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

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2 INTRODUCED BY Range
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4 A BILL FOR AN ACT ENTITLED: "AN ACT EXTENDING THE APPEAL
5 TIME FOR APPRAISALS TO 60 DAYS AFTER THE PROPERTY TAX NOTICE
6 IS RECEIVED FROM 15 DAYS AFTER THE NOTICE OF APPRAISAL IS
7 RECEIVED; AND AMENDING SECTION 15-7-102, MCA."

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

Section 1. Section 15-7-102, MCA, is amended to read:

"15-7-102. Notice of classification and appraisal to owners — appeals. (1) The department of revenue shall, through its agent as specified in subsection (2), mail to each owner or purchaser under contract for deed a notice of the classification of the land owned or being purchased and the appraisal of the improvements on the land only if one or more of the following changes pertaining to the land or improvements have been made since the last notice:

- (a) change in ownership;
- 20 (b) change in classification;
- 21 (c) change in valuation; or
- 22 (d) addition or subtraction of personal property
- 23 affixed to the land.
- 24 (2) (a) The county assessor shall assign each
- 25 assessment to the correct owner or purchaser under contract

for deed and mail the notice of classification and appraisal

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

over the prior tax year.

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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

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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 ± 5 60 days after

18 receiving the notice of classification-and-appraisal-from

19 the-department taxes and assessments due mailed pursuant to

15-16-101. The review must be conducted informally and is

Administrative Procedure Act. As a part of the review, the

department may consider the actual selling price of the

21 not subject to the contested case procedures of the Montana

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24 property, independent appraisals of the property, and other

25 relevant information presented by the taxpayer in support of

Montana Legislative Council

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

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

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