

HOUSE BILL NO. 750
INTRODUCED BY DOZIER

IN THE HOUSE

February 12, 1983	Introduced and referred to Committee on Taxation.
February 21, 1983	Committee recommend bill do pass as amended. Report adopted.
February 22, 1983	Bill printed and placed on members' desks.
February 23, 1983	Second reading, do pass. Considered correctly engrossed. Third reading, passed. Transmitted to Senate.

IN THE SENATE

March 1, 1983	Introduced and referred to Committee on Taxation.
March 23, 1983	Committee recommend bill be concurred in as amended. Report adopted.
March 25, 1983	Second reading, concurred in.
March 28, 1983	Third reading, concurred in. Ayes, 47; Noes, 0.

IN THE HOUSE

March 28, 1983	Returned to House with amendments.
April 4, 1983	Second reading, amendments not concurred in.

April 4, 1983

On motion, Conference
Committee requested.

Conference Committee
appointed.

April 15, 1983

Conference Committee
reported.

Second reading, Conference
Committee report adopted.

Third reading, Conference
Committee report adopted.

April 16, 1983

Conference Committee report
adopted by Senate.

Sent to enrolling.

Reported correctly enrolled.

1 House BILL NO. 750
 2 INTRODUCED BY Doz
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW
 5 CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS
 6 AND MOBILE HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES; TO
 7 CLARIFY WHEN TRAILERS AND MOBILE HOMES MAY BE TAXED AS
 8 PERSONAL PROPERTY; AND TO PROVIDE FOR INITIAL ASSESSMENT AND
 9 TAXATION; AMENDING SECTIONS 15-1-101, 15-6-134, AND
 10 15-6-151, MCA."

11
 12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 13 Section 1. Section 15-1-101, MCA, is amended to read:
 14 "15-1-101. Definitions. (1) When terms mentioned in
 15 this section are used in connection with taxation, they are
 16 defined in the following manner:

17 (a) The term "agricultural" refers to the raising of
 18 livestock, swine, poultry, field crops, fruit, and other
 19 animal and vegetable matter for food or fiber.

20 (b) The term "assessed value" means the value of
 21 property as defined in 15-8-111.

22 (c) The term "average wholesale value" means the value
 23 to a dealer prior to reconditioning and profit margin shown
 24 in national appraisal guides and manuals or the valuation
 25 schedules of the department of revenue.

1 (d) The term "credit" means solvent debts, secured or
 2 unsecured, owing to a person.

3 (e) The term "improvements" includes all buildings,
 4 structures, fixtures, fences, and improvements situated
 5 upon, erected upon, or affixed to land. When the department
 6 of revenue or its agent determines that the permanency of
 7 location of a mobile home or housetrailer has been
 8 established, the mobile home or housetrailer is presumed to
 9 be an improvement to real property. ~~If the mobile home or~~
 10 ~~housetrailer is an improvement located on land not owned by~~
 11 ~~the owner of such improvement, the improvement is assessed~~
 12 ~~as a leasehold improvement to real property and delinquent~~
 13 ~~taxes can be a lien only on the leasehold improvements. A~~
 14 ~~mobile home or housetrailer may be determined to be~~
 15 ~~permanently located only when it is attached to a foundation~~
 16 ~~which cannot feasibly be relocated and only when the wheels~~
 17 ~~and axles are removed.~~

18 ~~fff) The term "leasehold improvements" includes~~
 19 ~~improvements and mobile homes located on land owned by~~
 20 ~~another individual and improvements to a building by a~~
 21 ~~lessee. This property is assessed as personal property under~~
 22 ~~the appropriate classification and delinquent taxes can be~~
 23 ~~a lien only on the leasehold improvements.~~

24 ~~fff) The term "mobile home" means forms of housing~~
 25 ~~known as "trailers", "housetrailer", or "trailer coaches".~~

1 ~~exceeding 8 feet in width or 32 feet in length~~, designed to
2 be moved from one place to another by an independent power
3 connected to them.

