

SB 297 INTRODUCED BY HARDING, MERCER, PINSONEAULT
INCREASE SIZE OF COUNTY TAX APPEAL BOARDS

2/05	INTRODUCED		
2/05	REFERRED TO LOCAL GOVERNMENT		
2/05	FISCAL NOTE REQUESTED		
2/17	HEARING		
2/17	FISCAL NOTE RECEIVED		
2/20	COMMITTEE REPORT--BILL PASSED AS AMENDED		
2/21	2ND READING PASSED	48	0
2/23	3RD READING PASSED	48	1
	TRANSMITTED TO HOUSE		
2/24	REFERRED TO TAXATION		
3/27	HEARING		
4/06	COMMITTEE REPORT--BILL NOT PASSED AS AMENDED		
4/08	ADVERSE COMMITTEE REPORT ADOPTED	62	7
4/08	RETURNED TO SENATE NOT CONCURRED		

1 *Senate* BILL NO. *297*
 2 INTRODUCED BY *Harding Merced Pius/Leahit*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING THE SIZE OF
 5 COUNTY TAX APPEAL BOARDS FROM THREE TO FIVE MEMBERS; AND
 6 AMENDING SECTION 15-15-101, MCA."
 7

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

9 Section 1. Section 15-15-101, MCA, is amended to read:

10 "15-15-101. County tax appeal board -- meetings and
 11 compensation. (1) The board of county commissioners of each
 12 county shall appoint a ~~three-member~~ five-member county tax
 13 appeal board, with the members to serve staggered terms of 3
 14 years each. The members of each county tax appeal board
 15 shall be residents of the county in which they serve and
 16 shall be representative of the various taxation segments in
 17 the county, such as but not limited to agriculture, business
 18 and industry, retirees, and urban residents. They shall
 19 receive compensation of \$45 a day and travel expenses as
 20 provided for in 2-18-501 through 2-18-503, as amended, only
 21 when the county tax appeal board is in session to hear
 22 taxpayers' appeals from property tax assessments or when
 23 they are attending meetings called by the state tax appeal
 24 board. Travel expenses and compensation shall be paid from
 25 the appropriation to the state tax appeal board. Office

1 space and equipment for the county tax appeal boards shall
 2 be furnished by the county. All other incidental expenses
 3 shall be paid from the appropriation of the state tax appeal
 4 board.

5 (2) The county tax appeal board must meet on the third
 6 Monday of April in each year to hear protests concerning
 7 assessments made by the department of revenue. It must
 8 continue in session for that purpose from time to time until
 9 the business of hearing protests is disposed of, but, except
 10 as provided in 15-2-201, not later than 60 days after the
 11 department of revenue or its agent:

12 (a) has mailed notice of classification and appraisal
 13 to all property owners and purchasers under contracts for
 14 deed as required in 15-7-102; and

15 (b) has notified the county tax appeal board that
 16 classification and appraisal notices have been mailed to all
 17 property owners and purchasers under contracts for deed.

18 (3) In connection with any such appeal, the county tax
 19 appeal board may change any assessment or fix the assessment
 20 at some other level. The county clerk shall publish a notice
 21 to taxpayers, giving the time the county tax appeal board
 22 will meet to hear protests concerning assessments and the
 23 latest date the county tax appeal board may take
 24 applications for such hearings. The notice shall be
 25 published in a newspaper if any is printed in the county or,



1 if none, then in such manner as the board may direct. The
2 notice shall be published at least 7 days prior to the first
3 meeting of the county tax appeal board.

4 (4) Challenges to a department of revenue rule
5 governing the assessment of property or to an assessment
6 procedure shall apply only to the taxpayer bringing the
7 challenge and may not apply to all similarly situated
8 taxpayers unless an action is brought in the district court
9 as provided in 15-2-307 through 15-2-310."

10 NEW SECTION. Section 2. Staggered terms of new
11 members. (1) The two new members of county tax appeal boards
12 who are appointed pursuant to the increase in board size as
13 provided in this act shall serve as follows:

14 (a) one shall serve a 4-year term; and

15 (b) one shall serve a 2-year term.

16 (2) Thereafter, both positions must be filled for
17 terms of 3 years.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB297, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act increasing the size of County Tax Appeal Boards from three to five members.

ASSUMPTIONS:

1. No fiscal impact on local government revenues/expenditures.
2. Appeals boards in smaller counties may meet only once or twice, or may conduct their meetings by telephone conference calls.
3. Boards in larger counties meet continually after the third Monday in April.
(Thirteen large CTAB's are still in session on 1986 appeals.)
4. Two additional members would increase per diem and milage costs of each county Tax Appeal Board.
5. Assume effective date of July 1, 1987.

FISCAL IMPACT:Expenditures/Revenues:

FY88			FY89		
<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
\$ 512,542	\$ 558,542	\$ 46,000	\$ 387,995	\$ 415,995	\$ 28,000

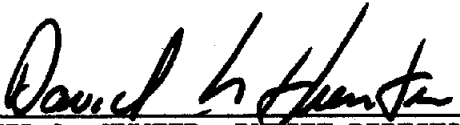
'89 Biennium Difference \$ 74,000

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

None specified.

