**** BILL NO. ****

INTRODUCED BY ****

BY REQUEST OF THE ****

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO APPEALS FILED BY COUNTY TAX APPEAL BOARD MEMBERS; PROVIDING THAT COUNTY TAX APPEAL BOARD MEMBER APPEALS BE HEARD IN AN ADJACENT COUNTY; AMENDING SECTION 15-15-102, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

Section 1. Section 15-15-102, MCA, is amended to read:

"**15-15-102. Application for reduction in valuation -- reduced tax rate -- certification as primary residence.** (1) The county tax appeal board may not reduce the valuation of property or review eligibility for the homestead reduced tax rate provided for in 15-6-405 or the rental property reduced tax rate provided for in 15-6-411, or review eligibility as a primary residence under 15-6-703 unless either the taxpayer or the taxpayer's agent makes and files a written application with the county tax appeal board.

(2) The application may be obtained at the local appraisal office or from the county tax appeal board. The completed application must be submitted to the county clerk and recorder. The date of receipt is the date stamped on the appeal form by the county clerk and recorder upon receipt of the form. The county tax appeal board is responsible for obtaining the applications from the county clerk and recorder.

(3) One application may be submitted during each valuation cycle. The application must be submitted within the time periods provided for in 15-6-418, 15-6-705, or 15-7-102(3)(a).

(4) A taxpayer who receives an informal review by the department of revenue as provided in 15-6-418, 15-6-705, or 15-7-102(3)(a)(i) and (3)(a)(ii) may appeal the decision of the department of revenue to the county tax appeal board as provided in 15-6-705(2) and 15-7-102(6). The taxpayer may not file a subsequent application for the same property with the county tax appeal board during the same valuation cycle.

(5) If the department's determination after review is not made in time to allow the county tax appeal

board to review the matter during the current tax year, the appeal must be reviewed during the next tax year, but the decision by the county tax appeal board is effective for the year in which the request for review was filed with the department. The application must state the post-office address of the applicant, specifically describe the property involved, and state the facts upon which it is claimed the reduction should be made or the property should be certified as a primary residence.

(6) A member of a county tax appeal board appointed pursuant to 15-15-101, who wishes to file an application pursuant to this section shall file the application in an adjacent county. The county tax appeal board in the county in which the application is filed shall review the application in the same manner as applications filed for property within the county. A member of a county tax appeal board may file only one application pursuant to this subsection (6) for each property each valuation cycle."

NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 3. Applicability.** [This act] applies to county tax appeal applications filed on or after [the effective date of this act].

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