

PROPERTY TAX

LEGISLATOR NOTICE

The Legislative Services Division is required to offer a brief history on the subject matter of a bill draft request prior to drafting. (5-4-105, MCA; [Chapter 309, Laws of 2017](#)) The history must include related legislation introduced over the last five sessions and hyperlinks to the bill, hearing information, and fiscal notes. The links below open to the introduced bill. The other information is available by selecting the Additional Bill Links hyperlink at the top of the bill and then the link “Status of this Bill.”

Legislation can be complex and this history is not intended to be exhaustive. Please contact the drafter of the requested bill for more information.

Background Materials and Research

Topic Summary: Property taxes are levied by the state of Montana, counties, cities, school districts, and special districts. The [Montana Constitution](#) requires the state to appraise, assess, and equalize the valuation of property.

Except for agricultural and forest land, property in Montana is valued based on market value. Agricultural property and forest property are valued based on productivity. A tax rate is applied to the market value or productivity value to determine taxable value. There are 15 classes of property in Montana and tax rates vary by property class. The taxable value is multiplied by the mill levies of all taxing jurisdictions in which the property is located to determine taxes due.

Most property is valued on a 2-year appraisal cycle. Exceptions are centrally assessed property, industrial property, and business equipment, which are valued annually, and forest land, which is valued every 6 years.

There are four statewide mill levies:

- 33 mills for county elementary equalization provided for in section [20-9-331](#), MCA;
- 22 mills for county high school equalization provided for in section [20-9-333](#), MCA;
- 40 mills for state equalization provided for in section [20-9-360](#), MCA; and
- 6 mills for the state university system provided for in [15-10-108](#), MCA.

The first three levies are commonly referred to as the “95 mills” and revenue from the levy is deposited in the state general fund. Revenue from the 6-mill university levy is deposited in the state special revenue fund and used for the university system. There is also a [1.5-mill vocational-technical education levy](#) on property in the following counties: Cascade, Lewis and Clark, Missoula, Silver Bow, and Yellowstone. The revenue is deposited in the general fund.

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Mills vary considerably across the state and depend on the school district, city, county, and special districts in which a property is located. In 2016, the average mill levy was 573.83.

This primer includes a summary of legislation related to property tax administration, reappraisal, property classes, and tax rates. Other primers will focus on more specific property tax issues, such as appeals of property values, property tax exemptions, property tax assistance programs, tax liens and tax deeds, and tax increment financing.

Legislative Services Division Materials:

[House Joint Resolution No. 22: Study of Agricultural Property Valuation](#), 2017-2018 Interim

[Senate Joint Resolution No. 23: Study Property Taxation of Utility Property](#), 2017-2018 Interim

[Treatment of Intangible Property study](#), 2015-2016 Interim

[Property Taxable Value Neutrality study](#), 2015-2016 Interim

[Tax Liens and Tax Deeds study](#), 2015-2016 Interim

[Senate Joint Resolution No. 17: Valuation of Centrally Assessed Property and Industrial Property for Tax Purposes](#), 2011-2012 Interim

[2009-2010 Interim Materials](#) for study of Taxation of Oil and Natural Gas Property, Residential and Commercial Property Reappraisal Subcommittee, and Agricultural Land and Forest Land Property Reappraisal Subcommittee

[House Bill No. 488: Study of Property Taxes and Periodic Reappraisal](#), 2007-2008 Interim

[Constitutional Property Tax Parameters](#) -- Greg Petesch and Lee Heiman, January 2004

[Recipes for Change: A Menu of Property Tax Alternatives](#) -- Interim Property Tax Committee, November 1998

Other Materials:

Department of Revenue

[Biennial Reports](#) (2006-2008 biennium to present)

[Property Assessment Division](#)

Other

[50-State Property Tax Comparison Study](#), Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, June 2017

Introduced Legislation

2017

[House Bill No. 18](#) – Chapter Number Assigned -- AN ACT REVISING THE PROCESS FOR THE SALE OF A TAX LIEN AND ISSUANCE OF A TAX DEED FOR DELINQUENT TAXES; ELIMINATING THE TAX LIEN

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SALE; REQUIRING THE COUNTY TO ASSIGN A TAX LIEN TO AN ASSIGNEE WHO PAYS DELINQUENT TAXES; REVISING NOTIFICATION AND NOTICE REQUIREMENTS RELATED TO THE ATTACHMENT OF A TAX LIEN AND ISSUANCE OF A TAX DEED; REQUIRING A DELINQUENT TAXPAYER TO ONLY PAY THE PROPERTY TAXES CURRENTLY DUE BEFORE PAYING DELINQUENT TAXES; ALLOWING AN ASSIGNEE TO PAY SUBSEQUENT YEAR DELINQUENT TAXES ONLY AFTER THE TAXES ARE DELINQUENT; ALLOWING CANCELLATION OF A TAX LIEN ATTACHED OR ASSIGNED IN ERROR; REVISING THE TIME PERIOD FOR WHICH REAL PROPERTY TAXES MUST BE DELINQUENT BEFORE THE COUNTY COMMISSION MAY CONSIDER CANCELLATION; REPEALING COUNTY TREASURER DUTIES RELATED TO COUNTY CONTRACTUAL OBLIGATIONS FOR SEED GRAIN, FEED, OR OTHER RELIEF; AMENDING SECTIONS 15-16-101, 15-16-102, 15-16-701, 15-17-121, 15-17-122, 15-17-123, 15-17-124, 15-17-131, 15-17-212, 15-17-317, 15-17-318, 15-17-320, 15-17-323, 15-17-324, 15-17-325, 15-17-326, 15-18-111, 15-18-112, 15-18-113, 15-18-114, 15-18-211, 15-18-212, 15-18-213, 15-18-214, 15-18-215, 15-18-216, 15-18-217, 15-18-218, 15-18-411, 15-18-412, 15-18-413, 39-3-501, 85-7-2136, 85-7-2152, 85-7-2155, 85-7-2156, 85-7-2157, 85-7-2158, 85-7-2159, 85-7-2162, 85-7-2163, AND 85-8-601, MCA; REPEALING SECTIONS 15-16-305, 15-17-211, 15-17-213, 15-17-214, AND 15-17-321, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY DATES.

[House Bill No. 27](#) – (H) Died in Standing Committee -- AN ACT REVISING THE CLASSIFICATION OF REAL PROPERTY BENEATH A RESIDENTIAL IMPROVEMENT ON AGRICULTURAL LAND; PROVIDING THAT 1 ACRE OF REAL PROPERTY BENEATH A RESIDENTIAL IMPROVEMENT IS CLASSIFIED AS CLASS FOUR PROPERTY AND VALUED AT MARKET VALUE; AMENDING SECTIONS 15-6-133, 15-6-134, 15-6-229, 15-6-305, 15-7-202, AND 15-7-206, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 28](#) – (H) Died in Standing Committee -- AN ACT REVISING THE ELIGIBILITY FOR CLASSIFICATION OF PROPERTY AS AGRICULTURAL FOR PROPERTY VALUATION PURPOSES; REVISING THE ANNUAL GROSS INCOME THAT MUST BE MARKETED FROM PARCELS OF LESS THAN 160 ACRES TO QUALIFY FOR AGRICULTURAL CLASSIFICATION; AMENDING SECTIONS 15-6-133, 15-7-202, AND 15-7-206, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 29](#) – (S) Died in Standing Committee -- AN ACT REVISING THE ELIGIBILITY FOR CLASSIFICATION OF PROPERTY AS AGRICULTURAL FOR PROPERTY VALUATION PURPOSES; REQUIRING A PARCEL TO BE 1 ACRE OR MORE TO BE ELIGIBLE FOR VALUATION AS AGRICULTURAL LAND; AMENDING SECTIONS 15-6-133, 15-7-202, AND 15-7-206, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 74](#) – Chapter Number Assigned -- AN ACT CLARIFYING AMENDMENTS TO PROPERTY TAX LAWS ENACTED BY THE 64TH LEGISLATURE; AND AMENDING SECTIONS 15-6-301, 15-6-302, 15-6-305, 15-6-311, AND 15-7-102, MCA.

[House Bill No. 75](#) – (H) Died in Standing Committee -- AN ACT REVISING THE ELIGIBILITY FOR CLASSIFICATION OF PROPERTY AS AGRICULTURAL FOR PROPERTY VALUATION PURPOSES; REMOVING THE NONQUALIFIED AGRICULTURAL PROPERTY DESIGNATION; AMENDING SECTIONS 15-6-133, 15-6-134, 15-6-229, 15-6-305, 15-7-202, 15-7-206, AND 15-10-420, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

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[House Bill No. 115](#) – Chapter Number Assigned -- AN ACT REVISING THE REQUIREMENTS RELATED TO WHICH GUIDES MUST BE USED FOR VALUING AGRICULTURAL IMPLEMENTS AND MACHINERY; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 15-8-111, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 516](#) – Chapter Number Assigned -- AN ACT ALLOWING FOR A CIVIL ACTION TO COLLECT DELINQUENT PROPERTY TAXES; SPECIFYING WHO CAN BRING THE ACTION; ALLOWING FOR THE AWARDED OF ATTORNEY FEES; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 558](#) – (H) Died in Process -- AN ACT REVISING PROPERTY TAX RATES; ALLOWING FOR AN INCREASE OF THE ABATEMENT FOR NEW OR EXPANDING INDUSTRY; REPEALING THE TERMINATION DATE FOR THE EXEMPTION FOR CERTAIN AIR AND WATER POLLUTION CONTROL AND CARBON CAPTURE EQUIPMENT AND FOR THE REDUCTION IN VALUE FOR CARBON TRANSPORTATION AND SEQUESTRATION EQUIPMENT; AMENDING SECTION 15-24-1402, MCA; REPEALING SECTIONS 4 AND 7, CHAPTER 407, LAWS OF 2015; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 583](#) – Chapter Number Assigned -- AN ACT PROVIDING FOR ASSESSMENT, CLASSIFICATION, AND VALUATION OF CERTAIN LAND THAT IS NOT USED AS FOREST LAND; REQUIRING ANY SEPARATION OF PROPERTY FROM FOREST LAND FOR OTHER PURPOSES TO BE CLASSIFIED ACCORDING TO USE; CLASSIFYING THE 1 ACRE BENEATH A RESIDENCE ON FOREST LAND AS CLASS FOUR PROPERTY THAT IS VALUED AT MARKET VALUE; AMENDING SECTION 15-6-134, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 606](#) – (H) Died in Standing Committee -- AN ACT REVISING THE PROCEDURE FOR CALCULATING PROPERTY TAX LEVIES FOR EDUCATIONAL PURPOSES; PROVIDING THAT MILLS BE ROUNDED TO THE NEAREST HUNDREDTH; AMENDING SECTION 15-10-420, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 615](#) – (H) Died in Standing Committee -- AN ACT REQUIRING THE STATE TO REIMBURSE TAXING JURISDICTIONS FOR TAXES THAT WOULD BE ASSESSED ON PROPERTY HELD IN TRUST FOR A MONTANA INDIAN TRIBE OR EXEMPT BECAUSE OF OWNERSHIP BY AN INDIAN TRIBE; SPECIFYING PROPERTY FOR WHICH THE REIMBURSEMENT IS REQUIRED; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 620](#) – (H) 2nd Reading Not Passed -- AN ACT GENERALLY REVISING TAXATION AND THE DISTRIBUTION OF TAX REVENUE; ENACTING A GENERAL STATEWIDE SALES TAX AND USE TAX; ELIMINATING PROPERTY TAX LEVY AUTHORITY FOR LOCAL GOVERNMENTS AND SCHOOLS; REPLACING CERTAIN STATE MILL LEVIES WITH A STATE MILL LEVY ON CENTRALLY ASSESSED PROPERTY FOR SCHOOL FUNDING; REQUIRING THE DEPARTMENT OF REVENUE TO CLOSE COUNTY PROPERTY TAX ADMINISTRATION OFFICES; PROVIDING FOR AN EXEMPTION FROM THE STATE MILL LEVY FOR CERTAIN PROPERTY; REVISING SCHOOL FUNDING; AUTHORIZING THE DEPARTMENT OF REVENUE TO ENTER INTO THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; IMPLEMENTING APPROPRIATE PROVISIONS OF THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; ALLOWING VARIOUS SALES TAX AND USE TAX EXEMPTIONS, INCLUDING FOOD

