

HOUSE BILL 52

Introduced by Raney

12/02	Introduced
12/02	Referred to Taxation
12/02	First Reading
12/02	Fiscal Note Requested
12/07	Fiscal Note Received
12/07	Fiscal Note Printed
12/08	Hearing
	Died in Committee

1 for deed and mail the notice of classification and appraisal
2 on a standardized form, adopted by the department,
3 containing sufficient information in a comprehensible manner
4 designed to fully inform the taxpayer as to the
5 classification and appraisal of the property and of changes
6 over the prior tax year.

7 (b) The notice must advise the taxpayer that in order
8 to be eligible for a refund of taxes from an appeal of the
9 classification or appraisal, the taxpayer is required to pay
10 the taxes under protest as provided in 15-1-402.

11 (3) If the owner of any land and improvements is
12 dissatisfied with the appraisal as it reflects the market
13 value of the property as determined by the department or
14 with the classification of the land or improvements, the
15 owner may request an assessment review by submitting an
16 objection in writing to the department, on forms provided by
17 the department for that purpose, within 15 60 days after
18 receiving the notice of ~~classification and appraisal from~~
19 ~~the department~~ taxes and assessments due mailed pursuant to
20 15-16-101. The review must be conducted informally and is
21 not subject to the contested case procedures of the Montana
22 Administrative Procedure Act. As a part of the review, the
23 department may consider the actual selling price of the
24 property, independent appraisals of the property, and other
25 relevant information presented by the taxpayer in support of

1 the taxpayer's opinion as to the market value of the
2 property. The department shall give reasonable notice to the
3 taxpayer of the time and place of the review. After the
4 review, the department shall determine the true and correct
5 appraisal and classification of the land or improvements and
6 notify the taxpayer of its determination. In the
7 notification, the department shall state its reasons for
8 revising the classification or appraisal. When the proper
9 appraisal and classification have been determined, the land
10 must be classified and the improvements appraised in the
11 manner ordered by the department.

12 (4) Whether a review as provided in subsection (3) is
13 held or not, the department or its agent may not adjust an
14 appraisal or classification upon the taxpayer's objection
15 unless:

16 (a) the taxpayer has submitted an objection in writing;
17 and

18 (b) the department or its agent has stated its reason
19 in writing for making the adjustment.

20 (5) A taxpayer's written objection to a classification
21 or appraisal and the department's notification to the
22 taxpayer of its determination and the reason for that
23 determination are public records. The department shall make
24 the records available for inspection during regular office
25 hours.

1 (6) If any a property owner feels aggrieved by the
2 classification or appraisal made by the department after the
3 review provided for in subsection (3), the property owner
4 has the right to first appeal to the county tax appeal board
5 and then to the state tax appeal board, whose findings are
6 final subject to the right of review in the courts. The
7 appeal to the county tax appeal board must be filed within
8 15 days after notice of the department's determination is
9 mailed to the taxpayer. A county tax appeal board or the
10 state tax appeal board may consider the actual selling price
11 of the property, independent appraisals of the property, and
12 other relevant information presented by the taxpayer as
13 evidence of the market value of the property. If the county
14 tax appeal board or the state tax appeal board determines
15 that an adjustment should be made, the department shall
16 adjust the base value of the property in accordance with the
17 board's order."

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