HOUSE BILL NO. 361

INTRODUCED BY RAMIREZ, MERCER

IN THE HOUSE

JANUARY 21, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.						
FEBRUARY 11, 1987	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.						
FEBRUARY 12, 1987	PRINTING REPORT.						
FEBRUARY 13, 1987	SECOND READING, DO PASS.						
FEBRUARY 14, 1987	ENGROSSING REPORT.						
	THIRD READING, PASSED. AYES, 93; NOES, 1.						
	TRANSMITTED TO SENATE.						
IN THE SENATE							
FEBRUARY 16, 1987	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.						
MARCH 24, 1987	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.						
MARCH 26, 1987	ON MOTION, TAKEN FROM SECOND READING AND REREFERRED TO COMMITTEE ON TAXATION.						
APRIL 11, 1987	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.						
APRIL 14, 1987	SECOND READING, CONCURRED IN.						
	ON MOTION, RULES SUSPENDED TO PLACE BILL ON THIRD READING THE 83RD LEGISLATIVE DAY.						

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. 36/
2 INTRODUCED BY Ramines / Marcel

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

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

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

"15-7-111. Periodic revaluation of taxable property —

appeal of revaluations. (1) The department of revenue shall administer and supervise a program for the revaluation of all taxable property within the state at least every 5 years. A comprehensive written plan of rotation shall be promulgated by the department fixing the order of revaluation of property in each county on the basis of the last revaluation of taxable property in each county prior to July 1, 1974, in order to adjust the disparities therein between the counties. The plan of rotation so adopted shall provide that all property in each county shall be revalued at least every 5 years or that no less than 20% of the property in each county shall be revalued in each year. The



department shall furnish a copy of the plan and all amendments thereto to each county assessor and the board of 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."

NEW SECTION. Section 2. 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.

-End-

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INTRODUCED BY Ramines March 1

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