

SENATE BILL NO. 19

INTRODUCED BY CHRISTIAENS, RAPP-SVRCEK, RAMIREZ,
O'HARA, GOODOVER, CRIPPEN, SWIFT, MCCALLUM,
SEVERSON, THAYER

IN THE SENATE

June 19, 1986	Introduced and referred to Committee on Taxation.
June 25, 1986	Committee recommend bill do pass as amended. Report adopted.
June 26, 1986	Second reading, do pass as amended. Third reading, passed. Ayes, 45; Noes, 5. Transmitted to House.

IN THE HOUSE

June 27, 1986	Introduced and referred to Committee on Taxation.
June 28, 1986	Committee recommend bill be concurrent in as amended. Report adopted. Second reading, concurrent in. Third reading, concurrent in. Returned to Senate with amendments.

IN THE SENATE

June 28, 1986	Received from House. Second reading, amendments concurrent in.
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June 28, 1986

Third reading, amendments concurred
in. Ayes, 41; Noes, 3.

Sent to enrolling.

Reported correctly enrolled.

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BILL NO. 19
INTRODUCED BY *Christiana Simpson Ramsey*
Swift
A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE STATE TAX

APPEAL BOARD REVIEW OF EXCEPTIONAL INCREASES IN ASSESSMENTS
BEFORE PLACEMENT ON ASSESSMENT BOOKS; AMENDING SECTION
15-8-112, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

NEW SECTION. Section 1. State tax appeal board review
of exceptional increases in assessments. (1) Whenever the
department arrives at an assessed value for a parcel of
property that exceeds the assessment for the immediately
preceding year by 20% or more, the department shall submit
the assessment for review by the state tax appeal board
before the assessment for that parcel is placed on the tax
rolls. The department shall provide the board with
substantiation for such an exceptional increase in
assessment.

(2) The state tax appeal board shall consider the
department's determination and within 30 days enter an
order:

(a) authorizing the department to assign to the tax
rolls that assessment determined by the department; or

(b) directing the department to assign to the tax

rolls a lesser assessment determined by the board as
supported by its findings.

(3) The review by the board under this section is not
a contested case under the Montana Administrative Procedure
Act, and a taxpayer is not entitled to participate in the
review procedure. Review by the board does not affect the
right of a taxpayer to pursue any remedies provided under
law for an aggrieved taxpayer once an assessed value is
placed on the tax rolls.

NEW SECTION. Section 2. Review of exceptional
increases in 1986 property assessments. Each property
assessment assigned by the department to the tax rolls for
the 1986 tax year must be submitted by the department to the
state tax appeal board for review under [section 1] if the
assessment exceeds the 1985 assessment by 121% or more. The
board shall review such assessments and render decisions
before August 1, 1986. The department shall direct the
county clerk to make appropriate changes in the assessment
book and notify affected taxpayers of the decreased
assessment and right to appeal to the local county tax
appeal board within 15 days of mailing of the notice.

Section 3. Section 15-8-112, MCA, is amended to read:

"15-8-112. Assessments to be made on classification
and appraisal. (1) The assessments of all lands, city and
town lots, and all improvements must be made on the

1 classification and appraisal as made or caused to be made by
2 the department of revenue.

3 (2) The percentage basis of assessed value as provided
4 for in chapter 6, part 1, is determined and assigned by the
5 department when it makes its annual assessment of the
6 property which it is required to assess centrally under the
7 laws of this state. The department shall transmit such
8 determination and assignment to its agents in the various
9 counties with the assessments so made, and, except as
10 provided in [sections 1 and 2], its determination is final
11 except as to the right of review in the state tax appeal
12 board or the proper court."

13 NEW SECTION. Section 4. Codification instruction.
14 Section 1 is intended to be codified as an integral part of
15 Title 15, chapter 8, and the provisions of Title 15, chapter
16 8, apply to section 1.

17 NEW SECTION. Section 5. Effective date. This act is
18 effective on passage and approval.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB019, as introduced.

Description of Proposed Legislation:

A bill to require the Department of Revenue to standardize property tax classification and assessment notices; to require the Department to send a standard notice to taxpayers with exceptional increases in 1986 assessments; allowing taxpayers with exceptional increases in 1986 assessments an extended time for appeal.

Assumptions:

1. The proposal will require sending a second assessment notice to 109,387 taxpayers.
2. Forms, data processing and postage cost will average 32.7035 cents per taxpayer.
3. Stuffing envelopes will cost \$20 per thousand.
4. 10 staff members (grade 10, step 2) will be required for 3 months to resolve appeals, explain assessments and handle mailings.
5. Employee benefits are 23 percent.

Expenditures:

The cost of the proposed legislation will cost \$84,151.

Personnel - \$47,271

Operating Expenses - \$36,880

Technical Note:

Assessors are required to certify taxable values by July 14, 1986. The proposal, with its extended appeal deadline, may prevent appealed properties from entering the tax rolls by this deadline, reducing local government revenues and impacting state revenues to the foundation program and the university system.

David L. Hunter 6/26/86
BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Christine 6/26/86
PRIMARY SPONSOR DATE
Fiscal Note for SB19

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB019, as amended third reading.

Description of Proposed Legislation:


"An act to require County Tax Appeal Board review of exceptional increases in assessments before placement on assessment books; to require the Department of Revenue to standardize property tax classification and appraisal notices; to require the department to send a standard notice to taxpayers with exceptional increases in 1986 assessments; to extend the application deadline for reduction in 1986 valuations; amending section 15-7-102 and 15-8-112, MCA; and providing an immediate effective date."

Assumptions:

1. The proposal will require referring 109,187 assessment notices to county tax appeal boards.
2. County tax appeal boards will review each individual assessment for errors.
3. Reviews must be completed before August 1, 1986.

Fiscal Impact:

The fiscal impact cannot be estimated since it is believed that it is not possible for county tax appeal boards, whose members are lay citizens who serve on a voluntary basis, to physically process and decide 109,387 individual tax assessment cases in approximately 20 working days.


BUDGET DIRECTOR

6/27/86
DATE

Office of Budget and Program Planning

PRIMARY SPONSOR

DATE

Fiscal Note for SB019, as amended third reading.

