

1 HOUSE BILL NO. 526

2 INTRODUCED BY J. READ, P. FIELDER, S. GIST, D. LOGE, B. PHALEN, J. SCHILLINGER, D. SKEES

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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."

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

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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.

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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

