

1 *House* BILL NO. *597*
 2 INTRODUCED BY *Galbreath*
 3 *by request Dept Revenue*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
 5 REQUIREMENT THAT LAND AND IMPROVEMENTS BE SEPARATELY
 6 ASSESSED AND AMENDING SECTIONS 84-401, 84-429, 84-501, AND
 7 84-4002, R.C.M. 1947."
 8

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

10 Section 1. Section 84-401, R.C.M. 1947, is amended to
11 read as follows:

12 "84-401. Property assessed at cash value--exception
 13 for agricultural lands. All taxable property must be
 14 assessed at its full cash value except the assessment of
 15 agricultural lands shall be based upon the productive
 16 capacity of the lands when valued for agricultural purposes.
 17 All lands shall be valued as agricultural lands for tax
 18 purposes that meet the qualifications of section 84-437.2,
 19 R.C.M. 1947." ~~Land and the improvements thereon must be~~
 20 ~~separately assessed.~~

21 Section 2. Section 84-429, R.C.M. 1947, is amended to
22 read as follows:

23 "84-429. Land--how assessed. All other taxable
 24 property must be assessed in the county, city, or district
 25 in which it is situated. Land must be assessed in parcels or

1 subdivisions not exceeding six hundred and forty acres, and
 2 tracts of land containing more than six hundred and forty
 3 acres, which have been sectionized by the United States
 4 government, must be assessed by sections or fractions of
 5 sections.

6 The department of revenue or its agent must set aside
 7 one line in the assessment book for the description of each
 8 six hundred and forty acres of land, or less, the number of
 9 acres to be entered in one column, the description in
 10 another column, ~~value--in--another--column--value--of~~
 11 ~~improvements--in--another-column--and--the--total--in--the--total~~
 12 ~~column, and the value of the land and any improvements~~
 13 ~~thereon in another column.~~ It must also set aside a line in
 14 the assessment book for the description of each town or city
 15 lot, the description to be entered in one column, ~~the value~~
 16 ~~in--another--column--on--the--same--line--the--value--of~~
 17 ~~improvements--in--another-column--and--the--total--in--the--total~~
 18 ~~column and the value of the lot and any improvements thereon~~
 19 ~~in another column;~~ provided, that all of the unimproved lots
 20 of the same value, situate in one block, or belonging to the
 21 same party, may be described and assessed in one line in the
 22 manner above provided for each lot. It is the intention
 23 hereby that each parcel and lot show in its own line, and
 24 opposite the description thereof, the ~~separate-value-of-the~~
 25 ~~same-and-the-value-of-the-improvements-thereon, total value~~

1 of the same and any improvements thereon."

2 Section 3. Section 84-501, R.C.M. 1947, is amended to
3 read as follows:

4 "84-501. Property--how listed. The state department of
5 revenue must prepare an assessment book with appropriate
6 headings, alphabetically arranged, in which must be listed
7 all property within the state, and in which must be
8 specified in separate columns, under the appropriate head:

9 1. The name of the person to whom the property is
10 assessed.

11 2. Land, by township, range, section, or fractional
12 section; and when such land is not a United States land
13 division or subdivision, by metes and bounds, or other
14 description sufficient to identify it, giving an estimate of
15 the number of acres, not exceeding in each and every tract
16 six hundred and forty acres, locality, and ~~the--improvements~~
17 ~~thereon;~~ the total value of the land with improvements
18 thereon.

19 3. City and town lots, naming the city or town, and the
20 number of the lot and block, according to the system of
21 numbering in such city or town, and ~~improvements--thereon;~~
22 the value of same with improvements thereon.

23 4. All personal property, showing the number, kind,
24 amount, and quality; but a failure to enumerate in detail
25 such personal property does not invalidate the assessment.

1 5. The cash value of real estate, other than city or
2 town lots, with improvements thereon.

3 ~~6--The cash value of improvements on such real estate;~~

4 ~~7~~ 6. The cash value of city and town lots, with
5 improvements thereon.

