

*Senate* BILL NO. *32*  
*Franklin Turnage* *Grady LYNCH*

1  
2 INTRODUCED BY  
3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE TIME OF  
5 ASSESSMENT OF PROPERTY FROM THE FIRST MONDAY IN MARCH TO THE  
6 FIRST DAY OF JANUARY BY AMENDING SECTIONS 7-122, 16-4019,  
7 53-639.1, 46-2704, 46-2804, 46-2809, 81-928, 84-406, 84-409,  
8 84-410, 84-510, 84-3808, 84-3909, 84-4192, 84-4209, 84-4604,  
9 84-4605, 84-4606, 84-5801, 84-6012, 84-6013, 89-1805, AND  
10 89-1806, R.C.M. 1947, AND CHANGING THE TIME FOR WITHDRAWAL  
11 FROM A PUBLIC HOSPITAL DISTRICT AND FOR CHANGING BOUNDARIES  
12 OF AN ELEMENTARY SCHOOL DISTRICT TO COINCIDE WITH THE  
13 JANUARY 1 ASSESSMENT DATE BY AMENDING SECTIONS 16-4311 AND  
14 75-6505, R.C.M. 1947."

15  
16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

17 Section 1. Section 7-122, R.C.M. 1947, is amended to  
18 read as follows:

19 "7-122. Taxation of associations. Every association  
20 shall be assessed for and pay taxes upon all real and  
21 personal property owned by such association, and also upon  
22 the moneyed capital employed in such business, such moneyed  
23 capital to be ascertained by deducting from the amount of  
24 bonds, notes and other evidences of indebtedness, including  
25 evidences of indebtedness secured by mortgage on real estate

1 or personal property, of such associations, the amount  
2 standing to the credit of the members of any such  
3 association, upon its books, and any indebtedness  
4 representing money borrowed for use as moneyed capital.  
5 Said moneyed capital as so ascertained shall be taxed at the  
6 same rate and take the same classification as shares of  
7 stock in a national bank or moneyed capital coming into  
8 substantial competition therewith. The secretary of every  
9 such association shall furnish to the department of revenue  
10 or its agent in the county in which the principal office of  
11 such association is located, within five (5) days after  
12 demand therefor, a condensed statement verified by his oath,  
13 of the resources and liabilities of such association as  
14 disclosed by its books, at twelve o'clock noon on the first  
15 Monday-of-March day of January in each year; if such  
16 secretary shall fail to make the statement hereby required,  
17 the department or its agent shall forthwith obtain such  
18 information from any other available source, and for this  
19 purpose he shall have access to the books of such  
20 association. The department or its agent shall thereupon  
21 make an assessment of the real estate and personal property  
22 owned by such association, and of the moneyed capital  
23 employed in the business of such association, which  
24 assessment shall be as fair and equitable as he may be able  
25 to make from the best information available, or the

1 department or its agent may, for the purpose of said  
 2 assessment, adopt the figures disclosed by any prior report  
 3 made by such association to any state or federal officer  
 4 pursuant to any state or federal law. Any person required  
 5 by this section to make the statement hereinabove provided,  
 6 who shall fail to furnish the same, shall be guilty of a  
 7 misdemeanor and shall be punished accordingly.

8 The amount standing to the credit of each member of any  
 9 such association, upon its books, shall be considered and  
 10 held as the individual credit of each member, and each  
 11 member shall list the shares held by him for taxation, at  
 12 their real value in money, in the county of his residence,  
 13 the same as other credits are listed, except shares from  
 14 which loans have been made, or money advanced, by the  
 15 association, and as to such shares they shall be listed for  
 16 taxation at the net cash value of the stock, to be  
 17 ascertained by deducting the loan from the cash value of the  
 18 shares. Associations organized under or controlled by this  
 19 act shall be subject to taxation in no other way."

20 Section 2. Section 16-4019, R.C.M. 1947, is amended to  
 21 read as follows:

22 "16-4019. Assessment of property. The county assessor  
 23 of a county abandoned and abolished under the provisions of  
 24 this act shall, within ten (10) days after it comes to exist  
 25 deliver to the county assessor of each county to which any

1 part of its territory had been attached and become a part of  
 2 all assessment lists, reports, documents and instruments  
 3 relating to, concerning, or in any way affecting the  
 4 assessment during the then current assessment year of all  
 5 taxable property within such portion of such abandoned and  
 6 abolished county, and it shall be the duty of the assessor  
 7 of the county, to whom such assessment lists, reports,  
 8 documents and instruments have been delivered by the  
 9 assessor of the abandoned and abolished county, to complete  
 10 all assessments and to fully assess, during the then current  
 11 assessment year, all taxable property situated or located,  
 12 on the first ~~Monday-of-March~~ day of January of such year,  
 13 within the boundaries of such part of such abandoned and  
 14 abolished county, and each such county assessor shall, in  
 15 all matters and things connected in any way with the making  
 16 of such assessments, have, possess and exercise all of the  
 17 powers and rights and shall perform all of the duties which  
 18 the assessor of the abandoned and abolished county would, or  
 19 could have had, possessed, exercised or performed if such  
 20 county had not been abandoned and abolished. The county  
 21 assessor of such abandoned and abolished county shall, until  
 22 twelve (12:00) o'clock midnight of the thirtieth day of June  
 23 when said county ceases to exist, aid and assist the county  
 24 assessors of the counties to which any part of the territory  
 25 so to be abandoned and abolished will be attached and made a

1 part, in the listing and assessing of all taxable property  
2 situated or located within each of such counties to the end  
3 that all taxable property within the boundaries of such  
4 abandoned county will be fully assessed and taxed."

5 Section 3. Section 53-639.1, R.C.M. 1947, is amended  
6 to read as follows:

7 "53-639.1. Special mobile equipment--exemption from  
8 registration and payment of fees and charges--identification  
9 plate--application--fee--publicly owned special mobile  
10 equipment. (1) A person, firm, partnership, or corporation  
11 who owns, leases, or rents special mobile equipment as  
12 defined in section 53-642 and occasionally moves that  
13 equipment on, over, or across the highways of the state, is  
14 not subject to registration of that equipment or required to  
15 pay the fees and charges provided for in chapters 32 through  
16 35 of Title 32. Prior to movement on the highways, however,  
17 each piece of equipment shall display an equipment  
18 identification plate or a dealers' license plate attached to  
19 the equipment.

20 (2) Annual application for the identification plate  
21 shall be made to the county treasurer before any piece of  
22 equipment is moved on the highways. Application shall be  
23 made on a form furnished by the department of justice,  
24 together with the payment of a fee of five dollars (\$5).  
25 The equipment for which a special mobile equipment plate is

1 sought, is subject to the assessment of personal property  
2 taxes ~~either~~ on the date application is made for the plate,  
3 ~~if-that-date-falls-between-the-first-day-of-January-and--the~~  
4 ~~first-Monday-of-March, or on the first-Monday-of-March.~~ The  
5 personal property taxes assessed against the special mobile  
6 equipment must be paid before the issuance of a special  
7 mobile equipment plate. The fees collected under this  
8 section belong to the county road fund.

9 (3) The identification plate expires on ~~March~~ December  
10 31 of each year.

11 (4) Publicly owned special mobile equipment, and  
12 implements of husbandry used exclusively by an owner in the  
13 conduct of his own farming operations, are exempt from this  
14 section."

15 Section 4. Section 46-2704, R.C.M. 1947, is amended to  
16 read as follows:

17 "46-2704. Tax levy--special fund. Said county  
18 livestock protective committee may recommend to the board of  
19 county commissioners the levy of a tax in an amount not to  
20 exceed twenty-five cents (25¢) per head on all assessable  
21 cattle in the county on the first ~~Monday--of--March~~ day of  
22 January and the board of county commissioners shall  
23 thereupon be empowered to levy such tax, to be collected as  
24 other taxes on personal property, and when collected to be  
25 deposited by the county treasurer in a special fund to be

1 known as the stockmen's special deputy fund, together with  
2 any other funds made available from county, state, federal  
3 or private sources for the purposes of this act."

4 Section 5. Section 46-2804, R.C.M. 1947, is amended to  
5 read as follows:

6 "46-2804. Tax levy--deposit of proceeds. Said district  
7 cattle protective committee may recommend to the board of  
8 county commissioners the levy of a tax in an amount not to  
9 exceed twenty-five cents (25¢) per head on all assessable  
10 cattle in the district on the first ~~Monday-of-March~~ day of  
11 January and the board of county commissioners shall  
12 thereupon be empowered to levy such tax, to be collected as  
13 other taxes on personal property, and when collected to be  
14 deposited in the county treasury of one of the counties in  
15 the district, to be selected by the district cattle  
16 protective committee, in a special fund to be known as the  
17 stockmen's special deputy fund, together with any other  
18 funds made available from county, state, federal or private  
19 sources for the purposes of this act."

20 Section 6. Section 46-2809, R.C.M. 1947, is amended to  
21 read as follows:

22 "46-2809. Tax levy--deposit of proceeds. Said district  
23 cattle protective committee may recommend to the board of  
24 county commissioners the levy of a tax in an amount not to  
25 exceed twenty-five cents (25¢) per head on all assessable

1 cattle in the district on the first ~~Monday-of-March~~ day of  
2 January and the board of county commissioners shall  
3 thereupon be empowered to levy such tax, to be collected as  
4 other taxes on personal property, and when collected to be  
5 deposited in the county treasury in a special fund to be  
6 known as the stockmen's special deputy fund, together with  
7 any other funds made available from county, state, federal  
8 or private sources for the purposes of this act."

9 Section 7. Section 81-928, R.C.M. 1947, is amended to  
10 read as follows:

11 "81-928. Land subject to taxation. (1) State lands  
12 purchased from the state are subject to taxation to the full  
13 value thereof. The department of revenue shall assess the  
14 purchaser for the full value of the land on the first ~~Monday~~  
15 ~~of-March~~ day of January following the date of purchase. The  
16 holder of certificates of purchase to lands within  
17 irrigation districts is liable for the entire tax levied  
18 against the land thereunder on account of such irrigation  
19 district.

20 (2) The improvements on the land shall be assessed and  
21 taxed as other improvements on farm lands.

22 (3) On or before ~~March~~ January 15 of each year, the  
23 department shall furnish the department of revenue or its  
24 agent in each county with a complete list of all state lands  
25 sold in his county during the year ending on the previous

1 ~~December 31 the--first-Monday-of-March-of-each-year.~~ This  
2 list shall show the name and address of the purchaser, the  
3 legal description of the land, and the acreage contained  
4 therein."

5 Section 8. Section 84-406, R.C.M. 1947, is amended to  
6 read as follows:

7 "84-406. Time of assessment--motor vehicles--mobile  
8 homes--livestock--snowmobiles. (1) The department of revenue  
9 or its agent must, between the first Monday-of-March day of  
10 January and the second Monday of July in each year,  
11 ascertain the names of all taxable inhabitants, and assess  
12 all property in each county subject to taxation, except such  
13 as is required to be assessed by the state department of  
14 revenue, and must assess such property to the persons by  
15 whom it was owned or claimed, or in whose possession or  
16 control it was at 12 midnight of the first Monday--of--March  
17 day of January next preceding. It must also ascertain and  
18 assess all mobile homes arriving in ~~his~~ the county after 12  
19 midnight of the first Monday-of-March day of January next  
20 preceding. The procedure provided by this section shall not  
21 apply to:

22 (a) Motor vehicles which are required by subdivision  
23 (2) hereof to be assessed as of the first day of January;  
24 but no mistake in the name of the owner or supposed owner of  
25 real property renders the assessment thereof invalid.

1 (b) Livestock being fed in feeding pens or enclosures  
2 which may be by subdivision (3) of this section be assessed  
3 on an average inventory basis. Credits must be assessed as  
4 provided in section 84-101, subdivision 6.

5 (c) Property defined in section 53-642 as "special  
6 mobile equipment" ~~shall-be~~ which is subject to assessment of  
7 personal property taxes ~~either~~ on the date that application  
8 is made for a special mobile equipment plate, ~~if-that-date~~  
9 ~~falls-between-the-first-day-of-January-and-the-first--Monday~~  
10 ~~of-March, or-on-the-first-Monday-of-March.~~

11 (d) Mobile homes held by a distributor or dealer of  
12 mobile homes as a part of his stock in trade.

13 (e) Snowmobiles and campers which are required by  
14 subdivision 4 hereof to be assessed as of the first day of  
15 January.

16 (2) The department or its agent must ascertain and  
17 assess all motor vehicles, except mobile homes, in each  
18 county subject to taxation as of January 1 in each year, and  
19 the same shall be assessed to the persons by whom owned or  
20 claimed, or in whose possession or control such vehicle was  
21 at 12 midnight of the first day of January in each year.  
22 Provided that such tax shall not be assessed against motor  
23 vehicles which constitute inventory of motor vehicle dealers  
24 as of January 1, but said vehicles, and all other motor  
25 vehicles brought into the state subsequent to January 1, as

1 motor vehicle dealer's inventory, shall be assessed to their  
 2 respective purchasers as of the dates said vehicles are  
 3 registered by said purchasers, and purchasers means and  
 4 includes dealers who apply for registration or  
 5 re-registration of motor vehicles, except as otherwise  
 6 provided by section 32-3315. Goods, wares and merchandise  
 7 of motor vehicle dealers, other than new motor vehicles and  
 8 new mobile homes, shall ~~continue-to~~ be assessed at full and  
 9 true value as of the first ~~Monday-of-March~~ day of January.

10 Except that this paragraph shall not apply to an  
 11 applicant for registration or re-registration of a mobile  
 12 home, nothing herein contained shall relieve the applicant  
 13 for registration or re-registration of any other motor  
 14 vehicle so assessed or subject to assessment of the duty of  
 15 paying taxes thereon as a condition precedent to  
 16 registration or re-registration in the event said taxes have  
 17 not been paid by any prior applicant or owner in all cases  
 18 where required to be paid.

19 (3) The assessed value of livestock being fed in  
 20 feeding pens or enclosures on the first ~~Monday-in-March~~ day  
 21 of January may be computed by adding the value of livestock  
 22 more than six (6) months of age being fed on the last day of  
 23 each month since the last assessment date and dividing the  
 24 sum by twelve (12).

25 (4) The department of revenue or its agent must

1 ascertain and assess all snowmobiles and campers in each  
 2 county subject to taxation as of January 1 in each year, and  
 3 the same shall be assessed to the persons by whom owned or  
 4 claimed, or in whose possession or control such snowmobile  
 5 or campers was, including dealers, at 12 M midnight of the  
 6 first day of January in each year, ~~provided, however, that~~  
 7 ~~snowmobiles--and--campers--which--constitute--inventory--of~~  
 8 ~~snowmobile--dealers--and--camper--dealers--shall--be--assessed--to~~  
 9 ~~the--dealers--as--of--12-M--of--the--first--Monday--of--March--in--each~~  
 10 ~~year."~~

11 Section 9. Section 84-409, R.C.M. 1947, is amended to  
 12 read as follows:

13 "84-409. Statement--what to contain. The department of  
 14 revenue or its agent must require from each person a  
 15 statement under oath setting forth specifically all the real  
 16 and personal property owned by such person, or in his  
 17 possession, or under his control at twelve o'clock ~~or~~  
 18 midnight on the first ~~Monday-in-March~~ day in January. Such  
 19 statement must be in writing, showing separately:

20 1. All property belonging to, claimed by, or in the  
 21 possession, or under the control or management of such  
 22 person.

23 2. All property belonging to, claimed by, or in the  
 24 possession, or under the control or management of any firm  
 25 of which such person is a member.

1           3. All property belonging to, claimed by, or in the  
2 possession, or under the control or management of any  
3 corporation of which such person is president, secretary,  
4 cashier, or managing agent.

5           4. The county in which such property is situated, or  
6 in which it is liable to taxation, and (if liable to  
7 taxation in the county in which the statement is made) also  
8 the city, town, school district, road district, or other  
9 revenue districts in which it is situated.

10           5. An exact description of all lands in parcels or  
11 subdivisions, not exceeding six hundred and forty acres  
12 each, and the sections and fractional sections of all tracts  
13 of land containing more than six hundred and forty acres  
14 which have been sectionized by the United States government;  
15 improvements, and personal property, including all vessels,  
16 steamers, and other watercraft, and all taxable state,  
17 county, city, or other municipal or public bonds, and the  
18 taxable bonds of any person, firm, or corporation, and  
19 deposits of money, gold dust, or other valuables, and the  
20 names of the persons with whom such deposits are made, and  
21 the places in which they may be found; all mortgages, deeds  
22 of trust, contracts, and other obligations by which a debt  
23 is secured, and the property in the county affected thereby.

24           6. All solvent credits, secured or unsecured, due or  
25 owing to such person or any firm of which he is a member, or

1 due or owing to any corporation of which he is president,  
2 secretary, cashier, or managing agent.

3           Whenever one member of a firm, or one of the proper  
4 officers of a corporation, has made a statement showing the  
5 property of the firm or corporation, another member of the  
6 firm, or another officer, need not include such property in  
7 the statement made by him; but this statement must show the  
8 name of the person or officer who made the statement in  
9 which such property is included.

10           7. All depots, shops, stations, buildings, and other  
11 structures erected on the space covered by the right of way,  
12 and all other property owned by any person, corporation, or  
13 association of persons, owning or operating any railroad  
14 within the county.

15           The fact that such statement is not required, or that a  
16 person has not made such statement under oath, or otherwise,  
17 does not relieve his property from taxation."

18           Section 10. Section 84-410, R.C.M. 1947, is amended to  
19 read as follows:

20           "84-410. Department of revenue to furnish blanks, etc.  
21 The department of revenue must furnish its agents with blank  
22 forms of the statements provided for in the preceding  
23 section, affixing thereto an affidavit, which must be  
24 substantially as follows: "I,...., do swear that I am a  
25 resident of the county of ....(naming it), and that my

1 post-office address is ....; that the above list contains a  
 2 full and correct statement of all property subject to  
 3 taxation, which I, or any firm of which I am a member, or  
 4 any corporation, association, or company of which I am  
 5 president, cashier, secretary, or managing agent, owned,  
 6 claimed, possessed, or controlled at twelve o'clock ~~m~~  
 7 midnight on the first ~~Monday-in-March~~ day of January last,  
 8 and which is not already assessed this year; and that I have  
 9 not in any manner whatsoever transferred or disposed of any  
 10 property, or placed any property out of said county or my  
 11 possession for the purpose of avoiding any assessment upon  
 12 the same, or of making this statement; and that the debts  
 13 therein stated as owing by me are justly due and owing to  
 14 others." The affidavit to the statement on behalf of a firm  
 15 or corporation must state the principal place of business of  
 16 the firm or corporation, and in other respects must conform  
 17 substantially to the preceding form. The time when taxes  
 18 become delinquent, and the time of the meeting of the county  
 19 tax appeal board, must be stated in such form."

20 Section 11. Section 84-510, R.C.M. 1947, is amended to  
 21 read as follows:

22 "84-510. List of lands sold by state to be transmitted  
 23 by state land agent. On or before the first ~~Monday-in--March~~  
 24 day of January in each year, the state land agent must make  
 25 out and transmit to the department of revenue where lands or

1 lots lie that ~~may~~ have been sold by the state, for which  
 2 certificates of purchase, patents, or deeds have issued,  
 3 during the year preceding, certified lists of such lands or  
 4 lots, giving a description thereof by divisions or  
 5 subdivisions, or lots and blocks, together with the names of  
 6 the purchasers thereof."

