

1 SENATE JOINT RESOLUTION NO. 38  
2 INTRODUCED BY M. DUNWELL, J. TREBAS, P. FLOWERS, D. HAYMAN, A. OLSEN, D. FERN, M.  
3 YAKAWICH, C. POPE, L. BREWSTER, S. GIST, M. THANE  
4  
5 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF  
6 MONTANA REQUESTING AN INTERIM STUDY OF MONTANA'S PROPERTY TAX SYSTEM; AND  
7 REQUIRING THAT THE FINAL RESULTS OF THE STUDY BE REPORTED TO THE 70TH LEGISLATURE.  
8

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

11 WHEREAS, Montana's 18 classes of property could be reduced to a few classes for simplification; and  
12 WHEREAS, the state tax rates, and valuation methods, exemptions, settlement procedures, and  
13 assistance programs vary widely among classes, resulting in an overly complicated property tax system.  
14

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

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

19 BE IT FURTHER RESOLVED, that the study include:

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

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

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

25 (4)(2) consideration of options for consolidating tax classes, equalizing appraisals, and balancing tax  
26 liabilities between classes.

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

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 -