

1 HOUSE BILL NO. 88

2 INTRODUCED BY M. HANSON

3 BY REQUEST OF THE DEPARTMENT OF REVENUE
4

5 A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A 30-DAY APPEAL TIME FOR APPEALS OF
6 VALUATION REVIEWS AND ESTIMATED AND REVISED ASSESSMENTS OF PROPERTY FOR TAXATION
7 PURPOSES; AMENDING SECTIONS 15-1-303 AND 15-8-601, MCA; AND PROVIDING AN IMMEDIATE
8 EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
11

12 **Section 1.** Section 15-1-303, MCA, is amended to read:

13 **"15-1-303. Penalty for refusal to furnish information.** (1) If a person refuses to allow inspection
14 of any books or records when requested by the department or refuses or neglects to furnish any information
15 called for by the department in the performance of its official duties relating to the assessment and taxation
16 of property, the department shall make a determination and assessment of the property ~~as~~ that in its
17 judgment appears to be just and equitable and may add to the assessment an amount not to exceed 20%
18 of the assessment as a penalty for the refusal or neglect. The department shall immediately notify the
19 person assessed of its action, either by certified mail or by personal service of the notice.

20 (2) Upon receiving an assessment made pursuant to subsection (1), the taxpayer has the following
21 remedies:

22 (a) Within ~~45~~ 30 days after receipt of the assessment, the taxpayer may request an informal
23 conference with the department. At the conference, the taxpayer may present evidence in mitigation or
24 extenuation of the failure to supply the information requested by the department. Within 10 days after the
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26 modified. The department may modify the penalty if the taxpayer presents sufficient evidence in mitigation
27 or extenuation of the failure to supply the information sought by the department and if it finds that the
28 taxpayer did not willfully refuse to supply the information.

29 (b) If the taxpayer is aggrieved as a result of the informal conference, the taxpayer may appeal to
30 the county tax appeal board within ~~20~~ 30 days after receipt of the decision of the department. The county

1 tax appeal board has the authority to modify the:

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3 specified in 15-8-111; and

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5 extenuation of the failure to supply the information that the department sought.

6 (c) If the county tax appeal board modifies a penalty pursuant to subsection (2)(b)(ii), it may not
7 reduce the penalty to less than 20% of the assessment or, if the assessment is modified pursuant to
8 subsection (2)(b)(i), to less than 20% of the modified assessment.

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12 the provisions of subsections (2)(b) and (2)(c).

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16 **Section 2.** Section 15-8-601, MCA, is amended to read:

17 "**15-8-601. Assessment revision -- conference for review.** (1) (a) Except as provided in subsection
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21 controlled it at the time it escaped assessment, was erroneously assessed, or was omitted from taxation.
22 All revised assessments must be made within 10 years after the end of the calendar year in which the
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24 (b) Within the time limits set by 15-23-116, whenever the department discovers property subject
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28 omitted from taxation, regardless of the ownership of the property at the time of the department's revised
29 assessment.

30 (2) When the department proposes to revise the statement reported by the taxpayer under

1 15-8-301, the action of the department is subject to the notice and conference provisions of this section.

2 Revised assessments of centrally assessed property are subject to review pursuant to 15-1-211.

3 (3) (a) Notice of revised assessment pursuant to this section must be made by the department by
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15 (4) The department shall enter in the property tax record all changes and corrections made by it."
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17 NEW SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the
18 meaning of 1-2-109, to January 1, 1997.

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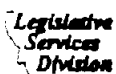
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