

SENATE BILL NO. 57

1
2 INTRODUCED BY Thomas Leitch DeBrycker Stang
3 Je D'gile Simpkins

4 A BILL FOR AN ACT ENTITLED: "AN ACT EXTENDING THE TIME FOR FILING AN APPLICATION FOR
5 REDUCTION IN THE VALUATION OF PROPERTY FROM 15 DAYS TO 30 DAYS AFTER RECEIPT OF
6 NOTICE; AND AMENDING SECTION 15-15-102, MCA."

7

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

9

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

11 **"15-15-102. Application for reduction in valuation.** The valuation of property may not be reduced
12 by the county tax appeal board unless either the taxpayer or the taxpayer's agent makes and files a written
13 application for reduction with the county tax appeal board. The application must be filed on or before the
14 first Monday in June or ~~45~~ 30 days after receiving either a notice of classification and appraisal or
15 determination after review under 15-7-102(3) from the department, whichever is later. If the department's
16 determination after review is not made in time to allow the county tax appeal board to review the matter
17 during the current tax year, the appeal must be reviewed during the next tax year, but the decision by the
18 county tax appeal board is effective for the year in which the request for review was filed with the
19 department. The application must state the post-office address of the applicant, specifically describe the
20 property involved, and state the facts upon which it is claimed the reduction should be made."

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**APPROVED BY COMMITTEE
ON TAXATION**

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SENATE BILL NO. 57

INTRODUCED BY MESAROS, DEVLIN, DEBRUYCKER, STANG, QUILICI, SIMPKINS

A BILL FOR AN ACT ENTITLED: "AN ACT EXTENDING THE TIME FOR REQUESTING AN ASSESSMENT REVIEW OR FOR FILING AN APPLICATION FOR REDUCTION IN THE VALUATION OF PROPERTY FROM 15 DAYS TO 30 DAYS AFTER RECEIPT OF NOTICE; AND AMENDING SECTION SECTIONS 15-7-102 AND 15-15-102, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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

"15-15-102. Application for reduction in valuation. The valuation of property may not be reduced by the county tax appeal board unless either the taxpayer or the taxpayer's agent makes and files a written application for reduction with the county tax appeal board. The application must be filed on or before the first Monday in June or ~~45~~ 30 days after receiving either a notice of classification and appraisal or determination after review under 15-7-102(3) from the department, whichever is later. If the department's determination after review is not made in time to allow the county tax appeal board to review the matter during the current tax year, the appeal must be reviewed during the next tax year, but the decision by the county tax appeal board is effective for the year in which the request for review was filed with the department. The application must state the post-office address of the applicant, specifically describe the property involved, and state the facts upon which it is claimed the reduction should be made."

SECTION 2. SECTION 15-7-102, MCA, IS AMENDED TO READ:

"15-7-102. Notice of classification and appraisal to owners -- appeals. (1) The department shall 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;
- (b) change in classification;
- (c) change in valuation; or

1 (d) addition or subtraction of personal property affixed to the land.

2 (2) (a) The department shall assign each assessment to the correct owner or purchaser under
3 contract for deed and mail the notice of classification and appraisal on a standardized form, adopted by the
4 department, containing sufficient information in a comprehensible manner designed to fully inform the
5 taxpayer as to the classification and appraisal of the property and of changes over the prior tax year.

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

9 (3) If the owner of any land and improvements is dissatisfied with the appraisal as it reflects the
10 market value of the property as determined by the department or with the classification of the land or
11 improvements, the owner may request an assessment review by submitting an objection in writing to the
12 department, on forms provided by the department for that purpose, within ~~45~~ 30 days after receiving the
13 notice of classification and appraisal from the department. The review must be conducted informally and
14 is not subject to the contested case procedures of the Montana Administrative Procedure Act. As a part
15 of the review, the department may consider the actual selling price of the property, independent appraisals
16 of the property, and other relevant information presented by the taxpayer in support of the taxpayer's
17 opinion as to the market value of the property. The department shall give reasonable notice to the taxpayer
18 of the time and place of the review. After the review, the department shall determine the true and correct
19 appraisal and classification of the land or improvements and notify the taxpayer of its determination. In
20 the notification, the department shall state its reasons for revising the classification or appraisal. When the
21 proper appraisal and classification have been determined, the land must be classified and the improvements
22 appraised in the manner ordered by the department.

23 (4) Whether a review as provided in subsection (3) is held or not, the department may not adjust
24 an appraisal or classification upon the taxpayer's objection unless:

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

26 (b) the department has stated its reason in writing for making the adjustment.

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

30 (6) If any property owner feels aggrieved by the classification or appraisal made by the department

1 after the review provided for in subsection (3), the property owner has the right to first appeal to the
2 county tax appeal board and then to the state tax appeal board, whose findings are final subject to the right
3 of review in the courts. The appeal to the county tax appeal board must be filed within ~~45~~ 30 days after
4 notice of the department's determination is mailed to the taxpayer. A county tax appeal board or the state
5 tax appeal board may consider the actual selling price of the property, independent appraisals of the
6 property, and other relevant information presented by the taxpayer as evidence of the market value of the
7 property. If the county tax appeal board or the state tax appeal board determines that an adjustment
8 should be made, the department shall adjust the base value of the property in accordance with the board's
9 order."

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11 NEW SECTION. SECTION 3. EFFECTIVE DATE. [THIS ACT] IS EFFECTIVE ON PASSAGE AND
12 APPROVAL.

13

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2 INTRODUCED BY MESAROS, DEVLIN, DEBRUYCKER, STANG, QUILICI, SIMPKINS

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 4 A BILL FOR AN ACT ENTITLED: "AN ACT EXTENDING THE TIME FOR REQUESTING AN ASSESSMENT
 5 REVIEW OR FOR FILING AN APPLICATION FOR REDUCTION IN THE VALUATION OF PROPERTY FROM
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6 (b) The notice must advise the taxpayer that in order to be eligible for a refund of taxes from an
7 appeal of the classification or appraisal, the taxpayer is required to pay the taxes under protest as provided
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