LC 0988/01

INTRODUCED BY Comoy Day of in 1 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS 4 RELATING TO THE TAXATION OF LIVESTOCK! AMENDING SECTIONS 5 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014. 6 7 R.C.M. 1947." 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NUNTANA: 9 10 Section 1. There is a new R.C.N. section numbered 84-5201.3 that reads as follows: 11 84-5201.3. Definition. "Livestock" means cattle. 12 13 sheep, horses, and mules. Section 2. There is a new R.C.M. section numbered 14 84-5201.4 that reads as follows: 15 84-5201.4. Computation of estimated value of 16 livestock. (1) The estimated value of livestock in a county 17 on assessment day is computed by adding the assessed value 18 of all livestock more than 9 months of age owned by the 19 taxpayer in the county on the last day of each month since 20 21 the last assessment day and dividing the sum by 12. 22 (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

INTRODUCED BILL

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.

Section 3. There is a new R.C.M. section numbered
 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

20 (2) If the taxpayer does acquire investock 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

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1 receiving refunds for overpayments. (1) If the taxpayer owning livestock has filed an estimate pursuant to z 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 taxpaver 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,

and if any subsequent installment becomes due before the lawsuit is finally determined, the subsequent installment, or portion, may be paid under protest and incorporated into the pending lawsuit with all rights, duties, and obligations 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:

"84-406. Time of assessment -- motor vehicles --10 11 mobile homes -- livestock -- snowmobiles. (1) The department of revenue or its agent must, between the first day of 12 January and the second Monday of July in each year, 13 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

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

4 (b) Livestock which are required by subdivision-(3)-of
5 this---section <u>84-5201.4</u> 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) Nobile 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 517 hereof to be assessed as of the first day of July.

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

registration date thereof, whichever is applicable, in each ъ. 2 year. Provided that such tax shall not be assessed against motor vehicles which constitute inventory of motor vehicle 3 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 their respective purchasers as of the dates said vehicles 7 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 provided by section 32-3315. Goods, wares and merchandise 11 12 of motor vehicle dealers, other than new motor vehicles and new mobile homes, shall be assessed at full and true value 13 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

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value-of-all-livestock-more-than--nine--(9)--months--of-age
 owned-by-the-taxpayer-in-each-county-on-the-last-day-of-each
 month-since-the-last-assessment-date-and-dividing-the-sum-by
 twelve--(12)*---For-purposes-of-this-subdivision-mlivestock*
 means-cattley-sheepy-horsesy-and-mulesy

6 <u>(47)(3)</u> 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.

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

1 1975 through June 30, 1976."

25

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

*84-5201.1. Duty of owner to assist in assessment. The 4 5 owner of livestock as defined in section--84-486--{3} 6 84-5201.3, or his agent, at the time of assessment shall make and deliver to the state department of revenue or its 7 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.N. 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 shall be assessed at the same value as property of like kind 19 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-*

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

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1 read as follows:

2 #84-6011. Proration of tax on personal property coming into state after April first. If such personal property is 3 brought or driven or comes into any county before April 4 first the assessment date: the tax shall be the full amount 5 of the tax computed as provided above, but if brought, 6 driven or coming into the county after April-first the 7 assessment date: the tax shall be prorated according to the 8 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:

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 q 84-5202-to-84-5208y-inclusive 84-6011.*

-End-

STATE OF MONTANA

REQUEST NO. 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 <u>House Bill 755</u> 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 where. 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

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45th Legislature

LC 0988/01

Approved by Committee on Taxation INTRODUCED BY Comment Dog Tim ł 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS 4 RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS 5 84-406+ 84-5201+1+ 84-6010+ 84-6011+ 84-6013+ AND 84-6014+ 6 R.C.M. 1947.** 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. There is a new R.C.M. section numbered 10 84-5201.3 that reads as follows: 11 84-5201.3. Definition. "Livestock" means cattle, 12 sheep, horses, and mules. 13 Section 2. There is a new R.C.M. section numbered 14 84-5201.4 that reads as follows: 15 84-5201.4. Computation of estimated value of 16 livestock. (1) The estimated value of livestock in a county 17 on assessment day is computed by adding the assessed value 18 of all livestock more than 9 months of age owned by the 19 20 taxpayer in the county on the last day of each month since the last assessment day and dividing the sum by 12. 21 (2) On the last day of the year in which the estimate 22 23 is made, the taxpayer must file a current statement setting forth the number of all livestock more than 9 months of age Z4 owned by him in each county on the last day of each month 25 SECOND READING

