

SENATE BILL NO. 122

INTRODUCED BY CRIPPEN, B. BROWN, MAZUREK, KOLSTAD

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

IN THE SENATE

JANUARY 16, 1987                   INTRODUCED AND REFERRED TO COMMITTEE  
ON TAXATION.

JANUARY 23, 1987                   COMMITTEE RECOMMEND BILL  
DO PASS AS AMENDED. REPORT ADOPTED.

JANUARY 24, 1987                   PRINTING REPORT.

JANUARY 27, 1987                   SECOND READING, DO PASS.

JANUARY 28, 1987                   ENGROSSING REPORT.

JANUARY 29, 1987                   THIRD READING, PASSED.  
AYES, 50; NOES, 0.

TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 4, 1987                   INTRODUCED AND REFERRED TO COMMITTEE  
ON TAXATION.

FEBRUARY 23, 1987                   COMMITTEE RECOMMEND BILL BE  
CONCURRED IN. REPORT ADOPTED.

MARCH 3, 1987                   SECOND READING, CONCURRED IN.

ON MOTION, TAKEN FROM THIRD READING  
AND REREFERRED TO COMMITTEE  
ON APPROPRIATIONS.

MARCH 27, 1987                   COMMITTEE RECOMMEND BILL BE  
CONCURRED IN AS AMENDED. REPORT  
ADOPTED.

MARCH 28, 1987                   SECOND READING, CONCURRED IN AS  
AMENDED.

MARCH 30, 1987

THIRD READING, CONCURRED IN.  
AYES, 98; NOES, 0.

RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 3, 1987

RECEIVED FROM HOUSE.

SECOND READING, AMENDMENTS  
CONCURRED IN.

APRIL 4, 1987

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

1 *State* BILL NO. *122*  
 2 INTRODUCED BY *Copper Bob Brown / Margaret Keltner*  
 3 BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE  
 4

5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE  
 6 FOR APPEALING COUNTY TAX APPEAL BOARD DECISIONS TO THE STATE  
 7 TAX APPEAL BOARD; ALLOWING THE STATE TAX APPEAL BOARD TO USE  
 8 A HEARINGS OFFICER; PERMITTING A TAPE RECORDED RECORD IN  
 9 LIEU OF A TRANSCRIPT OF A HEARING; AMENDING SECTIONS  
 10 15-2-301 AND 15-15-103, MCA; AND PROVIDING AN IMMEDIATE  
 11 EFFECTIVE DATE."  
 12

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

14 Section 1. Section 15-2-301, MCA, is amended to read:

15 "15-2-301. Appeal of county tax appeal board  
 16 decisions. (1) The county tax appeal board shall mail a copy  
 17 of its decision to the taxpayer and to the property  
 18 assessment division of the department of revenue. Any person  
 19 or the department of revenue in behalf of the state or any  
 20 municipal corporation aggrieved by the action of any the  
 21 county tax appeal board may appeal to the state board by  
 22 filing with the county state tax appeal board a notice of  
 23 appeal ~~and a duplicate thereof with the state board~~ within  
 24 ~~20~~ 30 calendar days after the receipt date of the decision  
 25 of the county board, which notice shall specify the action

1 complained of and the reasons assigned for such complaint.  
 2 ~~The county tax appeal boards shall mail their decisions to~~  
 3 ~~the property assessment division of the department. Receipt~~  
 4 ~~for purposes of appeal by the department is when the county~~  
 5 ~~tax appeal board decision is received by the property~~  
 6 ~~assessment division of the department. Notice of acceptance~~  
 7 of an appeal must be given to the county tax appeal board by  
 8 the state tax appeal board. The state board shall set such  
 9 appeal for hearing either in its office in the capital or  
 10 such county seat as the board considers advisable to  
 11 facilitate the performance of its duties or to accommodate  
 12 parties in interest and shall give to the appellant and to  
 13 the ~~county board~~ respondent at least 15 calendar days'  
 14 notice of the time and place of such hearing.

