

1 _____ JOINT RESOLUTION NO. _____
2 INTRODUCED BY _____
3 (Primary Sponsor)

4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF
5 MONTANA REQUESTING AN INTERIM STUDY OF MONTANA'S PROPERTY TAX SYSTEM; AND
6 REQUIRING THAT THE FINAL RESULTS OF THE STUDY BE REPORTED TO THE 70TH LEGISLATURE.

8 WHEREAS, property taxes are an important funding source for the state, cities, counties, school
9 districts, and special districts; and

10 WHEREAS, Montana's 18 classes of property could be reduced to a few classes for simplification; and

WHEREAS, the state tax rates, valuation methods, exemptions, settlement procedures, and assistance programs vary widely among classes, resulting in an overly complicated property tax system.

14 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF
15 THE STATE OF MONTANA:

16 That the Legislative Council be requested to designate an appropriate interim committee or statutory
17 committee, pursuant to section 5-5-217, MCA, to study Montana's property tax system.

18 BE IT FURTHER RESOLVED, that the study include:

(1) an overview of the property tax classes and the tax rates and valuation methods used for each class;

21 (2) a review of property tax exemptions, including the types of exemptions and the loss of taxable
22 value and taxes resulting from the exemptions;

23 (3) a review of settlements between taxpayers and the Department of Revenue; and

24 (4) consideration of options for consolidating tax classes, equalizing appraisals, and balancing tax
25 liabilities between classes.

BE IT FURTHER RESOLVED, that all aspects of the study, including presentation and review requirements, be concluded prior to September 15, 2026.

28 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,

1 comments, or recommendations of the appropriate committee, be reported to the 70th Legislature.

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