4 ~~(g)(h)~~ The term "personal property" includes
5 everything that is the subject of ownership but that is not
6 included within the meaning of the terms "real estate" and
7 "improvements".

8 ~~(h)(i)~~ The term "poultry" includes all chickens,
9 turkeys, geese, ducks, and other birds raised in
10 domestication to produce food or feathers.

11 ~~(i)(j)~~ The term "property" includes moneys, credits,
12 bonds, stocks, franchises, and all other matters and things,
13 real, personal, and mixed, capable of private ownership.
14 This definition must not be construed to authorize the
15 taxation of the stocks of any company or corporation when
16 the property of such company or corporation represented by
17 the stocks is within the state and has been taxed.

18 ~~(j)(k)~~ The term "real estate" includes:

19 (i) the possession of, claim to, ownership of, or
20 right to the possession of land;

21 (ii) all mines, minerals, and quarries in and under the
22 land subject to the provisions of 15-23-501 and 15-23-801;
23 all timber belonging to individuals or corporations growing
24 or being on the lands of the United States; and all rights
25 and privileges appertaining thereto.

1 ~~(k)(l)~~ The term "taxable value" means the percentage
2 of market or assessed value as provided for in 15-6-131
3 through 15-6-140.

4 (2) The phrase "municipal corporation" or
5 "municipality" or "taxing unit" shall be deemed to include a
6 county, city, incorporated town, township, school district,
7 irrigation district, drainage district, or any person,
8 persons, or organized body authorized by law to establish
9 tax levies for the purpose of raising public revenue.

10 (3) The term "state board" or "board" when used
11 without other qualification shall mean the state tax appeal
12 board."

13 Section 2. Section 15-6-134, MCA, is amended to read:

14 "15-6-134. Class four property -- description --
15 taxable percentage. (1) Class four property includes:

16 (a) all land except that specifically included in
17 another class;

18 (b) all improvements except those specifically
19 included in another class;

20 ~~(c) --all trailers and mobile homes--used--as--permanent~~
21 ~~dwellings--except~~

22 ~~(d) --those--held--by--a--distributor--or--dealer--of--trailers~~
23 ~~or--mobile--homes--as--his--stock--in--trade--and~~

24 ~~(e) --those--specifically--included--in--another--class~~

25 ~~(f)(1)~~ the first \$35,000 or less of the market value

1 of any improvement on real property ~~or a trailer or mobile~~
 2 ~~home-used-as-a-permanent-dwelling~~ and appurtenant land not
 3 exceeding 5 acres owned or under contract for deed and
 4 actually occupied for at least 10 months a year as the
 5 primary residential dwelling of:

6 (i) a widow or widower 62 years of age or older who
 7 qualifies under the income limitations of (iii) of this
 8 subsection;

9 (ii) a widow or widower of any age with dependent
 10 children who qualifies under the income limitations of (iii)
 11 of this subsection; or

12 (iii) a recipient or recipients of retirement or
 13 disability benefits whose total income from all sources
 14 including otherwise tax-exempt income of all types is not
 15 more than \$8,000 for a single person or \$10,000 for a
 16 married couple.

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

18 (a) Except as provided in 15-24-1402 or 15-24-1501,
 19 property described in subsections (1)(a) through (1)(c) is
 20 taxed at 8.55% of its market value.

21 (b) Property described in subsection (1)(d) is taxed
 22 at 8.55% of its market value multiplied by a percentage
 23 figure based on income and determined from the following
 24 table:

25 Income Income Percentage

1	Single Person	Married Couple	Multiplier
2	\$0 - \$1,000	\$0 - \$1,000	0%
3	1,001 - 2,000	1,001 - 2,000	10%
4	2,001 - 2,800	2,001 - 3,000	20%
5	2,801 - 3,600	3,001 - 4,000	30%
6	3,601 - 4,400	4,001 - 5,000	40%
7	4,401 - 5,200	5,001 - 6,000	50%
8	5,201 - 6,000	6,001 - 7,000	60%
9	6,001 - 6,800	7,001 - 8,000	70%
10	6,801 - 7,600	8,001 - 9,000	80%
11	7,601 - 8,000	9,001 - 10,000	90%*