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AND MEDICAL; PROVIDING AN EXEMPTION FROM SALES AND USE TAXES FOR A CENTRALLY ASSESSED PROPERTY TAXPAYER; PROVIDING A GENERAL SALES TAX AND USE TAX EXEMPTION DURING A CERTAIN STATUTORY TIME PERIOD; ELIMINATING THE RESALE EXEMPTION IN THE SALES AND USE TAX FOR CERTAIN PROPERTY AND SERVICES; PROVIDING A STATUTORY APPROPRIATION FOR THE DISTRIBUTION OF SALES AND USE TAX REVENUE TO LOCAL GOVERNMENTS; ESTABLISHING THE CRITICAL NEEDS ASSESSMENT COMMISSION FOR CONSIDERATION OF LOCAL GOVERNMENT SUPPLEMENTAL FUNDING REQUESTS; PROVIDING FOR A 100% STATE-FUNDED SCHOOL DISTRICT BUDGET; PROVIDING STATE FUNDING TO SCHOOL DISTRICTS FOR TRANSPORTATION AND RETIREMENT; ESTABLISHING THE SCHOOL INFRASTRUCTURE NEEDS ASSESSMENT COMMISSION FOR CONSIDERATION OF SCHOOL DISTRICT SUPPLEMENTAL FUNDING REQUESTS; CREATING A SCHOOL DISTRICT LOCAL CONTROL AND EFFICIENCY FUND FOR DISCRETIONARY EXPENSES; PROVIDING FOR DISTRIBUTION OF NONLEVY REVENUE TO LOCAL CONTROL AND EFFICIENCY FUNDS OF CERTAIN DISTRICTS; PROVIDING TRANSITION SECTIONS; CREATING A STATE DEBT FOR PAYMENT OF SCHOOL DISTRICTS BONDED INDEBTEDNESS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 1-2-112, 1-2-113, 2-2-121, 2-7-514, 2-9-212, 2-9-316, 2-16-117, 2-18-703, 7-1-112, 7-1-114, 7-1-2103, 7-1-4123, 7-2-2730, 7-2-2745, 7-2-2746, 7-2-2747, 7-2-2749, 7-2-2751, 7-2-2759, 7-2-2807, 7-2-4625, 7-2-4918, 7-3-175, 7-3-184, 7-3-1104, 7-3-1223, 7-3-1230, 7-3-1313, 7-3-4312, 7-3-4313, 7-4-2504, 7-5-131, 7-6-502, 7-6-621, 7-6-1502, 7-6-1506, 7-6-2501, 7-6-2511, 7-6-2512, 7-6-2513, 7-6-2527, 7-6-4020, 7-6-4034, 7-6-4431, 7-6-4438, 7-7-105, 7-7-121, 7-7-2206, 7-7-2264, 7-7-2302, 7-7-4264, 7-7-4302, 7-7-4424, 7-8-2306, 7-10-115, 7-11-104, 7-11-1003, 7-11-1029, 7-12-1132, 7-12-2105, 7-12-2151, 7-12-2182, 7-12-2185, 7-12-2203, 7-12-4104, 7-12-4106, 7-12-4161, 7-12-4162, 7-12-4222, 7-12-4225, 7-12-4252, 7-12-4255, 7-12-4256, 7-12-4337, 7-13-114, 7-13-142, 7-13-144, 7-13-2221, 7-13-2301, 7-13-2302, 7-13-2321, 7-13-2349, 7-13-3027, 7-13-3029, 7-13-3031, 7-13-3043, 7-13-4406, 7-13-4502, 7-14-111, 7-14-1111, 7-14-1131, 7-14-1133, 7-14-1134, 7-14-1632, 7-14-2101, 7-14-2502, 7-14-2801, 7-14-4109, 7-14-4404, 7-14-4644, 7-14-4666, 7-14-4703, 7-14-4712, 7-14-4731, 7-15-4260, 7-15-4279, 7-15-4281, 7-15-4283, 7-15-4284, 7-15-4288, 7-15-4289, 7-15-4290, 7-15-4292, 7-15-4301, 7-15-4324, 7-15-4532, 7-16-101, 7-16-2102, 7-16-2108, 7-16-2109, 7-16-4112, 7-16-4114, 7-21-3203, 7-21-3411, 7-22-2142, 7-22-2306, 7-22-2512, 7-31-116, 7-32-235, 7-32-2141, 7-32-4117, 7-33-2109, 7-33-2120, 7-33-2209, 7-33-2403, 7-33-4109, 7-33-4111, 7-33-4130, 7-34-102, 7-34-2122, 7-34-2131, 7-34-2137, 7-34-2417, 7-34-2418, 7-35-2205, 10-2-115, 10-3-405, 13-1-101, 13-1-504, 13-13-230, 15-1-101, 15-1-121, 15-1-123, 15-1-205, 15-1-211, 15-1-303, 15-1-402, 15-2-301, 15-2-302, 15-2-306, 15-6-101, 15-6-122, 15-6-135, 15-6-137, 15-6-138, 15-6-141, 15-6-145, 15-6-156, 15-6-157, 15-6-159, 15-6-215, 15-6-217, 15-6-223, 15-6-229, 15-7-101, 15-7-102, 15-7-103, 15-7-106, 15-7-107, 15-7-138, 15-7-139, 15-7-140, 15-7-302, 15-7-308, 15-8-102, 15-8-104, 15-8-111, 15-8-112, 15-8-115, 15-8-301, 15-8-307, 15-8-601, 15-8-701, 15-8-704, 15-8-711, 15-9-103, 15-10-202, 15-10-206, 15-10-305, 15-10-420, 15-15-101, 15-15-104, 15-16-102, 15-16-203, 15-16-611, 15-16-613, 15-23-107, 15-23-703, 15-23-807, 15-24-1209, 15-24-1410, 15-24-3001, 15-24-3006, 15-24-3007, 15-39-110, 15-68-101, 15-68-102, 15-68-110, 15-68-201, 15-68-202, 15-68-206, 15-68-207, 15-68-208, 15-68-209, 15-68-210, 15-68-401, 15-68-402, 15-68-405, 15-68-501, 15-68-502, 15-68-505, 15-68-510, 15-68-520, 15-68-801, 15-68-820, 15-70-419, 17-3-213, 17-3-1003, 17-7-301, 17-7-502, 19-3-204, 19-7-404, 19-18-501, 19-18-504, 19-19-301, 20-1-101, 20-1-208, 20-3-301, 20-3-106, 20-3-205, 20-3-209, 20-3-324, 20-3-352, 20-3-354, 20-3-363, 20-5-320, 20-5-321, 20-5-322, 20-5-323, 20-6-101, 20-6-105, 20-6-326, 20-6-413, 20-6-422, 20-6-423, 20-6-424, 20-6-503, 20-6-603, 20-6-621, 20-6-702, 20-6-704, 20-7-102, 20-7-420, 20-9-104, 20-9-131, 20-9-151, 20-9-161, 20-9-168, 20-9-208, 20-9-212, 20-9-231, 20-9-235, 20-9-236, 20-9-306, 20-9-308, 20-9-310, 20-9-342, 20-9-344, 20-9-347, 20-9-351, 20-9-353, 20-9-501, 20-9-507, 20-9-518, 20-9-620, 20-9-622, 20-9-705, 20-9-904, 20-10-101, 20-10-104, 20-10-105, 20-10-112, 20-10-142, 20-10-143, 20-15-102, 20-15-105, 20-15-201, 20-15-221, 20-15-231, 20-15-241, 20-15-301, 20-15-310, 20-15-311, 20-15-312, 20-15-324, 20-15-404, 20-20-105, 22-1-304, 22-1-316, 22-1-326, 22-1-702, 22-1-703, 22-1-707, 22-1-708, 22-1-709, 22-1-711, 23-4-303, 30-20-204, 39-71-403, 41-5-1804, 50-2-111, 53-3-115, 53-3-116, 53-20-208, 53-21-1010, 61-1-101, 61-3-201, 61-4-310, 61-10-124, 61-10-130, 61-12-206, 61-12-901, 67-3-205, 67-10-402, 67-11-201, 67-11-301, 67-11-302, 67-11-303, 70-1-106, 75-10-112, 76-1-111, 76-1-403, 76-1-404,

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[House Bill No. 633](#) – (S) Died in Process -- AN ACT PROVIDING FOR AN INTERSTATE PIPELINE CONSTRUCTION IMPACT FEE; PROVIDING THAT THE IMPACT FEE MAY BE LEVIED SUBJECT TO AN IMPACT FEE AGREEMENT; PROVIDING THAT THE FEE IS TO BE USED FOR PUBLIC HEALTH AND SAFETY AND LAW ENFORCEMENT; PROVIDING THAT THE IMPACT FEE IS A CREDIT TOWARD FUTURE PROPERTY TAXES; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 640](#) – (H) Died in Standing Committee -- AN ACT GENERALLY REVISING TAXATION; REPEALING INDIVIDUAL INCOME TAXES AND CORPORATE INCOME TAXES; ENACTING A GENERAL STATEWIDE SALES TAX AND USE TAX; AUTHORIZING THE DEPARTMENT OF REVENUE TO ENTER INTO THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; IMPLEMENTING APPROPRIATE PROVISIONS OF THE STREAMLINED SALES TAX AND USE TAX AGREEMENT; ALLOWING VARIOUS SALES TAX AND

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USE TAX EXEMPTIONS; ELIMINATING THE STATEWIDE 40-MILL LEVY FOR SCHOOL FUNDING; ELIMINATING CERTAIN MOTOR VEHICLE FEES; PROVIDING FOR A ONE-TIME REGISTRATION FEE OF \$50 FOR CERTAIN VEHICLES; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 2-18-1312, 5-12-303, 7-14-1133, 7-14-1636, 7-21-3710, 7-34-2416, 10-1-1303, 15-1-101, 15-1-102, 15-1-110, 15-1-121, 15-1-205, 15-1-211, 15-1-216, 15-1-302, 15-1-503, 15-2-201, 15-6-224, 15-6-301, 15-7-102, 15-10-420, 15-16-101, 15-24-1402, 15-24-1410, 15-38-109, 15-39-110, 15-68-101, 15-68-102, 15-68-110, 15-68-201, 15-68-202, 15-68-207, 15-68-401, 15-68-402, 15-68-405, 15-68-501, 15-68-502, 15-68-505, 15-68-510, 15-68-520, 15-68-801, 15-68-815, 17-5-1102, 17-6-311, 17-6-316, 17-6-602, 17-7-111, 17-7-502, 19-2-303, 19-2-1004, 19-17-407, 19-18-612, 19-19-504, 19-20-101, 19-20-706, 19-21-212, 19-50-101, 20-9-543, 20-25-503, 20-25-504, 25-13-402, 27-1-732, 30-20-204, 32-3-401, 33-22-2002, 33-22-2004, 33-22-2005, 33-22-2006, 33-22-2007, 33-22-2008, 33-22-2009, 33-27-101, 33-27-102, 33-27-103, 35-1-944, 35-2-1401, 37-4-104, 45-6-301, 47-1-111, 50-5-117, 53-2-211, 53-4-1103, 53-6-1201, 53-6-1317, 61-3-321, 61-3-562, 61-6-158, 67-11-303, 70-9-803, 75-2-103, 75-5-103, 75-25-101, 87-2-102, 87-2-105, 87-5-121, 90-4-602, 90-4-1005, AND 90-4-1202, MCA; 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AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

PROPERTY TAX

[Senate Bill No. 10](#) – Chapter Number Assigned -- AN ACT REPEALING THE REFUNDABLE INCOME TAX CREDIT FOR STATEWIDE EQUALIZATION PROPERTY TAX LEVIES ON A PRINCIPAL RESIDENCE; AND REPEALING SECTION 15-30-2336, MCA.

