

SENATE JOINT RESOLUTION NO. 38

INTRODUCED BY M. DUNWELL, J. TREBAS, P. FLOWERS, D. HAYMAN, A. OLSEN, D. FERN, M.
YAKAWICH, C. POPE, L. BREWSTER, S. GIST, M. THANE

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF
MONTANA REQUESTING AN INTERIM STUDY OF MONTANA'S PROPERTY TAX SYSTEM; AND
REQUIRING THAT THE FINAL RESULTS OF THE STUDY BE REPORTED TO THE 70TH LEGISLATURE.

WHEREAS, property taxes are an important funding source for the state, cities, counties, school
districts, and special districts; and

WHEREAS, Montana's 18 classes of property could be reduced to a few classes for simplification; and

WHEREAS, the state tax rates, and valuation methods, ~~exemptions, settlement procedures, and~~
~~assistance programs~~ vary widely among classes, resulting in an overly complicated property tax system.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF
THE STATE OF MONTANA:

That the Legislative Council be requested to designate an appropriate interim committee or statutory
committee, pursuant to section 5-5-217, MCA, to study Montana's property tax system.

BE IT FURTHER RESOLVED, that the study include:

(1) an overview of the property tax classes and the tax rates and valuation methods used for each
class; and

~~(2) — a review of property tax exemptions, including the types of exemptions and the loss of taxable
value and taxes resulting from the exemptions;~~

~~(3) — a review of settlements between taxpayers and the Department of Revenue; and~~

~~(4)(2)~~ consideration of options for consolidating tax classes, equalizing appraisals, and balancing tax
liabilities between classes.

BE IT FURTHER RESOLVED, that all aspects of the study, including presentation and review
requirements, be concluded prior to September 15, 2026.

Amendment - 1st Reading-white - Requested by: Dave Fern - (S) Taxation

69th Legislature

Drafter: Jaret Coles,

SJ0038.001.001

1 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,
2 comments, or recommendations of the appropriate committee, be reported to the 70th Legislature.

3 - END -

AMENDED