

CHAPTER NO. 477.

HOUSE BILL NO. 371

INTRODUCED BY RAMIREZ, HUENNEKENS

IN THE HOUSE

January 24, 1979	Introduced and referred to Committee on Taxation.
February 16, 1979	Committee recommend bill do pass as amended. Report adopted.
February 17, 1979	Printed and placed on members' desks.
February 19, 1979	Second reading, do pass.
February 20, 1979	Considered correctly engrossed.
February 21, 1979	Third reading, passed. Transmitted to second house.

IN THE SENATE

February 22, 1979	Introduced and referred to Committee on Taxation.
March 10, 1979	Committee recommend bill be concurred in as amended. Report adopted.
March 13, 1979	Second reading, concurred in.
March 16, 1979	Third reading, concurred in as amended.

IN THE HOUSE

March 17, 1979	Returned from second house. Concurred in as amended.
March 19, 1979	On motion consideration passed for the day.
March 20, 1979	On motion consideration passed until the 71st Legislative Day.

March 28, 1979

Second reading, amendments
adopted.

March 29, 1979

Third reading, amendments
adopted. Sent to enrolling.

Reported correctly enrolled.

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INTRODUCED BY HOUSE BILL NO. 371
Russell Anderson

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 15-8-707, MCA, TO ALLOW COUNTY TREASURERS TO REMOVE DUPLICATE AND ERRONEOUS TAX ASSESSMENTS FROM THE COUNTY TAX ROLL UPON DISCOVERY AND VERIFICATION BY THE DEPARTMENT OF REVENUE."

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

Section 1. Section 15-8-707, MCA, is amended to read:
"15-8-707. Defects in form of assessment book may be supplied. (1) Omissions, errors, or defects in form in any original or duplicate assessment book, when it can be ascertained therefrom what was intended, may, with the consent of the county attorney, be supplied or corrected by the department of revenue at any time prior to the sale for delinquent taxes and after the original assessment was made.
~~(2) The county treasurer may remove duplicate and erroneous tax assessments from the county assessment book upon discovery of the errors or duplication and verification by the department of revenue."~~

-End-

HB 371
INTRODUCED BILL

Approved by Committee
on Taxation

HOUSE BILL NO. 371

INTRODUCED BY RAMIREZ, HUENNEKENS

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
15-8-707, MCA, TO ALLOW COUNTY TREASURERS TO REMOVE
DUPLICATE AND ERRONEOUS TAX ASSESSMENTS FROM THE COUNTY TAX
ROLL UPON DISCOVERY AND VERIFICATION BY THE DEPARTMENT OF
REVENUE; AND PROVIDING THAT THE CONSENT OF THE COUNTY
ATTORNEY IS NEEDED ONLY IF LITIGATION IS INVOLVED."

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

Refer to Introduced Bill

(Strike everything after the enacting clause and insert:)

SECTION 1. SECTION 15-8-707, MCA, IS AMENDED TO READ:

"15-8-707. Defects in form of assessment book may be
supplied corrected. (1) At any time after the original
assessment is made and prior to a sale for delinquent taxes,
omissions, omissions, errors, or defects in form in any
original or duplicate assessment booky--when--it--can--be
ascertained--therefrom--what--was--intended, may--with--the
consent--of--the--county--attorney--be--supplied--or be corrected
by the:

(a) department of revenue at any time prior to the
sale for delinquent taxes and after the original assessment
was made; OR

(b) county assessor or county treasurer with
verification from the department.

(2) If the correction involves an assessment of
property that is the subject of pending litigation, the
consent of the county attorney must be obtained before any
correction may be made."

-End-

1 HOUSE BILL NO. 371
 2 INTRODUCED BY RAMIREZ, HUENNEKENS
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION
 5 15-8-707, MCA, TO ALLOW COUNTY TREASURERS TO REMOVE
 6 DUPLICATE AND ERRONEOUS TAX ASSESSMENTS FROM THE COUNTY TAX
 7 ROLL UPON DISCOVERY AND VERIFICATION BY THE DEPARTMENT OF
 8 REVENUE; AND PROVIDING THAT THE CONSENT OF THE COUNTY
 9 ATTORNEY IS NEEDED ONLY IF LITIGATION IS INVOLVED."

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

12 Refer to Introduced Bill
 13 (Strike everything after the enacting clause and insert:)

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 15 "15-8-707. Defects in form of assessment book may be
 16 supplied corrected. (1) At any time after the original
 17 assessment is made and prior to a sale for delinquent taxes,
 18 omissions, omissions, errors, or defects in form in any
 19 original or duplicate assessment book--when--it--can--be
 20 ascertained--therefrom--what--was--intended, may--with--the
 21 consent--of--the--county--attorney, be supplied or be corrected
 22 by the
 23 (a) department of revenue at any time prior to the
 24 sale--for--delinquent--taxes--and--after--the--original--assessment
 25 was made; or

1 (b) county assessor or county treasurer with
 2 verification from the department,
 3 (2) if the correction involves an assessment of
 4 property that is the subject of pending litigation, the
 5 consent of the county attorney must be obtained before any
 6 correction may be made."

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 17 ~~assessment is made and prior to a sale for delinquent taxes;~~
 18 ~~omissions~~ omissions, errors, or defects in form in any
 19 original or duplicate assessment books--when--it--can--be
 20 ascertained--therefrom--what--was--intended, may--with--the
 21 consent--of--the--county--attorney--be--supplied--or--be--corrected
 22 by the:
 23 (a) department of revenue at any time prior to the
 24 sale--for--delinquent--taxes--and--after--the--original--assessment
 25 was--made; OR ITS AGENT; or

1 (b) county assessor or county treasurer with
 2 verification from the department.
 3 (2) If the correction involves an assessment of
 4 property that is the subject of pending litigation, the
 5 consent of the county attorney must be obtained before any
 6 correction may be made."

-End-

March 10, 1979

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 371 be amended as follows:

1. Page 1, line 23.
Following: "revenue"
Insert: "or its agent"