15 (2) At the time of giving such notice of acceptance of  
 16 an appeal, the state board may require the county board to  
 17 certify to it the minutes of the proceedings resulting in  
 18 such action and all testimony taken in connection therewith.  
 19 The state board may, in its discretion, determine the appeal  
 20 on such record if all parties receive a copy of the  
 21 transcript and are permitted to submit additional sworn  
 22 statements, or the state board may hear further testimony.

23 (3) The board may employ as a hearings officer a  
 24 person with legal training, appraisal experience, or  
 25 experience as a member of a tax appeal board. However, a

1 member of a county tax appeal board may not serve as  
 2 hearings officer in a matter that he heard as a member of  
 3 the county board. For the purpose of expediting its work,  
 4 the state board may refer any such appeal to one of its  
 5 members or to a hearings officer and the person so  
 6 designated shall have and exercise all the powers of the  
 7 board in conducting such hearings and shall, as soon as  
 8 possible thereafter, report the proceedings, together with a  
 9 transcript of-the-testimony-received or a tape recording of  
 10 the hearing, to the board, and the state board shall  
 11 determine such appeal on the record so made.

12 ~~f3~~(4) On all hearings at county seats throughout the  
 13 state, the state board or the member person designated to  
 14 conduct a hearing may employ the local court reporter or  
 15 other competent stenographer to take and transcribe the  
 16 testimony received and the cost thereof may be paid out of  
 17 the general appropriation for the board.

18 ~~f4~~(5) In connection with any appeal under this  
 19 section, the state board shall not be bound by common law  
 20 and statutory rules of evidence or rules of discovery and  
 21 may affirm, reverse, or modify any decision. The decision  
 22 of the state tax appeal board shall be final and binding  
 23 upon all interested parties unless reversed or modified by  
 24 judicial review. To the extent this section is in conflict  
 25 with the Montana Administrative Procedure Act, this section

1 shall supersede that act. The state tax appeal board may not  
 2 amend or repeal any administrative rule of the department.  
 3 The state tax appeal board must give an administrative rule  
 4 full effect unless the board finds any such rule arbitrary,  
 5 capricious, or otherwise unlawful."

6 Section 2. Section 15-15-103, MCA, is amended to read:  
 7 "15-15-103. Examination of applicant -- failure to  
 8 hear application. (1) Before the county tax appeal board  
 9 grants any application or makes any reduction applied for,  
 10 it must examine on oath the person or agent making the  
 11 application, touching the value of the property of each  
 12 person. No reduction must be made unless such person or  
 13 agent makes an application, as provided in 15-15-102, and  
 14 attends and answers all questions pertinent to the inquiry.  
 15 The testimony of all witnesses upon such hearing must be  
 16 taken in shorthand or by stenotype or electronically  
 17 recorded and preserved for 1 year. If the decision of the  
 18 county tax appeal board is appealed, all testimony must be  
 19 transcribed or otherwise reduced to writing and forwarded,  
 20 together with all exhibits, to the state tax appeal board.  
 21 The date of hearing, the proceedings before the board, and  
 22 the decision must be entered upon the minutes of the board,  
 23 and the board shall notify the applicant of its decision by  
 24 ~~registered-or-certified~~ mail within 3 days thereafter. A  
 25 copy of the minutes of the county tax appeal board must be

1 transmitted to the state tax appeal board no later than 3  
2 days after the board holds its final hearing of the year.

3 (2) If a county tax appeal board refuses or fails to  
4 hear a taxpayer's timely application for a reduction in  
5 valuation of property, except that listed in 15-2-302, the  
6 taxpayer's application is considered to be granted on the  
7 day following the board's final meeting for that year. The  
8 county treasurer shall enter the appraisal or classification  
9 sought in the application in the assessment book."

10 NEW SECTION. Section 3. Extension of authority. Any  
11 existing authority of the state tax appeal board to make  
12 rules on the subject of the provisions of this act is  
13 extended to the provisions of this act.

