House Bill 126

In The House

January 8, 1981

Introduced and referred to Committee on Taxation.

February 13, 1981

Committee recommend bill

do not pass.

LC 0555/01

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47th Legislature

1 HOUSE BILL NO 126
2 INTRODUCED BY AND SOLOWER

A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT PROPERTY WITHIN FIRST- AND SECOND-CLASS CITIES FROM CONSERVATION DISTRICT TAX LEVIES; AMENDING SECTIONS 76-15-515 THROUGH 76-15-517 MCA."

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

Section 1. Section 76-15-515, MCA, is amended to read:

"76-15-515. Maximum regular assessment. The regular assessment in any one year shall not exceed 1 1/2 mills on the dollar of total taxable valuation of real property within the district, except that eities—that—voted—to—be included—in—a—district—prior—to—duly—ly—1971y—shall—be excluded—from—the—district—by—a—majority—vote—of—the—council property lying within the boundaries of a first—or second—class—city—is exempt. The valuation shall be determined according to the last assessment roll."

Section 2. Section 76-15-516, MCA, is amended to read:

"76-15-516. Levy of regular and special assessment.

(1) The board of county commissioners of each county in which there lies any portion of the district may, annually at the time of levying county taxes, levy an assessment on the taxable real property within the district, except that

cities-that-voted-to-be-included-in-a-district-prior-te-duly
ty--1971y--shall-be-excluded-from-the-district-by-a-majority

vote-of-the-council property lying within the boundaries of
a first- or second-class city. It shall be known as the

".... (name of district) conservation district regular
assessment" and shall be sufficient to raise the amount
reported to them in the estimate of the supervisors.

(2) The board of county commissioners of each county in which there lies any portion of a project area may, annually at the time of levying county taxes, levy an assessment not to exceed 3 mills on the taxable real property within the project area. It shall be known as ".... (name of the project area) special assessment" and shall be sufficient to raise the amount reported to them in the estimate of the supervisors."

Section 3. Section 76-15-517, MCA, is amended to read: "76-15-517. Computation of rate of assessment. The board of county commissioners shall determine the rate of assessment by deducting 15% for anticipated delinquencies from the total assessed value of the taxable real property in the district, except that cities—thet—voted—to—be included—in—a—district—prior—to—duly—1;—1971;—shall—be excluded—from—the—district—by—a—majority—vote—of—the—council property—lying within the boundaries of a first——or second—class—city, and then dividing the sum required to be

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- 1 raised by the remainder of the total assessed value. If a
- 2 fraction of a cent occurs in a valuation of \$100, it shall
- be taken as a full cent."

-End-