12 Section 3. Section 15-6-151, MCA, is amended to read:
 13 "15-6-151. Application for certain class four
 14 classifications. (1) A person applying for classification of
 15 property described in subsection (1)(d)(C) of 15-6-134 shall
 16 make an affidavit to the department of revenue, on a form
 17 provided by the department without cost, stating:

18 (a) his income;

19 (b) his retirement benefits;

20 (c) his marital status;

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

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

1 (2) This application must be made before March 1 of
 2 the year after the applicant becomes eligible. The
 3 application remains in effect in subsequent years unless
 4 there is a change in the applicant's eligibility. The
 5 taxpayer shall inform the department of any change in
 6 eligibility. The department may inquire by mail whether any
 7 change in eligibility has taken place and may require a new
 8 statement of eligibility at any time it considers necessary.

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

17 **NEW SECTION.** Section 4. Class twelve property --
 18 description -- taxable percentage. (1) Class twelve property
 19 includes:

20 (a) a trailer or mobile home used as a residence
 21 except when:

22 (i) held by a distributor or dealer of trailers or
 23 mobile homes as his stock in trade; or

24 (ii) specifically included in another class;

25 (b) the first \$35,000 or less of the market value of a

1 trailer or mobile home used as a residence and actually
 2 occupied for at least 10 months a year as the primary
 3 residential dwelling of:

4 (i) a widow or widower 62 years of age or older who
 5 qualifies under the income limitations of (iii) of this
 6 subsection;

7 (ii) a widow or widower of any age with dependent
 8 children who qualifies under the income limitations of (iii)
 9 of this subsection; or

10 (iii) a recipient or recipients of retirement or
 11 disability benefits whose total income from all sources
 12 including otherwise tax-exempt income of all types is not
 13 more than \$8,000 for a single person or \$10,000 for a
 14 married couple.

15 (2) Class twelve property is taxed as follows:

16 (a) Property described in subsection (1)(a) that is
 17 not of the type described in subsection (1)(b) is taxed at
 18 8.55% of its market value.

19 (b) Property described in subsection (1)(b) is taxed
 20 at 8.55% of its market value multiplied by a percentage
 21 figure based on income and determined from the following
 22 table:

23	Income	Income	Percentage
24	Single Person	Married Couple	Multiplier
25	\$0 - \$1,000	\$0 - \$1,000	0%

1	1,001 - 2,000	1,001 - 2,000	10%
2	2,001 - 2,800	2,001 - 3,000	20%
3	2,801 - 3,600	3,001 - 4,000	30%
4	3,601 - 4,400	4,001 - 5,000	40%
5	4,401 - 5,200	5,001 - 6,000	50%
6	5,201 - 6,000	6,001 - 7,000	60%
7	6,001 - 6,800	7,001 - 8,000	70%
8	6,801 - 7,600	8,001 - 9,000	80%
9	7,601 - 8,000	9,001 - 10,000	90%

10 NEW SECTION. Section 5. Initial assessment of class
 11 twelve property -- when. All class twelve property is
 12 subject to initial assessment and taxation immediately upon
 13 arrival in the county if the taxes have not been previously
 14 paid for that year in another county in Montana.

-End-

STATE OF MONTANA

REQUEST NO. 414-83

FISCAL NOTE

Form BD-15

In compliance with a written request received February 15, 19 83, there is hereby submitted a Fiscal Note for House Bill 750 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 750 establishes a new class of property for taxation purposes to include trailers and mobile homes, regardless of size, used as residences; clarifies when trailers and mobile homes may be taxed as personal property; provides for initial assessment and taxation.