1 during the current tax year. 2 (3) The taxpayer is entitled to an adjustment of the estimated assessed value of livestock and recomputation of 3 any tax levied and a refund of taxes paid if the amount paid 4 5 is higher than the estimate. (4) All remedies available to the taxpayer who owned 6 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 ad justment. 10 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 day. (1) If a taxpayer does not own livestock on assessment 14 day but owned livestock during the preceding tax year, he is 15 not subject to taxes for the current tax year if he files a 16 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

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84-5201.6. Procedure for correcting assessed value and

receiving refunds for overpayments. (1) If the taxpayer 1 2 owning livestock has filed an estimate pursuant to 84-5201.4(1) and a current statement pursuant to 3 4 84-5201.4(2) which shows that the number of livestock actually owned differs from the estimated number of 5 livestock, the county assessor must, within 30 days, correct 6 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 from the county assessory the taxpayer may commence a 17 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 complaint. 23

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

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and if any subsequent installment becomes due before the Ł lawsuit is finally determined, the subsequent installment, 2 or portion, may be paid under protest and incorporated into 3 the pending lawsuit with all rights, duties, and obligations 4 determined by the result of the lawsuit. 5 (5) Payments and disposition of taxes paid under 6 7 protest are governed by the provisions of 84-4502. Section 5. Section 84-406, R.C.M. 1947, is amended to 8 9 read as follows: 10 *84-406. Time of assessment -- motor vehicles -mobile homes --- livestock -- snowmobiles. (1) The department 11 of revenue or its agent must, between the first day of 12 January and the second Monday of July in each year. 13 ascertain the names of all taxable inhabitants, and assess 14 all property in each county subject to taxation, except such 15 as is required to be assessed by the state department of 16 revenue, and must assess such property to the persons by 17 whom it was owned or claimed, or in whose possession or 18 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

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-4-

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

4 (b) Livestock which are required by subdivision-(3)-of 5 this---section <u>84-5201.4</u> 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 assess all motor vehicles, except mobile homes, in each 19 20 county subject to taxation as of January 1, or as of the 21 anniversary registration date of those vehicles subject to sections 53-154 through 53-162, in each year, and the same 22 **Z**3 shall be assessed to the persons by whom owned or claimed, or in whose possession or control such vehicle was at 12 24 midnight of the first day of January or the anniversary 25

1 registration date thereof, whichever is applicable, in each year. Provided that such tax shall not be assessed against 2 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 1, as motor vehicle dealer's inventory, shall be assessed to 6 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 re-registration of motor vehicles, except as otherwise 10 11 provided by section 32-3315. Goods, wares and merchandise of motor vehicle dealers, other than new motor vehicles and 12 new mobile homes, shall be assessed at full and true value 13 14 as of the first day of January.

Except that this paragraph shall not apply to an 15 16 applicant for registration or re-registration of a mobile 17 home, nothing herein contained shall relieve the applicant for registration or re-registration of any other motor 18 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 t3)--The--assessed-value-of-livestock-in-each-county-on

25 the-assessment-date-shall-be-computed-by-adding-the-assessed

value-of-all-livestock-more-than--nine--(9)--months--of--age
 owned-by-the-texpayer-in-each-county-on-the-last-day-of-each
 month-since-the-last-assessment-date-and-dividing-the-sum-by
 twelve--(12)---For-purposes-of-this-subdivision--livestock=
 means-cattley-sheepy-horsesy-and-mules+

6 (4)(2) 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 Z2 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.*

