

SENATE BILL NO. 519

INTRODUCED BY T. TEZAK, V. RICCI, J. FULLER, C. GLIMM, B. USHER, B. PHALEN

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING ACCESS TO PRIVATE PROPERTY BY DEPARTMENT OF REVENUE PROPERTY VALUATION EMPLOYEES; REQUIRING WRITTEN PERMISSION TO ENTER PRIVATE LAND TO APPRAISE OR AUDIT PROPERTY; AMENDING SECTIONS 15-7-139 AND 15-7-140, 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 15-7-139, 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 and acting within the course and scope of the employees' official duties.

(2) A person qualified under subsection (1) may not enter private land to appraise or audit property for property tax purposes without the written permission of the landowner or the landowner's agent.

~~(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 may enter property for the purpose of appraising or auditing property.~~

~~(b) — The published notice must indicate:~~

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

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

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

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

2 ~~(a) — the landowner's full name;~~

3 ~~(b) — the mailing address and property address; and~~

4 ~~(c) — a telephone number at which an appraiser may contact the landowner during normal business~~
5 ~~hours.~~

6 ~~(5)(3) When the department receives a written notice as described in subsection (4), the~~ The
7 department shall contact the landowner or the landowner's agent to establish a date and time for entering the
8 land to appraise or audit the property.

9 ~~(6)(4)~~ If a landowner or the landowner's agent prevents a person qualified under subsection (1) from
10 entering land to appraise or audit property or fails or refuses to establish a date and time for entering the land
11 pursuant to subsection ~~(5)(3)~~, the department shall estimate the value of the real and personal property located
12 on the land.

13 ~~(7)(5)~~ (a) Subject to subsection ~~(7)(b)~~ (5)(b), a county tax appeal board and the Montana tax appeal
14 board may not adjust the estimated value of the real or personal property determined under subsection ~~(6)(4)~~
15 unless the landowner or the landowner's agent:

16 (i) gives permission to the department to enter the land to appraise or audit the property; or

17 (ii) provides to the department and files with the county tax appeal board or the Montana tax
18 appeal board an appraisal of the property conducted by an appraiser who is certified by the Montana board of
19 real estate appraisers. The appraisal must be conducted in accordance with current uniform standards of
20 professional appraisal practice established for certified real estate appraisers under 37-54-403. The appraisal
21 must be conducted within 1 year of the reappraisal valuation date provided for in 15-7-103(6) and must
22 establish a separate market value for each improvement and the land.

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

27 ~~(8)(6)~~ A person qualified under subsection (1) who enters land pursuant to this section shall carry on
28 the person identification sufficient to identify the person and the person's employer and shall present the

1 identification upon request.

2 ~~(9)(7)~~ The authority granted by this section does not authorize entry into improvements, personal
3 property, or buildings or structures without the permission of the owner or the owner's agent.

4 ~~(10)(8)~~ Vehicular access to perform appraisals and audits is limited to established roads and trails,
5 unless approval for other vehicular access is granted by the landowner.

6 ~~(11)(9)~~ The department shall adopt rules that are necessary to implement 15-7-140 and this section.
7 The rules must, at a minimum, establish procedures for granting a reasonable extension of time for landowners
8 to respond to notices from the department."

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10 **Section 2.** Section 15-7-140, MCA, is amended to read:

11 **"15-7-140. Notice appraisal and audit -- statement of rights.** Each county treasurer shall include in
12 the notice required by 15-16-101(1), 15-16-119, and 15-24-202 a statement that property valuation staff
13 employed by the department may request written permission to enter private property to appraise or audit
14 property for property tax purposes as provided in 15-7-139. The notice must include a statement of landowner
15 rights in words substantially similar to: "You or your agent must provide the department of revenue with written
16 permission in order to appraise or audit your property, and you have the right to be present when your property
17 is appraised or audited. If you wish to make an appointment for the next tax year, call (insert local department
18 of revenue office phone number) or write your local department of revenue office between December 1 and
19 December 31 of this year.""

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21 NEW SECTION. **Section 3. Effective date.** [This act] is effective January 1, 2026.

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23 NEW SECTION. **Section 4. Applicability.** [This act] applies to property tax appraisals conducted
24 after December 31, 2025.

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