6 ~~8--The cash value of improvements on city and town~~
7 ~~lots;~~

8 ~~9~~ 7. The cash value of improvements on real estate
9 assessed to persons other than the owners of the real
10 estate.

11 ~~10~~ 8. The cash value of all personal property,
12 exclusive of money.

13 ~~11~~ 9. The amount of money.

14 ~~12~~ 10. Taxable improvements owned by the person, firm,
15 association, or corporation located upon land exempt from
16 taxation must, as to the manner of assessment, be assessed
17 as other real estate upon the assessment roll. No value,
18 however, must be assessed against the exempt land, nor under
19 any circumstances must the land be charged with or become
20 responsible for the assessment made against any taxable
21 improvements located thereon.

22 ~~13~~ 11. The school, road, and other revenue districts
23 in which each piece of property assessed is situated.

24 ~~14~~ 12. The total value of all property.

25 ~~15~~ 13. The figure one (1), in separate columns,

1 opposite the name of every person liable to pay a poll tax."

2 Section 4. Section 84-4002, R.C.M. 1947, is amended to
3 read as follows:

4 "84-4002. County clerk to prepare duplicate statement.
5 The county clerk must, on or before the second Monday in
6 August of each year, prepare from the assessment book of
7 such year, as corrected by the department of revenue or its
8 agent, duplicate statements, showing in separate columns:

- 9 1. The total value of all property;
- 10 2. The value of real estate, including mining claims,
11 with improvements thereon, stated separately;
- 12 ~~3. The value of the improvements thereon;~~
- 13 4. 3. The value of personal property, exclusive of
14 money;
- 15 5. 4. The amount of money;
- 16 6. 5. The number of acres of land, and the number of
17 mining claims, stated separately."

-End-

HR 597

STATE OF MONTANA

REQUEST NO. 199-75

FISCAL NOTE

Form BD-15

In compliance with a written request received February 11, 19 75, there is hereby submitted a Fiscal Note for House Bill 597 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 597 eliminates the requirement that land and improvements be separately assessed.

CONCLUSION:

Enactment of House Bill 597 will have no impact on state or local revenue. The bill merely facilitates accounting procedures.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: February 13, 1975

Approved by Committee
on Taxation

HOUSE BILL NO. 597

INTRODUCED BY HALVORSON

(BY REQUEST OF DEPARTMENT OF REVENUE)

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
REQUIREMENT THAT LAND AND IMPROVEMENTS BE SEPARATELY
ASSESSED AND AMENDING SECTIONS 84-401, 84-429, 84-501, AND
84-4002, R.C.M. 1947."

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

Section 1. Section 84-401, R.C.M. 1947, is amended to
read as follows:

"84-401. Property assessed at cash value--exception
for agricultural lands. All taxable property must be
assessed at its full cash value except the assessment of
agricultural lands shall be based upon the productive
capacity of the lands when valued for agricultural purposes.
All lands shall be valued as agricultural lands for tax
purposes that meet the qualifications of section 84-437.2,
R.C.M. 1947. ~~Land--and--the--improvements--thereon--must--be~~
~~separately--assessed.~~ LAND AND IMPROVEMENTS THEREON SHALL BE
SEPARATELY ASSESSED WHEN OWNERSHIP OF THE IMPROVEMENTS IS
DIFFERENT FROM OWNERSHIP OF THE LAND, OR WHEN REQUESTED IN
WRITING BY THE TAXPAYER."

Section 2. Section 84-429, R.C.M. 1947, is amended to

read as follows:

"84-429. Land--how assessed. All other taxable
property must be assessed in the county, city, or district
in which it is situated. Land must be assessed in parcels or
subdivisions not exceeding six hundred and forty acres, and
tracts of land containing more than six hundred and forty
acres, which have been sectionized by the United States
government, must be assessed by sections or fractions of
sections.