7 Section 12. Section 84-3808, R.C.M. 1947, is amended  
 8 to read as follows:

9 "84-3808. Tax on personal property lien on  
 10 realty--separate assessment. (a). Every tax due upon  
 11 personal property is a prior lien upon any or all of such  
 12 property, which lien shall have precedence over any other  
 13 lien, claim or demand upon such property, and except as  
 14 hereinafter provided, every tax upon personal property is  
 15 also a lien upon the real property of the owner thereof,  
 16 from and after 12 ~~m~~ midnight of the first ~~Monday-in-March~~  
 17 day of January in each year.

18 (b). The taxes upon personal property based upon a  
 19 taxable value up to and including one thousand dollars  
 20 (~~(\$1000.00)~~ (\$1000)) shall be a first and prior lien upon the  
 21 real property of the owner of such personal property; taxes  
 22 upon personal property based upon the taxable value thereof  
 23 in excess of one thousand dollars (~~(\$1000.00)~~ (\$1000)) shall  
 24 be a first and prior lien upon the real property of the  
 25 owner unless the owner or holder of any mortgage or other



1 lien upon said real property appearing of record in the  
 2 office of the clerk and ex officio recorder of the county  
 3 where such real property is situated at or before the time  
 4 such personal property tax attached thereto shall have filed  
 5 the notice hereinafter provided for, in which event the  
 6 taxes upon such excess of one thousand dollars (~~(\$1000.00)~~  
 7 (\$1000) of taxable value shall not be a lien on the real  
 8 property of such owner. It shall be the duty of the county  
 9 treasurer to issue to any mortgagee or lien holder, upon his  
 10 request, a statement of the personal property tax due upon  
 11 the taxable value up to and including one thousand dollars  
 12 (~~(\$1000.00)~~ (\$1000) and personal property taxes upon a  
 13 taxable value up to one thousand dollars (~~(\$1000.00)~~ (\$1000)  
 14 may be paid, redeemed from a tax sale as by law provided, or  
 15 discharged separate from any personal property taxes in  
 16 excess of such amount. Payment of such taxes upon a taxable  
 17 value up to one thousand dollars (~~(\$1000.00)~~ (\$1000) as  
 18 herein provided, shall operate to discharge the tax lien  
 19 upon the personal property of the owner to the extent of  
 20 such payment in the order that the person paying such tax  
 21 shall direct.

22 (c). The holder of any mortgage or lien upon real  
 23 property who desires to obtain the benefits of this section  
 24 shall file in the office of the county treasurer of said  
 25 county a notice giving;

1 (1) the name and address of the mortgagee and holder of  
 2 the mortgage or lien;  
 3 (2) the name of the reputed owner of the land;  
 4 (3) the description of the land;  
 5 (4) the date of record and expiration of the mortgage  
 6 or lien;  
 7 (5) the amount thereof; and  
 8 (6) a statement that he claims the benefit of the  
 9 provisions of this section; and such notice shall be  
 10 ineffectual as to any taxes which shall have become a lien  
 11 on real property prior to the filing of such notice as  
 12 aforesaid. If the mortgage be not paid at maturity, such  
 13 notice shall thereafter be filed annually, unless the  
 14 mortgage be extended for a definite period to be stated in  
 15 such notice.  
 16 (d). Provided, that any owner of a mortgage on real  
 17 estate upon which personal property taxes are by this act  
 18 made a lien, and where the owner of such real estate and  
 19 personal property has failed to pay taxes due upon such real  
 20 estate and personal property for one or more years, may file  
 21 with the department of revenue or its agent in the county in  
 22 which such property is located a written request to have the  
 23 personal property and real estate of the owner separately  
 24 assessed. Such request must be made by registered mail at  
 25 least ten (10) days prior to the first ~~Monday-in--March~~ day

1 of January in the year for which property is assessed. Upon  
 2 receipt by the department of revenue or its agent of such  
 3 request, it is hereby made the duty of the department of  
 4 revenue or its agent to make a separate assessment of real  
 5 and personal property of the owner thereof and such personal  
 6 taxes shall not be a lien upon the real estate so mortgaged  
 7 of the owner thereof and the said personal property taxes  
 8 shall be collected in the manner provided by law for other  
 9 personal property."

10 Section 13. Section 84-3809, R.C.M. 1947, is amended  
 11 to read as follows:

12 "84-3809. Tax upon real property and tax on  
 13 improvements a lien upon both. Every tax due upon real  
 14 property is a lien against the property assessed; and every  
 15 tax due upon improvements upon real estate assessed to  
 16 others than the owner of the real estate is a lien upon the  
 17 land and improvements; which several liens attach as of the  
 18 first Monday-of-March day of January in each year."

19 Section 14. Section 84-4192, R.C.M. 1947, is amended  
 20 to read as follows:

21 "84-4192. Land subject to taxation to purchaser--when.  
 22 On the first Monday-of-March day of January following the  
 23 execution of such contracts or deed the land shall be  
 24 subject to taxation in the name of the purchaser or his  
 25 assignee and in the event the taxes are not paid and the

1 same become delinquent said contract shall be subject to  
 2 cancellation and all payments theretofore made shall be  
 3 taken, treated, and regarded as rent for said property."

4 Section 15. Section 84-4209, R.C.M. 1947, is amended  
 5 to read as follows:

6 "84-4209. Rate of taxation where property is taxable.  
 7 All rates of tax levy set by the board of county  
 8 commissioners on the second Monday in August of each year,  
 9 shall apply permanently to this class of personal property  
 10 during the ensuing year, and the treasurer shall, upon  
 11 collection of any such taxes, immediately distribute the  
 12 money so collected to the various and proper funds in his  
 13 charge. Personal property which was in the state and and  
 14 subject to taxation on the first Monday-of-March day of  
 15 January of any year shall be taxable wherever and whenever  
 16 found in any county in the state, whether the same be owned,  
 17 claimed, or possessed by the person owning, claiming or  
 18 possessing it on the first Monday-of-March day of January or  
 19 not; provided, that in case the same property is assessed in  
 20 more than one county, the county first making the assessment  
 21 shall be entitled to collect the taxes; provided further,  
 22 that if the rate of taxation fixed for the year in which the  
 23 collection is made is an increase over the preceding year's  
 24 levy, then the said board of county commissioners may direct  
 25 the county treasurer to collect the amount of such increased

1 levy, but shall not be obliged to do so in cases where, in  
 2 the opinion of the board, the cost of collection would  
 3 exceed the amount of such increase, and provided further  
 4 that if the rate fixed for the year in which the collection  
 5 is made shall be less than the levy for the preceding year,  
 6 then the person from whom such excess tax was collected may  
 7 file with the board of county commissioners a duly verified  
 8 claim for a refund of such excess tax, at any time before  
 9 the first day of November of the year in which such an  
 10 excess was collected, and such claim shall be allowed and  
 11 ordered paid by the board of county commissioners to the  
 12 amount of such excess."

13 Section 16. Section 84-4604, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4604. Statements to be furnished by officers. The  
 16 cashier of every national bank shall make and deliver to the  
 17 department of revenue or its agent in the county in which  
 18 said bank is located, within five days after demand  
 19 therefor, a statement, verified by his oath, showing the  
 20 name of each shareholder, with his residence and the number  
 21 of shares belonging to him at the close of business ~~the-day~~  
 22 ~~next-preceding-the-first-Monday-in-March,-in~~ on December 31  
 23 each year, as the same then appeared on the books of said  
 24 bank, and showing the face value of the capital stock, and  
 25 the amount of surplus and undivided profits of said bank,

1 and an estimate of the value for which such stock shall be  
 2 assessed. If said cashier fails to make such statement as  
 3 required, the department of revenue or its agent shall  
 4 forthwith obtain said information from the officers of the  
 5 bank and for this purpose shall have access to the books of  
 6 the bank, and the department or its agent shall therefor  
 7 make an assessment of such stock, which shall be as fair and  
 8 equitable as can be made from the best information  
 9 available, or the figures disclosed by any prior report of  
 10 the officers or directors of the bank, made to any state or  
 11 federal officer to whom such bank is by law required to make  
 12 reports, may be adopted."

13 Section 17. Section 84-4605, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4605. Taxation of banks and shares of stock in.  
 16 (1) Every state bank or banking corporation located and  
 17 doing business in this state, and every private banker doing  
 18 business in this state, shall be taxable upon the value of  
 19 all real estate and personal property owned by such bank,  
 20 banking corporation or private banker, and also upon the  
 21 moneyed capital employed in such business, such moneyed  
 22 capital to be ascertained as provided by section 84-301; and  
 23 the cashier or secretary of every such bank or banking  
 24 corporation, and every such private banker, shall furnish to  
 25 the department of revenue or its agent in the county in

1 which its or his bank is located, within five days after  
 2 demand therefor, a statement verified by his oath, showing  
 3 all the resources and liabilities of such bank as disclosed  
 4 by its books, at ~~twelve-o'clock-noon-on-the-first-Monday-of~~  
 5 March-in-each the close of business on December 31 of the  
 6 preceding year; if such cashier, secretary or private  
 7 banker shall fail to make the statement hereby required, the  
 8 department or its agent shall forthwith obtain such  
 9 information from any other available source, and for this  
 10 purpose shall have access to the books of such bank, banking  
 11 corporation or private banker. The department or its agent  
 12 shall thereupon make an assessment of the real estate and  
 13 personal property owned by such bank, banking corporation or  
 14 private banker, and of the moneyed capital employed in the  
 15 business of such bank, banking corporation or private  
 16 banker, which assessment shall be as fair and equitable as  
 17 can be made from the best information available or, for the  
 18 purpose of said assessment the figures disclosed by any  
 19 prior report made by such bank, banking corporation or  
 20 private banker to any state or federal officer pursuant to  
 21 any state or federal law may be adopted. Any person  
 22 required by this section to make the statement hereinabove  
 23 provided, who shall fail to furnish the same, shall be  
 24 guilty of a misdemeanor and shall be punished accordingly.

25 (2) All shares of stock in any such bank or banking

1 corporation shall be assessed at their full cash value,  
 2 except to the extent that that value is represented in  
 3 property which is assessable and taxable to such bank or  
 4 banking corporation in this state, and shall be taxable to  
 5 the owners of such shares in the county, school district,  
 6 city, town, or place where such bank or banking corporation  
 7 is located and not elsewhere, whether or not the owners of  
 8 such shares are residents of such county, school district,  
 9 city, town or place.

10 (3) The cashier or secretary of any such bank or  
 11 banking corporation shall furnish to the department or its  
 12 agent, upon demand, the name of each stockholder with his  
 13 residence and the number of shares belonging to him at  
 14 ~~twelve-o'clock-noon-of-the-first-Monday-in-March-of-each~~ the  
 15 close of business on December 31 of the preceding year; and  
 16 if such cashier or secretary, for more than five days after  
 17 such demand, shall fail to furnish such information, he  
 18 shall be guilty of a misdemeanor and the department or its  
 19 agent may obtain such information from any other available  
 20 source, and for such purposes shall have access to the books  
 21 of such bank or banking corporation. For convenience the  
 22 assessment of such shares shall be entered on the personal  
 23 property assessment list under the name of the bank or  
 24 banking corporation concerned, but in the assessment list  
 25 the names of the owners of such shares shall be set forth

1 and the number of shares owned by each, and such assessment,  
 2 when so entered, shall have all the force and effect as if  
 3 made in the names of the owners of such shares individually.  
 4 The bank or banking corporation in which such shares are  
 5 owned shall be liable for the payment of taxes assessed  
 6 against such shares, and such taxes shall be payable by and  
 7 may be collected from such bank or banking corporation in  
 8 the same manner and under the same penalties as other taxes;  
 9 provided that such bank or banking corporation may recover  
 10 from such owners of shares any taxes so paid on such shares,  
 11 and shall have a lien therefor upon such shares and upon any  
 12 dividends accrued or to accrue thereon."

13 Section 18. Section 84-4606, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4606. Banks with offices in more than one  
 16 county--assessment and apportionment of tax. Any state or  
 17 national bank, banking corporation, or private bank, the  
 18 stock, moneyed capital, or moneys and credits of which are  
 19 subject to taxation under the provisions of chapter 3 and  
 20 chapter 46, Title 84, Revised Codes of Montana, 1947, and  
 21 which has banking offices in more than one (1) county, shall  
 22 furnish to the department of revenue or its agent in each  
 23 such county the information required of it by chapter 46,  
 24 Title 84, Revised Codes of Montana, 1947, together with a  
 25 statement of the book value of real estate owned and located

1 in the respective counties and a statement of the deposit  
 2 liability shown by the books of account of said bank at each  
 3 of its said banking offices at the close of business ~~the day~~  
 4 ~~next--preceding--the-first-Monday-in-March~~ on December 31 of  
 5 the preceding year; and the aggregate tax on the stock,  
 6 moneyed capital, and moneys and credits of such bank  
 7 computed as provided by law shall be assessed by and be paid  
 8 to the respective counties in the proportion which the  
 9 amount of the deposit liability shown on the books of the  
 10 office or offices of such bank located in such counties,  
 11 respectively, shall bear to the total deposit liability of  
 12 such bank."

13 Section 19. Section 84-5801, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-5801. Production credit associations--assessment  
 16 and payment. Every production credit association organized  
 17 under the provisions of section 1131d of title 12, United  
 18 States Codes annotated shall be assessed for and pay taxes  
 19 upon all real and personal property owned by such  
 20 association, and also upon the moneyed capital employed in  
 21 such business, such moneyed capital to be ascertained by  
 22 deducting from the amount of loans, including loans secured  
 23 by mortgage on real estate or personal property, the amount  
 24 of such loans discounted, and any indebtedness representing  
 25 money borrowed for use as moneyed capital. Said moneyed

1 capital shall be taxed at the same rate and take the same  
 2 classification as shares of stock in a national bank or  
 3 moneyed capital coming into substantial competition  
 4 therewith.

5 The secretary or managing agent of every such  
 6 association shall furnish to the assessor of the county in  
 7 which the principal office of such association is located,  
 8 within five (5) days after demand therefor, a statement in  
 9 such detail as the department of revenue or its agent may  
 10 require, verified by his oath of the resources and  
 11 liabilities of such association as disclosed by its books,  
 12 ~~at twelve o'clock noon on the first Monday of March in each~~  
 13 the close of business on December 31 of the preceding year.

14 If such secretary or managing agent shall fail to make the  
 15 statement hereby required, the department of revenue or its  
 16 agent shall forthwith obtain such information from any other  
 17 available source, and for this purpose he shall have access  
 18 to the books of such association. The department of revenue  
 19 or its agent shall thereupon make an assessment of the real  
 20 estate and personal property owned by such association, and  
 21 of the moneyed capital employed in the business of such  
 22 association which assessment shall be as fair and equitable  
 23 as he may be able to make from the best information  
 24 available, or said assessor may, for the purpose of said  
 25 assessment, adopt the figures disclosed by any prior report

1 made by such association to any state or federal officer  
 2 pursuant to any state or federal law. Any person required  
 3 by this section to make the statement hereinabove provided,  
 4 who shall fail to furnish the same, shall be guilty of a  
 5 misdemeanor and shall be punished accordingly."

6 Section 20. Section 84-6012, R.C.M. 1947, is amended  
 7 to read as follows:

8 "84-6012. Livestock brought into state--notice to  
 9 department of revenue or its agent. The owner or the agent,  
 10 manager or foreman of any person, corporation, or  
 11 association bringing livestock into this state after the  
 12 ~~first Monday in March~~ day of January shall immediately after  
 13 said livestock crosses the state line, forward to the  
 14 department of revenue or its agent in the county into which  
 15 the livestock is moved, a registered letter, which letter  
 16 shall contain the name of the owner of such livestock, of  
 17 the number thereof, the brand thereon, and the ages of the  
 18 same, together with the time and place at which said  
 19 livestock was brought across the state line, provided, that  
 20 the Montana department of livestock ~~sanitary-board~~ at least  
 21 once each month furnish, from own records to the department  
 22 of revenue or its agent in the county into which such  
 23 livestock is moved, a list of the number and kind of  
 24 livestock so moved, together with the name of the owner  
 25 thereof."

1 Section 21. Section 84-6013, R.C.M. 1947, is amended  
2 to read as follows:

3 "84-6013. Collection of tax on livestock. The  
4 department of revenue or its agent upon receipt of such  
5 letter or other information, that livestock has been brought  
6 into his county from outside of the state, after the first  
7 Monday---in---March day of January in any year, shall  
8 immediately proceed under the provisions of section  
9 84-4201."

10 Section 22. Section 89-1805, R.C.M. 1947, is amended  
11 to read as follows:

12 "89-1805. Determination of irrigable area. (1) For the  
13 purpose of determining the number of acres of irrigable  
14 lands in each forty-acre tract or fractional lot as  
15 designated by the United States public survey, or platted  
16 lot, if land is subdivided in lots and blocks (or where land  
17 shall be owned in less than forty-acre tracts or in less  
18 than the platted lot, then against each such tract) of land  
19 in the district, the board of commissioners of any  
20 irrigation district organized hereunder, whenever deemed  
21 advisable and at any time except as otherwise provided, may  
22 cause a careful topographical survey and map of said lands  
23 to be made, as well as a specific examination of the  
24 character of the soil of each such tract. Upon completion  
25 of such survey and maps, and examination, the board shall

1 give notice that at a meeting of said board, to be held at  
2 the office of the board on a day to be fixed in said notice,  
3 said board will determine the irrigable area of each such  
4 tract of land in the district and that it will hear and  
5 consider any objection on the part of any landowner in the  
6 district to such determination and to adjustment of the  
7 irrigable area of said district or of any lands within any  
8 tract or subdivision thereof. It shall not be necessary to  
9 describe said tracts in said notice. Such notice shall be  
10 given by publication, once a week for two successive  
11 calendar weeks, in a newspaper of general circulation in the  
12 county where the office of the board is located, and where  
13 lands of any irrigation district lie in more than one  
14 county, such notice shall also be published in a newspaper  
15 or newspapers of general circulation in each such county.  
16 The last publication of said notice shall be at least five  
17 days prior to the date fixed for said meeting.

18 (2) At such meeting, the board shall proceed to  
19 determine and fix the number of acres in each tract or  
20 subdivision irrigable from the works or proposed works of  
21 the district, and shall hear all persons interested who may  
22 appear, and shall continue in session from day to day  
23 (exclusive of Sundays and legal holidays) as long as may be  
24 necessary and until said determination of irrigable area  
25 shall have been completed. The board shall hear all

1 evidence offered, including maps and surveys caused to be  
 2 prepared by it as well as maps and surveys prepared by any  
 3 owner of lands. Upon such determination, the irrigable area  
 4 so fixed shall become, and thereafter be, the acreage upon  
 5 which any special tax or assessment shall be levied, and  
 6 each irrigable acre shall pay at the same rate as every  
 7 other acre of irrigable land in said district shall pay; and  
 8 any special tax or assessment levied for any purpose shall  
 9 be a lien upon the entire forty-acre tract or fractional lot  
 10 as designated by the United States public survey, or platted  
 11 lot, if land is subdivided in lots and blocks (or where land  
 12 shall be owned in less than forty-acre tracts or in less  
 13 than the platted lot, then against each such tract) of land  
 14 in the district of which said irrigable area forms a part,  
 15 and said lien shall attach to said entire tract as of the  
 16 first Monday-of-March day of January in the year in which  
 17 said special tax or assessment is levied.

