

CHAPTER NO. 541

SENATE BILL NO. 200

INTRODUCED BY NORMAN, KEMMIS

BY REQUEST OF THE DEPARTMENT OF REVENUE

IN THE SENATE

January 23, 1979	Introduced and referred to Committee on Taxation.
January 24, 1979	Fiscal note requested.
January 27, 1979	Committee recommend bill do pass as amended. Report adopted.
January 29, 1979	Printed and placed on members' desks.
January 30, 1979	Fiscal note returned. Second reading, do pass.
January 31, 1979	Considered correctly engrossed.
February 1, 1979	Third reading, passed. Transmitted to second house.

IN THE HOUSE

February 2, 1979	Introduced and referred to Committee on Taxation.
March 19, 1979	Committee recommend bill be concurred in. Report adopted.
March 20, 1979	Motion pass consideration.
March 21, 1979	Second reading, concurred in.
March 24, 1979	On motion taken from third reading and referred to second reading. Second reading, pass consideration.

March 26, 1979	Second reading, pass consideration.
March 27, 1979	On motion consideration passed for the day.
March 28, 1979	Second reading, concurred in as amended.
March 30, 1979	Third reading, concurred in.

IN THE SENATE

March 31, 1979	Returned from second house. Concurred in as amended.
April 3, 1979	Second reading, amendments adopted.
April 4, 1979	Third reading, amendments adopted. Sent to enrolling. Reported correctly enrolled.

1 *Senate* BILL NO. *200*
 2 INTRODUCED BY Norman Kamms

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE PROPERTY TAX
 6 RELIEF FOR OWNERS OF REAL AND PERSONAL PROPERTY DESTROYED BY
 7 CATASTROPHE; PROVIDING THAT THE COUNTY TREASURER SHALL
 8 ADJUST THE TAX ON DESTROYED PROPERTY ON THE BASIS OF THE
 9 NUMBER OF DAYS THE PROPERTY EXISTED BEFORE ITS DESTRUCTION;
 10 AMENDING SECTION 15-16-601, MCA."

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

13 NEW SECTION. Section 1. Reduction of property tax for
 14 property destroyed by catastrophe. (1) The county treasurer
 15 shall, upon showing by a taxpayer that his real or personal
 16 property has been destroyed by catastrophe, adjust the tax
 17 due and payable for the current year on the property under
 18 15-16-102 as provided in subsection (2) of this section.

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

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

1 in which the property was destroyed.

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

5 NEW SECTION. Section 2. Refund of tax paid. (1) If
 6 the property is destroyed after the property taxes have been
 7 paid for the current year, the taxpayer is entitled to a
 8 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 and or any
 16 amount of tax paid for which a taxpayer is entitled to a
 17 refund under [section 2] 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-

STATE OF MONTANA

REQUEST NO. 93-79

FISCAL NOTE

Form BD-15

In compliance with a written request received January 24, 19 79, there is hereby submitted a Fiscal Note for Senate Bill 200 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 provides property tax relief for owners of real and personal property destroyed by catastrophe; providing that the county treasurer shall adjust the tax on destroyed property on the basis of the number of days the property existed before its destruction.

ASSUMPTIONS

Since a catastrophe is by its nature unpredictable, it is impossible to estimate what the impact on tax revenues would be if this bill were enacted. (SEE ATTACHED SHEET FOR AN EXAMPLE)

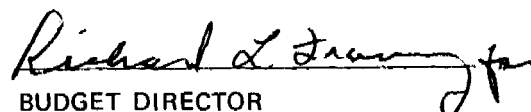
EFFECT ON LOCAL GOVERNMENTS

In the event of a disaster involving the property of a major taxpayer in a relatively small taxing jurisdiction, the effect could be quite significant (for example the destruction of a grain elevator in a small community). "Under present law the effect of a catastrophe on the tax base is not felt until the succeeding year."

TECHNICAL NOTE

The addition of a section stating: "This act is effective upon passage and approval for tax years beginning after December 31, 1978" would remove the anomaly exhibited by the example.