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

None noted.

 DATE 2/11/87
DAVID L. HUNTER, BUDGET DIRECTOR
Office of Budget and Program Planning

DATE _____
ETHEL HARDING, PRIMARY SPONSOR

Fiscal Note for SB297, as introduced.

SB 297

APPROVED BY COMM.
ON LOCAL GOVERNMENT

SENATE BILL NO. 297

INTRODUCED BY HARDING, MERCER, PINSONEAULT

A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING ALLOWING A COUNTY TO INCREASE THE SIZE OF COUNTY TAX APPEAL BOARDS FROM THREE-TO-FIVE-MEMBERS; AND AMENDING SECTION 15-15-101, MCA."

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

Section 1. Section 15-15-101, MCA, is amended to read:

"15-15-101. County tax appeal board -- meetings and compensation. (1) The board of county commissioners of each county shall appoint a three-member five-member county tax appeal board CONSISTING OF AT LEAST THREE BUT NOT MORE THAN FIVE MEMBERS, with the members to serve staggered terms of 3 years each. The members of each county tax appeal board shall be residents of the county in which they serve and shall be representative of the various taxation segments in the county, such as but not limited to agriculture, business and industry, retirees, and urban residents. They shall receive compensation of \$45 a day and travel expenses as provided for in 2-18-501 through 2-18-503, as amended, only when the county tax appeal board is in session to hear taxpayers' appeals from property tax assessments or when they are attending meetings called by the state tax appeal board. Travel expenses and compensation shall be paid from

the appropriation to the state tax appeal board. Office space and equipment for the county tax appeal boards shall be furnished by the county. All other incidental expenses shall be paid from the appropriation of the state tax appeal board.

(2) The county tax appeal board must meet on the third Monday of April in each year to hear protests concerning assessments made by the department of revenue. It must continue in session for that purpose from time to time until the business of hearing protests is disposed of, but, except as provided in 15-2-201, not later than 60 days after the department of revenue or its agent:

(a) has mailed notice of classification and appraisal to all property owners and purchasers under contracts for deed as required in 15-7-102; and

(b) has notified the county tax appeal board that classification and appraisal notices have been mailed to all property owners and purchasers under contracts for deed.

(3) In connection with any such appeal, the county tax appeal board may change any assessment or fix the assessment at some other level. The county clerk shall publish a notice to taxpayers, giving the time the county tax appeal board will meet to hear protests concerning assessments and the latest date the county tax appeal board may take applications for such hearings. The notice shall be



1 published in a newspaper if any is printed in the county or,
 2 if none, then in such manner as the board may direct. The
 3 notice shall be published at least 7 days prior to the first
 4 meeting of the county tax appeal board.

5 (4) Challenges to a department of revenue rule
 6 governing the assessment of property or to an assessment
 7 procedure shall apply only to the taxpayer bringing the
 8 challenge and may not apply to all similarly situated
 9 taxpayers unless an action is brought in the district court
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11 NEW SECTION. Section 2. Staggered terms of new
 12 members. (1) ~~The two new members of county tax appeal boards~~
 13 ~~who are appointed pursuant to the increase in board size as~~
 14 ~~provided in this act shall serve as follows:~~

15 (a) ~~one shall serve a 4-year term; and~~

16 (b) ~~one shall serve a 2-year term;~~

17 (2) ~~Thereafter, both positions must be filled for~~
 18 ~~terms of 3 years. IF TWO NEW MEMBERS ARE APPOINTED TO A~~
 19 ~~COUNTY TAX APPEAL BOARD PURSUANT TO THE INCREASE IN BOARD~~
 20 ~~SIZE PROVIDED FOR IN THIS ACT, ONE SHALL SERVE A 4-YEAR TERM~~
 21 ~~AND THE OTHER SHALL SERVE A 2-YEAR TERM. THEREAFTER, BOTH~~
 22 ~~POSITIONS MUST BE FILLED FOR 3-YEAR TERMS.~~

23 (2) IF ONE NEW MEMBER IS APPOINTED TO A COUNTY TAX
 24 APPEAL BOARD PURSUANT TO THE INCREASE IN BOARD SIZE PROVIDED
 25 FOR IN THIS ACT, HE SHALL SERVE A 3-YEAR TERM. THEREAFTER,

1 THE POSITION MUST BE FILLED FOR A 3-YEAR TERM.

-End-

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 19 COUNTY TAX APPEAL BOARD PURSUANT TO THE INCREASE IN BOARD
 20 SIZE PROVIDED FOR IN THIS ACT, ONE SHALL SERVE A 4-YEAR TERM
 21 AND THE OTHER SHALL SERVE A 2-YEAR TERM. THEREAFTER, BOTH
 22 POSITIONS MUST BE FILLED FOR 3-YEAR TERMS.

23 (2) IF ONE NEW MEMBER IS APPOINTED TO A COUNTY TAX
 24 APPEAL BOARD PURSUANT TO THE INCREASE IN BOARD SIZE PROVIDED
 25 FOR IN THIS ACT, HE SHALL SERVE A 3-YEAR TERM. THEREAFTER,

1 THE POSITION MUST BE FILLED FOR A 3-YEAR TERM.

-End-