

## HOUSE BILL NO. 644

INTRODUCED BY T. SHARP, S. GIST

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A COUNTY TO EMPLOY A PROPERTY APPRAISER FOR PROPERTY TAX PURPOSES WITH PERMISSION FROM THE DEPARTMENT OF REVENUE; PROVIDING THAT AN APPRAISAL PROVIDED TO THE DEPARTMENT BY A COUNTY PROPERTY APPRAISER MUST BE USED WHEN CERTIFYING TAXABLE VALUES; AND AMENDING SECTIONS 15-7-139 AND 15-7-140, MCA."

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

**NEW SECTION. Section 1. County property appraiser.** (1) With written permission from the department of revenue, a county may employ a property appraiser who appraises property within the county for property tax purposes. The appraiser must be certified pursuant to 15-7-107 and shall use the appraisal methods provided for in Title 15, chapter 7, part 1.

(2) An appraiser employed by a county shall provide property appraisals to the department of revenue by annually by July 1. An appraisal provided to the department by a county must be used when certifying taxable values pursuant to 15-10-202.

**Section 2.** Section 15-7-139, MCA, is amended to read:

**"15-7-139. Requirements for entry on property by property valuation staff employed by department -- authority to estimate value of property not entered -- rules.** (1) Subject to the conditions and restriction of this section, the provisions of 45-6-203 do not apply to property valuation staff employed by the department or a county and acting within the course and scope of the employees' official duties.

(2) A person qualified under subsection (1) may enter private land to appraise or audit property for property tax purposes.

(3) (a) No later than November 30 of each year, the department shall publish in a newspaper of general circulation in each county a notice that the department or a county may enter property for the purpose

1 of appraising or auditing property.

2 (b) The published notice must indicate:

3 (i) that a landowner may require that the landowner or the landowner's agent be present when the  
4 person qualified in subsection (1) enters the land to appraise or audit property;

5 (ii) that the landowner shall notify the department and the county in writing of the landowner's  
6 requirement that the landowner or landowner's agent be present; and

7 (iii) that the landowner's written notice must be mailed to the department and the county at an  
8 address specified and be postmarked not more than 30 days following the date of publication of the notice. The  
9 department may grant a reasonable extension of time for returning the written notice.

10 (4) The written notice described in subsection (3)(b)(ii) must be legible and include:

11 (a) the landowner's full name;

12 (b) the mailing address and property address; and

13 (c) a telephone number at which an appraiser may contact the landowner during normal business  
14 hours.

15 (5) When the department or a county receives a written notice as described in subsection (4), the  
16 department or county shall contact the landowner or the landowner's agent to establish a date and time for  
17 entering the land to appraise or audit the property.

18 (6) If a landowner or the landowner's agent prevents a person qualified under subsection (1) from  
19 entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land  
20 pursuant to subsection (5), the department or a county shall estimate the value of the real and personal  
21 property located on the land.

22 (7) (a) Subject to subsection (7)(b), a county tax appeal board and the Montana tax appeal board  
23 may not adjust the estimated value of the real or personal property determined under subsection (6) unless the  
24 landowner or the landowner's agent:

25 (i) gives permission to the department or county to enter the land to appraise or audit the  
26 property; or

27 (ii) provides to the department and files with the county tax appeal board or the Montana tax  
28 appeal board an appraisal of the property conducted by an appraiser who is certified by the Montana board of

1 real estate appraisers. The appraisal must be conducted in accordance with current uniform standards of  
2 professional appraisal practice established for certified real estate appraisers under 37-54-403. The appraisal  
3 must be conducted within 1 year of the reappraisal valuation date provided for in 15-7-103(6) and must  
4 establish a separate market value for each improvement and the land.

5 (b) A county tax appeal board and the Montana tax appeal board may not use a denial of  
6 permission to enter into improvements, personal property, buildings, or structures as a basis to not adjust the  
7 estimated value of the real or personal property when permission is limited to entering the land and conducting  
8 an exterior inspection of the improvements, personal property, buildings, or structures.

9 (8) A person qualified under subsection (1) who enters land pursuant to this section shall carry on  
10 the person identification sufficient to identify the person and the person's employer and shall present the  
11 identification upon request.

12 (9) The authority granted by this section does not authorize entry into improvements, personal  
13 property, or buildings or structures without the permission of the owner or the owner's agent.

14 (10) Vehicular access to perform appraisals and audits is limited to established roads and trails,  
15 unless approval for other vehicular access is granted by the landowner.

16 (11) The department shall adopt rules that are necessary to implement 15-7-140 and this section.  
17 The rules must, at a minimum, establish procedures for granting a reasonable extension of time for landowners  
18 to respond to notices from the department."  
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20 **Section 3.** Section 15-7-140, MCA, is amended to read:

21 **"15-7-140. Notice appraisal and audit -- statement of rights.** Each county treasurer shall include in  
22 the notice required by 15-16-101(1), 15-16-119, and 15-24-202 a statement that property valuation staff  
23 employed by the department or county may enter private property to appraise or audit property for property tax  
24 purposes as provided in 15-7-139. The notice must include a statement of landowner rights in words  
25 substantially similar to: "You or your agent have the right to be present when your property is appraised or  
26 audited. If you wish to make an appointment for the next tax year, call (insert local department of revenue office  
27 phone number) or write your local department of revenue office between December 1 and December 31 of this  
28 year.""

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2 NEW SECTION. **Section 4. Codification instruction.** [Section 1] is intended to be codified as an

3 integral part of Title 7, chapter 1, part 21, and the provisions of Title 7, chapter 1, part 21, apply to [section 1].

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