FISCAL IMPACT:

There is no direct fiscal impact from House Bill 750. There is the possibility of indirect costs since House Bill 750 may create a case similar to the 34% case of 1982 which cost the state more than \$250,000 for litigation. In addition, the state was forced to reduce commercial property appraisals by 12% resulting in decreased revenues to the state.

COMMENTS:

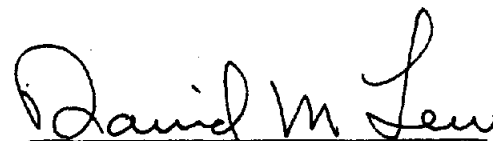
Possibly the best way to illustrate the situation that will be created under House Bill 750 is through example.

Example 1:

Owner A owns a 1975 Redmond mobile home and the land on which it is placed. Using the criteria found in House Bill 750, this would be classified as class 4 property and would be appraised cyclically by an appraiser. The tax would be computed as follows:

$8.55\% \times \text{the appraised value (current appraisal value is as of 1972)} \times \text{county mill levy} = \text{taxes to be paid by Owner A.}$

(Continued)



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-19-83

Example 2:

Owner B also owns a 1975 Redmond mobile home but leases the land where the home is located. Owner B's mobile home would be classified a class 12 under the criteria in House Bill 750. Owner B's mobile home, however, would be assessed at its blue book value for the current year. This would preclude consideration of the mobile home's current condition (which may be much worse than owner A's home) and may result in a higher appraised value than Owner A's home. The tax for B's mobile home would be computed as follows:

$8.55\% \times \text{blue book value for current year} \times \text{county mill levy} = \text{taxes paid by Owner B.}$

Result:

A disparity in tax treatment between Owner A and Owner B which could result in litigation.

Approved by committee
on Taxation

HOUSE BILL NO. 750
INTRODUCED BY DOZIER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS AND MOBILE HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES; TO CLARIFY WHEN TRAILERS AND MOBILE HOMES MAY BE TAXED AS PERSONAL PROPERTY; AND TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION; AND ~~DEFINING~~ "LEASEHOLD IMPROVEMENTS"; AMENDING SECTIONS 15-1-101, 15-6-134, AND 15-6-151, MCA."

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

Section 1. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in this section are used in connection with taxation, they are defined in the following manner:

(a) The term "agricultural" refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.

(b) The term "assessed value" means the value of property as defined in 15-8-111.

(c) The term "average wholesale value" means the value to a dealer prior to reconditioning and profit margin shown in national appraisal guides and manuals or the valuation schedules of the department of revenue.

(d) The term "credit" means solvent debts, secured or unsecured, owing to a person.

(e) The term "improvements" includes all buildings, structures, fixtures, fences, and improvements situated upon, erected upon, or affixed to land. When the department of revenue or its agent determines that the permanency of location of a mobile home or housetrailer has been established, the mobile home or housetrailer is presumed to be an improvement to real property. ~~if the mobile home or housetrailer is an improvement located on land not owned by the owner of such improvement, the improvement is assessed as a leasehold improvement to real property and delinquent taxes can be a lien only on the leasehold improvements. A mobile home or housetrailer may be determined to be permanently located only when it is attached to a foundation which cannot feasibly be relocated and only when the wheels and axles are removed.~~

~~if the term "leasehold improvements" includes improvements and mobile homes located on land owned by another individual and improvements to a building by a lessee. This property is assessed as personal property under the appropriate classification and delinquent taxes and the taxes are due and payable in two payments as provided in 15-24-202. Delinquent taxes on leasehold improvements can be a lien only on the leasehold improvements.~~

1 ~~{f}t{lg}~~ The term "mobile home" means forms of housing
2 known as "trailers", "house trailers", or "trailer coaches",
3 ~~exceeding-8-feet-in-width-or-32-feet-in-length~~ ~~EXCEEDING--8~~
4 ~~EEEE--IN--WIDTH--OR--32--EEEE--IN--LENGTH~~, designed to be moved
5 from one place to another by an independent power connected
6 to them.

