

SENATE BILL NO. 460

INTRODUCED BY GRAHAM

IN THE SENATE

February 13, 1981	Introduced and referred to Committee on Taxation.
March 27, 1981	Committee recommend bill do pass. Report adopted.
March 28, 1981	Bill printed and placed on members' desks.
March 30, 1981	Motion pass consideration.
March 31, 1981	Motion pass consideration.
April 1, 1981	Second reading, do pass.
April 2, 1981	Correctly engrossed.
April 3, 1981	Third reading, passed. Ayes, 48; Noes, 0. Transmitted to House.

IN THE HOUSE

April 4, 1981	Introduced and referred to Committee on Taxation.
April 9, 1981	Committee recommend bill be concurred in. Report adopted.
April 10, 1981	Second reading, concurred in.  On motion rules suspended and bill placed on third reading this day.
	Third reading, concurred in. Ayes, 87; Noes, 0.

IN THE SENATE

April 11, 1981	Returned from House. Concurred in. Sent to enrolling.
April 14, 1981	Correctly enrolled.  Signed by President.
April 15, 1981	Delivered to Governor.
April 20, 1981	Returned from Governor with recommended amendments.
April 21, 1981	Second reading, Governor's amendments concurred in.  On motion rules suspended. Governor's amendments placed on calendar for third reading this day.
	Third reading, Governor's amendments concurred in. Ayes, 49; Noes, 1. Transmitted to House.

IN THE HOUSE

April 22, 1981	On motion rules suspended and Governor's amendments placed on second reading this day.
	Second reading, Governor's amendments concurred in.  On motion rules suspended and Governor's amendments placed on third reading this day.
	Third reading, Governor's amendments concurred in. Ayes, 89; Noes, 5.

IN THE SENATE

April 23, 1981

Returned from House.  
Sent to enrolling.

Reported correctly enrolled.

1 *Senate* BILL NO. 460

2 INTRODUCED BY Senate

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE COUNTY

5 ASSESSOR TO RELEASE THE ROLBACK TAX LIEN WHEN THE ROLBACK

6 TAX HAS BEEN PAID; AMENDING SECTION 15-7-209, MCA."

7

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

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

10 "15-7-209. Reclassification by owner lien. III

11 Whenever land which is or has been in agricultural use and

12 is or has been valued, assessed, and taxed for agricultural

13 use is applied to a use other than agricultural, the owner

14 shall notify the county assessor and the county assessor

15 shall cause the following statement to be recorded by the

16 county clerk and recorder: "On the .... day of ...., 19...,

17 this land became subject to the rollback tax imposed by

18 15-7-204."

19 (2) Upon collection of the rollback tax, the county

treasurer shall certify the collection to the county

assessor. The county assessor shall execute a release of

lien in a manner eligible for recording, and record the

release in the office of the clerk and recorder."

-End-

INTRODUCED BILL  
SB 460

Approved by Committee  
on Taxation

1 Senate BILL NO. 460

2 INTRODUCED BY John M. Lewis

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE COUNTY  
5 ASSESSOR TO RELEASE THE ROLBACK TAX LIEN WHEN THE ROLBACK  
6 TAX HAS BEEN PAID; AMENDING SECTION 15-7-209, MCA."

7

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

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

10       \*15-7-209. Reclassification by owner == liaison. (11  
11       Whenever land which is or has been in agricultural use and  
12       is or has been valued, assessed, and taxed for agricultural  
13       use is applied to a use other than agricultural, the owner  
14       shall notify the county assessor and the county assessor  
15       shall cause the following statement to be recorded by the  
16       county clerk and recorder: "On the .... day of ...., 19...,  
17       this land became subject to the rollback tax imposed by  
18       15-7-204."

-End-

SECOND READING

SB 460

1 *Senate* BILL NO. 460  
2 INTRODUCED BY *Johnston*

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE COUNTY  
5 ASSESSOR TO RELEASE THE ROLBACK TAX LIEN WHEN THE ROLBACK  
6 TAX HAS BEEN PAID; AMENDING SECTION 15-7-209, MCA."

7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 15-7-209, MCA, is amended to read:  
10 "15-7-209. Reclassification by owner lien. (1)  
11 Whenever land which is or has been in agricultural use and  
12 is or has been valued, assessed, and taxed for agricultural  
13 use is applied to a use other than agricultural, the owner  
14 shall notify the county assessor and the county assessor  
15 shall cause the following statement to be recorded by the  
16 county clerk and recorder: "On the .... day of ...., 19...  
17 this land became subject to the rollback tax imposed by  
18 15-7-204."

19 (2) Upon collection of the rollback tax, the county  
20 treasurer shall certify the collection to the county  
21 assessor. The county assessor shall execute a release of  
22 lien, in a manner eligible for recording, and record the  
23 release in the office of the clerk and recorder."

-End-

THIRD READING  
513460

SENATE BILL NO. 460

INTRODUCED BY GRAHAM

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE COUNTY  
5 ASSESSOR TO RELEASE THE ROLBACK TAX LIEN WHEN THE ROLBACK  
6 TAX HAS BEEN PAID; AMENDING SECTION 15-7-209, MCA."

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

9           Section 1. Section 15-7-209, MCA, is amended to read:  
10           "15-7-209. Reclassification by owner — lien. 111  
11       Whenever land which is or has been in agricultural use and  
12       is or has been valued, assessed, and taxed for agricultural  
13       use is applied to a use other than agricultural, the owner  
14       shall notify the county assessor and the county assessor  
15       shall cause the following statement to be recorded by the  
16       county clerk and recorder: "On the .... day of ...., 19...,  
17       this land became subject to the rollback tax imposed by  
18       15-7-204."

19        [2] Upon collection of the rollback tax, the county  
20      treasurer shall certify the collection to the county  
21      assessor. The county assessor shall execute a release of  
22      lien, in a manner eligible for recording, and record the  
23      release in the office of the clerk and recorder."

-End-

REF E R E N C E B I L L

SB460



State of Montana  
Office of the Governor  
Helena 59620

TED SCHWINDEN  
GOVERNOR

April 18, 1981

The Honorable Jean A. Turnage  
President of the Senate  
State Capitol  
Helena, Montana 59620

The Honorable Robert L. Marks  
Speaker of the House  
State Capitol  
Helena, Montana 59620

Dear Senator Turnage and Representative Marks:

In accordance with the power vested in me as Governor by the Constitution and the laws of the State of Montana, I hereby return Senate Bill No. 460, "AN ACT TO REQUIRE THE COUNTY ASSESSOR TO RELEASE THE ROLBACK TAX LIEN WHEN THE ROLBACK TAX HAS BEEN PAID; AMENDING SECTION 15-7-209, MCA," without my signature and recommend the attached amendments.

Senate Bill No. 183, already passed and approved, repealed the rollback tax. My proposed amendments change Senate Bill No. 460 so that it is consistent with Senate Bill No. 183.

I urge your concurrence in these amendments.

Sincerely,

TED SCHWINDEN  
Governor

GOVERNOR'S PROPOSED AMENDMENTS TO SENATE BILL NO. 460;  
REFERENCE COPY, AS FOLLOWS:

1. Title, lines 5 and 6  
Following: "LIEN"  
Strike: "WHEN THE ROLBACK TAX HAS BEEN PAID"
2. Page 1, lines 19 through 23  
Following: "(2)"  
Strike: remainder of lines 19 through 23 in their entirety  
Insert: "The county assessor shall execute, in a form eligible  
for recording, releases of lien, for those liens  
attributable to the former rollback tax, and the  
assessor shall record the releases in the office of  
the clerk and recorder."