

HOUSE BILL NO. 53
INTRODUCED BY RAMIREZ
BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE HOUSE

DECEMBER 30, 1988	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 2, 1989	FIRST READING.
JANUARY 12, 1989	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
JANUARY 13, 1989	POSTED ON CONSENT CALENDAR. ENGROSSING REPORT.
JANUARY 14, 1989	ON MOTION TAKEN FROM CONSENT CALENDAR AND REREFERRED TO SECOND READING NEXT LEGISLATIVE DAY.
JANUARY 16, 1989	SECOND READING, DO PASS AS AMENDED.
JANUARY 17, 1989	ENGROSSING REPORT.
JANUARY 18, 1989	THIRD READING, PASSED. AYES, 85; NOES, 10. TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 19, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
JANUARY 31, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN. REPORT ADOPTED.
FEBRUARY 3, 1989	SECOND READING, CONCURRED IN.
FEBRUARY 6, 1989	THIRD READING, CONCURRED IN. AYES, 38; NOES, 11. RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 7, 1989

RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

HOUSE BILL NO. 53

INTRODUCED BY RAMIREZ

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE CURRENT
5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS;
AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES
DURING THIS EXTENDED CYCLE."

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

Section 1. Policy. It is the policy of the state of Montana to provide for equitable assessment of taxable property in the state and to provide for periodic revaluation of taxable property in a manner that is fair to all taxpayers.

Section 2. Purpose. (1) It is the purpose of [this act] to provide an additional 2 years for completion of the current revaluation cycle, implemented pursuant to 15-7-111 through 15-7-114, in order to permit the department of revenue to comply with the revaluation requirements of 15-7-111 through 15-7-114 in a manner that implements the policy provided for in [section 1].

(2) It is not necessary for the department to commence another 5-year revaluation cycle pursuant to 15-7-111 until January 1, 1993.

Section 3. Extension of current revaluation cycle. (1)

Notwithstanding the provisions of 15-7-111 through 15-7-114, the current revaluation cycle, implementing 15-7-111, scheduled to end on December 31, 1990, and representing a 5-year period commencing January 1, 1986, is hereby extended for an additional 2 years, ending December 31, 1992. The new values determined during this period must be placed on the tax rolls in accordance with 15-7-111(2).

(2) It is not necessary for the department to commence another 5-year revaluation cycle pursuant to 15-7-111 until January 1, 1993.

(3) The extension provided for in subsection (1) does not affect the validity of any assessment made or any taxes levied during the period from January 1, 1986, to December 31, 1992.

Section 4. Extension of authority. Any existing authority to make rules on the subject of the provisions of [this act] is extended to the provisions of [this act].

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB053, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to extend the current 5-year property revaluation cycle for an additional 2 years; and to provide for the validity of assessments and taxes during this extended cycle.

FISCAL IMPACT:

To complete the current property reappraisal cycle by the statutory deadline of December 31, 1990 will require a large infusion of additional staff and operational money. This would cost \$816,000 in FY 90 and \$1,118,000 in FY 91 (total cost for the biennium would be \$1,934,000). This cost can be broken down as follows:

FY 90-91 Biennium

- | | |
|--|-------------------|
| 1. Additional staff necessary for Dec. 31, 1990 completion - | \$1,351,000 |
| 2. Operating costs for Dec. 31, 1990 completion - | \$ 438,000 |
| 3. Start-up costs to begin the next reappraisal cycle - | <u>\$ 145,000</u> |
| | \$1,934,000 |

The 2-year extension would result in a general fund savings of \$1,934,000 for the FY 90-91 biennium.

Ray Shackelford

11/7/89

RAY SHACKLEFORD, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

Jack Ramirez

JACK RAMIREZ, PRIMARY SPONSOR DATE

Fiscal Note for HB053, as introduced

APPROVED BY COMMITTEE
ON STATE ADMINISTRATION
OBJECTION TO CONSENT CALENDAR
SENT TO SECOND READING

HOUSE BILL NO. 53

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BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE CURRENT
5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS;
AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES
DURING THIS EXTENDED CYCLE."