14 NEW SECTION. Section 4. Effective date. This act is  
15 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 SB122, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act revising the procedure for appealing county tax appeal board decisions to the state tax appeal board; allowing the state tax appeal board to use a hearings officer; permitting a tape recorded record in lieu of a transcript of a hearing; amending sections 15-2-301 and 15-15-103, MCA; and providing an immediate effective date.

ASSUMPTIONS:

1. Using staff attorneys from Agency Legal Services Bureau, Department of Justice for the more complex hearings. 30 days of hearing, average 10 appeals per day.
2. Using qualified non-attorneys as hearing officers. 50 days of hearings, average 10 appeals per day.
3. Using contracted secretarial services to assist the hearings officers.

FISCAL IMPACT:

	<u>FY88</u>	<u>FY89</u>
Additional General Fund Expenditures:	\$62,940	\$62,940

David L. Hunter DATE 1/22/87  
DAVID L. HUNTER, BUDGET DIRECTOR  
Office of Budget and Program Planning

DATE 1/27/87  
BRUCE CRIPPEN, PRIMARY SPONSOR  
Fiscal Note for SB122, as introduced.

**SB 122**

APPROVED BY COMMITTEE  
ON TAXATION

SENATE BILL NO. 122

INTRODUCED BY CRIPPEN, B. BROWN, MAZUREK, KOLSTAD

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE FOR APPEALING COUNTY TAX APPEAL BOARD DECISIONS TO THE STATE TAX APPEAL BOARD; ALLOWING THE STATE TAX APPEAL BOARD TO USE A HEARINGS OFFICER; PERMITTING A TAPE RECORDED RECORD IN LIEU OF A TRANSCRIPT OF A HEARING; AMENDING SECTIONS 15-2-301 AND 15-15-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions. (1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. Any person or the department of revenue in behalf of the state or any municipal corporation aggrieved by the action of any the county tax appeal board may appeal to the state board by filing with the county state tax appeal board a notice of appeal ~~and a duplicate thereof with the state board~~ within 20 30 calendar days after the receipt date RECEIPT of the decision of the county board, which notice shall specify the

action complained of and the reasons assigned for such complaint. ~~The county tax appeal boards shall mail their decisions to the property assessment division of the department. Receipt for purposes of appeal, by the department is when the county tax appeal board decision is received by the property assessment division of the department.~~ Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board. The state board shall set such appeal for hearing either in its office in the capital or such county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest and shall give to the appellant and to the county board respondent at least 15 calendar days' notice of the time and place of such hearing.

(2) At the time of giving such notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in such action and all testimony taken in connection therewith. The state board may, in its discretion, determine the appeal on such record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony.

(3) The board may employ as a hearings officer a person with legal training, appraisal experience, or

1 experience as a member of a tax appeal board. However, a  
 2 member of a county tax appeal board may not serve as  
 3 hearings officer in a matter that he heard as a member of  
 4 the county board. For the purpose of expediting its work,  
 5 the state board may refer any such appeal to one of its  
 6 members or to a hearings officer and the person so  
 7 designated shall have and exercise all the powers of the  
 8 board in conducting such hearings and shall, as soon as  
 9 possible thereafter, report the proceedings, together with a  
 10 transcript of-the-testimony-received or a tape recording of  
 11 the hearing, to the board, and the state board shall  
 12 determine such appeal on the record so made.

13 ~~(3)~~(4) On all hearings at county seats throughout the  
 14 state, the state board or the member person designated to  
 15 conduct a hearing may employ the local court reporter or  
 16 other competent stenographer to take and transcribe the  
 17 testimony received and the cost thereof may be paid out of  
 18 the general appropriation for the board.

