

1 House BILL NO. 755  
 2 INTRODUCED BY Conroy Day Linn  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS  
 5 RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS  
 6 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014,  
 7 R.C.M. 1947."  
 8

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

10 Section 1. There is a new R.C.M. section numbered  
 11 84-5201.3 that reads as follows:

12 84-5201.3. Definition. "Livestock" means cattle,  
 13 sheep, horses, and mules.

14 Section 2. There is a new R.C.M. section numbered  
 15 84-5201.4 that reads as follows:

16 84-5201.4. Computation of estimated value of  
 17 livestock. (1) The estimated value of livestock in a county  
 18 on assessment day is computed by adding the assessed value  
 19 of all livestock more than 9 months of age owned by the  
 20 taxpayer in the county on the last day of each month since  
 21 the last assessment day and dividing the sum by 12.

22 (2) On the last day of the year in which the estimate  
 23 is made, the taxpayer must file a current statement setting  
 24 forth the number of all livestock more than 9 months of age  
 25 owned by him in each county on the last day of each month

1 during the current tax year.

2 (3) The taxpayer is entitled to an adjustment of the  
 3 estimated assessed value of livestock and recomputation of  
 4 any tax levied and a refund of taxes paid if the amount paid  
 5 is higher than the estimate.

6 (4) All remedies available to the taxpayer who owned  
 7 livestock are available to him notwithstanding the fact that  
 8 an estimated assessed value of livestock is submitted on or  
 9 after the tax assessment day, subject to the end of the year  
 10 adjustment.

11 Section 3. There is a new R.C.M. section numbered  
 12 84-5201.5 that reads as follows:

13 84-5201.5. Taxpayer not owning livestock on assessment  
 14 day. (1) If a taxpayer does not own livestock on assessment  
 15 day but owned livestock during the preceding tax year, he is  
 16 not subject to taxes for the current tax year if he files a  
 17 statement with the appropriate county assessor stating that  
 18 he does not intend to own or acquire livestock during the  
 19 tax year.

20 (2) If the taxpayer does acquire livestock during the  
 21 year, he must file a current statement on the last day of  
 22 the year and be subject to the provisions of 84-5201.4.

23 Section 4. There is a new R.C.M. section numbered  
 24 84-5201.6 that reads as follows:

25 84-5201.6. Procedure for correcting assessed value and

1 receiving refunds for overpayments. (1) If the taxpayer  
 2 owning livestock has filed an estimate pursuant to  
 3 84-5201.4(1) and a current statement pursuant to  
 4 84-5201.4(2) which shows that the number of livestock  
 5 actually owned differs from the estimated number of  
 6 livestock, the county assessor must, within 30 days, correct  
 7 the assessed value of the livestock or provide the taxpayer  
 8 with a written statement setting forth his reasons for not  
 9 making the correction.

10 (2) If the taxpayer has already paid the tax levied or  
 11 any portion, the county assessor must, within 30 days, make  
 12 a refund to the taxpayer of that portion of the tax  
 13 improperly levied or provide the taxpayer with a written  
 14 statement setting forth his reasons for not making the  
 15 refund.

16 (3) Within 60 days of receipt of the written statement  
 17 from the county assessor, the taxpayer may commence a  
 18 lawsuit to correct the levy or recover the tax paid in a  
 19 court of competent jurisdiction against the county assessor,  
 20 the county or municipality on whose behalf the tax was  
 21 levied or collected, or the state department of revenue  
 22 which must be served with summons and a copy of the  
 23 complaint.

24 (4) When a tax is paid in installments, the first  
 25 installment, or a portion, may be the basis of the lawsuit,

1 and if any subsequent installment becomes due before the  
 2 lawsuit is finally determined, the subsequent installment,  
 3 or portion, may be paid under protest and incorporated into  
 4 the pending lawsuit with all rights, duties, and obligations  
 5 determined by the result of the lawsuit.

6 (5) Payments and disposition of taxes paid under  
 7 protest are governed by the provisions of 84-4502.

8 Section 5. Section 84-406, R.C.M. 1947, is amended to  
 9 read as follows:

10 "84-406. Time of assessment -- motor vehicles --  
 11 mobile homes -- livestock -- snowmobiles. (1) The department  
 12 of revenue or its agent must, between the first day of  
 13 January and the second Monday of July in each year,  
 14 ascertain the names of all taxable inhabitants, and assess  
 15 all property in each county subject to taxation, except such  
 16 as is required to be assessed by the state department of  
 17 revenue, and must assess such property to the persons by  
 18 whom it was owned or claimed, or in whose possession or  
 19 control it was at 12 midnight of the first day of January  
 20 next preceding. It must also ascertain and assess all  
 21 mobile homes arriving in the county after 12 midnight of the  
 22 first day of January next preceding. The procedure provided  
 23 by this section shall not apply to:

24 (a) Motor vehicles which are required by subdivision  
 25 (2) hereof to be assessed as of the first day of January, or

1 upon their anniversary registration date; but no mistake in  
2 the name of the owner or supposed owner of real property  
3 renders the assessment thereof invalid.

4 (b) Livestock which are required by ~~subdivision (3) of~~  
5 ~~this--section 84-5201.4~~ to be assessed on an average  
6 inventory basis in each county. Credits must be assessed as  
7 provided in section 84-101, subdivision 6.

8 (c) Property defined in section 53-642 as "special  
9 mobile equipment" which is subject to assessment of personal  
10 property taxes on the date that application is made for a  
11 special mobile equipment plate.

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

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

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

18 (2) The department or its agent must ascertain and  
19 assess all motor vehicles, except mobile homes, in each  
20 county subject to taxation as of January 1, or as of the  
21 anniversary registration date of those vehicles subject to  
22 sections 53-154 through 53-162, in each year, and the same  
23 shall be assessed to the persons by whom owned or claimed,  
24 or in whose possession or control such vehicle was at 12  
25 midnight of the first day of January or the anniversary

1 registration date thereof, whichever is applicable, in each  
2 year. Provided that such tax shall not be assessed against  
3 motor vehicles which constitute inventory of motor vehicle  
4 dealers as of January 1, but said vehicles, and all other  
5 motor vehicles brought into the state subsequent to January  
6 1, as motor vehicle dealer's inventory, shall be assessed to  
7 their respective purchasers as of the dates said vehicles  
8 are registered by said purchasers, and purchasers means and  
9 includes dealers who apply for registration or  
10 re-registration of motor vehicles, except as otherwise  
11 provided by section 32-3315. Goods, wares and merchandise  
12 of motor vehicle dealers, other than new motor vehicles and  
13 new mobile homes, shall be assessed at full and true value  
14 as of the first day of January.