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

4 *84-5201.1. Duty of owner to assist in assessment. The 5 owner of livestock as defined in section--84-486--f37 84-5201.3, or his agent, at the time of assessment shall 6 7 make and deliver to the state department of revenue or its 8 agent in the county or countles 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

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

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1 read as follows:

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

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.N. 1947, is amended 21 to read as follows:

22 **B4-6014.** 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 | 84~5282~tc~84-5288y~inclusive <u>84~60I1</u> •" |

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HB 0755/02

| 1 | HOUSE BILL NO. 755 | 1 | during the current tax year. |
|----|---|----|--|
| Z | INTRODUCED BY CONROY, DAY, LIEN | 2 | (3) The taxpayer is entitled to an adjustment of the |
| 3 | | 3 | estimated assessed value of livestock and recomputation of |
| 4 | A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE LAWS | 4 | any tax levied and a refund of taxes paid if the amount paid |
| 5 | RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS | 5 | is higher than the estimate. |
| 6 | 84-405, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014, | 6 | (4) All remedies available to the taxpayer who owned |
| 7 | R.C.H. 1947." | 7 | livestock are available to him notwithstanding the fact that |
| 8 | | 8 | an estimated assessed value of livestock is submitted on or |
| 9 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: | 9 | after the tax assessment day, subject to the end of the year |
| 10 | Section 1. There is a new R.C.M. section numbered | 10 | adjustment. |
| 11 | 84-5201.3 that reads as follows: | 11 | Section 3. There is a new R.C.M. section numbered |
| 12 | 84-5201.3. Definition. "Livestock" means cattle, | 12 | 84-5201.5 that reads as follows: |
| 13 | sheep, horses, and mules. | 13 | 84-5201.5. Taxpayer not owning livestock on assessment |
| 14 | Section 2. There is a new R.C.M. section numbered | 14 | day. (1) If a taxpayer does not own livestock on assessment |
| 15 | 84-5201.4 that reads as follows: | 15 | day but owned livestock during the preceding tax year, he is |
| 16 | 84-5201.4. Computation of estimated value of | 16 | not subject to taxes for the current tax year if he files a |
| 17 | livestock. (1) The estimated value of livestock in a county | 17 | statement with the appropriate county assessor stating that |
| 18 | on assessment day is computed by adding the assessed value | 18 | he does not intend to own or acquire livestock during the |
| 19 | of all livestock more than 9 months of age owned by the | 19 | tax year. |
| 20 | taxpayar in the county on the last day of each month since | 20 | (2) If the taxpayer does acquire livestock during the |
| 21 | the last assessment day and dividing the sum by 12. | 21 | year, he must file a current statement on the last day of |
| 22 | (2) On the last day of the year in which the estimate | 22 | the year and be subject to the provisions of $84-5201.4.$ |
| 23 | is made, the taxpayer must file a current statement setting | 23 | Section 4. There is a new R.C.M. section numbered |
| 24 | forth the number of all livestock more than 9 months of age | 24 | 84-5201.6 that reads as follows: |
| 25 | owned by him in each county on the last day of each month | 25 | 34-5201.6. Procedure for correcting assessed value and |
| | | | -2- HB 755 |
| | | | -L- 10 177 |

receiving refunds for overpayments. (1) If the taxpayer 1 2 owning livestock has filed an estimate pursuant to 84-5201+4(1) and a current statement pursuant to 3 4 84-5201.4(2) which shows that the number of livestock actually owned difers from the estimated number of 5 livestock, the county assessor must, within 30 days, correct 6 7 the assessed value of the livestock or provide the taxpaver with a written statement setting forth his reasons for not R 9 making the correction.

10 (2) If the taxpayer has already paid the tax levied or 11 any portion, the county assessor IREASURER 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.

(3) Within 60 days of receipt of the written statement 16 from the county assessor, the taxpayer may commence a 17 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 23 a copy of the complaint.

