

SENATE BILL NO. 183

INTRODUCED BY HAMMOND, McCALLUM, HAFERMAN, ELLIOTT,
OCHSNER, STORY, DOVER, GOODOVER, CRIPPEN, SEVERSON, MANLEY

IN THE SENATE

January 19, 1981	Introduced and referred to Committee on Taxation.
February 21, 1981	Committee recommend bill do pass as amended. Report adopted.
February 23, 1981	Bill printed and placed on members' desks.
February 24, 1981	Second reading, do pass.
February 25, 1981	On motion rules suspended. Bill placed on calendar for third reading this day. Third reading, passed. Ayes, 49; Noes, 1. Transmitted to House.

IN THE HOUSE

March 2, 1981	Introduced and referred to Committee on Taxation.
March 16, 1981	Committee recommend bill be concurred in. Report adopted.
March 18, 1981	Second reading, concurred in.
March 20, 1981	Third reading, concurred in. Ayes, 92; Noes, 0.

IN THE SENATE

March 21, 1981	Returned from House. Concurred in. Sent to enrolling. Reported correctly enrolled.
----------------	--

Senate BILL NO. *183* *Elbert*

INTRODUCED BY *Nammond, McCallister, Hafferman, Ochsinger, Manly, Story, Durr, Gordon, Crippen, Stewart*

A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE ROLLBACK TAX ON AGRICULTURAL LAND; DECLARING CERTAIN TAXES UNCOLLECTABLE; AMENDING SECTION 15-7-209, MCA; REPEALING SECTIONS 15-7-204, 15-7-205, 15-7-207, 15-7-210, 15-7-211, 15-7-214, 15-7-215, AND 15-7-403, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-7-209, MCA, is amended to read:

"15-7-209. Reclassification by owner. Whenever land which is or has been in agricultural use and is or has been valued, assessed, and taxed for agricultural use is applied to a use other than agricultural, the owner shall notify the county assessor, ~~and the county assessor shall cause the following statement to be recorded by the county clerk and recorder: "On the _____ day of _____, 19____, this land became subject to the rollback tax imposed by 15-7-204."~~

NEW SECTION. Section 2. Certain unpaid taxes uncollectable -- stricken from records. All rollback taxes unpaid or paid under protest on [the effective date of this act] that constitute a lien on real property in the state are declared to be uncollectable and stricken from the

respective tax records.

Section 3. Severability. If a part of this act is invalid, all valid parts that are severable from the invalid part remain in effect. If a part of this act is invalid in one or more of its applications, the part remains in effect in all valid applications that are severable from the invalid applications.

Section 4. Repealer. Sections 15-7-204, 15-7-205, 15-7-207, 15-7-210, 15-7-211, 15-7-214, 15-7-215, and 15-7-403, MCA, are repealed.

Section 5. Effective date. This act is effective on passage and approval.

-End-

-2- INTRODUCED BILL
SB 183

Approved by Committee
on Taxation

SENATE BILL NO. 183

INTRODUCED BY HAMMOND, MCCALLUM, HAFFERMAN, ELLIOTT,
OCHSNER, STORY, DOVER, GOODOVER, CRIPPEN, SEVERSON, MANLEY

A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE ROLLBACK
TAX ON AGRICULTURAL LAND; DECLARING CERTAIN TAXES
~~UNCOLLECTIBLE~~ DISCHARGED; AMENDING ~~SECTION~~ SECTIONS
15-7-207, 15-7-209, AND 15-7-210, MCA; REPEALING SECTIONS
15-7-204, 15-7-205, ~~15-7-207, 15-7-210,~~ 15-7-211, 15-7-214,
AND 15-7-215, ~~AND 15-7-403,~~ MCA; AND PROVIDING AN IMMEDIATE
EFFECTIVE DATE."

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

Section 1. Section 15-7-209, MCA, is amended to read:

"15-7-209. Reclassification by owner. Whenever land
which is or has been in agricultural use and is or has been
valued, assessed, and taxed for agricultural use is applied
to a use other than agricultural, the owner shall notify the
county assessor, ~~and the county assessor shall cause the~~
~~following statement to be recorded by the county clerk and~~
~~recorder: "On the _____ day of _____, 19____, this land became~~
~~subject to the rollback tax imposed by 15-7-204."~~

NEW SECTION. Section 2. Certain unpaid taxes
uncollectable DISCHARGED -- stricken from records. All
rollback taxes unpaid or paid under protest on [the

effective date of this act] that constitute a lien on real
property in the state are ~~declared to be uncollectable~~
DISCHARGED and stricken from the respective tax records.

