

HOUSE BILL NO. 286

INTRODUCED BY QUILICI, LORY

IN THE HOUSE

January 18, 1983	Introduced and referred to Committee on Taxation.
January 25, 1983	Committee recommend bill do pass. Report adopted.
January 26, 1983	Bill printed and placed on members' desks.
January 27, 1983	On motion taken from second reading and referred to Committee on Appropriations.
February 18, 1983	On motion taken from Committee on Appropriations and referred to second reading.
February 21, 1983	Second reading, do pass.
February 22, 1983	Considered correctly engrossed.
	Third reading, passed. Transmitted to Senate.

IN THE SENATE

March 1, 1983	Introduced and referred to Committee on Taxation.
March 9, 1983	Committee recommend bill be concurred in. Report adopted.
March 11, 1983	Second reading, concurred in.
March 14, 1983	Third reading, concurred in. Ayes, 45; Noes, 3.

IN THE HOUSE

March 14, 1983

Returned to House.

March 15, 1983

Sent to enrolling.

Reported correctly enrolled.

1 House BILL NO. 286
2 INTRODUCED BY Julian Log
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING COMPENSATION
5 OF COUNTY TAX APPEAL BOARD MEMBERS; AMENDING SECTION
6 15-15-101, MCA; AND PROVIDING AN EFFECTIVE DATE."
7

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

9 Section 1. Section 15-15-101, MCA, is amended to read:

10 "15-15-101. County tax appeal board — meetings and
11 compensation. (1) The board of county commissioners of each
12 county shall appoint a three-member county tax appeal board,
13 with the members to serve staggered terms of 3 years each.
14 The members of each county tax appeal board shall be
15 residents of the county in which they serve. They shall
16 receive compensation of ~~425~~ 445 a day and travel expenses as
17 provided for in 2-18-501 through 2-18-503, as amended, only
18 when the county tax appeal board is in session to hear
19 taxpayers' appeals from property tax assessments or when
20 they are attending meetings called by the state tax appeal
21 board. Travel expenses and compensation shall be paid from
22 the appropriation to the state tax appeal board. Office
23 space and equipment for the county tax appeal boards shall
24 be furnished by the county. All other incidental expenses
25 shall be paid from the appropriation of the state tax appeal

1 board.

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

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

11 (b) has notified the county tax appeal board that
12 classification and appraisal notices have been mailed to all
13 property owners.

14 (3) In connection with any such appeal, the county tax
15 appeal board may change any assessment or fix the assessment
16 at some other level. The county clerk shall publish a notice
17 to taxpayers, giving the time the county tax appeal board
18 will meet to hear protests concerning assessments and the
19 latest date the county tax appeal board may take
20 applications for such hearings. The notice shall be
21 published in a newspaper if any is printed in the county or,
22 if none, then in such manner as the board may direct. The
23 notice shall be published at least 7 days prior to the first
24 meeting of the county tax appeal board.

25 (4) Challenges to a department of revenue rule

INTRODUCED BILL

1 governing the assessment of property or to an assessment
2 procedure shall apply only to the taxpayer bringing the
3 challenge and may not apply to all similarly situated
4 taxpayers unless an action is brought in the district court
5 as provided in 15-2-307 through 15-2-310."

6 NEW SECTION. Section 2. Effective date. This act is
7 effective on July 1, 1983.

-End-

STATE OF MONTANA

REQUEST NO. 153-83

FISCAL NOTE

Form BD-15

In compliance with a written request received January 20, , 19 83 , there is hereby submitted a Fiscal Note for House Bill 286 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 286 is an act to increase compensation of county tax appeal board members.


ASSUMPTIONS:

- 1) Fiscal year 1982 hearing load was 1308. Assume hearing load does not increase in the next two fiscal years.

FISCAL IMPACT:

	<u>FY'84</u>	<u>FY'85</u>
Personal service		
Under Proposed Law	\$58,860	\$58,860
Under Current Law	<u>32,700</u>	<u>32,700</u>
Increase in expenditures for		
Special Revenue Fund	<u>\$26,160</u>	<u>\$26,160</u>

FISCAL NOTE 7:T/1



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-25-83

Approved by Committee
on Taxation

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board.

(2) The county tax appeal board must meet on the third Monday of April in each year to hear protests concerning assessments made by the department of revenue. It must continue in session for that purpose from time to time until the business of hearing protests is disposed of, but, except as provided in 15-2-201, not later than 60 days after the 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 classification and appraisal notices have been mailed to all property owners.

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

(4) Challenges to a department of revenue rule

SECOND READING

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