15 Except that this paragraph shall not apply to an  
16 applicant for registration or re-registration of a mobile  
17 home, nothing herein contained shall relieve the applicant  
18 for registration or re-registration of any other motor  
19 vehicle so assessed or subject to assessment of the duty of  
20 paying taxes thereon as a condition precedent to  
21 registration or re-registration in the event said taxes have  
22 not been paid by any prior applicant or owner in all cases  
23 where required to be paid.

24 ~~(3) The assessed value of livestock in each county on~~  
25 ~~the assessment date shall be computed by adding the assessed~~

1 ~~value of all livestock more than nine (9) months of age~~  
 2 ~~owned by the taxpayer in each county on the last day of each~~  
 3 ~~month since the last assessment date and dividing the sum by~~  
 4 ~~twelve (12), for purposes of this subdivision "livestock"~~  
 5 ~~means cattle, sheep, horses, and mules.~~

6 ~~(4)(3)~~ The department of revenue or its agent must  
 7 ascertain and assess all campers in each county subject to  
 8 taxation as of January 1 in each year, and the same shall be  
 9 assessed to the persons by whom owned or claimed, or in  
 10 whose possession or control such camper was, including  
 11 dealers, at 12 midnight of the first day of January in each  
 12 year.

13 ~~(5)(4)~~ The department of revenue or its agent must  
 14 ascertain and assess all snowmobiles in each county subject  
 15 to taxation as of July 1 in each year, and the same shall be  
 16 assessed to the persons by whom owned or claimed, or in  
 17 whose possession or control such snowmobile was at 12  
 18 midnight on the first day of July in each year; provided,  
 19 however, that snowmobiles which constitute inventory of  
 20 snowmobile dealers shall be assessed to the dealers as of 12  
 21 midnight of the first day of January in each year; and  
 22 further provided that all snowmobiles that have been  
 23 assessed and for which taxes have been paid for the period  
 24 of January 1, 1975 through December 31, 1975, shall be  
 25 assessed for only six (6) months during the period July 1,

1 1975 through June 30, 1976."

2 Section 6. Section 84-5201.1, R.C.M. 1947, is amended  
 3 to read as follows:

4 "84-5201.1. Duty of owner to assist in assessment. The  
 5 owner of livestock as defined in ~~section 84-406 (3)~~  
 6 ~~84-5201.3~~, or his agent, at the time of assessment shall  
 7 make and deliver to the state department of revenue or its  
 8 agent in the county or counties where his livestock were  
 9 located since the last assessment date a written statement,  
 10 under oath, showing the different kinds of his livestock  
 11 within the county or counties belonging to him or under his  
 12 charge, with their marks and brands and showing the times  
 13 during that period that his livestock were within the county  
 14 or counties."

15 Section 7. Section 84-6010, R.C.M. 1947, is amended to  
 16 read as follows:

17 "84-6010. Law governing assessment, levy and  
 18 collection. All property mentioned in the preceding section  
 19 shall be assessed at the same value as property of like kind  
 20 and character and in the assessment, levy and collection of  
 21 the tax shall be governed by the provisions of sections  
 22 84-4201 to 84-4211, inclusive, as the same exist or are  
 23 amended, except livestock taxation which is governed by  
 24 title 84, chapter 52."

25 Section 8. Section 84-6011, R.C.M. 1947, is amended to

1 read as follows:

2 "84-6011. Proration of tax on personal property coming  
3 into state after April first. If such personal property is  
4 brought or driven or comes into any county before ~~April~~  
5 ~~first~~ the assessment date, the tax shall be the full amount  
6 of the tax computed as provided above, but if brought,  
7 driven or coming into the county after ~~April first~~ the  
8 assessment date, the tax shall be prorated according to the  
9 ratio which the number of months ~~remaining in said calendar~~  
10 ~~year~~ the property has its taxable situs in the county bears  
11 to the total number of months in said year."

12 Section 9. Section 84-6013, R.C.M. 1947, is amended to  
13 read as follows:

14 "84-6013. Collection of tax on livestock. The  
15 department of revenue or its agent upon receipt of such  
16 letter or other information, that livestock has been brought  
17 into his county from outside of the state, after the first  
18 day of January in any year, shall immediately proceed under  
19 the provisions of ~~section 84-4201~~ chapter 52."

20 Section 10. Section 84-6014, R.C.M. 1947, is amended  
21 to read as follows:

22 "84-6014. Intention to move livestock from one county  
23 to another -- notice -- proration of tax. If any owner of  
24 livestock driven into the state as hereinbefore provided  
25 intends to move said livestock from the county of entry to

1 another county of this state for grazing purposes, he shall  
2 file with the department of revenue ~~or~~ and its agent in the  
3 initial county and in the county to which the livestock is  
4 to be moved a notice to that effect, giving the number and  
5 kind of livestock and the brand thereon, and the time he  
6 intends to graze such livestock in the second county, and  
7 the department or its agent shall prorate the tax on such  
8 livestock in conformity with ~~the provisions of sections~~  
9 ~~84-5202 to 84-5208, inclusive~~ 84-6011."

-End-

## STATE OF MONTANA

REQUEST NO. 490-77  
~~461-77~~

## FISCAL NOTE

Form BD-15

In compliance with a written request received February 14, 19 77, there is hereby submitted a Fiscal Note for House Bill 755 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 revises the laws relating to the taxation of livestock.

ASSUMPTIONS

A full tax year of livestock assessment under the existing average inventory assessment basis has not been completed. Therefore, there is no data on which to base a precise estimate of the fiscal impact of this bill.

EFFECT ON LOCAL REVENUE

It is impossible to estimate the effect on local revenue which enactment of this bill might have. Clearly, the magnitude of the effect will depend upon the portion of the local jurisdiction's tax base which is made up of livestock as well as such imponderable quantities as local weather and the marketability of livestock.

TECHNICAL NOTE

Section 84-5201.6 subsection 2. The assessor cannot refund monies to the taxpayer because the assessor does not collect the taxes. Treasurer should be substituted for assessor.

Subsection 3 line 18. Assessment could be substituted for levy because levies cannot be changed for different people in the same taxing jurisdiction.

There is no provision for having the taxpayer pay additional tax in the event that the actual inventory exceeds his estimated inventory during a given year.