PREPARED BY DEPARTMENT OF REVENUE


BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1/30/79

As an example of the application of this proposal, suppose that it is enacted and consider the plight of the owner of a house assessed at \$40,000 on a lot assessed at \$5,000 in a jurisdiction where the total levy is 280 mills. (Also suppose that class II property is taxed at 8.55%)

Tax:

House	$40000 \times .0855 \times .280 =$	\$957.60
Lot	$5000 \times .0855 \times .280 =$	119.70
Total Tax		<u>\$1077.30</u>

Assume the house is completely destroyed.

<u>Date of destruction</u>	<u>Tax Due</u>
January 3, 1979	\$1077.30 ⁽¹⁾
June 30, 1979	1077.30 ⁽²⁾
July 2, 1979	597.19
December 1, 1979	998.59 ⁽³⁾

(1) As the bill is written, if it is enacted, it will not be effective until July 1, 1979. If it were effective for all of 1979 (see technical note), the tax due would be \$127.57.

(2) If the act were effective for all of 1979, the tax due would be \$594.56.

(3) If the taxpayer had paid the entire \$1077.30 on November 30, 1979, he could apply for a refund of \$108.71.

CHAPTER NO. 84.

SENATE BILL NO. 201

INTRODUCED BY LOWE, MATHERS, THIESSEN, GALT, KOLSTAD

IN THE SENATE

January 23, 1979	Introduced and referred to Committee on Business and Industry.
January 29, 1979	Committee recommend bill do pass and be placed on Consent Calendar. Report adopted.
January 30, 1979	Printed and placed on members' desks.
January 31, 1979	Consent Calendar discussion.
February 1, 1979	Consent Calendar do pass. Transmitted to second house.

IN THE HOUSE

February 2, 1979	Introduced and referred to Committee on Business and Industry.
March 1, 1979	Committee recommend bill be concurred in. Report adopted.
March 2, 1979	Second reading, concurred in.
March 5, 1979	Third reading, concurred in.

IN THE SENATE

March 6, 1979	Returned from second house. Concurred in. Sent to enrolling. Reported correctly enrolled.
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Approved by Committee
on Taxation

1 SENATE BILL NO. 200

2 INTRODUCED BY NORMAN, KEMMIS

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE PROPERTY TAX
6 RELIEF FOR OWNERS OF CERTAIN REAL ~~AND--PERSONAL~~ PROPERTY
7 DESTROYED BY CATASTROPHE; PROVIDING THAT THE ~~COUNTY~~
8 ~~TREASURER DEPARTMENT OF REVENUE~~ SHALL ADJUST THE TAX ON
9 DESTROYED PROPERTY ON THE BASIS OF THE NUMBER OF DAYS THE
10 PROPERTY EXISTED BEFORE ITS DESTRUCTION; AMENDING SECTION
11 15-16-601, MCA, AND PROVIDING [EFFECTIVE DATE]."

12
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 NEW SECTION. Section 1. Reduction of property tax for
15 property destroyed by catastrophe. (1) The ~~county-treasurer~~
16 ~~DEPARTMENT OF REVENUE~~ shall, upon showing by a taxpayer that
17 SOME OR ALL OF THE IMPROVEMENTS ON his real or--personal
18 property has HAVE been destroyed TO SUCH AN EXTENT THAT SUCH
19 IMPROVEMENTS HAVE BEEN RENDERED UNSUITABLE FOR THEIR
20 PREVIOUS USE by catastrophe, adjust the tax due and payable
21 for the current year on the property under 15-16-102 as
22 provided in subsection (2) of this section.

23 (2) To determine the amount of tax due for destroyed
24 property, the county treasurer shall multiply the amount of
25 tax levied and assessed on the property for the year by the

1 ratio that the number of days in the year that the property
2 existed before destruction bears to 365.

3 (3) This section does not apply to delinquent taxes
4 owed on the destroyed property for a year prior to the year
5 in which the property was destroyed.