7 ~~{g}t{lh}~~ The term "personal property" includes
8 everything that is the subject of ownership out that is not
9 included within the meaning of the terms "real estate" and
10 "improvements".

11 ~~{h}t{li}~~ The term "poultry" includes all chickens,
12 turkeys, geese, ducks, and other birds raised in
13 domestication to produce food or feathers.

14 ~~{i}t{lj}~~ The term "property" includes moneys, credits,
15 bonds, stocks, franchises, and all other matters and things,
16 real, personal, and mixed, capable of private ownership.
17 This definition must not be construed to authorize the
18 taxation of the stocks of any company or corporation when
19 the property of such company or corporation represented by
20 the stocks is within the state and has been taxed.

21 ~~{j}t{lk}~~ The term "real estate" includes:

22 (i) the possession of, claim to, ownership of, or
23 right to the possession of land;

24 (ii) all mines, minerals, and quarries in and under the
25 land subject to the provisions of 15-23-501 and 15-23-801;

1 all timber belonging to individuals or corporations growing
2 or being on the lands of the United States; and all rights
3 and privileges appertaining thereto.

4 ~~{k}t{ll}~~ The term "taxable value" means the percentage
5 of market or assessed value as provided for in 15-6-131
6 through 15-6-140.

7 (2) The phrase "municipal corporation" or
8 "municipality" or "taxing unit" shall be deemed to include a
9 county, city, incorporated town, township, school district,
10 irrigation district, drainage district, or any person,
11 persons, or organized body authorized by law to establish
12 tax levies for the purpose of raising public revenue.

13 (3) The term "state board" or "board" when used
14 without other qualification shall mean the state tax appeal
15 board."

16 Section 2. Section 15-6-134, MCA, is amended to read:

17 "15-6-134. Class four property -- description --
18 taxable percentage. (1) Class four property includes:

19 (a) all land except that specifically included in
20 another class;

21 (b) all improvements except those specifically
22 included in another class;

23 ~~{c}--all--trailers--and--mobile-homes-used-as-permanent~~
24 ~~dwellings--except--~~

25 ~~{i}--those-held-by-a-distributor-or-dealer-of--trailers~~

1 ~~or mobile homes as his stock-in-trade and~~
 2 ~~(ii) those specifically included in another class;~~
 3 ~~(d)(C) the first \$35,000 or less of the market value~~
 4 ~~of any improvement on real property or a trailer or mobile~~
 5 ~~home used as a permanent dwelling and appurtenant land not~~
 6 ~~exceeding 5 acres owned or under contract for deed and~~
 7 ~~actually occupied for at least 10 months a year as the~~
 8 ~~primary residential dwelling of:~~
 9 (1) a widow or widower 62 years of age or older who
 10 qualifies under the income limitations of (iii) of this
 11 subsection;
 12 (ii) a widow or widower of any age with dependent
 13 children who qualifies under the income limitations of (iii)
 14 of this subsection; or
 15 (iii) a recipient or recipients of retirement or
 16 disability benefits whose total income from all sources
 17 including otherwise tax-exempt income of all types is not
 18 more than \$8,000 for a single person or \$10,000 for a
 19 married couple.
 20 (2) Class four property is taxed as follows:
 21 (a) Except as provided in 15-24-1402 or 15-24-1501,
 22 property described in subsections (1)(a) through (1)(c) is
 23 taxed at 8.55% of its market value.
 24 (b) Property described in subsection (1)(d) is taxed
 25 at 8.55% of its market value multiplied by a percentage

1 figure based on income and determined from the following
 2 table:

3	Income	Income	Percentage
4	Single Person	Married Couple	Multiplier
5	\$0 - \$1,000	\$0 - \$1,000	0%
6	1,001 - 2,000	1,001 - 2,000	10%
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13	6,801 - 7,600	8,001 - 9,000	80%
14	7,601 - 8,000	9,001 - 10,000	90%