The department of revenue or its agent must set aside
one line in the assessment book for the description of each
six hundred and forty acres of land, or less, the number of
acres to be entered in one column, the description in
another column, ~~value---in---another---column,--value--of~~
~~improvements-in-another-column,--and--the--total--in--the--total~~
~~column, and the value of the land and any improvements~~
thereon in another column. It must also set aside a line in
the assessment book for the description of each town or city
lot, the description to be entered in one column, ~~the-value~~
~~in--another--column--on--the--same--line,--the--value--of~~
~~improvements--in--another--column,--and--the--total--in--the--total~~
~~column~~ and the value of the lot and any improvements thereon
in another column; provided, that all of the unimproved lots
of the same value, situate in one block, or belonging to the
same party, may be described and assessed in one line in the

1 manner above provided for each lot. It is the intention
 2 hereby that each parcel and lot show in its own line, and
 3 opposite the description thereof, the ~~separate value of the~~
 4 ~~same--and the value of the improvements thereon~~ total value
 5 of the same and any improvements thereon."

6 Section 3. Section 84-501, R.C.M. 1947, is amended to
 7 read as follows:

8 "84-501. Property--how listed. The state department of
 9 revenue must prepare an assessment book with appropriate
 10 headings, alphabetically arranged, in which must be listed
 11 all property within the state, and in which must be
 12 specified in separate columns, under the appropriate head:

13 1. The name of the person to whom the property is
 14 assessed.

15 2. Land, by township, range, section, or fractional
 16 section; and when such land is not a United States land
 17 division or subdivision, by metes and bounds, or other
 18 description sufficient to identify it, giving an estimate of
 19 the number of acres, not exceeding in each and every tract
 20 six hundred and forty acres, locality, and ~~the improvements~~
 21 ~~thereon~~ the total value of the land with improvements
 22 thereon.

23 3. City and town lots, naming the city or town, and the
 24 number of the lot and block, according to the system of
 25 numbering in such city or town, and ~~improvements--thereon~~

1 the value of same with improvements thereon.

2 4. All personal property, showing the number, kind,
 3 amount, and quality; but a failure to enumerate in detail
 4 such personal property does not invalidate the assessment.

5 5. The cash value of real estate, other than city or
 6 town lots, with improvements thereon.

7 ~~6. The cash value of improvements on such real estate.~~

8 ~~7.~~ 6. The cash value of city and town lots, with
 9 improvements thereon.

10 ~~8. The cash value of improvements on city and town~~
 11 ~~lots.~~

12 9. 7. The cash value of improvements on real estate
 13 assessed to persons other than the owners of the real
 14 estate.

15 ~~10.~~ 8. The cash value of all personal property,
 16 exclusive of money.

17 ~~11.~~ 9. The amount of money.

18 ~~12.~~ 10. Taxable improvements owned by the person, firm,
 19 association, or corporation located upon land exempt from
 20 taxation must, as to the manner of assessment, be assessed
 21 as other real estate upon the assessment roll. No value,
 22 however, must be assessed against the exempt land, nor under
 23 any circumstances must the land be charged with or become
 24 responsible for the assessment made against any taxable
 25 improvements located thereon.

1 ~~13~~ 11. The school, road, and other revenue districts
2 in which each piece of property assessed is situated.

3 ~~14~~ 12. The total value of all property.

4 ~~15~~ 13. The figure one (1), in separate columns,
5 opposite the name of every person liable to pay a poll tax."

6 Section 4. Section 84-4002, R.C.M. 1947, is amended to
7 read as follows:

8 "84-4002. County clerk to prepare duplicate statement.
9 The county clerk must, on or before the second Monday in
10 August of each year, prepare from the assessment book of
11 such year, as corrected by the department of revenue or its
12 agent, duplicate statements, showing in separate columns:

13 1. The total value of all property;

14 2. The value of real estate, including mining claims,
15 with improvements thereon, stated separately;

16 ~~3. The value of the improvements thereon;~~

17 ~~4~~ 3. The value of personal property, exclusive of
18 money;

19 ~~5~~ 4. The amount of money;

20 ~~6~~ 5. The number of acres of land, and the number of
21 mining claims, stated separately."