6 (4) For the purposes of this section, "catastrophe"
7 includes but is not limited to fire, flood, earthquake, or
8 wind.

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

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

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

1 state treasurer as provided in 15-1-504 and it shall
 2 afterwards appear to the satisfaction of the board of county
 3 commissioners that a portion of the money so paid should be
 4 refunded as herein provided, said board of county
 5 commissioners may refund such portion of said taxes,
 6 penalties, and costs so paid to the state treasurer, and
 7 upon the rendering of the report required by 15-1-505 the
 8 county clerk and recorder shall certify to the state
 9 auditor, in such form as the state auditor may prescribe,
 10 all amounts so refunded, and in the next settlement of the
 11 county treasurer with the state, the state auditor shall
 12 give the county treasurer credit for the state's portion of
 13 the amounts so refunded.

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

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

1 been paid.

2 (4) All refunds ordered to be paid by the board of
 3 county commissioners shall be paid by the county treasurer
 4 out of the general fund of the county, and the county
 5 treasurer shall then make such transfers from other county
 6 funds and from state, school district, and other public
 7 corporation funds in his possession as may be necessary to
 8 reimburse the county general fund for payments made
 9 therefrom on account of such other funds."

10 SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON
 11 PASSAGE AND APPROVAL AND APPLIES TO ALL TAXABLE YEARS
 12 BEGINNING AFTER DECEMBER 31, 1978.

-End-

1 SENATE BILL NO. 200

2 INTRODUCED BY NORMAN, KEMMIS

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

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21 for the current year on the property under 15-16-102 as
22 provided in subsection (2) of this section.

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24 property, the county treasurer shall multiply the amount of
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 12 give the county treasurer credit for the state's portion of
 13 the amounts so refunded.

14 (2) When any part of the taxes, penalties, or costs
 15 hereinbefore referred to were levied in behalf of any school
 16 district or municipal or other public corporation and
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 18 upon the order of the board of county commissioners.

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 20 or costs under this section shall be made except upon a
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 24 filed within 10 years after the date when the second half of
 25 such taxes would have become delinquent if the same had not

1 been paid.

2 (4) All refunds ordered to be paid by the board of
 3 county commissioners shall be paid by the county treasurer
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 5 treasurer shall then make such transfers from other county
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 7 corporation funds in his possession as may be necessary to
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10 SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON
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-End-

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18 property has HAVE been destroyed TO SUCH AN EXTENT THAT SUCH
19 IMPROVEMENTS HAVE BEEN RENDERED UNSUITABLE FOR THEIR
20 PREVIOUS USE by catastrophe, adjust the tax due and payable
21 for the current year on the property under 15-16-102 as
22 provided in subsection (2) of this section.

23 (2) To determine the amount of tax due for destroyed
24 property, the county treasurer shall multiply the amount of
25 tax levied and assessed on the property for the year by the

1 ratio that the number of days in the year that the property
2 existed before destruction bears to 365.

3 (3) This section does not apply to delinquent taxes
4 owed on the destroyed property for a year prior to the year
5 in which the property was destroyed.

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7 includes but is not limited to fire, flood, earthquake, or
8 wind.

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

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

16 Section 3. Section 15-16-601, MCA, is amended to read:
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25 treasurer. Whenever any payment shall have been made to the

1 state treasurer as provided in 15-1-504 and it shall
 2 afterwards appear to the satisfaction of the board of county
 3 commissioners that a portion of the money so paid should be
 4 refunded as herein provided, said board of county
 5 commissioners may refund such portion of said taxes,
 6 penalties, and costs so paid to the state treasurer, and
 7 upon the rendering of the report required by 15-1-505 the
 8 county clerk and recorder shall certify to the state
 9 auditor, in such form as the state auditor may prescribe,
 10 all amounts so refunded, and in the next settlement of the
 11 county treasurer with the state, the state auditor shall
 12 give the county treasurer credit for the state's portion of
 13 the amounts so refunded.

