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Legal Opinion 2019-018

TO: Mayor Engen, City Council, Dale Bickell, Leigh Griffing, Scott Paasch, Steve Johnson, Marty Rehbein, Kirsten Hands, Kelly Elam, Ginny Merriam, Department Attorney

FROM: Jim Nugent, City Attorney

CC: Department Attorney

DATE June 26, 2019

RE: Pursuant to Montana law Montana Department of Revenue shall certify taxable value to each taxing authority by the first Monday in August.

FACTS:

The next municipal fiscal year commences July 1, 2019. However, Montana municipal local governments generally do not receive certification as to the value of their respective taxable values until August.

ISSUE(S):

What does Montana state law provide with respect to when the Montana Department of Revenue shall certify taxable values to each taxing authority?

CONCLUSION(S):

Subsection 15-10-202(1) MCA provides that by the first Monday in August, the Montana Department of Revenue “shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority”.

LEGAL DISCUSSION:

Title 15, Chapter 10 Montana Code Annotated is entitled “PROPERTY TAX LEVIES”. Pursuant to subsection 15-10-202(1) MCA by the first Monday in August, the Montana Department of Revenue “shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority”. Section 15-10-202 MCA provides in its entirety as follows:

Section 15-10-202 MCA states:

(1) Subject to subsection (2), by the first Monday in August, the department shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority. The department shall also send to each taxing authority a written statement of its best estimate of the total taxable value of newly taxable property, as described in 15-10-420(3). Upon the request of a taxing authority, the department shall provide an estimate of the total taxable value within the jurisdiction of the taxing authority by the second Monday in July.

(2) For tax years beginning after December 31, 2000, if the ownership of centrally assessed property has been transferred in whole or in part to a different owner and the transferred property has a market value of \$1 million or more as determined by the department, the department shall determine separately the taxable value of newly taxable property and the taxable value associated with reappraisal of centrally assessed property that is transferred to a different owner. The department shall certify to each taxing authority, at the time specified in subsection (1), the taxable value of newly taxable property and the total taxable value of centrally assessed property, exclusive of newly taxable property, that has been transferred to a different owner.

CONCLUSION(S):

Subsection 15-10-202(1) MCA provides that by the first Monday in August, the Montana Department of Revenue “shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority”.

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/s/

Jim Nugent, City Attorney

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