

House Bill 455

In The House

January 24, 1981

Introduced and referred  
to Committee on Taxation.

April 23, 1981

Died in Committee.

1 HOUSE BILL NO. 455

2 INTRODUCED BY H. H. H. H.

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CLARIFY THAT CERTAIN  
5 LAND AND IMPROVEMENTS CONSIST OF SEPARATE SUBCLASSES OF  
6 PROPERTY; PROVIDING THAT CERTAIN SEPARATE SUBCLASSES OF  
7 PROPERTY MAY BE ASSESSED USING DIFFERENT BASE YEARS;  
8 AMENDING SECTIONS 15-6-134, 15-6-151, AND 15-7-103, MCA."

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

11 Section 1. Section 15-6-134, MCA, is amended to read:

12 "15-6-134. Class four property -- description --  
13 taxable percentage. (1) Class four property includes:

14 (a) ~~all land except that specifically included in~~  
15 ~~another class;~~

16 ~~(b) all improvements except those specifically~~  
17 ~~included in another class; (i) a subclass of all residential~~

18 ~~land and improvements except those specifically included in~~  
19 ~~another class;~~

20 ~~(ii) a subclass of all commercial land and improvements~~  
21 ~~except those specifically included in another class;~~

22 ~~(iii) a subclass of all industrial land and~~  
23 ~~improvements except those specifically included in another~~

24 ~~class;~~

25 ~~(c) all trailers and mobile homes used as permanent~~

1 dwellings except:

2 (i) those held by a distributor or dealer of trailers  
3 or mobile homes as his stock in trade; and

4 (ii) those specifically included in another class;

5 ~~(d)(c) the first \$35,000 or less of the market value~~  
6 ~~of any improvement on real property or a trailer or mobile~~  
7 ~~home used as a permanent dwelling and appurtenant land not~~  
8 ~~exceeding 5 acres owned or under contract for deed and~~  
9 ~~actually occupied for at least 10 months a year as the~~  
10 ~~primary residential dwelling of:~~

11 (i) a widow or widower 62 years of age or older who  
12 qualifies under the income limitations of (iii) of this  
13 subsection;

14 (ii) a widow or widower of any age with dependent  
15 children who qualifies under the income limitations of (iii)  
16 of this subsection; or

17 (iii) a recipient or recipients of retirement or  
18 disability benefits whose total income from all sources is  
19 not more than \$7,000 for a single person or \$8,000 for a  
20 married couple;

21 ~~(e)(d) all golf courses, including land and~~  
22 ~~improvements actually and necessarily used for that purpose,~~  
23 ~~that:~~

24 (i) consist of at least 9 holes and not less than  
25 3,000 lineal yards; and

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1 (ii) were used as a golf course on January 1, 1979, and  
2 were owned by a nonprofit Montana corporation.

3 (2) Class four property is taxed as follows:

4 (a) Property described in subsections (1)(a) through  
5 (1)(c) is taxed at 8.55% of its market value.

6 (b) Property described in subsection (1)(d) and  
7 (1)(e) is taxed at one-half the taxable percentage  
8 established in subsection (2)(a), or 4.275%."

9 Section 2. Section 15-6-151, MCA, is amended to read:

10 "15-6-151. Application for class five and certain  
11 class four classifications. (1) A person applying for  
12 classification of property described in subsection (1)(c) of  
13 15-6-135 or subsection (1)(d) of 15-6-134 shall make an  
14 affidavit to the department of revenue, on a form provided  
15 by the department without cost, stating:

16 (a) his income;

17 (b) his retirement benefits;

18 (c) his marital status;

19 (d) the fact that he maintains the land and  
20 improvements as his primary residential dwelling, where  
21 applicable; and

22 (e) such other information as is relevant to the  
23 applicant's eligibility.

24 (2) This application must be made before March 1 of  
25 the year after the applicant becomes eligible.

1 (3) The affidavit is sufficient if the applicant signs  
2 a statement affirming the correctness of the information  
3 supplied, whether or not the statement is signed before a  
4 person authorized to administer oaths, and mails the  
5 application and statement to the department of revenue.  
6 This signed statement shall be treated as a statement under  
7 oath or equivalent affirmation for the purposes of 45-7-202,  
8 relating to the criminal offense of false swearing."

9 Section 3. Section 15-7-103, MCA, is amended to read:

10 "15-7-103. Classification and appraisal -- general and  
11 uniform methods. (1) It is the duty of the department of  
12 revenue to implement the provisions of 15-7-101 through  
13 15-7-103 by providing:

14 (a) for a general and uniform method of classifying  
15 lands in the state for the purpose of securing an equitable  
16 and uniform basis of assessment of said lands for taxation  
17 purposes;

18 (b) for a general and uniform method of appraising  
19 city and town lots;

20 (c) for a general and uniform method of appraising  
21 rural and urban improvements;

22 (d) for a general and uniform method of appraising  
23 timberlands.

24 (2) All lands shall be classified according to their  
25 use or uses and graded within each class according to soil

1 and productive capacity. In such classification work, use  
2 shall be made of soil surveys and maps and all other  
3 pertinent available information.

4 (3) All lands must be classified by 40-acre tracts or  
5 fractional lots.

6 (4) All agricultural lands must be classified and  
7 appraised as agricultural lands without regard to the best  
8 and highest value use of adjacent or neighboring lands.

9 (5) In any periodic revaluation of taxable property  
10 completed under the provisions of 15-7-111 after January 1,  
11 ~~1979~~ 1981, all property classified in ~~15-6-112~~ 15-6-134  
12 must be appraised on its market value ~~in the same year~~  
13 ~~however, the department may use a base year for revaluation~~  
14 ~~that differs between the subclasses of residential,~~  
15 ~~commercial, and industrial property.~~ The department must  
16 publish a rule specifying the year used in the appraisal."

-End-