18 (3) Upon completing such determination, the board shall  
 19 fix, by appropriate resolution or order, the total acreage  
 20 and the irrigable acreage of each such tract or subdivision,  
 21 and shall cause to be prepared a list of all lands in said  
 22 district, which list shall contain an accurate description  
 23 of each such forty-acre tract or fractional lot as  
 24 designated by the United States public survey, or platted  
 25 lot, if land is subdivided in lots and blocks (or where land

1 shall be owned in less than forty-acre tracts or in less  
 2 than the platted lot, then against each such tract) of land  
 3 in said district, the total acreage and the number of  
 4 irrigable acres therein as so fixed and determined, and the  
 5 name of the owner, or holder of title or evidence of title  
 6 thereof, ascertained as provided in section 89-1201. Such  
 7 list, when completed and adopted, shall be filed in the  
 8 office of the board of commissioners and shall remain there  
 9 for public inspection. A certified copy of such resolution  
 10 and list shall be filed with the county clerk and recorder  
 11 of each county in which any portion of the lands in said  
 12 district are situated; provided, however, there shall be  
 13 omitted from such copy lands not situated in the county in  
 14 which such copy is filed.

15 (4) No special tax or assessment shall be levied  
 16 against any forty-acre tract, or fractional lot as  
 17 designated by the United States public survey, or platted  
 18 lot, if land is subdivided in lots and blocks (or where  
 19 lands shall be owned in less than forty-acre tracts or in  
 20 less than the platted lot, then against each such tract)  
 21 found by said board to contain no irrigable land; nor shall  
 22 any lien created after the order of determination herein  
 23 provided for attach to any such tract, nor shall the owner,  
 24 or owners, of any tract or tracts have any vote or votes in  
 25 any proceeding or election under the provisions of Chapter



1 146 of the Laws of 1909, or any amendment thereof, or act  
 2 supplementary thereto, after the making of such order,  
 3 unless his said land, or a portion thereof, be found by said  
 4 board to contain an area irrigable from the works, or  
 5 proposed works, of said district.

6 (5) Upon the determination provided for in this  
 7 section, the board of commissioners shall have the power to  
 8 refund any taxes paid, or cancel any unpaid taxes or  
 9 assessments, levied upon an acreage in excess of that so  
 10 fixed by said order of determination, and where necessary,  
 11 may issue warrants therefor.

12 (6) Within sixty days after such resolution adopting  
 13 said list, the board of commissioners may petition the  
 14 district court for confirmation of their acts in determining  
 15 the irrigable area, as aforesaid, and in refunding or  
 16 canceling any taxes or assessments. The majority in number  
 17 and acreage of the holders of title or evidence of title to  
 18 lands in said district, ascertained as in this act provided,  
 19 may, likewise, within such sixty-day period, petition the  
 20 district court for review of the actions of the board of  
 21 commissioners. But one of such proceedings, if prosecuted  
 22 to determination, shall be exclusive of the other. Upon  
 23 such proceeding, the court may order any assessment of taxes  
 24 upon any land or lands to be reduced or raised according to  
 25 the irrigable area as found by the court, or taxes

1 previously levied upon any area shown to be excessive, to be  
 2 refunded or canceled.

3 (7) The provisions of section 89-1402, regarding the  
 4 procedure as well as the right and time to appeal, shall  
 5 apply to any proceeding instituted in pursuance of the  
 6 provisions of this section; provided, however, that nothing  
 7 in this section shall be deemed or construed to affect or  
 8 impair the lien of any bonds issued by the district; and  
 9 provided, further, that if confirmation proceedings are held  
 10 and a certified copy of the order of confirmation be filed  
 11 with the county clerk and recorder of the county in which  
 12 any portion of said lands is situated, it shall not be  
 13 necessary to file in said office the certified copy of the  
 14 resolution and order of the board, or of the list,  
 15 hereinabove provided for.

16 (8) Provided, however, that where districts have been  
 17 established in order to co-operate with the United States  
 18 under the federal reclamation laws heretofore or hereafter  
 19 enacted, or under any act of Congress, which shall permit of  
 20 the performance by the United States of work in this state,  
 21 for the purposes of construction of irrigation works,  
 22 including drainage works, or for purchase, extension,  
 23 operation, or maintenance of construction works, or for the  
 24 assumption as principal or guarantor, of indebtedness to the  
 25 United States on account of district laws, the determination

1 of the irrigable area of the lands in said district may be  
 2 made by the said board of commissioners in the manner in  
 3 this section provided or by the United States at the option  
 4 of the latter, and, if the United States determines the  
 5 irrigable area, the proceeding for the apportionment and  
 6 distribution of the costs of the proposed works or  
 7 improvements, hereinafter provided for in section 89-1806  
 8 shall not be had."

9 Section 23. Section 89-1806, R.C.M. 1947, is amended  
 10 to read as follows:

11 "89-1806. Determination of irrigable area--  
 12 apportionment and distribution of costs of proposed works or  
 13 improvements. (1) Whenever a petition for the issuance of  
 14 bonds of any irrigation district organized hereunder shall  
 15 have been filed, as hereinbefore in section 89-1703  
 16 provided, the board of commissioners of such district shall  
 17 examine, or cause to be examined, each forty-acre tract or  
 18 fractional lot as designated by the United States public  
 19 survey, or platted lot, if land is subdivided in lots and  
 20 blocks (or where land shall be owned in less than forty-acre  
 21 tracts or in less than the platted lot, then against each  
 22 such tract) of land in said district, and cause a careful  
 23 topographical survey and map to be made, in the manner  
 24 provided for in section 89-1805. Upon such examination, the  
 25 board shall determine the number of irrigable acres in each

1 such tract; and shall apportion and distribute the cost of  
 2 the works or improvements for which said bonds are to be  
 3 issued, over the tracts within said district according to  
 4 the irrigable area in each of said tracts or subdivisions,  
 5 so that each such irrigable acre shall be required to bear  
 6 the same burden of such costs as each other irrigable acre  
 7 in said district, and the special tax or assessment levied  
 8 to meet the principal of and interest on said bonds so  
 9 authorized, shall become a lien upon the entire tract of  
 10 which such irrigable area forms a part or portion as of the  
 11 first ~~Monday--in--March~~ day of January of the year in which  
 12 such special tax or assessment is levied, and the number of  
 13 irrigable acres in each such tract as so determined shall  
 14 not be diminished but may be increased during the term for  
 15 which any such bonds may be issued or until the bonds shall  
 16 be liquidated in full.

17 (2) Provided, however, that if a proceeding for the  
 18 determination, in whole or in part, of the irrigable area of  
 19 the lands in said district has already been had, or a  
 20 topographical survey or maps thereof prepared, or a court  
 21 confirmation of said prior proceedings had, in part or in  
 22 full, the said board may, in its discretion, adopt all or  
 23 such portions of said prior proceedings; and in such an  
 24 event, it shall not be necessary to cause an additional  
 25 survey, or maps, or examination, of any of such tracts to be

1 again made, or to redetermine the irrigable area of any such  
2 tract.

3 (3) The board shall make such determination after  
4 hearing had and shall fix the total acreage and the  
5 irrigable acreage, and shall cause a list of such irrigable  
6 area to be made and filed and the proceedings of the board  
7 in connection with such determination, including said  
8 hearing and notice of said hearing, and order or resolution  
9 fixing the irrigable area and the preparation and filing of  
10 said list, shall conform to the requirements set forth in  
11 section 89-1805. At such hearing, the said board shall also  
12 determine the amount and rate per acre necessary to be  
13 levied against each irrigable acre in the district to meet  
14 the interest on and principal of said authorized bond issue,  
15 and any tax levied for such purposes shall be a lien upon  
16 the entire tract of which said irrigable area forms a part.  
17 If any landowner in the district shall appear before the  
18 board at said time and pay in cash the amount fixed against  
19 his said land as its proportion of the amount found  
20 necessary for the purposes for which said bonds were  
21 authorized and are to be issued, his land shall be excluded  
22 from the lien of the bond issue and the amount of bonds  
23 intended to be issued shall be reduced by the amount of such  
24 payment. Any person interested who shall fail to appear  
25 before the board at said meeting shall not thereafter be

1 permitted to contest the proceedings of said board, or any  
2 part thereof, except upon special application to the court  
3 in the proceedings for the confirmation of said bonds and a  
4 showing of reasonable excuse for failure to appear before  
5 said board of commissioners.

6 (4) In case any such landowner makes objection to the  
7 proceedings of said board in determining the irrigable area  
8 in his own or any other tract of land, or the amount or rate  
9 per acre of the special tax and assessment to be levied  
10 against each irrigable acre in the district for the purposes  
11 of the proposed bond issue, and said objection is overruled  
12 by the board, such objection without further proceedings  
13 shall be regarded as appealed to the district court, and  
14 shall, with the other proceedings of said board at said  
15 meeting, be heard at the proceedings to confirm said bonds,  
16 as provided in section 89-1704, and when so confirmed, said  
17 order overruling such objection and confirming the order of  
18 the board determining the irrigable area of each tract of  
19 land and apportioning the cost of the improvement thereto,  
20 shall become final, binding and conclusive upon said  
21 landowner and upon the district, unless appealed from as in  
22 said section 89-1704 provided.

23 (5) Provided, however, that whenever the irrigable area  
24 of the lands in any irrigation district shall have been  
25 determined and confirmed, no owner or holder of title or

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1 evidence of title to lands in said district, during the  
 2 period of any bonds thereafter authorized shall be issued  
 3 and outstanding, shall have the taxable acreage of his said  
 4 lands fixed or adjudicated in the manner provided by  
 5 sections 89-1404 to 89-1408, in such manner or to such  
 6 extent as to reduce the acreage subject to the payment of  
 7 such bonds or interest thereon, or in such manner as to  
 8 affect the security of such bonds or interest thereon."

9 Section 24. Section 16-4311, R.C.M. 1947, is amended  
 10 to read as follows:

11 "16-4311. Withdrawal of portion of district, petition  
 12 for. Any portion of a public hospital district may be  
 13 withdrawn therefrom as in this section provided, upon  
 14 receipt of a petition signed by fifty-one per centum (51%)  
 15 of the taxpayers, or more, residing in and owning property  
 16 within the area desired to be withdrawn from any public  
 17 hospital district, on the grounds that such area will not be  
 18 benefited by remaining in said district. The board of  
 19 county commissioners shall, upon the filing of such a  
 20 petition, fix a time for the hearing of such withdrawal  
 21 petition which time shall not be more than four (4) weeks  
 22 after the receipt thereof. The board shall, at least two  
 23 (2) weeks prior to the time so fixed, publish a notice of  
 24 such hearing in two (2) successive issues of a newspaper  
 25 published in the county. No petition for withdrawal shall

1 be entertained or acted upon by the board, unless the same  
 2 is filed before ~~the first Monday in March of~~ any December  
 3 31 of the preceding year. Any person interested may appear  
 4 at said hearing and present objections to the withdrawal of  
 5 said portion from said district. The board shall consider  
 6 the petition and all objections thereto, and pass upon the  
 7 merits thereof, and make its order in accordance therewith.  
 8 Any withdrawal shall be effective as of ~~March~~ January 1  
 9 following the issuance of the withdrawal order. Such order  
 10 is subject to review by the district court of the county,  
 11 and appeal may be taken from the final judgment of such  
 12 district court to the supreme court of Montana. All taxable  
 13 property within the withdrawn area shall remain subject to  
 14 taxation for any bonded indebtedness of the hospital  
 15 district existing as of the effective date of the  
 16 withdrawal, to the same extent as it would have been subject  
 17 if not withdrawn."

18 Section 25. Section 75-6505, R.C.M. 1947, is amended  
 19 to read as follows:

20 "75-6505. Time limitation for district boundary  
 21 changes. No elementary district shall be created nor shall  
 22 any elementary district boundaries be changed between the  
 23 first day of ~~March~~ January and the second Monday of August  
 24 of any calendar year except when:

25 (1) the entire territory of a district is annexed or

1 attached to another district;

2 (2) the entire territory of the portion of a joint  
3 district located in one (1) county is annexed or attached to  
4 another district; or

5 (3) two (2) or more districts are consolidated in their  
6 entirety."

-End-

Approved by Committee  
on Taxation

*Senate* BILL NO. *32*  
*Festender Turnage, Leah LYNCH*

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A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE TIME OF ASSESSMENT OF PROPERTY FROM THE FIRST MONDAY IN MARCH TO THE FIRST DAY OF JANUARY BY AMENDING SECTIONS 7-122, 16-4019, 53-639.1, 46-2704, 46-2804, 46-2809, 81-928, 84-406, 84-409, 84-410, 84-510, 84-3808, 84-3809, 84-4192, 84-4209, 84-4604, 84-4605, 84-4606, 84-5801, 84-6012, 84-6013, 89-1805, AND 89-1806, R.C.M. 1947, AND CHANGING THE TIME FOR WITHDRAWAL FROM A PUBLIC HOSPITAL DISTRICT AND FOR CHANGING BOUNDARIES OF AN ELEMENTARY SCHOOL DISTRICT TO COINCIDE WITH THE JANUARY 1 ASSESSMENT DATE BY AMENDING SECTIONS 16-4311 AND 75-6505, R.C.M. 1947."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
Section 1. Section 7-122, R.C.M. 1947, is amended to read as follows:  
"7-122. Taxation of associations. Every association shall be assessed for and pay taxes upon all real and personal property owned by such association, and also upon the moneyed capital employed in such business, such moneyed capital to be ascertained by deducting from the amount of bonds, notes and other evidences of indebtedness, including evidences of indebtedness secured by mortgage on real estate

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or personal property, of such associations, the amount standing to the credit of the members of any such association, upon its books, and any indebtedness representing money borrowed for use as moneyed capital. Said moneyed capital as so ascertained shall be taxed at the same rate and take the same classification as shares of stock in a national bank or moneyed capital coming into substantial competition therewith. The secretary of every such association shall furnish to the department of revenue or its agent in the county in which the principal office of such association is located, within five (5) days after demand therefor, a condensed statement verified by his oath, of the resources and liabilities of such association as disclosed by its books, at twelve o'clock noon on the first ~~Monday-of-March~~ day of January in each year; if such secretary shall fail to make the statement hereby required, the department or its agent shall forthwith obtain such information from any other available source, and for this purpose he shall have access to the books of such association. The department or its agent shall thereupon make an assessment of the real estate and personal property owned by such association, and of the moneyed capital employed in the business of such association, which assessment shall be as fair and equitable as he may be able to make from the best information available, or the

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1 department or its agent may, for the purpose of said  
 2 assessment, adopt the figures disclosed by any prior report  
 3 made by such association to any state or federal officer  
 4 pursuant to any state or federal law. Any person required  
 5 by this section to make the statement hereinabove provided,  
 6 who shall fail to furnish the same, shall be guilty of a  
 7 misdemeanor and shall be punished accordingly.

8       The amount standing to the credit of each member of any  
 9 such association, upon its books, shall be considered and  
 10 held as the individual credit of each member, and each  
 11 member shall list the shares held by him for taxation, at  
 12 their real value in money, in the county of his residence,  
 13 the same as other credits are listed, except shares from  
 14 which loans have been made, or money advanced, by the  
 15 association, and as to such shares they shall be listed for  
 16 taxation at the net cash value of the stock, to be  
 17 ascertained by deducting the loan from the cash value of the  
 18 shares. Associations organized under or controlled by this  
 19 act shall be subject to taxation in no other way."

20       Section 2. Section 16-4019, R.C.M. 1947, is amended to  
 21 read as follows:

22       "16-4019. Assessment of property. The county assessor  
 23 of a county abandoned and abolished under the provisions of  
 24 this act shall, within ten (10) days after it comes to exist  
 25 deliver to the county assessor of each county to which any

1 part of its territory had been attached and become a part of  
 2 all assessment lists, reports, documents and instruments  
 3 relating to, concerning, or in any way affecting the  
 4 assessment during the then current assessment year of all  
 5 taxable property within such portion of such abandoned and  
 6 abolished county, and it shall be the duty of the assessor  
 7 of the county, to whom such assessment lists, reports,  
 8 documents and instruments have been delivered by the  
 9 assessor of the abandoned and abolished county, to complete  
 10 all assessments and to fully assess, during the then current  
 11 assessment year, all taxable property situated or located,  
 12 on the first ~~Monday-of-March~~ day of January of such year,  
 13 within the boundaries of such part of such abandoned and  
 14 abolished county, and each such county assessor shall, in  
 15 all matters and things connected in any way with the making  
 16 of such assessments, have, possess and exercise all of the  
 17 powers and rights and shall perform all of the duties which  
 18 the assessor of the abandoned and abolished county would, or  
 19 could have had, possessed, exercised or performed if such  
 20 county had not been abandoned and abolished. The county  
 21 assessor of such abandoned and abolished county shall, until  
 22 twelve (12:00) o'clock midnight of the thirtieth day of June  
 23 when said county ceases to exist, aid and assist the county  
 24 assessors of the counties to which any part of the territory  
 25 so to be abandoned and abolished will be attached and made a

1 part, in the listing and assessing of all taxable property  
 2 situated or located within each of such counties to the end  
 3 that all taxable property within the boundaries of such  
 4 abandoned county will be fully assessed and taxed."

5 Section 3. Section 53-639.1, R.C.M. 1947, is amended  
 6 to read as follows:

7 "53-639.1. Special mobile equipment--exemption from  
 8 registration and payment of fees and charges--identification  
 9 plate--application--fee--publicly owned special mobile  
 10 equipment. (1) A person, firm, partnership, or corporation  
 11 who owns, leases, or rents special mobile equipment as  
 12 defined in section 53-642 and occasionally moves that  
 13 equipment on, over, or across the highways of the state, is  
 14 not subject to registration of that equipment or required to  
 15 pay the fees and charges provided for in chapters 32 through  
 16 35 of Title 32. Prior to movement on the highways, however,  
 17 each piece of equipment shall display an equipment  
 18 identification plate or a dealers' license plate attached to  
 19 the equipment.

20 (2) Annual application for the identification plate  
 21 shall be made to the county treasurer before any piece of  
 22 equipment is moved on the highways. Application shall be  
 23 made on a form furnished by the department of justice,  
 24 together with the payment of a fee of five dollars (\$5).  
 25 The equipment for which a special mobile equipment plate is

1 sought, is subject to the assessment of personal property  
 2 taxes ~~either~~ on the date application is made for the plate  
 3 ~~if that date falls between the first day of January and the~~  
 4 ~~first Monday of March, or on the first Monday of March.~~ The  
 5 personal property taxes assessed against the special mobile  
 6 equipment must be paid before the issuance of a special  
 7 mobile equipment plate. The fees collected under this  
 8 section belong to the county road fund.

9 (3) The identification plate expires on ~~March~~ December  
 10 31 of each year.

11 (4) Publicly owned special mobile equipment, and  
 12 implements of husbandry used exclusively by an owner in the  
 13 conduct of his own farming operations, are exempt from this  
 14 section."

15 Section 4. Section 46-2704, R.C.M. 1947, is amended to  
 16 read as follows:

17 "46-2704. Tax levy--special fund. Said county  
 18 livestock protective committee may recommend to the board of  
 19 county commissioners the levy of a tax in an amount not to  
 20 exceed twenty-five cents (25¢) per head on all assessable  
 21 cattle in the county on the first ~~Monday--of--March~~ day of  
 22 January and the board of county commissioners shall  
 23 thereupon be empowered to levy such tax, to be collected as  
 24 other taxes on personal property, and when collected to be  
 25 deposited by the county treasurer in a special fund to be



1 known as the stockmen's special deputy fund, together with  
 2 any other funds made available from county, state, federal  
 3 or private sources for the purposes of this act."

