

HOUSE BILL NO. 423

INTRODUCED BY SCHULTZ, ELLISON, ERNST, KEYSER, WINSLOW,  
BLISS, BERGENE, FABREGA, ASAY, HANSON, THOFT, LORY, FAGG,  
MARKS, BERTELSEN, RAMIREZ, SEIFERT, IVERSON, MUELLER,  
DEVLIN, SANDS, HARP, KITSELMAN, COMPTON, SWITZER,  
MILLER, WALLIN, RYAN, SOLBERG, R. JENSEN, CURTISS

IN THE HOUSE

January 20, 1983	Introduced and referred to Committee on Taxation.
January 31, 1983	Committee recommend bill do pass. Report adopted.
February 1, 1983	Bill printed and placed on members' desks.
February 2, 1983	Second reading, do pass.
February 3, 1983	Considered correctly engrossed.
February 4, 1983	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 5, 1983	Introduced and referred to Committee on Taxation.
March 3, 1983	Committee recommend bill be concurrent in. Report adopted.
March 5, 1983	Second reading, concurred in.
March 8, 1983	Third reading, concurred in. Ayes, 48; Noes, 0.

IN THE HOUSE

March 8, 1983	Returned to House.
March 9, 1983	Sent to enrolling. Reported correctly enrolled.

House BILL NO. 423

Bryne

1 *Falanga*  
2 INTRODUCED BY *Staff* *Elkison* *Heysen* *Whelan* *Chis*3 *Mark Ramsey* *Werson* *Stevins* *HARD* *Compton* *Switzer*  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT *Miller*5 CLASSIFICATION AND APPRAISAL NOTICES BE SENT TO PROPERTY OWNERS ONLY WHEN CERTAIN CHANGES PERTAINING TO LAND OR *Willson*6 IMPROVEMENTS HAVE BEEN MADE; AMENDING SECTION 15-7-102, MCA; *Bryne*

7 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

8

9

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

11 Section 1. Section 15-7-102, MCA, is amended to read:

12 "15-7-102. Notice of classification and appraisal to

13 owners -- appeals. (1) It shall be the duty of the

14 department of revenue to cause to be mailed to each owner a

15 notice of the classification of the land owned by him and

16 the appraisal of the improvements thereon only if one or17 more of the following changes pertaining to the land or18 improvements have been made since the last notice:19 (a) change in ownership;20 (b) change in classification;21 (c) change in valuation; or22 (d) addition or subtraction of personal property23 affixed to the land.

24 (2) If the owner of any land and improvements is

25 dissatisfied with the appraisal or classification of his

1 land or improvements, he may submit his objection in writing

2 to the department's agent. The department shall give

3 reasonable notice to such taxpayer of the time and place of

4 hearing and hear any testimony or other evidence which the

5 taxpayer may desire to produce at such time and afford the

6 opportunity to other interested persons to produce evidence

7 at such hearing. Thereafter, the department shall determine

8 the true and correct appraisal and classification of such

9 land or improvements and forthwith notify the taxpayer of

10 its determination. In the notification, the department must

11 state its reasons for revising the classification or

12 appraisal. When so determined, the land shall be classified

13 and improvements appraised in the manner ordered by the

14 department.

15 (3) Whether a hearing as provided in subsection (2) is

16 held or not, the department or its agent may not adjust an

17 appraisal or classification upon taxpayer's objection

18 unless:

19 (a) the taxpayer has submitted his objection in

20 writing; and

21 (b) the department or its agent has stated its reason

22 in writing for making the adjustment.

23 (4) A taxpayer's written objection to a classification

24 or appraisal and the department's notification to the

25 taxpayer of its determination and the reason for that

1 determination are public records. Each county appraiser  
2 shall make such records available for inspection during  
3 regular office hours.

4 (5) If any property owner shall feel aggrieved at the  
5 classification and/or the appraisal so made by the  
6 department, he shall have the right to appeal to the county  
7 tax appeal board and then to the state tax appeal board,  
8 whose findings shall be final subject to the right of review  
9 in the proper court or courts."

10 NEW SECTION. Section 2. Effective date. This act is  
11 effective on passage and approval.

-End-

## STATE OF MONTANA

REQUEST NO. 213-83

## FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 83, there is hereby submitted a Fiscal Note for House Bill 423 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

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.

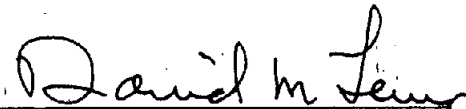
DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 423 requires that classification and appraisal notices be sent to property owners only when certain changes pertaining to land or improvements have been made and provides an immediate effective date.

FISCAL IMPACT:

The fiscal impact of this bill is a reduction in expenditures totalling \$164,000 for the biennium. These savings include \$70,000 for FY 84 and \$94,000 for FY 85. In both years there would be the following expenditure reductions: \$60,000 per year for postage, and \$10,000 per year for printing. The second year also would result in saving two grade 6 clerical FTE's, since assessment sheets would be changed to accept more than one year of taxes. The savings would be approximately \$24,000.

FISCAL NOTE 8:J/1



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-27-83

Approved by committee  
on Taxation

1 *Salunga* *House* BILL NO. *423* *Argene*  
2 INTRODUCED BY *Shelf* *Elkison* *Reyes* *Winder* *Chis*  
3 *Mark Ramsey* *Wasson* *Stevins* *HARR* *Compton* *Switzer*  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT *Muller*  
5 CLASSIFICATION AND APPRAISAL NOTICES BE SENT TO PROPERTY *Willson*  
6 OWNERS ONLY WHEN CERTAIN CHANGES PERTAINING TO LAND OR *Reyn*  
7 IMPROVEMENTS HAVE BEEN MADE; AMENDING SECTION 15-7-102, MCA; *Spicer*  
8 AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."  
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18 improvements have been made since the last notice:  
19 (a) change in ownership;  
20 (b) change in classification;  
21 (c) change in valuation; or  
22 (d) addition or subtraction of personal property  
23 affixed to the land.  
24 (2) If the owner of any land and improvements is  
25 dissatisfied with the appraisal or classification of his

1 land or improvements, he may submit his objection in writing  
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 4 *Clay* *Bertelme* *Sifer* *Mueller* *Sander* *Richard* *Weller*  
 5 *midland* *jerren* *Cartiss*  
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