

1 H BILL NO. 231
2 INTRODUCED BY Doh

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THAT THE
5 DEPARTMENT OF REVENUE CALCULATE THE TAXABLE VALUATION OF
6 PROPERTY AND FURNISH THE TAXABLE VALUATION INFORMATION TO
7 LOCAL GOVERNMENTS NO LATER THAN THE SECOND MONDAY OF MAY;
8 AMENDING SECTIONS 75-6711, 84-406, 84-441, 84-506, AND
9 84-4002, R.C.E. 1947."

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

12 Section 1. Section 75-6711, R.C.E. 1947, is amended to
13 read as follows:

14 "75-6711. Statement of district, cities' and towns'
15 valuations. By the second Monday of July Day, the department
16 of revenue or its agent in each county shall, at the time of
17 delivering the completed assessment book to the county clerk
18 under the provisions of section 84-505, R.C.E., 1947, also
19 deliver to the county superintendent and to each city or
20 town clerk a statement showing separately for each district
21 and each city or town in his county, the total assessed
22 value and the total taxable value of all property in such
23 districts, cities or towns, as these valuations appear in
24 such completed assessment book.

25 The county clerk shall, after the second Monday in

1 August and before or at the time of delivering the
2 assessment book to the department of revenue or its agent
3 under the provisions of section 84-4006, R.C.M., 1947,
4 prepare a statement showing separately for each district and
5 each city or town in his county, the total assessed value
6 and the total taxable value of all property in such
7 districts, cities, or towns, as these valuations appear in
8 the assessment book after amendments, corrections, and
9 additions made by the state and county tax appeal boards and
10 entered on the assessment book. The county clerk shall
11 immediately deliver a copy of his statement of assessed and
12 taxable values for districts to the county superintendent
13 and a copy of those portions of such statement for each city
14 and town to the appropriate city or town clerk.

15 In the case of a joint school district, the department
16 of revenue or its agent and the county clerk shall, at the
17 time of delivering their respective statements to the county
18 superintendent, send a statement of the assessed value and
19 taxable value of the portion of the joint school district
20 situated in their county to the county superintendents and
21 to the county commissioners of each county in which a part
22 of the joint school district is situated."

23 Section 2. Section 84-406, R.C.M. 1947, is amended to
24 read as follows:

25 "84-406. Time of assessment -- motor vehicles --

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1 mobile homes -- livestock -- snowmobiles. (1) The department
 2 of revenue or its agent must, between the first day of
 3 January and the second Monday of July ~~May~~ in each year,
 4 ascertain the names of all taxable inhabitants, and assess
 5 all property in each county subject to taxation, except such
 6 as is required to be assessed by the state department of
 7 revenue, and must assess such property to the persons by
 8 whom it was owned or claimed, or in whose possession or
 9 control it was at 12 midnight of the first day of January
 10 next preceding. It must also ascertain and assess all
 11 mobile homes arriving in the county after 12 midnight of the
 12 first day of January next preceding. The procedure provided
 13 by this section shall not apply to:

14 (a) Motor vehicles which are required by subdivision
 15 (2) hereof to be assessed as of the first day of January, or
 16 upon their anniversary registration date; but no mistake in
 17 the name of the owner or supposed owner of real property
 18 renders the assessment thereof invalid.

19 (b) Livestock which are required by subdivision (3) of
 20 this section to be assessed on an average inventory basis in
 21 each county. Credits must be assessed as provided in
 22 section 84-101, subdivision 6.

23 (c) Property defined in section 53-642 as "special
 24 mobile equipment" which is subject to assessment of personal
 25 property taxes on the date that application is made for a

1 special mobile equipment plate.

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

4 (e) Campers which are required by subdivision 4 hereof
 5 to be assessed as of the first day of January.

6 (f) Snowmobiles which are required by subdivision 5
 7 hereof to be assessed as of the first day of July.