19 ~~(4)~~(5) In connection with any appeal under this  
 20 section, the state board shall not be bound by common law  
 21 and statutory rules of evidence or rules of discovery and  
 22 may affirm, reverse, or modify any decision. The decision  
 23 of the state tax appeal board shall be final and binding  
 24 upon all interested parties unless reversed or modified by  
 25 judicial review. To the extent this section is in conflict

1 with the Montana Administrative Procedure Act, this section  
 2 shall supersede that act. The state tax appeal board may not  
 3 amend or repeal any administrative rule of the department.  
 4 The state tax appeal board must give an administrative rule  
 5 full effect unless the board finds any such rule arbitrary,  
 6 capricious, or otherwise unlawful."

7 Section 2. Section 15-15-103, MCA, is amended to read:  
 8 "15-15-103. Examination of applicant -- failure to  
 9 hear application. (1) Before the county tax appeal board  
 10 grants any application or makes any reduction applied for,  
 11 it must examine on oath the person or agent making the  
 12 application, touching the value of the property of each  
 13 person. No reduction must be made unless such person or  
 14 agent makes an application, as provided in 15-15-102, and  
 15 attends and answers all questions pertinent to the inquiry.  
 16 The testimony of all witnesses upon such hearing must be  
 17 taken in shorthand or by stenotype or electronically  
 18 recorded and preserved for 1 year. If the decision of the  
 19 county tax appeal board is appealed, all testimony must be  
 20 transcribed or otherwise reduced to writing and forwarded,  
 21 together with all exhibits, to the state tax appeal board.  
 22 The date of hearing, the proceedings before the board, and  
 23 the decision must be entered upon the minutes of the board,  
 24 and the board shall notify the applicant of its decision by  
 25 ~~registered-or-certified~~ mail within 3 days thereafter. A



1 copy of the minutes of the county tax appeal board must be  
2 transmitted to the state tax appeal board no later than 3  
3 days after the board holds its final hearing of the year.

4 (2) If a county tax appeal board refuses or fails to  
5 hear a taxpayer's timely application for a reduction in  
6 valuation of property, except that listed in 15-2-302, the  
7 taxpayer's application is considered to be granted on the  
8 day following the board's final meeting for that year. The  
9 county treasurer shall enter the appraisal or classification  
10 sought in the application in the assessment book."

11 NEW SECTION. Section 3. Extension of authority. Any  
12 existing authority of the state tax appeal board to make  
13 rules on the subject of the provisions of this act is  
14 extended to the provisions of this act.

15 NEW SECTION. Section 4. Effective date. This act is  
16 effective on passage and approval.

-End-

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INTRODUCED BY CRIPPEN, B. BROWN, MAZUREK, KOLSTAD

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE FOR APPEALING COUNTY TAX APPEAL BOARD DECISIONS TO THE STATE TAX APPEAL BOARD; ALLOWING THE STATE TAX APPEAL BOARD TO USE A HEARINGS OFFICER; PERMITTING A TAPE RECORDED RECORD IN LIEU OF A TRANSCRIPT OF A HEARING; AMENDING SECTIONS 15-2-301 AND 15-15-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

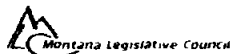
Section 1. Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions. (1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. Any person or the department of revenue in behalf of the state or any municipal corporation aggrieved by the action of any the county tax appeal board may appeal to the state board by filing with the county state tax appeal board a notice of appeal ~~and a duplicate thereof with the state board~~ within ~~20~~ 30 calendar days after the receipt date RECEIPT of the decision of the county board, which notice shall specify the

action complained of and the reasons assigned for such complaint. ~~The county tax appeal boards shall mail their decisions to the property assessment division of the department; Receipt, for purposes of appeal, by the department is when the county tax appeal board decision is received by the property assessment division of the department; Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board.~~ The state board shall set such appeal for hearing either in its office in the capital or such county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest and shall give to the appellant and to the ~~county board~~ respondent at least 15 calendar days' notice of the time and place of such hearing.

(2) At the time of giving such notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in such action and all testimony taken in connection therewith. The state board may, in its discretion, determine the appeal on such record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony.