4 Section 5. Section 46-2804, R.C.M. 1947, is amended to  
 5 read as follows:

6 "46-2804. Tax levy--deposit of proceeds. Said district  
 7 cattle protective committee may recommend to the board of  
 8 county commissioners the levy of a tax in an amount not to  
 9 exceed twenty-five cents (25¢) per head on all assessable  
 10 cattle in the district on the first ~~Monday-of-March~~ day of  
 11 January and the board of county commissioners shall  
 12 thereupon be empowered to levy such tax, to be collected as  
 13 other taxes on personal property, and when collected to be  
 14 deposited in the county treasury of one of the counties in  
 15 the district, to be selected by the district cattle  
 16 protective committee, in a special fund to be known as the  
 17 stockmen's special deputy fund, together with any other  
 18 funds made available from county, state, federal or private  
 19 sources for the purposes of this act."

20 Section 6. Section 46-2809, R.C.M. 1947, is amended to  
 21 read as follows:

22 "46-2809. Tax levy--deposit of proceeds. Said district  
 23 cattle protective committee may recommend to the board of  
 24 county commissioners the levy of a tax in an amount not to  
 25 exceed twenty-five cents (25¢) per head on all assessable

1 cattle in the district on the first ~~Monday-of-March~~ day of  
 2 January and the board of county commissioners shall  
 3 thereupon be empowered to levy such tax, to be collected as  
 4 other taxes on personal property, and when collected to be  
 5 deposited in the county treasury in a special fund to be  
 6 known as the stockmen's special deputy fund, together with  
 7 any other funds made available from county, state, federal  
 8 or private sources for the purposes of this act."

9 Section 7. Section 81-928, R.C.M. 1947, is amended to  
 10 read as follows:

11 "81-928. Land subject to taxation. (1) State lands  
 12 purchased from the state are subject to taxation to the full  
 13 value thereof. The department of revenue shall assess the  
 14 purchaser for the full value of the land on the first ~~Monday~~  
 15 ~~of-March~~ day of January following the date of purchase. The  
 16 holder of certificates of purchase to lands within  
 17 irrigation districts is liable for the entire tax levied  
 18 against the land thereunder on account of such irrigation  
 19 district.

20 (2) The improvements on the land shall be assessed and  
 21 taxed as other improvements on farm lands.

22 (3) On or before March January 15 of each year, the  
 23 department shall furnish the department of revenue or its  
 24 agent in each county with a complete list of all state lands  
 25 sold in his county during the year ending on the previous

1 ~~December 31~~ ~~the--first-Monday-of-March-of-each-year~~. This  
 2 list shall show the name and address of the purchaser, the  
 3 legal description of the land, and the acreage contained  
 4 therein."

5 Section 8. Section 84-406, R.C.M. 1947, is amended to  
 6 read as follows:

7 "84-406. Time of assessment--motor vehicles--mobile  
 8 homes--livestock--snowmobiles. (1) The department of revenue  
 9 or its agent must, between the first ~~Monday-of-March~~ day of  
 10 January and the second Monday of July in each year,  
 11 ascertain the names of all taxable inhabitants, and assess  
 12 all property in each county subject to taxation, except such  
 13 as is required to be assessed by the state department of  
 14 revenue, and must assess such property to the persons by  
 15 whom it was owned or claimed, or in whose possession or  
 16 control it was at 12 midnight of the first ~~Monday--of--March~~  
 17 day of January next preceding. It must also ascertain and  
 18 assess all mobile homes arriving in ~~his~~ the county after 12  
 19 midnight of the first ~~Monday-of-March~~ day of January next  
 20 preceding. The procedure provided by this section shall not  
 21 apply to:

22 (a) Motor vehicles which are required by subdivision  
 23 (2) hereof to be assessed as of the first day of January;  
 24 but no mistake in the name of the owner or supposed owner of  
 25 real property renders the assessment thereof invalid.

1 (b) Livestock being fed in feeding pens or enclosures  
 2 which may be by subdivision (3) of this section be assessed  
 3 on an average inventory basis. Credits must be assessed as  
 4 provided in section 84-101, subdivision 6.

5 (c) Property defined in section 53-642 as "special  
 6 mobile equipment" ~~shall be~~ which is subject to assessment of  
 7 personal property taxes ~~either~~ on the date that application  
 8 is made for a special mobile equipment plate, ~~if that date~~  
 9 ~~falls between the first day of January and the first--Monday~~  
 10 ~~of-March, or on the first-Monday-of-March.~~

11 (d) Mobile homes held by a distributor or dealer of  
 12 mobile homes as a part of his stock in trade.

13 (e) Snowmobiles and campers which are required by  
 14 subdivision 4 hereof to be assessed as of the first day of  
 15 January.

16 (2) The department or its agent must ascertain and  
 17 assess all motor vehicles, except mobile homes, in each  
 18 county subject to taxation as of January 1 in each year, and  
 19 the same shall be assessed to the persons by whom owned or  
 20 claimed, or in whose possession or control such vehicle was  
 21 at 12 midnight of the first day of January in each year.  
 22 Provided that such tax shall not be assessed against motor  
 23 vehicles which constitute inventory of motor vehicle dealers  
 24 as of January 1, but said vehicles, and all other motor  
 25 vehicles brought into the state subsequent to January 1, as

1 motor vehicle dealer's inventory, shall be assessed to their  
 2 respective purchasers as of the dates said vehicles are  
 3 registered by said purchasers, and purchasers means and  
 4 includes dealers who apply for registration or  
 5 re-registration of motor vehicles, ~~except~~ as otherwise  
 6 provided by section 32-3315. Goods, wares and merchandise  
 7 of motor vehicle dealers, other than new motor vehicles and  
 8 new mobile homes, shall ~~continue to be assessed~~ at full and  
 9 true value as of the first ~~Monday of March~~ day of January.

10 Except that this paragraph shall ~~not~~ apply to an  
 11 applicant for registration or re-registration of a mobile  
 12 home, nothing herein contained shall relieve the applicant  
 13 for registration or re-registration of any other motor  
 14 vehicle so assessed or subject to assessment of the duty of  
 15 paying taxes thereon as a condition precedent to  
 16 registration or re-registration in the event said taxes have  
 17 not been paid by any prior applicant or owner in all cases  
 18 where required to be paid.

19 (3) The assessed value of livestock being fed in  
 20 feeding pens or enclosures on the first ~~Monday in March~~ day  
 21 of January may be computed by adding the value of livestock  
 22 more than six (6) months of age being fed on the last day of  
 23 each month since the last assessment date and dividing the  
 24 sum by twelve (12).

25 (4) The department of revenue or its agent must

1 ascertain and assess all snowmobiles and campers in each  
 2 county subject to taxation as of January 1 in each year, and  
 3 the same shall be assessed to the persons by whom owned or  
 4 claimed, or in whose possession or control such snowmobile  
 5 or campers was, including dealers, at 12 M midnight of the  
 6 first day of January in each year, ~~provided, however, that~~  
 7 ~~snowmobiles--and--campers--which--constitute--inventory--of~~  
 8 ~~snowmobile--dealers--and--camper--dealers--shall--be--assessed--to~~  
 9 ~~the--dealers--as--of--12--M--of--the--first--Monday--of--March--in--each~~  
 10 ~~year."~~

11 Section 9. Section 84-409, R.C.M. 1947, is amended to  
 12 read as follows:

13 \*84-409. Statement--what to contain. The department of  
 14 revenue or its agent must require from each person a  
 15 statement under oath setting forth specifically all the real  
 16 and personal property owned by such person, or in his  
 17 possession, or under his control at twelve o'clock ~~m~~  
 18 midnight on the first ~~Monday in March~~ day in January. Such  
 19 statement must be in writing, showing separately:

20 1. All property belonging to, claimed by, or in the  
 21 possession, or under the control or management of such  
 22 person.

23 2. All property belonging to, claimed by, or in the  
 24 possession, or under the control or management of any firm  
 25 of which such person is a member.

1           3. All property belonging to, claimed by, or in the  
2 possession, or under the control or management of any  
3 corporation of which such person is president, secretary,  
4 cashier, or managing agent.

5           4. The county in which such property is situated, or  
6 in which it is liable to taxation, and (if liable to  
7 taxation in the county in which the statement is made) also  
8 the city, town, school district, road district, or other  
9 revenue districts in which it is situated.

10          5. An exact description of all lands in parcels or  
11 subdivisions, not exceeding six hundred and forty acres  
12 each, and the sections and fractional sections of all tracts  
13 of land containing more than six hundred and forty acres  
14 which have been sectionized by the United States government;  
15 improvements, and personal property, including all vessels,  
16 steamers, and other watercraft, and all taxable state,  
17 county, city, or other municipal or public bonds, and the  
18 taxable bonds of any person, firm, or corporation, and  
19 deposits of money, gold dust, or other valuables, and the  
20 names of the persons with whom such deposits are made, and  
21 the places in which they may be found; all mortgages, deeds  
22 of trust, contracts, and other obligations by which a debt  
23 is secured, and the property in the county affected thereby.

24          6. All solvent credits, secured or unsecured, due or  
25 owing to such person or any firm of which he is a member, or

1 due or owing to any corporation of which he is president,  
2 secretary, cashier, or managing agent.

3           Whenever one member of a firm, or one of the proper  
4 officers of a corporation, has made a statement showing the  
5 property of the firm or corporation, another member of the  
6 firm, or another officer, need not include such property in  
7 the statement made by him; but this statement must show the  
8 name of the person or officer who made the statement in  
9 which such property is included.

10          7. All depots, shops, stations, buildings, and other  
11 structures erected on the space covered by the right of way,  
12 and all other property owned by any person, corporation, or  
13 association of persons, owning or operating any railroad  
14 within the county.

15           The fact that such statement is not required, or that a  
16 person has not made such statement under oath, or otherwise,  
17 does not relieve his property from taxation."

18          Section 10. Section 84-410, R.C.M. 1947, is amended to  
19 read as follows:

20           "84-410. Department of revenue to furnish blanks, etc.  
21 The department of revenue must furnish its agents with blank  
22 forms of the statements provided for in the preceding  
23 section, affixing thereto an affidavit, which must be  
24 substantially as follows: "I,...., do swear that I am a  
25 resident of the county of ....(naming it), and that my

1 post-office address is ....; that the above list contains a  
 2 full and correct statement of all property subject to  
 3 taxation, which I, or any firm of which I am a member, or  
 4 any corporation, association, or company of which I am  
 5 president, cashier, secretary, or managing agent, owned,  
 6 claimed, possessed, or controlled at twelve o'clock ~~at~~  
 7 midnight on the first ~~Monday-in-March~~ day of January last,  
 8 and which is not already assessed this year; and that I have  
 9 not in any manner whatsoever transferred or disposed of any  
 10 property, or placed any property out of said county or my  
 11 possession for the purpose of avoiding any assessment upon  
 12 the same, or of making this statement; and that the debts  
 13 therein stated as owing by me are justly due and owing to  
 14 others." The affidavit to the statement on behalf of a firm  
 15 or corporation must state the principal place of business of  
 16 the firm or corporation, and in other respects must conform  
 17 substantially to the preceding form. The time when taxes  
 18 become delinquent, and the time of the meeting of the county  
 19 tax appeal board, must be stated in such form."

20 Section 11. Section 84-510, R.C.M. 1947, is amended to  
 21 read as follows:

22 "84-510. List of lands sold by state to be transmitted  
 23 by state land agent. On or before the first ~~Monday-in--March~~  
 24 day of January in each year, the state land agent must make  
 25 out and transmit to the department of revenue where lands or

1 lots lie that may have been sold by the state, for which  
 2 certificates of purchase, patents, or deeds have issued,  
 3 during the year preceding, certified lists of such lands or  
 4 lots, giving a description thereof by divisions or  
 5 subdivisions, or lots and blocks, together with the names of  
 6 the purchasers thereof."

7 Section 12. Section 84-3808, R.C.M. 1947, is amended  
 8 to read as follows:

9 "84-3808. Tax on personal property lien on  
 10 realty--separate assessment. (a). Every tax due upon  
 11 personal property is a prior lien upon any or all of such  
 12 property, which lien shall have precedence over any other  
 13 lien, claim or demand upon such property, and except as  
 14 hereinafter provided, every tax upon personal property is  
 15 also a lien upon the real property of the owner thereof,  
 16 from and after 12 ~~at~~ midnight of the first ~~Monday-in-March~~  
 17 day of January in each year.

18 (b). The taxes upon personal property based upon a  
 19 taxable value up to and including one thousand dollars  
 20 (~~(\$1000.00)~~ (\$1000)) shall be a first and prior lien upon the  
 21 real property of the owner of such personal property; taxes  
 22 upon personal property based upon the taxable value thereof  
 23 in excess of one thousand dollars (~~(\$1000.00)~~ (\$1000)) shall  
 24 be a first and prior lien upon the real property of the  
 25 owner unless the owner or holder of any mortgage or other

1 lien upon said real property appearing of record in the  
 2 office of the clerk and ex officio recorder of the county  
 3 where such real property is situated at or before the time  
 4 such personal property tax attached thereto shall have filed  
 5 the notice hereinafter provided for, in which event the  
 6 taxes upon such excess of one thousand dollars (~~\$1000.00~~)  
 7 (\$1000) of taxable value shall not be a lien on the real  
 8 property of such owner. It shall be the duty of the county  
 9 treasurer to issue to any mortgagee or lien holder, upon his  
 10 request, a statement of the personal property tax due upon  
 11 the taxable value up to and including one thousand dollars  
 12 (~~\$1000.00~~) (\$1000) and personal property taxes upon a  
 13 taxable value up to one thousand dollars (~~\$1000.00~~) (\$1000)  
 14 may be paid, redeemed from a tax sale as by law provided, or  
 15 discharged separate from any personal property taxes in  
 16 excess of such amount. Payment of such taxes upon a taxable  
 17 value up to one thousand dollars (~~\$1000.00~~) (\$1000) as  
 18 herein provided, shall operate to discharge the tax lien  
 19 upon the personal property of the owner to the extent of  
 20 such payment in the order that the person paying such tax  
 21 shall direct.

22 (c). The holder of any mortgage or lien upon real  
 23 property who desires to obtain the benefits of this section  
 24 shall file in the office of the county treasurer of said  
 25 county a notice giving;

1 (1) the name and address of the mortgagee and holder of  
 2 the mortgage or lien;  
 3 (2) the name of the reputed owner of the land;  
 4 (3) the description of the land;  
 5 (4) the date of record and expiration of the mortgage  
 6 or lien;  
 7 (5) the amount thereof; and  
 8 (6) a statement that he claims the benefit of the  
 9 provisions of this section; and such notice shall be  
 10 ineffectual as to any taxes which shall have become a lien  
 11 on real property prior to the filing of such notice as  
 12 aforesaid. If the mortgage be not paid at maturity, such  
 13 notice shall thereafter be filed annually, unless the  
 14 mortgage be extended for a definite period to be stated in  
 15 such notice.  
 16 (d). Provided, that any owner of a mortgage on real  
 17 estate upon which personal property taxes are by this act  
 18 made a lien, and where the owner of such real estate and  
 19 personal property has failed to pay taxes due upon such real  
 20 estate and personal property for one or more years, may file  
 21 with the department of revenue or its agent in the county in  
 22 which such property is located a written request to have the  
 23 personal property and real estate of the owner separately  
 24 assessed. Such request must be made by registered mail at  
 25 least ten (10) days prior to the first ~~Monday-in--March~~ day

1 of January in the year for which property is assessed. Upon  
 2 receipt by the department of revenue or its ~~agent~~ of such  
 3 ~~request~~, it is hereby made the duty of the department of  
 4 revenue or its agent to make a separate assessment of real  
 5 ~~and personal property of the owner thereof and such personal~~  
 6 ~~taxes shall not be a lien upon the real estate so mortgaged~~  
 7 ~~of the owner thereof and the said personal property taxes~~  
 8 ~~shall be collected in the manner provided by law for other~~  
 9 ~~personal property."~~

10 Section 13. Section 84-3809, R.C.M. 1947, is amended  
 11 to read as follows:

12 "84-3809. Tax upon real property and tax on  
 13 improvements a lien upon both. Every tax due upon real  
 14 property is a lien against the property assessed; and every  
 15 tax due upon improvements upon real estate assessed to  
 16 others than the owner of the real estate is a lien upon the  
 17 land and improvements; which several liens attach as of the  
 18 first Monday-of-March day of January in each year."

19 Section 14. Section 84-4192, R.C.M. 1947, is amended  
 20 to read as follows:

21 "84-4192. Land subject to taxation to purchaser--when.  
 22 On the first Monday-of-March day of January following the  
 23 execution of such contracts or deed the land shall be  
 24 subject to taxation in the name of the purchaser or his  
 25 assignee and in the event the taxes are not paid and the

1 same become delinquent said contract shall be subject to  
 2 cancellation and all payments theretofore made shall be  
 3 taken, treated, and regarded as rent for said property."

4 Section 15. Section 84-4209, R.C.M. 1947, is amended  
 5 to read as follows:

6 "84-4209. Rate of taxation where property is taxable.  
 7 All rates of tax levy set by the board of county  
 8 ~~commissioners~~ on the second Monday in August of each year,  
 9 shall apply permanently to this class of personal property  
 10 during the ensuing year, and the treasurer shall, upon  
 11 collection of any such taxes, immediately distribute the  
 12 money so collected to the various and proper funds in his  
 13 charge. Personal property which was in the state and and  
 14 subject to taxation on the first Monday-of-March day of  
 15 January of any year shall be taxable wherever and whenever  
 16 found in any county in the state, whether the same be owned,  
 17 claimed, or possessed by the person owning, claiming or  
 18 possessing it on the first Monday-of-March day of January or  
 19 not; provided, that in case the same property is assessed in  
 20 more than one county, the county first making the assessment  
 21 shall be entitled to collect the taxes; provided further,  
 22 that if the rate of taxation fixed for the year in which the  
 23 collection is made is an increase over the preceding year's  
 24 levy, then the said board of county commissioners may direct  
 25 the county treasurer to collect the amount of such increased

1 levy, but shall not be obliged to do so in cases where, in  
 2 the opinion of the board, the cost of collection would  
 3 exceed the amount of such increase, and provided further  
 4 that if the rate fixed for the year in which the collection  
 5 is made shall be less than the levy for the preceding year,  
 6 then the person from whom such excess tax was collected may  
 7 file with the board of county commissioners a duly verified  
 8 claim for a refund of such excess tax, at any time before  
 9 the first day of November of the year in which such an  
 10 excess was collected, and such claim shall be allowed and  
 11 ordered paid by the board of county commissioners to the  
 12 amount of such excess."

