

1 _____ BILL NO. _____

2 INTRODUCED BY _____
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO ENTRY ON PROPERTY BY
5 DEPARTMENT OF REVENUE PROPERTY VALUATION STAFF; PROVIDING THAT DEPARTMENT STAFF
6 MAY ENTER PROPERTY WITHOUT PERMISSION ONLY UNDER CERTAIN CONDITIONS; PROVIDING
7 THAT IF THE CONDITIONS DO NOT APPLY, DEPARTMENT STAFF MUST MAKE AN APPOINTMENT TO
8 ENTER THE PROPERTY; AMENDING SECTION 15-7-139, MCA; AND PROVIDING AN APPLICABILITY
9 DATE."

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

12
13 **Section 1.** Section 15-7-139, MCA, is amended to read:

14 **"15-7-139. Requirements for entry on property by property valuation staff employed by**
15 **department -- authority to estimate value of property not entered -- rules.** (1) Subject to the conditions and
16 restriction of this section, the provisions of 45-6-203 do not apply to property valuation staff employed by the
17 department and acting within the course and scope of the employees' official duties.

18 (2) A person qualified under subsection (1) may enter private land to appraise or audit property for
19 property tax purposes if:

20 (a) the property was sold within the past 12 months;

21 (b) there has been new construction on the property within the past 12 months; or

22 (c) a new structure or improvement resulting in an increase in square footage of 10% or more was
23 added to the property in the past 12 months.

24 ~~(3) (a) No later than November 30 of each year, the department shall publish in a newspaper of~~
25 ~~general circulation in each county a notice that the department may enter property for the purpose of appraising~~
26 ~~or auditing property.~~

27 ~~(b) The published notice must indicate:~~

28 ~~(i) that a landowner may require that the landowner or the landowner's agent be present when the~~

1 person qualified in subsection (1) enters the land to appraise or audit property;

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

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

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

8 (a) the landowner's full name;

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

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

12 (5)(3) When the department receives a written notice as described in subsection (4), if subsection (2)
13 does not apply, the department shall contact the landowner or the landowner's agent to establish a date and
14 time for entering the land to appraise or audit the property.

15 (6)(4) If a landowner or the landowner's agent prevents a person qualified under subsection (1) from
16 entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land
17 pursuant to subsection (5) (3), the department shall estimate the value of the real and personal property located
18 on the land.

19 (7)(5) A county tax appeal board and the state tax appeal board may not adjust the estimated value of
20 the real or personal property determined under subsection (6) (4) unless the landowner or the landowner's
21 agent:

22 (a) gives permission to the department to enter the land to appraise or audit the property; or

23 (b) provides to the department and files with the county tax appeal board or the state tax appeal
24 board an appraisal of the property conducted by an appraiser who is certified by the Montana board of real
25 estate appraisers. The appraisal must be conducted in accordance with current uniform standards of
26 professional appraisal practice established for certified real estate appraisers under 37-54-403. The appraisal
27 must be conducted within 1 year of the reappraisal valuation date provided for in 15-7-103(6) and must
28 establish a separate market value for each improvement and the land.