15 Section 3. Section 15-6-151, MCA, is amended to read:
 16 "15-6-151. Application for certain class four
 17 classifications. (1) A person applying for classification of
 18 property described in subsection (1)(d)(C) of 15-6-134 shall
 19 make an affidavit to the department of revenue, on a form
 20 provided by the department without cost, stating:

- 21 (a) his income;
 22 (b) his retirement benefits;
 23 (c) his marital status;
 24 (d) the fact that he maintains the land and
 25 improvements as his primary residential dwelling, where

1 applicable; and

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

4 (2) This application must be made before March 1 of
5 the year after the applicant becomes eligible. The
6 application remains in effect in subsequent years unless
7 there is a change in the applicant's eligibility. The
8 taxpayer shall inform the department of any change in
9 eligibility. The department may inquire by mail whether any
10 change in eligibility has taken place and may require a new
11 statement of eligibility at any time it considers necessary.

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

20 NEW SECTION. Section 4. Class twelve property --
21 description -- taxable percentage. (1) Class twelve property
22 includes:

23 (a) a trailer or mobile home used as a residence
24 except when:

25 (i) held by a distributor or dealer of trailers or

1 mobile homes as his stock in trade; or

2 (ii) specifically included in another class;

3 (b) the first \$35,000 or less of the market value of a
4 trailer or mobile home used as a residence and actually
5 occupied for at least 10 months a year as the primary
6 residential dwelling of:

7 (i) a widow or widower 62 years of age or older who
8 qualifies under the income limitations of (iii) of this
9 subsection;

10 (ii) a widow or widower of any age with dependent
11 children who qualifies under the income limitations of (iii)
12 of this subsection; or

13 (iii) a recipient or recipients of retirement or
14 disability benefits whose total income from all sources
15 including otherwise tax-exempt income of all types is not
16 more than \$8,000 for a single person or \$10,000 for a
17 married couple.

18 (2) Class twelve property is taxed as follows:

19 (a) Property described in subsection (1)(a) that is
20 not of the type described in subsection (1)(b) is taxed at
21 8.55% of its market value.

22 (b) Property described in subsection (1)(b) is taxed
23 at 8.55% of its market value multiplied by a percentage
24 figure based on income and determined from the following
25 tables

1	Income	Income	Percentage
2	Single-Person	Married-Couple	Multiplier
3	\$0-----\$17000	\$0-----\$17000	0%
4	17001-----27000	17001-----27000	10%
5	27001-----37000	27001-----37000	20%
6	37001-----47000	37001-----47000	30%
7	47001-----57000	47001-----57000	40%
8	57001-----67000	57001-----67000	50%
9	67001-----77000	67001-----77000	60%
10	77001-----87000	77001-----87000	70%
11	87001-----97000	87001-----97000	80%
12	97001-----107000	97001-----107000	90%

13 ~~ESTABLISHED IN SUBSECTION (2)(B) OF 15-6-134.~~

14 ~~NEW SECTION.~~ Section 5. Initial assessment of class
 15 twelve property -- when. ~~At class twelve property is~~
 16 ~~subject to initial assessment and taxation~~ THE COUNTY
 17 ~~ASSESSOR SHALL ASSESS ALL CLASS TWELVE PROPERTY~~ immediately
 18 upon arrival in the county if the taxes have not been
 19 previously paid for that year in another county in Montana.

-End-

HOUSE BILL NO. 750

INTRODUCED BY DOZIER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS AND MOBILE HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES; TO CLARIFY WHEN TRAILERS AND MOBILE HOMES MAY BE TAXED AS PERSONAL PROPERTY; AND TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION; AND DEFINING "LEASEHOLD IMPROVEMENTS"; AMENDING SECTIONS 15-1-101, 15-6-134, AND 15-6-151, MCA."

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

Section 1. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in this section are used in connection with taxation, they are defined in the following manner:

(a) The term "agricultural" refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.

(b) The term "assessed value" means the value of property as defined in 15-8-111.