PREPARED BY DEPARTMENT OF REVENUE

*Russell S. Stacey*  
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-27-77

Approved by Committee  
on Taxation

1 House BILL NO. 755  
 2 INTRODUCED BY Conroy Day  
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17 livestock. (1) The estimated value of livestock in a county  
18 on assessment day is computed by adding the assessed value  
19 of all livestock more than 9 months of age owned by the  
20 taxpayer in the county on the last day of each month since  
21 the last assessment day and dividing the sum by 12.

22 (2) On the last day of the year in which the estimate  
23 is made, the taxpayer must file a current statement setting  
24 forth the number of all livestock more than 9 months of age  
25 owned by him in each county on the last day of each month

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 19 control it was at 12 midnight of the first day of January  
 20 next preceding. It must also ascertain and assess all  
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 22 first day of January next preceding. The procedure provided  
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3 renders the assessment thereof invalid.

4 (b) Livestock which are required by ~~subdivision (3) of~~  
5 ~~this section 84-5201.4~~ to be assessed on an average  
6 inventory basis in each county. Credits must be assessed as  
7 provided in section 84-101, subdivision 6.

8 (c) Property defined in section 53-642 as "special  
9 mobile equipment" which is subject to assessment of personal  
10 property taxes on the date that application is made for a  
11 special mobile equipment plate.

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

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

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

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19 assess all motor vehicles, except mobile homes, in each  
20 county subject to taxation as of January 1, or as of the  
21 anniversary registration date of those vehicles subject to  
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23 shall be assessed to the persons by whom owned or claimed,  
24 or in whose possession or control such vehicle was at 12  
25 midnight of the first day of January or the anniversary

1 registration date thereof, whichever is applicable, in each  
2 year. Provided that such tax shall not be assessed against  
3 motor vehicles which constitute inventory of motor vehicle  
4 dealers as of January 1, but said vehicles, and all other  
5 motor vehicles brought into the state subsequent to January  
6 1, as motor vehicle dealer's inventory, shall be assessed to  
7 their respective purchasers as of the dates said vehicles  
8 are registered by said purchasers, and purchasers means and  
9 includes dealers who apply for registration or  
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11 provided by section 32-3315. Goods, wares and merchandise  
12 of motor vehicle dealers, other than new motor vehicles and  
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14 as of the first day of January.

15 Except that this paragraph shall not apply to an  
16 applicant for registration or re-registration of a mobile  
17 home, nothing herein contained shall relieve the applicant  
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19 vehicle so assessed or subject to assessment of the duty of  
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 3 month since the last assessment date and dividing the sum by  
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 5 means cattle, sheep, horses, and mules.

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 10 whose possession or control such camper was, including  
 11 dealers, at 12 midnight of the first day of January in each  
 12 year.

13 (5)(4) The department of revenue or its agent must  
 14 ascertain and assess all snowmobiles in each county subject  
 15 to taxation as of July 1 in each year, and the same shall be  
 16 assessed to the persons by whom owned or claimed, or in  
 17 whose possession or control such snowmobile was at 12  
 18 midnight on the first day of July in each year; provided,  
 19 however, that snowmobiles which constitute inventory of  
 20 snowmobile dealers shall be assessed to the dealers as of 12  
 21 midnight of the first day of January in each year; and  
 22 further provided that all snowmobiles that have been  
 23 assessed and for which taxes have been paid for the period  
 24 of January 1, 1975 through December 31, 1975, shall be  
 25 assessed for only six (6) months during the period July 1,

1 1975 through June 30, 1976."

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 3 to read as follows:

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 5 owner of livestock as defined in section ~~84-486~~ (3)  
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 16 read as follows:

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 21 the tax shall be governed by the provisions of sections  
 22 84-4201 to 84-4211, inclusive, as the same exist or are  
 23 amended, except livestock taxation which is governed by  
 24 Title 84, chapter 52."

25 Section 8. Section 84-6011, R.C.M. 1947, is amended to

1 read as follows:

2 "84-6011. Proration of tax on personal property coming  
3 into state after April first. If such personal property is  
4 brought or driven or comes into any county before ~~April~~  
5 ~~first~~ the assessment date, the tax shall be the full amount  
6 of the tax computed as provided above, but if brought,  
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8 assessment date, the tax shall be prorated according to the  
9 ratio which the number of months ~~remaining in said calendar~~  
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11 to the total number of months in said year."

12 Section 9. Section 84-6013, R.C.M. 1947, is amended to  
13 read as follows:

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15 department of revenue or its agent upon receipt of such  
16 letter or other information, that livestock has been brought  
17 into his county from outside of the state, after the first  
18 day of January in any year, shall immediately proceed under  
19 the provisions of ~~section 84-4201~~ chapter 52."

20 Section 10. Section 84-6014, R.C.M. 1947, is amended  
21 to read as follows:

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23 to another -- notice -- proration of tax. If any owner of  
24 livestock driven into the state as hereinbefore provided  
25 intends to move said livestock from the county of entry to

1 another county of this state for grazing purposes, he shall  
2 file with the department of revenue or and its agent in the  
3 initial county and in the county to which the livestock is  
4 to be moved a notice to that effect, giving the number and  
5 kind of livestock and the brand thereon, and the time he  
6 intends to graze such livestock in the second county, and  
7 the department or its agent shall prorate the tax on such  
8 livestock in conformity with ~~the provisions of sections~~  
9 ~~84-5202 to 84-5208, inclusive~~ 84-6011."

-End-

HOUSE BILL NO. 755

INTRODUCED BY CONROY, DAY, LIEN

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014, R.C.M. 1947."

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84-5201.3. Definition. "Livestock" means cattle, sheep, horses, and mules.

Section 2. There is a new R.C.M. section numbered 84-5201.4 that reads as follows:

84-5201.4. Computation of estimated value of livestock. (1) The estimated value of livestock in a county on assessment day is computed by adding the assessed value of all livestock more than 9 months of age owned by the taxpayer in the county on the last day of each month since the last assessment day and dividing the sum by 12.

(2) On the last day of the year in which the estimate is made, the taxpayer must file a current statement setting forth the number of all livestock more than 9 months of age owned by him in each county on the last day of each month

during the current tax year.

(3) The taxpayer is entitled to an adjustment of the estimated assessed value of livestock and recomputation of any tax levied and a refund of taxes paid if the amount paid is higher than the estimate.

(4) All remedies available to the taxpayer who owned livestock are available to him notwithstanding the fact that an estimated assessed value of livestock is submitted on or after the tax assessment day, subject to the end of the year adjustment.

