

Impact of Proposed Amendment(s) to (15-10-305 (1)(a)) and (7-6-4036 (1))					
	Who's Version?	DOR Certifies Values (15-10-202 (1))	Governing Body's Fix Tax Levies (7-6-4036 (1))	Clerk & Recorders Report Mill Levies to DOR (15-10-305 (1) (a))	DOR Computes Taxes (15-10-305 (2))
Current	2009 MCA	1st Monday, August	2nd Monday in August or 45 calendar days	3rd Monday in August (blank)	2nd Monday in October
LC9998	First Draft	1st Monday, August	2nd Monday in September or 45 calendar days	3rd Monday in September or 45 calendar days	2nd Monday in October
LC9997	State Association of County Superintendents	1st Monday, August	2nd Monday in September or 45 calendar days	3rd Monday in September or 45 calendar days	2nd Monday in October
LC 9996	Department of Revenue	1st Monday, August	1st Monday in September or 30 calendar days	2nd Monday in September or 30 calendar days	2nd Monday in October

Comparing: (Current Law), (LC9998 & LC9997 - County Superintendent Version), and (LC9996 - DOR Version) *										
Year	(Reference Only)	Comparing dates for DOR to report taxes to county			(Reference Only)	Comparing calendar days for DOR to report taxes to county			Comparing Versions	
		Current Law	LC9998 & LC9997	LC 9996		Current Law	LC9998 & LC 9997	LC9996	Fewer Days	Difference
	DOR Certification of Value	Counties notify DOR of mills	Counties notify DOR of mills	Counties notify DOR of mills	DOR to report taxes to counties	Total calendar days for DOR to report taxes to counties	Total calendar days for DOR to report taxes to counties	Total calendar days for DOR to report taxes to counties	Current - LC9997 = DOR's days lost in county version	LC9996 - LC9998 = increase in DOR version compared to county version
	1st Monday in August	3rd Monday in August	Later of 3rd Monday in September or 45 days from DOR certification	Later of 2nd Monday in September or 30 days from DOR certification	2nd Monday in October					
2011	Monday, August 01, 2011	Monday, August 15, 2011	Monday, September 19, 2011	Monday, September 12, 2011	Monday, October 10, 2011	56	21	28	35	7
2012	Monday, August 06, 2012	Monday, August 20, 2012	Thursday, September 20, 2012	Monday, September 10, 2012	Monday, October 08, 2012	49	18	28	31	10
2013	Monday, August 05, 2013	Monday, August 19, 2013	Thursday, September 19, 2013	Monday, September 09, 2013	Monday, October 14, 2013	56	25	35	31	10
2014	Monday, August 04, 2014	Monday, August 18, 2014	Thursday, September 18, 2014	Monday, September 08, 2014	Monday, October 13, 2014	56	25	35	31	10
2015	Monday, August 03, 2015	Monday, August 17, 2015	Monday, September 21, 2015	Monday, September 14, 2015	Monday, October 12, 2015	56	21	28	35	7

* Assumes DOR Certification of Values occurs on time.

DOR / PAD Certification to Tax Bill Timeline and Issue Note						
#	When	Who	What	How	How Much	
1	January	1 st Midnight	DOR /PAD	Captures property values and enters into Orion	Listing of property characteristics for all taxable property then setting the market value for each property. Aprox. 1,582,821 parcels	
2	July	2 nd Monday	Taxing Authority	Can request pre-certification from DOR	Local jurisdiction completes the request for the estimate of certified value. DOR field staff then compile the values for each requesting jurisdiction. The estimate generally does not include all centrally assessed properties. DOR identifies to jurisdiction outstanding issues with the valuation - e.g. centrally assessed or outstanding appeals.	
3	August	1 st Monday	DOR /PAD	Certifies property values (15-10-202 (1))	Local DOR staff compile the values for all taxable property types for each taxing jurisdiction that can levy mills. DOR staff then complete the "certification of value" form and identify the taxable market value, taxable value, newly taxable property value, and the values of any tax increment districts within the jurisdiction. This all occurs after information has been downloaded from Orion to the county computer system and balanced. Aprox. 1,160 taxing jurisdictions	
* 4	August	3 rd Monday	County Clerk and Recorders	* Notify DOR (PAD) of mills, fees, and special assessments (15-10-305 (1) (a))* - All tax information for all parcels and taxpayers -	* This occurs in a variety of methods throughout the state, Some jurisdictions send a letter, others the Treasurer enters the mill levies into the county system and then provide our office with a copy of the mill levy card. 56 counties	
5	September	Mid-late	PAD	Downloads information to County Computer systems for tax billing	Download is created from Orion and e-passed to PAD staff in the county. PAD staff then runs reports from county computer system and ORION to ensure all values balance.	
6	September	Mid-late	PAD	Double-checks balances in funds and accounting	See above this would be the balancing.	
7	October	2 nd Monday	DOR/PAD	Notifies county clerks and treasurers of taxes, fees, and assessments (15-10-305)	Dependent on the county computer system used, this can occur either verbally with the Treasurer, or by running specific steps on the county computer. Aprox. 877,177 tax bills and 1,237 levy districts	
8	October	(mid-month)	TPR/PAD	Computes Taxes Levied Reports	Once all levies and fees are entered in the county computer system, reports are ran to compile the values for specific taxing jurisdictions and the levy that applies to the values.	
9	October	(mid-month)	PAD	Conducts quality assurance and balance between our numbers and taxing authority's	This is actually another download that is completed prior to tax billing, see above.	
10	October	(mid-month)	PAD	Notifies counties to print tax statements		
11	October	(10 days from #7)	Treasurer	Prints and mails tax statements (15-16-101)		
12	November	(1st)	Treasurer	Tax bills are delivered to property owners		

* Issue - Clerks, Taxing Authorities, and Treasurers are late with notification, which causes PAD/DOR to be late with taxes, fees and assessments