SECTION 3. SECTION 15-7-207, MCA, IS AMENDED TO READ:

"15-7-207. Continuance of valuation as agricultural
land. Continuance of valuation, assessment, and taxation
under this part shall depend upon continuance of the land in
agricultural use and compliance with the other requirements
of this part and not upon continuance in the same owner of
title to the land. ~~Liability to the rollback tax shall~~
~~attach when a change in use of the land occurs but not when~~
~~a change in ownership of the title takes place if the new~~
~~owner continues the land in agricultural use under the~~
~~conditions prescribed in this part."~~

SECTION 4. SECTION 15-7-210, MCA, IS AMENDED TO READ:

"15-7-210. Rollback tax tax on change of use of part
of tract. Separation or split-off of a part of the land
which is being valued, assessed, and taxed under this part,
either by conveyance or other actions of the owner of such
land, for a use other than agricultural shall subject the
land so separated ~~to liability for the rollback tax~~
~~applicable thereto~~ to reclassification by the department but
shall not impair the right of the remaining land to
continuance of valuation, assessment, and taxation
hereunder, provided it meets the minimum requirements of

1 this part."

2 Section 5. Severability. If a part of this act is
3 invalid, all valid parts that are severable from the invalid
4 part remain in effect. If a part of this act is invalid in
5 one or more of its applications, the part remains in effect
6 in all valid applications that are severable from the
7 invalid applications.

8 Section 6. Repealer. Sections 15-7-204, 15-7-205,
9 ~~15-7-207~~, ~~15-7-210~~, 15-7-211, 15-7-214, AND 15-7-215, and
10 ~~15-7-403~~, MCA, are repealed.

11 Section 7. Effective date. This act is effective on
12 passage and approval.

-End-

SENATE BILL NO. 183

INTRODUCED BY HAMMOND, McCALLUM, HAFFERMAN, ELLIOTT,
OCHSNER, STORY, DOVER, GOODOVER, CRIPPEN, SEVERSON, MANLEY

A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE ROLLEBACK
TAX ON AGRICULTURAL LAND; DECLARING CERTAIN TAXES
UNCOLLECTIBLE DISCHARGED; AMENDING SECTION SECTIONS
15-7-207, 15-7-209, AND 15-7-210, MCA; REPEALING SECTIONS
15-7-204, 15-7-205, ~~15-7-207, 15-7-210,~~ 15-7-211, 15-7-214,
AND 15-7-215, ~~AND 15-7-483,~~ MCA; AND PROVIDING AN IMMEDIATE
EFFECTIVE DATE."

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

Section 1. Section 15-7-209, MCA, is amended to read:

"15-7-209. Reclassification by owner. Whenever land
which is or has been in agricultural use and is or has been
valued, assessed, and taxed for agricultural use is applied
to a use other than agricultural, the owner shall notify the
county assessor, ~~and the county assessor shall cause the~~
~~following statement to be recorded by the county clerk and~~
~~recorded: "On the _____ day of _____, 19____, this land became~~
~~subject to the rolleback tax imposed by 15-7-204."~~

NEW SECTION. Section 2. Certain unpaid taxes
uncollectible DISCHARGED -- stricken from records. All
rolleback taxes unpaid or paid under protest on [the

effective date of this act] that constitute a lien on real
property in the state are ~~declared--to-be-uncollectible~~
DISCHARGED and stricken from the respective tax records.

SECTION 3. SECTION 15-7-207, MCA, IS AMENDED TO READ:

"15-7-207. Continuance of valuation as agricultural
land. Continuance of valuation, assessment, and taxation
under this part shall depend upon continuance of the land in
agricultural use and compliance with the other requirements
of this part and not upon continuance in the same owner of
title to the land. ~~Liability to the rolleback tax shall~~
~~attach when a change in use of the land occurs but not when~~
~~a change in ownership of the title takes place if the new~~
~~owner continues the land in agricultural use under the~~
~~conditions prescribed in this part."~~

SECTION 4. SECTION 15-7-210, MCA, IS AMENDED TO READ:

"15-7-210. Rolleback tax tax on change of use of part
of tract. Separation or split-off of a part of the land
which is being valued, assessed, and taxed under this part,
either by conveyance or other actions of the owner of such
land, for a use other than agricultural shall subject the
land so separated ~~to liability for the rolleback tax~~
~~applicable thereto~~ to reclassification by the department but
shall not impair the right of the remaining land to
continuance of valuation, assessment, and taxation
hereunder, provided it meets the minimum requirements of

1 this part."