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

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

1 been paid.

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 3 county commissioners shall be paid by the county treasurer
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10 ~~SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON~~
 11 ~~PASSAGE AND APPROVAL AND APPLIES TO ALL TAXABLE YEARS~~
 12 ~~BEGINNING AFTER DECEMBER 31, 1978.~~

-End-

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4

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6 RELIEF FOR OWNERS OF CERTAIN REAL AND--PERSONAL PROPERTY
7 DESTROYED BY ~~CATASTROPHE~~ NATURAL DISASTER; PROVIDING THAT
8 THE ~~COUNTY--TREASURER~~ DEPARTMENT OF REVENUE SHALL ADJUST THE
9 TAX ON DESTROYED PROPERTY ON THE BASIS OF THE NUMBER OF DAYS
10 THE PROPERTY EXISTED BEFORE ITS DESTRUCTION; AMENDING
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12

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

14 NEW SECTION. Section 1. Reduction of property tax for
15 property destroyed by catastrophe NATURAL DISASTER. (1) The
16 county--treasurer DEPARTMENT OF REVENUE shall, upon showing
17 by a taxpayer that SOME OR ALL OF THE IMPROVEMENTS ON his
18 real or--personal property has HAVE been destroyed TO SUCH AN
19 EXTENT THAT SUCH IMPROVEMENTS HAVE BEEN RENDERED UNSUITABLE
20 FOR THEIR PREVIOUS USE by catastrophe NATURAL DISASTER,
21 adjust the tax due and payable for the current year on the
22 property under 15-16-102 as provided in subsection (2) of
23 this section.

24 (2) To determine the amount of tax due for destroyed
25 property, the county treasurer shall multiply the amount of

1 tax levied and assessed on the property for the year by the
2 ratio that the number of days in the year that the property
3 existed before destruction bears to 365.

4 (3) This section does not apply to delinquent taxes
5 owed on the destroyed property for a year prior to the year
6 in which the property was destroyed.

7 (4) For the purposes of this section, "~~catastrophe~~
8 NATURAL DISASTER" includes but is not limited to fire,
9 flood, earthquake, or wind.

10 NEW SECTION. Section 2. Refund of tax paid. (1) If
11 the property is destroyed after the property taxes have been
12 paid for the current year, the taxpayer is entitled to a
13 refund of the amount of tax paid in excess of the adjusted
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25 of county commissioners, be refunded by the county

1 treasurer. Whenever any payment shall have been made to the
 2 state treasurer as provided in 15-1-504 and it shall
 3 afterwards appear to the satisfaction of the board of county
 4 commissioners that a portion of the money so paid should be
 5 refunded as herein provided, said board of county
 6 commissioners may refund such portion of said taxes,
 7 penalties, and costs so paid to the state treasurer, and
 8 upon the rendering of the report required by 15-1-505 the
 9 county clerk and recorder shall certify to the state
 10 auditor, in such form as the state auditor may prescribe,
 11 all amounts so refunded, and in the next settlement of the
 12 county treasurer with the state, the state auditor shall
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11 SECTION 4. EFFECTIVE DATE. THIS ACT IS EFFECTIVE ON
 12 PASSAGE AND APPROVAL AND APPLIES TO ALL TAXABLE YEARS
 13 BEGINNING AFTER DECEMBER 31, 1978.

-End-

HOUSE OF REPRESENTATIVES
March 24, 1979

Committee of the Whole amendments to Senate Bill No. 200, third reading copy, as follows:

1. Page 1, line 7.
Following: "BY"
Strike: "CATASTROPHE"
Insert: "NATURAL DISASTER"

2. Page 1, line 15.
Following: "by"
Strike: "catastrophe"
Insert: "natural disaster"

3. Page 1, line 20.
Following: "by"
Strike: "catastrophe"
Insert: "natural disaster"

4. Page 2, line 6.
Following: "section,"
Strike: "catastrophe"
Insert: "natural disaster"

AND AS AMENDED,
BE CONCURRED IN