

SENATE JOINT RESOLUTION 10

Introduced by Gage

1/13	Introduced
1/13	Referred to Taxation
1/13	First Reading
1/10	Hearing
1/19	Tabled in Committee

1 SENCH JOINT RESOLUTION NO. 10
2 INTRODUCED BY [Signature]
3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN
6 INTERIM STUDY OF THE PROPERTY APPRAISAL PROCEDURES IN THE
7 PROPERTY TAX LAWS; AND REQUIRING A REPORT OF THE FINDINGS OF
8 THE STUDY TO THE 54TH LEGISLATURE.

10 WHEREAS, the property appraisal procedures employed by
11 the State of Montana have been expensive, time-consuming,
12 and controversial; and

13 WHEREAS, the property appraisal procedures have not
14 resulted in equalized valuation of property as required by
15 Article VIII, section 3, of the Montana Constitution; and

16 WHEREAS, the property appraisal procedures cost more
17 than additional property tax revenue generated as a result
18 of appraisal; and

19 WHEREAS, the citizens of the State of Montana expect and
20 deserve a fair and accurate procedure for the appraisal of
21 property and believe that there are deficiencies in the
22 existing procedures.

24 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
25 OF REPRESENTATIVES OF THE STATE OF MONTANA:

1 That the Revenue Oversight Committee be assigned to
2 study:

3 (1) the present property appraisal procedures,
4 including the costs associated with the appraisal of
5 property and the resulting changes in local property tax
6 revenue associated with the appraisal of property;

7 (2) the extent to which the valuation of property has
8 been equalized under current procedures;

9 (3) the successful property appraisal procedures used
10 by other states; and

11 (4) alternative methods for improving Montana's
12 property appraisal procedures, including methods that are
13 more cost-effective and that result in a fair and equitable
14 valuation of property in the state.

15 BE IT FURTHER RESOLVED, that the Revenue Oversight
16 Committee report the findings of the study to the 54th
17 Legislature and present options for legislative
18 consideration if the committee determines that options are
19 necessary.

-End-