

HOUSE BILL 102

IN THE HOUSE

January 10, 1979

Introduced and referred to  
Committee on Taxation

*Rodriguez*  
*Aug 10/01*  
*Waldron*  
*L. Hind*  
*Holmes*

HOUSE BILL NO. 102

INTRODUCED BY Dassinger, Tague, Jay Bengtson

Frates Baeth, Sheldon, Doris Halundson  
Brand Manning Kuti

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXTEND CLASS FIFTEEN

PROPERTY TAX CLASSIFICATION TO ALL PERSONS MEETING THE  
INCOME LIMITATIONS OF THAT CLASS; AMENDING SECTION 15-6-116,  
MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Section 15-6-116, MCA, is amended to read:

"15-6-116. Class fifteen property -- description --  
taxable percentage. (1) Class fifteen property includes so  
much of the market value of any improvement on real  
property, a trailer affixed to land, or mobile home and  
appurtenant land not exceeding 5 acres as does not exceed  
\$35,000, when such dwelling and land are owned or under  
contract for deed and are actually occupied for at least 10  
months per year as the primary residential dwelling of

~~(a) a widow or widower 62 years of age or older who  
qualifies under the income limitations of (c) of this  
subsection~~

~~(b) a widow or widower of any age with dependent  
children who qualifies under the income limitations of (c)  
of this subsection or~~

~~(c) a recipient or recipients of retirement or~~

1 ~~disability benefits any person or persons~~ whose total income  
2 from all sources is not more than \$7,000 for a single person  
3 or \$8,000 for a married couple.

4 (2) (a) A person applying for classification of  
5 property under this class must make an affidavit to the  
6 department of revenue on a form provided by the department  
7 without cost as to:

- 8 (i) his income, if applicable;
- 9 (ii) his retirement benefits, if applicable;
- 10 (iii) his marital status, if applicable;
- 11 (iv) the fact that he maintains the land and  
12 improvements as his primary residential dwellings; and
- 13 (v) such other information as is relevant to the  
14 applicant's eligibility.

15 (b) This application must be made before March 1 of  
16 the year after the applicant becomes eligible under this  
17 classification.

18 (c) For the purpose of the affidavit required for  
19 classification of property under this class, it shall be  
20 sufficient if the applicant signs a statement swearing to or  
21 affirming the correctness of the information supplied,  
22 whether or not the statement is signed before a person  
23 authorized to administer oaths, and mails the application  
24 and statement to the department of revenue. This signed  
25 statement shall be treated as a statement under oath or

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1 equivalent affirmation for the purposes of 45-7-202,  
2 relating to the criminal offense of false swearing.

3 (3) Class fifteen property is taxed at 6% of its  
4 market value or so much of 6% as is determined under  
5 15-7-121, whichever is less."

6 Section 2. Effective date. This act is effective for  
7 taxable years beginning after December 31, 1978.

-End-