Section 3. There is a new R.C.M. section numbered 84-5201.5 that reads as follows:

84-5201.5. Taxpayer not owning livestock on assessment day. (1) If a taxpayer does not own livestock on assessment day but owned livestock during the preceding tax year, he is not subject to taxes for the current tax year if he files a statement with the appropriate county assessor stating that he does not intend to own or acquire livestock during the tax year.

(2) If the taxpayer does acquire livestock during the year, he must file a current statement on the last day of the year and be subject to the provisions of 84-5201.4.

Section 4. There is a new R.C.M. section numbered 84-5201.6 that reads as follows:

84-5201.6. Procedure for correcting assessed value and

1 receiving refunds for overpayments. (1) If the taxpayer  
 2 owning livestock has filed an estimate pursuant to  
 3 84-5201.4(1) and a current statement pursuant to  
 4 84-5201.4(2) which shows that the number of livestock  
 5 actually owned differs from the estimated number of  
 6 livestock, the county assessor must, within 30 days, correct  
 7 the assessed value of the livestock or provide the taxpayer  
 8 with a written statement setting forth his reasons for not  
 9 making the correction.

10 (2) If the taxpayer has already paid the tax levied or  
 11 any portion, the county assessor TREASURER must, within 30  
 12 days, make a refund to the taxpayer of that portion of the  
 13 tax improperly levied or provide the taxpayer with a written  
 14 statement setting forth his reasons for not making the  
 15 refund.

16 (3) Within 60 days of receipt of the written statement  
 17 from the county assessor, the taxpayer may commence a  
 18 lawsuit to correct the ~~levy~~ ASSESSMENT or recover the tax  
 19 paid in a court of competent jurisdiction against the county  
 20 assessor TREASURER, the county or municipality on whose  
 21 behalf the tax was levied or collected, or the state  
 22 department of revenue which must be served with summons and  
 23 a copy of the complaint.

24 (4) When a tax is paid in installments, the first  
 25 installment, or a portion, may be the basis of the lawsuit,

1 and if any subsequent installment becomes due before the  
 2 lawsuit is finally determined, the subsequent installment,  
 3 or portion, may be paid under protest and incorporated into  
 4 the pending lawsuit with all rights, duties, and obligations  
 5 determined by the result of the lawsuit.

6 (5) Payments and disposition of taxes paid under  
 7 protest are governed by the provisions of 84-4502.

8 Section 5. Section 84-406, R.C.M. 1947, is amended to  
 9 read as follows:

10 "84-406. Time of assessment -- motor vehicles --  
 11 mobile homes -- livestock -- snowmobiles. (1) The department  
 12 of revenue or its agent must, between the first day of  
 13 January and the second Monday of July in each year,  
 14 ascertain the names of all taxable inhabitants, and assess  
 15 all property in each county subject to taxation, except such  
 16 as is required to be assessed by the state department of  
 17 revenue, and must assess such property to the persons by  
 18 whom it was owned or claimed, or in whose possession or  
 19 control it was at 12 midnight of the first day of January  
 20 next preceding. It must also ascertain and assess all  
 21 mobile homes arriving in the county after 12 midnight of the  
 22 first day of January next preceding. The procedure provided  
 23 by this section shall not apply to:

24 (a) Motor vehicles which are required by subdivision  
 25 (2) hereof to be assessed as of the first day of January, or

1 upon their anniversary registration date; but no mistake in  
2 the name of the owner or supposed owner of real property  
3 renders the assessment thereof invalid.

4 (b) Livestock which are required by ~~subdivision (3) of~~  
5 ~~this section 84-5201.4~~ to be assessed on an average  
6 inventory basis in each county. Credits must be assessed as  
7 provided in section 84-101, subdivision 6.

8 (c) Property defined in section 53-642 as "special  
9 mobile equipment" which is subject to assessment of personal  
10 property taxes on the date that application is made for a  
11 special mobile equipment plate.

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

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

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

18 (2) The department or its agent must ascertain and  
19 assess all motor vehicles, except mobile homes, in each  
20 county subject to taxation as of January 1, or as of the  
21 anniversary registration date of those vehicles subject to  
22 sections 53-154 through 53-162, in each year, and the same  
23 shall be assessed to the persons by whom owned or claimed,  
24 or in whose possession or control such vehicle was at 12  
25 midnight of the first day of January or the anniversary

1 registration date thereof, whichever is applicable, in each  
2 year. Provided that such tax shall not be assessed against  
3 motor vehicles which constitute inventory of motor vehicle  
4 dealers as of January 1, but said vehicles, and all other  
5 motor vehicles brought into the state subsequent to January  
6 1, as motor vehicle dealer's inventory, shall be assessed to  
7 their respective purchasers as of the dates said vehicles  
8 are registered by said purchasers, and purchasers means and  
9 includes dealers who apply for registration or  
10 re-registration of motor vehicles, except as otherwise  
11 provided by section 32-3315. Goods, wares and merchandise  
12 of motor vehicle dealers, other than new motor vehicles and  
13 new mobile homes, shall be assessed at full and true value  
14 as of the first day of January.

15 Except that this paragraph shall not apply to an  
16 applicant for registration or re-registration of a mobile  
17 home, nothing herein contained shall relieve the applicant  
18 for registration or re-registration of any other motor  
19 vehicle so assessed or subject to assessment of the duty of  
20 paying taxes thereon as a condition precedent to  
21 registration or re-registration in the event said taxes have  
22 not been paid by any prior applicant or owner in all cases  
23 where required to be paid.

24 ~~(3) The assessed value of livestock in each county on~~  
25 ~~the assessment date shall be computed by adding the assessed~~

1 ~~value of all livestock more than nine (9) months of age~~  
 2 ~~owned by the taxpayer in each county on the last day of each~~  
 3 ~~month since the last assessment date and dividing the sum by~~  
 4 ~~twelve (12) for purposes of this subdivision "livestock"~~  
 5 ~~means cattle, sheep, horses, and mules.~~

6 ~~(4)(3)~~ The department of revenue or its agent must  
 7 ascertain and assess all campers in each county subject to  
 8 taxation as of January 1 in each year, and the same shall be  
 9 assessed to the persons by whom owned or claimed, or in  
 10 whose possession or control such camper was, including  
 11 dealers, at 12 midnight of the first day of January in each  
 12 year.

