

## SENATE BILL NO. 397

INTRODUCED BY J. TREBAS

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE APPRAISAL PROCESS FOR CENTRALLY ASSESSED PROPERTY; REQUIRING A QUALIFIED INDEPENDENT APPRAISER WHEN THE DEPARTMENT AND THE PROPERTY OWNER DO NOT AGREE ON HIRING A PARTICULAR INDEPENDENT APPRAISER; AMENDING SECTION 15-23-102, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

**Section 1.** Section 15-23-102, MCA, is amended to read:

**"15-23-102. Independent appraisal option.** (1) The department of revenue may have property subject to the provisions of this chapter assessed by a qualified independent appraiser when both the department and the owner of the property subject to the assessment agree in writing:

- (a) on a particular independent appraiser to do an appraisal;
- (b) to share the costs of the independent appraisal; and
- (c) to accept the results of the appraisal.

(2) If the department and the owner of the property subject to the assessment do not agree in writing to have a qualified independent appraiser assess the property, the department shall select a qualified independent appraiser and pay the costs of the appraisal. The department shall consider the results of the independent appraisal and may accept the results or modify the results. If the department modifies the results, a copy of the appraisal before the modification must be provided to the owner of the property.

(2)(3) Appeals from the decision of the department are subject to mediation under 15-1-212 and may be taken to the Montana tax appeal board."

NEW SECTION. **Section 2. Effective date.** [This act] is effective January 1, 2026.

