



AN ACT PROVIDING FOR COUNTY NOTIFICATION BY THE DEPARTMENT OF REVENUE FOR CERTAIN PROPOSED PROPERTY TAX ADJUSTMENTS; AND PROVIDING AN APPLICABILITY DATE.

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

Section 1. County notification of proposed valuation decrease -- meeting. (1) Except as provided in subsection (6), if the preliminary change in market value of any property in a county has decreased by more than \$1.5 million since the last reappraisal, the department shall send an electronic notice to the county where the property is located. The notice may be sent in an electronic format that includes more than one property on the notice. The department shall send a copy of the county notice to each municipality located within the boundaries of the county that has received the notice.

(2) The county notice must:

(a) be sent no later than when the original or revised classification and appraisal notice is sent to the property owner pursuant to 15-7-102; and

(b) provide the market value for the prior reappraisal cycle and the preliminary market value.

(3) The department shall meet with the county when requested.

(4) The department shall provide the county with any public information that was relied on by the department to establish a preliminary market value before the meeting provided for in subsection (3).

(5) For properties that are subject to central assessment, the department shall send the notice described in subsection (1) after completing the apportionment process.

(6) This section does not apply to class four residential property.

Section 2. Codification instruction. [Section 1] is intended to be codified as an integral part of Title 15, chapter 7, part 1, and the provisions of Title 15, chapter 7, part 1, apply to [section 1].

Section 3. Applicability. [This act] applies to property tax years beginning on or after January 1, 2026.

- END -

I hereby certify that the within bill,
SB 289, originated in the Senate.

Secretary of the Senate

President of the Senate

Signed this _____ day
of _____, 2025.

Speaker of the House

Signed this _____ day
of _____, 2025.

SENATE BILL NO. 289

INTRODUCED BY D. LOGE

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