13 ~~(5)(4)~~ The department of revenue or its agent must  
 14 ascertain and assess all snowmobiles in each county subject  
 15 to taxation as of July 1 in each year, and the same shall be  
 16 assessed to the persons by whom owned or claimed, or in  
 17 whose possession or control such snowmobile was at 12  
 18 midnight on the first day of July in each year; provided,  
 19 however, that snowmobiles which constitute inventory of  
 20 snowmobile dealers shall be assessed to the dealers as of 12  
 21 midnight of the first day of January in each year; and  
 22 further provided that all snowmobiles that have been  
 23 assessed and for which taxes have been paid for the period  
 24 of January 1, 1975 through December 31, 1975, shall be  
 25 assessed for only six (6) months during the period July 1,

1 1975 through June 30, 1976."

2 Section 6. Section 84-5201.1, R.C.M. 1947, is amended  
 3 to read as follows:

4 "84-5201.1. Duty of owner to assist in assessment. The  
 5 owner of livestock as defined in ~~section 84-406~~ (3)  
 6 ~~84-5201.3~~, or his agent, at the time of assessment shall  
 7 make and deliver to the state department of revenue or its  
 8 agent in the county or counties where his livestock were  
 9 located since the last assessment date a written statement,  
 10 under oath, showing the different kinds of his livestock  
 11 within the county or counties belonging to him or under his  
 12 charge, with their marks and brands and showing the times  
 13 during that period that his livestock were within the county  
 14 or counties."

15 Section 7. Section 84-6010, R.C.M. 1947, is amended to  
 16 read as follows:

17 "84-6010. Law governing assessment, levy and  
 18 collection. All property mentioned in the preceding section  
 19 shall be assessed at the same value as property of like kind  
 20 and character and in the assessment, levy and collection of  
 21 the tax shall be governed by the provisions of sections  
 22 84-4201 to 84-4211, inclusive, as the same exist or are  
 23 amended, except livestock taxation which is governed by  
 24 Title 84, chapter 52."

25 Section 8. Section 84-6011, R.C.M. 1947, is amended to

1 read as follows:

2 "84-6011. Proration of tax on personal property coming  
 3 into state after April first. If such personal property is  
 4 brought or driven or comes into any county before ~~April~~  
 5 ~~first the assessment date~~, the tax shall be the full amount  
 6 of the tax computed as provided above, but if brought,  
 7 driven or coming into the county after ~~April~~ ~~first the~~  
 8 ~~assessment date~~, the tax shall be prorated according to the  
 9 ratio which the number of months ~~remaining in said calendar~~  
 10 ~~year the property has its taxable situs in the county~~ bears  
 11 to the total number of months in said year."

12 Section 9. Section 84-6013, R.C.M. 1947, is amended to  
 13 read as follows:

14 "84-6013. Collection of tax on livestock. The  
 15 department of revenue or its agent upon receipt of such  
 16 letter or other information, that livestock has been brought  
 17 into his county from outside of the state, after the first  
 18 day of January in any year, shall immediately proceed under  
 19 the provisions of ~~section 84-4201~~ chapter 52."

20 Section 10. Section 84-6014, R.C.M. 1947, is amended  
 21 to read as follows:

22 "84-6014. Intention to move livestock from one county  
 23 to another -- notice -- proration of tax. If any owner of  
 24 livestock driven into the state as hereinbefore provided  
 25 intends to move said livestock from the county of entry to

1 another county of this state for grazing purposes, he shall  
 2 file with the department of revenue ~~or~~ and its agent in the  
 3 initial county and in the county to which the livestock is  
 4 to be moved a notice to that effect, giving the number and  
 5 kind of livestock and the brand thereon, and the time he  
 6 intends to graze such livestock in the second county, and  
 7 the department or its agent shall prorate the tax on such  
 8 livestock in conformity with ~~the provisions of sections~~  
 9 ~~84-5202 to 84-5208, inclusive~~ 84-6011."

-End-



March 21, 1977

SENATE  
COMMITTEE OF THE WHOLE

That House Bill No. 755 be amended as follows:

1. Amend title, line 5.  
Following: "TO THE"  
Strike: "TAXATION"  
Insert: "ASSESSMENT"

2. Amend page 10, section 10, line 9.  
Following: line 9  
Insert: "Section 11. Legislative intent as to transition. When livestock are next assessed on January 1, 1978, the words 'last assessment day' in 84-5201.4 mean January 1, 1977. 1977 taxes shall be computed on the average monthly inventory for the twelve months ending December 31, 1976,"

## 1 HOUSE BILL NO. 755

2 INTRODUCED BY CONROY, DAY, LIEN

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS  
5 RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS  
6 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014,  
7 R.C.M. 1947."

8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:10 Section 1. There is a new R.C.M. section numbered  
11 84-5201.3 that reads as follows:12 84-5201.3. Definition. "Livestock" means cattle,  
13 sheep, horses, and mules.14 Section 2. There is a new R.C.M. section numbered  
15 84-5201.4 that reads as follows:16 84-5201.4. Computation of estimated value of  
17 livestock. (1) The estimated value of livestock in a county  
18 on assessment day is computed by adding the assessed value  
19 of all livestock more than 9 months of age owned by the  
20 taxpayer in the county on the last day of each month since  
21 the last assessment day and dividing the sum by 12.22 (2) On the last day of the year in which the estimate  
23 is made, the taxpayer must file a current statement setting  
24 forth the number of all livestock more than 9 months of age  
25 owned by him in each county on the last day of each month

1 during the current tax year.

2 (3) The taxpayer is entitled to an adjustment of the  
3 estimated assessed value of livestock and recomputation of  
4 any tax levied and a refund of taxes paid if the amount paid  
5 is higher than the estimate.6 (4) All remedies available to the taxpayer who owned  
7 livestock are available to him notwithstanding the fact that  
8 an estimated assessed value of livestock is submitted on or  
9 after the tax assessment day, subject to the end of the year  
10 adjustment.11 Section 3. There is a new R.C.M. section numbered  
12 84-5201.5 that reads as follows:13 84-5201.5. Taxpayer not owning livestock on assessment  
14 day. (1) If a taxpayer does not own livestock on assessment  
15 day but owned livestock during the preceding tax year, he is  
16 not subject to taxes for the current tax year if he files a  
17 statement with the appropriate county assessor stating that  
18 he does not intend to own or acquire livestock during the  
19 tax year.20 (2) If the taxpayer does acquire livestock during the  
21 year, he must file a current statement on the last day of  
22 the year and be subject to the provisions of 84-5201.4.23 Section 4. There is a new R.C.M. section numbered  
24 84-5201.6 that reads as follows:

25 84-5201.6. Procedure for correcting assessed value and

REFERENCE BILL

1 receiving refunds for overpayments. (1) If the taxpayer  
 2 owning livestock has filed an estimate pursuant to  
 3 84-5201.4(1) and a current statement pursuant to  
 4 84-5201.4(2) which shows that the number of livestock  
 5 actually owned differs from the estimated number of  
 6 livestock, the county assessor must, within 30 days, correct  
 7 the assessed value of the livestock or provide the taxpayer  
 8 with a written statement setting forth his reasons for not  
 9 making the correction.