APPROVED BY COMMITTEE
ON TAXATION

SENATE BILL NO. 19

INTRODUCED BY CHRISTIAENS, RAPP-SVRCEK, RAMIREZ,
O'HARA, GOODOVER, CRIPPEN, SWIFT, MCCALLUM,
SEVERSON, THAYER

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE STATE--TAX
APPEAL--BOARD--REVIEW--OF THE DEPARTMENT OF REVENUE TO
STANDARDIZE PROPERTY TAX CLASSIFICATION AND APPRAISAL
NOTICES; TO REQUIRE THE DEPARTMENT TO SEND A STANDARD NOTICE
TO TAXPAYERS WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS
BEFORE--PLACEMENT--ON--ASSESSMENT--BOOKS; TO EXTEND THE
APPLICATION DEADLINE FOR REDUCTION IN 1986 VALUATIONS;
AMENDING SECTION 15-8-112 15-7-102, MCA; AND PROVIDING AN
IMMEDIATE EFFECTIVE DATE."

WHEREAS, EACH PROPERTY TAXPAYER IN THE STATE SHOULD BE
PROPERLY NOTIFIED REGARDING THE CLASSIFICATION AND VALUE OF
THE TAXPAYER'S PROPERTY FOR PROPERTY TAX PURPOSES; AND

WHEREAS, THE LACK OF A STANDARDIZED PROPERTY TAX
CLASSIFICATION AND APPRAISAL NOTICE RESULTS IN A VARIETY OF
NOTICES BEING SENT BY THE COUNTIES WITH A WIDE RANGE IN THE
CLARITY OF THE NOTICES; AND

WHEREAS, INCOMPLETE OR INCOMPREHENSIBLE TAX
CLASSIFICATION AND APPRAISAL NOTICES CREATE MUCH CONFUSION
AND MISUNDERSTANDING REGARDING THE PROPERTY TAX SYSTEM AND,

IN PARTICULAR, THE PROPERTY REVALUATION PROCESS AS
IMPLEMENTED IN THE 1986 TAX YEAR.

THEREFORE, THE LEGISLATURE OF THE STATE OF MONTANA
FINDS IT APPROPRIATE TO DIRECT THE DEPARTMENT OF REVENUE TO
ADOPT A STANDARDIZED PROPERTY TAX CLASSIFICATION AND
APPRAISAL NOTICE AND TO SEND SUCH NOTICE TO TAXPAYERS WITH
EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS, AND TO EXTEND THE
APPLICATION DEADLINE FOR REDUCTION IN 1986 VALUATIONS.

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

NEW-SECTION:--Section-1:--State-tax-appeal-board-review
of-exceptional-increases-in-assessments:--(1)--Whenever--the
department--arrives--at--an--assessed--value--for--a--parcel--of
property--that--exceeds--the--assessment--for--the--immediately
preceding--year--by--20%--or--more--the--department--shall--submit
the--assessment--for--review--by--the--state--tax--appeal--board
before--the--assessment--for--that--parcel--is--placed--on--the--tax
rolls:--The--department--shall--provide--the--board--with
substantiation--for--such--an--exceptional--increase--in
assessment:

(2)--The--state--tax--appeal--board--shall--consider--the
department's--determination--and--within--30--days--enter--an
order:

(a)--authorizing--the--department--to--assign--to--the--tax
rolls--that--assessment--determined--by--the--department;--or

SECOND READING

{b}--directing--the--department--to--assign--to--the--tax
rolls--a--lesser--assessment--determined--by--the--board--as
supported--by--its--findings;

{3}--The--review--by--the--board--under--this--section--is--not
a--contested--case--under--the--Montana--Administrative--Procedure
Act,--and--a--taxpayer--is--not--entitled--to--participate--in--the
review--procedure. Review--by--the--board--does--not--affect--the
right--of--a--taxpayer--to--pursue--any--remedies--provided--under
law--for--an--aggrieved--taxpayer--once--an--assessed--value--is
placed--on--the--tax--rolls;

NEW-SECTION:--Section--2:--Review-----of-----exceptional
increases--in--1986--property--assessments:--Each--property
assessment--assigned--by--the--department--to--the--tax--rolls--for
the--1986--tax--year--must--be--submitted--by--the--department--to--the
state--tax--appeal--board--for--review--under--{section--1}--if--the
assessment--exceeds--the--1985--assessment--by--121%--or--more. The
board--shall--review--such--assessments--and--render--decisions
before--August--17--1986. The--department--shall--direct--the
county--clerk--to--make--appropriate--changes--in--the--assessment
book--and--notify--affected--taxpayers--of--the--decreased
assessment--and--right--to--appeal--to--the--local--county--tax
appeal--board--within--15--days--of--mailing--of--the--notice;

Section--3:--Section--15-8-112, MCA, is amended to read:

"15-8-112. Assessments to be made on classification
and--appraisal:--(1)--The--assessments--of--all--lands, city and

town--lots,--and--all--improvements--must--be--made--on--the
classification--and--appraisal--as--made--or--caused--to--be--made--by
the--department--of--revenue;

{2}--The--percentage--basis--of--assessed--value--as--provided
for--in--chapter--6, part--1, is--determined--and--assigned--by--the
department--when--it--makes--its--annual--assessment--of--the
property--which--it--is--required--to--assess--centrally--under--the
laws--of--this--state. The--department--shall--transmit--such
determination--and--assignment--to--its--agents--in--the--various
counties--with--the--assessments--so--made,--and,--except--as
provided--in--{sections--1--and--2}, its--determination--is--final
except--as--to--the--right--of--review--in--the--state--tax--appeal
board--or--the--proper--court."

NEW-SECTION:--Section--4:--Codification-----instruction:
Section--1--is--intended--to--be--codified--as--an--integral--part--of
Title--15, chapter--8, and--the--provisions--of--Title--15, chapter
8, apply--to--section--1;

SECTION 1. SECTION 15-7-102, MCA, IS AMENDED TO READ:

"15-7-102. Notice of classification and appraisal to
owners -- appeals. (1) It shall be the duty of the
department of revenue to cause to be mailed to each owner
and purchaser under contract for deed a notice of the
classification of the land owned or being purchased by him
and the appraisal of the improvements thereon only if one or
more of the following changes pertaining to the land or

improvements have been made since the last notice:

(a) change in ownership;

(b) change in classification;

(c) change in valuation; or

(d) addition or subtraction of personal property affixed to the land.

