

HOUSE BILL NO. 91

INTRODUCED BY MUELLER, SCHULTZ, SWIFT, SEIFERT,  
QUILICI, NORDTVEDT, DARKO

IN THE HOUSE

January 5, 1983	Introduced and referred to Committee on Taxation.
January 11, 1983	Committee recommend bill do pass. Report adopted.
January 12, 1983	Bill printed and placed on members' desks.
	On motion rules suspended and bill placed on second reading this day.
January 14, 1983	Second reading, do pass.
January 15, 1983	Considered correctly engrossed.
January 17, 1983	Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 18, 1983	Introduced and referred to Committee on Taxation.
February 2, 1983	Committee recommend bill be concurred in as amended. Report adopted.
February 5, 1983	Second reading, concurred in.
February 8, 1983	Third reading, concurred in. Ayes, 50; Noes, 0.

IN THE HOUSE

February 8, 1983

Returned to House with  
amendments.

February 10, 1983

Second reading, amendments  
concurred in.

February 11, 1983

Third reading, amendments  
concurred in.

Sent to enrolling.

Reported correctly enrolled.

1 House BILL NO. 91  
 2 INTRODUCED BY Muelly, Schult, Hupf, Seiser, Zander  
Hunt, Trevel, Clarke  
 3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO MAKE STATUTES  
 5 PROVIDING FOR PROPERTY DESCRIPTIONS FOR PROPERTY TAX  
 6 CLASSIFICATION PURPOSES CONSISTENT WITH STATUTES PROVIDING  
 7 FOR PROPERTY DESCRIPTIONS FOR TAX ASSESSMENT PURPOSES;  
 8 AMENDING SECTION 15-7-103, MCA."  
 9  
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 11 Section 1. Section 15-7-103, MCA, is amended to read:  
 12 "15-7-103. Classification and appraisal -- general and  
 13 uniform methods. (1) It is the duty of the department of  
 14 revenue to implement the provisions of 15-7-101 through  
 15 15-7-103 by providing:  
 16 (a) for a general and uniform method of classifying  
 17 lands in the state for the purpose of securing an equitable  
 18 and uniform basis of assessment of said lands for taxation  
 19 purposes;  
 20 (b) for a general and uniform method of appraising  
 21 city and town lots;  
 22 (c) for a general and uniform method of appraising  
 23 rural and urban improvements;  
 24 (d) for a general and uniform method of appraising  
 25 timberlands.

1 (2) All lands shall be classified according to their  
 2 use or uses and graded within each class according to soil  
 3 and productive capacity. In such classification work, use  
 4 shall be made of soil surveys and maps and all other  
 5 pertinent available information.  
 6 (3) All lands must be classified by ~~40-acre tracts or~~  
 7 ~~fractional-lots parcels or subdivisions not exceeding 640~~  
 8 ~~acres each, by the sections, fractional sections, or lots of~~  
 9 ~~all tracts of land that have been sectionized by the United~~  
 10 ~~States government, or by metes and bounds, whichever yields~~  
 11 ~~a true description of the land.~~  
 12 (4) All agricultural lands must be classified and  
 13 appraised as agricultural lands without regard to the best  
 14 and highest value use of adjacent or neighboring lands.  
 15 (5) In any periodic revaluation of taxable property  
 16 completed under the provisions of 15-7-111 after January 1,  
 17 1979, all property classified in [15-6-112] must be  
 18 appraised on its market value in the same year. The  
 19 department must publish a rule specifying the year used in  
 20 the appraisal."

-End-

Approved by Committee  
on Taxation

1 House BILL NO. 91  
2 INTRODUCED BY Muelly, Schult, Swift, Seiser, Linder  
3 Wendel, Marko  
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO MAKE STATUTES  
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-End-

SECOND READING

-2-

HB 91

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 2 INTRODUCED BY Muelleg, Schult, Swift, Sersot, Lindner  
 3 Wendroff, Alarke

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 19 department must publish a rule specifying the year used in  
 20 the appraisal."

-End-

February 2, 1983

SENATE STANDING COMMITTEE REPORT  
(Taxation)

That House Bill No. 91 be amended as follows:

1. Page 2, line 7.

Strike: "640"

2. Page 2, line 8.

Following line 7

Strike: "acres"

Insert: "one section"

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