



Revenue Interim Committee

68th Montana Legislature

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TO: Committee Members

FROM: Jaret Coles, Staff Attorney

RE: Supplemental Property Tax Litigation Update*

DATE: November 1, 2023

* *NOTE: This document supplements the October 23, 2023, Property Tax Litigation Update*

Supplemental Pending Case:

Montana Association of Counties v. State of Montana:

In *Montana Association of Counties v. State of Montana*, OP 23-0635, (Filed October 26, 2023), MACO and two Montana county commissioners petitioned the Montana Supreme Court for original jurisdiction and for declaratory judgment. The Petitioners seek a declaration from the Montana Supreme Court that the mill banking provisions of 15-10-420(1)(b) do not apply to Statewide and Vo-Tech Mills. Alternatively, Petitioners submit that if mill banking provisions apply to Statewide and Vo-Tech Mills, the discretion to levy those mills rests with the county, not the state. The Petitioners also request the Supreme Court to assume original jurisdiction over these purely legal questions of law, citing the two cases currently pending in district court that raise the same questions of law (*State of Montana v. Missoula County*, and *Molnar v. Montana Department of Revenue*), as well as one case currently pending in the Montana Supreme Court (*MQEC v. Beaverhead Co.*). Finally, the Petitioners ask the Court to issue its ruling by March 15, 2024, to permit an orderly administration of the changes which may be required to tax bills as a result of the Court's ruling.