24 (4) When a tax is paid in installments, the first25 installment, or a portion, may be the basis of the lawsuit,

and if any subsequent installment becomes due before the 1 2 lawsuit is finally determined, the subsequent installment. 3 or portion, may be paid under protest and incorporated into the pending lawsuit with all rights, duties, and obligations 4 5 determined by the result of the lawsuit. (5) Payments and disposition of taxes paid under 6 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 as is required to be assessed by the state department of 16 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 29 next preceding. It must also ascertain and assess all 21 mobile homes arriving in the county after 12 midnight of the first day of January next preceding. The procedure provided 22 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

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

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4 (b) Livestock which are required by subdivision-{3}-of
5 this--section <u>84-5201.4</u> 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) Hobile homes held by a distributor or dealer of13 mobile homes as a part of his stock in trade.

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

10 (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 county subject to taxation as of January 1, or as of the 20 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

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1 registration date thereof, whichever is applicable, in each year. Provided that such tax shall not be assessed against 2 motor vehicles which constitute inventory of motor vehicle 3 4 dealers as of January 1, but said vehicles, and all other 5 motor vehicles brought into the state subsequent to January 1. as motor vehicle dealer's inventory, shall be assessed to 6 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 provided by section 32-3315. Goods, wares and merchandise 11 12 of motor vehicle dealers, other than new motor vehicles and 13 new mobile homes, shall be assessed at full and true value as of the first day of January. 14 Except that this paragraph shall not apply to an

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

24 t3)--The-assessed-value-of-livestock-in-each-county--on

25 the-assessment-date-shall-be-computed-by-adding-the-assessed

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1 value--of--all--livestock--more--than-nine-f9}-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- vum-by 4 tweive-fl2jw--for-purpoles-of-this--subdivision--*livestock* 5 means-cattley-sheepy-horsesy-and-mulesy

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 midnight on the first day of July in each year; provided. 18 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,

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1975 through June 30+ 1976.* 1

2 Section 6. Section 84-5201.1. R.C.M. 1947. is amended 4 to read as follows:

*84~5201.1. Duty of owner to assist in assessment. The 4 owner of livestock as defined in section--84-406---+34 5 <u>B4-5201.3</u>, or his agent, at the time of assessment shall ó make and deliver to the state department of revenue or its 7 agent in the county or counties where his livestock were 8 located since the last assessment date a written statement. 9 under oath, showing the different kinds of his livestock 10 within the county or counties belonging to him or under his 11 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.H. 1947, is amended to read as follows: 16

17 "64-6010. Law governing assessment. levy and 18 collection. All property mentioned in the preceding section shall be assessed at the same value as property of like kind 19 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 litle 84+ chapter 52+* 25

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

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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 of the tax computed as provided above, but if brought, 6 7 driven or coming into the county after April-first the ы assessment date, the tax shall be prorated according to the • ratio which the number of months remaining in-said-calendar 19 year the property has its taxable situs in the county bears to the total number of months in said year." 11

Section 9. Section 84-6013, R.C.M. 1947, is amended to 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:

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

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1 another county of this state for grazing purposes, he shall file with the department of revenue or and its agent in the 2 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 84-5202-to-84-5208y-inclusive 84-6011.* 9

-End-

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March 21, 1977

SENATE COMMITTEE OF THE WHOLE

That House Bill No. 755 be amended as follows:

