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Senate BILL NO. 104
Turnage

INTRODUCED BY _____
A BILL FOR AN ACT ENTITLED: "AN ACT DIRECTING COUNTY
TREASURERS TO ACCEPT PAYMENT OF TAXES FROM THE BUYER OF A
PORTION OF A LISTED PARCEL OF LAND, WHEN THE PURCHASE HAS
BEEN RECORDED; DIRECTING THE COOPERATION OF THE DEPARTMENT
OF REVENUE; AMENDING SECTION 84-508, R.C.M. 1947."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
Section 1. Section 84-508, R.C.M. 1947, is amended to
read as follows:
"84-508. Persons claiming ownership of land desiring
to be assessed or to pay taxes. Lands once described on
the assessment book need not be described a second time, but
any person claiming the same, and desiring to be assessed
therefore, may have his name inserted with that of the
person to whom such land is assessed.
When the owner of one or more parcels of real property
conveys all or a portion of his interests to a buyer in a
recorded transaction, the buyer may require the county
treasurer to accept payment from the buyer on such portion
of the taxes already levied against such property as may
then be due and payable. The department of revenue or its
agent shall cooperate with and assist the buyer and the

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county treasurer in keeping necessary records of the
separation or division of a parcel or parcels listed
together on the assessment lists."

-End-

SB104

Approved by Committee
on Taxation

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