(2) The notice of classification and appraisal provided by the department under subsection (1) must be on a standardized form adopted by the department containing sufficient information in a comprehensible manner designed to fully inform the taxpayer as to the classification and appraisal of his property and of changes over the prior tax year.

(3) If the owner of any land and improvements is dissatisfied with the appraisal or classification of his land or improvements, he may submit his objection in writing to the department's agent. The department shall give reasonable notice to such taxpayer of the time and place of hearing and hear any testimony or other evidence which the taxpayer may desire to produce at such time and afford the opportunity to other interested persons to produce evidence at such hearing. Thereafter, the department shall determine the true and correct appraisal and classification of such land or improvements and forthwith notify the taxpayer of its determination. In the notification, the department must

state its reasons for revising the classification or appraisal. When so determined, the land shall be classified and improvements appraised in the manner ordered by the department.

(4) Whether a hearing as provided in subsection (2) is held or not, the department or its agent may not adjust an appraisal or classification upon taxpayer's objection unless:

(a) the taxpayer has submitted his objection in writing; and

(b) the department or its agent has stated its reason in writing for making the adjustment.

(5) A taxpayer's written objection to a classification or appraisal and the department's notification to the taxpayer of its determination and the reason for that determination are public records. Each county appraiser shall make such records available for inspection during regular office hours.

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

NEW SECTION. SECTION 2. RENOTIFICATION TO TAXPAYERS

1 WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS. THE
2 DEPARTMENT OF REVENUE SHALL SEND A STANDARD PROPERTY TAX
3 CLASSIFICATION AND APPRAISAL NOTICE AS DESCRIBED IN SECTION
4 1 OF THIS ACT TO EACH PROPERTY TAXPAYER WHOSE 1986
5 ASSESSMENT INCREASED AS A RESULT OF REAPPRAISAL OF CLASS
6 FOUR PROPERTY BY 180% OR MORE WHEN COMPARED WITH HIS 1985
7 ASSESSMENT.

8 NEW SECTION. SECTION 3. APPLICATION DEADLINE FOR
9 REDUCTION IN 1986 VALUATION. NOTWITHSTANDING THE PROVISIONS
10 OF 15-15-102, THE APPLICATION DEADLINE FOR REDUCTION IN 1986
11 TAXABLE VALUATIONS IS AUGUST 1, 1986, OR 15 DAYS AFTER
12 RECEIPT BY THE TAXPAYER OF A REVISED NOTICE OF
13 CLASSIFICATION AND APPRAISAL.

14 NEW SECTION. SECTION 4. EXTENSION OF AUTHORITY. ANY
15 EXISTING AUTHORITY OF THE DEPARTMENT OF REVENUE TO MAKE
16 RULES ON THE SUBJECT OF THE PROVISIONS OF THIS ACT IS
17 EXTENDED TO THE PROVISIONS OF THIS ACT.

18 NEW SECTION. Section 5. Effective date. This act is
19 effective on passage and approval.

-End-

SENATE BILL NO. 19

INTRODUCED BY CHRISTIAENS, RAPP-SVRCEK, RAMIREZ,

O'HARA, GOODOVER, CRIPPEN, SWIFT, MCCALLUM,

SEVERSON, THAYER

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE STATE--TAX
APPEAL--BOARD--REVIEW--OF COUNTY TAX APPEAL BOARD REVIEW OF
EXCEPTIONAL INCREASES IN ASSESSMENTS BEFORE PLACEMENT ON
ASSESSMENT BOOKS; TO REQUIRE THE DEPARTMENT OF REVENUE TO
STANDARDIZE PROPERTY TAX CLASSIFICATION AND APPRAISAL
NOTICES; TO REQUIRE THE DEPARTMENT TO SEND A STANDARD NOTICE
TO TAXPAYERS WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS
BEFORE--PLACEMENT--ON--ASSESSMENT--BOOKS; TO EXTEND THE
APPLICATION DEADLINE FOR REDUCTION IN 1986 VALUATIONS;
AMENDING SECTION 15-8-112 15-7-102 AND 15-8-112, MCA; AND
PROVIDING AN IMMEDIATE EFFECTIVE DATE."

WHEREAS, THE DEPARTMENT OF REVENUE SHOULD CARRY THE
BURDEN OF SUBSTANTIATING EXCEPTIONAL INCREASES IN
ASSESSMENTS BEFORE PLACEMENT ON ASSESSMENT BOOKS; AND

WHEREAS, EACH PROPERTY TAXPAYER IN THE STATE SHOULD BE
PROPERLY NOTIFIED REGARDING THE CLASSIFICATION AND VALUE OF
THE TAXPAYER'S PROPERTY FOR PROPERTY TAX PURPOSES; AND

WHEREAS, THE LACK OF A STANDARDIZED PROPERTY TAX
CLASSIFICATION AND APPRAISAL NOTICE RESULTS IN A VARIETY OF

NOTICES BEING SENT BY THE COUNTIES WITH A WIDE RANGE IN THE
CLARITY OF THE NOTICES; AND

WHEREAS, INCOMPLETE OR INCOMPREHENSIBLE TAX
CLASSIFICATION AND APPRAISAL NOTICES CREATE MUCH CONFUSION
AND MISUNDERSTANDING REGARDING THE PROPERTY TAX SYSTEM AND,
IN PARTICULAR, THE PROPERTY REVALUATION PROCESS AS
IMPLEMENTED IN THE 1986 TAX YEAR.

THEREFORE, THE LEGISLATURE OF THE STATE OF MONTANA
FINDS IT APPROPRIATE TO DIRECT THE DEPARTMENT OF REVENUE TO
SUBMIT ASSESSMENTS WITH EXCEPTIONAL INCREASES FOR REVIEW BY
THE COUNTY TAX APPEAL BOARDS BEFORE PLACEMENT ON ASSESSMENT
BOOKS, TO ADOPT A STANDARDIZED PROPERTY TAX CLASSIFICATION
AND APPRAISAL NOTICE AND TO SEND SUCH NOTICE TO TAXPAYERS
WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS, AND TO
EXTEND THE APPLICATION DEADLINE FOR REDUCTION IN 1986
VALUATIONS.