-End-

1 HOUSE BILL NO. 597
 2 INTRODUCED BY HALVORSON
 3 (BY REQUEST OF DEPARTMENT OF REVENUE)
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5 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
 6 REQUIREMENT THAT LAND AND IMPROVEMENTS BE SEPARATELY
 7 ASSESSED AND AMENDING SECTIONS 84-401, 84-429, 84-501, AND
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 16 agricultural lands shall be based upon the productive
 17 capacity of the lands when valued for agricultural purposes.
 18 All lands shall be valued as agricultural lands for tax
 19 purposes that meet the qualifications of section 84-437.2,
 20 R.C.M. 1947. ~~Land--and--the--improvements--thereon--must--be~~
 21 ~~separately--assessed.~~ LAND AND IMPROVEMENTS THEREON SHALL BE
 22 SEPARATELY ASSESSED WHEN OWNERSHIP OF THE IMPROVEMENTS IS
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25 Section 2. Section 84-429, R.C.M. 1947, is amended to

1 read as follows:

2 "84-429. Land--how assessed. All other taxable
 3 property must be assessed in the county, city, or district
 4 in which it is situated. Land must be assessed in parcels or
 5 subdivisions not exceeding six hundred and forty acres, and
 6 tracts of land containing more than six hundred and forty
 7 acres, which have been sectionized by the United States
 8 government, must be assessed by sections or fractions of
 9 sections.

10 The department of revenue or its agent must set aside
 11 one line in the assessment book for the description of each
 12 six hundred and forty acres of land, or less, the number of
 13 acres to be entered in one column, the description in
 14 another column, ~~value---in---another---column,--value--of~~
 15 ~~improvements-in-another-column,--and-the-total-in--the--total~~
 16 ~~column, and the value of the land and any improvements~~
 17 thereon in another column. It must also set aside a line in
 18 the assessment book for the description of each town or city
 19 lot, the description to be entered in one column, ~~the-value~~
 20 ~~in--another--column--on--the--same--line,--the--value--of~~
 21 ~~improvements--in--another-column,--and-the-total-in-the-total~~
 22 column and the value of the lot and any improvements thereon
 23 in another column; provided, that all of the unimproved lots
 24 of the same value, situate in one block, or belonging to the
 25 same party, may be described and assessed in one line in the

1 manner above provided for each lot. It is the intention
 2 hereby that each parcel and lot show in its own line, and
 3 opposite the description thereof, the ~~separate-value-of--the~~
 4 ~~same--and-the-value-of-the-improvements-thereon.~~ total value
 5 of the same and any improvements thereon."

6 Section 3. Section 84-501, R.C.M. 1947, is amended to
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8 "84-501. Property--how listed. The state department of
 9 revenue must prepare an assessment book with appropriate
 10 headings, alphabetically arranged, in which must be listed
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 12 specified in separate columns, under the appropriate head:

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 14 assessed.

15 2. Land, by township, range, section, or fractional
 16 section; and when such land is not a United States land
 17 division or subdivision, by metes and bounds, or other
 18 description sufficient to identify it, giving an estimate of
 19 the number of acres, not exceeding in each and every tract
 20 six hundred and forty acres, locality, and ~~the-improvements~~
 21 ~~thereon.~~ the total value of the land with improvements
 22 thereon.

23 3. City and town lots, naming the city or town, and the
 24 number of the lot and block, according to the system of
 25 numbering in such city or town, and ~~improvements--thereon.~~

1 the value of same with improvements thereon.

2 4. All personal property, showing the number, kind,
 3 amount, and quality; but a failure to enumerate in detail
 4 such personal property does not invalidate the assessment.

5 5. The cash value of real estate, other than city or
 6 town lots, with improvements thereon.

