

1 *Senaty* BILL NO. *121*  
 2 INTRODUCED BY *Manley E. Smith*  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO SUBMIT TO THE  
 5 QUALIFIED ELECTORS OF THE STATE OF MONTANA AMENDMENTS TO  
 6 ARTICLE VIII OF THE MONTANA CONSTITUTION TO RETURN THE  
 7 PROPERTY TAX ASSESSMENT OF PROPERTY SITUATED EXCLUSIVELY  
 8 WITHIN A COUNTY TO THE COUNTY GOVERNMENT."  
 9

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 3, Article VIII, of the Montana  
 12 constitution is amended to read as follows:

13 "Section 3. Property tax administration. ~~The--state~~  
 14 Each county shall appraise, assess, and equalize the  
 15 valuation of all property situated exclusively within the  
 16 county which is to be taxed in the manner provided by law."

17 Section 2. Section 4, Article VIII, of the Montana  
 18 constitution is amended to read as follows:

19 "Section 4. Equal valuation. All taxing jurisdictions  
 20 shall use the assessed valuation of property established by  
 21 ~~the-state a joint state-county taxation commission composed~~  
 22 ~~of representatives of state government, county governing~~  
 23 ~~bodies, and county assessing officers, as provided by law,~~  
 24 ~~which commission shall establish guidelines for equal~~  
 25 ~~appraisal and assessment and promulgate rules for equal~~

1 appraisal of all property within the state of Montana."

2 Section 3. Submission to electorate. This amendment  
 3 shall be submitted to the electors of the state of Montana  
 4 at the general election to be held November 7, 1978, by  
 5 printing on the ballot the title and the following:

- 6  FOR transferring a portion of tax administration from
- 7 the state to the counties.
- 8  AGAINST transferring a portion of tax administration
- 9 from the state to the counties.

-End-

Approved by Committee  
on State Administration

SENATE BILL NO. 121

INTRODUCED BY MANLEY, E. SMITH

A BILL FOR AN ACT ENTITLED: "AN ACT TO SUBMIT TO THE QUALIFIED ELECTORS OF THE STATE OF MONTANA AMENDMENTS TO ARTICLE VIII OF THE MONTANA CONSTITUTION TO RETURN THE PROPERTY TAX ASSESSMENT ~~OF PROPERTY SITUATED EXCLUSIVELY WITHIN A COUNTY TO THE COUNTY GOVERNMENT~~ A JOINT STATE-COUNTY TAXATION COMMISSION; AND PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
Section 1. Section 3, Article VIII, of the Montana constitution is amended to read as follows:

"Section 3. Property tax administration. ~~The state~~ Each county, UNDER THE SUPERVISION OF THE JOINT STATE-COUNTY TAXATION COMMISSION, shall appraise, assess, and equalize the valuation of all property ~~situated exclusively within the county~~ which is to be taxed in the manner provided by law."

Section 2. Section 4, Article VIII, of the Montana constitution is amended to read as follows:

"Section 4. Equal valuation. All taxing jurisdictions shall use the assessed valuation of property established by ~~the state~~ a joint state-county taxation commission composed

~~of representatives of state government, county governing bodies, and county assessing officers, as provided by law, which commission shall establish AND ENFORCE guidelines for equal appraisal and assessment and promulgate rules for equal appraisal of all property within the state of Montana. THE DEPARTMENT OF REVENUE SHALL PROVIDE THE NECESSARY STAFF AND TECHNICAL ASSISTANCE TO THE COMMISSION."~~

SECTION 3. EFFECTIVE DATE. IF APPROVED BY THE ELECTORATE, THIS AMENDMENT SHALL BE EFFECTIVE JULY 1, 1979.

Section 4. Submission to electorate. This amendment shall be submitted to the electors of the state of Montana at the general election to be held November 7, 1978, by printing on the ballot the title and the following:

- FOR transferring a portion of tax administration from the state to ~~the counties~~ A JOINT STATE-COUNTY TAXATION COMMISSION.
- AGAINST transferring a portion of tax administration from the state to ~~the counties~~ A JOINT STATE-COUNTY TAXATION COMMISSION.

-End-

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-End-

## COMMITTEE OF THE WHOLE AMENDMENT

April 7, 1977

MR. CHAIRMAN: I MOVE TO AMEND Senate Bill No. 121, third reading bill, as follows:

1. Amend title, line 8.

Following: "COUNTY"

Insert: "OF PROPERTY SITUATED EXCLUSIVELY WITHIN A COUNTY"

Following: "GOVERNMENT"

Strike: "A JOINT STATE-COUNTY TAXATION COMMISSION; AND PROVIDING AN EFFECTIVE DATE"

Insert: "THE COUNTY GOVERNMENT"

2. Amend the bill, pages 1 through 2.

Strike: all of the bill following the enacting clause

Insert: "Section 1. Section 3, Article VIII, of the Montana constitution is amended to read as follows:

"Section 3. Property tax administration. ~~The state~~ Each county shall appraise, assess, and equalize the valuation of all property situated exclusively within the county which is to be taxed in the manner provided by law."

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- AGAINST transferring a portion of tax administration from the state to the counties."

AS AMENDED  
BE CONCURRED IN

AMENDMENTS CONCURRED IN  
BILL FAILED TO RECEIVE NECESSARY VOTES FOR CONSTITUTIONAL AMENDMENT.

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