

1 HOUSE BILL NO. 398
2 INTRODUCED BY FABREGA, MOORE, O'CONNELL, TROPILA
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL SECTIONS
5 84-437.4 THROUGH 84-437.6 AND 84-437.8 THROUGH 84-437.10,
6 R.C.M. 1947, RELATING TO ROLLBACK TAXATION PROCEDURES FOR
7 AGRICULTURAL LAND."
8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
10 Section 1. Repealer. Sections 84-437.4 through
11 84-437.6 and 84-437.8 through 84-437.10, R.C.M. 1947, are
12 repealed.

-End-

HB 398

STATE OF MONTANA

REQUEST NO. 619-77

FISCAL NOTE

Form BD-15

In compliance with a written request received March 7, 19 77, there is hereby submitted a Fiscal Note for House Bill 398 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 repeals the rollback taxation procedures for agricultural land.

ASSUMPTION

The number of taxpayers who take advantage of the tax provisions of the sections to be repealed is small. Therefore, there will be virtually no fiscal impact if this bill is passed.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. Dranger
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3-8-77

Taxation

Do Not Pass as Amended
Objection Raised to
Adverse Committee Report

1 HOUSE BILL NO. 398

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REPEAL SECTIONS
5 84-437.4 THROUGH ~~84-437.6~~ 84-437.5 AND 84-437.8 THROUGH
6 84-437.10, R.C.M. 1947, AND TO AMEND SECTION 84-437.16,
7 R.C.M. 1947, RELATING TO ROLLBACK TAXATION PROCEDURES FOR
8 AGRICULTURAL LAND."

9

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

11 Section 1. Repealer. Sections 84-437.4 through
12 ~~84-437.6~~ 84-437.5 and 84-437.8 through 84-437.10, R.C.M.
13 1947, are repealed.

14 SECTION 2. SECTION 84-437.16, R.C.M. 1947, IS AMENDED
15 TO READ AS FOLLOWS:

16 "84-437.16. Reclassification by owner. Whenever land
17 which is or has been in agricultural use and is or has been
18 valued, assessed and taxed for agricultural use is applied
19 to a use other than agricultural, the owner shall notify the
20 county assessor ~~and the county assessor shall cause the~~
21 ~~following statement to be recorded by the county recorder:~~
22 ~~"On the _____ day of _____, 19____, this land became subject to~~
23 ~~the roll-back tax imposed by section 84-437.4."~~

-End-

SECOND READING

HB 398