

AMENDMENTS TO SENATE BILL 516

1. Page 1, line 29.
Strike: “,except as provided in 15-2-302(1)(b)”
2. Page 2, line 3.
Following: “23”
Insert: “and property classified as industrial by the department only as provided in subsection (7)”
3. Page 2, line 12.
Strike: “30”
Insert: “180”
4. Page 3, line 24.
Insert: “(7) The department and owners of centrally assessed property and industrial property shall engage in mediation of any dispute with the department. The mediation may not exceed 60 days. If the dispute cannot be resolved within 60 days, the department shall issue a final departmental decision.”
5. Page 8, line 29 through line 30.
Strike: subsection (b) in its entirety
Insert: “(b) property that has been classified as industrial property by the department;”
6. Page 10, line 19 through Page 11, line 12.
Strike: Section 5 in its entirety and renumber remaining sections.
7. Page 11, line 13.
Insert: **Section 6.** Section 1-15-101, MCA, is amended to read:
“15-15-101. County tax appeal board – meetings and compensation.
(1) The board of county commissioners of each county shall appoint a three-member county tax appeal board, with the members to serve staggered terms of 3 years each. The members of each county tax appeal board must be residents of the county in which they serve. The members received compensation of \$45 a day and travel expenses, as provided for in 2-18-501 through 2-18-503, only when the county tax appeal board meets to hear taxpayers’ appeals from property tax assessments or when they are attending meetings called by the state tax appeal board. Travel expenses and compensation must be paid from the appropriation to the state tax appeal board. Office space and equipment for the county tax appeal boards must be furnished by the county. All other incidental expenses must be paid from the appropriation of the state tax appeal board.
(2) The county tax appeal board shall hold an organizational meeting each year on the date of its first scheduled hearing, immediately before conduction

the business for which the hearing was otherwise scheduled. It shall continue in session from July 1 of the current tax year until December 31 of the current tax year to hear protests concerning assessments made by the department until the business of hearing protests is disposed of and, as provided in 15-2-201, may meet after December 31.

(3) In connection with an appeal, the county tax appeal board may change any assessment of fix the assessment at some other level. Upon notification by the county tax appeal board, the county clerk and recorder shall publish a notice to taxpayers, giving the time the county tax appeal board will be in session to hear scheduled protests concerning assessments and the latest date the county tax appeal board may take applications for the hearings. The notice must be published in a newspaper if any is printed in the county or, if none, then in the manner that he county tax appeal board directs. The notice must be published by May 15 of the current tax year.

(4) Challenges to a department rule governing the assessment of property or to an assessment procedure apply only to the taxpayer bringing the challenge and may not apply to all similarly situated taxpayers unless an action is brought in the district court as provided in 15-1-406.

(5) This chapter does not apply to centrally assessed property and the property that has been classified as industrial property by the department."

Renumber: subsequent sections.

8. Page 11, line 16 through 17.

Strike: "and to proceeding occurring"

Insert: "filed"