comprehensive written plan of rotation shall be promulgated by the department fixing the order of revaluation of property in each county on the basis of the last revaluation of taxable property in each county prior to July 1, 1974, in order to adjust the disparities therein between the counties. The plan of rotation so adopted shall provide that all property in each county shall be revalued at least every 5 years or

that no less than 20% of the property in each county shall be revalued in each year. The department shall furnish a copy of the plan and all amendments thereto to each county assessor and the board of county commissioners in each county."

SECTION 2. SECTION 15-7-103, MCA, IS AMENDED TO READ:

"15-7-103. Classification and appraisal -- general and uniform methods. (1) It is the duty of the department of revenue to implement the provisions of 15-7-101 through 15-7-103 by providing:

(a) for a general and uniform method of classifying lands in the state for the purpose of securing an equitable and uniform basis of assessment of said lands for taxation purposes;

(b) for a general and uniform method of appraising city and town lots;

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

(d) for a general and uniform method of appraising timberlands.

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

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

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

6 ~~(5) In any periodic revaluation of taxable property~~  
7 ~~completed under the provisions of 15-7-111 after January 1,~~  
8 ~~1979, all property classified in [15-6-112] must be~~  
9 ~~appraised on its market value in the same year. The market~~  
10 ~~value of all classes of property during a cycle under~~  
11 ~~15-7-111 through 15-7-114 shall be based on market value as~~  
12 ~~of the same date. The department must publish a rule~~  
13 ~~specifying the year date used in the appraisal."~~

14 SECTION 3. COORDINATION. SECTION 12 OF SENATE BILL  
15 243 DELETES SECTION 15-7-103(5), MCA. IF SENATE BILL 483 IS  
16 PASSED AND APPROVED THEN THIS ACT REENACTS 15-7-103(5) AS IT  
17 APPEARS IN SECTION 2.

18 SECTION 4. APPLICABILITY. THIS ACT APPLIES TO  
19 PROPERTY REVALUATION CYCLES THAT BEGIN AFTER THE END OF THE  
20 CYCLE THAT BEGAN IN JANUARY OF 1979.

-End-