

HOUSE BILL 765

IN THE HOUSE

February 12, 1979

Introduced and referred to
Committee on Taxation.

March 17, 1979

Committee recommend bill, do
not pass.

March 19, 1979

Report adopted.

1 House BILL NO. 765
2 INTRODUCED BY Underdel

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW THE DEPARTMENT
5 OF REVENUE TO CONSOLIDATE COMMONLY OWNED PROPERTY ON A
6 SINGLE ASSESSMENT LIST AND TO DELETE PROPERTY BELOW A
7 CERTAIN VALUE FROM ASSESSMENT BOOKS; AMENDING SECTIONS
8 15-7-102 AND 15-8-701, MCA."

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

11 Section 1. Section 15-7-102, MCA, is amended to read:

12 "15-7-102. Notice of classification and appraisal to
13 owners -- appeals. (1) It shall be the duty of the
14 department of revenue to cause to be mailed to each owner a
15 notice of the classification of the land owned by him and
16 the appraisal of the improvements thereon. ~~The agent of the~~
17 ~~department may mail a single notice to each taxpayer,~~
18 ~~listing the classification and appraisal of all land and~~
19 ~~improvements owned by that taxpayer in the county.~~

20 (2) If the owner of any land and improvements be
21 dissatisfied with the classification of his land or the
22 appraisal of the improvements, the department shall give
23 reasonable notice to such taxpayer of the time and place of
24 hearing and hear any testimony or other evidence which the
25 taxpayer may desire to produce at such time and afford the

1 opportunity to other interested persons to produce evidence
2 at such hearing. Thereafter, the department shall determine
3 the true and correct classification of such land or
4 appraisal of such improvements and forthwith notify the
5 taxpayer of its determination, and when so determined the
6 land shall be classified and improvements appraised in the
7 manner ordered by the department.

8 (3) If any property owner shall feel aggrieved at the
9 classification and/or the appraisal so made by the
10 department, he shall have the right to appeal to the county
11 tax appeal board and then to the state tax appeal board,
12 whose findings shall be final subject to the right of review
13 in the proper court or courts."

14 Section 2. Section 15-8-701, MCA, is amended to read:

15 "15-8-701. Assessment book -- listing property in. (1)
16 The form of the assessment book must be as directed by the
17 department of revenue.

18 (2) The department must prepare an assessment book
19 with appropriate headings, alphabetically arranged, in which
20 must be listed all property within the state and in which
21 must be specified, in separate columns under the appropriate
22 head:

23 (a) the name of the person to whom the property is
24 assessed;

25 (b) land, by township, range, section or fractional

1 section, and when such land is not a United States land
2 division or subdivision, by metes and bounds or other
3 description sufficient to identify it, giving an estimate of
4 the number of acres, not exceeding in each and every tract
5 640 acres, locality, and the improvements thereon;

6 (c) city and town lots, naming the city or town and
7 the number of the lot and block, according to the system of
8 numbering in such city or town, and the value of same with
9 improvements thereon;

10 (d) all taxable personal property, showing the number,
11 kind, amount, and quality; but a failure to enumerate in
12 detail such personal property does not invalidate the
13 assessment;

14 (e) the assessed value of real estate other than city
15 or town lots;

16 (f) the assessed value of city and town lots with
17 improvements thereon, except that a lot and improvements
18 thereon shall be separately listed when required under
19 15-8-111;

20 (g) the assessed value of improvements on real estate
21 assessed to persons other than the owners of the real
22 estate. Taxable improvements owned by a person, located upon
23 land exempt from taxation, shall, as to the manner of
24 assessment, be assessed as other real estate upon the
25 assessment roll. No value, however, may be assessed against

1 the exempt land, nor under any circumstances may the land be
2 charged with or become responsible for the assessment made
3 against any taxable improvements located thereon.

4 (h) the assessed value of all taxable personal
5 property;

6 (i) the school, road, and other revenue districts in
7 which each piece of property assessed is situated;

8 (j) the total assessed value of all property.

9 ~~(3) The department may remove from the assessment~~
10 ~~book:~~

11 ~~(a) any parcel of land, except agricultural land, with~~
12 ~~an assessed value of less than \$500;~~

13 ~~(b) any parcel of agricultural land with an assessed~~
14 ~~value of less than \$200; and~~

15 ~~(c) any improvement with an assessed value of less~~
16 ~~than \$500. Once a listing of a parcel of land or an~~
17 ~~improvement has been removed from the assessment book, the~~
18 ~~property may not be assessed or taxed.~~

-End-

STATE OF MONTANA

REQUEST NO. 369-79

FISCAL NOTE

Form BD-15

In compliance with a written request received February 14, 19 79, there is hereby submitted a Fiscal Note for House Bill 765 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 proposed bill allows the Department of Revenue to consolidate commonly owned property on a single assessment list and to delete property below a certain value from assessment books.

ASSUMPTIONS

The fiscal impact of this proposal cannot be determined.

Richard L. Deary

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/17/79