2 Section 5. Severability. If a part of this act is
3 invalid, all valid parts that are severable from the invalid
4 part remain in effect. If a part of this act is invalid in
5 one or more of its applications, the part remains in effect
6 in all valid applications that are severable from the
7 invalid applications.

8 Section 6. Repealer. Sections 15-7-204, 15-7-205,
9 ~~15-7-207~~, ~~15-7-210~~, 15-7-211, 15-7-214, AND 15-7-215, and
10 ~~15-7-403~~, MCA, are repealed.

11 Section 7. Effective date. This act is effective on
12 passage and approval.

-End-

1 SENATE BILL NO. 183

2 INTRODUCED BY HAMMOND, McCALLUM, HAFFERMAN, ELLIOTT,
3 OCHSNER, STORY, DUVER, GOODOVER, CRIPPEN, SEVERSON, MANLEY

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE ROLLBACK
6 TAX ON AGRICULTURAL LAND; DECLARING CERTAIN TAXES
7 ~~UNCOLLECTABLE~~ DISCHARGED; AMENDING ~~SECTION~~ SECTIONS
8 15-7-207, 15-7-209, AND 15-7-210, MCA; REPEALING SECTIONS
9 15-7-204, 15-7-205, ~~15-7-207, 15-7-210, 15-7-211, 15-7-214,~~
10 ~~AND 15-7-215, AND 15-7-403, MCA~~; AND PROVIDING AN IMMEDIATE
11 EFFECTIVE DATE."

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

14 Section 1. Section 15-7-209, MCA, is amended to read:

15 "15-7-209. Reclassification by owner. Whenever land
16 which is or has been in agricultural use and is or has been
17 valued, assessed, and taxed for agricultural use is applied
18 to a use other than agricultural, the owner shall notify the
19 county assessor, ~~and the county assessor shall cause the~~
20 ~~following statement to be recorded by the county clerk and~~
21 ~~recorded: "On the ____ day of _____, 19__, this land became~~
22 ~~subject to the rollback tax imposed by 15-7-204."~~

23 NEW SECTION. Section 2. Certain unpaid taxes
24 ~~uncollectable~~ DISCHARGED -- stricken from records. All
25 rollback taxes unpaid or paid under protest on [the

1 effective date of this act] that constitute a lien on real
2 property in the state are ~~declared to be uncollectable~~
3 DISCHARGED and stricken from the respective tax records.

4 SECTION 3. SECTION 15-7-207, MCA, IS AMENDED TO READ:

5 "15-7-207. Continuance of valuation as agricultural
6 land. Continuance of valuation, assessment, and taxation
7 under this part shall depend upon continuance of the land in
8 agricultural use and compliance with the other requirements
9 of this part and not upon continuance in the same owner of
10 title to the land. ~~Liability to the rollback tax shall~~
11 ~~attach when a change in use of the land occurs but not when~~
12 ~~a change in ownership of the title takes place if the new~~
13 ~~owner continues the land in agricultural use under the~~
14 ~~conditions prescribed in this part."~~

15 SECTION 4. SECTION 15-7-210, MCA, IS AMENDED TO READ:

16 "15-7-210. Rollback tax tax on change of use of part
17 of tract. Separation or split-off of a part of the land
18 which is being valued, assessed, and taxed under this part,
19 either by conveyance or other actions of the owner of such
20 land, for a use other than agricultural shall subject the
21 land so separated ~~to liability for the rollback tax~~
22 ~~applicable thereto~~ to reclassification by the department but
23 shall not impair the right of the remaining land to
24 continuance of valuation, assessment, and taxation
25 hereunder, provided it meets the minimum requirements of

1 this part."

2 Section 5. Severability. If a part of this act is
3 invalid, all valid parts that are severable from the invalid
4 part remain in effect. If a part of this act is invalid in
5 one or more of its applications, the part remains in effect
6 in all valid applications that are severable from the
7 invalid applications.

8 Section 6. Repealer. Sections 15-7-204, 15-7-205,
9 ~~15-7-207, 15-7-210,~~ 15-7-211, 15-7-214, AND 15-7-215, and
10 ~~15-7-403,~~ MCA, are repealed.

11 Section 7. Effective date. This act is effective on
12 passage and approval.

-End-