7 ~~6. The cash value of improvements on such real estate.~~

8 ~~7.~~ 6. The cash value of city and town lots, with
 9 improvements thereon.

10 ~~8. The cash value of--improvements--on--city--and--town~~
 11 ~~lots.~~

12 ~~9.~~ 7. The cash value of improvements on real estate
 13 assessed to persons other than the owners of the real
 14 estate.

15 ~~10.~~ 8. The cash value of all personal property,
 16 exclusive of money.

17 ~~11.~~ 9. The amount of money.

18 ~~12.~~ 10. Taxable improvements owned by the person, firm,
 19 association, or corporation located upon land exempt from
 20 taxation must, as to the manner of assessment, be assessed
 21 as other real estate upon the assessment roll. No value,
 22 however, must be assessed against the exempt land, nor under
 23 any circumstances must the land be charged with or become
 24 responsible for the assessment made against any taxable
 25 improvements located thereon.

1 ~~13~~ 11. The school, road, and other revenue districts
2 in which each piece of property assessed is situated.

3 ~~14~~ 12. The total value of all property.

4 ~~15~~ 13. The figure one (1), in separate columns,
5 opposite the name of every person liable to pay a poll tax."

6 Section 4. Section 84-4002, R.C.M. 1947, is amended to
7 read as follows:

8 "34-4002. County clerk to prepare duplicate statement.
9 The county clerk must, on or before the second Monday in
10 August of each year, prepare from the assessment book of
11 such year, as corrected by the department of revenue or its
12 agent, duplicate statements, showing in separate columns:

13 1. The total value of all property;

14 2. The value of real estate, including mining claims,
15 with improvements thereon, stated separately;

16 ~~3. The value of the improvements thereon;~~

17 ~~4~~ 3. The value of personal property, exclusive of
18 money;

19 ~~5~~ 4. The amount of money;

20 ~~6~~ 5. The number of acres of land, and the number of
21 mining claims, stated separately."

-End-

March 21, 1975

SENATE COMMITTEE ON TAXATION
AMENDMENTS TO HOUSE BILL NO. 597

That House Bill No. 597, third reading, be amended as follows:

1. Amend title, line 6.
Following: "THAT"
Strike: "LAND"
Insert: "city and town lots"
2. Amend title, line 7.
Following: "84-429"
Strike: ", "
Insert: "and"
3. Amend title, lines 7 and 8.
Following: "84-501,"
Strike: "AND 84-4002,"
4. Amend page 1, section 1, lines 21 through 24.
Following: "~~assessed-~~"
Strike: lines 21 through 24 in their entirety
Insert: "Land and the improvements thereon must be separately assessed, unless the land is a city or town lot."
5. Amend page 2, section 2, line 16.
Following: "~~column-~~"
Strike: "and the value of the land and any improvements thereon in another column."
Insert: "value in another column, value of improvements in another column, and the total in the total column."
6. Amend page 3, section 3, line 21.
Following: "~~thereon-~~"
Strike: "the total value of the land with improvements thereon."
Insert: "the improvements thereon."
7. Amend page 4, section 3, line 6.
Following: "~~lots-~~"
Strike: "with improvements thereon"
8. Amend page 5, section 4, lines 6 through 21.
Following: line 5
Strike: Section 4 in its entirety

March 31, 1975

COMMITTEE OF THE WHOLE AMENDMENT

SENATE AMENDMENTS TO HOUSE BILL NO. 597

Amend Senate Committee on Taxation Amendments, dated March 21, 1975, as follows:

1. Amend amendment No. 1
Strike: Amendment No. 1 in its entirety
2. Amend amendment No. 4
Strike: amendment No. 4 in its entirety

and amend House Bill No. 597, third reading, as follows:

3. Amend title, line 6.
Following: "THAT"
Insert: "certain"
4. Amend page 1, section 1, line 22.
Following: "ASSESSED"
Insert: "when any of the following conditions occur: (a)"
5. Amend page 1, section 1, line 23.
Following: "LAND,"
Strike: "OR"
Insert: "(b)"
6. Amend page 1, section 1, line 24.
Following: "TAXPAYER"
Insert: ", or (c) when the land is outside an incorporated city or town"
7. Amend page 2, section 2, line 23.
Following: "column"
Insert: ", except that a lot and improvements thereon shall be separately assessed when required under section 84-401, R.C.M. 1947"
8. Amend page 4, section 3, line 9.
Following: "thereon"
Insert: ", except that a lot and improvements thereon shall be separately listed when required under section 84-401, R.C.M. 1947"

HOUSE BILL NO. 597

INTRODUCED BY HALVORSON

(BY REQUEST OF DEPARTMENT OF REVENUE)

A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE EQUIPEMENT THAT CERTAIN LAND ~~CITY-AND-TOWN-LOTS~~ LAND AND IMPROVEMENTS BE SEPARATELY ASSESSED AND AMFNDING SECTIONS 84-401, 84-429, AND 84-501, ~~AND-84-4002~~, R.C.M. 1947."

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

Section 1. Section 84-401, R.C.M. 1947, is amended to read as follows:

"84-401. Property assessed at cash value--exception for agricultural lands. All taxable property must be assessed at its full cash value except the assessment of agricultural lands shall be based upon the productive capacity of the lands when valued for agricultural purposes. All lands shall be valued as agricultural lands for tax purposes that meet the qualifications of section 84-437.2, R.C.M. 1947. ~~Land--and--the--improvements--thereon--must--be separately--assessed. LAND-AND-IMPROVEMENTS-THEREON-SHALL-BE SEPARATELY-ASSESSED-WHEN-OWNERSHIP-OF--THE--IMPROVEMENTS--IS DIFFERENT--FROM--OWNERSHIP-OF-THE-LAND, OR-WHEN-REQUESTED-IN WRITING-BY-THE-TAXPAYER, LAND-AND-THE--IMPROVEMENTS--THEREON MUST--BE--SEPARATELY--ASSESSED, UNLESS-THE-LAND-IS-A-CITY-OR~~

TOWN-LOT, LAND AND IMPROVEMENTS THEREON SHALL BE SEPARATELY ASSESSED WHEN ANY OF THE FOLLOWING CONDITIONS OCCUR: (A) WHEN OWNERSHIP OF THE IMPROVEMENTS IS DIFFERENT FROM OWNERSHIP OF THE LAND, OR (B) WHEN REQUESTED IN WRITING BY THE TAXPAYER, OR (C) WHEN THE LAND IS OUTSIDE AN INCORPORATED CITY OR TOWN."

Section 2. Section 84-429, R.C.M. 1947, is amended to read as follows:

"84-429. Land--how assessed. All other taxable property must be assessed in the county, city, or district in which it is situated. Land must be assessed in parcels or subdivisions not exceeding six hundred and forty acres, and tracts of land containing more than six hundred and forty acres, which have been sectionized by the United States government, must be assessed by sections or fractions of sections.

The department of revenue or its agent must set aside one line in the assessment book for the description of each six hundred and forty acres of land, or less, the number of acres to be entered in one column, the description in another column, ~~value--in--another--column,--value--of improvements--in--another-column,--and--the--total--in--the--total column, and--the--value--of--the--land--and--any--improvements thereon--in--another-column,~~ VALUE IN ANOTHER COLUMN, VALUE OF IMPROVEMENTS IN ANOTHER COLUMN, AND THE TOTAL IN THE TOTAL

1 COLUMN. It must also set aside a line in the assessment book
 2 for the description of each town or city lot, the
 3 description to be entered in one column, ~~the value in~~
 4 ~~another column on the same line, the value of improvements~~
 5 ~~in another column, and the total in the total column~~ and the
 6 value of the lot and any improvements thereon in another
 7 column, EXCEPT THAT A LOT AND IMPROVEMENTS THEREON SHALL BE
 8 SEPARATELY ASSESSED WHEN REQUIRED UNDER SECTION 84-401,
 9 R.C.M. 1947; provided, that all of the unimproved lots of
 10 the same value, situate in one block, or belonging to the
 11 same party, may be described and assessed in one line in the
 12 manner above provided for each lot. It is the intention
 13 hereby that each parcel and lot show in its own line, and
 14 opposite the description thereof, the ~~separate value of the~~
 15 ~~same and the value of the improvements thereon,~~ total value
 16 of the same and any improvements thereon."