10 (2) If the taxpayer has already paid the tax levied or  
 11 any portion, the county ~~assessor~~ TREASURER must, within 30  
 12 days, make a refund to the taxpayer of that portion of the  
 13 tax improperly levied or provide the taxpayer with a written  
 14 statement setting forth his reasons for not making the  
 15 refund.

16 (3) Within 60 days of receipt of the written statement  
 17 from the county assessor, the taxpayer may commence a  
 18 lawsuit to correct the ~~levy~~ ASSESSMENT or recover the tax  
 19 paid in a court of competent jurisdiction against the county  
 20 ~~assessor~~ TREASURER, the county or municipality on whose  
 21 behalf the tax was levied or collected, or the state  
 22 department of revenue which must be served with summons and  
 23 a copy of the complaint.

24 (4) When a tax is paid in installments, the first  
 25 installment, or a portion, may be the basis of the lawsuit,

1 and if any subsequent installment becomes due before the  
 2 lawsuit is finally determined, the subsequent installment,  
 3 or portion, may be paid under protest and incorporated into  
 4 the pending lawsuit with all rights, duties, and obligations  
 5 determined by the result of the lawsuit.

6 (5) Payments and disposition of taxes paid under  
 7 protest are governed by the provisions of 84-4502.

8 Section 5. Section 84-406, R.C.M. 1947, is amended to  
 9 read as follows:

10 "84-406. Time of assessment -- motor vehicles --  
 11 mobile homes -- livestock -- snowmobiles. (1) The department  
 12 of revenue or its agent must, between the first day of  
 13 January and the second Monday of July in each year,  
 14 ascertain the names of all taxable inhabitants, and assess  
 15 all property in each county subject to taxation, except such  
 16 as is required to be assessed by the state department of  
 17 revenue, and must assess such property to the persons by  
 18 whom it was owned or claimed, or in whose possession or  
 19 control it was at 12 midnight of the first day of January  
 20 next preceding. It must also ascertain and assess all  
 21 mobile homes arriving in the county after 12 midnight of the  
 22 first day of January next preceding. The procedure provided  
 23 by this section shall not apply to:

24 (a) Motor vehicles which are required by subdivision  
 25 (2) hereof to be assessed as of the first day of January, or

1 upon their anniversary registration date; but no mistake in  
 2 the name of the owner or supposed owner of real property  
 3 renders the assessment thereof invalid.

4 (b) Livestock which are required by ~~subdivision (3) of~~  
 5 ~~this section 84-201.4~~ to be assessed on an average  
 6 inventory basis in each county. Credits must be assessed as  
 7 provided in section 84-101, subdivision 6.

8 (c) Property defined in section 53-642 as "special  
 9 mobile equipment" which is subject to assessment of personal  
 10 property taxes on the date that application is made for a  
 11 special mobile equipment plate.

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

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

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

18 (2) The department or its agent must ascertain and  
 19 assess all motor vehicles, except mobile homes, in each  
 20 county subject to taxation as of January 1, or as of the  
 21 anniversary registration date of those vehicles subject to  
 22 sections 53-154 through 53-162, in each year, and the same  
 23 shall be assessed to the persons by whom owned or claimed,  
 24 or in whose possession or control such vehicle was at 12  
 25 midnight of the first day of January or the anniversary

1 registration date thereof, whichever is applicable, in each  
 2 year. Provided that such tax shall not be assessed against  
 3 motor vehicles which constitute inventory of motor vehicle  
 4 dealers as of January 1, but said vehicles, and all other  
 5 motor vehicles brought into the state subsequent to January  
 6 1, as motor vehicle dealer's inventory, shall be assessed to  
 7 their respective purchasers as of the dates said vehicles  
 8 are registered by said purchasers, and purchasers means and  
 9 includes dealers who apply for registration or  
 10 re-registration of motor vehicles, except as otherwise  
 11 provided by section 32-3315. Goods, wares and merchandise  
 12 of motor vehicle dealers, other than new motor vehicles and  
 13 new mobile homes, shall be assessed at full and true value  
 14 as of the first day of January.

15 Except that this paragraph shall not apply to an  
 16 applicant for registration or re-registration of a mobile  
 17 home, nothing herein contained shall relieve the applicant  
 18 for registration or re-registration of any other motor  
 19 vehicle so assessed or subject to assessment of the duty of  
 20 paying taxes thereon as a condition precedent to  
 21 registration or re-registration in the event said taxes have  
 22 not been paid by any prior applicant or owner in all cases  
 23 where required to be paid.

24 ~~(3) The assessed value of livestock in each county on~~  
 25 ~~the assessment date shall be computed by adding the assessed~~

1 value of all livestock more than nine (9) months of age  
 2 owned by the taxpayer in each county on the last day of each  
 3 month since the last assessment date and dividing the sum by  
 4 twelve (12), for purposes of this subdivision "livestock"  
 5 means cattle, sheep, horses, and mules.

6 (4)(3) The department of revenue or its agent must  
 7 ascertain and assess all campers in each county subject to  
 8 taxation as of January 1 in each year, and the same shall be  
 9 assessed to the persons by whom owned or claimed, or in  
 10 whose possession or control such camper was, including  
 11 dealers, at 12 midnight of the first day of January in each  
 12 year.

13 (5)(4) The department of revenue or its agent must  
 14 ascertain and assess all snowmobiles in each county subject  
 15 to taxation as of July 1 in each year, and the same shall be  
 16 assessed to the persons by whom owned or claimed, or in  
 17 whose possession or control such snowmobile was at 12  
 18 midnight on the first day of July in each year; provided,  
 19 however, that snowmobiles which constitute inventory of  
 20 snowmobile dealers shall be assessed to the dealers as of 12  
 21 midnight of the first day of January in each year; and  
 22 further provided that all snowmobiles that have been  
 23 assessed and for which taxes have been paid for the period  
 24 of January 1, 1975 through December 31, 1975, shall be  
 25 assessed for only six (6) months during the period July 1,

1 1975 through June 30, 1976."