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

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| 1 | HOUSE BILL NO. 755 | 1 | during the current tax year. |
|----|---|-----|--|
| Z | INTRODUCED BY CONROY+ DAY+ LIEN | 2 | (3) The taxpayer is entitled to an adjustment of the |
| 3 | | 3 | estimated assessed value of livestock and recomputation of |
| 4 | A BILL FOR AN ACT ENTITLED: MAN ACT REVISING THE LAWS | 4 | any tax levied and a refund of taxes paid if the amount paid |
| 5 | RELATING TO THE TAXATION OF LIVESTOCK; AMENDING SECTIONS | 5 | is higher than the estimate. |
| 6 | 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 84-6014, | 6 | (4) All remedies available to the taxpayer who owned |
| 1 | R.C.M. 1947." | ۲ | livestock are available to him notwithstanding the fact that |
| 8 | | 8 | an estimated assessed value of livestock is submitted on or |
| 9 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: | 9 | after the tax assessment day, subject to the end of the year |
| 10 | Section 1. There is a new R.C.M. section numbered | 10 | adjustment. |
| 11 | 84-5201.3 that reads as follows: | 11 | Section 3. There is a new R.C.M. section numbered |
| 12 | 84-5201.3. Definition. "Livestock" means cattle. | 12 | 84-5201.5 that reads as follows: |
| 13 | sheep, horses, and mules. | 13 | 84-5201.5. Taxpayer not owning livestock on assessment |
| 14 | Section 2. There is a new R.C.N. section numbered | 14 | day. (1) If a taxpayer does not own livestock on assessment |
| 15 | 84-5201.4 that reads as follows: | 15 | day but owned livestock during the preceding tax year, he is |
| 16 | 84-5201.4. Computation of estimated value of | 16 | not subject to taxes for the current tax year if he files a |
| 17 | livestock. (1) The estimated value of livestock in a county | 17 | statement with the appropriate county assessor stating that |
| 18 | on assessment day is computed by adding the assessed value | 18 | he does not intend to own or acquire livestock during the |
| 19 | of all livestock more than 9 months of age owned by the | 19 | tax year. |
| 20 | taxpayer in the county on the last day of each month since | 20 | (2) If the taxpayer does acquire livestock during the |
| 21 | the last assessment day and dividing the sum by 12. | 21 | year, he must file a current statement on the last day of |
| 22 | (2) Un the last day of the year in which the estimate | 2 2 | the year and be subject to the provisions of 84-5201.4. |
| 23 | is made, the taxpayer must file a current statement setting | 23 | Section 4. There is a new R.C.M. section numbered |
| 24 | forth the number of all livestock more than 9 months of age | 24 | 84-5201.6 that reads as follows: |
| 25 | owned by him in each county on the last day of each month | 25 | 84-5201.66. Procedure for correcting assessed value and |
| | REFERENCE BILL | | -2- НЗ 755 |

receiving refunds for overpayments. (1) If the taxpayer 1 2 owning livestock has filed an estimate pursuant to 84-5201.4(1) and a current statement pursuant to 3 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 the assessed value of the livestock or provide the taxpayer 7 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 IREASURES 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 ASSESSMENI 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 23 a copy of the complaint.

24 (4) When a tax is paid in installments, the first25 installment, or a portion, may be the basis of the lawsuit,

and if any subsequent installment becomes due before the
 lawsuit is finally determined, the subsequent installment,
 or portion, may be paid under protest and incorporated into
 the pending lawsuit with all rights, duties, and obligations
 determined by the result of the lawsuit.
 (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 revenue, and must assess such property to the persons by 17 18 whom it was owned or claimed, or in whose possession or control it was at 12 midnight of the first day of January 19 20 next preceding. It must also ascertain and assess all 21 mobile homes arriving in the county after 12 midnight of the first day of January next preceding. The procedure provided 22 23 by this section shall not apply to:

24 (a) Notor vehicles which are required by subdivision25 (2) hereof to be assessed as of the first day of January, or

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

4 (b) Livestock which are required by subdivision-(3)-of
5 this--section <u>84-5201.4</u> 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.

6 (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.

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

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

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1 registration date thereof, whichever is applicable, in each year. Provided that such tax shall not be assessed against 2 motor vehicles which constitute inventory of motor vehicle 3 dealers as of January 1, but said vehicles, and all other 4 motor vehicles brought into the state subsequent to January 5 1, as motor vehicle dealer's inventory, shall be assessed to -6 their respective purchasers as of the dates said vehicles 7 are registered by said purchasers, and purchasers means and 8 includes dealers who apply for registration 9 or re-registration of motor vehicles, except as otherwise 10 provided by section 32-3315. Goods, wares and merchandise 11 12 of motor vehicle dealers, other than new motor vehicles and 13 new mobile homes, shall be assessed at full and true value as of the first day of January. 14 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 vehicle so assessed or subject to assessment of the duty of 19 paying taxes thereon as a condition precedent to 20 21 registration or re-registration in the event said taxes have not been paid by any prior applicant or owner in all cases 22 23 where required to be paid. +3}--The-assessed-value-of-livestock-in-each-county--on 24

