#### 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, 1989THIRD 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.

INTRODUCED BY RAMIREZ

1

2

1

2

Notwit

Section 3.	Extension of current revaluation cycle, (1)
thstanding	the provisions of 15-7-111 through 15-7-114,
	inclusting such implementing 15-7-111

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
BURING THIS EXTENDED CYCLE."
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

HOUSE BILL NO. 53

11 Section 1. Policy. It is the policy of the state of 12 Montana to provide for equitable assessment of taxable 13 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 Section 2. Purpose. (1) It is the purpose of [this 17 act] to provide an additional 2 years for completion of the 18 current revaluation cycle, implemented pursuant to 15-7-111 19 through 15-7-114, in order to permit the department of 20 revenue to comply with the revaluation requirements of 21 15-7-111 through 15-7-114 in a manner that implements the 22 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.



3 the current revaluation cycle, implementing 15-7-111, 4 scheduled to end on December 31, 1990, and representing a 5 5-year period commencing January 1, 1986, is hereby extended 6 for an additional 2 years, ending December 31, 1992. The new 7 values determined during this period must be placed on the 8 tax rolls in accordance with 15-7-111(2). 9 (2) It is not necessary for the department to commence

10 another 5-year revaluation cycle pursuant to 15-7-111 until 11 January 1, 1993.

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

16 Section 4. Extension of authority. Any existing

17 authority to make rules on the subject of the provisions of

18 [this act] is extended to the provisions of [this act].

-End-

# -2- INTRODUCED BILL HB 53

## 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.

Sha lelord

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

RAMIREZ PRIMARY SPONSOR DATE

Fiscal Note for HB053 ,as introduced

#### 51st Legislature

1

LC 0367/01

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

BILL NO. 53

2	INTRODUCED BY RAMIREZ
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	
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	Section 1. Policy. It is the policy of the state of
12	Montana to provide for equitable assessment of taxable
13	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	Section 2. Purpose. (1) It is the purpose of [this
17	act] to provide an additional 2 years for completion of the
18	current revaluation cycle, implemented pursuant to 15-7-111
19	through 15-7-114, in order to permit the department of
20	revenue to comply with the revaluation requirements of
21	15-7-111 through 15-7-114 in a manner that implements the
22	policy provided for in [section 1].

HOUSE

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

ontana Legislative Council

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

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

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

16 Section 4. Extension of authority. Any existing 17 authority to make rules on the subject of the provisions of 18 [this act] is extended to the provisions of [this act].

-End-

-2- SECOND READING H853

-End--2-

1	HOUSE BILL NO. 53	1 NEW SECTION. Section 3. Extension of current
2	INTRODUCED BY RAMIREZ	2 revaluation cycle. (1) Notwithstanding the provisions of
3	BY REQUEST OF THE DEPARTMENT OF REVENUE	3 15-7-111 through 15-7-114, the current revaluation cycle,
4		4 implementing 15-7-111, scheduled to end on December 31,
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND THE CURRENT	5 1990, and representing a 5-year period commencing January 1,
6	5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS;	6 1986, is hereby extended for an additional 2 years, ending
7	AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES	7 December 31, 1992. The new values determined during this
8	DURING THIS EXTENDED CYCLE."	8 period must be placed on the tax rolls in accordance with
9		9 15-7-111(2).
10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	10 (2) It is not necessary for the department to commence
11	NEW SECTION. Section 1. Policy. It is the policy of	11 another 5-year revaluation cycle pursuant to 15-7-111 until
12	the state of Montana to provide for equitable assessment of	12 January 1, 1993.
13	taxable property in the state and to provide for periodic	13 (3) The extension provided for in subsection (1) does
14	revaluation of taxable property in a manner that is fair to	14 not affect the validity of any assessment made or any taxes
15	all taxpayers.	15 levied during the period from January 1, 1986, to December
16	NEW SECTION. Section 2. Purpose. (1) It is the	16 31, 1992.
17	purpose of [this act] to provide an additional 2 years for	17 NEW SECTION. SECTION 4. REPORT TO REVENUE OVERSIGHT
18	completion of the current revaluation cycle, implemented	18 COMMITTEE. THE DEPARTMENT OF REVENUE SHALL REPORT TO THE
19	pursuant to 15-7-111 through 15-7-114, in order to permit	19 REVENUE OVERSIGHT COMMITTEE AT EVERY REVENUE OVERSIGHT
20	the department of revenue to comply with the revaluation	20 COMMITTEE MEETING AS TO ITS PROGRESS IN COMPLETING THE
21	requirements of 15-7-111 through 15-7-114 in a manner that	21 REVALUATION CYCLE.
22	implements the policy provided for in [section 1].	22 NEW SECTION. Section 5. Extension of authority. Any
23	(2) It is not necessary for the department to commence	23 existing authority to make rules on the subject of the
24	another 5-year revaluation cycle pursuant to 15-7-111 until	24 provisions of [this act] is extended to the provisions of
25	January 1, 1993.	25 {this act}. THIRD READING



HB 53 SECOND PRINTING

AS AMENDED

1	HOUSE BILL NO. 53
2	INTRODUCED BY RAMIREZ
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	
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

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.



NEW SECTION. Section 3. Extension 1 current o£ 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
another 5-year revaluation cycle pursuant to 15-7-111 until
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
 EVENUE
 OVERSIGHT

 20
 COMMITTEE
 MEETING
 AS
 TO
 ITS
 PROGRESS
 IN
 COMPLETING
 THE

 21
 REVALUATION
 CYCLE.

22 <u>NEW SECTION.</u> 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~

HB 53

**REFERENCE BILL**