

HOUSE BILL NO. 723

Introduced: 02/11/83

Referred to Committee on Taxation: 02/11/83

Hearing: 2/18/83

Died in Committee

1 House BILL NO. 723  
2 INTRODUCED BY Dog  
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE  
5 DEPARTMENT OF REVENUE TO TAX OWNER-OCCUPIED CONDOMINIUMS IN  
6 THE SAME MANNER AS PRIVATE RESIDENCES; AMENDING SECTION  
7 70-23-703, MCA."  
8

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

10 Section 1. Section 70-23-703, MCA, is amended to read:

11 "70-23-703. Appraisal and assessment of units --  
12 rulemaking. (1) The department of revenue shall have the  
13 authority to make rules prescribing methods best calculated  
14 to secure uniformity according to law in the appraisal and  
15 assessment of units constituting part of a property  
16 submitted to the provisions of this chapter.

17 ~~(2) In making appraisal and assessment of units, the~~  
18 ~~department must insure that the treatment of owner-occupied~~  
19 ~~units does not differ in substance from the appraisal and~~  
20 ~~assessment methods used for other residential property."~~

-End-

INTRODUCED BILL  
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