25 the-assessment-date-shall-be-computed-by-adding-the-assessed

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value-of--all--livestock--more--than-nine-(9)-months-of-age
 owned-by-the-taxpayer-in-each-county-on-the-last-day-of-each
 month-since-the-last-assessment-date-and-dividing-the-sum-by
 twelve-(12)*--For-purposes-of-this--subdivision--#livestock#
 means-cattley-sheepy-horses*-and-mules*

5 <u>(4)(3)</u> 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 23 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 of January 1, 1975 through December 31, 1975, shall be 24 25 assessed for only six (6) months during the period July 1,

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1 1975 through June 30, 1976."

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

#84-5201.1. Duty of owner to assist in assessment. The 4 owner of livestock as defined in section--84-406---(3) 5 84-5201.3, or his agent, at the time of assessment shall 6 make and deliver to the state department of revenue or its 7 ъ 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 within the county or counties belonging to him or under his 11 12 charge, with their marks and brands and showing the times during that period that his livestock were within the county 13 14 or counties."

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

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

24 <u>Title 84. chapter 52."</u>

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

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1 read as follows:

"54-6011. Proration of tax on personal property coming Ż into state after April first. If such personal property is 3 4 brought or driven or comes into any county before April first the assessment date: the tax shall be the full amount 5 6 of the tax computed as provided above, but if brought, driven or coming into the county after April-first the 7 assessment_date, the tax shall be prorated according to the 8 9 ratio which the number of months remaining-in-said--calendar year the property has its taxable situs in the county bears 10 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 <u>chapter 52</u>."

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

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| ı | 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 <u>and in the county to which the livestock is</u> |
| 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 theprovisionsofsections |

9 84-5202-to-84-5208y-inclusive 84-6011.*

-End-

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HOUSE BILL NO. 755 1 1 during the current tax year. INTRODUCED BY CONROY, DAY, LIEN 2 (3) The taxpayer is entitled to an adjustment of the 2 3 estimated assessed value of livestock and recomputation of 3 A BILL FOR AN ACT ENTITLED: MAN ACT REVISING THE LAWS any tax levied and a refund of taxes paid if the amount paid 4 4 RELATING TO THE TAXATION ASSESSMENT OF LIVESTOCK: AMENDING 5 is higher than the estimate. -5 SECTIONS 84-406, 84-5201.1, 84-6010, 84-6011, 84-6013, AND 6 6 (4) All remedies available to the taxpayer who owned 84-6014, R.C.M. 1947." 7 7 livestock are available to him notwithstanding the fact that 8 an estimated assessed value of livestock is submitted on or 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 9 after the tax assessment day, subject to the end of the year 10 Section 1. There is a new R.C.M. section numbered 10 adjustment. 11 84-5201.3 that reads as follows: 11 Section 3. There is a new R.C.M. section numbered 84-5201.3. Definition. "Livestock" means cattle. 12 12 84-5201.5 that reads as follows: sheep, horses, and mules. 84-5201.5. Taxpayer not owning livestock on assessment 13 13 Section 2. There is a new R.C.M. section numbered 14 14 day. (1) If a taxpayer does not own livestock on assessment 84-5201.4 that reads as follows: 15 15 day but owned livestock during the preceding tax year, he is 84-5201.4. Computation of estimated value not subject to taxes for the current tax year if he files a 16 of 16 17 livestock. (1) The estimated value of livestock in a county 17 statement with the appropriate county assessor stating that he does not intend to own or acquire livestock during the 18 on assessment day is computed by adding the assessed value 16 of all livestock more than 9 months of age owned by the 19 tax year. 19 taxpayer in the county on the last day of each month since 20 (2) If the taxpayer does acquire livestock during the 20 the last assessment day and dividing the sum by 12. year, he must file a current statement on the last day of 21 21 22 the year and be subject to the provisions of 84-5201.4. (2) Bn the last day of the year in which the estimate 22 is made, the taxpayer must file a current statement setting 23 Section 4. There is a new R.C.M. section numbered 23 forth the number of all livestock more than 9 months of age 24 84-5201.6 that reads as follows: 24 owned by him in each county on the last day of each month 84-5201.6. Procedure for correction assessed value and 25 25 REFERENCE BILL -2-Second Porta

