

APRIL 14, 1987

THIRD READING, CONCURRED IN.
AYES, 50; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

APRIL 15, 1987

RECEIVED FROM SENATE.

SENT TO ENROLLING.

1 House BILL NO. 361
2 INTRODUCED BY Ramirez Mercer

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT NEW
5 VALUES RESULTING FROM PROPERTY TAX REVALUATION ARE NOT
6 PLACED ON THE TAX ROLLS UNTIL 1 YEAR AFTER THE END OF THE
7 REVALUATION CYCLE; REQUIRING TAXPAYERS TO APPEAL NEW VALUES
8 BEFORE THEY ARE PLACED ON THE TAX ROLLS; AND AMENDING
9 SECTION 15-7-111, MCA."

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

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

13 "15-7-111. Periodic revaluation of taxable property --
14 appeal of revaluations. (1) The department of revenue shall
15 administer and supervise a program for the revaluation of
16 all taxable property within the state at least every 5
17 years. A comprehensive written plan of rotation shall be
18 promulgated by the department fixing the order of
19 revaluation of property in each county on the basis of the
20 last revaluation of taxable property in each county prior to
21 July 1, 1974, in order to adjust the disparities therein
22 between the counties. The plan of rotation so adopted shall
23 provide that all property in each county shall be revalued
24 at least every 5 years or that no less than 20% of the
25 property in each county shall be revalued in each year. The

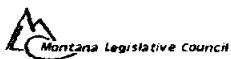
1 department shall furnish a copy of the plan and all
2 amendments thereto to each county assessor and the board of
3 county commissioners in each county.

4 (2) The new values determined during a revaluation
5 cycle must be provided to the taxpayers at the end of the
6 revaluation cycle but may not be placed on the tax rolls
7 until 1 year following the completion of the revaluation
8 cycle.

9 (3) A taxpayer shall appeal the new value in advance
10 of its placement on the tax rolls by filing an appeal
11 pursuant to 15-15-102 before the first Monday in June or 15
12 days after receiving notice of the new valuation amount,
13 whichever is later, or be barred from appealing for
14 untimeliness."

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

-End-



-2-
INTRODUCED BILL
HB-361

APPROVED BY COMMITTEE
ON TAXATION

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