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

NEW-SECTION--Section-1--State-tax-appeal-board-review
of-exceptional-increases-in-assessments--(1)--Whenever--the
department--arrives--at--an--assessed--value--for--a--parcel--of
property--that--exceeds--the--assessment--for--the--immediately
preceding--year--by--20%--or--more--the--department--shall--submit
the--assessment--for--review--by--the--state--tax--appeal--board
before--the--assessment--for--that--parcel--is--placed--on--the--tax

THIRD READING
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rolls:--The--department--shall--provide---the---board---with
substantiation---for---such---an---exceptional---increase---in
assessment;

{2}--The--state--tax--appeal--board--shall--consider--the
department's--determination--and--within--30--days--enter--an
order;

{a}--authorizing--the--department--to--assign--to--the--tax
rolls--that--assessment--determined--by--the--department;--or

{b}--directing--the--department--to--assign--to--the--tax
rolls--a--lesser--assessment--determined--by--the--board--as
supported--by--its--findings;

{3}--The--review--by--the--board--under--this--section--is--not
a--contested--case--under--the--Montana--Administrative--Procedure
Act;--and--a--taxpayer--is--not--entitled--to--participate--in--the
review--procedure;--Review--by--the--board--does--not--affect--the
right--of--a--taxpayer--to--pursue--any--remedies--provided--under
law--for--an--aggrieved--taxpayer--once--an--assessed--value--is
placed--on--the--tax--rolls;

NEW-SECTION:--Section--2;--Review-----of-----exceptional
increases--in--1986--property--assessments;--Each--property
assessment--assigned--by--the--department--to--the--tax--rolls--for
the--1986--tax--year--must--be--submitted--by--the--department--to--the
state--tax--appeal--board--for--review--under--{section--1}--if--the
assessment--exceeds--the--1985--assessment--by--12%--or--more;--The
board--shall--review--such--assessments--and--render--decisions

before--August--17--1986;--The--department--shall--direct--the
county--clerk--to--make--appropriate--changes--in--the--assessment
book---and---notify--affected--taxpayers--of--the--decreased
assessment--and--right--to--appeal--to--the--local--county--tax
appeal--board--within--15--days--of--mailing--of--the--notice;

Section--3;--Section--15-8-112;--MCA;--is--amended--to--read:

"15-8-112;--Assessments--to--be--made--on--classification
and--appraisal;--{1}--The--assessments--of--all--lands;--city--and
town--lots;--and--all--improvements--must--be--made--on--the
classification--and--appraisal--as--made--or--caused--to--be--made--by
the--department--of--revenue;

{2}--The--percentage--basis--of--assessed--value--as--provided
for--in--chapter--6;--part--17--is--determined--and--assigned--by--the
department--when--it--makes--its--annual--assessment--of--the
property--which--it--is--required--to--assess--centrally--under--the
laws--of--this--state;--The--department--shall--transmit--such
determination--and--assignment--to--its--agents--in--the--various
counties--with--the--assessments--so--made;--and;--except--as
provided--in--{sections--1--and--2};--its--determination--is--final
except--as--to--the--right--of--review--in--the--state--tax--appeal
board--or--the--proper--court;"

NEW-SECTION:--Section--4;--Codification-----instruction;
Section--1--is--intended--to--be--codified--as--an--integral--part--of
Title--15;--chapter--8;--and--the--provisions--of--Title--15;--chapter
8;--apply--to--section--1;

1 NEW SECTION. SECTION 1. COUNTY TAX APPEAL BOARD
 2 REVIEW OF EXCEPTIONAL INCREASES IN ASSESSMENTS. (1)
 3 WHENEVER THE DEPARTMENT ARRIVES AT AN ASSESSED VALUE FOR A
 4 PARCEL OF PROPERTY THAT EXCEEDS THE ASSESSMENT FOR THE
 5 IMMEDIATELY PRECEDING YEAR BY 20% OR MORE, THE DEPARTMENT
 6 SHALL SUBMIT THE ASSESSMENT FOR REVIEW BY THE COUNTY TAX
 7 APPEAL BOARD BEFORE THE ASSESSMENT FOR THAT PARCEL IS PLACED
 8 ON THE TAX ROLLS. THE DEPARTMENT SHALL PROVIDE THE BOARD
 9 WITH SUBSTANTIATION FOR SUCH AN EXCEPTIONAL INCREASE IN
 10 ASSESSMENT.

11 (2) THE COUNTY TAX APPEAL BOARD SHALL CONSIDER THE
 12 DEPARTMENT'S DETERMINATION AND WITHIN 30 DAYS ENTER AN
 13 ORDER:

14 (A) AUTHORIZING THE DEPARTMENT TO ASSIGN TO THE TAX
 15 ROLLS THAT ASSESSMENT DETERMINED BY THE DEPARTMENT; OR

16 (B) DIRECTING THE DEPARTMENT TO ASSIGN TO THE TAX
 17 ROLLS A LESSER ASSESSMENT DETERMINED BY THE BOARD AS
 18 SUPPORTED BY ITS FINDINGS.

19 (3) THE REVIEW BY THE BOARD UNDER THIS SECTION IS NOT
 20 A CONTESTED CASE UNDER THE MONTANA ADMINISTRATIVE PROCEDURE
 21 ACT, AND A TAXPAYER IS NOT ENTITLED TO PARTICIPATE IN THE
 22 REVIEW PROCEDURE. REVIEW BY THE BOARD DOES NOT AFFECT THE
 23 RIGHT OF A TAXPAYER TO PURSUE ANY REMEDIES PROVIDED UNDER
 24 LAW FOR AN AGGRIEVED TAXPAYER ONCE AN ASSESSED VALUE IS
 25 PLACED ON THE TAX ROLLS.

