

1 *Knapp* *House* BILL NO. *636* *Williams*  
 2 INTRODUCED BY *Raymond Bengtson Wood Kallin*  
 3 *Callid Swinton M. Lane J. Gunderson Manuel*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 84-429.7, R.C.M. 1947, TO BROADEN THE TAX INCENTIVE FOR  
 6 INTRODUCTION OF IRRIGATION SYSTEMS TO INCLUDE "ANY IRRIGATION  
 7 SYSTEM."

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

10 Section 1. Section 84-429.7, R.C.M. 1947, is amended  
 11 to read as follows:

12 "84-429.7. Classification and appraisal -- duties of  
 13 the department of revenue. (1) It is hereby made the duty  
 14 of the state department of revenue to accomplish the  
 15 following:

- 16 a. The classification of all taxable lands.
- 17 b. The appraisal of all taxable city and town lots.
- 18 c. The appraisal of all taxable rural and urban
- 19 improvements.

20 A record thereof must be kept upon such maps, plats and  
 21 forms, and entered in such books of record as may be  
 22 prescribed by the state department of revenue. Such maps,  
 23 plats, forms and books of record shall be official records  
 24 of the state. A certified copy of all such records as may  
 25 be desired shall be furnished to the state department of

1 revenue.

2 It shall be the duty of the state department of revenue  
 3 to maintain current, the classification of all taxable lands  
 4 and appraisal of city and town lots, and rural and urban  
 5 improvements, as provided for herein.

6 (2) The department shall continue to assess, without  
 7 consideration of any increase in productivity resulting from  
 8 the introduction of ~~a-sprinkler-type~~ an irrigation system,  
 9 at the current rate all nonirrigated farm land and  
 10 nonirrigated continuously cropped farm land for a period of  
 11 three (3) years after introduction to the land of a  
 12 ~~sprinkler-type~~ an irrigation system.

13 The records of this assessment shall be maintained in  
 14 the office of the agent of the department in each county of  
 15 this state and a copy sent to the department."

-End-

## FISCAL NOTE

Form BD-15

In compliance with a written request received February 2, 19 77, there is hereby submitted a Fiscal Note for House Bill 636 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 is an act to broaden the tax incentive for introduction of irrigation systems to include any irrigation system.

ASSUMPTION

The fiscal impact of this bill on both state and local revenues will be minimal because agricultural land is not the major component of the tax base in most areas of Montana.

PREPARED BY DEPARTMENT OF REVENUE

*Richard J. ...*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-8-77

Approved by Committee  
on Judiciary

1 *Knapp* *House* BILL NO. *636* *Williams*  
2 INTRODUCED BY *Raymond Bengtson Wood Kobbler*  
3 *Callard Swinton M. Lane J. Gunderson Manuel*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
5 84-429.7, R.C.M. 1947, TO BROADEN THE TAX INCENTIVE FOR  
6 INTRODUCTION OF IRRIGATION SYSTEMS TO INCLUDE ANY IRRIGATION  
7 SYSTEM."

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

10 Section 1. Section 84-429.7, R.C.M. 1947, is amended  
11 to read as follows:

12 "84-429.7. Classification and appraisal -- duties of  
13 the department of revenue. (1) It is hereby made the duty  
14 of the state department of revenue to accomplish the  
15 following:

- 16 a. The classification of all taxable lands.
- 17 b. The appraisal of all taxable city and town lots.
- 18 c. The appraisal of all taxable rural and urban
- 19 improvements.

20 A record thereof must be kept upon such maps, plats and  
21 forms, and entered in such books of record as may be  
22 prescribed by the state department of revenue. Such maps,  
23 plats, forms and books of record shall be official records  
24 of the state. A certified copy of all such records as may  
25 be desired shall be furnished to the state department of

1 revenue.

2 It shall be the duty of the state department of revenue  
3 to maintain current, the classification of all taxable lands  
4 and appraisal of city and town lots, and rural and urban  
5 improvements, as provided for herein.

6 (2) The department shall continue to assess, without  
7 consideration of any increase in productivity resulting from  
8 the introduction of ~~a~~-sprinkler-type ~~an~~ irrigation system,  
9 at the current rate all nonirrigated farm land and  
10 nonirrigated continuously cropped farm land for a period of  
11 three (3) years after introduction to the land of a  
12 ~~sprinkler-type an~~ irrigation system.