2 Section 6. Section 84-5201.1, R.C.M. 1947, is amended  
 3 to read as follows:

4 "84-5201.1. Duty of owner to assist in assessment. The  
 5 owner of livestock as defined in section ~~84-406~~ (3)  
 6 84-5201.3, or his agent, at the time of assessment shall  
 7 make and deliver to the state department of revenue or its  
 8 agent in the county or counties where his livestock were  
 9 located since the last assessment date a written statement,  
 10 under oath, showing the different kinds of his livestock  
 11 within the county or counties belonging to him or under his  
 12 charge, with their marks and brands and showing the times  
 13 during that period that his livestock were within the county  
 14 or counties."

15 Section 7. Section 84-6010, R.C.M. 1947, is amended to  
 16 read as follows:

17 "84-6010. Law governing assessment, levy and  
 18 collection. All property mentioned in the preceding section  
 19 shall be assessed at the same value as property of like kind  
 20 and character and in the assessment, levy and collection of  
 21 the tax shall be governed by the provisions of sections  
 22 84-4201 to 84-4211, inclusive, as the same exist or are  
 23 amended, except livestock taxation which is governed by  
 24 Title 84, chapter 52."

25 Section 8. Section 84-6011, R.C.M. 1947, is amended to

1 read as follows:

2 "84-6011. Proration of tax on personal property coming  
3 into state after April first. If such personal property is  
4 brought or driven or comes into any county before ~~April~~  
5 ~~first the assessment date,~~ the tax shall be the full amount  
6 of the tax computed as provided above, but if brought,  
7 driven or coming into the county after ~~April~~ ~~first the~~  
8 ~~assessment date,~~ the tax shall be prorated according to the  
9 ratio which the number of months ~~remaining in said calendar~~  
10 ~~year the property has its taxable situs in the county~~ bears  
11 to the total number of months in said year."

12 Section 9. Section 84-6013, R.C.M. 1947, is amended to  
13 read as follows:

14 "84-6013. Collection of tax on livestock. The  
15 department of revenue or its agent upon receipt of such  
16 letter or other information, that livestock has been brought  
17 into his county from outside of the state, after the first  
18 day of January in any year, shall immediately proceed under  
19 the provisions of ~~section 84-4201~~ chapter 52."

20 Section 10. Section 84-6014, R.C.M. 1947, is amended  
21 to read as follows:

22 "84-6014. Intention to move livestock from one county  
23 to another -- notice -- proration of tax. If any owner of  
24 livestock driven into the state as hereinbefore provided  
25 intends to move said livestock from the county of entry to

1 another county of this state for grazing purposes, he shall  
2 file with the department of revenue or ~~and~~ its agent in the  
3 initial county and in the county to which the livestock is  
4 to be moved a notice to that effect, giving the number and  
5 kind of livestock and the brand thereon, and the time he  
6 intends to graze such livestock in the second county, and  
7 the department or its agent shall prorate the tax on such  
8 livestock in conformity with ~~the provisions of sections~~  
9 ~~84-5202 to 84-5208, inclusive~~ 84-6011."

-End-

## 1 HOUSE BILL NO. 755

2 INTRODUCED BY CONROY, DAY, LIEN

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS  
5 RELATING TO THE ~~TAXATION~~ ASSESSMENT OF LIVESTOCK; AMENDING  
6 SECTIONS 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND  
7 84-6014, R.C.M. 1947."

8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:10 Section 1. There is a new R.C.M. section numbered  
11 84-5201.3 that reads as follows:12 84-5201.3. Definition. "Livestock" means cattle,  
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23 is made, the taxpayer must file a current statement setting  
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25 owned by him in each county on the last day of each month

1 during the current tax year.

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3 estimated assessed value of livestock and recomputation of  
4 any tax levied and a refund of taxes paid if the amount paid  
5 is higher than the estimate.6 (4) All remedies available to the taxpayer who owned  
7 livestock are available to him notwithstanding the fact that  
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24 84-5201.6 that reads as follows:

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REFERENCE BILL

*Second Reading*

1 receiving refunds for overpayments. (1) If the taxpayer  
 2 owning livestock has filed an estimate pursuant to  
 3 84-5201.4(1) and a current statement pursuant to  
 4 84-5201.4(2) which shows that the number of livestock  
 5 actually owned differs from the estimated number of  
 6 livestock, the county assessor must, within 30 days, correct  
 7 the assessed value of the livestock or provide the taxpayer  
 8 with a written statement setting forth his reasons for not  
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 12 days, make a refund to the taxpayer of that portion of the  
 13 tax improperly levied or provide the taxpayer with a written  
 14 statement setting forth his reasons for not making the  
 15 refund.

16 (3) Within 60 days of receipt of the written statement  
 17 from the county assessor, the taxpayer may commence a  
 18 lawsuit to correct the ~~levy~~ ASSESSMENT or recover the tax  
 19 paid in a court of competent jurisdiction against the county  
 20 assessor ~~IREASURER~~, the county or municipality on whose  
 21 behalf the tax was levied or collected, or the state  
 22 department of revenue which must be served with summons and  
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 25 installment, or a portion, may be the basis of the lawsuit,

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 14 ascertain the names of all taxable inhabitants, and assess  
 15 all property in each county subject to taxation, except such  
 16 as is required to be assessed by the state department of  
 17 revenue, and must assess such property to the persons by  
 18 whom it was owned or claimed, or in whose possession or  
 19 control it was at 12 midnight of the first day of January  
 20 next preceding. It must also ascertain and assess all  
 21 mobile homes arriving in the county after 12 midnight of the  
 22 first day of January next preceding. The procedure provided  
 23 by this section shall not apply to:

24 (a) Motor vehicles which are required by subdivision  
 25 (2) hereof to be assessed as of the first day of January, or



1 upon their anniversary registration date; but no mistake in  
2 the name of the owner or supposed owner of real property  
3 renders the assessment thereof invalid.

4 (b) Livestock which are required by ~~subdivision (3) of~~  
5 ~~this section~~ 84-5201.4 to be assessed on an average  
6 inventory basis in each county. Credits must be assessed as  
7 provided in section 84-101, subdivision 6.

8 (c) Property defined in section 53-642 as "special  
9 mobile equipment" which is subject to assessment of personal  
10 property taxes on the date that application is made for a  
11 special mobile equipment plate.

