

HOUSE BILL 275

IN THE HOUSE

January 19, 1979

Introduced and referred to
Committee on Taxation.

1 House BILL NO. 275
2 INTRODUCED BY Embrey

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE PROPERTY TAX
5 RELIEF IN THE CASE OF A RESIDENCE DESTROYED BY A NATURAL
6 DISASTER; PROVIDING THAT THE COUNTY TREASURER SHALL ADJUST
7 THE TAX ON THE DESTROYED RESIDENCE ON THE BASIS OF THE
8 NUMBER OF DAYS THE RESIDENCE EXISTED BEFORE ITS DESTRUCTION;
9 AMENDING SECTION 15-16-601, MCA."

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

12 NEW SECTION. Section 1. Reduction of property tax for
13 residence destroyed by a natural disaster. (1) The county
14 treasurer shall, upon written application by a taxpayer
15 stating that his residence has been destroyed as the result
16 of a natural disaster, adjust the tax due and payable for
17 the current year on the residence under 15-16-102 as
18 provided in subsection (2) of this section.

19 (2) To determine the amount of tax due for a destroyed
20 residence, the county treasurer shall multiply the amount of
21 tax levied and assessed on the residence for the year by the
22 ratio that the number of days in the year the residence
23 existed before destruction bears to 365.

24 (3) This section does not apply to delinquent taxes
25 owed on a destroyed residence for a year prior to the year

1 in which the property was destroyed.

2 (4) For the purposes of this section, "natural
3 disaster" includes but is not limited to fire, flood,
4 earthquake, or wind.

5 NEW SECTION. Section 2. Refund of tax paid. (1) If
6 the residence is destroyed after the property taxes have
7 been paid for the current year, the taxpayer is entitled to
8 a refund of the amount of tax paid in excess of the adjusted
9 amount required by [section 1].

10 (2) A refund shall be made as provided for in
11 15-16-601.

12 Section 3. Section 15-16-601, MCA, is amended to read:
13 "15-16-601. Taxes or penalties illegally collected to
14 be refunded. (1) Any taxes, per centum, and costs, paid more
15 than once or erroneously or illegally collected or any
16 amount of tax paid for which a taxpayer is entitled to a
17 refund under [section 2] and or any part or portion of taxes
18 paid which were mistakenly computed on government bonus or
19 subsidy received by the taxpayer may, by order of the board
20 of county commissioners, be refunded by the county
21 treasurer. Whenever any payment shall have been made to the
22 state treasurer as provided in 15-1-504 and it shall
23 afterwards appear to the satisfaction of the board of county
24 commissioners that a portion of the money so paid should be
25 refunded as herein provided, said board of county

1 commissioners may refund such portion of said taxes,
 2 penalties, and costs so paid to the state treasurer, and
 3 upon the rendering of the report required by 15-1-505 the
 4 county clerk and recorder shall certify to the state
 5 auditor, in such form as the state auditor may prescribe,
 6 all amounts so refunded, and in the next settlement of the
 7 county treasurer with the state, the state auditor shall
 8 give the county treasurer credit for the state's portion of
 9 the amounts so refunded.

10 (2) When any part of the taxes, penalties, or costs
 11 hereinbefore referred to were levied in behalf of any school
 12 district or municipal or other public corporation and
 13 collected by the county treasurer, the same may be refunded
 14 upon the order of the board of county commissioners.

15 (3) No order for the refund of any taxes, per centum,
 16 or costs under this section shall be made except upon a
 17 claim therefor, verified by the person who has paid such
 18 tax, penalty, or costs or his guardian or, in case of his
 19 death, by his executor or administrator, which claim must be
 20 filed within 10 years after the date when the second half of
 21 such taxes would have become delinquent if the same had not
 22 been paid.

23 (4) All refunds ordered to be paid by the board of
 24 county commissioners shall be paid by the county treasurer
 25 out of the general fund of the county, and the county

1 treasurer shall then make such transfers from other county
 2 funds and from state, school district, and other public
 3 corporation funds in his possession as may be necessary to
 4 reimburse the county general fund for payments made
 5 therefrom on account of such other funds."

-End-