



A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN INTERIM STUDY ON RESIDENTIAL PROPERTY TAXES.

WHEREAS, property taxes are an important funding source for the state, cities, counties, school districts, and special districts; and

WHEREAS, property taxes paid on residential property accounted for 50% of state and local property tax collections in tax year 2020; and

WHEREAS, the market value of residential property has increased 36% from 2010 to 2020; and

WHEREAS, revenue collections for special districts and fees have increased 36% from 2010 to 2020; and

WHEREAS, affordable housing is an increasing concern throughout the state.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA:

That the Legislative Council be requested to designate an appropriate interim committee or statutory committee, pursuant to section 5-5-217, MCA, to study residential property taxes.

BE IT FURTHER RESOLVED, that the study include:

- (1) an overview of how residential property is valued and how this compares with other classes of property;
- (2) analysis of property taxes paid on residential property and on other classes of property;
- (3) consideration of how state, local government, and school funding policies impact residential property taxes;
- (4) a review of property tax assistance programs and tax credits available for residential property and

exemptions and abatements available to nonresidential property; and

(5) options for mitigating residential property taxes, including a review of legislation considered in the 2021 legislative session.

BE IT FURTHER RESOLVED, that all aspects of the study, including presentation and review requirements, be concluded prior to September 15, 2022.

BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions, comments, or recommendations of the appropriate committee, be reported to the 68th Legislature.

- END -

I hereby certify that the within bill,  
HJ 36, originated in the House.

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Chief Clerk of the House

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2021.

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2021.

HOUSE JOINT RESOLUTION NO. 36

INTRODUCED BY D. FERN, B. BEARD, M. DUNWELL, S. GIST, B. MITCHELL, J. SCHILLINGER, T. WELCH

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