

SENATE BILL NO. 248

INTRODUCED BY K. GILLAN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO
5 APPOINT A FIVE-MEMBER COUNTY TAX APPEAL BOARD; PROVIDING THAT IN COUNTIES WITH
6 FIVE-MEMBER BOARDS, THREE OF THE MEMBERS HEAR EACH APPEAL; AND AMENDING SECTION
7 15-15-101, MCA."

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

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11 **Section 1.** Section 15-15-101, MCA, is amended to read:
12 **"15-15-101. County tax appeal board -- meetings and compensation.** (1) The board of county
13 commissioners of each county shall appoint a three-member or five-member county tax appeal board, with the
14 members to serve staggered terms of 3 years each. The members of each county tax appeal board must be
15 residents of the county in which they serve. The members receive compensation of \$45 a day and travel
16 expenses, as provided for in 2-18-501 through 2-18-503, only when the county tax appeal board meets to hear
17 taxpayers' appeals from property tax assessments or when they are attending meetings called by the state tax
18 appeal board. Travel expenses and compensation must be paid from the appropriation to the state tax appeal
19 board. Office space and equipment for the county tax appeal boards must be furnished by the county. All other
20 incidental expenses must be paid from the appropriation of the state tax appeal board.

21 (2) The county tax appeal board shall hold an organizational meeting each year on the date of its first
22 scheduled hearing, immediately before conducting the business for which the hearing was otherwise scheduled.
23 At the organizational meeting the members shall choose one member as the presiding officer of the board. † The
24 county tax appeal board shall continue in session from July 1 of the current tax year until December 31 of the
25 current tax year to hear protests concerning assessments made by the department until the business of hearing
26 protests is disposed of and, as provided in 15-2-201, may meet after December 31.

27 (3) In counties that have appointed five members to the county tax appeal board, only three members
28 shall hear each appeal. The presiding officer shall select the three members hearing each appeal.

29 ~~(3)~~(4) In connection with an appeal, the county tax appeal board may change any assessment or fix the
30 assessment at some other level. Upon notification by the county tax appeal board, the county clerk and recorder

1 shall publish a notice to taxpayers, giving the time the county tax appeal board will be in session to hear
2 scheduled protests concerning assessments and the latest date the county tax appeal board may take
3 applications for the hearings. The notice must be published in a newspaper if any is printed in the county or, if
4 none, then in the manner that the county tax appeal board directs. The notice must be published by May 15 of
5 the current tax year.

6 ~~(4)~~(5) Challenges to a department rule governing the assessment of property or to an assessment
7 procedure apply only to the taxpayer bringing the challenge and may not apply to all similarly situated taxpayers
8 unless an action is brought in the district court as provided in 15-1-406."

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