(3) The board may employ as a hearings officer a person with legal training, appraisal experience, or



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 2 member of a county tax appeal board may not serve as  
 3 hearings officer in a matter that he heard as a member of  
 4 the county board. For the purpose of expediting its work,  
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 6 members or to a hearings officer and the person so  
 7 designated shall have and exercise all the powers of the  
 8 board in conducting such hearings and shall, as soon as  
 9 possible thereafter, report the proceedings, together with a  
 10 transcript of the testimony received or a tape recording of  
 11 the hearing, to the board, and the state board shall  
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19 ~~(4)~~(5) In connection with any appeal under this  
 20 section, the state board shall not be bound by common law  
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 24 upon all interested parties unless reversed or modified by  
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1 with the Montana Administrative Procedure Act, this section  
 2 shall supersede that act. The state tax appeal board may not  
 3 amend or repeal any administrative rule of the department.  
 4 The state tax appeal board must give an administrative rule  
 5 full effect unless the board finds any such rule arbitrary,  
 6 capricious, or otherwise unlawful."

7 Section 2. Section 15-15-103, MCA, is amended to read:

8 "15-15-103. Examination of applicant -- failure to  
 9 hear application. (1) Before the county tax appeal board  
 10 grants any application or makes any reduction applied for,  
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 12 application, touching the value of the property of each  
 13 person. No reduction must be made unless such person or  
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 16 The testimony of all witnesses upon such hearing must be  
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 19 county tax appeal board is appealed, all testimony must be  
 20 transcribed or otherwise reduced to writing and forwarded,  
 21 together with all exhibits, to the state tax appeal board.  
 22 The date of hearing, the proceedings before the board, and  
 23 the decision must be entered upon the minutes of the board,  
 24 and the board shall notify the applicant of its decision by  
 25 ~~registered or certified~~ mail within 3 days thereafter. A

1 copy of the minutes of the county tax appeal board must be  
2 transmitted to the state tax appeal board no later than 3  
3 days after the board holds its final hearing of the year.

4 (2) If a county tax appeal board refuses or fails to  
5 hear a taxpayer's timely application for a reduction in  
6 valuation of property, except that listed in 15-2-302, the  
7 taxpayer's application is considered to be granted on the  
8 day following the board's final meeting for that year. The  
9 county treasurer shall enter the appraisal or classification  
10 sought in the application in the assessment book."

11 NEW SECTION. Section 3. Extension of authority. Any  
12 existing authority of the state tax appeal board to make  
13 rules on the subject of the provisions of this act is  
14 extended to the provisions of this act.

15 NEW SECTION. Section 4. Effective date. This act is  
16 effective on passage and approval.

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SENATE BILL NO. 122

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BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE FOR APPEALING COUNTY TAX APPEAL BOARD DECISIONS TO THE STATE TAX APPEAL BOARD; ALLOWING THE STATE TAX APPEAL BOARD TO USE A HEARINGS OFFICER; PERMITTING A TAPE RECORDED RECORD IN LIEU OF A TRANSCRIPT OF A HEARING; AMENDING SECTIONS 15-2-301 AND 15-15-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A PARTIAL TERMINATION DATE."

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

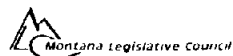
Section 1. Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions. (1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. Any person or the department ~~of-revenue~~ in behalf of the state or any municipal corporation aggrieved by the action of any the county tax appeal board may appeal to the state board by filing with the county state tax appeal board a notice of appeal ~~and a duplicate thereof with the state board~~ within 20 30 calendar days after the receipt date RECEIPT of the decision of the county board, which notice shall specify the

~~action complained of and the reasons assigned for such complaint. The county tax appeal boards shall mail their decisions to the property assessment division of the department. Receipt for purposes of appeal, by the department is when the county tax appeal board decision is received by the property assessment division of the department. Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board. The state board shall set such appeal for hearing either in its office in the capital or such county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest and shall give to the appellant and to the county board respondent at least 15 calendar days' notice of the time and place of such hearing.~~

(2) At the time of giving such notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in such action and all testimony taken in connection therewith. The state board may, in its discretion, determine the appeal on such record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony.

