

Revenue and Transportation Interim Committee

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61st Montana Legislature

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TO: Committee Members

FROM: Lee Heiman, Staff Attorney RE: Administrative Rule Activity

DATE: September 18, 2009

Department of Revenue

All notices are available on the Internet at: http://mt.gov/revenue/formsandresources/administrativerules/upcomingevents_proposedrulenotices.asp

Notice of Proposed Rules:

Amendment of Extended Property Tax Assistance Program. MAR 42-2-808. A public hearing was held on September 2, 2009. The Department proposes to amend an existing rule on the administration of the extended property tax assistance program used to mitigate certain increases in property taxes under reappraisal. The proposal updates the application process from the 2003 program, clarifies the eligibility requirements, and sets out the application process in a more detailed manner.

Notice of Adopted Rules:

<u>Determination of Total Taxable Value of Newly Taxable Property.</u> The Department adopted, without change, proposed rules relating to the determination of the total taxable value of newly taxable property as proposed in MAR 42-2-807. Two comments were received at the public hearing. The rules became effective July 31, 2009.

Department of Transportation

Notice of Proposed Rules:

None.

Notice of Adopted Rules:

None.

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