[Senate Bill No. 85](#) – Chapter Number Assigned -- AN ACT SUBMITTING A 6-MILL LEVY FOR CONTINUED SUPPORT OF THE MONTANA UNIVERSITY SYSTEM TO THE ELECTORATE; AND PROVIDING AN EFFECTIVE DATE AND A TERMINATION DATE.

[Senate Bill No. 132](#) – Chapter Number Assigned -- AN ACT REPEALING THE TERMINATION DATE FOR THE EXEMPTION FOR CERTAIN AIR AND WATER POLLUTION CONTROL AND CARBON CAPTURE EQUIPMENT AND FOR THE REDUCTION IN VALUE FOR CARBON TRANSPORTATION AND SEQUESTRATION EQUIPMENT; REPEALING SECTIONS 4 AND 7, CHAPTER 407, LAWS OF 2015.

[Senate Bill No. 180](#) – Chapter Number Assigned -- AN ACT CLARIFYING WHICH AIRLINES ARE REGULARLY SCHEDULED AIRLINES FOR PURPOSES OF CENTRAL ASSESSMENT; AMENDING SECTIONS 15-23-401 AND 15-23-403, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill No. 181](#) – (S) Died in Standing Committee -- AN ACT REVISING PROPERTY TAX RATES; REVISING THE TAX RATE FOR CLASS THREE AGRICULTURAL PROPERTY AND CLASS FOUR RESIDENTIAL AND COMMERCIAL PROPERTY TO MITIGATE THE EFFECTS OF REVALUATION; AMENDING SECTIONS 15-6-133 AND 15-6-134, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[Senate Bill No. 327](#) – (S) Died in Standing Committee -- AN ACT INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO THE COUNTY SCHOOL RETIREMENT FUND AND THE COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; AMENDING SECTIONS 15-1-123 AND 15-6-138, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE.

[Senate Bill No. 349](#) – (S) Died in Standing Committee -- AN ACT PROVIDING FOR A CITY OR COUNTY PROPERTY TAX EXEMPTION FOR CERTAIN LAND ON OR ADJACENT TO INDIAN RESERVATIONS; PROVIDING FOR EMPOWERMENT ZONES ON OR ADJACENT TO INDIAN RESERVATIONS BASED ON LOCAL GOVERNMENT DETERMINATIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 7-21-3703, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 359](#) – Chapter Number Assigned -- AN ACT PROVIDING FOR PROPERTY TAXATION AND CLASSIFICATION OF QUALIFIED DATA CENTERS AND RELATED PROPERTY; CREATING A CLASS SEVENTEEN PROPERTY TAX CLASSIFICATION FOR QUALIFIED DATA CENTERS; PROVIDING FOR LOCAL ASSESSMENT OF QUALIFIED DATA CENTERS AND CENTRAL ASSESSMENT OF DEDICATED COMMUNICATIONS INFRASTRUCTURE; PROVIDING A REDUCED TAX RATE FOR DEDICATED COMMUNICATIONS INFRASTRUCTURE FOR A 15-YEAR PERIOD; PROVIDING FOR NEW OR EXPANDING INDUSTRY PROPERTY TAX ABATEMENTS; PROVIDING DEFINITIONS; AMENDING SECTIONS 15-6-156, 15-23-101, AND 15-24-1401, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

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[House Bill No. 56](#) – Chapter Number Assigned -- AN ACT REVISING THE VALUATION OF CERTAIN CLASS THREE AGRICULTURAL PROPERTY; AMENDING SECTION 15-7-202, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 156](#) – Chapter Number Assigned -- AN ACT EXEMPTING CERTAIN AIR AND WATER POLLUTION CONTROL AND CARBON CAPTURE EQUIPMENT FROM PROPERTY TAXATION AND REDUCING PROPERTY TAXES FOR CARBON TRANSPORTATION AND SEQUESTRATION EQUIPMENT; PROVIDING FOR THE CERTIFICATION OF CARBON SEQUESTRATION EQUIPMENT; ALLOWING A CARRYFORWARD OF AN EXEMPTION OR RATE REDUCTION AFTER TAX YEAR 2025 FOR CERTAIN QUALIFYING PROPERTY; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-6-135, 15-6-158, AND 15-6-219, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE, A RETROACTIVE APPLICABILITY DATE, AND A TERMINATION DATE.

[House Bill No. 169](#) – (S) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF INDIVIDUAL INCOME; CREATING A TAX CREDIT FOR RESIDENTIAL PROPERTY TAXES PAID FOR TAX YEAR 2016; DECREASING INDIVIDUAL INCOME TAXES LEVIED BY A TOTAL OF 5% FOR TAX YEARS 2015 AND 2016; PROVIDING THAT THE DECREASE DOES NOT APPLY IN A TAX YEAR WITH A PROJECTED GENERAL FUND BUDGET DEFICIT; AMENDING SECTION 15-30-2103, MCA; AND PROVIDING EFFECTIVE DATES, APPLICABILITY DATES, AND A TERMINATION DATE.

[House Bill No. 201](#) – (H) Died in Standing Committee -- AN ACT REDUCING THE STATE EQUALIZATION AID LEVY; AMENDING SECTION 20-9-360, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 213](#) – (H) Died in Standing Committee -- AN ACT INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO THE COUNTY SCHOOL RETIREMENT FUND AND THE COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; AMENDING SECTIONS 15-1-123 AND 15-6-138, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE.

[House Bill No. 323](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF AIR AND WATER POLLUTION CONTROL EQUIPMENT; MOVING AIR AND WATER POLLUTION CONTROL EQUIPMENT FROM CLASS FIVE TO CLASS EIGHT; AMENDING SECTIONS 15-6-135 AND 15-6-138, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 361](#) – (H) Died in Standing Committee -- AN ACT CREATING AN INDIVIDUAL INCOME TAX CREDIT FOR RESIDENTIAL PROPERTY TAXES PAID; AND PROVIDING AN APPLICABILITY DATE AND A TERMINATION DATE.

[House Bill No. 368](#) – (S) Died in Standing Committee -- AN ACT LIMITING THE DURATION OF VOTER-APPROVED PROPERTY TAX LEVIES; PROVIDING AN EXCEPTION FOR LEVIES THAT ARE UTILIZED FOR

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BONDING AND FOR CERTAIN OTHER LOANS; AMENDING SECTION 15-10-425, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 389](#) – Chapter Number Assigned -- AN ACT REQUIRING PERIODIC REAPPLICATION BY AN OWNER OF CERTAIN TAX-EXEMPT REAL PROPERTY FOR THE PURPOSE OF MAINTAINING AN EXEMPTION FROM PROPERTY TAXES; REQUIRING A PUBLIC LISTING OF CERTAIN PROPERTY THAT IS EXEMPT FROM TAXATION; ESTABLISHING A DUTY FOR AN OWNER OF TAX-EXEMPT PROPERTY TO REPORT A CHANGE IN USE; ESTABLISHING A STATE SPECIAL REVENUE ACCOUNT; REQUIRING THE DEPARTMENT OF REVENUE TO ESTABLISH A FEE TO OFFSET REVIEW COSTS; WAIVING THE FEE FOR CERTAIN NONPROFIT ORGANIZATIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 15-16-203, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A TERMINATION DATE.

[House Bill No. 471](#) – (H) Died in Standing Committee -- AN ACT REVISING THE INFLATIONARY ADJUSTMENT ALLOWED FOR ENTITIES THAT IMPOSE MILL LEVIES; ALLOWING AN INFLATIONARY ADJUSTMENT OF THE AVERAGE RATE OF INFLATION FOR THE PRIOR 3 YEARS; AND AMENDING SECTION 15-10-420, MCA.

[Senate Bill No. 17](#) – (S) 2nd Reading Pass As Amended Motion Failed -- AN ACT REVISING LAWS RELATED TO THE AGRICULTURAL LAND VALUATION ADVISORY COMMITTEE; REMOVING PROVISIONS THAT THE DEPARTMENT OF REVENUE CAN CHANGE THE CAPITALIZATION RATE, BASE WATER COST, BASE PERIOD, AND AVERAGING METHOD ONLY WITH A RECOMMENDATION FROM THE ADVISORY COMMITTEE; REQUIRING THE APPOINTMENT OF LEGISLATORS TO THE ADVISORY COMMITTEE AS NONVOTING MEMBERS; AND AMENDING SECTION 15-7-201, MCA.

[Senate Bill No. 24](#) – (S) Died in Standing Committee -- AN ACT GENERALLY REVISING CONDOMINIUM, TOWNHOME, AND TOWNHOUSE LAWS; PROHIBITING THE DEPARTMENT OF REVENUE FROM REQUIRING A PERCENTAGE OF CONDOMINIUM OWNERS IN EXCESS OF THE AMOUNT REQUIRED BY THE CONDOMINIUM'S DECLARATION FOR THE CONVERSION OF CONDOMINIUMS TO TOWNHOMES OR TOWNHOUSES; REQUIRING A DECLARATION TO STATE THE APPORTIONED SIZE OF THE TOTAL ORIGINAL PARCEL; REQUIRING A DECLARATION TO STATE THE PERCENTAGE OF OWNERS ALLOWED TO AMEND THE DECLARATION IF LESS THAN 100%; AMENDING SECTIONS 15-8-111 AND 70-23-301, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 54](#) – Chapter Number Assigned -- AN ACT REVISING THE REALTY TRANSFER ACT; PROVIDING TAXPAYERS WITH ADDITIONAL ACCESS TO CONFIDENTIAL SALES PRICE INFORMATION; AMENDING SECTIONS 15-7-102 AND 15-7-308, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill No. 156](#) – (S) Died in Standing Committee -- AN ACT REVISING TAX PROTEST LAWS RELATED TO CENTRALLY ASSESSED PROPERTY; PROVIDING THAT THE STATE SHARE OF PROTESTED PROPERTY TAXES MAY NOT BE ACCESSED BEFORE THE RESOLUTION OF THE PROTEST; AND AMENDING SECTIONS 15-1-402 AND 15-1-409, MCA.

[Senate Bill No. 157](#) – Chapter Number Assigned -- AN ACT GENERALLY REVISING PROPERTY TAX LAWS; REVISING THE PROPERTY REAPPRAISAL PROCESS AND THE TAXATION OF PROPERTY; PROVIDING FOR A 2-YEAR REAPPRAISAL CYCLE FOR CLASS THREE AGRICULTURAL LAND AND CLASS FOUR RESIDENTIAL AND COMMERCIAL PROPERTY; REVISING PROPERTY TAX ASSISTANCE PROGRAMS, INCLUDING FOR DISABLED VETERANS; PROVIDING RULEMAKING AUTHORITY; AMENDING

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SECTIONS 2-15-122, 5-2-301, 15-1-101, 15-2-301, 15-6-133, 15-6-134, 15-6-138, 15-6-143, 15-7-102, 15-7-103, 15-7-111, 15-7-112, 15-7-131, 15-7-139, 15-7-201, 15-8-111, 15-10-420, 15-15-102, 15-15-103, 15-16-101, 15-16-102, 15-24-3202, 15-24-3203, 15-44-103, AND 77-1-208, MCA; REPEALING SECTIONS 15-6-193, 15-6-211, 15-6-222, 15-24-2101, 15-24-2102, AND 15-24-2103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[Senate Bill No. 394](#) – (H) Died in Standing Committee -- AN ACT REVISING THE INTANGIBLE PERSONAL PROPERTY EXEMPTION AND UNIT VALUATION METHODOLOGY; EXPANDING THE DEFINITION OF "INTANGIBLE PERSONAL PROPERTY"; PROVIDING FOR REMOVAL OF INTANGIBLE PERSONAL PROPERTY FROM A CENTRALLY ASSESSED TAXPAYER'S UNIT VALUATION; AMENDING SECTION 15-6-218, MCA; AND PROVIDING AN APPLICABILITY DATE.