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

Section 1. Policy. It is the policy of the state of
Montana to provide for equitable assessment of taxable
property in the state and to provide for periodic
revaluation of taxable property in a manner that is fair to
all taxpayers.

Section 2. Purpose. (1) It is the purpose of [this
act] to provide an additional 2 years for completion of the
current revaluation cycle, implemented pursuant to 15-7-111
through 15-7-114, in order to permit the department of
revenue to comply with the revaluation requirements of
15-7-111 through 15-7-114 in a manner that implements the
policy provided for in [section 1].

(2) It is not necessary for the department to commence
another 5-year revaluation cycle pursuant to 15-7-111 until
January 1, 1993.

Section 3. Extension of current revaluation cycle. (1)

Notwithstanding the provisions of 15-7-111 through 15-7-114,
the current revaluation cycle, implementing 15-7-111,
scheduled to end on December 31, 1990, and representing a
5-year period commencing January 1, 1986, is hereby extended
for an additional 2 years, ending December 31, 1992. The new
values determined during this period must be placed on the
tax rolls in accordance with 15-7-111(2).

(2) It is not necessary for the department to commence
another 5-year revaluation cycle pursuant to 15-7-111 until
January 1, 1993.

(3) The extension provided for in subsection (1) does
not affect the validity of any assessment made or any taxes
levied during the period from January 1, 1986, to December
31, 1992.

Section 4. Extension of authority. Any existing
authority 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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5 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE CURRENT
6 5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS;
7 AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES
8 DURING THIS EXTENDED CYCLE."
9

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

11 NEW SECTION. Section 1. Policy. It is the policy of
12 the state of Montana to provide for equitable assessment of
13 taxable property in the state and to provide for periodic
14 revaluation of taxable property in a manner that is fair to
15 all taxpayers.

16 NEW SECTION. Section 2. Purpose. (1) It is the
17 purpose of [this act] to provide an additional 2 years for
18 completion of the current revaluation cycle, implemented
19 pursuant to 15-7-111 through 15-7-114, in order to permit
20 the department of revenue to comply with the revaluation
21 requirements of 15-7-111 through 15-7-114 in a manner that
22 implements the policy provided for in [section 1].

23 (2) It is not necessary for the department to commence
24 another 5-year revaluation cycle pursuant to 15-7-111 until
25 January 1, 1993.

1 NEW SECTION. Section 3. Extension of current

2 revaluation cycle. (1) Notwithstanding the provisions of
3 15-7-111 through 15-7-114, the current revaluation cycle,
4 implementing 15-7-111, scheduled to end on December 31,
5 1990, and representing a 5-year period commencing January 1,
6 1986, is hereby extended for an additional 2 years, ending
7 December 31, 1992. The new values determined during this
8 period must be placed on the tax rolls in accordance with
9 15-7-111(2).

10 (2) It is not necessary for the department to commence
11 another 5-year revaluation cycle pursuant to 15-7-111 until
12 January 1, 1993.

13 (3) The extension provided for in subsection (1) does
14 not affect the validity of any assessment made or any taxes
15 levied during the period from January 1, 1986, to December
16 31, 1992.

17 NEW SECTION. SECTION 4. REPORT TO REVENUE OVERSIGHT
18 COMMITTEE. THE DEPARTMENT OF REVENUE SHALL REPORT TO THE
19 REVENUE OVERSIGHT COMMITTEE AT EVERY REVENUE OVERSIGHT
20 COMMITTEE MEETING AS TO ITS PROGRESS IN COMPLETING THE
21 REVALUATION CYCLE.

22 NEW SECTION. Section 5. Extension of authority. Any
23 existing authority to make rules on the subject of the
24 provisions of [this act] is extended to the provisions of
25 [this act].

THIRD READING

AS AMENDED

HB 53

SECOND PRINTING

-End-
-2-

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20 COMMITTEE MEETING AS TO ITS PROGRESS IN COMPLETING THE
21 REVALUATION CYCLE.

22 NEW SECTION. Section 5. Extension of authority. Any
23 existing authority to make rules on the subject of the
24 provisions of [this act] is extended to the provisions of
25 [this act].

-End-
-2-

HB 53

REFERENCE BILL