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 84-5201.4(2) which shows that the number of livestock 4 actually owned differs from the estimated number of 5 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 ossessor IREASURER 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.

(3) Within 60 days of receipt of the written statement 16 17 from the county assessor, the taxpayer may commence a lawsuit to correct the levy ASSESSMENT or recover the tax 18 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 23 a copy of the complaint.

24 (4) When a tax is paid in installments, the first25 installment, or a portion, may be the basis of the lawsuit,

and if any subsequent installment becomes due before the lawsuit is finally determined, the subsequent installment, or purtion, may be paid under protest and incorporated into the pending lawsuit with all rights, duties, and obligations 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:

#84-406. Time of assessment -- motor vehicles --10 mobile homes -- livestock -- snowmobiles. (1) The department 11 of revenue or its agent must, between the first day of 12 January and the second Monday of July in each year. 13 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 control it was at 12 midnight of the first day of January 19 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: (a) Motor vehicles which are required by subdivision 24

25 (2) hereof to be assessed as of the first day of January, or

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

4 (b) Livestock which are required by subdivision-(3)-of
5 this--section <u>84-5201.4</u> 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) Nobile 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.

(2) The department or its agent must ascertain and 18 19 assess all motor vehicles, except mobile homes, in each county subject to taxation as of January 1, or as of the 20 anniversary registration date of those vehicles subject to 21 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

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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 provided by section 32-3315. Goods, wares and merchandise 11 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 typ--The-assessed-value-of-livestock-in-each-county--on
25 the-assessment-date-shall-be-computed-by-adding-the-assessed

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value-of-all--livestock-more-than-nine-(9)-months-of-age
 owned-by-the-taxpayer-in-each-county-on-the-last-day-of-each
 month-since-the-last-assessment-date-and-dividing-the-sum-by
 twelve-(12)--For-purposes-of-this--subdivision--=livestock=
 means-cattley-shespy-horsesy-and-mules=

6 <u>(4)[3]</u> 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.

13 151(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 further provided that all snowmobiles that have been 22 23 assessed and for which taxes have been paid for the period of January 1, 1975 through December 31, 1975, shall be 24 assessed for only six (6) months during the period July 1. 25

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 owner of livestock as defined in section--84-406---+33 5 ń. 84-5201.3. or his agent. at the time of assessment shall 7 make and deliver to the state department of revenue or its agent in the county or counties where his livestock were 8 9 located since the last assessment date a written statement, under oath, showing the different kinds of his livestock 10 11 fighin 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." Section 7. Section 84-6010. R.C.M. 1947. is amended to 15

16 read as follows:

"84-6010. Law governing assessment, 17 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 litle 84. chapter 52.* Section 8. Section 84-6011, R.C.M. 1947, is amended to 25

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-7-

1 read as follows:

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

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:

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

another county of this state for grazing purposes, he shall 1 file with the department of revenue or and its agent in the 2 initial county and in the county to which the livestock is 3 to be moved a notice to that effect, giving the number and 4 kind of livestock and the brand thereon, and the time he 5 intends to graze such livestock in the second county, and 6 7 the department or its agent shall prorate the tax on such livestock in conformity with the--provisions--of--sections 8 9 84-5202-to-84-5208y-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 INVENIORY FOR THE THELVE MONTHS ENDING DECEMBER 31-1976. 14

-End-