2013

[House Bill No. 35](#) – Chapter Number Assigned -- AN ACT CLARIFYING THAT CERTAIN CLASS EIGHT PROPERTY TAX ADJUSTMENTS ARE BASED ON CORPORATION LICENSE TAX COLLECTIONS RATHER THAN CORPORATION INCOME TAX COLLECTIONS; AMENDING SECTION 15-6-138, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 111](#) – Chapter Number Assigned -- AN ACT REPEALING THE TAXABLE VALUE DECREASE FOR EXPANDING INDUSTRIES THAT PROCESS MONTANA RAW MATERIALS OR USE MONTANA SEMIFINISHED PRODUCTS IN MANUFACTURING; REPEALING SECTIONS 15-24-2401, 15-24-2402, 15-24-2403, 15-24-2404, AND 15-24-2405, MCA.

[House Bill No. 121](#) – (H) Died in Standing Committee -- AN ACT ALLOWING CERTAIN PARCELS OF GROWING TIMBER TO QUALIFY AS AGRICULTURAL LAND FOR PROPERTY TAX PURPOSES; AND AMENDING SECTIONS 15-6-143 AND 15-7-202, MCA.

[House Bill No. 152](#) – Chapter Number Assigned -- AN ACT ESTABLISHING DEADLINES FOR GOVERNING BODIES TO APPROVE OR DISAPPROVE VARIOUS PROPERTY TAX ABATEMENTS AND PROPERTY TAX EXEMPTIONS; PROVIDING DEADLINES FOR GOVERNING BODIES TO REVIEW APPLICATIONS, NOTICE PUBLIC MEETINGS, CONDUCT PUBLIC HEARINGS, AND ISSUE DECISIONS; PROVIDING THAT AN APPLICANT MAY APPEAL TO DISTRICT COURT FOR A WRIT OF MANDAMUS IF A GOVERNING BODY DOES NOT MAKE A TIMELY DECISION; AMENDING SECTIONS 15-24-1402, 15-24-1501, 15-24-1502, 15-24-1603, 15-24-1605, 15-24-1802, 15-24-1902, AND 15-24-2002, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 192](#) – Chapter Number Assigned -- AN ACT REVISING MOBILE HOME TAX LAWS; REQUIRING THE PAYMENT OR CANCELLATION OF TAXES PRIOR TO THE TRANSFER OF INTEREST IN A MOBILE HOME OR HOUSETRAILER; ALLOWING A BOARD OF COUNTY COMMISSIONERS TO CANCEL DELINQUENT PROPERTY TAXES ON A MOBILE HOME OR HOUSETRAILER TO BE MOVED FOR THE PURPOSES OF DESTRUCTION OR RECYCLING; AMENDING SECTION 15-24-202, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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[House Bill No. 195](#) – Chapter Number Assigned -- AN ACT CLASSIFYING CERTAIN PARCELS OF GROWING TIMBER AS CLASS TEN PROPERTY FOR PROPERTY TAX PURPOSES; AND AMENDING SECTION 15-6-143, MCA.

[House Bill No. 230](#) – (S) Died in Standing Committee -- AN ACT PROVIDING FOR A PERMANENT PROPERTY TAX REDUCTION; REDUCING THE STATE EQUALIZATION AID LEVY; AMENDING 20-9-360, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 332](#) – (H) Died in Standing Committee -- AN ACT REDUCING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT OWNED BY A TAXPAYER BY INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION THRESHOLD; CHANGING OTHER PROVISIONS RELATING TO TAXATION OF CLASS EIGHT PROPERTY; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE EXEMPTION IS EXCEEDED; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-123, 15-6-138, AND 15-8-301, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 361](#) – (H) Died in Standing Committee -- AN ACT PROVIDING A REFUND OF UP TO \$400 OF 2012 MONTANA PROPERTY TAXES PAID BY A TAXPAYER ON A RESIDENTIAL PROPERTY OWNED AND OCCUPIED FOR AT LEAST 7 MONTHS DURING 2012 AND OF CERTAIN 2011 AND 2010 MONTANA PROPERTY TAXES PAID ON THE PROPERTY; PROVIDING THE PROCEDURE FOR ESTABLISHING ENTITLEMENT TO THE REFUND AND THE PERIOD WITHIN WHICH THE ENTITLEMENT MUST BE ESTABLISHED; PROVIDING APPROPRIATIONS; AMENDING SECTION 17-7-502, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A TERMINATION DATE.

[House Bill No. 373](#) – (S) Died in Standing Committee -- AN ACT REVISING LAWS RELATED TO THE CALCULATION OF PROPERTY TAX LEVIES FOR PUBLIC SCHOOLS, THE UNIVERSITY SYSTEM, AND VOCATIONAL-TECHNICAL SCHOOLS; AMENDING SECTION 15-10-420, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 408](#) – Veto Override Failed in Legislature -- AN ACT REDUCING THE TAX RATE FOR CERTAIN AIR AND WATER POLLUTION CONTROL EQUIPMENT FOR PROPERTY TAX PURPOSES; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS FOR THE LOSS OF CLASS FIVE REVENUE; AND AMENDING SECTIONS 15-1-121, 15-6-135, 20-9-501, AND 20-10-146, MCA.

[House Bill No. 472](#) – (S) Died in Standing Committee -- AN ACT REDUCING CLASS EIGHT BUSINESS EQUIPMENT TAXES BY INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING

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THAT THE EXEMPTION APPLIES TO CLASS EIGHT PROPERTY THAT EXCEEDS THE EXEMPTION AMOUNT; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; AMENDING SECTIONS 15-1-123 AND 15-6-138, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 593](#) – Chapter Number Assigned -- AN ACT REVISING THE SITE-SPECIFIC INFORMATION THAT IS CONSIDERED IN THE CLASSIFICATION AND APPRAISAL OF AGRICULTURAL LAND OR FOREST LAND FOR PROPERTY TAXATION PURPOSES; REQUIRING THE AGRICULTURAL ADVISORY COMMITTEE TO PROVIDE METHODS FOR ADJUSTING PRODUCTIVITY VALUES; EXPANDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-7-103 AND 15-7-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 624](#) – (H) Died in Standing Committee -- AN ACT PROVIDING THAT CERTAIN UNDEVELOPED RECREATIONAL LAND MUST BE VALUED IN THE SAME MANNER AS NONQUALIFIED AGRICULTURAL LAND; INCREASING THE TAXABLE VALUE OF CERTAIN UNDEVELOPED RECREATIONAL LAND BY SEVEN TIMES THE TAXABLE PERCENTAGE RATE FOR AGRICULTURAL LAND; DEFINING "UNDEVELOPED RECREATIONAL LAND"; PROVIDING THAT A GOVERNMENTAL ENTITY THAT IS AUTHORIZED TO IMPOSE MILLS MAY REQUEST A REVIEW BY THE DEPARTMENT OF REVENUE FOR THE PURPOSE OF DETERMINING IF AGRICULTURAL LAND SHOULD BE VALUED AS NONQUALIFIED AGRICULTURAL LAND; EXPANDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-101, 15-6-133, AND 15-7-202, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 4](#) – (S) Died in Standing Committee -- AN ACT PROVIDING FOR ONE 2-YEAR REVALUATION CYCLE BEGINNING IN 2015 TO BE FOLLOWED BY ANNUAL REVALUATION THEREAFTER FOR CLASS THREE AGRICULTURAL LAND, CLASS FOUR RESIDENTIAL AND COMMERCIAL LAND AND IMPROVEMENTS, AND CLASS TEN FOREST LAND FOR PROPERTY TAX PURPOSES; CLARIFYING THE TERMS OF OFFICE OF AGRICULTURE ADVISORY COMMITTEE AND FOREST LAND TAXATION ADVISORY COMMITTEE MEMBERS FOR PURPOSES OF IMPLEMENTING THE NEW REAPPRAISAL PROCESS; AMENDING SECTIONS 15-6-134, 15-6-222, 15-7-102, 15-7-103, 15-7-111, 15-7-112, 15-7-131, 15-7-139, 15-7-201, 15-8-111, 15-10-420, 15-15-102, 15-16-101, 15-24-3202, 15-24-3203, 15-44-103, AND 77-1-208, MCA; REPEALING SECTION 15-6-193, MCA; AND PROVIDING EFFECTIVE DATES.

[Senate Bill No. 96](#) – Chapter Number Assigned -- AN ACT REDUCING THE TAX RATE FOR A PORTION OF THE TAXABLE MARKET VALUE OF CLASS EIGHT BUSINESS EQUIPMENT OWNED BY A TAXPAYER; INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT TAX EXEMPTION; PROVIDING THAT THE EXEMPTION APPLIES TO CLASS EIGHT PROPERTY THAT EXCEEDS THE EXEMPTION AMOUNT; CHANGING CERTAIN OTHER PROVISIONS RELATING TO TAXATION OF CLASS EIGHT PROPERTY; REMOVING A CONTINGENCY REGARDING FUTURE TAX REDUCTIONS BASED ON INCREASES IN STATE COLLECTIONS OF INDIVIDUAL INCOME TAX AND CORPORATION LICENSE TAX; PROVIDING A PARTIAL REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION

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INSTITUTIONS FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; PROVIDING CONTINGENT INCREASES AND DECREASES TO APPROPRIATIONS; AMENDING SECTIONS 15-1-123, 15-6-138, 15-6-141, AND 15-23-101, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 138](#) – Vetoed by Governor -- AN ACT EXTENDING CLASS FOURTEEN PROPERTY TAX CLASSIFICATION TO ALL FUTURE ELECTRICAL GENERATION FACILITIES AND FUEL AND GAS PRODUCTION FACILITIES; EXPANDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-6-137, 15-6-141, 15-6-156, 15-6-157, 75-20-104, AND 75-20-304, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 240](#) – Veto Override Failed in Legislature -- AN ACT EXEMPTING CERTAIN AIR AND WATER POLLUTION CONTROL EQUIPMENT FROM PROPERTY TAXES; AMENDING SECTIONS 15-6-135 AND 15-6-219, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[Senate Bill No. 382](#) – (S) Died in Standing Committee -- AN ACT REVISING SCHOOL FINANCE LAWS BY EQUALIZING MILL LEVIES FOR K-12 EDUCATION; INCREASING THE STATE EQUALIZATION AID LEVY; AMENDING SECTIONS 20-9-306, 20-9-360, AND 20-9-366, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND APPLICABILITY DATES.

[Senate Bill No. 398](#) – (H) Died in Standing Committee -- AN ACT REVISING THE PROPERTY TAX REVALUATION PROCESS AND THE TAXATION OF PROPERTY; PROVIDING FOR A 2-YEAR REVALUATION CYCLE BEGINNING IN 2015 FOR CLASS THREE AGRICULTURAL LAND, CLASS FOUR RESIDENTIAL AND COMMERCIAL PROPERTY, AND CLASS TEN FOREST LAND; DEFINING "MARKET VALUE" AND "TAXABLE VALUE"; PROVIDING FOR ASSESSMENT REVIEW DURING THE BIENNIAL CYCLE; CLARIFYING THE TERMS OF OFFICE OF AGRICULTURE ADVISORY COMMITTEE AND FOREST LAND TAXATION ADVISORY COMMITTEE MEMBERS FOR PURPOSES OF IMPLEMENTING THE NEW REAPPRAISAL PROCESS; PROVIDING FIXED CAPITALIZATION RATES SUBJECT TO INCREASES BASED ON RECOMMENDATIONS FROM THE AGRICULTURE ADVISORY COMMITTEE AND FOREST LAND TAXATION ADVISORY COMMITTEE; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTIONS 15-1-101, 15-6-133, 15-6-134, 15-6-211, 15-7-102, 15-7-103, 15-7-111, 15-7-112, 15-7-131, 15-7-139, 15-7-201, 15-7-202, 15-8-111, 15-15-102, 15-16-101, 15-24-3202, 15-24-3203, 15-44-103, AND 77-1-208, MCA; REPEALING SECTIONS 15-6-193 AND 15-6-222, MCA; AND PROVIDING EFFECTIVE DATES AND A TERMINATION DATE.