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

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

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

18 (2) The department or its agent must ascertain and  
19 assess all motor vehicles, except mobile homes, in each  
20 county subject to taxation as of January 1, or as of the  
21 anniversary registration date of those vehicles subject to  
22 sections 53-154 through 53-162, in each year, and the same  
23 shall be assessed to the persons by whom owned or claimed,  
24 or in whose possession or control such vehicle was at 12  
25 midnight of the first day of January or the anniversary

1 registration date thereof, whichever is applicable, in each  
2 year. Provided that such tax shall not be assessed against  
3 motor vehicles which constitute inventory of motor vehicle  
4 dealers as of January 1, but said vehicles, and all other  
5 motor vehicles brought into the state subsequent to January  
6 1, as motor vehicle dealer's inventory, shall be assessed to  
7 their respective purchasers as of the dates said vehicles  
8 are registered by said purchasers, and purchasers means and  
9 includes dealers who apply for registration or  
10 re-registration of motor vehicles, except as otherwise  
11 provided by section 32-3315. Goods, wares and merchandise  
12 of motor vehicle dealers, other than new motor vehicles and  
13 new mobile homes, shall be assessed at full and true value  
14 as of the first day of January.

15 Except that this paragraph shall not apply to an  
16 applicant for registration or re-registration of a mobile  
17 home, nothing herein contained shall relieve the applicant  
18 for registration or re-registration of any other motor  
19 vehicle so assessed or subject to assessment of the duty of  
20 paying taxes thereon as a condition precedent to  
21 registration or re-registration in the event said taxes have  
22 not been paid by any prior applicant or owner in all cases  
23 where required to be paid.

24 ~~(3) The assessed value of livestock in each county on~~  
25 ~~the assessment date shall be computed by adding the assessed~~

1 value of all livestock more than nine (9) months of age  
 2 owned by the taxpayer in each county on the last day of each  
 3 month since the last assessment date and dividing the sum by  
 4 twelve (12). For purposes of this subdivision "livestock"  
 5 means cattle, sheep, horses, and mules.

6 (4)(3) The department of revenue or its agent must  
 7 ascertain and assess all campers in each county subject to  
 8 taxation as of January 1 in each year, and the same shall be  
 9 assessed to the persons by whom owned or claimed, or in  
 10 whose possession or control such camper was, including  
 11 dealers, at 12 midnight of the first day of January in each  
 12 year.

13 (5)(4) The department of revenue or its agent must  
 14 ascertain and assess all snowmobiles in each county subject  
 15 to taxation as of July 1 in each year, and the same shall be  
 16 assessed to the persons by whom owned or claimed, or in  
 17 whose possession or control such snowmobile was at 12  
 18 midnight on the first day of July in each year; provided,  
 19 however, that snowmobiles which constitute inventory of  
 20 snowmobile dealers shall be assessed to the dealers as of 12  
 21 midnight of the first day of January in each year; and  
 22 further provided that all snowmobiles that have been  
 23 assessed and for which taxes have been paid for the period  
 24 of January 1, 1975 through December 31, 1975, shall be  
 25 assessed for only six (6) months during the period July 1,

1 1975 through June 30, 1976."

2 Section 6. Section 84-5201.1, R.C.M. 1947, is amended  
 3 to read as follows:

4 "84-5201.1. Duty of owner to assist in assessment. The  
 5 owner of livestock as defined in section ~~84-406~~ (3)  
 6 ~~84-5201.3~~, or his agent, at the time of assessment shall  
 7 make and deliver to the state department of revenue or its  
 8 agent in the county or counties where his livestock were  
 9 located since the last assessment date a written statement,  
 10 under oath, showing the different kinds of his livestock  
 11 within the county or counties belonging to him or under his  
 12 charge, with their marks and brands and showing the times  
 13 during that period that his livestock were within the county  
 14 or counties."

15 Section 7. Section 84-6010, R.C.M. 1947, is amended to  
 16 read as follows:

17 "84-6010. Law governing assessment, levy and  
 18 collection. All property mentioned in the preceding section  
 19 shall be assessed at the same value as property of like kind  
 20 and character and in the assessment, levy and collection of  
 21 the tax shall be governed by the provisions of sections  
 22 84-4201 to 84-4211, inclusive, as the same exist or are  
 23 amended, except livestock taxation which is governed by  
 24 Title 84, chapter 52."

25 Section 8. Section 84-6011, R.C.M. 1947, is amended to

1 read as follows:

2 "84-6011. Proration of tax on personal property coming  
3 into state after April first. If such personal property is  
4 brought or driven or comes into any county before ~~April~~  
5 ~~first the assessment date~~, the tax shall be the full amount  
6 of the tax computed as provided above, but if brought,  
7 driven or coming into the county after ~~April--first the~~  
8 ~~assessment date~~, the tax shall be prorated according to the  
9 ratio which the number of months ~~remaining in said calendar~~  
10 ~~year the property has its taxable situs in the county~~ bears  
11 to the total number of months in said year."

12 Section 9. Section 84-6013, R.C.M. 1947, is amended to  
13 read as follows:

14 "84-6013. Collection of tax on livestock. The  
15 department of revenue or its agent upon receipt of such  
16 letter or other information, that livestock has been brought  
17 into his county from outside of the state, after the first  
18 day of January in any year, shall immediately proceed under  
19 the provisions of ~~section-84-4201~~ chapter 52."

20 Section 10. Section 84-6014, R.C.M. 1947, is amended  
21 to read as follows:

22 "84-6014. Intention to move livestock from one county  
23 to another -- notice -- proration of tax. If any owner of  
24 livestock driven into the state as hereinbefore provided  
25 intends to move said livestock from the county of entry to

1 another county of this state for grazing purposes, he shall  
2 file with the department of revenue or and its agent in the  
3 initial county and in the county to which the livestock is  
4 to be moved a notice to that effect, giving the number and  
5 kind of livestock and the brand thereon, and the time he  
6 intends to graze such livestock in the second county, and  
7 the department or its agent shall prorate the tax on such  
8 livestock in conformity with ~~the provisions of sections~~  
9 ~~84-5202 to 84-5208, inclusive~~ 84-6011."

10 SECTION 11. LEGISLATIVE INTENT AS TO TRANSITION. WHEN  
11 LIVESTOCK ARE NEXT ASSESSED ON JANUARY 1, 1978, THE WORDS  
12 "LAST ASSESSMENT DAY" IN 84-5201.4 MEAN JANUARY 1, 1977,  
13 1977 TAXES SHALL BE COMPUTED ON THE AVERAGE MONTHLY  
14 INVENTORY FOR THE TWELVE MONTHS ENDING DECEMBER 31, 1976.

-End-