

HOUSE BILL NO. 281

1/19 Introduced  
1/19 Referred to State Administration  
1/30 Hearing  
1/31 Adverse Committee Report  
2/01 Bill Killed

1                                    HOUSE BILL NO. 281  
 2 INTRODUCTION BY Williams Raymond Keenan  
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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW THE DEPARTMENT  
 5 OF REVENUE TO APPOINT A DESIGNEE TO AN EQUALIZATION HEARING  
 6 RATHER THAN REQUIRING THE ASSESSOR AGENT TO TESTIFY;  
 7 AMENDING SECTION 15-9-102, MCA."  
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9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10        Section 1. Section 15-9-102, MCA, is amended to read:  
 11        "15-9-102. Agent or designee to be present --  
 12 statement of property not assessed. During the hearing of  
 13 the department, the agent of the state who assessed the  
 14 property, or the department's designee, whose testimony is  
 15 needed must be present and may make any statement or  
 16 introduce and examine witnesses on questions before the  
 17 department and shall, when requested by the department or  
 18 any party to the proceeding, furnish to the department a  
 19 written statement showing the basis for his valuation of the  
 20 property under consideration at the hearing and shall, when  
 21 requested by the department or any party to the proceeding,  
 22 furnish to the department a written statement showing the  
 23 basis for his valuation of any comparable property in the  
 24 vicinity of the property under consideration at the hearing.  
 25 At the meeting the agent or the department's designee shall

1 present to the department a statement setting forth all  
 2 property which has escaped assessment or which, by reason of  
 3 erroneous reports or otherwise, has been assessed for less  
 4 than its correct value. Thereupon it shall be the duty of  
 5 the department immediately to investigate the statement, and  
 6 in the event that any property owner has been assessed for  
 7 property at a smaller amount or at a less valuation than  
 8 should properly have been given, the department shall order  
 9 the agent or designee to correct such assessment in the  
 10 manner provided for the correction of assessments by the  
 11 department."

12        NEW SECTION. Section 2. Extension of authority. Any  
 13 existing authority of the department of revenue to make  
 14 rules on the subject of the provisions of this act is  
 15 extended to the provisions of this act.

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