8 (2) The department or its agent must ascertain and
 9 assess all motor vehicles, except mobile homes, in each
 10 county subject to taxation as of January 1, or as of the
 11 anniversary registration date of those vehicles subject to
 12 sections 53-154 through 53-162, in each year, and the same
 13 shall be assessed to the persons by whom owned or claimed,
 14 or in whose possession or control such vehicle was at 12
 15 midnight of the first day of January or the anniversary
 16 registration date thereof, whichever is applicable, in each
 17 year. Provided that such tax shall not be assessed against
 18 motor vehicles which constitute inventory of motor vehicle
 19 dealers as of January 1, but said vehicles, and all other
 20 motor vehicles brought into the state subsequent to January
 21 1, as motor vehicle dealer's inventory, shall be assessed to
 22 their respective purchasers as of the dates said vehicles
 23 are registered by said purchasers, and purchasers means and
 24 includes dealers who apply for registration or
 25 re-registration of motor vehicles, except as otherwise

1 provided by section 32-3315. Goods, wares and merchandise
 2 of motor vehicle dealers, other than new motor vehicles and
 3 new mobile homes, shall be assessed at full and true value
 4 as of the first day of January.

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

14 (3) The assessed value of livestock in each county on
 15 the assessment date shall be computed by adding the assessed
 16 value of all livestock more than nine (9) months of age
 17 owned by the taxpayer in each county on the last day of each
 18 month since the last assessment date and dividing the sum by
 19 twelve (12). For purposes of this subdivision "livestock"
 20 means cattle, sheep, horses, and mules.

21 (4) The department of revenue or its agent must
 22 ascertain and assess all campers in each county subject to
 23 taxation as of January 1 in each year, and the same shall be
 24 assessed to the persons by whom owned or claimed, or in
 25 whose possession or control such camper was, including

1 dealers, at 12 midnight of the first day of January in each
 2 year.

3 (5) The department of revenue or its agent must
 4 ascertain and assess all snowmobiles in each county subject
 5 to taxation as of July 1 in each year, and the same shall be
 6 assessed to the persons by whom owned or claimed, or in
 7 whose possession or control such snowmobile was at 12
 8 midnight on the first day of July in each year; provided,
 9 however, that snowmobiles which constitute inventory of
 10 snowmobile dealers shall be assessed to the dealers as of 12
 11 midnight of the first day of January in each year; and
 12 further provided that all snowmobiles that have been
 13 assessed and for which taxes have been paid for the period
 14 of January 1, 1975 through December 31, 1975, shall be
 15 assessed for only six (6) months during the period July 1,
 16 1975 through June 30, 1976."

17 Section 3. Section 84-441, R.C.M. 1947, is amended to
 18 read as follows:

19 "84-441. Supplemental assessment. When any personal
 20 property liable to taxation is brought into a county at any
 21 time after the second Monday of July ~~May~~, and such property
 22 has not been assessed for that year, it must be listed and
 23 assessed the same as if it had been in the county at the
 24 time of the regular assessment, and the tax must be
 25 collected, as provided in this code, at any time."

1 Section 4. Section 84-506, R.C.M. 1947, is amended to
2 read as follows:

3 "84-506. Statement by agent to the department of
4 revenue. On the second Monday in ~~July~~ May in each year, the
5 agent of the department of revenue in each county must
6 transmit to the state department of revenue a statement,
7 showing:

- 8 1. The several kinds of personal property.
- 9 2. The average and total value of each kind.
- 10 3. The number of livestock, number of bushels of
11 grain, number of pounds, or tons, of any article sold by the
12 pound or ton.
- 13 4. When practicable, the separate value of each class
14 of land, specifying the classes and the number of acres in
15 each."

16 Section 5. Section 84-4002, R.C.M. 1947, is amended to
17 read as follows:

18 "84-4002. County clerk to prepare duplicate statement.
19 The county clerk must, on or before the ~~second-Monday-in~~
20 ~~August last day of June~~ of each year, prepare from the
21 assessment book of such year, as corrected by the department
22 of revenue or its agent, duplicate statements, showing in
23 separate columns:

- 24 1. The total value of all property;
- 25 2. The value of real estate, including mining claims,

1 stated separately;

2 3. The value of the improvements thereon;

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

4 5. The amount of money;

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

-End-

FISCAL NOTE

Form BD-15

In compliance with a written request received February 10, 19 77, there is hereby submitted a Fiscal Note for House Bill 231 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

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

DESCRIPTION

This bill requires that the Department of Revenue calculate the taxable valuation of property and furnish the taxable valuation information to local governments no later than the second Monday of May.

ASSUMPTIONS

This bill changes the dates for completing assessment rolls of property. Therefore, there is no fiscal impact.

TECHNICAL NOTE

There are several sections of law that should also be amended so that all the information is in on time. Examples are mining and public utilities.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. Drury for
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-17-77