1 NEW SECTION. SECTION 2. REVIEW OF EXCEPTIONAL
 2 INCREASES IN 1986 PROPERTY ASSESSMENTS. EACH PROPERTY
 3 ASSESSMENT ASSIGNED BY THE DEPARTMENT TO THE TAX ROLLS FOR
 4 THE 1986 TAX YEAR MUST BE SUBMITTED BY THE DEPARTMENT TO THE
 5 COUNTY TAX APPEAL BOARD FOR REVIEW UNDER [SECTION 1] IF THE
 6 ASSESSMENT EXCEEDS THE 1985 ASSESSMENT BY 180% OR MORE. THE
 7 BOARD SHALL REVIEW SUCH ASSESSMENTS AND RENDER DECISIONS
 8 BEFORE AUGUST 1, 1986. THE DEPARTMENT SHALL DIRECT THE
 9 COUNTY ~~CLERK~~ ASSESSOR TO MAKE APPROPRIATE CHANGES IN THE
 10 ASSESSMENT BOOK AND NOTIFY AFFECTED TAXPAYERS OF THE
 11 DECREASED ASSESSMENT AND RIGHT TO APPEAL TO THE COUNTY TAX
 12 APPEAL BOARD WITHIN 15 DAYS OF MAILING OF THE NOTICE.

13 SECTION 3. SECTION 15-8-112, MCA, IS AMENDED TO READ:

14 "15-8-112. Assessments to be made on classification
 15 and appraisal. (1) The assessments of all lands, city and
 16 town lots, and all improvements must be made on the
 17 classification and appraisal as made or caused to be made by
 18 the department of revenue.

19 (2) The percentage basis of assessed value as provided
 20 for in chapter 6, part 1, is determined and assigned by the
 21 department when it makes its annual assessment of the
 22 property which it is required to assess centrally under the
 23 laws of this state. The department shall transmit such
 24 determination and assignment to its agents in the various
 25 counties with the assessments so made, and, except as

provided in [sections 1 and 2], its determination is final except as to the right of review in the state tax appeal board or the proper court."

SECTION 4. SECTION 15-7-102, MCA, IS AMENDED TO READ:

"15-7-102. Notice of classification and appraisal to owners -- appeals. (1) It shall be the duty of the department of revenue to cause to be mailed to each owner and purchaser under contract for deed a notice of the classification of the land owned or being purchased by him and the appraisal of the improvements thereon only if one or more of the following changes pertaining to the land or improvements have been made since the last notice:

(a) change in ownership;

(b) change in classification;

(c) change in valuation; or

(d) addition or subtraction of personal property affixed to the land.

(2) The notice of classification and appraisal provided by the department under subsection (1) must be on a standardized form adopted by the department containing sufficient information in a comprehensible manner designed to fully inform the taxpayer as to the classification and appraisal of his property and of changes over the prior tax year.

(3) If the owner of any land and improvements is

dissatisfied with the appraisal or classification of his land or improvements, he may submit his objection in writing to the department's agent. The department shall give reasonable notice to such taxpayer of the time and place of hearing and hear any testimony or other evidence which the taxpayer may desire to produce at such time and afford the opportunity to other interested persons to produce evidence at such hearing. Thereafter, the department shall determine the true and correct appraisal and classification of such land or improvements and forthwith notify the taxpayer of its determination. In the notification, the department must state its reasons for revising the classification or appraisal. When so determined, the land shall be classified and improvements appraised in the manner ordered by the department.

(4) Whether a hearing as provided in subsection (2) is held or not, the department or its agent may not adjust an appraisal or classification upon taxpayer's objection unless:

(a) the taxpayer has submitted his objection in writing; and

(b) the department or its agent has stated its reason in writing for making the adjustment.

(5) A taxpayer's written objection to a classification or appraisal and the department's

notification to the taxpayer of its determination and the reason for that determination are public records. Each county appraiser shall make such records available for inspection during regular office hours.

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

NEW SECTION. SECTION 5. RENOTIFICATION TO TAXPAYERS WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS. THE DEPARTMENT OF REVENUE SHALL SEND A STANDARD PROPERTY TAX CLASSIFICATION AND APPRAISAL NOTICE AS DESCRIBED IN SECTION 1 OF THIS ACT TO EACH PROPERTY TAXPAYER WHOSE 1986 ASSESSMENT ON CLASS FOUR PROPERTY INCREASED AS A RESULT OF REAPPRAISAL OF CLASS FOUR PROPERTY BY 180% OR MORE WHEN COMPARED WITH HIS 1985 ASSESSMENT.

NEW SECTION. SECTION 6. APPLICATION DEADLINE FOR REDUCTION IN 1986 VALUATION. NOTWITHSTANDING THE PROVISIONS OF 15-15-102, THE APPLICATION DEADLINE FOR REDUCTION IN 1986 TAXABLE VALUATIONS IS AUGUST 1, 1986, OR 15 DAYS AFTER RECEIPT BY THE TAXPAYER OF A REVISED NOTICE OF CLASSIFICATION AND APPRAISAL, WHICHEVER IS LATER.

NEW SECTION. SECTION 7. CODIFICATION INSTRUCTION.

SECTION 1 IS INTENDED TO BE CODIFIED AS AN INTEGRAL PART OF TITLE 15, CHAPTER 8, AND THE PROVISIONS OF TITLE 15, CHAPTER 8, APPLY TO SECTION 1.

NEW SECTION. SECTION 8. EXTENSION OF AUTHORITY. ANY EXISTING AUTHORITY OF THE DEPARTMENT OF REVENUE TO MAKE RULES ON THE SUBJECT OF THE PROVISIONS OF THIS ACT IS EXTENDED TO THE PROVISIONS OF THIS ACT.

NEW SECTION. Section 9. Effective date. This act is effective on passage and approval.

-End-

SENATE BILL NO. 19

INTRODUCED BY CHRISTIAENS, RAPP-SVRCEK, RAMIREZ,

O'HARA, GOODOVER, CRIPPEN, SWIFT, MCCALLUM,

SEVERSON, THAYER

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE STATE--TAX
APPEAL--BOARD--REVIEW--OF COUNTY TAX APPEAL BOARD REVIEW OF
EXCEPTIONAL INCREASES IN ASSESSMENTS MADE UNDER SECTION
15-7-111, MCA, BEFORE PLACEMENT ON ASSESSMENT BOOKS; TO
REQUIRE THE DEPARTMENT OF REVENUE TO STANDARDIZE PROPERTY
TAX CLASSIFICATION AND APPRAISAL NOTICES; TO REQUIRE THE
DEPARTMENT TO SEND A STANDARD NOTICE TO TAXPAYERS WITH
EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS BEFORE PLACEMENT
ON-ASSESSMENT-BOOKS; TO EXTEND THE APPLICATION DEADLINE FOR
REDUCTION IN 1986 VALUATIONS; AMENDING SECTION SECTIONS
15-8-112 15-7-102 AND 15-8-112, MCA; AND PROVIDING AN
IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

WHEREAS, THE DEPARTMENT OF REVENUE SHOULD CARRY THE
BURDEN OF SUBSTANTIATING EXCEPTIONAL INCREASES IN
ASSESSMENTS MADE UNDER SECTION 15-7-111, MCA, BEFORE
PLACEMENT ON ASSESSMENT BOOKS; AND

WHEREAS, EACH PROPERTY TAXPAYER IN THE STATE SHOULD BE
PROPERLY NOTIFIED REGARDING THE CLASSIFICATION AND VALUE OF
THE TAXPAYER'S PROPERTY FOR PROPERTY TAX PURPOSES; AND

appraisal of his property and of changes over the prior tax
year.

