

FIRST READING

MISSING

SECOND READING

MISSING

1 HOUSE JOINT RESOLUTION NO. 19
 2 INTRODUCED BY TEAGUE, HAGER, TRAVIS

3
 4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
 5 REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING AN
 6 ~~AMENDMENT-TO~~ ENFORCEMENT OF RULE 42-2.22(2)-S22030 OF THE
 7 MONTANA ADMINISTRATIVE CODE BY THE DEPARTMENT OF REVENUE,
 8 REGARDING THE ASSESSMENT OF MOBILE HOMES.

9
 10 WHEREAS, considerations of equity dictate that the
 11 property tax assessment of mobile homes recognizes the
 12 propensity of such structures to depreciate rapidly as
 13 contrasted with houses, and

14 WHEREAS, some county assessors have discriminated
 15 against mobile home owners by assessing their dwellings
 16 higher than comparable houses would be assessed, and the
 17 Department of Revenue has failed to prescribe proper
 18 policies for the guidance of assessors in such situations.

19
 20 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
 21 OF REPRESENTATIVES OF THE STATE OF MONTANA:

22 That the Department of Revenue is directed to proceed
 23 within thirty (30) days to ~~amend~~ ENFORCE Rule
 24 42-2.22(2)-S22030 of the Montana Administrative Code, to ~~add~~
 25 a guarantee that the basis for mobile home assessment in all

1 cases shall be the original cost depreciated.

-End-

THIRD READING