

1 _____ BILL NO. _____

2 INTRODUCED BY _____
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR COUNTY NOTIFICATION BY THE
5 DEPARTMENT OF REVENUE FOR CERTAIN PROPOSED PROPERTY TAX ADJUSTMENTS; AND
6 PROVIDING AN APPLICABILITY DATE."

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

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10 **NEW SECTION. Section 1. County notification of proposed valuation decrease -- meeting.** (1)

11 Except as provided in subsection (5), if the preliminary change in market value of any property in a county has
12 decreased by more than \$1.5 million since the last reappraisal, the department shall send an electronic notice
13 to the county where the property is located. The notice may be sent in an electronic format that includes more
14 than one property on the notice.

15 (2) The county notice must:

16 (a) be sent no later than when the original or revised classification and appraisal notice is sent to
17 the property owner pursuant to 15-7-102; and

18 (b) provide the market value for the prior reappraisal cycle and the preliminary market value.

19 (3) The department shall meet with the county when requested.

20 (4) The department shall provide the county with any public information that was relied on by the
21 department to establish a preliminary market value before the meeting provided in subsection (2).

22 (5) This section does not apply to class four residential property.
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24 **NEW SECTION. Section 2. Codification instruction.** [Section 1] is intended to be codified as an
25 integral part of Title 15, chapter 7, part 1, and the provisions of Title 15, chapter 7, part 1, apply to [section 1].
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27 **NEW SECTION. Section 3. Applicability.** [This act] applies to property tax years beginning on or
28 after January 1, 2026.

69th Legislature 2025

LC 1345

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