{2}(3) If the owner of any land and improvements is
dissatisfied with the appraisal or classification of his
land or improvements, he may submit his objection in writing
to the department's agent. The department shall give
reasonable notice to such taxpayer of the time and place of
hearing and hear any testimony or other evidence which the
taxpayer may desire to produce at such time and afford the
opportunity to other interested persons to produce evidence
at such hearing. Thereafter, the department shall determine
the true and correct appraisal and classification of such
land or improvements and forthwith notify the taxpayer of
its determination. In the notification, the department must
state its reasons for revising the classification or
appraisal. When so determined, the land shall be classified
and improvements appraised in the manner ordered by the
department.

{3}(4) Whether a hearing as provided in subsection {2}
(3) is held or not, the department or its agent may not
adjust an appraisal or classification upon taxpayer's
objection unless:

(a) the taxpayer has submitted his objection in
writing; and

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

SENATE BILL NO. 19

INTRODUCED BY CHRISTIAENS, RAPP-SVRCEK, RAMIREZ,
O'HARA, GOODOVER, CRIPPEN, SWIFT, MCCALLUM,
SEVERSON, THAYER

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE STATE--TAX
APPEAL--BOARD--REVIEW--OF COUNTY TAX APPEAL BOARD REVIEW OF
EXCEPTIONAL INCREASES IN ASSESSMENTS MADE UNDER SECTION
15-7-111, MCA, BEFORE PLACEMENT ON ASSESSMENT BOOKS; TO
REQUIRE THE DEPARTMENT OF REVENUE TO STANDARDIZE PROPERTY
TAX CLASSIFICATION AND APPRAISAL NOTICES; TO REQUIRE THE
DEPARTMENT TO SEND A STANDARD NOTICE TO TAXPAYERS WITH
EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS BEFORE-PLACEMENT
ON-ASSESSMENT-BOOKS; TO EXTEND THE APPLICATION DEADLINE FOR
REDUCTION IN 1986 VALUATIONS; AMENDING SECTION 15-8-112
15-7-102 AND 15-8-112, MCA; AND PROVIDING AN IMMEDIATE
EFFECTIVE DATE AND AN APPLICABILITY DATE."

WHEREAS, THE DEPARTMENT OF REVENUE SHOULD CARRY THE
BURDEN OF SUBSTANTIATING EXCEPTIONAL INCREASES IN
ASSESSMENTS MADE UNDER SECTION 15-7-111, MCA, BEFORE
PLACEMENT ON ASSESSMENT BOOKS; AND

WHEREAS, EACH PROPERTY TAXPAYER IN THE STATE SHOULD BE
PROPERLY NOTIFIED REGARDING THE CLASSIFICATION AND VALUE OF
THE TAXPAYER'S PROPERTY FOR PROPERTY TAX PURPOSES; AND

WHEREAS, THE LACK OF A STANDARDIZED PROPERTY TAX
CLASSIFICATION AND APPRAISAL NOTICE RESULTS IN A VARIETY OF
NOTICES BEING SENT BY THE COUNTIES WITH A WIDE RANGE IN THE
CLARITY OF THE NOTICES; AND

WHEREAS, INCOMPLETE OR INCOMPREHENSIBLE TAX
CLASSIFICATION AND APPRAISAL NOTICES CREATE MUCH CONFUSION
AND MISUNDERSTANDING REGARDING THE PROPERTY TAX SYSTEM AND,
IN PARTICULAR, THE PROPERTY REVALUATION PROCESS AS
IMPLEMENTED IN THE 1986 TAX YEAR.

THEREFORE, THE LEGISLATURE OF THE STATE OF MONTANA
FINDS IT APPROPRIATE TO DIRECT THE DEPARTMENT OF REVENUE TO
SUBMIT ASSESSMENTS MADE UNDER SECTION 15-7-111, MCA, WITH
EXCEPTIONAL INCREASES FOR REVIEW BY THE COUNTY TAX APPEAL
BOARDS BEFORE PLACEMENT ON ASSESSMENT BOOKS, TO ADOPT A
STANDARDIZED PROPERTY TAX CLASSIFICATION AND APPRAISAL
NOTICE AND TO SEND SUCH NOTICE TO TAXPAYERS WITH EXCEPTIONAL
INCREASES IN 1986 ASSESSMENTS, AND TO EXTEND THE APPLICATION
DEADLINE FOR REDUCTION IN 1986 VALUATIONS.

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

~~NEW-SECTION:--Section-19--State-tax-appeal-board-review
of--exceptional--increases-in-assessments--(1)--Whenever-the
department-arrives-at-an-assessed-value-for-a-parcel-of
property--that--exceeds--the--assessment-for-the-immediately
preceding-year-by-20%-or-more,-the-department--shall--submit~~

the assessment for review by the state tax appeal board before the assessment for that parcel is placed on the tax rolls. The department shall provide the board with substantiation for such an exceptional increase in assessment.

(2) The state tax appeal board shall consider the department's determination and within 30 days enter an order:

(a) authorizing the department to assign to the tax rolls that assessment determined by the department; or

(b) directing the department to assign to the tax rolls a lesser assessment determined by the board as supported by its findings.

(3) The review by the board under this section is not a contested case under the Montana Administrative Procedure Act, and a taxpayer is not entitled to participate in the review procedure. Review by the board does not affect the right of a taxpayer to pursue any remedies provided under law for an aggrieved taxpayer once an assessed value is placed on the tax rolls.

