

HOUSE BILL 831

IN THE HOUSE

February 15, 1979	Introduced and referred to Committee on Local Government.
February 16, 1979	Rereferred to Committee on Judiciary.
February 20, 1979	Committee recommend bill, do not pass.  Report adopted. Objection
February 22, 1979	On motion, taken from second reading and referred to Committee on Taxation.
March 24, 1979	Committee recommend bill, do not pass.
March 26, 1979	Printed and placed on members' desks.
March 27, 1979	Second reading, do not pass.

1 House BILL NO. 831

2 INTRODUCED BY Burnett

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW A BOARD OF  
5 COUNTY COMMISSIONERS TO CANCEL DELINQUENT COUNTY REAL  
6 PROPERTY TAXES IF THE CANCELLATION IS IN THE BEST INTEREST  
7 OF THE COUNTY AND IF THE CANCELLATION WILL NOT IMPAIR COUNTY  
8 OBLIGATIONS."

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

11 Section 1. Cancellation of delinquent county taxes --  
12 effect on liens. (1) A board of county commissioners may  
13 cancel any delinquent county taxes on real property within  
14 the county if the board determines that:

- 15 (a) it is in the best interest of the county; and
- 16 (b) the cancellation will not impair the rights of any
- 17 holder of bonds or obligations of the county.

18 (2) A lien imposed on property by reason of delinquent  
19 county taxes ceases to exist if the board cancels the  
20 delinquent county property taxes under subsection (1).

-End-

HB 831

Approved by Committee  
on Judiciary

HOUSE BILL NO. 831

INTRODUCED BY BURNETT

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW A BOARD OF COUNTY COMMISSIONERS TO CANCEL DELINQUENT COUNTY REAL PROPERTY TAXES OF PROPERTY NOT EXCEEDING 10 ACRES OWNED BY A NONPROFIT ORGANIZATION IF THE CANCELLATION IS IN THE BEST INTEREST OF THE COUNTY AND IF THE CANCELLATION WILL NOT IMPAIR COUNTY OBLIGATIONS; CLARIFYING THE EXEMPTION FOR PROPERTY OWNED BY NONPROFIT ORGANIZATIONS; AMENDING SECTION 15-6-209, MCA; AND PROVIDING AN EFFECTIVE DATE."

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

Section 1. Cancellation of delinquent county taxes -- effect on liens. (1) A board of county commissioners may cancel any delinquent county taxes on real property within the county OF A NONPROFIT ORGANIZATION NOT EXCEEDING 10 ACRES, INCLUDING IMPROVEMENTS THEREON, if the board determines, AFTER A PUBLIC HEARING UPON 2 WEEKS NOTICE PUBLISHED IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY, that:

- (a) it is in the best interest of the county; and
  - (b) the cancellation will not impair the rights of any holder of bonds or obligations of the county.
- (2) A lien imposed on property by reason of delinquent

county taxes ceases to exist if the board cancels the delinquent county property taxes under subsection (1).

SECTION 2. SECTION 15-6-209, MCA, IS AMENDED TO READ:

"15-6-209. Community services buildings exempt. (1)

The building and appurtenant land, not exceeding 1 acre, owned by a nonprofit community service organization is exempt from property taxation, except as provided in subsections (3) and (4), if such organization:

(a) is a lodge of a nationally recognized fraternal organization and does not sell food or beverages under license from the state of Montana;

(b) furnishes services to senior citizens in the form of daytime or evening educational or recreational activities and does not furnish living accommodations to such citizens or sell food or beverages under license from the state of Montana; services qualifying under this provision must be recognized in the state plan on aging adopted by the department of social and rehabilitation services; or

(c) primarily furnishes facilities without charge, except that a minimal fee may be charged for janitorial services or the cost of operating the facility, for public meetings and entertainments.

(2) An applicant for exemption under this section shall demonstrate that it has been an active community service organization continuously from January 1, 1976.

1           (3) A building and lot exempted under this section  
2 shall be appraised, assessed, and subject to levies for any  
3 special improvement district if the special improvement  
4 directly benefits the building or lot.

5           (4) The exemption provided under this section may not  
6 be extended to any property owned by a community service  
7 organization described herein which is leased in whole or in  
8 part to any person for business or profit-making purposes."

9           ~~SECTION 3. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON~~  
10 ~~PASSAGE AND APPROVAL.~~

-End-