13 Section 16. Section 84-4604, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4604. Statements to be furnished by officers. The  
 16 cashier of every national bank shall make and deliver to the  
 17 department of revenue or its agent in the county in which  
 18 said bank is located, within five days after demand  
 19 therefor, a statement, verified by his oath, showing the  
 20 name of each shareholder, with his residence and the number  
 21 of shares belonging to him at the close of business ~~the day~~  
 22 ~~next preceding the first Monday in March, in~~ on December 31  
 23 each year, as the same then appeared on the books of said  
 24 bank, and showing the face value of the capital stock, and  
 25 the amount of surplus and undivided profits of said bank,

1 and an estimate of the value for which such stock shall be  
 2 assessed. If said cashier fails to make such statement as  
 3 required, the department of revenue or its agent shall  
 4 forthwith obtain said information from the officers of the  
 5 bank and for this purpose shall have access to the books of  
 6 the bank, and the department or its agent shall therefor  
 7 make an assessment of such stock, which shall be as fair and  
 8 equitable as can be made from the best information  
 9 available, or the figures disclosed by any prior report of  
 10 the officers or directors of the bank, made to any state or  
 11 federal officer to whom such bank is by law required to make  
 12 reports, may be adopted."

13 Section 17. Section 84-4605, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4605. Taxation of banks and shares of stock in.  
 16 (1) Every state bank or banking corporation located and  
 17 doing business in this state, and every private banker doing  
 18 business in this state, shall be taxable upon the value of  
 19 all real estate and personal property owned by such bank,  
 20 banking corporation or private banker, and also upon the  
 21 moneyed capital employed in such business, such moneyed  
 22 capital to be ascertained as provided by section 84-301; and  
 23 the cashier or secretary of every such bank or banking  
 24 corporation, and every such private banker, shall furnish to  
 25 the department of revenue or its agent in the county in



1 which its or his bank is located, within five days after  
 2 demand therefor, a statement verified by his oath, showing  
 3 all the resources and liabilities of such bank as disclosed  
 4 by its books, at ~~twelve-o'clock-noon-on-the-first-Monday-of~~  
 5 ~~March-of-each~~ the close of business on December 31 of the  
 6 ~~preceding~~ year; if such cashier, secretary or private  
 7 banker shall fail to make the statement hereby required, the  
 8 department or its agent shall forthwith obtain such  
 9 information from any other available source, and for this  
 10 purpose shall have access to the books of such bank, banking  
 11 corporation or private banker. The department or its agent  
 12 shall thereupon make an assessment of the real estate and  
 13 personal property owned by such bank, banking corporation or  
 14 private banker, and of the moneyed capital employed in the  
 15 business of such bank, banking corporation or private  
 16 banker, which assessment shall be as fair and equitable as  
 17 can be made from the best information available or, for the  
 18 purpose of said assessment the figures disclosed by any  
 19 prior report made by such bank, banking corporation or  
 20 private banker to any state or federal officer pursuant to  
 21 any state or federal law may be adopted. Any person  
 22 required by this section to make the statement hereinabove  
 23 provided, who shall fail to furnish the same, shall be  
 24 guilty of a misdemeanor and shall be punished accordingly.

25 (2) All shares of stock in any such bank or banking

1 corporation shall be assessed at their full cash value,  
 2 except to the extent that that value is represented in  
 3 property which is assessable and taxable to such bank or  
 4 banking corporation in this state, and shall be taxable to  
 5 the owners of such shares in the county, school district,  
 6 city, town, or place where such bank or banking corporation  
 7 is located and not elsewhere, whether or not the owners of  
 8 such shares are residents of such county, school district,  
 9 city, town or place.

10 (3) The cashier or secretary of any such bank or  
 11 banking corporation shall furnish to the department or its  
 12 agent, upon demand, the name of each stockholder with his  
 13 residence and the number of shares belonging to him at  
 14 ~~twelve-o'clock-noon-of-the-first-Monday-in-March-of-each~~ the  
 15 close of business on December 31 of the preceding year; and  
 16 if such cashier or secretary, for more than five days after  
 17 such demand, shall fail to furnish such information, he  
 18 shall be guilty of a misdemeanor and the department or its  
 19 agent may obtain such information from any other available  
 20 source, and for such purposes shall have access to the books  
 21 of such bank or banking corporation. For convenience the  
 22 assessment of such shares shall be entered on the personal  
 23 property assessment list under the name of the bank or  
 24 banking corporation concerned, but in the assessment list  
 25 the names of the owners of such shares shall be set forth

1 and the number of shares owned by each, and such assessment,  
 2 when so entered, shall have all the force and effect as if  
 3 made in the names of the owners of such shares individually.  
 4 The bank or banking corporation in which such shares are  
 5 owned shall be liable for the payment of taxes assessed  
 6 against such shares, and such taxes shall be payable by and  
 7 may be collected from such bank or banking corporation in  
 8 the same manner and under the same penalties as other taxes;  
 9 provided that such bank or banking corporation may recover  
 10 from such owners of shares any taxes so paid on such shares,  
 11 and shall have a lien therefor upon such shares and upon any  
 12 dividends accrued or to accrue thereon."

13 Section 18. Section 84-4606, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4606. Banks with offices in more than one  
 16 county--assessment and apportionment of tax. Any state or  
 17 national bank, banking corporation, or private bank, the  
 18 stock, moneyed capital, or moneys and credits of which are  
 19 subject to taxation under the provisions of chapter 3 and  
 20 chapter 46, Title 84, Revised Codes of Montana, 1947, and  
 21 which has banking offices in more than one (1) county, shall  
 22 furnish to the department of revenue or its agent in each  
 23 such county the information required of it by chapter 46,  
 24 Title 84, Revised Codes of Montana, 1947, together with a  
 25 statement of the book value of real estate owned and located

1 in the respective counties and a statement of the deposit  
 2 liability shown by the books of account of said bank at each  
 3 of its said banking offices at the close of business ~~the day~~  
 4 ~~next--preceding--the-first-Monday-in-March~~ on December 31 of  
 5 the preceding year; and the aggregate tax on the stock,  
 6 moneyed capital, and moneys and credits of such bank  
 7 computed as provided by law shall be assessed by and be paid  
 8 to the respective counties in the proportion which the  
 9 amount of the deposit liability shown on the books of the  
 10 office or offices of such bank located in such counties,  
 11 respectively, shall bear to the total deposit liability of  
 12 such bank."

13 Section 19. Section 84-5801, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-5801. Production credit associations--assessment  
 16 and payment. Every production credit association organized  
 17 under the provisions of section 1131d of title 12, United  
 18 States Codes annotated shall be assessed for and pay taxes  
 19 upon all real and personal property owned by such  
 20 association, and also upon the moneyed capital employed in  
 21 such business, such moneyed capital to be ascertained by  
 22 deducting from the amount of loans, including loans secured  
 23 by mortgage on real estate or personal property, the amount  
 24 of such loans discounted, and any indebtedness representing  
 25 money borrowed for use as moneyed capital. Said moneyed

1 capital shall be taxed at the same rate and take the same  
 2 classification as shares of stock in a national bank or  
 3 moneyed capital coming into substantial competition  
 4 therewith.

5 The secretary or managing agent of every such  
 6 association shall furnish to the assessor of the county in  
 7 which the principal office of such association is located,  
 8 within five (5) days after demand therefor, a statement in  
 9 such detail as the department of revenue or its agent may  
 10 require, verified by his oath of the resources and  
 11 liabilities of such association as disclosed by its books,  
 12 at ~~twelve o'clock noon on the first Monday of March in each~~  
 13 the close of business on December 31 of the preceding year.

14 If such secretary or managing agent shall fail to make the  
 15 statement hereby required, the department of revenue or its  
 16 agent shall forthwith obtain such information from any other  
 17 available source, and for this purpose he shall have access  
 18 to the books of such association. The department of revenue  
 19 or its agent shall thereupon make an assessment of the real  
 20 estate and personal property owned by such association, and  
 21 of the moneyed capital employed in the business of such  
 22 association which assessment shall be as fair and equitable  
 23 as he may be able to make from the best information  
 24 available, or said assessor may, for the purpose of said  
 25 assessment, adopt the figures disclosed by any prior report

1 made by such association to any state or federal officer  
 2 pursuant to any state or federal law. Any person required  
 3 by this section to make the statement hereinabove provided,  
 4 who shall fail to furnish the same, shall be guilty of a  
 5 misdemeanor and shall be punished accordingly."

6 Section 20. Section 84-6012, R.C.M. 1947, is amended  
 7 to read as follows:

8 "~~84-6012.~~ Livestock brought into state--notice to  
 9 department of revenue or its agent. The owner or the agent,  
 10 manager or foreman of any person, corporation, or  
 11 association bringing livestock into this state after the  
 12 first Monday in March day of January shall immediately after  
 13 said livestock crosses the state line, forward to the  
 14 department of revenue or its agent in the county into which  
 15 the livestock is moved, a registered letter, which letter  
 16 shall contain the name of the owner of such livestock, of  
 17 the number thereof, the brand thereon, and the ages of the  
 18 same, together with the time and place at which said  
 19 livestock was brought across the state line, provided, that  
 20 the Montana department of livestock sanitary-board at least  
 21 once each month furnish, from own records to the department  
 22 of revenue or its agent in the county into which such  
 23 livestock is moved, a list of the number and kind of  
 24 livestock so moved, together with the name of the owner  
 25 thereof."

1 Section 21. Section 84-6013, R.C.M. 1947, is amended  
2 to read as follows:

3 "84-6013. Collection of tax on livestock. The  
4 department of revenue or its agent upon receipt of such  
5 letter or other information, that livestock has been brought  
6 into his county from outside of the state, after the first  
7 Monday---in---March day of January in any year, shall  
8 immediately proceed under the provisions of section  
9 84-4201."

10 Section 22. Section 89-1805, R.C.M. 1947, is amended  
11 to read as follows:

12 "89-1805. Determination of irrigable area. (1) For the  
13 purpose of determining the number of acres of irrigable  
14 lands in each forty-acre tract or fractional lot as  
15 designated by the United States public survey, or platted  
16 lot, if land is subdivided in lots and blocks (or where land  
17 shall be owned in less than forty-acre tracts or in less  
18 than the platted lot, then against each such tract) of land  
19 in the district, the board of commissioners of any  
20 irrigation district organized hereunder, whenever deemed  
21 advisable and at any time except as otherwise provided, may  
22 cause a careful topographical survey and map of said lands  
23 to be made, as well as a specific examination of the  
24 character of the soil of each such tract. Upon completion  
25 of such survey and maps, and examination, the board shall

1 give notice that at a meeting of said board, to be held at  
2 the office of the board on a day to be fixed in said notice,  
3 said board will determine the irrigable area of each such  
4 tract of land in the district and that it will hear and  
5 consider any objection on the part of any landowner in the  
6 district to such determination and to adjustment of the  
7 irrigable area of said district or of any lands within any  
8 tract or subdivision thereof. It shall not be necessary to  
9 describe said tracts in said notice. Such notice shall be  
10 given by publication, once a week for two successive  
11 calendar weeks, in a newspaper of general circulation in the  
12 county where the office of the board is located, and where  
13 lands of any irrigation district lie in more than one  
14 county, such notice shall also be published in a newspaper  
15 or newspapers of general circulation in each such county.  
16 The last publication of said notice shall be at least five  
17 days prior to the date fixed for said meeting.

18 (2) At such meeting, the board shall proceed to  
19 determine and fix the number of acres in each tract or  
20 subdivision irrigable from the works or proposed works of  
21 the district, and shall hear all persons interested who may  
22 appear, and shall continue in session from day to day  
23 (exclusive of Sundays and legal holidays) as long as may be  
24 necessary and until said determination of irrigable area  
25 shall have been completed. The board shall hear all

1 evidence offered, including maps and surveys caused to be  
 2 prepared by it as well as maps and surveys prepared by any  
 3 owner of lands. Upon such determination, the irrigable area  
 4 so fixed shall become, and thereafter be, the acreage upon  
 5 which any special tax or assessment shall be levied, and  
 6 each irrigable acre shall pay at the same rate as every  
 7 other acre of irrigable land in said district shall pay; and  
 8 any special tax or assessment levied for any purpose shall  
 9 be a lien upon the entire forty-acre tract or fractional lot  
 10 as designated by the United States public survey, or platted  
 11 lot, if land is subdivided in lots and blocks (or where land  
 12 shall be owned in less than forty-acre tracts or in less  
 13 than the platted lot, then against each such tract) of land  
 14 in the district of which said irrigable area forms a part,  
 15 and said lien shall attach to said entire tract as of the  
 16 first ~~Monday-of-March~~ day of January in the year in which  
 17 said special tax or assessment is levied.

18 (3) Upon completing such determination, the board shall  
 19 fix, by appropriate resolution or order, the total acreage  
 20 and the irrigable acreage of each such tract or subdivision,  
 21 and shall cause to be prepared a list of all lands in said  
 22 district, which list shall contain an accurate description  
 23 of each such forty-acre tract or fractional lot as  
 24 designated by the United States public survey, or platted  
 25 lot, if land is subdivided in lots and blocks (or where land

1 shall be owned in less than forty-acre tracts or in less  
 2 than the platted lot, then against each such tract) of land  
 3 in said district, the total acreage and the number of  
 4 irrigable acres therein as so fixed and determined, and the  
 5 name of the owner, or holder of title or evidence of title  
 6 thereof, ascertained as provided in section 89-1201. Such  
 7 list, when completed and adopted, shall be filed in the  
 8 office of the board of commissioners and shall remain there  
 9 for public inspection. A certified copy of such resolution  
 10 and list shall be filed with the county clerk and recorder  
 11 of each county in which any portion of the lands in said  
 12 district are situated; provided, however, there shall be  
 13 omitted from such copy lands not situated in the county in  
 14 which such copy is filed.

15 (4) No special tax or assessment shall be levied  
 16 against any forty-acre tract, or fractional lot as  
 17 designated by the United States public survey, or platted  
 18 lot, if land is subdivided in lots and blocks (or where  
 19 lands shall be owned in less than forty-acre tracts or in  
 20 less than the platted lot, then against each such tract)  
 21 found by said board to contain no irrigable land; nor shall  
 22 any lien created after the order of determination herein  
 23 provided for attach to any such tract, nor shall the owner,  
 24 or owners, of any tract or tracts have any vote or votes in  
 25 any proceeding or election under the provisions of Chapter

1 146 of the Laws of 1909, or any amendment thereof, or act  
 2 supplementary thereto, after the making of such order,  
 3 unless his said land, or a portion thereof, be found by said  
 4 board to contain an area irrigable from the works, or  
 5 proposed works, of said district.

6 (5) Upon the determination provided for in this  
 7 section, the board of commissioners shall have the power to  
 8 refund any taxes paid, or cancel any unpaid taxes or  
 9 assessments, levied upon an acreage in excess of that so  
 10 fixed by said order of determination, and where necessary,  
 11 may issue warrants therefor.

12 (6) Within sixty days after such resolution adopting  
 13 said list, the board of commissioners may petition the  
 14 district court for confirmation of their acts in determining  
 15 the irrigable area, as aforesaid, and in refunding or  
 16 canceling any taxes or assessments. The majority in number  
 17 and acreage of the holders of title or evidence of title to  
 18 lands in said district, ascertained as in this act provided,  
 19 may, likewise, within such sixty-day period, petition the  
 20 district court for review of the actions of the board of  
 21 commissioners. But one of such proceedings, if prosecuted  
 22 to determination, shall be exclusive of the other. Upon  
 23 such proceeding, the court may order any assessment of taxes  
 24 upon any land or lands to be reduced or raised according to  
 25 the irrigable area as found by the court, or taxes

1 previously levied upon any area shown to be excessive, to be  
 2 refunded or canceled.

3 (7) The provisions of section 89-1402, regarding the  
 4 procedure as well as the right and time to appeal, shall  
 5 apply to any proceeding instituted in pursuance of the  
 6 provisions of this section; provided, however, that nothing  
 7 in this section shall be deemed or construed to affect or  
 8 impair the lien of any bonds issued by the district; and  
 9 provided, further, that if confirmation proceedings are held  
 10 and a certified copy of the order of confirmation be filed  
 11 with the county clerk and recorder of the county in which  
 12 any portion of said lands is situated, it shall not be  
 13 necessary to file in said office the certified copy of the  
 14 resolution and order of the board, or of the list,  
 15 hereinabove provided for.

16 (8) Provided, however, that where districts have been  
 17 established in order to co-operate with the United States  
 18 under the federal reclamation laws heretofore or hereafter  
 19 enacted, or under any act of Congress, which shall permit of  
 20 the performance by the United States of work in this state,  
 21 for the purposes of construction of irrigation works,  
 22 including drainage works, or for purchase, extension,  
 23 operation, or maintenance of construction works, or for the  
 24 assumption as principal or guarantor, of indebtedness to the  
 25 United States on account of district laws, the determination

1 of the irrigable area of the lands in said district may be  
 2 made by the said board of commissioners in the manner in  
 3 this section provided or by the United States at the option  
 4 of the latter, and, if the United States determines the  
 5 irrigable area, the proceeding for the apportionment and  
 6 distribution of the costs of the proposed works or  
 7 improvements, hereinafter provided for in section 89-1806  
 8 shall not be had."

9 Section 23. Section 89-1806, R.C.M. 1947, is amended  
 10 to read as follows:

11 "89-1806. Determination of irrigable area--  
 12 apportionment and distribution of costs of proposed works or  
 13 improvements. (1) Whenever a petition for the issuance of  
 14 bonds of any irrigation district organized hereunder shall  
 15 have been filed, as hereinbefore in section 89-1703  
 16 provided, the board of commissioners of such district shall  
 17 examine, or cause to be examined, each forty-acre tract or  
 18 fractional lot as designated by the United States public  
 19 survey, or platted lot, if land is subdivided in lots and  
 20 blocks (or where land shall be owned in less than forty-acre  
 21 tracts or in less than the platted lot, then against each  
 22 such tract) of land in said district, and cause a careful  
 23 topographical survey and map to be made, in the manner  
 24 provided for in section 89-1805. Upon such examination, the  
 25 board shall determine the number of irrigable acres in each

1 such tract; and shall apportion and distribute the cost of  
 2 the works or improvements for which said bonds are to be  
 3 issued, over the tracts within said district according to  
 4 the irrigable area in each of said tracts or subdivisions,  
 5 so that each such irrigable acre shall be required to bear  
 6 the same burden of such costs as each other irrigable acre  
 7 in said district, and the special tax or assessment levied  
 8 to meet the principal of and interest on said bonds so  
 9 authorized, shall become a lien upon the entire tract of  
 10 which such irrigable area forms a part or portion as of the  
 11 first ~~Monday--in--March~~ Monday day of January of the year in which  
 12 such special tax or assessment is levied, and the number of  
 13 irrigable acres in each such tract as so determined shall  
 14 not be diminished but may be increased during the term for  
 15 which any such bonds may be issued or until the bonds shall  
 16 be liquidated in full.

17 (2) Provided, however, that if a proceeding for the  
 18 determination, in whole or in part, of the irrigable area of  
 19 the lands in said district has already been had, or a  
 20 topographical survey or maps thereof prepared, or a court  
 21 confirmation of said prior proceedings had, in part or in  
 22 full, the said board may, in its discretion, adopt all or  
 23 such portions of said prior proceedings; and in such an  
 24 event, it shall not be necessary to cause an additional  
 25 survey, or maps, or examination, of any of such tracts to be

1 again made, or to redetermine the irrigable area of any such  
2 tract.