NEW SECTION. Section 2. Review of exceptional increases in 1986 property assessments. Each property assessment assigned by the department to the tax rolls for the 1986 tax year must be submitted by the department to the state tax appeal board for review under (section 1) if the

assessment exceeds the 1985 assessment by 12% or more. The board shall review such assessments and render decisions before August 1, 1986. The department shall direct the county clerk to make appropriate changes in the assessment book and notify affected taxpayers of the decreased assessment and right to appeal to the local county tax appeal board within 15 days of mailing of the notice.

Section 3. Section 15-8-112, MCA, is amended to read:

"15-8-112. Assessments to be made on classification and appraisal. (1) The assessments of all lands, city and town lots, and all improvements must be made on the classification and appraisal as made or caused to be made by the department of revenue.

(2) The percentage basis of assessed value as provided for in chapter 6, part 1, is determined and assigned by the department when it makes its annual assessment of the property which it is required to assess centrally under the laws of this state. The department shall transmit such determination and assignment to its agents in the various counties with the assessments so made, and except as provided in (sections 1 and 2) its determination is final except as to the right of review in the state tax appeal board or the proper court."

NEW SECTION. Section 4. Codification instruction:

Section 1 is intended to be codified as an integral part of

1 Title 157 chapter 87 and the provisions of Title 157 chapter
2 87 apply to section 17.

3 NEW SECTION. SECTION 17. COUNTY TAX APPEAL BOARD
4 REVIEW OF EXCEPTIONAL INCREASES IN ASSESSMENTS. (1)
5 WHENEVER THE DEPARTMENT ARRIVES AT AN ASSESSED VALUE FOR A
6 PARCELS OF PROPERTY THAT EXCEEDS THE ASSESSMENT FOR THE
7 IMMEDIATELY PRECEDING YEAR BY 20% OR MORE, THE DEPARTMENT
8 SHALL SUBMIT THE ASSESSMENT FOR REVIEW BY THE COUNTY TAX
9 APPEAL BOARD BEFORE THE ASSESSMENT FOR THAT PARCEL IS PLACED
10 ON THE TAX ROLLS. THE DEPARTMENT SHALL PROVIDE THE BOARD
11 WITH SUBSTANTIATION FOR SUCH AN EXCEPTIONAL INCREASE IN
12 ASSESSMENT.

13 (2) THE COUNTY TAX APPEAL BOARD SHALL CONSIDER THE
14 DEPARTMENT'S DETERMINATION AND WITHIN 30 DAYS ENTER AN
15 ORDER:

16 (A) AUTHORIZING THE DEPARTMENT TO ASSIGN TO THE TAX
17 ROLLS THAT ASSESSMENT DETERMINED BY THE DEPARTMENT, OR

18 (B) DIRECTING THE DEPARTMENT TO ASSIGN TO THE TAX
19 ROLLS A BETTER ASSESSMENT DETERMINED BY THE BOARD AS
20 SUPPORTED BY ITS FINDINGS.

21 (3) THE REVIEW BY THE BOARD UNDER THIS SECTION IS NOT
22 A CONTESTED CASE UNDER THE MONTANA ADMINISTRATIVE PROCEDURE
23 ACT, AND A TAXPAYER IS NOT ENTITLED TO PARTICIPATE IN THE
24 REVIEW PROCEDURE. REVIEW BY THE BOARD DOES NOT APPEAL THE
25 RIGHT OF A TAXPAYER TO PURSUE ANY REMEDIES PROVIDED UNDER

1 LAW FOR AN AGGRIEVED TAXPAYER ONCE AN ASSESSED VALUE IS
2 PLACED ON THE TAX ROLLS.

3 NEW SECTION. SECTION 1. REVIEW OF EXCEPTIONAL
4 INCREASES IN 1986 PROPERTY ASSESSMENTS. EACH PROPERTY
5 ASSESSMENT ASSIGNED BY THE DEPARTMENT TO THE TAX ROLLS FOR
6 THE 1986 TAX YEAR MUST BE SUBMITTED BY THE DEPARTMENT TO THE
7 COUNTY TAX APPEAL BOARD FOR REVIEW UNDER (SECTION 1) IF THE
8 ASSESSMENT EXCEEDS THE 1985 ASSESSMENT BY 180% OR MORE. THE
9 BOARD SHALL REVIEW SUCH ASSESSMENTS AND RENDER DECISIONS
10 BEFORE AUGUST 1, 1986. THE DEPARTMENT SHALL DIRECT THE
11 COUNTY CLERK ASSESSOR TO MAKE APPROPRIATE CHANGES IN THE
12 ASSESSMENT, BOOK AND NOTIFY AFFECTED TAXPAYERS OF THE
13 DECREASED ASSESSMENT AND RIGHT TO APPEAL TO THE COUNTY TAX
14 APPEAL BOARD WITHIN 15 DAYS OF MAILING OF THE NOTICE IN THE
15 AGGREGATE.

16 SECTION 2. SECTION 15-8-112, MCA, IS AMENDED TO READ:

17 "15-8-112. Assessments to be made on classification
18 and appraisal. (1) The assessments of all lands, city and
19 town lots, and all improvements must be made on the
20 classification and appraisal as made or caused to be made by
21 the department of revenue.

22 (2) The percentage basis of assessed value as provided
23 for in chapter 6, part 1, is determined and assigned by the
24 department when it makes its annual assessment of the
25 property which it is required to assess centrally under the

laws of this state. The department shall transmit such determination and assignment to its agents in the various counties with the assessments so made, and, except as provided in [sections SECTION 1 and 2], its determination is final except as to the right of review in the state tax appeal board or the proper court."

SECTION 3. SECTION 15-7-102, MCA, IS AMENDED TO READ:

"15-7-102. Notice of classification and appraisal to owners -- appeals. (1) It shall be the duty of the department of revenue to cause to be mailed to each owner and purchaser under contract for deed a notice of the classification of the land owned or being purchased by him and the appraisal of the improvements thereon only if one or more of the following changes pertaining to the land or improvements have been made since the last notice:

- (a) change in ownership;
- (b) change in classification;
- (c) change in valuation; or
- (d) addition or subtraction of personal property

affixed to the land.

