

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of)	AMENDED NOTICE OF PUBLIC
ARM 42.20.173, 42.20.504,)	HEARING ON PROPOSED
42.20.505, 42.20.601, 42.20.604,)	AMENDMENT AND REPEAL
42.20.683, and 42.20.745 and the)	
repeal of ARM 42.20.502, 42.20.503,)	
and 42.20.516 pertaining to property)	
reappraisal cycles, assessment)	
review deadlines, electronic)	
classification and appraisal notices,)	
agricultural land regions, and bona)	
fide agricultural operation)	
determinations (Montana Tax Appeal)	
Board ruling))	

TO: All Concerned Persons

1. On August 19, 2016, the Department of Revenue published MAR Notice No. 42-2-956 pertaining to the public hearing on the proposed amendment and repeal of the above-stated rules at page 1416 of the 2016 Montana Administrative Register, Issue Number 16. The original hearing date of September 13, 2016, at 9 a.m., remains the same.

2. The Department of Revenue will make reasonable accommodations for persons with disabilities who wish to participate in this public hearing or need an alternative accessible format of this notice. If you require an accommodation, contact the department no later than 5 p.m. on September 7, 2016, to advise us of the nature of the accommodation you need. Please contact Laurie Logan, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-7905; fax (406) 444-3696; or e-mail lalogan@mt.gov.

3. The department is amending the original notice to include an additional amendment to ARM 42.20.745 to correct an error in the "year two" phase-in factor in (2)(c) as follows, new matter underlined, deleted matter interlined:

42.20.745 FOREST LAND (1) through (2)(b) remain as proposed.
 (c) Phase-in value (year 2) = value before reappraisal + (change in value x ~~.3342~~ .3332);
 (d) through (5) remain as proposed.

4. The statements of reasonable necessity for the proposed repeal of the following rules are also being amended because the original statements erroneously referenced a legislative change in the reappraisal cycle from six years to two years. While the legislative change occurred for some classes of property, it did not impact class 10 forest land property as indicated in the original statements. The change to

the reason statements are as follows, new matter underlined, deleted matter interlined:

42.20.503 DETERMINATION OF CURRENT YEAR PHASE-IN VALUE FOR CLASS TEN PROPERTY

REASON: The department proposes repealing ARM 42.20.503 ~~due to the enactment of Senate Bill 157, L. 2015, which changed the reappraisal cycle for class ten property from every six years to every two years. This change eliminated the need for the phase-in calculation~~ because it is redundant with ARM 42.20.745, as amended, and therefore ~~this rule is no longer necessary.~~

42.20.516 APPLICATION OF PHASE-IN PROVISIONS FOR CLASS TEN PROPERTIES THAT DECREASE IN VALUE DUE TO REAPPRAISAL

REASON: The department proposes repealing ARM 42.20.516 ~~due to the enactment of Senate Bill 157, L. 2015, which changed the reappraisal cycle for class ten property from every six years to every two years. This change eliminated the need for the phase-in calculation~~ because it is redundant with ARM 42.20.745 and therefore ~~this rule is no longer necessary.~~

5. Concerned persons may submit their data, views, or arguments, either orally or in writing, at the hearing. Written data, views, or arguments may also be submitted to: Laurie Logan, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-7905; fax (406) 444-3696; or e-mail lalogan@mt.gov and must be received no later than September 27, 2016.

/s/ Laurie Logan
Laurie Logan
Rule Reviewer

/s/ Eugene Walborn acting for
Mike Kadas
Director of Revenue

Certified to the Secretary of State August 22, 2016.