

1 of appraising or auditing property.

2 (b) The published notice must indicate:

3 (i) that a landowner may require that the landowner or the landowner's agent be present when the
4 person qualified in subsection (1) enters the land to appraise or audit property;

5 (ii) that the landowner shall notify the department and the county in writing of the landowner's
6 requirement that the landowner or landowner's agent be present; and

7 (iii) that the landowner's written notice must be mailed to the department and the county at an
8 address specified and be postmarked not more than 30 days following the date of publication of the notice. The
9 department may grant a reasonable extension of time for returning the written notice.

10 (4) The written notice described in subsection (3)(b)(ii) must be legible and include:

11 (a) the landowner's full name;

12 (b) the mailing address and property address; and

13 (c) a telephone number at which an appraiser may contact the landowner during normal business
14 hours.

15 (5) When the department or a county receives a written notice as described in subsection (4), the
16 department or county shall contact the landowner or the landowner's agent to establish a date and time for
17 entering the land to appraise or audit the property.

18 (6) If a landowner or the landowner's agent prevents a person qualified under subsection (1) from
19 entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land
20 pursuant to subsection (5), the department or a county shall estimate the value of the real and personal
21 property located on the land.

22 (7) (a) Subject to subsection (7)(b), a county tax appeal board and the Montana tax appeal board
23 may not adjust the estimated value of the real or personal property determined under subsection (6) unless the
24 landowner or the landowner's agent:

25 (i) gives permission to the department or county to enter the land to appraise or audit the
26 property; or

27 (ii) provides to the department and files with the county tax appeal board or the Montana tax
28 appeal board an appraisal of the property conducted by an appraiser who is certified by the Montana board of

1 real estate appraisers. The appraisal must be conducted in accordance with current uniform standards of
2 professional appraisal practice established for certified real estate appraisers under 37-54-403. The appraisal
3 must be conducted within 1 year of the reappraisal valuation date provided for in 15-7-103(6) and must
4 establish a separate market value for each improvement and the land.

5 (b) A county tax appeal board and the Montana tax appeal board may not use a denial of
6 permission to enter into improvements, personal property, buildings, or structures as a basis to not adjust the
7 estimated value of the real or personal property when permission is limited to entering the land and conducting
8 an exterior inspection of the improvements, personal property, buildings, or structures.

9 (8) A person qualified under subsection (1) who enters land pursuant to this section shall carry on
10 the person identification sufficient to identify the person and the person's employer and shall present the
11 identification upon request.

12 (9) The authority granted by this section does not authorize entry into improvements, personal
13 property, or buildings or structures without the permission of the owner or the owner's agent.

14 (10) Vehicular access to perform appraisals and audits is limited to established roads and trails,
15 unless approval for other vehicular access is granted by the landowner.

16 (11) The department shall adopt rules that are necessary to implement 15-7-140 and this section.
17 The rules must, at a minimum, establish procedures for granting a reasonable extension of time for landowners
18 to respond to notices from the department."

19

20 **Section 3.** Section 15-7-140, MCA, is amended to read:

21 **"15-7-140. Notice appraisal and audit -- statement of rights.** Each county treasurer shall include in
22 the notice required by 15-16-101(1), 15-16-119, and 15-24-202 a statement that property valuation staff
23 employed by the department or county may enter private property to appraise or audit property for property tax
24 purposes as provided in 15-7-139. The notice must include a statement of landowner rights in words
25 substantially similar to: "You or your agent have the right to be present when your property is appraised or
26 audited. If you wish to make an appointment for the next tax year, call (insert local department of revenue office
27 phone number) or write your local department of revenue office between December 1 and December 31 of this
28 year.""