(2) The notice of classification and appraisal provided by the department under subsection (1) must be on a standardized form adopted by the department containing sufficient information in a comprehensible manner designed to fully inform the taxpayer as to the classification and

appraisal of his property and of changes over the prior tax year.

~~(2)~~(3) If the owner of any land and improvements is dissatisfied with the appraisal or classification of his land or improvements, he may submit his objection in writing to the department's agent. The department shall give reasonable notice to such taxpayer of the time and place of hearing and hear any testimony or other evidence which the taxpayer may desire to produce at such time and afford the opportunity to other interested persons to produce evidence at such hearing. Thereafter, the department shall determine the true and correct appraisal and classification of such land or improvements and forthwith notify the taxpayer of its determination. In the notification, the department must state its reasons for revising the classification or appraisal. When so determined, the land shall be classified and improvements appraised in the manner ordered by the department.

~~(3)~~(4) Whether a hearing as provided in subsection (2) is held or not, the department or its agent may not adjust an appraisal or classification upon taxpayer's objection unless:

- (a) the taxpayer has submitted his objection in writing; and
- (b) the department or its agent has stated its reason

1 in writing for making the adjustment.

2 ~~(4)~~(5) A taxpayer's written objection to a
3 classification or appraisal and the department's
4 notification to the taxpayer of its determination and the
5 reason for that determination are public records. Each
6 county appraiser shall make such records available for
7 inspection during regular office hours.

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

14 NEW SECTION. SECTION 4. RENOTIFICATION TO TAXPAYERS
15 WITH EXCEPTIONAL INCREASES IN 1986 ASSESSMENTS. THE
16 DEPARTMENT OF REVENUE SHALL SEND A REVISED STANDARD PROPERTY
17 TAX CLASSIFICATION AND APPRAISAL NOTICE AS DESCRIBED IN
18 SECTION 1-6P-THIS-ACT 15-7-102 TO EACH PROPERTY TAXPAYER
19 WHOSE 1986 ASSESSMENT ON CLASS FOUR PROPERTY INCREASED AS A
20 RESULT OF REAPPRAISAL OF CLASS FOUR PROPERTY BY 180% OR MORE
21 WHEN COMPARED WITH HIS 1985 ASSESSMENT.

22 NEW SECTION. SECTION 5. APPLICATION DEADLINE FOR
23 REDUCTION IN 1986 VALUATION. NOTWITHSTANDING THE PROVISIONS
24 OF 15-15-102, THE APPLICATION DEADLINE FOR REDUCTION IN 1986
25 TAXABLE VALUATIONS IS AUGUST 1, 1986, OR 15 DAYS AFTER

1 RECEIPT BY THE TAXPAYER OF A REVISED NOTICE OF
2 CLASSIFICATION AND APPRAISAL, WHICHEVER IS LATER.

3 NEW-SECTION--SECTION-7--CODIFICATION-----INSTRUCTION-
4 SECTION--1-IS-INTENDED-TO-BE-CODIFIED-AS-AN-INTEGRAL-PART-OF
5 TITLE-15-CHAPTER-8-AND-THE-PROVISIONS-OF-TITLE-15-CHAPTER
6 8-APPLY-TO-SECTION-1.

7 NEW SECTION. SECTION 6. EXTENSION OF AUTHORITY. ANY
8 EXISTING AUTHORITY OF THE DEPARTMENT OF REVENUE TO MAKE
9 RULES ON THE SUBJECT OF THE PROVISIONS OF THIS ACT IS
10 EXTENDED TO THE PROVISIONS OF THIS ACT.

11 NEW SECTION. Section 7. Effective date --
12 APPLICABILITY. This act is effective on passage and approval
13 AND APPLIES TO TAX YEAR 1986.

-End-

STANDING COMMITTEE REPORT

June 28, 19 86

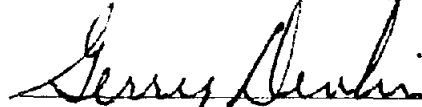
Mr. Speaker: We, the committee on TAXATION

report SENATE BILL 19

☐ do pass
☐ do not pass

☒ be concurred in
☐ be not concurred in

☒ as amended
☐ statement of intent attached


GERRY DEVLIN,

Chairman

TO REQUIRE STATE TAX APPEAL BOARD REVIEW OF EXCEPTIONAL INCREASES
IN ASSESSMENTS BEFORE PLACEMENT ON ASSESSMENT BOOKS; ETC.

1. Title, line 8.

Following: "ASSESSMENTS"

Insert: "MADE UNDER 15-7-111, MCA,"

2. Title, line 16.

Following: "DATE"

Insert: "AND AN APPLICABILITY DATE"

3. Preamble, page 1, line 20.

Following: "ASSESSMENTS"

Insert: "MADE UNDER 15-7-111, MCA,"

4. Preamble, page 2, line 10.

Following: "ASSESSMENTS"

Insert: "MADE UNDER 15-7-111, MCA,"

5. Page 5.

Strike: lines 1 through 25 in their entirety

Renumber subsequent sections

Renumber internal references as necessary

6. Page 6, line 1.

Strike: "2"

Insert: "1"

7. Page 6, line 5.

Strike: "UNDER [SECTION 1]"

8. Page 6, lines 7 through 12.

Following: "ASSESSMENTS" on line 7

Strike: the remainder of line 7 through "NOTICE" on line 12

Insert: "in the aggregate"

9. Page 6, line 13.

Strike: "3"

Insert: "2"

10. Page 7, line 1.

Strike: "sections"

Insert: "section"

Strike: "and 2"

11. Page 7, line 4.

Strike: "4"

Insert: "3"

12. Page 9, line 13.

Following: "SEND A"

Insert: "revised"

13. Page 9, lines 14 and 15.

Following: "IN" on line 14

Strike: "SECTION 1 OF THIS ACT"

Insert: "15-7-102"

14. Page 9, line 19.

Strike: "6"

Insert: "5"

15. Pages 9 and 10.

Strike: lines 25 on page 9 through line 3 on page 10

Renumber subsequent sections

16. Page 10, line 4.

Strike: "8"

Insert: "6"

17. Page 10, line 8.

Strike: "9"

Insert: "7"

Following: "date"

Insert: "-- applicability"

18. Page 10, line 9.

Following: "approval"

Insert: "and applies to tax year 1986"


GERRY DEVLIN,