~~(3) The board may employ as a hearings officer a person with legal training, appraisal experience, or~~



~~1 experience as a member of a tax appeal board. However, a~~  
~~2 member of a county tax appeal board may not serve as~~  
~~3 hearings officer in a matter that he heard as a member of~~  
~~4 the county board.~~ For the purpose of expediting its work,  
 5 the state board may refer any such appeal to one of its  
 6 members ~~or to a hearings officer~~ and the person so  
 7 designated shall have and exercise all the power of the  
 8 board in conducting such hearings and shall, as soon as  
 9 possible thereafter, report the proceedings, together with a  
 10 transcript ~~of the testimony received or a tape recording of~~  
 11 ~~the hearing,~~ to the board, and the state board shall  
 12 determine such appeal on the record so made.

13 ~~(3)(4)(3)~~ On all hearings at county seats throughout  
 14 the state, the state board or the member person MEMBER  
 15 designated to conduct a hearing may employ the local court  
 16 reporter or other competent stenographer to take and  
 17 transcribe the testimony received and the cost thereof may  
 18 be paid out of the general appropriation for the board.

19 ~~(4)(5)(4)~~ In connection with any appeal under this  
 20 section, the state board shall not be bound by common law  
 21 and statutory rules of evidence or rules of discovery and  
 22 may affirm, reverse, or modify any decision. The decision  
 23 of the state tax appeal board shall be final and binding  
 24 upon all interested parties unless reversed or modified by  
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1 with the Montana Administrative Procedure Act, this section  
 2 shall supersede that act. The state tax appeal board may not  
 3 amend or repeal any administrative rule of the department.  
 4 The state tax appeal board must give an administrative rule  
 5 full effect unless the board finds any such rule arbitrary,  
 6 capricious, or otherwise unlawful."

7 SECTION 2. SECTION 15-2-301, MCA, IS AMENDED TO READ:

8 "15-2-301. Appeal of county tax appeal board  
 9 decisions. (1) Any person or the department of revenue in  
 10 behalf of the state or any municipal corporation aggrieved  
 11 by the action of any county tax appeal board may appeal to  
 12 the state board by filing with the county tax appeal board a  
 13 notice of appeal and a duplicate thereof with the state  
 14 board within 20 calendar days after the receipt of the  
 15 decision of the county board, which notice shall specify the  
 16 action complained of and the reasons assigned for such  
 17 complaint. The county tax appeal boards shall mail their  
 18 decisions to the property assessment division of the  
 19 department. Receipt, for purposes of appeal, by the  
 20 department is when the county tax appeal board decision is  
 21 received by the property assessment division of the  
 22 department. The state board shall set such appeal for  
 23 hearing either in its office in the capital or such county  
 24 seat as the board considers advisable to facilitate the  
 25 performance of its duties or to accommodate parties in

1 interest and shall give to the appellant and to the county  
2 board at least 15 calendar days' notice of the time and  
3 place of such hearing.

4 (2) At the time of giving such notice, the state board  
5 may require the county board to certify to it the minutes of  
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8 discretion, determine the appeal on such record if all  
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13 of its members and the person so designated shall have and  
14 exercise all the powers of the board in conducting such  
15 hearings and shall, as soon as possible thereafter, report  
16 the proceedings, together with a transcript of the testimony  
17 received, to the board and the state board shall determine  
18 such appeal on the record so made.