3 (3) The board shall make such determination after  
4 hearing had and shall fix the total acreage and the  
5 irrigable acreage, and shall cause a list of such irrigable  
6 area to be made and filed and the proceedings of the board  
7 in connection with such determination, including said  
8 hearing and notice of said hearing, and order or resolution  
9 fixing the irrigable area and the preparation and filing of  
10 said list, shall conform to the requirements set forth in  
11 section 89-1805. At such hearing, the said board shall also  
12 determine the amount and rate per acre necessary to be  
13 levied against each irrigable acre in the district to meet  
14 the interest on and principal of said authorized bond issue,  
15 and any tax levied for such purposes shall be a lien upon  
16 the entire tract of which said irrigable area forms a part.  
17 If any landowner in the district shall appear before the  
18 board at said time and pay in cash the amount fixed against  
19 his said land as its proportion of the amount found  
20 necessary for the purposes for which said bonds were  
21 authorized and are to be issued, his land shall be excluded  
22 from the lien of the bond issue and the amount of bonds  
23 intended to be issued shall be reduced by the amount of such  
24 payment. Any person interested who shall fail to appear  
25 before the board at said meeting shall not thereafter be

1 permitted to contest the proceedings of said board, or any  
2 part thereof, except upon special application to the court  
3 in the proceedings for the confirmation of said bonds and a  
4 showing of reasonable excuse for failure to appear before  
5 said board of commissioners.

6 (4) In case any such landowner makes objection to the  
7 proceedings of said board in determining the irrigable area  
8 in his own or any other tract of land, or the amount or rate  
9 per acre of the special tax and assessment to be levied  
10 against each irrigable acre in the district for the purposes  
11 of the proposed bond issue, and said objection is overruled  
12 by the board, such objection without further proceedings  
13 shall be regarded as appealed to the district court, and  
14 shall, with the other proceedings of said board at said  
15 meeting, be heard at the proceedings to confirm said bonds,  
16 as provided in section 89-1704, and when so confirmed, said  
17 order overruling such objection and confirming the order of  
18 the board determining the irrigable area of each tract of  
19 land and apportioning the cost of the improvement thereto,  
20 shall become final, binding and conclusive upon said  
21 landowner and upon the district, unless appealed from as in  
22 said section 89-1704 provided.

23 (5) Provided, however, that whenever the irrigable area  
24 of the lands in any irrigation district shall have been  
25 determined and confirmed, no owner or holder of title or



1 evidence of title to lands in said district, during the  
 2 period of any bonds thereafter authorized shall be issued  
 3 and outstanding, shall have the taxable acreage of his said  
 4 lands fixed or adjudicated in the manner provided by  
 5 sections 89-1404 to 89-1408, in such manner or to such  
 6 extent as to reduce the acreage subject to the payment of  
 7 such bonds or interest thereon, or in such manner as to  
 8 affect the security of such bonds or interest thereon."

9 Section 24. Section 16-4311, R.C.M. 1947, is amended  
 10 to read as follows:

11 "16-4311. Withdrawal of portion of district, petition  
 12 for. Any portion of a public hospital district may be  
 13 withdrawn therefrom as in this section provided, upon  
 14 receipt of a petition signed by fifty-one per centum (51%)  
 15 of the taxpayers, or more, residing in and owning property  
 16 within the area desired to be withdrawn from any public  
 17 hospital district, on the grounds that such area will not be  
 18 benefited by remaining in said district. The board of  
 19 county commissioners shall, upon the filing of such a  
 20 petition, fix a time for the hearing of such withdrawal  
 21 petition which time shall not be more than four (4) weeks  
 22 after the receipt thereof. The board shall, at least two  
 23 (2) weeks prior to the time so fixed, publish a notice of  
 24 such hearing in two (2) successive issues of a newspaper  
 25 published in the county. No petition for withdrawal shall

1 be entertained or acted upon by the board, unless the same  
 2 is filed before ~~the first Monday in March of~~ any December  
 3 31 of the preceding year. Any person interested may appear  
 4 at said hearing and present objections to the withdrawal of  
 5 ~~said portion~~ from said district. The board shall consider  
 6 the petition and all objections thereto, and pass upon the  
 7 merits thereof, and make its order in accordance therewith.  
 8 Any withdrawal shall be effective as of ~~March~~ January 1  
 9 following the issuance of the withdrawal order. Such order  
 10 is subject to review by the district court of the county,  
 11 and appeal may be taken from the final judgment of such  
 12 district court to the supreme court of Montana. All taxable  
 13 property within the withdrawn area shall remain subject to  
 14 taxation for any bonded indebtedness of the hospital  
 15 district existing as of the effective date of the  
 16 withdrawal, to the same extent as it would have been subject  
 17 if not withdrawn."

18 Section 25. Section 75-6505, R.C.M. 1947, is amended  
 19 to read as follows:

20 "75-6505. Time limitation for district boundary  
 21 changes. No elementary district shall be created nor shall  
 22 any elementary district boundaries be changed between the  
 23 first day of ~~March~~ January and the second Monday of August  
 24 of any calendar year except when:

25 (1) the entire territory of a district is annexed or

1 attached to another district;

2 (2) the entire territory of the portion of a joint  
3 district located in one (1) county is annexed or attached to  
4 another district; or

5 (3) two (2) or more districts are consolidated in their  
6 entirety."

-End-

*Senate* BILL NO. *32*  
 INTRODUCED BY *Farbender Turnage, Leah LYNCH*

1 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE TIME OF  
 2 ASSESSMENT OF PROPERTY FROM THE FIRST MONDAY IN MARCH TO THE  
 3 FIRST DAY OF JANUARY BY AMENDING SECTIONS 7-122, 16-4019,  
 4 53-639.1, 46-2704, 46-2804, 46-2809, 81-928, 84-406, 84-409,  
 5 84-410, 84-510, 84-3808, 84-3809, 84-4192, 84-4209, 84-4604,  
 6 84-4605, 84-4606, 84-5801, 84-6012, 84-6013, 89-1805, AND  
 7 89-1806, R.C.M. 1947, AND CHANGING THE TIME FOR WITHDRAWAL  
 8 FROM A PUBLIC HOSPITAL DISTRICT AND FOR CHANGING BOUNDARIES  
 9 OF AN ELEMENTARY SCHOOL DISTRICT TO COINCIDE WITH THE  
 10 JANUARY 1 ASSESSMENT DATE BY AMENDING SECTIONS 16-4311 AND  
 11 75-6505, R.C.M. 1947."

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 13 Section 1. Section 7-122, R.C.M. 1947, is amended to  
 14 read as follows:

15 "7-122. Taxation of associations. Every association  
 16 shall be assessed for and pay taxes upon all real and  
 17 personal property owned by such association, and also upon  
 18 the moneyed capital employed in such business, such moneyed  
 19 capital to be ascertained by deducting from the amount of  
 20 bonds, notes and other evidences of indebtedness, including  
 21 evidences of indebtedness secured by mortgage on real estate

22 There are no changes in *SB 32*, and due to length will not  
 23 be rerun. Please refer to yellow copy for complete text.

1 or personal property, of such associations, the amount  
 2 standing to the credit of the members of any such  
 3 association, upon its books, and any indebtedness  
 4 representing money borrowed for use as moneyed capital.  
 5 Said moneyed capital as so ascertained shall be taxed at the  
 6 same rate and take the same classification as shares of  
 7 stock in a national bank or moneyed capital coming into  
 8 substantial competition therewith. The secretary of every  
 9 such association shall furnish to the department of revenue  
 10 or its agent in the county in which the principal office of  
 11 such association is located, within five (5) days after  
 12 demand therefor, a condensed statement verified by his oath,  
 13 of the resources and liabilities of such association as  
 14 disclosed by its books, at twelve o'clock noon on the first  
 15 Monday-of-March day of January in each year; if such  
 16 secretary shall fail to make the statement hereby required,  
 17 the department or its agent shall forthwith obtain such  
 18 information from any other available source, and for this  
 19 purpose he shall have access to the books of such  
 20 association. The department or its agent shall thereupon  
 21 make an assessment of the real estate and personal property  
 22 owned by such association, and of the moneyed capital  
 23 employed in the business of such association, which  
 24 assessment shall be as fair and equitable as he may be able  
 25 to make from the best information available, or the

*S.B. 32*

## SENATE BILL NO. 32

INTRODUCED BY PASSENDEK, TURNAGE, GREELY, LYNCH

A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE TIME OF ASSESSMENT OF PROPERTY FROM THE FIRST MONDAY IN MARCH TO THE FIRST DAY OF JANUARY BY AMENDING SECTIONS 7-122, 16-4019, 53-639.1, 46-2704, 46-2604, 46-2809, 81-928, 84-406, 84-409, 84-476, 84-510, 84-3808, 84-3809, 84-4192, 84-4209, 84-4604, 84-4605, 84-4606, 84-5601, 84-6012, 84-6013, 89-1805, AND 89-1806, R.C.M. 1947, AND CHANGING THE TIME FOR WITHDRAWAL FROM A PUBLIC HOSPITAL DISTRICT AND FOR CHANGING BOUNDARIES OF AN ELEMENTARY SCHOOL DISTRICT TO COINCIDE WITH THE JANUARY 1 ASSESSMENT DATE BY AMENDING SECTIONS 16-4311 AND 75-6505, R.C.M. 1947."

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

Section 1. Section 7-122, R.C.M. 1947, is amended to read as follows:

"7-122. Taxation of associations. Every association shall be assessed for and pay taxes upon all real and personal property owned by such association, and also upon the moneyed capital employed in such business, such moneyed capital to be ascertained by deducting from the amount of bonds, notes and other evidences of indebtedness, including evidences of indebtedness secured by mortgage on real estate

or personal property, of such associations, the amount standing to the credit of the members of any such association, upon its books, and any indebtedness representing money borrowed for use as moneyed capital. Said moneyed capital as so ascertained shall be taxed at the same rate and take the same classification as shares of stock in a national bank or moneyed capital coming into substantial competition therewith. The secretary of every such association shall furnish to the department of revenue or its agent in the county in which the principal office of such association is located, within five (5) days after demand therefor, a condensed statement verified by his oath, of the resources and liabilities of such association as disclosed by its books, at twelve o'clock noon on the first ~~Monday of March~~ day of January in each year; if such secretary shall fail to make the statement hereby required, the department or its agent shall forthwith obtain such information from any other available source, and for this purpose he shall have access to the books of such association. The department or its agent shall thereupon make an assessment of the real estate and personal property owned by such association, and of the moneyed capital employed in the business of such association, which assessment shall be as fair and equitable as he may be able to make from the best information available, or the

1 department or its agent may, for the purpose of said  
 2 assessment, adopt the figures disclosed by any prior report  
 3 made by such association to any state or federal officer  
 4 pursuant to any state or federal law. Any person required  
 5 by this section to make the statement hereinabove provided,  
 6 who shall fail to furnish the same, shall be guilty of a  
 7 misdemeanor and shall be punished accordingly.

8 The amount standing to the credit of each member of any  
 9 such association, upon its books, shall be considered and  
 10 held as the individual credit of each member, and each  
 11 member shall list the shares held by him for taxation, at  
 12 their real value in money, in the county of his residence,  
 13 the same as other credits are listed, except shares from  
 14 which loans have been made, or money advanced, by the  
 15 association, and as to such shares they shall be listed for  
 16 taxation at the net cash value of the stock, to be  
 17 ascertained by deducting the loan from the cash value of the  
 18 shares. Associations organized under or controlled by this  
 19 act shall be subject to taxation in no other way."

20 Section 2. Section 16-4019, R.C.M. 1947, is amended to  
 21 read as follows:

22 "16-4019. Assessment of property. The county assessor  
 23 of a county abandoned and abolished under the provisions of  
 24 this act shall, within ten (10) days after it comes to exist  
 25 deliver to the county assessor of each county to which any

1 part of its territory had been attached and become a part of  
 2 all assessment lists, reports, documents and instruments  
 3 relating to, concerning, or in any way affecting the  
 4 assessment during the then current assessment year of all  
 5 taxable property within such portion of such abandoned and  
 6 abolished county, and it shall be the duty of the assessor  
 7 of the county, to whom such assessment lists, reports,  
 8 documents and instruments have been delivered by the  
 9 assessor of the abandoned and abolished county, to complete  
 10 all assessments and to fully assess, during the then current  
 11 assessment year, all taxable property situated or located,  
 12 on the first ~~Monday of March~~ day of January of such year,  
 13 within the boundaries of such part of such abandoned and  
 14 abolished county, and each such county assessor shall, in  
 15 all matters and things connected in any way with the making  
 16 of such assessments, have, possess and exercise all of the  
 17 powers and rights and shall perform all of the duties which  
 18 the assessor of the abandoned and abolished county would, or  
 19 could have had, possessed, exercised or performed if such  
 20 county had not been abandoned and abolished. The county  
 21 assessor of such abandoned and abolished county shall, until  
 22 twelve (12:00) o'clock midnight of the thirtieth day of June  
 23 when said county ceases to exist, aid and assist the county  
 24 assessors of the counties to which any part of the territory  
 25 so to be abandoned and abolished will be attached and made a

1 part, in the listing and assessing of all taxable property  
2 situated or located within each of such counties to the end  
3 that all taxable property within the boundaries of such  
4 abandoned county will be fully assessed and taxed."

5 Section 3. Section 53-639.1, R.C.M. 1947, is amended  
6 to read as follows:

7 "53-639.1. Special mobile equipment—exemption from  
8 registration and payment of fees and charges—identification  
9 plate—application—fee—publicly owned special mobile  
10 equipment. (1) A person, firm, partnership, or corporation  
11 who owns, leases, or rents special mobile equipment as  
12 defined in section 53-642 and occasionally moves that  
13 equipment on, over, or across the highways of the state, is  
14 not subject to registration of that equipment or required to  
15 pay the fees and charges provided for in chapters 32 through  
16 35 of title 32. Prior to movement on the highways, however,  
17 each piece of equipment shall display an equipment  
18 identification plate or a dealers' license plate attached to  
19 the equipment.

20 (2) Annual application for the identification plate  
21 shall be made to the county treasurer before any piece of  
22 equipment is moved on the highways. Application shall be  
23 made on a form furnished by the department of justice,  
24 together with the payment of a fee of five dollars (\$5).  
25 The equipment for which a special mobile equipment plate is

1 sought, is subject to the assessment of personal property  
2 taxes either on the date application is made for the plate,  
3 if that date falls between the first day of January and the  
4 first Monday of March, or on the first Monday of March. The  
5 personal property taxes assessed against the special mobile  
6 equipment must be paid before the issuance of a special  
7 mobile equipment plate. The fees collected under this  
8 section belong to the county road fund.

9 (3) The identification plate expires on ~~March~~ December  
10 31 of each year.

11 (4) Publicly owned special mobile equipment, and  
12 implements of husbandry used exclusively by an owner in the  
13 conduct of his own farming operations, are exempt from this  
14 section."

15 Section 4. Section 46-2704, R.C.M. 1947, is amended to  
16 read as follows:

17 "46-2704. Tax levy—special fund. Said county  
18 livestock protective committee may recommend to the board of  
19 county commissioners the levy of a tax in an amount not to  
20 exceed twenty-five cents (25¢) per head on all assessable  
21 cattle in the county on the first ~~Monday of March~~ day of  
22 January and the board of county commissioners shall  
23 thereupon be empowered to levy such tax, to be collected as  
24 other taxes on personal property, and when collected to be  
25 deposited by the county treasurer in a special fund to be

1 known as the stockmen's special deputy fund, together with  
2 any other funds made available from county, state, federal  
3 or private sources for the purposes of this act."

4 Section 5. Section 46-2804, R.C.M. 1947, is amended to  
5 read as follows:

6 "46-2804. Tax levy—deposit of proceeds. Said district  
7 cattle protective committee may recommend to the board of  
8 county commissioners the levy of a tax in an amount not to  
9 exceed twenty-five cents (25¢) per head on all assessable  
10 cattle in the district on the first ~~Monday of March~~ day of  
11 January and the board of county commissioners shall  
12 thereupon be empowered to levy such tax, to be collected as  
13 other taxes on personal property, and when collected to be  
14 deposited in the county treasury of one of the counties in  
15 the district, to be selected by the district cattle  
16 protective committee, in a special fund to be known as the  
17 stockmen's special deputy fund, together with any other  
18 funds made available from county, state, federal or private  
19 sources for the purposes of this act."

20 Section 6. Section 46-2809, R.C.M. 1947, is amended to  
21 read as follows:

22 "46-2809. Tax levy—deposit of proceeds. Said district  
23 cattle protective committee may recommend to the board of  
24 county commissioners the levy of a tax in an amount not to  
25 exceed twenty-five cents (25¢) per head on all assessable

1 cattle in the district on the first ~~Monday of March~~ day of  
2 January and the board of county commissioners shall  
3 thereupon be empowered to levy such tax, to be collected as  
4 other taxes on personal property, and when collected to be  
5 deposited in the county treasury in a special fund to be  
6 known as the stockmen's special deputy fund, together with  
7 any other funds made available from county, state, federal  
8 or private sources for the purposes of this act."

9 Section 7. Section 81-928, R.C.M. 1947, is amended to  
10 read as follows:

11 "81-928. Land subject to taxation. (1) State lands  
12 purchased from the state are subject to taxation to the full  
13 value thereof. The department of revenue shall assess the  
14 purchaser for the full value of the land on the first ~~Monday~~  
15 of March day of January following the date of purchase. The  
16 holder of certificates of purchase to lands within  
17 irrigation districts is liable for the entire tax levied  
18 against the land thereunder on account of such irrigation  
19 district.

20 (2) The improvements on the land shall be assessed and  
21 taxed as other improvements on farm lands.

22 (3) On or before ~~March~~ January 15 of each year, the  
23 department shall furnish the department of revenue or its  
24 agent in each county with a complete list of all state lands  
25 sold in his county during the year ending on the previous

1 ~~December 31 the first Monday of March of each year.~~ This  
 2 list shall show the name and address of the purchaser, the  
 3 legal description of the land, and the acreage contained  
 4 therein."

5 Section 8. Section 84-406, R.C.M. 1947, is amended to  
 6 read as follows:

7 "84-406. Time of assessment — motor vehicles —  
 8 mobile homes—livestock—snowmobiles. (1) The department of  
 9 revenue or its agent must, between the first ~~Monday of March~~  
 10 day of January and the second Monday of July in each year,  
 11 ascertain the names of all taxable inhabitants, and assess  
 12 all property in each county subject to taxation, except such  
 13 as is required to be assessed by the state department of  
 14 revenue, and must assess such property to the persons by  
 15 whom it was owned or claimed, or in whose possession or  
 16 control it was at 12 midnight of the first ~~Monday of March~~  
 17 day of January next preceding. It must also ascertain and  
 18 assess all mobile homes arriving in ~~his~~ the county after 12  
 19 midnight of the first ~~Monday of March~~ day of January  
 20 next preceding. The procedure provided by this section shall not  
 21 apply to:

22 (a) Motor vehicles which are required by subdivision  
 23 (2) hereof to be assessed as of the first day of January;  
 24 but no mistake in the name of the owner or supposed owner of  
 25 real property renders the assessment thereof invalid.

1 (b) Livestock being fed in feeding pens or enclosures  
 2 which may be by subdivision (3) of this section be assessed  
 3 on an average inventory basis. Credits must be assessed as  
 4 provided in section 84-101, subdivision 6.

5 (c) Property defined in section 53-642 as "special  
 6 mobile equipment" ~~shall be~~ which is subject to assessment of  
 7 personal property taxes ~~either~~ on the date that application  
 8 is made for a special mobile equipment plate, ~~if that date~~  
 9 ~~falls between the first day of January and the first Monday~~  
 10 ~~of March, or on the first Monday of March.~~

11 (d) Mobile homes held by a distributor or dealer of  
 12 mobile homes as a part of his stock in trade.

