

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the adoption of New Rule I) NOTICE OF PUBLIC
relating to property tax assessment reviews) HEARING ON PROPOSED
) ADOPTION

TO: All Concerned Persons

1. On April 19, 2010 at 11:00 a.m., a public hearing will be held in the Third Floor Reception Area Conference Room of the Sam W. Mitchell Building, at Helena, Montana, to consider the adoption of the above-stated rule.

Individuals planning to attend the hearing shall enter the building through the east doors of the Sam W. Mitchell Building, 125 North Roberts, Helena, Montana.

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 of Revenue no later than 5:00 p.m., April 12, 2010, to advise us of the nature of the accommodation that you need. Please contact Cleo Anderson, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-5828; fax (406) 444-3696; or e-mail canderson@mt.gov.

3. The proposed new rule does not replace or modify any section currently found in the Administrative Rules of Montana. The proposed new rule provides as follows:

NEW RULE I EXTENSION OF STATUTORY DEADLINE FOR ASSESSMENT REVIEWS (1) For tax year 2010, the department will accept requests for informal assessment reviews for classes three, four, and ten. The owner of any land and improvements who:

- (a) missed the 2009 assessment notice appeal deadline; and
- (b) is dissatisfied with the 2009 appraisal or classification of the land or improvements, may request an informal review of the assessment notice by submitting a request for information review form (AB-26) to the local Department of Revenue office in the county in which the property is located, on or before June 30, 2010.

(2) Adjustments to taxable value will be reflected only in tax year 2010. There will be no adjustments to the taxable value for tax year 2009.

(3) After June 30, 2010 the department will only accept those AB-26 requests for informal reviews that are filed within 30 days of receipt of an assessment notice.

AUTH: 15-1-201, MCA

IMP: 15-7-102, MCA

REASONABLE NECESSITY: The department is not required to mail a notice after the first year of a reappraisal cycle as stated in 15-7-102(1)(b), MCA. Tax year 2010 is the second year of the current reappraisal cycle. In the past the department has accepted AB-26 requests for informal reviews annually through the 1st Monday in June. The department has determined, based upon a review of the statutes that govern informal reviews that this practice does not comport with law. However, because the department has received and accepted AB-26 requests for information reviews for tax year 2010, and taxpayers have relied on the department's past practice, the department has determined that it will accept AB-26 requests for informal reviews for tax year 2010 until June 30, 2010.

The department proposes New Rule I to allow taxpayers who missed the deadline for filing an AB-26 last year for their 2009 reappraisal values on class three, four, and ten to get a second chance to file an AB-26 for the 2010 tax year. The department proposes this new rule due to the implementation of a new computer system that resulted in a delay of mailing assessment notices and the fact that an agricultural land and forest land reappraisal had not been conducted in almost 40 years. Any adjustments to taxable value as a result of accepting AB-26 forms for an informal review will be applied in tax year 2010 only. The department will not accept AB-26 forms for the remainder of the current cycle unless those forms are filed with the department within 30 days of receipt of an assessment notice.

The department is currently developing rules that establish a process to allow taxpayers to review the information contained in their property record card for accuracy. Once developed, those rules will establish a process for the department to review that information and make corrections.

4. 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: Cleo Anderson, Department of Revenue, Director's Office, P.O. Box 7701, Helena, Montana 59604-7701; telephone (406) 444-5828; fax (406) 444-3696; or e-mail canderson@mt.gov and must be received no later than April 23, 2010.

5. Cleo Anderson, Department of Revenue, Director's Office, has been designated to preside over and conduct the hearing.

6. An electronic copy of this Notice of Public Hearing is available through the department's site on the World Wide Web at www.mt.gov/revenue, under "for your reference"; "DOR administrative rules"; and "upcoming events and proposed rule changes." The department strives to make the electronic copy of this notice of Public Hearing conform to the official version of the notice, as printed in the Montana Administrative Register, but advises all concerned persons that in the event of a discrepancy between the official printed text of the notice and the electronic version of the notice, only the official printed text will be considered. In addition, although the department strives to keep its web site accessible at all times, concerned persons should be aware that the web site may be unavailable during some periods, due to system maintenance or technical problems.

7. The Department of Revenue maintains a list of interested persons who

wish to receive notices of rulemaking actions proposed by this agency. Persons who wish to have their name added to the list shall make a written request, which includes the name and e-mail or mailing address of the person to receive notices and specifies that the person wishes to receive notices regarding particular subject matter or matters. Notices will be sent by e-mail unless a mailing preference is noted in the request. Such written request may be mailed or delivered to the person in 4 above or faxed to the office at (406) 444-3696, or may be made by completing a request form at any rules hearing held by the Department of Revenue.

8. The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

/s/ Cleo Anderson
CLEO ANDERSON
Rule Reviewer

/s/ Dan R. Bucks
DAN R. BUCKS
Director of Revenue

Certified to Secretary of State March 15, 2010