

SENATE JOINT RESOLUTION 1

Introduced by Gage

6/23	Introduced
6/23	Referred to Taxation
6/28	Hearing
6/29	Committee Report--Bill Passed as Amended
7/01	2nd Reading Passed
7/01	3rd Reading Passed

Transmitted to House

7/05	Referred to Education & Cultural Resources
7/07	Hearing
7/07	Tabled in Committee

LC 0080/01

1 the best interests of pupils; and
2 (4) the reorganization of the University System,
3 including:
4 (a) establishment of branch colleges;
5 (b) conversion to community colleges; and
6 (c) closure of some units.
7 BE IT FURTHER RESOLVED, that the interim committee
8 report the findings of the study to the 52nd Legislature and
9 present options for legislative consideration if the interim
10 committee determines options are necessary.

-End-

APPROVED BY COMMITTEE
ON TAXATION AS AMENDED

1 SENATE JOINT RESOLUTION NO. 1

2 INTRODUCED BY GAGE

3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN
6 INTERIM STUDY ON PROPERTY TAX REFORM AND THE REORGANIZATION
7 OF COUNTIES, SCHOOL DISTRICTS, AND THE UNIVERSITY SYSTEM;
8 AND REQUIRING A REPORT OF THE FINDINGS OF THE STUDY TO THE
9 52ND LEGISLATURE.

10
11 WHEREAS, there is widespread public interest in Montana
12 in recognizing the economic reality of limited financial
13 resources within the state; and

14 WHEREAS, the citizens and taxpayers of Montana are MAY
15 BE supporting more county governments, school districts, and
16 units of the University System than are needed for efficient
17 management; and

18 WHEREAS, this support is provided by taxes that are
19 levied on real and personal property at rates ranging from
20 2% to 100%; and

21 WHEREAS, in 1986, Montana voters narrowly defeated a
22 proposal to abolish all property taxes while approving a
23 proposal to limit property taxes to 1986 levels; and

24 WHEREAS, the time has come for the Montana Legislature
25 to enact meaningful property tax reform that includes MAY

1 INCLUDE the reorganization of counties, school districts,
2 and the University System.

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

6 That an appropriate interim committee be assigned to
7 study:

8 (1) the implications of establishing market value as
9 taxable value in determining property taxes, including:

10 (a) implementation of the change in taxable value;

11 (b) classification of counties;

12 (c) statutory mill levies; and

13 (d) debt management of taxing jurisdictions;

14 (2) the reorganization of counties, taking into
15 consideration the following factors:

16 (a) existing county boundaries;

17 (b) existing legislative districts;

18 (c) geographic features;

19 (d) transportation routes and market areas;

20 (e) social, economic, and natural resources;

21 (f) population distribution; and

22 (g) taxable valuation;

23 (3) the restructuring of school districts to provide
24 for a more efficient administration of the state's public
25 schools while maintaining as many attendance units as are in

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