13 (e) Snowmobiles and campers which are required by  
 14 subdivision 4 hereof to be assessed as of the first day of  
 15 January.

16 (2) The department or its agent must ascertain and  
 17 assess all motor vehicles, except mobile homes, in each  
 18 county subject to taxation as of January 1 in each year, and  
 19 the same shall be assessed to the persons by whom owned or  
 20 claimed, or in whose possession or control such vehicle was  
 21 at 12 midnight of the first day of January in each year.  
 22 Provided that such tax shall not be assessed against motor  
 23 vehicles which constitute inventory of motor vehicle dealers  
 24 as of January 1, but said vehicles, and all other motor  
 25 vehicles brought into the state subsequent to January 1, as



1 motor vehicle dealer's inventory, shall be assessed to their  
 2 respective purchasers as of the dates said vehicles are  
 3 registered by said purchasers, and purchasers means and  
 4 includes dealers who apply for registration or  
 5 re-registration of motor vehicles, except as otherwise  
 6 provided by section 32-3315. Goods, wares and merchandise  
 7 of motor vehicle dealers, other than new motor vehicles and  
 8 new mobile homes, shall ~~continue to~~ be assessed at full and  
 9 true value as of the first ~~Monday of March~~ day of January.

10 Except that this paragraph shall not apply to an  
 11 applicant for registration or re-registration of a mobile  
 12 home, nothing herein contained shall relieve the applicant  
 13 for registration or re-registration of any other motor  
 14 vehicle so assessed or subject to assessment of the duty of  
 15 paying taxes thereon as a condition precedent to  
 16 registration or re-registration in the event said taxes have  
 17 not been paid by any prior applicant or owner in all cases  
 18 where required to be paid.

19 (3) The assessed value of livestock being fed in  
 20 feeding pens or enclosures on the first ~~Monday in March~~ day  
 21 of January may be computed by adding the value of livestock  
 22 more than six (6) months of age being fed on the last day of  
 23 each month since the last assessment date and dividing the  
 24 sum by twelve (12).

25 (4) The department of revenue or its agent must

1 ascertain and assess all snowmobiles and campers in each  
 2 county subject to taxation as of January 1 in each year, and  
 3 the same shall be assessed to the persons by whom owned or  
 4 claimed, or in whose possession or control such snowmobile  
 5 or campers was, including dealers, at 12 ~~at~~ midnight of the  
 6 first day of January in each year; ~~provided, however, that~~  
 7 ~~snowmobiles and campers which constitute inventory of~~  
 8 ~~snowmobile dealers and camper dealers shall be assessed to~~  
 9 ~~the dealers as of 12 o'clock of the first Monday of March in each~~  
 10 ~~year."~~

11 Section 9. Section 84-409, R.C.M. 1947, is amended to  
 12 read as follows:

13 "84-409. Statement ~~what to contain~~. The department of  
 14 revenue or its agent must require from each person a  
 15 statement under oath setting forth specifically all the real  
 16 and personal property owned by such person, or in his  
 17 possession, or under his control at twelve o'clock ~~at~~  
 18 midnight on the first ~~Monday in March~~ day in January. Such  
 19 statement must be in writing, showing separately:

20 1. All property belonging to, claimed by, or in the  
 21 possession, or under the control or management of such  
 22 person.

23 2. All property belonging to, claimed by, or in the  
 24 possession, or under the control or management of any firm  
 25 of which such person is a member.

1 3. All property belonging to, claimed by, or in the  
2 possession, or under the control or management of any  
3 corporation of which such person is president, secretary,  
4 cashier, or managing agent.

5 4. The county in which such property is situated, or  
6 in which it is liable to taxation, and (if liable to  
7 taxation in the county in which the statement is made) also  
8 the city, town, school district, road district, or other  
9 revenue districts in which it is situated.

10 5. An exact description of all lands in parcels or  
11 subdivisions, not exceeding six hundred and forty acres  
12 each, and the sections and fractional sections of all tracts  
13 of land containing more than six hundred and forty acres  
14 which have been sectionized by the United States government;  
15 improvements, and personal property, including all vessels,  
16 steamers, and other watercraft, and all taxable state,  
17 county, city, or other municipal or public bonds, and the  
18 taxable bonds of any person, firm, or corporation, and  
19 deposits of money, gold dust, or other valuables, and the  
20 names of the persons with whom such deposits are made, and  
21 the places in which they may be found; all mortgages, deeds  
22 of trust, contracts, and other obligations by which a debt  
23 is secured, and the property in the county affected thereby.

24 6. All solvent credits, secured or unsecured, due or  
25 owing to such person or any firm of which he is a member, or

1 due or owing to any corporation of which he is president,  
2 secretary, cashier, or managing agent.

3 Whenever one member of a firm, or one of the proper  
4 officers of a corporation, has made a statement showing the  
5 property of the firm or corporation, another member of the  
6 firm, or another officer, need not include such property in  
7 the statement made by him; but this statement must show the  
8 name of the person or officer who made the statement in  
9 which such property is included.

10 7. All depots, shops, stations, buildings, and other  
11 structures erected on the space covered by the right of way,  
12 and all other property owned by any person, corporation, or  
13 association of persons, owning or operating any railroad  
14 within the county.

15 The fact that such statement is not required, or that a  
16 person has not made such statement under oath, or otherwise,  
17 does not relieve his property from taxation."

18 Section 10. Section 84-410, R.C.M. 1947, is amended to  
19 read as follows:

20 "84-410. Department of revenue to furnish blanks, etc.  
21 The department of revenue must furnish its agents with blank  
22 forms of the statements provided for in the preceding  
23 section, affixing thereto an affidavit, which must be  
24 substantially as follows: "I,....., do swear that I am a  
25 resident of the county of ....(naming it), and that my

1 post-office address is ....; that the above list contains a  
 2 full and correct statement of all property subject to  
 3 taxation, which I, or any firm of which I am a member, or  
 4 any corporation, association, or company of which I am  
 5 president, cashier, secretary, or managing agent, owned,  
 6 claimed, possessed, or controlled at twelve o'clock ~~at~~  
 7 midnight on the first ~~Monday in March~~ day of January last,  
 8 and which is not already assessed this year; and that I have  
 9 not in any manner whatsoever transferred or disposed of any  
 10 property, or placed any property out of said county or my  
 11 possession for the purpose of avoiding any assessment upon  
 12 the same, or of making this statement; and that the debts  
 13 therein stated as owing by me are justly due and owing to  
 14 others." The affidavit to the statement on behalf of a firm  
 15 or corporation must state the principal place of business of  
 16 the firm or corporation, and in other respects must conform  
 17 substantially to the preceding form. The time when taxes  
 18 become delinquent, and the time of the meeting of the county  
 19 tax appeal board, must be stated in such form."

20 Section 11. Section 84-510, R.C.M. 1947, is amended to  
 21 read as follows:

22 "84-510. List of lands sold by state to be transmitted  
 23 by state land agent. On or before the first ~~Monday in March~~  
 24 day of January in each year, the state land agent must make  
 25 out and transmit to the department of revenue where lands or

1 lots lie that ~~may~~ have been sold by the state, for which  
 2 certificates of purchase, patents, or deeds have issued,  
 3 during the year preceding, certified lists of such lands or  
 4 lots, giving a description thereof by divisions or  
 5 subdivisions, or lots and blocks, together with the names of  
 6 the purchasers thereof."

7 Section 12. Section 84-3808, R.C.M. 1947, is amended  
 8 to read as follows:

9 "84-3808. Tax on personal property lien on  
 10 realty—separate assessment. (a). Every tax due upon  
 11 personal property is a prior lien upon any or all of such  
 12 property, which lien shall have precedence over any other  
 13 lien, claim or demand upon such property, and except as  
 14 hereinafter provided, every tax upon personal property is  
 15 also a lien upon the real property of the owner thereof,  
 16 from and after 12 ~~at~~ midnight of the first ~~Monday in March~~  
 17 day of January in each year.

18 (b). The taxes upon personal property based upon a  
 19 taxable value up to and including one thousand dollars  
 20 ~~(\$1000.00)~~ (\$1000) shall be a first and prior lien upon the  
 21 real property of the owner of such personal property; taxes  
 22 upon personal property based upon the taxable value thereof  
 23 in excess of one thousand dollars ~~(\$1000.00)~~ (\$1000) shall  
 24 be a first and prior lien upon the real property of the  
 25 owner unless the owner or holder of any mortgage or other

1 lien upon said real property appearing of record in the  
 2 office of the clerk and ex officio recorder of the county  
 3 where such real property is situated at or before the time  
 4 such personal property tax attached thereto shall have filed  
 5 the notice hereinafter provided for, in which event the  
 6 taxes upon such excess of one thousand dollars ~~(\$1000.00)~~  
 7 ~~(\$1000)~~ of taxable value shall not be a lien on the real  
 8 property of such owner. It shall be the duty of the county  
 9 treasurer to issue to any mortgagee or lien holder, upon his  
 10 request, a statement of the personal property tax due upon  
 11 the taxable value up to and including one thousand dollars  
 12 ~~(\$1000.00)~~ ~~(\$1000)~~ and personal property taxes upon a  
 13 taxable value up to one thousand dollars ~~(\$1000.00)~~ ~~(\$1000)~~  
 14 may be paid, redeemed from a tax sale as by law provided, or  
 15 discharged separate from any personal property taxes in  
 16 excess of such amount. Payment of such taxes upon a taxable  
 17 value up to one thousand dollars ~~(\$1000.00)~~ ~~(\$1000)~~ as  
 18 herein provided, shall operate to discharge the tax lien  
 19 upon the personal property of the owner to the extent of  
 20 such payment in the order that the person paying such tax  
 21 shall direct.

22 (c). The holder of any mortgage or lien upon real  
 23 property who desires to obtain the benefits of this section  
 24 shall file in the office of the county treasurer of said  
 25 county a notice giving;

1 (1) the name and address of the mortgagee and holder of  
 2 the mortgage or lien;  
 3 (2) the name of the reputed owner of the land;  
 4 (3) the description of the land;  
 5 (4) the date of record and expiration of the mortgage  
 6 or lien;  
 7 (5) the amount thereof; and  
 8 (6) a statement that he claims the benefit of the  
 9 provisions of this section; and such notice shall be  
 10 ineffectual as to any taxes which shall have become a lien  
 11 on real property prior to the filing of such notice as  
 12 aforesaid. If the mortgage be not paid at maturity, such  
 13 notice shall thereafter be filed annually, unless the  
 14 mortgage be extended for a definite period to be stated in  
 15 such notice.  
 16 (d). Provided, that any owner of a mortgage on real  
 17 estate upon which personal property taxes are by this act  
 18 made a lien, and where the owner of such real estate and  
 19 personal property has failed to pay taxes due upon such real  
 20 estate and personal property for one or more years, may file  
 21 with the department of revenue or its agent in the county in  
 22 which such property is located a written request to have the  
 23 personal property and real estate of the owner separately  
 24 assessed. Such request must be made by registered mail at  
 25 least ten (10) days prior to the first ~~Monday in March~~ day

1 of January in the year for which property is assessed. Upon  
 2 receipt by the department of revenue or its agent of such  
 3 request, it is hereby made the duty of the department of  
 4 revenue or its agent to make a separate assessment of real  
 5 and personal property of the owner thereof and such personal  
 6 taxes shall not be a lien upon the real estate so mortgaged  
 7 of the owner thereof and the said personal property taxes  
 8 shall be collected in the manner provided by law for other  
 9 personal property.\*

10 Section 13. Section 84-3809, R.C.M. 1947, is amended  
 11 to read as follows:

12 \*84-3809. Tax upon real property and tax on  
 13 improvements a lien upon both. Every tax due upon real  
 14 property is a lien against the property assessed; and every  
 15 tax due upon improvements upon real estate assessed to  
 16 others than the owner of the real estate is a lien upon the  
 17 land and improvements; which several liens attach as of the  
 18 first ~~Monday of March~~ day of January in each year.\*

19 Section 14. Section 84-4192, R.C.M. 1947, is amended  
 20 to read as follows:

21 \*84-4192. Land subject to taxation to purchaser—when.  
 22 On the first ~~Monday of March~~ day of January following the  
 23 execution of such contracts or deed the land shall be  
 24 subject to taxation in the name of the purchaser or his  
 25 assignee and in the event the taxes are not paid and the

1 same become delinquent said contract shall be subject to  
 2 cancellation and all payments theretofore made shall be  
 3 taken, treated, and regarded as rent for said property.\*

4 Section 15. Section 84-4209, R.C.M. 1947, is amended  
 5 to read as follows:

6 \*84-4209. Rate of taxation where property is taxable.  
 7 All rates of tax levy set by the board of county  
 8 commissioners on the second Monday in August of each year,  
 9 shall apply permanently to this class of personal property  
 10 during the ensuing year, and the treasurer shall, upon  
 11 collection of any such taxes, immediately distribute the  
 12 money so collected to the various and proper funds in his  
 13 charge. Personal property which was in the state and  
 14 subject to taxation on the first ~~Monday of March~~ day of  
 15 January of any year shall be taxable wherever and whenever  
 16 found in any county in the state, whether the same be owned,  
 17 claimed, or possessed by the person owning, claiming or  
 18 possessing it on the first ~~Monday of March~~ day of January or  
 19 not; provided, that in case the same property is assessed in  
 20 more than one county, the county first making the assessment  
 21 shall be entitled to collect the taxes; provided further,  
 22 that if the rate of taxation fixed for the year in which the  
 23 collection is made is an increase over the preceding year's  
 24 levy, then the said board of county commissioners may direct  
 25 the county treasurer to collect the amount of such increased

1 levy, but shall not be obliged to do so in cases where, in  
 2 the opinion of the board, the cost of collection would  
 3 exceed the amount of such increase, and provided further  
 4 that if the rate fixed for the year in which the collection  
 5 is made shall be less than the levy for the preceding year,  
 6 then the person from whom such excess tax was collected may  
 7 file with the board of county commissioners a duly verified  
 8 claim for a refund of such excess tax, at any time before  
 9 the first day of November of the year in which such an  
 10 excess was collected, and such claim shall be allowed and  
 11 ordered paid by the board of county commissioners to the  
 12 amount of such excess."

13 Section 16. Section 84-4604, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4604. Statements to be furnished by officers. The  
 16 cashier of every national bank shall make and deliver to the  
 17 department of revenue or its agent in the county in which  
 18 said bank is located, within five days after demand  
 19 therefor, a statement, verified by his oath, showing the  
 20 name of each shareholder, with his residence and the number  
 21 of shares belonging to him at the close of business ~~the day~~  
 22 ~~next preceding the first Monday in March, or~~ on December 31  
 23 each year, as the same then appeared on the books of said  
 24 bank, and showing the face value of the capital stock, and  
 25 the amount of surplus and undivided profits of said bank,

1 and an estimate of the value for which such stock shall be  
 2 assessed. If said cashier fails to make such statement as  
 3 required, the department of revenue or its agent shall  
 4 forthwith obtain said information from the officers of the  
 5 bank and for this purpose shall have access to the books of  
 6 the bank, and the department or its agent shall therefor  
 7 make an assessment of such stock, which shall be as fair and  
 8 equitable as can be made from the best information  
 9 available, or the figures disclosed by any prior report of  
 10 the officers or directors of the bank, made to any state or  
 11 federal officer to whom such bank is by law required to make  
 12 reports, may be adopted."

13 Section 17. Section 84-4605, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4605. Taxation of banks and shares of stock in.  
 16 (1) Every state bank or banking corporation located and  
 17 doing business in this state, and every private banker doing  
 18 business in this state, shall be taxable upon the value of  
 19 all real estate and personal property owned by such bank,  
 20 banking corporation or private banker, and also upon the  
 21 moneyed capital employed in such business, such moneyed  
 22 capital to be ascertained as provided by section 84-301; and  
 23 the cashier or secretary of every such bank or banking  
 24 corporation, and every such private banker, shall furnish to  
 25 the department of revenue or its agent in the county in

1 which its or his bank is located, within five days after  
 2 demand therefor, a statement verified by his oath, showing  
 3 all the resources and liabilities of such bank as disclosed  
 4 by its books, at ~~twelve o'clock noon on the first Monday of~~  
 5 ~~March in each~~ the close of business on December 31 of the  
 6 preceding year; if such cashier, secretary or private  
 7 banker shall fail to make the statement hereby required, the  
 8 department or its agent shall forthwith obtain such  
 9 information from any other available source, and for this  
 10 purpose shall have access to the books of such bank, banking  
 11 corporation or private banker. The department or its agent  
 12 shall thereupon make an assessment of the real estate and  
 13 personal property owned by such bank, banking corporation or  
 14 private banker, and of the moneyed capital employed in the  
 15 business of such bank, banking corporation or private  
 16 banker, which assessment shall be as fair and equitable as  
 17 can be made from the best information available or, for the  
 18 purpose of said assessment the figures disclosed by any  
 19 prior report made by such bank, banking corporation or  
 20 private banker to any state or federal officer pursuant to  
 21 any state or federal law may be adopted. Any person  
 22 required by this section to make the statement hereinabove  
 23 provided, who shall fail to furnish the same, shall be  
 24 guilty of a misdemeanor and shall be punished accordingly.

25 (2) All shares of stock in any such bank or banking

1 corporation shall be assessed at their full cash value,  
 2 except to the extent that that value is represented in  
 3 property which is assessable and taxable to such bank or  
 4 banking corporation in this state, and shall be taxable to  
 5 the owners of such shares in the county, school district,  
 6 city, town, or place where such bank or banking corporation  
 7 is located and not elsewhere, whether or not the owners of  
 8 such shares are residents of such county, school district,  
 9 city, town or place.

10 (3) The cashier or secretary of any such bank or  
 11 banking corporation shall furnish to the department or its  
 12 agent, upon demand, the name of each stockholder with his  
 13 residence and the number of shares belonging to him at  
 14 ~~twelve o'clock noon of the first Monday in March of each~~ the  
 15 close of business on December 31 of the preceding year; and  
 16 if such cashier or secretary, for more than five days after  
 17 such demand, shall fail to furnish such information, he  
 18 shall be guilty of a misdemeanor and the department or its  
 19 agent may obtain such information from any other available  
 20 source, and for such purposes shall have access to the books  
 21 of such bank or banking corporation. For convenience the  
 22 assessment of such shares shall be entered on the personal  
 23 property assessment list under the name of the bank or  
 24 banking corporation concerned, but in the assessment list  
 25 the names of the owners of such shares shall be set forth

1 and the number of shares owned by each, and such assessment,  
 2 when so entered, shall have all the force and effect as if  
 3 made in the names of the owners of such shares individually.  
 4 The bank or banking corporation in which such shares are  
 5 owned shall be liable for the payment of taxes assessed  
 6 against such shares, and such taxes shall be payable by and  
 7 may be collected from such bank or banking corporation in  
 8 the same manner and under the same penalties as other taxes;  
 9 provided that such bank or banking corporation may recover  
 10 from such owners of shares any taxes so paid on such shares,  
 11 and shall have a lien therefor upon such shares and upon any  
 12 dividends accrued or to accrue thereon."