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[House Bill No. 16](#) – (H) Died in Standing Committee -- AN ACT ALLOWING FOR PUBLIC DISCLOSURE OF CERTAIN INFORMATION CONTAINED IN REALTY TRANSFER CERTIFICATES FOR CLASS FOUR RESIDENTIAL PROPERTY; AND AMENDING SECTION 15-7-308, MCA.

[House Bill No. 46](#) – (H) Died in Standing Committee -- AN ACT CLARIFYING THE VALIDITY OF DEEDS; PROHIBITING THE DEPARTMENT OF REVENUE FROM REQUIRING SOCIAL SECURITY NUMBERS OR FEDERAL EMPLOYER IDENTIFICATION NUMBERS ON REALTY TRANSFER CERTIFICATES; REMOVING OUTDATED PROVISIONS; AND AMENDING SECTION 15-7-305, MCA.

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[House Bill No. 132](#) – Chapter Number Assigned -- AN ACT SIMPLIFYING CLASSIFICATION AND REPORTING OF VALUES ASSIGNED TO TAXABLE PROPERTY; UPDATING THE DEFINITION OF "ANIMAL UNIT MONTHS" TO COMPLY WITH CURRENT GRAZING PRACTICES; ELIMINATING OBSOLETE LANGUAGE RELATING TO AGRICULTURAL AND FOREST LAND; AND AMENDING SECTIONS 15-7-101, 15-7-102, 15-7-103, 15-7-139, 15-7-201, AND 15-44-103, MCA.

[House Bill No. 308](#) – (H) Died in Standing Committee -- AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 3, OF THE MONTANA CONSTITUTION AUTHORIZING PROPERTY TAX VALUATION OF RESIDENTIAL PROPERTY OWNED BY INDIVIDUALS TO BE BASED ON ACQUISITION VALUE; LIMITING VALUATION INCREASES TO 2% OR THE RATE OF INFLATION, WHICHEVER IS LESS; PROVIDING THAT RESIDENTS 55 YEARS OF AGE OR OLDER MAY CARRY FORWARD THE VALUATION OF THEIR PRIOR RESIDENCE TO A NEW RESIDENCE; PROVIDING A LIMIT ON THE VALUATION ON RESIDENCES OF FIRST-TIME HOME BUYERS; REQUIRING THAT VALUATIONS DECREASE WHEN PROPERTY VALUES DECREASE; AND PROVIDING AN EFFECTIVE DATE.

[House Bill No. 325](#) – (H) Died in Standing Committee -- AN ACT REPEALING THE TAX ON CERTAIN BUSINESS PERSONAL PROPERTY CLASSIFIED AS CLASS EIGHT PROPERTY; EXEMPTING FROM PROPERTY TAXES THAT PROPERTY PREVIOUSLY CLASSIFIED AS CLASS EIGHT BUSINESS PERSONAL PROPERTY; ADJUSTING THE APPROPRIATE TAXABLE VALUE DETERMINATION FOR CLASSIFICATION OF COUNTIES; AMENDING SECTIONS 7-1-2111, 15-6-141, 15-6-156, 15-6-158, 15-6-202, 15-6-207, 15-6-219, 15-6-228, 15-8-301, 15-23-101, 15-24-301, 15-24-303, 15-24-2101, 15-24-2102, 15-24-3001, AND 76-6-109, MCA; REPEALING SECTIONS 15-1-112, 15-6-138, 15-6-220, 15-24-2401, 15-24-2402, 15-24-2403, 15-24-2404, AND 15-24-2405, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 333](#) – Veto Override Failed in Legislature -- AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO INCLUDE SALES OF RESIDENTIAL PROPERTY THAT HAS BEEN SOLD BECAUSE OF NONPAYMENT OF MORTGAGE WHEN USING THE COMPARABLE SALES METHOD OF DETERMINING MARKET VALUE OF RESIDENTIAL PROPERTY; ESTABLISHING REQUIREMENTS FOR INCLUDING THE SALES IN THE COMPARABLE SALES METHOD; AMENDING SECTIONS 15-7-307 AND 15-8-111, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 340](#) – (H) Died in Standing Committee -- AN ACT PROVIDING FOR THE ANNUAL REAPPRAISAL OF AGRICULTURAL LAND, RESIDENTIAL AND COMMERCIAL LAND AND IMPROVEMENTS, AND FOREST LAND BEGINNING IN 2016; PROVIDING THAT A PORTION OF CLASS FOUR PROPERTY IS REAPPRAISED EACH YEAR; PROVIDING THAT THE VALUE OF CLASS FOUR PROPERTY THAT IS NOT REAPPRAISED IN A YEAR IS ADJUSTED BY USING STANDARD MARKET MODELING, INCOME, OR COST METHODS TO ESTIMATE CURRENT YEAR MARKET VALUE FOR ASSESSMENT PURPOSES; CLARIFYING THE TERMS OF OFFICE OF AGRICULTURAL ADVISORY COMMITTEE MEMBERS; REVISING THE TERMS OF OFFICE OF FOREST LANDS TAXATION ADVISORY COMMITTEE MEMBERS; AMENDING SECTIONS 15-6-134, 15-6-222, 15-7-102, 15-7-103, 15-7-111, 15-7-112, 15-7-131, 15-7-139, 15-7-201, 15-8-111, 15-10-420, 15-15-102, 15-16-101, 15-44-103, AND 77-1-208, MCA; REPEALING SECTION 15-6-193, MCA; AND PROVIDING EFFECTIVE DATES.

[House Bill No. 353](#) – (H) Died in Standing Committee -- AN ACT RECLASSIFYING CERTAIN ELECTRIC TRANSMISSION FACILITIES IN CLASS FOURTEEN PROPERTY AS CLASS NINE PROPERTY FOR PROPERTY TAXATION PURPOSES; ELIMINATING THE PROPERTY TAX ABATEMENT FOR CERTAIN

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TRANSMISSION LINES; AMENDING SECTIONS 15-6-157 AND 15-24-3111, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 460](#) – Chapter Number Assigned -- AN ACT REQUIRING THE DEPARTMENT OF REVENUE TO ESTABLISH BY RULE A METHOD FOR VALUING TOWNHOUSES; DEFINING "TOWNHOUSE" AND "TOWNHOME"; PROVIDING THAT THE UNIT OWNERSHIP ACT MAY APPLY TO TOWNHOUSES; CONFORMING PROVISIONS OF THE UNIT OWNERSHIP ACT WITH THE DEFINITIONS OF "TOWNHOUSE" AND "TOWNHOME"; AMENDING SECTIONS 15-8-111, 70-23-102, 70-23-103, 70-23-301, AND 76-3-203, MCA; PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 595](#) – (H) Died in Standing Committee -- AN ACT REVISING THE REAPPRAISAL OF CLASS THREE AGRICULTURAL LAND, CLASS FOUR RESIDENTIAL AND COMMERCIAL LAND AND IMPROVEMENTS, AND CLASS TEN FOREST LAND FOR PROPERTY TAX PURPOSES; REQUIRING THAT THE PERIODIC REAPPRAISAL OF PROPERTY CLASSES THREE, FOUR, AND TEN BE COMPLETED BY JANUARY 1, 2014; DELAYING THE EFFECTIVE DATE OF THE REAPPRAISAL VALUES FOR THE REAPPRAISAL COMPLETED JANUARY 1, 2014; PROVIDING THAT CLASS FOUR PROPERTY BE REAPPRAISED EVERY 2 YEARS; DELAYING THE EFFECTIVE DATE OF THE REAPPRAISAL VALUES FOR CLASS FOUR PROPERTY; ESTABLISHING MEETING SCHEDULES FOR THE FOREST LANDS TAXATION ADVISORY COMMITTEE; REQUIRING THE DEPARTMENT OF REVENUE TO REPORT TO THE REVENUE AND TRANSPORTATION COMMITTEE ON THE RESULTS OF THE REAPPRAISAL CYCLE COMPLETED JANUARY 1, 2014, AND ON THE RESULTS OF THE REAPPRAISAL OF CLASS FOUR PROPERTY IN SUCCEEDING YEARS; REQUIRING THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE TO RECOMMEND TO THE 64TH LEGISLATURE PROPERTY TAX MITIGATION MEASURES FOR TAX YEAR 2015; AMENDING SECTIONS 15-6-134, 15-6-222, 15-7-102, 15-7-103, 15-7-111, 15-7-112, 15-7-131, , 15-7-206, 15-8-111, 15-15-102, 15-16-101, 15-44-103, AND 77-1-208, MCA; REPEALING SECTION 15-6-193, MCA; AND PROVIDING EFFECTIVE DATES.

[House Bill No. 616](#) – Veto Override Failed in Legislature -- AN ACT CREATING AN AGRICULTURAL LAND ADVISORY COMMITTEE TO ADVISE THE DEPARTMENT OF REVENUE ON IMPROVING THE VALUATION OF AGRICULTURAL LAND; DIRECTING THE AGRICULTURAL LAND ADVISORY COMMITTEE TO REPORT TO THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE; REQUIRING THAT THE AGRICULTURAL LAND ADVISORY COMMITTEE ASSIST THE DEPARTMENT OF REVENUE IN THE VALUATION OF AGRICULTURAL LAND; AMENDING SECTION 15-7-201, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[House Bill No. 641](#) – Chapter Number Assigned -- AN ACT REVISING THE PROCESS FOR THE REVIEW OF TAX EXPENDITURES; PROVIDING THAT THE DEPARTMENT OF REVENUE IS REQUIRED TO REPORT CERTAIN TAX EXPENDITURES IN THE BIENNIAL REPORT AND MAKE IT AVAILABLE TO THE PUBLIC; ALLOWING A FEE FOR PUBLISHING COSTS OF THE BIENNIAL REPORT; ENCOURAGING A STATEMENT OF PURPOSE IN TAX EXPENDITURE LEGISLATION; AMENDING SECTION 15-1-205, MCA; AND PROVIDING AN EFFECTIVE DATE.

[Senate Bill No. 12](#) – Chapter Number Assigned -- AN ACT REPEALING AN OBSOLETE BUSINESS EQUIPMENT PROPERTY TAX REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; REPEALING SECTION 15-1-112, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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[Senate Bill No. 22](#) – (S) Died in Standing Committee -- AN ACT ALLOWING FOR PUBLIC DISCLOSURE OF CERTAIN INFORMATION CONTAINED IN REALTY TRANSFER CERTIFICATES FOR CLASS FOUR COMMERCIAL PROPERTY; AND AMENDING SECTION 15-7-308, MCA.

[Senate Bill No. 75](#) – Chapter Number Assigned -- AN ACT ALLOWING THE DEPARTMENT OF REVENUE TO ESTABLISH ALTERNATIVE OFFICE HOURS; AMENDING SECTION 2-16-117, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill No. 98](#) – (S) Died in Standing Committee -- AN ACT ALLOWING AN EXEMPTION FROM PROPERTY TAXES, UNDER CERTAIN CONDITIONS, FOR NONPRODUCTIVE AGRICULTURAL LAND; REQUIRING AN APPLICATION FOR THE EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.

