

1 \_\_\_\_\_ BILL NO. \_\_\_\_\_

2 INTRODUCED BY \_\_\_\_\_  
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DEADLINE FOR APPEAL OF A COUNTY TAX  
5 APPEAL BOARD DECISION TO THE MONTANA TAX APPEAL BOARD; AMENDING SECTION 15-2-301,  
6 MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

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10 **Section 1.** Section 15-2-301, MCA, is amended to read:

11 **"15-2-301. Appeal of county tax appeal board decisions.** (1) (a) The county tax appeal board shall  
12 mail a copy of its decision to the taxpayer and to the property assessment division of the department of  
13 revenue.

14 (b) If the appearance provisions of 15-15-103 have been complied with, a person or the  
15 department on behalf of the state or any municipal corporation aggrieved by the action of the county tax appeal  
16 board may appeal to the Montana tax appeal board by filing with the Montana board a notice of appeal within  
17 the later of:

18 (i) 45 calendar days after the date of the county board hearing; or

19 (ii) 30 calendar days after the receipt of the decision of date the county board mails its decision.

20 (c) The notice of appeal must specify the action complained of and the reasons assigned for the  
21 complaint.

22 (e) (d) Notice of acceptance of an appeal must be given to the county board by the Montana board.

23 (d) (e) The Montana board shall set the appeal for hearing either in its office in the capital or at the  
24 county seat as the Montana board considers advisable to facilitate the performance of its duties or to  
25 accommodate parties in interest.

26 (e) (f) The Montana board shall give to the appellant and to the respondent at least 15 calendar days'  
27 notice of the time and place of the hearing.

28 (2) (a) At the time of giving notice of acceptance of an appeal, the Montana board may require the

1 county board to certify to it the minutes of the proceedings resulting in the action and all testimony taken in  
2 connection with its proceedings.

3 (b) The Montana board may, in its discretion, determine the appeal on the record if all parties  
4 receive a copy of the transcript and are permitted to submit additional sworn statements, or the Montana board  
5 may hear further testimony.

6 (c) For industrial property that is assessed annually by the department, the Montana board's  
7 review must be de novo and conducted in accordance with the contested case provisions of the Montana  
8 Administrative Procedure Act.

9 (d) For the purpose of expediting its work, the Montana board may refer any appeal to one of its  
10 members or to a designated hearings officer. The board member or hearings officer may exercise all the  
11 powers of the Montana board in conducting a hearing and shall, as soon as possible after the hearing, report  
12 the proceedings, together with a transcript or a tape recording of the hearing, to the Montana board. The  
13 Montana board shall determine the appeal on the record.

14 (3) (a) Except as provided in subsection (3)(b), the Montana tax appeal board shall consider an  
15 independent appraisal provided by the taxpayer if the appraisal meets standards set by the Montana board of  
16 real estate appraisers and the appraisal was conducted within 6 months of the valuation date. If the Montana  
17 board does not use the appraisal provided by the taxpayer in conducting the appeal, the Montana board shall  
18 provide to the taxpayer the reason for not using the appraisal.

19 (b) If the appeal is an appeal of the valuation of residential property, the Montana board shall  
20 consider an independent appraisal provided by the taxpayer if the appraisal meets standards set by the  
21 Montana board of real estate appraisers and uses values obtained within the timeframe provided for in  
22 subsection (3)(a). The appraisal that is provided by the taxpayer is presumed to establish assessed value in the  
23 Montana board proceeding unless the department provides sufficient evidence to rebut the presumption of  
24 correctness, including another independent appraisal or other compelling valuation evidence. The Montana  
25 board shall address the taxpayer's independent appraisal and the department's valuation evidence in the  
26 decision.

27 (4) In every hearing at a county seat throughout the state, the Montana board or the member or  
28 hearings officer designated to conduct a hearing may employ a competent person to electronically record the

1 testimony received. The cost of electronically recording testimony may be paid out of the general appropriation  
2 for the board.

3 (5) Except as provided in subsection (2)(c) regarding industrial property, in connection with any  
4 appeal under this section, the Montana board is not bound by common law and statutory rules of evidence or  
5 rules of discovery and may affirm, reverse, or modify any decision. To the extent that this section is in conflict  
6 with the Montana Administrative Procedure Act, this section supersedes that act. The Montana board may not  
7 amend or repeal any administrative rule of the department. The Montana board shall give an administrative rule  
8 full effect unless the Montana board finds a rule arbitrary, capricious, or otherwise unlawful.

9 (6) The decision of the Montana board is final and binding on all interested parties and not subject  
10 to a rehearing unless reversed or modified by judicial review. Proceedings for judicial review of a decision of the  
11 Montana board under this section are subject to the provisions of 15-2-303 and the Montana Administrative  
12 Procedure Act to the extent that it does not conflict with 15-2-303.

13 (7) Sections 15-6-134 and 15-7-111 may not be construed to prevent the department from  
14 implementing an order to change the valuation of property."

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16 NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

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18 NEW SECTION. **Section 3. Applicability.** [This act] applies to appeals from the county tax appeal  
19 board hearings that occur on or after [the effective date of this act].

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