17 Section 3. Section 84-501, R.C.M. 1947, is amended to
 18 read as follows:

19 "84-501. Property -- how listed. The state department
 20 of revenue must prepare an assessment book with appropriate
 21 headings, alphabetically arranged, in which must be listed
 22 all property within the state, and in which must be
 23 specified in separate columns, under the appropriate head:

24 1. The name of the person to whom the property is
 25 assessed.

1 2. Land, by township, range, section, or fractional
 2 section; and when such land is not a United States land
 3 division or subdivision, by metes and bounds, or other
 4 description sufficient to identify it, giving an estimate of
 5 the number of acres, not exceeding in each and every tract
 6 six hundred and forty acres, locality, and ~~the improvements~~
 7 ~~thereon,~~ the total value of the land with improvements
 8 thereon, THE IMPROVEMENTS THEREON.

9 3. City and town lots, naming the city or town, and
 10 the number of the lot and block, according to the system of
 11 numbering in such city or town, and ~~improvements thereon,~~
 12 the value of same with improvements thereon.

13 4. All personal property, showing the number, kind,
 14 amount, and quality; but a failure to enumerate in detail
 15 such personal property does not invalidate the assessment.

16 5. The cash value of real estate, other than city or
 17 town lots, with improvements thereon.

18 ~~6. The cash value of improvements on such real estate.~~

19 ~~7.6.~~ 6. The cash value of city and town lots, with
 20 improvements thereon, EXCEPT THAT A LOT AND IMPROVEMENTS
 21 THEREON SHALL BE SEPARATELY LISTED WHEN REQUIRED UNDER
 22 SECTION 84-401, R.C.M. 1947.

23 ~~8. The cash value of improvements on city and town~~
 24 ~~lots.~~

25 9.7. The cash value of improvements on real estate

1 assessed to persons other than the owners of the real
2 estate.

3 10.8. The cash value of all personal property,
4 exclusive of money.

5 11.9. The amount of money.

6 12.10. Taxable improvements owned by the person, firm,
7 association, or corporation located upon land exempt from
8 taxation must, as to the manner of assessment, be assessed
9 as other real estate upon the assessment roll. No value,
10 however, must be assessed against the exempt land, nor under
11 any circumstances must the land be charged with or become
12 responsible for the assessment made against any taxable
13 improvements located thereon.

14 13.11. The school, road, and other revenue districts in
15 which each piece of property assessed is situated.

16 14.12. The total value of all property.

17 15.13. The figure one (1), in separate columns,
18 opposite the name of every person liable to pay a poll tax."

19 ~~Section 47--Section 84-4002, R.C.M., 1947, is amended to~~
20 ~~read as follows:~~

21 ~~"84-4002.--County clerk to prepare duplicate statement.~~
22 ~~The county clerk must, on or before the second Monday in~~
23 ~~August of each year, prepare from the assessment book of~~
24 ~~such year, as corrected by the department of revenue or its~~
25 ~~agent, duplicate statements, showing in separate columns:~~

- 1 ~~1. The total value of all property;~~
- 2 ~~2. The value of real estate, including mining claims,~~
- 3 ~~with improvements thereon, stated separately;~~
- 4 ~~3. The value of the improvements thereon;~~
- 5 ~~4.3 The value of personal property, exclusive of~~
- 6 ~~money;~~
- 7 ~~5.4 The amount of money;~~
- 8 ~~6.5 The number of acres of land, and the number of~~
- 9 ~~mining claims, stated separately."~~

-End-