[Senate Bill No. 172](#) – Chapter Number Assigned -- AN ACT CLASSIFYING CERTAIN ENERGY STORAGE FACILITIES AS CLASS FOURTEEN PROPERTY; EXEMPTING CLASS FOURTEEN ENERGY STORAGE FACILITIES FROM THE PROVISIONS OF THE MAJOR FACILITY SITING ACT; AMENDING SECTIONS 15-6-137, 15-6-141, 15-6-156, 15-6-157, 75-20-104, AND 75-20-201, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 219](#) – Chapter Number Assigned -- AN ACT REVISING THE PROVISIONS RELATED TO ACCESS TO PROTESTED PROPERTY TAXES; REVISING THE PROVISIONS RELATED TO A SCHOOL DISTRICT'S ELECTION ON WHETHER TO WAIVE THE DISTRICT'S RIGHT TO RECEIVE ITS PORTION OF THE PROTESTED TAXES UPON SETTLEMENT OF THE TAX PROTEST; PROVIDING THAT THE ELECTION APPLIES ONLY TO CENTRALLY ASSESSED PROPERTY AND INDUSTRIAL PROPERTY THAT IS ASSESSED ANNUALLY BY THE DEPARTMENT; ALLOWING LOCAL TAXING JURISDICTIONS TO ACCESS PROTESTED TAXES OF CENTRALLY ASSESSED INDUSTRIAL PROPERTY; REVISING THE CALCULATION OF GUARANTEED TAX BASE AID FOR A DISTRICT THAT ELECTS TO WAIVE ITS RIGHT TO RECEIVE ITS PORTION OF CENTRALLY ASSESSED PROTESTED TAXES; AMENDING SECTIONS 15-1-402, 15-1-409, AND 20-9-366, MCA; AND PROVIDING EFFECTIVE DATES AND APPLICABILITY DATES.

[Senate Bill No. 248](#) – Chapter Number Assigned -- AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO APPOINT A COUNTY TAX APPEAL BOARD WITH THE NUMBER OF MEMBERS OVER THREE TO BE DETERMINED BY THE COUNTY; PROVIDING THAT IN COUNTIES WITH BOARDS OF MORE THAN THREE MEMBERS, ONLY THREE OF THE MEMBERS HEAR EACH APPEAL; AND AMENDING SECTION 15-15-101, MCA.

[Senate Bill No. 274](#) – (S) Died in Standing Committee -- AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO APPOINT A COUNTY TAX APPEAL BOARD WITH THE NUMBER OF MEMBERS OVER THREE TO BE DETERMINED BY THE COUNTY; PROVIDING THAT IN COUNTIES WITH BOARDS OF MORE THAN THREE MEMBERS, ONLY THREE OF THE MEMBERS HEAR EACH APPEAL; AND AMENDING SECTION 15-15-101, MCA.

[Senate Bill No. 281](#) – (S) Died in Standing Committee-- AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO LEVY A TAX, UNDER CERTAIN CONDITIONS, ON THE TAXABLE PROPERTY IN A HOSPITAL DISTRICT FOR A COUNTY HEALTH CARE FACILITY; AMENDING SECTION 7-6-2512, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

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[Senate Bill No. 295](#) – Chapter Number Assigned -- AN ACT REVISING THE MANNER OF APPRAISING CERTAIN PROPERTIES FOR PROPERTY TAX PURPOSES; ALLOWING ANNUAL INFORMAL REVIEWS OF CLASSIFICATION AND APPRAISAL FOR AGRICULTURAL, RESIDENTIAL AND COMMERCIAL, AND FOREST PROPERTY; REQUIRING CERTAIN INFORMATION BE PROVIDED TO AN OBJECTOR FOR USE IN INFORMAL REVIEWS; PROHIBITING AN INCREASE IN THE VALUE OF PROPERTY THROUGH AN INFORMAL REVIEW EXCEPT DUE TO A PHYSICAL CHANGE IN A PROPERTY OR A MISTAKE IN A PROPERTY DESCRIPTION; PROVIDING THAT THE CONSIDERATION PAID ON A MORTGAGE FORECLOSURE MUST BE DISCLOSED IN A REALTY TRANSFER CERTIFICATE; REQUIRING THE USE OF THE UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE; REQUIRING THAT ERRONEOUS CALCULATION ERRORS MUST BE CORRECTED FOR ALL AFFECTED PROPERTIES; AMENDING SECTIONS 15-7-102, 15-7-307, 15-8-111, AND 15-8-601, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE.

[Senate Bill No. 299](#) – Veto Override Failed in Legislature -- AN ACT PROVIDING FOR THE OWNERSHIP OF THE CHANNEL AND FORMER CHANNEL OF A NAVIGABLE RIVER OR STREAM; PROVIDING THAT A FORMER CHANNEL IS OWNED BY THE ADJACENT LANDOWNER AND THE LAND UNDER THE NEW CHANNEL IS OWNED BY THE STATE; DEFINING THE TERM "NAVIGABLE"; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 77-1-102, MCA; REPEALING SECTION 70-18-202, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 372](#) – Chapter Number Assigned -- AN ACT REDUCING THE TAXATION FOR A PORTION OF THE TAXABLE MARKET VALUE OF CLASS EIGHT BUSINESS EQUIPMENT OWNED BY A TAXPAYER; PROVIDING FUTURE TAX REDUCTIONS CONTINGENT ON INCREASES IN STATE COLLECTIONS OF INDIVIDUAL INCOME TAX AND CORPORATION LICENSE TAX; CHANGING OTHER PROVISIONS RELATING TO TAXATION OF CLASS EIGHT PROPERTY; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, TO COUNTY SCHOOL RETIREMENT AND COUNTY TRANSPORTATION REIMBURSEMENT, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; PROVIDING STATUTORY APPROPRIATIONS; AMENDING SECTIONS 15-1-121, 15-6-138, 15-6-141, 15-10-420, 15-23-101, 17-7-502, 20-9-501, 20-9-630, AND 20-10-146, MCA; AND PROVIDING AN EFFECTIVE DATE, AN APPLICABILITY DATE, AND A TERMINATION DATE.

[Senate Bill No. 392](#) – (S) Died in Standing Committee -- AN ACT REVISING THE LAWS RELATED TO THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT; INCREASING THE CLASS EIGHT BUSINESS EQUIPMENT AGGREGATE TAX EXEMPTION AMOUNTS; PROVIDING REIMBURSEMENTS TO LOCAL TAXING JURISDICTIONS FOR THE LOSS OF TAXABLE VALUE IN TAX YEAR 2012; PROVIDING A GROWTH PROXY FOR TAXABLE VALUE RELATED TO COUNTY CLASSIFICATION AND SCHOOL DISTRICT BONDING DEBT LIMITS; USING THE GROWTH PROXY FOR MARKET VALUE RELATED TO OTHER BONDING DEBT LIMITS; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE AGGREGATE EXEMPTION AMOUNT IS EXCEEDED; LIMITING DISCLOSURE OF TAX IDENTIFICATION NUMBERS OBTAINED IN ADMINISTERING THE EXEMPTION THRESHOLD; PROVIDING THAT THE INCREASE IN THE AGGREGATE EXEMPTION OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF AN APPROPRIATION

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IS NOT ENACTED; AMENDING SECTIONS 7-1-2111, 15-6-138, AND 20-9-406, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 395](#) – (S) Died in Standing Committee -- AN ACT EXTENDING CLASS FOURTEEN PROPERTY TAX CLASSIFICATION TO ALL FUTURE ELECTRICAL GENERATION FACILITIES AND FUEL AND GAS PRODUCTION FACILITIES; AMENDING SECTIONS 15-6-137, 15-6-141, 15-6-156, 15-6-157, 15-24-3001, 75-20-104, 75-20-201, 75-20-207, 75-20-208, 75-20-211, 75-20-301, 75-20-303, 75-20-304, AND 75-20-1202, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 407](#) – (S) Died in Standing Committee -- AN ACT LIMITING ANNUAL INCREASES IN THE VALUATION OF CENTRALLY ASSESSED PROPERTY AND INDUSTRIAL PROPERTY THAT IS ANNUALLY ASSESSED BY THE DEPARTMENT OF REVENUE TO 1% TO FACILITATE POSSIBLE CHANGES IN THE VALUATION PROCESS FOR CENTRALLY ASSESSED PROPERTY; PROVIDING EXEMPTIONS FOR NEW PROPERTY AND PROPERTY OF MERGED OR ACQUIRED COMPANIES; AND AMENDING SECTIONS 15-8-111 AND 15-23-101, MCA.

[Senate Bill No. 428](#) – (S) Died in Process -- AN ACT REVISING SCHOOL FINANCE LAWS BY EQUALIZING MILL LEVIES; ELIMINATING THE SPECIFIC COUNTY MILL LEVIES FOR TRANSPORTATION AND RETIREMENT; INCREASING THE MILL LEVIES FOR ELEMENTARY AND HIGH SCHOOL EQUALIZATION AID; PROVIDING FOR STATE REIMBURSEMENTS TO SCHOOL DISTRICTS FOR TRANSPORTATION COSTS AND THE EMPLOYER CONTRIBUTION FOR RETIREMENT; PROVIDING FOR A STATE ASSISTANCE PAYMENT FOR CERTAIN DISTRICTS; ELIMINATING SCHOOL DISTRICT BLOCK GRANTS AND CERTAIN GUARANTEED TAX BASE DISTRIBUTIONS; AMENDING SECTIONS 15-1-112, 15-24-1802, 15-24-1902, 15-24-2002, 17-3-213, 20-3-106, 20-3-205, 20-3-209, 20-3-324, 20-6-326, 20-6-702, 20-7-102, 20-9-104, 20-9-141, 20-9-212, 20-9-306, 20-9-308, 20-9-331, 20-9-332, 20-9-333, 20-9-335, 20-9-343, 20-9-344, 20-9-346, 20-9-347, 20-9-348, 20-9-351, 20-9-361, 20-9-366, 20-9-367, 20-9-369, 20-9-406, 20-9-501, 20-9-502, 20-9-506, 20-9-515, 20-10-104, 20-10-141, 20-10-142, 20-10-143, 20-10-144, 20-10-145, 20-10-147, 69-11-202, 90-6-309, AND 90-6-403, MCA; REPEALING SECTIONS 20-9-368, 20-9-630, AND 20-10-146, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE.

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[House Bill No. 113](#) – (H) Died in Standing Committee -- AN ACT REVISING NEW BUSINESS PROPERTY TAX INCENTIVES; CREATING PROPERTY TAX INCENTIVES FOR NEW AND EXPANDING BUSINESS ENTERPRISE PROPERTY; ALLOWING STATE AND LOCAL GOVERNMENT TAX ABATEMENTS FOR NEW AND EXPANDING BUSINESS ENTERPRISE PROPERTY; REMOVING NEW INDUSTRIAL PROPERTY FROM CLASS FIVE PROPERTY; ELIMINATING CERTAIN PROVISIONS RELATED TO A MAJOR INDUSTRIAL FACILITY; RESTRICTING THE APPLICATION OF THE PROPERTY TAX ABATEMENT FOR NEW INDUSTRIAL PROPERTY; ELIMINATING THE PERSONAL PROPERTY TAX INCENTIVE FOR VALUE-ADDED MANUFACTURING; AMENDING SECTIONS 15-2-302, 15-6-134, 15-6-135, 15-10-420, 15-24-1401, 20-1-208, AND 20-15-404, MCA; REPEALING SECTIONS 15-6-192, 15-24-2401, 15-24-2402, 15-24-2403, 15-24-2404, 15-24-2405, AND 20-9-407, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 240](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND RELATED LAWS; REDUCING THE TAX RATE ON CLASS EIGHT

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BUSINESS EQUIPMENT; INCREASING THE BUSINESS EQUIPMENT TAX EXEMPTION TO THE FIRST \$100,000 OF MARKET VALUE OF PROPERTY; EXEMPTING FROM TAXATION ITEMS OF PERSONAL PROPERTY WITH A MARKET VALUE OF LESS THAN \$100; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE \$100,000 EXEMPTION IS EXCEEDED; PROVIDING FOR THE ALLOCATION OF EXEMPT CLASS EIGHT PROPERTY BY LOCATION; PROVIDING A REIMBURSEMENT TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS UNDER THE ENTITLEMENT SHARE PAYMENT, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS FOR THE LOSS OF CLASS EIGHT AND CLASS TWELVE PROPERTY TAX REVENUE; CLARIFYING THE PROVISIONS OF THE ENTITLEMENT SHARE PAYMENT; CLARIFYING THE PROVISIONS OF THE SCHOOL DISTRICT BLOCK GRANTS; PROVIDING AN APPROPRIATION AND STATUTORY APPROPRIATIONS; AMENDING SECTIONS 7-1-2111, 15-1-121, 15-6-138, 15-6-219, 15-8-301, 15-10-420, 17-7-502, 20-9-406, 20-9-407, AND 20-9-630, MCA; AND PROVIDING EFFECTIVE DATES AND APPLICABILITY DATES.

