45th Legislature LC 0781/01

Montaharintroduced By Harrington Lynch Collin Johnson Muha

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR AN

5 EQUITABLE METHOD FOR ASSESSMENTS LEVIED AGAINST CORNER LOT

6 PROPERTY IN A SPECIAL IMPROVEMENT DISTRICT.\*\*

7

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

9 Section 1. Corner lots. For the purposes of special 10 assessments levied against property as provided in Title 11, 11 chapter 22, when assessments are determined in proportion to 12 the lineal footage, the frontage of a corner lot in a

13 platted block is the shorter of the two abutting sides.

14 Only one side of a corner lot may be considered as the

15 frontage for the purposes of assessment.

-End-

45th Legislature HB 0324/02

## Approved by Committee on Taxation

1	HOUSE BILL NO. 324
2	INTRODUCED BY HARRINGTON, LYNCH, COLBURN, JOHNSTON,
3	MENAHAN, ESTENSON, COONEY, QUILICI, COURTNEY, MULAR
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FOR AN
6	EQUITABLE METHOD FOR ASSESSMENTS LEVIED AGAINST CORNER LOT
7	PROPERTY IN A SPECIAL IMPROVEMENT DISTRICT."
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9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10	Section 1. Corner lots. For the purposes of special
11	assessments levied against property as provided in Title 11,
12	chapter 22, when assessments are determined in proportion to
1.3	the lineal footage, the frontage of a corner lot in a
14	platted block is the shorter of the two abutting sides. Only
15	one-side-of-a-corner-lot-may-be-considered-asthefrontage
16	for-the-purposes-of-assessment*
17	SECTION 2. THE GOVERNING BODY MAY ALLOCATE TO ALL LOTS
18	IN THE SPECIAL IMPROVEMENT DISTRICT A PROPORTIONATE SHARE DE
19	THE COSTS OF THE SIDE NOT CONSIDERED AS FRONTAGE FOR THE
20	PURPDSE OF ASSESSMENT.

-End-

45th Legislature HB 0324/02

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9	THE COSTS OF THE SIDE NOT CONSIDERED AS FRONTAGE FOR THE
20	PURPOSE OF ASSESSMENT.

-End-

## STANDING COMMITTEE REPORT Senate Committee on Taxation

That House Bill No. 324 be amended as follows:

1. Amend page 1, section 1, line 12.

Following: "assessments"

Insert: "for improvements on both sides of a corner lot"

2. Amend page 1, section 1, line 14.

Following: "is the" Strike: "shorter" Insert: "average"

3. Amend page 1, section 1, line 17.

Following: "BODY"
Strike: "MAY"
Insert: "shall"

4. Amend page 1, section 1, lines 19 and 20.

Following: "COSTS"

Strike: "OF THE SIDE NOT CONSIDERED AS FRONTAGE FOR THE PURPOSE OF ASSESSMENT"

Insert: "according to the lineal feet assigned to each lot"

45th Legislature HB 0324/03

1	HOUSE BILL NO. 324
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6	EQUITABLE METHOD FOR ASSESSMENTS LEVIED AGAINST CORNER LOT
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9	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
0	Section 1. Corner lots. For the purposes of special
1	assessments levied against property as provided in Title 11,
2	chapter 22, when assessments <u>FOR IMPROVEMENTS ON BOTH SIDES</u>
3	OF A CORNER LOT are determined in proportion to the lineal
4	footage, the frontage of a corner lot in a platted block is
15	the shorter AVERAGE of the two abutting sides. Only-one-side
16	of-a-corner-iot-may-be-considered-as-thefrontageforthe
17	purposes-of-assessment+
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۱9	ALL LOTS IN THE SPECIAL IMPROVEMENT DISTRICT A PROPORTIONATE
20	SHARE OF THE COSTS OF-THE-SIDE-NOTEONSTDEREDASFRONTAGE
21	FOR-THE-PURPOSE-OF-ASSESSMENT ACCORDING TO THE LINEAL FEET
22	ASSIGNED TO EACH LOT-

−End+