67th Legislature

1	BILL NO
2	INTRODUCED BY
3	(Primary Sponsor)
4	A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A COUNTY TO REQUEST THAT THE DEPARTMENT
5	OF REVENUE REVIEW A PROPERTY TAX EXEMPTION; ALLOWING A COUNTY TO APPEAL A
6	REQUESTED REVIEW OF AN EXEMPTION TO THE STATE TAX APPEAL BOARD; AND AMENDING
7	SECTION 15-2-302, MCA."
8	
9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	
11	NEW SECTION. Section 1. County request for review of exempt property. (1) A county may
12	request that the department review an exemption granted to a specific property located within the county. The
13	request may be made by the county assessor, the county treasurer, or the county commission.
14	(2) A county that requests review of an exempt property shall make the request in writing to the
15	department. The request must include the legal description of the property and the reason the review is
16	requested.
17	(3) The department shall respond to the county's request for review within 90 days.
18	
19	Section 2. Section 15-2-302, MCA, is amended to read:
20	"15-2-302. Direct appeal from department decision to state tax appeal board hearing. (1) (a)
21	An appeal of a final decision of the department of revenue involving one of the matters provided for in
22	subsection (1)(b) must be made to the state tax appeal board.
23	(b) Final decisions of the department for which appeals are provided in subsection (1)(a) are final
24	decisions involving:
25	(i) property centrally assessed under chapter 23;
26	(ii) classification of property as new industrial property;
27	(iii) any other tax, other than the property tax, imposed under this title;
28	(iv) a requested review of an exemption provided for in [section 1]; or
	El existencia - 1 - C 2821



Unofficial Draft Copy

67th Legislature

1 (iv)(v) any other matter in which the appeal is provided by law.

(2) A person may appeal the department's annual assessment of an industrial property to the state
board as provided in this section or to the county tax appeal board for the county in which the property is
located as provided in Title 15, chapter 15, part 1.

- 5 (3) The appeal is made by filing a complaint with the state board within 30 days following receipt of 6 notice of the department's final decision. The complaint must set forth the grounds for relief and the nature of 7 relief demanded. The state board shall immediately transmit a copy of the complaint to the department.
- 8 (4) The department shall file with the state board an answer within 30 days following filing of a 9 complaint.

10 (5) The state board shall conduct the appeal in accordance with the contested case provisions of the 11 Montana Administrative Procedure Act. Parties to an appeal shall attempt to attain the objectives of discovery 12 through informal consultation or communication before utilizing formal discovery procedures. Formal discovery 13 procedures may not be utilized by a taxpayer or the department unless reasonable informal efforts to obtain the 14 needed information have not been successful.

15 (6) The decision of the state board is final and binding upon all interested parties unless reversed or 16 modified by judicial review. Proceedings for judicial review of a decision of the state board under this section 17 are subject to the provisions of 15-2-303 and the Montana Administrative Procedure Act to the extent that it 18 does not conflict with 15-2-303."

19

<u>NEW SECTION.</u> Section 3. Codification instruction. [Section 1] is intended to be codified as an
 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].
 - END -