13 Section 18. Section 84-4606, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-4606. Banks with offices in more than one  
 16 county—assessment and apportionment of tax. Any state or  
 17 national bank, banking corporation, or private bank, the  
 18 stock, moneyed capital, or moneys and credits of which are  
 19 subject to taxation under the provisions of chapter 3 and  
 20 chapter 46, Title 84, Revised Codes of Montana, 1947, and  
 21 which has banking offices in more than one (1) county, shall  
 22 furnish to the department of revenue or its agent in each  
 23 such county the information required of it by chapter 46,  
 24 Title 84, Revised Codes of Montana, 1947, together with a  
 25 statement of the book value of real estate owned and located

1 in the respective counties and a statement of the deposit  
 2 liability shown by the books of account of said bank at each  
 3 of its said banking offices at the close of business ~~the day~~  
 4 ~~next preceding the first Monday in March~~ on December 31 of  
 5 the preceding year; and the aggregate tax on the stock,  
 6 moneyed capital, and moneys and credits of such bank  
 7 computed as provided by law shall be assessed by and be paid  
 8 to the respective counties in the proportion which the  
 9 amount of the deposit liability shown on the books of the  
 10 office or offices of such bank located in such counties,  
 11 respectively, shall bear to the total deposit liability of  
 12 such bank."

13 Section 19. Section 84-5801, R.C.M. 1947, is amended  
 14 to read as follows:

15 "84-5801. Production credit associations—assessment  
 16 and payment. Every production credit association organized  
 17 under the provisions of section 1131d of title 12, United  
 18 States Codes annotated shall be assessed for and pay taxes  
 19 upon all real and personal property owned by such  
 20 association, and also upon the moneyed capital employed in  
 21 such business, such moneyed capital to be ascertained by  
 22 deducting from the amount of loans, including loans secured  
 23 by mortgage on real estate or personal property, the amount  
 24 of such loans discounted, and any indebtedness representing  
 25 money borrowed for use as moneyed capital. Said moneyed



1 capital shall be taxed at the same rate and take the same  
 2 classification as shares of stock in a national bank or  
 3 moneyed capital coming into substantial competition  
 4 therewith.

5 The secretary or managing agent of every such  
 6 association shall furnish to the assessor of the county in  
 7 which the principal office of such association is located,  
 8 within five (5) days after demand therefor, a statement in  
 9 such detail as the department of revenue or its agent may  
 10 require, verified by his oath of the resources and  
 11 liabilities of such association as disclosed by its books,  
 12 at ~~twelve o'clock noon on the first Monday of March in each~~  
 13 the close of business on December 31 of the preceding year.  
 14 If such secretary or managing agent shall fail to make the  
 15 statement hereby required, the department of revenue or its  
 16 agent shall forthwith obtain such information from any other  
 17 available source, and for this purpose he shall have access  
 18 to the books of such association. The department of revenue  
 19 or its agent shall thereupon make an assessment of the real  
 20 estate and personal property owned by such association, and  
 21 of the moneyed capital employed in the business of such  
 22 association which assessment shall be as fair and equitable  
 23 as he may be able to make from the best information  
 24 available, or said assessor may, for the purpose of said  
 25 assessment, adopt the figures disclosed by any prior report

1 made by such association to any state or federal officer  
 2 pursuant to any state or federal law. Any person required  
 3 by this section to make the statement hereinabove provided,  
 4 who shall fail to furnish the same, shall be guilty of a  
 5 misdemeanor and shall be punished accordingly."

6 Section 20. Section 84-6012, R.C.M. 1947, is amended  
 7 to read as follows:

8 "84-6012. Livestock brought into state—notice to  
 9 department of revenue or its agent. The owner or the agent,  
 10 manager or foreman of any person, corporation, or  
 11 association bringing livestock into this state after the  
 12 first ~~Monday in March~~ day of January shall immediately after  
 13 said livestock crosses the state line, forward to the  
 14 department of revenue or its agent in the county into which  
 15 the livestock is moved, a registered letter, which letter  
 16 shall contain the name of the owner of such livestock, of  
 17 the number thereof, the brand thereon, and the ages of the  
 18 same, together with the time and place at which said  
 19 livestock was brought across the state line, provided, that  
 20 ~~the Montana department of livestock sanitary board~~  
 21 once each month furnish, from own records to the department  
 22 of revenue or its agent in the county into which such  
 23 livestock is moved, a list of the number and kind of  
 24 livestock so moved, together with the name of the owner  
 25 thereof."

1 Section 21. Section 84-6013, R.C.B. 1947, is amended  
2 to read as follows:

3 "84-6013. Collection of tax on livestock. The  
4 department of revenue or its agent upon receipt of such  
5 letter or other information, that livestock has been brought  
6 into his county from outside of the state, after the first  
7 ~~Monday in March~~ day of January in any year, shall  
8 immediately proceed under the provisions of section  
9 84-4201."

10 Section 22. Section 89-1805, R.C.B. 1947, is amended  
11 to read as follows:

12 "89-1805. Determination of irrigable area. (1) For the  
13 purpose of determining the number of acres of irrigable  
14 lands in each forty-acre tract or fractional lot as  
15 designated by the United States public survey, or platted  
16 lot, if land is subdivided in lots and blocks (or where land  
17 shall be owned in less than forty-acre tracts or in less  
18 than the platted lot, then against each such tract) of land  
19 in the district, the board of commissioners of any  
20 irrigation district organized hereunder, whenever deemed  
21 advisable and at any time except as otherwise provided, may  
22 cause a careful topographical survey and map of said lands  
23 to be made, as well as a specific examination of the  
24 character of the soil of each such tract. Upon completion  
25 of such survey and maps, and examination, the board shall

1 give notice that at a meeting of said board, to be held at  
2 the office of the board on a day to be fixed in said notice,  
3 said board will determine the irrigable area of each such  
4 tract of land in the district and that it will hear and  
5 consider any objection on the part of any landowner in the  
6 district to such determination and to adjustment of the  
7 irrigable area of said district or of any lands within any  
8 tract or subdivision thereof. It shall not be necessary to  
9 describe said tracts in said notice. Such notice shall be  
10 given by publication, once a week for two successive  
11 calendar weeks, in a newspaper of general circulation in the  
12 county where the office of the board is located, and where  
13 lands of any irrigation district lie in more than one  
14 county, such notice shall also be published in a newspaper  
15 or newspapers of general circulation in each such county.  
16 The last publication of said notice shall be at least five  
17 days prior to the date fixed for said meeting.

18 (2) At such meeting, the board shall proceed to  
19 determine and fix the number of acres in each tract or  
20 subdivision irrigable from the works or proposed works of  
21 the district, and shall hear all persons interested who may  
22 appear, and shall continue in session from day to day  
23 (exclusive of Sundays and legal holidays) as long as may be  
24 necessary and until said determination of irrigable area  
25 shall have been completed. The board shall hear all

1 evidence offered, including maps and surveys caused to be  
 2 prepared by it as well as maps and surveys prepared by any  
 3 owner of lands. Upon such determination, the irrigable area  
 4 so fixed shall become, and hereafter be, the acreage upon  
 5 which any special tax or assessment shall be levied, and  
 6 each irrigable acre shall pay at the same rate as every  
 7 other acre of irrigable land in said district shall pay; and  
 8 any special tax or assessment levied for any purpose shall  
 9 be a lien upon the entire forty-acre tract or fractional lot  
 10 as designated by the United States public survey, or platted  
 11 lot, if land is subdivided in lots and blocks (or where land  
 12 shall be owned in less than forty-acre tracts or in less  
 13 than the platted lot, then against each such tract) of land  
 14 in the district of which said irrigable area forms a part,  
 15 and said lien shall attach to said entire tract as of the  
 16 first ~~Sunday of March~~ day of January in the year in which  
 17 said special tax or assessment is levied.

18 (3) Upon completing such determination, the board shall  
 19 fix, by appropriate resolution or order, the total acreage  
 20 and the irrigable acreage of each such tract or subdivision,  
 21 and shall cause to be prepared a list of all lands in said  
 22 district, which list shall contain an accurate description  
 23 of each such forty-acre tract or fractional lot as  
 24 designated by the United States public survey, or platted  
 25 lot, if land is subdivided in lots and blocks (or where land

1 shall be owned in less than forty-acre tracts or in less  
 2 than the platted lot, then against each such tract) of land  
 3 in said district, the total acreage and the number of  
 4 irrigable acres therein as so fixed and determined, and the  
 5 name of the owner, or holder of title or evidence of title  
 6 thereof, ascertained as provided in section 89-1201. Such  
 7 list, when completed and adopted, shall be filed in the  
 8 office of the board of commissioners and shall remain there  
 9 for public inspection. A certified copy of such resolution  
 10 and list shall be filed with the county clerk and recorder  
 11 of each county in which any portion of the lands in said  
 12 district are situated; provided, however, there shall be  
 13 omitted from such copy lands not situated in the county in  
 14 which such copy is filed.

15 (4) No special tax or assessment shall be levied  
 16 against any forty-acre tract, or fractional lot as  
 17 designated by the United States public survey, or platted  
 18 lot, if land is subdivided in lots and blocks (or where  
 19 lands shall be owned in less than forty-acre tracts or in  
 20 less than the platted lot, then against each such tract)  
 21 found by said board to contain no irrigable land; nor shall  
 22 any lien created after the order of determination herein  
 23 provided for attach to any such tract, nor shall the owner,  
 24 or owners, of any tract or tracts have any vote or votes in  
 25 any proceeding or election under the provisions of Chapter

1 146 of the Laws of 1909, or any amendment thereof, or act  
 2 supplementary thereto, after the making of such order,  
 3 unless his said land, or a portion thereof, be found by said  
 4 board to contain an area irrigable from the works, or  
 5 proposed works, of said district.

6 (5) Upon the determination provided for in this  
 7 section, the board of commissioners shall have the power to  
 8 refund any taxes paid, or cancel any unpaid taxes or  
 9 assessments, levied upon an acreage in excess of that so  
 10 fixed by said order of determination, and where necessary,  
 11 may issue warrants therefor.

12 (6) Within sixty days after such resolution adopting  
 13 said list, the board of commissioners may petition the  
 14 district court for confirmation of their acts in determining  
 15 the irrigable area, as aforesaid, and in refunding or  
 16 canceling any taxes or assessments. The majority in number  
 17 and acreage of the holders of title or evidence of title to  
 18 lands in said district, ascertained as in this act provided,  
 19 may, likewise, within such sixty-day period, petition the  
 20 district court for review of the actions of the board of  
 21 commissioners. But one of such proceedings, if prosecuted  
 22 to determination, shall be exclusive of the other. Upon  
 23 such proceeding, the court may order any assessment of taxes  
 24 upon any land or lands to be reduced or raised according to  
 25 the irrigable area as found by the court, or taxes

1 previously levied upon any area shown to be excessive, to be  
 2 refunded or canceled.

3 (7) The provisions of section 89-1402, regarding the  
 4 procedure as well as the right and time to appeal, shall  
 5 apply to any proceeding instituted in pursuance of the  
 6 provisions of this section; provided, however, that nothing  
 7 in this section shall be deemed or construed to affect or  
 8 impair the lien of any bonds issued by the district; and  
 9 provided, further, that if confirmation proceedings are held  
 10 and a certified copy of the order of confirmation be filed  
 11 with the county clerk and recorder of the county in which  
 12 any portion of said lands is situated, it shall not be  
 13 necessary to file in said office the certified copy of the  
 14 resolution and order of the board, or of the list,  
 15 hereinabove provided for.

16 (8) Provided, however, that where districts have been  
 17 established in order to co-operate with the United States  
 18 under the federal reclamation laws heretofore or hereafter  
 19 enacted, or under any act of Congress, which shall permit of  
 20 the performance by the United States of work in this state,  
 21 for the purposes of construction of irrigation works,  
 22 including drainage works, or for purchase, extension,  
 23 operation, or maintenance of construction works, or for the  
 24 assumption as principal or guarantor, of indebtedness to the  
 25 United States on account of district laws, the determination

1 of the irrigable area of the lands in said district may be  
 2 made by the said board of commissioners in the manner in  
 3 this section provided or by the United States at the option  
 4 of the latter, and, if the United States determines the  
 5 irrigable area, the proceeding for the apportionment and  
 6 distribution of the costs of the proposed works or  
 7 improvements, hereinafter provided for in section 89-1806  
 8 shall not be had."

9 Section 23. Section 89-1806, H.C.S. 1947, is amended  
 10 to read as follows:

11 "89-1806. Determination of irrigable area—  
 12 apportionment and distribution of costs of proposed works or  
 13 improvements. (1) Whenever a petition for the issuance of  
 14 bonds of any irrigation district organized hereunder shall  
 15 have been filed, as hereinbefore in section 89-1703  
 16 provided, the board of commissioners of such district shall  
 17 examine, or cause to be examined, each forty-acre tract or  
 18 fractional lot as designated by the United States public  
 19 survey, or platted lot, if land is subdivided in lots and  
 20 blocks (or where land shall be owned in less than forty-acre  
 21 tracts or in less than the platted lot, then against each  
 22 such tract) of land in said district, and cause a careful  
 23 topographical survey and map to be made, in the manner  
 24 provided for in section 89-1805. Upon such examination, the  
 25 board shall determine the number of irrigable acres in each

1 such tract; and shall apportion and distribute the cost of  
 2 the works or improvements for which said bonds are to be  
 3 issued, over the tracts within said district according to  
 4 the irrigable area in each of said tracts or subdivisions,  
 5 so that each such irrigable acre shall be required to bear  
 6 the same burden of such costs as each other irrigable acre  
 7 in said district, and the special tax or assessment levied  
 8 to meet the principal of and interest on said bonds so  
 9 authorized, shall become a lien upon the entire tract of  
 10 which such irrigable area forms a part or portion as of the  
 11 first ~~Monday in March~~ day of January of the year in which  
 12 such special tax or assessment is levied, and the number of  
 13 irrigable acres in each such tract as so determined shall  
 14 not be diminished but may be increased during the term for  
 15 which any such bonds may be issued or until the bonds shall  
 16 be liquidated in full.

17 (2) Provided, however, that if a proceeding for the  
 18 determination, in whole or in part, of the irrigable area of  
 19 the lands in said district has already been had, or a  
 20 topographical survey or maps thereof prepared, or a court  
 21 confirmation of said prior proceedings had, in part or in  
 22 full, the said board may, in its discretion, adopt all or  
 23 such portions of said prior proceedings; and in such an  
 24 event, it shall not be necessary to cause an additional  
 25 survey, or maps, or examination, of any of such tracts to be

1 again made, or to redetermine the irrigable area of any such  
2 tract.

3 (3) The board shall make such determination after  
4 hearing had and shall fix the total acreage and the  
5 irrigable acreage, and shall cause a list of such irrigable  
6 area to be made and filed and the proceedings of the board  
7 in connection with such determination, including said  
8 hearing and notice of said hearing, and order or resolution  
9 fixing the irrigable area and the preparation and filing of  
10 said list, shall conform to the requirements set forth in  
11 section 89-1805. At such hearing, the said board shall also  
12 determine the amount and rate per acre necessary to be  
13 levied against each irrigable acre in the district to meet  
14 the interest on and principal of said authorized bond issue,  
15 and any tax levied for such purposes shall be a lien upon  
16 the entire tract of which said irrigable area forms a part.  
17 If any landowner in the district shall appear before the  
18 board at said time and pay in cash the amount fixed against  
19 his said land as its proportion of the amount found  
20 necessary for the purposes for which said bonds were  
21 authorized and are to be issued, his land shall be excluded  
22 from the lien of the bond issue and the amount of bonds  
23 intended to be issued shall be reduced by the amount of such  
24 payment. Any person interested who shall fail to appear  
25 before the board at said meeting shall not thereafter be

1 permitted to contest the proceedings of said board, or any  
2 part thereof, except upon special application to the court  
3 in the proceedings for the confirmation of said bonds and a  
4 showing of reasonable excuse for failure to appear before  
5 said board of commissioners.

6 (4) In case any such landowner makes objection to the  
7 proceedings of said board in determining the irrigable area  
8 in his own or any other tract of land, or the amount or rate  
9 per acre of the special tax and assessment to be levied  
10 against each irrigable acre in the district for the purposes  
11 of the proposed bond issue, and said objection is overruled  
12 by the board, such objection without further proceedings  
13 shall be regarded as appealed to the district court, and  
14 shall, with the other proceedings of said board at said  
15 meeting, be heard at the proceedings to confirm said bonds,  
16 as provided in section 89-1704, and when so confirmed, said  
17 order overruling such objection and confirming the order of  
18 the board determining the irrigable area of each tract of  
19 land and apportioning the cost of the improvement thereto,  
20 shall become final, binding and conclusive upon said  
21 landowner and upon the district, unless appealed from as in  
22 said section 89-1704 provided.

23 (5) Provided, however, that whenever the irrigable area  
24 of the lands in any irrigation district shall have been  
25 determined and confirmed, no owner or holder of title or

1 evidence of title to lands in said district, during the  
 2 period of any bonds thereafter authorized shall be issued  
 3 and outstanding, shall have the taxable acreage of his said  
 4 lands fixed or adjudicated in the manner provided by  
 5 sections 89-1404 to 89-1408, in such manner or to such  
 6 extent as to reduce the acreage subject to the payment of  
 7 such bonds or interest thereon, or in such manner as to  
 8 affect the security of such bonds or interest thereon."

9 Section 24. Section 16-4311, R.C.M. 1947, is amended  
 10 to read as follows:

11 \*16-4311. Withdrawal of portion of district, petition  
 12 for. Any portion of a public hospital district may be  
 13 withdrawn therefrom as in this section provided, upon  
 14 receipt of a petition signed by fifty-one per centum (51%)  
 15 of the taxpayers, or more, residing in and owning property  
 16 within the area desired to be withdrawn from any public  
 17 hospital district, on the grounds that such area will not be  
 18 benefited by remaining in said district. The board of  
 19 county commissioners shall, upon the filing of such a  
 20 petition, fix a time for the hearing of such withdrawal  
 21 petition which time shall not be more than four (4) weeks  
 22 after the receipt thereof. The board shall, at least two  
 23 (2) weeks prior to the time so fixed, publish a notice of  
 24 such hearing in two (2) successive issues of a newspaper  
 25 published in the county. No petition for withdrawal shall

1 be entertained or acted upon by the board, unless the same  
 2 is filed before ~~the first Monday in March of any~~ December  
 3 31 of the preceding year. Any person interested may appear  
 4 at said hearing and present objections to the withdrawal of  
 5 said portion from said district. The board shall consider  
 6 the petition and all objections thereto, and pass upon the  
 7 merits thereof, and make its order in accordance therewith.  
 8 Any withdrawal shall be effective as of ~~March~~ January 1  
 9 following the issuance of the withdrawal order. Such order  
 10 is subject to review by the district court of the county,  
 11 and appeal may be taken from the final judgment of such  
 12 district court to the supreme court of Montana. All taxable  
 13 property within the withdrawn area shall remain subject to  
 14 taxation for any bonded indebtedness of the hospital  
 15 district existing as of the effective date of the  
 16 withdrawal, to the same extent as it would have been subject  
 17 if not withdrawn."

18 Section 25. Section 75-6505, R.C.M. 1947, is amended  
 19 to read as follows:

20 \*75-6505. Time limitation for district boundary  
 21 changes. No elementary district shall be created nor shall  
 22 any elementary district boundaries be changed between the  
 23 first day of ~~March~~ January and the second Monday of August  
 24 of any calendar year except when:

25 (1) the entire territory of a district is annexed or

1 attached to another district;

2 (2) the entire territory of the portion of a joint  
3 district located in one (1) county is annexed or attached to  
4 another district; or

5 (3) two (2) or more districts are consolidated in their  
6 entirety."

-End-