13 The records of this assessment shall be maintained in  
14 the office of the agent of the department in each county of  
15 this state and a copy sent to the department."

-End-

1 *Knapp* *House* BILL NO. *636* *Williams*  
 2 INTRODUCED BY *Doyle* *Benjamin* *Wood* *Kobler*  
 3 *Called* *Winter* *M. Lane* *J. Henderson* *Manuel*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 84-429.7, R.C.M. 1947, TO BROADEN THE TAX INCENTIVE FOR  
 6 INTRODUCTION OF IRRIGATION SYSTEMS TO INCLUDE ANY IRRIGATION  
 7 SYSTEM."

8  
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 10 Section 1. Section 84-429.7, R.C.M. 1947, is amended  
 11 to read as follows:

12 "84-429.7. Classification and appraisal -- duties of  
 13 the department of revenue. (1) It is hereby made the duty  
 14 of the state department of revenue to accomplish the  
 15 following:

- 16 a. The classification of all taxable lands.
- 17 b. The appraisal of all taxable city and town lots.
- 18 c. The appraisal of all taxable rural and urban
- 19 improvements.

20 A record thereof must be kept upon such maps, plats and  
 21 forms, and entered in such books of record as may be  
 22 prescribed by the state department of revenue. Such maps,  
 23 plats, forms and books of record shall be official records  
 24 of the state. A certified copy of all such records as may  
 25 be desired shall be furnished to the state department of

1 revenue.  
 2 It shall be the duty of the state department of revenue  
 3 to maintain current, the classification of all taxable lands  
 4 and appraisal of city and town lots, and rural and urban  
 5 improvements, as provided for herein.

6 (2) The department shall continue to assess, without  
 7 consideration of any increase in productivity resulting from  
 8 the introduction of ~~a-sprinkler-type~~ an irrigation system,  
 9 at the current rate all nonirrigated farm land and  
 10 nonirrigated continuously cropped farm land for a period of  
 11 three (3) years after introduction to the land of ~~a~~  
 12 ~~sprinkler-type~~ an irrigation system.

13 The records of this assessment shall be maintained in  
 14 the office of the agent of the department in each county of  
 15 this state and a copy sent to the department."

-End-

HOUSE BILL NO. 636

INTRODUCED BY DAY, DASSINGER, BENGTSO, WOOD, ROBBINS,  
KROPP, WILLIAMS, ELLERD, SIVERTSEN, McLANE, J. GUNDERSON,

MANUEL

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
84-429.7, R.C.M. 1947, TO BROADEN THE TAX INCENTIVE FOR  
INTRODUCTION OF IRRIGATION SYSTEMS TO INCLUDE ANY IRRIGATION  
SYSTEM."

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

Section 1. Section 84-429.7, R.C.M. 1947, is amended  
to read as follows:

"84-429.7. Classification and appraisal -- duties of  
the department of revenue. (1) It is hereby made the duty  
of the state department of revenue to accomplish the  
following:

- a. The classification of all taxable lands.
- b. The appraisal of all taxable city and town lots.
- c. The appraisal of all taxable rural and urban  
improvements.

A record thereof must be kept upon such maps, plats and  
forms, and entered in such books of record as may be  
prescribed by the state department of revenue. Such maps,  
plats, forms and books of record shall be official records

of the state. A certified copy of all such records as may  
be desired shall be furnished to the state department of  
revenue.

It shall be the duty of the state department of revenue  
to maintain current, the classification of all taxable lands  
and appraisal of city and town lots, and rural and urban  
improvements, as provided for herein.

(2) The department shall continue to assess, without  
consideration of any increase in productivity resulting from  
the introduction of ~~a-sprinkler-type~~ an irrigation system,  
at the current rate all nonirrigated farm land and  
nonirrigated continuously cropped farm land for a period of  
three (3) years after introduction to the land of a  
~~sprinkler-type~~ an irrigation system.

The records of this assessment shall be maintained in  
the office of the agent of the department in each county of  
this state and a copy sent to the department."

-End-