19 (3) Whenever it has at least 1,000 appeals pending,  
20 the board may employ as a hearings officer a person with  
21 legal training, appraisal experience, or experience as a  
22 member of a tax appeal board. However, a member of a county  
23 tax appeal board may not serve as hearings officer in a  
24 matter that he heard as a member of the county board. For  
25 the purpose of expediting its work, the state board may

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2 officer and the person so designated shall have and exercise  
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5 proceedings, together with a transcript of the testimony  
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8 ~~(3)~~(4) On all hearings at county seats throughout the  
9 state, the state board or the member person designated to  
10 conduct a hearing may employ the local court reporter or  
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16 and statutory rules of evidence or rules of discovery and  
17 may affirm, reverse, or modify any decision. The decision  
18 of the state tax appeal board shall be final and binding  
19 upon all interested parties unless reversed or modified by  
20 judicial review. To the extent this section is in conflict  
21 with the Montana Administrative Procedure Act, this section  
22 shall supersede that act. The state tax appeal board may not  
23 amend or repeal any administrative rule of the department.  
24 The state tax appeal board must give an administrative rule  
25 full effect unless the board finds any such rule arbitrary,

1 capricious, or otherwise unlawful."

2 Section 3. Section 15-15-103, MCA, is amended to read:

3 "15-15-103. Examination of applicant -- failure to  
4 hear application. (1) Before the county tax appeal board  
5 grants any application or makes any reduction applied for,  
6 it must examine on oath the person or agent making the  
7 application, touching the value of the property of each  
8 person. No reduction must be made unless such person or  
9 agent makes an application, as provided in 15-15-102, and  
10 attends and answers all questions pertinent to the inquiry.  
11 The testimony of all witnesses upon such hearing must be  
12 taken in shorthand or by stenotype or electronically  
13 recorded and preserved for 1 year. If the decision of the  
14 county tax appeal board is appealed, all testimony must be  
15 transcribed or otherwise reduced to writing and forwarded,  
16 together with all exhibits, to the state tax appeal board.  
17 The date of hearing, the proceedings before the board, and  
18 the decision must be entered upon the minutes of the board,  
19 and the board shall notify the applicant of its decision by  
20 registered-or-certified mail within 3 days thereafter. A  
21 copy of the minutes of the county tax appeal board must be  
22 transmitted to the state tax appeal board no later than 3  
23 days after the board holds its final hearing of the year.

24 (2) If a county tax appeal board refuses or fails to  
25 hear a taxpayer's timely application for a reduction in

1 valuation of property, except that listed in 15-2-302, the  
2 taxpayer's application is considered to be granted on the  
3 day following the board's final meeting for that year. The  
4 county treasurer shall enter the appraisal or classification  
5 sought in the application in the assessment book."

6 NEW SECTION. Section 4. Extension of authority. Any  
7 existing authority of the state tax appeal board to make  
8 rules on the subject of the provisions of this act is  
9 extended to the provisions of this act.

10 NEW SECTION. Section 5. Effective date --  
11 TERMINATION. (1) This act is effective on passage and  
12 approval.

13 (2) SECTION 2 TERMINATES JUNE 30, 1989.

-End-



# COMMITTEE OF THE WHOLE AMENDMENT

3-28-87

DATE

7:00

TIME

MR. CHAIRMAN: I MOVE TO AMEND SB 122

3rd reading copy ( blue ) as follows:  
Color

AMENDING THE HOUSE APPROPRIATIONS STANDING COMMITTEE REPORT  
DATED 3-27-87, WHICH AMENDED SB 122

1. Amending Instruction No. 7, page 2 (inserted language).

Strike: last sentence of (3) that reads:


"For the purpose of expediting its work, the state board may refer any ~~such~~ appeal to one of its members or to a hearings officer and the person so designated shall have and exercise all the powers of the board in conducting such hearings and shall, as soon as possible thereafter, report the proceedings, together with a transcript of the testimony received, to the board and the state board shall determine such appeal on the record so made."

Insert: "For the purpose of expediting its work, the state board may refer any appeal to one of its members or to a hearings officer and the person so designated shall have and exercise all the powers of the board in conducting such hearings and shall, as soon as possible thereafter, report the proceedings, together with a transcript of the testimony received, to the board and the state board shall determine such appeal on the record so made."

~~ADOPT~~

REJECT

AMDSB122.TXT

  
Rep. Donaldson