[House Bill No. 249](#) – (H) Died in Standing Committee -- AN ACT PROVIDING THAT CONSERVATION EASEMENTS THAT ARE GRANTED IN PERPETUITY ARE TAXABLE CLASS FOUR PROPERTY; PROVIDING THAT CONSERVATION EASEMENTS GRANTED IN PERPETUITY ARE TAXABLE EVEN IF OWNED BY THE STATE, LOCAL GOVERNMENTS, OR OTHER PUBLIC AND PRIVATE ENTITIES, WHETHER OR NOT OPERATED FOR PROFIT; AMENDING SECTIONS 15-6-134, 15-6-201, AND 76-6-208, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 487](#) – Chapter Number Assigned -- AN ACT PROVIDING THAT FARM IMPLEMENTS OR CONSTRUCTION EQUIPMENT THAT IS RENTED UNDER A PURCHASE INCENTIVE RENTAL PROGRAM IS CONSIDERED BUSINESS INVENTORY FOR THE PURPOSE OF EXEMPTION FROM PROPERTY TAXATION; REQUIRING THAT PROPERTY MUST MEET CERTAIN CONDITIONS TO QUALIFY AS PURCHASE INCENTIVE RENTAL PROGRAM PROPERTY; AMENDING SECTIONS 15-6-138, 15-6-202, AND 15-24-301, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 562](#) – Chapter Number Assigned -- AN ACT ALLOWING A SCHOOL DISTRICT THAT HAS PROPERTY SUBJECT TO PENDING PROPERTY TAX PROTESTS TO WAIVE THE DISTRICT'S RIGHT TO RECEIVE ITS PORTION OF THE PROTESTED TAXES UPON SETTLEMENT OF THE TAX PROTEST; PROVIDING THAT A DISTRICT THAT HAS WAIVED ITS RIGHT TO RECEIVE ITS PORTION OF PROTESTED PROPERTY TAXES WILL HAVE ITS GUARANTEED TAX BASE AID DETERMINED ON PROPERTY VALUE THAT DOES NOT INCLUDE THE VALUE OF THE PROTESTED PROPERTY; AMENDING SECTION 15-1-402, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 642](#) – (H) Died in Standing Committee -- AN ACT AMENDING CLASS NINE PROPERTY DESCRIPTIONS TO CONFIRM THAT ALLOCATIONS OF CENTRALLY ASSESSED NATURAL GAS PIPELINES, OIL PIPELINES, CARBON DIOXIDE PIPELINES, LIQUID PIPELINES, AND PRODUCT PIPELINES REMAIN AS CLASS NINE PROPERTY; AMENDING SECTION 15-6-141, MCA; AND PROVIDING AN EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 649](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND REVISING RELATED LAWS; INCREASING THE BUSINESS EQUIPMENT

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TAX EXEMPTION THRESHOLD TO \$150,000 OF MARKET VALUE; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE \$150,000 THRESHOLD IS EXCEEDED; LIMITING DISCLOSURE OF TAX IDENTIFICATION NUMBERS OBTAINED IN ADMINISTERING THE EXEMPTION THRESHOLD; PROVIDING REIMBURSEMENTS TO LOCAL GOVERNMENTS, SCHOOL DISTRICTS, TAX INCREMENT FINANCING DISTRICTS, AND THE 6-MILL UNIVERSITY LEVY FOR LOSS OF PROPERTY TAX REVENUE; REVISING THE PROVISIONS OF THE LOCAL GOVERNMENT ENTITLEMENT SHARE PAYMENT; REVISING THE PROVISIONS OF THE SCHOOL DISTRICT BLOCK GRANTS; PROVIDING THAT THE INCREASE IN THE EXEMPTION THRESHOLD OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF CERTAIN LEGISLATION IS NOT ENACTED; REPEALING AN OBSOLETE BUSINESS EQUIPMENT REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; PROVIDING STATUTORY APPROPRIATIONS; AMENDING SECTIONS 7-1-2111, 15-1-121, 15-6-138, 15-10-420, 17-7-502, 20-9-406, 20-9-407, AND 20-9-630, MCA; REPEALING SECTION 15-1-112, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 658](#) – Chapter Number Assigned -- AN ACT GENERALLY REVISING TAX LAWS; MITIGATING THE EFFECTS OF PROPERTY TAX REAPPRAISAL; PHASING IN CHANGES TO THE TAX RATES FOR CLASS THREE AND FOUR PROPERTY; PHASING IN CHANGES TO THE TAX RATES OF CLASS TEN PROPERTY; ESTABLISHING EXEMPTION RATES FOR RESIDENTIAL AND COMMERCIAL CLASS FOUR PROPERTY; REVISING THE LOW-INCOME PROPERTY TAX ASSISTANCE PROGRAM; REVISING THE EXTENDED PROPERTY TAX ASSISTANCE PROGRAM; CHANGING THE WAY THE VALUE OF CERTAIN NEWLY CONSTRUCTED PROPERTY IS DETERMINED FOR LOCAL GOVERNMENT MILL LEVY AUTHORITY; REVISING THE METHOD FOR VALUING AGRICULTURAL PROPERTY BY INCREASING WATER LABOR COSTS FOR IRRIGATED LAND AND PROVIDING THAT ALFALFA HAY ADJUSTED TO 80 PERCENT OF THE SALES PRICE IS THE BASE CROP FOR NONIRRIGATED LAND; REVISING THE DETERMINATION OF THE CAPITALIZATION RATE FOR THE VALUATION OF FOREST LANDS; ESTABLISHING A FOREST LANDS TAXATION ADVISORY COMMITTEE TO ADVISE THE DEPARTMENT OF REVENUE IN ITS DETERMINATION OF THE VALUE OF FOREST LANDS; PROVIDING FOR THE APPOINTMENT AND TERMS OF THE MEMBERS OF THE COMMITTEE; REQUIRING NOTICE OF PROPERTY TAX ASSISTANCE PROGRAMS ON CLASSIFICATION AND APPRAISAL NOTICES AND PROPERTY TAX BILLS; EXTENDING APPLICATION DEADLINES FOR THE LOW-INCOME PROPERTY TAX ASSISTANCE PROGRAM AND THE DISABLED OR DECEASED VETERANS' RESIDENCE PROPERTY TAX EXEMPTION PROGRAM; CHANGING THE REPORTING REQUIREMENTS RELATING TO TAX INCREMENT FINANCING; REQUESTING THAT THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE REVIEW PROPERTY TAX ASSISTANCE TO TAXPAYERS; PROVIDING AN APPROPRIATION; AMENDING SECTIONS 7-15-4285, 15-6-134, 15-6-143, 15-6-193, 15-6-222, 15-7-102, 15-7-111, 15-7-201, 15-10-420, 15-16-101, AND 15-44-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 663](#) – (H) Died in Standing Committee -- AN ACT GENERALLY REVISING TAXATION; MITIGATING THE EFFECTS OF PROPERTY TAX REAPPRAISAL; PHASING IN CHANGES TO THE TAX RATES OF CLASS FOUR AND CLASS TEN PROPERTY; INCREASING THE INCOME ELIGIBILITY REQUIREMENTS FOR THE PROPERTY TAX ASSISTANCE PROGRAM; ESTABLISHING EXEMPTION RATES FOR RESIDENTIAL AND COMMERCIAL CLASS FOUR PROPERTY; INCREASING THE ELIGIBILITY INCOME REQUIREMENTS AND BENEFIT AMOUNTS FOR THE RESIDENTIAL PROPERTY TAX CREDIT FOR THE ELDERLY; ESTABLISHING A FOREST LANDS TAXATION ADVISORY COMMITTEE TO ADVISE THE

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DEPARTMENT OF REVENUE IN ITS DETERMINATION OF THE VALUE OF FOREST LANDS; PROVIDING FOR THE APPOINTMENT AND TERMS OF THE MEMBERS OF THE COMMITTEE; AMENDING SECTIONS 15-6-134, 15-6-143, 15-6-193, 15-6-222, 15-7-111, 15-30-171, 15-30-172, 15-30-176, AND 15-44-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 666](#) – (H) Died in Standing Committee -- AN ACT REVISING PROPERTY TAXATION; ESTABLISHING A PROPERTY TAX CIRCUIT BREAKER INCOME TAX CREDIT BASED UPON A PROPERTY TAXPAYER'S INCOME AND PROPERTY TAXES PAID; PROVIDING AN INCREASED INCOME TAX CREDIT FOR ELDERLY PROPERTY TAXPAYERS WITH CERTAIN INCOME QUALIFICATIONS; PROVIDING AN INCREASED PROPERTY TAX INCOME TAX CREDIT FOR LOW-INCOME TAXPAYERS; CHANGING THE RATE OF TAXATION FOR CLASS FOUR PROPERTY; INCREASING THE QUALIFICATIONS FOR ELIGIBILITY FOR THE EXTENDED PROPERTY TAX ASSISTANCE PROGRAM; PHASING OUT THE EXEMPTION FACTORS FOR CLASS FOUR RESIDENTIAL AND CLASS FOUR COMMERCIAL PROPERTY; REQUIRING CYCLICAL REAPPRAISAL ON CLASS THREE, FOUR, AND TEN PROPERTIES DONE ON A 4-YEAR CYCLE; ELIMINATING THE LOW-INCOME PROPERTY TAX ASSISTANCE PROGRAM AND REPEALING THE RESIDENTIAL PROPERTY TAX CREDIT FOR THE ELDERLY; INCREASING THE AMOUNT OF ANNUAL GROSS INCOME NECESSARY TO QUALIFY LAND FOR VALUATION AS AGRICULTURAL; REQUIRING THE DEPARTMENT TO REPORT TO THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE ON SALES ASSESSMENT RATIOS TO MONITOR TRENDS IN PROPERTY VALUATION; REVISING THE METHOD FOR VALUING AGRICULTURAL PROPERTY BY INCREASING WATER LABOR COSTS FOR IRRIGATED LAND AND CLARIFYING THAT SPRING WHEAT FROM SUMMER FALLOW FARMLAND IS THE BASE CROP FOR NONIRRIGATED LAND; ESTABLISHING A FOREST LANDS TAXATION ADVISORY COMMITTEE TO ADVISE THE DEPARTMENT OF REVENUE IN ITS DETERMINATION OF THE VALUE OF FOREST LANDS; PROVIDING FOR THE APPOINTMENT AND TERMS OF THE MEMBERS OF THE COMMITTEE; AMENDING SECTIONS 2-15-122, 5-2-301, 15-6-134, 15-6-193, 15-6-222, 15-7-111, 15-7-201, 15-7-202, 15-10-420, 15-16-102, 15-44-103, 47-1-111, 53-4-1103, AND 53-6-1001, MCA; REPEALING SECTIONS 15-6-191, 15-30-171, 15-30-172, 15-30-173, 15-30-174, 15-30-175, 15-30-176, 15-30-177, 15-30-178, AND 15-30-179, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 668](#) – (H) Died in Standing Committee -- AN ACT REVISING THE METHODS USED BY THE DEPARTMENT OF REVENUE TO VALUE RAILROAD TRANSPORTATION PROPERTY FOR PROPERTY TAX PURPOSES; AMENDING SECTIONS 15-8-111, 15-23-204, AND 15-23-205, MCA; REPEALING SECTION 15-23-203, MCA; AND PROVIDING AN APPLICABILITY DATE.

