

IN THE HOUSE

APRIL 16, 1987

RECEIVED FROM SENATE.

SENT TO ENROLLING.

1 House JOINT RESOLUTION NO. 48
 2 INTRODUCED BY Spaeth Hoffman Swift Vincent
 3 M. Williams HARR
 4 Hammery Sandoz A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF

5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN
 6 INTERIM STUDY OF THE PROPERTY REVALUATION PROCEDURES IN THE
 7 PROPERTY TAX LAWS; AND REQUIRING A REPORT OF THE FINDINGS OF
 8 THE STUDY TO THE 51ST LEGISLATURE.

9
 10 WHEREAS, the property revaluation procedures employed
 11 in the revaluation cycle ending January 1, 1986, and the
 12 resulting property valuation changes have drawn widespread
 13 criticism and contributed to the public dissatisfaction with
 14 property taxation in Montana, as evidenced by the response
 15 of the electors to Constitutional Initiative No. 27 and
 16 Initiative No. 105; and

17 WHEREAS, the 50th Legislature has been faced with
 18 numerous bills proposing changes in the property revaluation
 19 procedures; and

20 WHEREAS, it has been suggested that part of the problem
 21 with property revaluation is inadequate funding; and

22 WHEREAS, the citizens of the State of Montana expect
 23 and deserve a fair and accurate procedure for revaluation of
 24 property and believe that there may be deficiencies in the
 25 existing procedures.

1
 2 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
 3 OF REPRESENTATIVES OF THE STATE OF MONTANA:

4 That the Revenue Oversight Committee be assigned to
 5 study:

- 6 (1) the present property revaluation procedures;
- 7 (2) the successful property revaluation procedures
- 8 used by other states;
- 9 (3) alternative procedures and recommendations for
- 10 improving Montana's property revaluation procedures; and
- 11 (4) the level of staffing and funding necessary to
- 12 successfully accomplished property revaluation.

13 BE IT FURTHER RESOLVED, that the Committee report the
 14 findings of the study to the 51st Legislature and, if
 15 necessary, draft legislation to implement its
 16 recommendations.

-End-



-2- INTRODUCED BILL
 HJR-48

APPROVED BY COMMITTEE
ON TAXATION

1 HOUSE JOINT RESOLUTION NO. 48
2 INTRODUCED BY SPAETH, HOFFMAN, SWIFT, VINCENT,
3 M. WILLIAMS, RAMIREZ, SANDS, HARP, REGAN, ADDY,
4 HOLLIDAY, NEUMAN, HARPER, BRADLEY
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