[House Bill No. 670](#) – Chapter Number Assigned -- AN ACT PROVIDING FOR LOCAL GOVERNMENT AND SCHOOL DISTRICT DISCRETION TO ABATE PROPERTY TAXES ON CERTAIN COMMERCIAL OR INDUSTRIAL REAL PROPERTY AND PERSONAL PROPERTY TO FACILITATE THE CONTINUED OPERATION OF THE BUSINESS USING THE PROPERTY; REQUIRING JOINT APPROVAL OF THE ABATEMENT BY AFFECTED GOVERNING BODIES; PROVIDING FOR THE RECAPTURE OF THE TAX BENEFIT; AMENDING SECTIONS 15-6-134 AND 15-6-138, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 672](#) – (H) Died in Standing Committee -- AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 3, OF THE MONTANA CONSTITUTION LIMITING ANNUAL PROPERTY TAX INCREASES ON OWNER-OCCUPIED RESIDENCES TO THE

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LESSER OF 3 PERCENT OR THE RATE OF INFLATION; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[House Bill No. 673](#) – (H) Died in Standing Committee -- AN ACT MITIGATING THE EFFECTS OF PROPERTY TAX REAPPRAISAL; PHASING IN CHANGES TO THE TAX RATES OF CLASS FOUR AND CLASS TEN PROPERTY; ESTABLISHING EXEMPTION RATES FOR RESIDENTIAL AND COMMERCIAL CLASS FOUR PROPERTY; REVISING THE METHOD FOR VALUING AGRICULTURAL PROPERTY BY INCREASING WATER LABOR COSTS FOR IRRIGATED LAND AND PROVIDING THAT SPRING WHEAT FROM SUMMER FALLOW LAND IS THE BASE CROP FOR IRRIGATED LAND; INCREASING THE THRESHOLD AMOUNT NECESSARY FOR ELIGIBILITY OF SMALL PARCELS TO BE ELIGIBLE FOR VALUATION AS AGRICULTURAL; ESTABLISHING A FOREST LANDS TAXATION ADVISORY COMMITTEE TO ADVISE THE DEPARTMENT OF REVENUE IN ITS DETERMINATION OF THE VALUE OF FOREST LANDS; PROVIDING FOR THE APPOINTMENT AND TERMS OF THE MEMBERS OF THE COMMITTEE; AMENDING SECTIONS 15-6-134, 15-6-143, 15-6-193, 15-6-222, 15-7-111, 15-7-201, 15-7-202, AND 15-44-103, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE.

[House Bill No. 675](#) – (H) Died in Standing Committee -- AN ACT ESTABLISHING AN ENERGY EDUCATION TRUST FUND TO SUPPLANT STATEWIDE SCHOOL PROPERTY TAX MILL LEVIES; PROVIDING THAT THE TRUST FUND RECEIVES REVENUE FROM ABOLISHING OIL AND GAS PRODUCTION TAX HOLIDAYS AND A PORTION OF THE COAL SEVERANCE TAX; PROVIDING FOR A DISTRIBUTION TO COUNTIES OF OIL AND GAS PRODUCTION TAX REVENUE; AMENDING SECTIONS 15-10-420, 15-36-303, 15-35-108, 15-36-304, 15-36-331, 15-36-332, 20-9-308, 20-9-331, 20-9-333, AND 20-9-360, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 78](#) – Chapter Number Assigned -- AN ACT CLARIFYING THE MILL LEVY LIMIT FOR SOIL CONSERVATION DISTRICTS; AMENDING SECTION 76-15-515, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill No. 198](#) – Chapter Number Assigned -- AN ACT CLASSIFYING CERTAIN BIOMASS GENERATION FACILITIES UP TO 25 MEGAWATTS IN NAMEPLATE CAPACITY AS CLASS FOURTEEN PROPERTY; INCLUDING CLASS FOURTEEN BIOMASS GENERATION FACILITIES WITH WIND GENERATION FACILITIES RELATING TO CERTAIN TRANSMISSION LINES AS FACILITIES UNDER THE MAJOR FACILITY SITING ACT; AMENDING SECTIONS 15-6-137, 15-6-141, 15-6-156, 15-6-157, AND 75-20-104, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 274](#) – (S) Died in Standing Committee -- AN ACT SUBMITTING TO THE QUALIFIED ELECTORS OF MONTANA AN AMENDMENT TO ARTICLE VIII, SECTION 3, OF THE MONTANA CONSTITUTION AUTHORIZING THE VALUATION OF PROPERTY FOR PROPERTY TAX PURPOSES TO BE BASED ON PRODUCTIVE OR ACQUISITION VALUE; LIMITING VALUATION INCREASES TO 2 PERCENT OR THE RATE OF INFLATION, WHICHEVER IS LESS; PROVIDING THAT RESIDENTS 55 YEARS OF AGE OR OLDER MAY CARRY FORWARD THE VALUATION OF THEIR PRIOR RESIDENCE TO A NEW RESIDENCE; PROVIDING A LIMIT ON THE VALUATION ON RESIDENCES OF FIRST-TIME HOME BUYERS; REQUIRING THAT VALUATIONS DECREASE WHEN PROPERTY VALUES DECREASE; AND PROVIDING AN EFFECTIVE DATE.

[Senate Bill No. 315](#) – (S) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND RELATED LAWS; INCREASING THE BUSINESS EQUIPMENT TAX EXEMPTION TO THE FIRST \$200,000 OR LESS OF MARKET VALUE OF PROPERTY; PROHIBITING

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CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE \$200,000 EXEMPTION IS EXCEEDED; PROVIDING FOR THE ALLOCATION OF EXEMPT CLASS EIGHT PROPERTY BY LOCATION; PROVIDING FOR THE DETERMINATION OF REIMBURSABLE AMOUNTS FOR LOCAL GOVERNMENTS, SCHOOL DISTRICTS, TAX INCREMENT FINANCING DISTRICTS, AND THE 6-MILL UNIVERSITY LEVY; PROVIDING THAT THE INCREASE IN THE EXEMPTION AMOUNT OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF CERTAIN LEGISLATION IS NOT ENACTED; REPEALING AN OBSOLETE BUSINESS EQUIPMENT REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; AMENDING SECTIONS 7-1-2111, 15-6-138, 15-6-219, 15-8-301, 15-10-420, 20-9-406, AND 20-9-407, MCA; REPEALING SECTION 15-1-112, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 362](#) – (S) Died in Standing Committee -- AN ACT ELIMINATING THE REQUIREMENT THAT COUNTY TREASURERS MUST REMIT PROTESTED PROPERTY TAX PAYMENTS ON CERTAIN CENTRALLY ASSESSED PROPERTY TO THE DEPARTMENT OF REVENUE; AMENDING SECTION 15-1-402, MCA; AND PROVIDING AN APPLICABILITY DATE.

[Senate Bill No. 455](#) – (S) Died in Standing Committee -- AN ACT ALLOWING A TAXPAYER TO DEFER PAYMENT OF PROPERTY TAXES ON THE TAXPAYER'S RESIDENCE; PROVIDING THAT INTEREST AND PENALTY DO NOT ACCRUE WHILE THE PROPERTY TAXES ARE DEFERRED; PROVIDING THAT A DEFERMENT IS TERMINATED UPON CERTAIN TRANSFERS OF THE PROPERTY; PROVIDING THAT THE UNPAID TAXES ARE A LIEN ON THE PROPERTY BUT THE PROPERTY MAY NOT BE SUBJECT TO TAX PROCEEDINGS UNTIL THE DEFERMENT IS TERMINATED; ALLOWING REPAYMENT OF DEFERRED PROPERTY TAXES; PROVIDING PENALTIES FOR FRAUDULENT DEFERMENT; AMENDING SECTION 15-16-102, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 465](#) – Chapter Number Assigned -- AN ACT REVISING AND CLARIFYING THE LAWS RELATED TO THE TREATMENT OF PROPERTY CONSISTING OF THE BED OF NAVIGABLE RIVERS AND STREAMS; PROVIDING FOR A REDUCTION FROM GRAZING LAND BEFORE A REDUCTION FROM CURRENT LAND USE FOR PROPERTY TAX PURPOSES; PROVIDING THAT IN A DISPUTE OVER THE OWNERSHIP OF THE BED OF A RIVER OR STREAM A PRESUMPTION MAY NOT BE MADE BASED UPON THE TAX STATUS OF THE PROPERTY; CLARIFYING THE OWNERSHIP OF STRUCTURES; CLARIFYING THE ABILITY TO CONTROL NOXIOUS WEEDS; AMENDING SECTIONS 61-8-371, 77-1-111, 77-1-126, 77-1-127, 77-1-806, 77-1-809, 77-3-442, 77-6-113, 77-6-115, 77-6-302, 77-6-303, AND 77-6-501, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

[Senate Bill No. 477](#) – (S) Died in Standing Committee -- AN ACT GIVING SCHOOL DISTRICTS PERMISSIVE LEVY AUTHORITY IN THE OVER-BASE PORTION OF THEIR GENERAL FUND BUDGETS; AND AMENDING SECTION 20-9-353, MCA.

[Senate Bill No. 490](#) – (H) Died in Standing Committee -- AN ACT REVISING THE TAXATION OF CLASS EIGHT BUSINESS EQUIPMENT AND REVISING RELATED LAWS; INCREASING THE BUSINESS EQUIPMENT TAX EXEMPTION TO THE FIRST \$20,000 OR LESS AND ONE-THIRD OF THE MARKET VALUE BETWEEN \$20,000 AND \$5 MILLION OF MARKET VALUE OF PROPERTY; PROHIBITING CLASS EIGHT PROPERTY FROM BEING SEPARATED INTO DIFFERENT BUSINESS ENTITIES FOR DETERMINING WHETHER THE EXEMPTION IS EXCEEDED; PROVIDING FOR THE ALLOCATION OF EXEMPT CLASS EIGHT

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PROPERTY BY LOCATION; PROVIDING FOR REIMBURSEMENTS TO LOCAL GOVERNMENTS AND TAX INCREMENT FINANCING DISTRICTS, TO SCHOOL DISTRICTS THROUGH THE BLOCK GRANT PROGRAM, AND TO THE MONTANA UNIVERSITY SYSTEM THROUGH SUPPORT OF PUBLIC EDUCATION INSTITUTIONS FOR THE LOSS OF CLASS EIGHT PROPERTY TAX REVENUE; PROVIDING THAT THE REIMBURSEMENTS ARE SUBJECT TO AN APPROPRIATION; REVISING PROVISIONS RELATED TO SCHOOL DISTRICT BLOCK GRANTS; REPEALING AN OBSOLETE BUSINESS EQUIPMENT REIMBURSEMENT TO LOCAL GOVERNMENT TAXING JURISDICTIONS; PROVIDING THAT THE INCREASE IN THE EXEMPTION AMOUNT OF CLASS EIGHT PROPERTY DOES NOT OCCUR IF CERTAIN LEGISLATION IS NOT ENACTED; AMENDING SECTIONS 7-1-2111, 15-6-138, 15-6-219, 15-8-301, 15-10-420, 20-9-406, 20-9-407, AND 20-9-630, MCA; REPEALING SECTION 15-1-112, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE.

[Senate Bill No. 491](#) – Chapter Number Assigned -- AN ACT REVISING THE METHOD FOR DETERMINING THE PORTION OF THE PROPERTY TAX LEVY BY POLITICAL SUBDIVISIONS FOR GROUP BENEFIT INSURANCE CONTRIBUTIONS THAT ARE NOT SUBJECT TO THE PROPERTY TAX LIMITATION LAW; PROVIDING A TRANSITION PROVISION; AMENDING SECTIONS 2-9-212, 2-18-703, AND 15-10-420, MCA; AND PROVIDING AN EFFECTIVE DATE.