(c) The term "average wholesale value" means the value to a dealer prior to reconditioning and profit margin shown in national appraisal guides and manuals or the valuation schedules of the department of revenue.

THIRD READING

There are no changes in HB 750, and due to length will not be rerun. Please refer to yellow copy for complete text.

STATE OF MONTANA

REQUEST NO. 496-83

FISCAL NOTE

Form BD-15

In compliance with a written request received March 16, , 19 83 , there is hereby submitted a Fiscal Note for House Bill 750, Amended pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

House Bill 750, amended establishes a new class of property for taxation purposes to include trailers and mobile homes, regardless of size, used as residences.

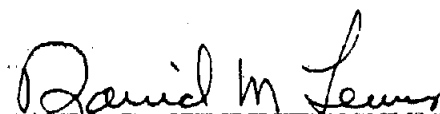
FISCAL IMPACT:

The amended version of House Bill 750 has no fiscal impact.

COMMENTS:

House Bill 750 will not affect the appraisal of mobile homes. It will clarify the time period in which certain mobile home owners will pay their taxes. Owners of mobile homes with wheels removed and on a permanent foundation will pay taxes on their homes in November and May. Owners of mobile homes with the wheels removed but not on a permanent foundation will pay taxes in June and September.

FISCAL NOTE 17: M/1



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3-17-83

March 23, 1983

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 750 be amended as follows:

1. Title, lines 8 and 9.

Strike: "TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION;"

2. Page 2, line 18.

Following: "improvements"

Strike: "includes"

Insert: "means"

3. Page 2, line 19.

Following: "improvements"

Insert: "to mobile homes"

4. Page 2, lines 20 and 21.

Following: "another"

Strike: "individual and improvements to a building by a lessee"

Insert: "person"

5. Page 2, line 24.

Following: "ON"

Insert: "such"

Following: "IMPROVEMENTS"

Strike: "can be"

Insert: "are"

6. Page 2, line 25.

Following: "on"

Strike: "the"

Insert: "such"

7. Page 9, line 14.

Strike: section 5 in its entirety

HOUSE BILL NO. 750
INTRODUCED BY DOZIER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS AND MOBILE HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES; TO CLARIFY WHEN TRAILERS AND MOBILE HOMES MAY BE TAXED AS PERSONAL PROPERTY; ~~AND TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION; AND DEFINING "LEASEHOLD IMPROVEMENTS";~~ AMENDING SECTIONS 15-1-101, 15-6-134, AND 15-6-151, MCA."

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

Section 1. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in this section are used in connection with taxation, they are defined in the following manner:

(a) The term "agricultural" refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.

(b) The term "assessed value" means the value of property as defined in 15-8-111.

(c) The term "average wholesale value" means the value to a dealer prior to reconditioning and profit margin shown in national appraisal guides and manuals or the valuation schedules of the department of revenue.

(d) The term "credit" means solvent debts, secured or unsecured, owing to a person.

(e) The term "improvements" includes all buildings, structures, fixtures, fences, and improvements situated upon, erected upon, or affixed to land. When the department of revenue or its agent determines that the permanency of location of a mobile home or housetrailer has been established, the mobile home or housetrailer is presumed to be an improvement to real property. ~~If the mobile home or housetrailer is an improvement located on land not owned by the owner of such improvement, the improvement is assessed as a leasehold improvement to real property and delinquent taxes can be a lien only on the leasehold improvement. A mobile home or housetrailer may be determined to be permanently located only when it is attached to a foundation which cannot feasibly be relocated and only when the wheels and axles are removed.~~

(f) ~~The term "leasehold improvements" includes~~ MEANS improvements TO MOBILE HOMES and mobile homes located on land owned by another individual ~~and improvements to a building by a leasee~~ PERSON. This property is assessed as personal property under the appropriate classification ~~and delinquent taxes~~ AND THE TAXES ARE DUE AND PAYABLE IN TWO PAYMENTS AS PROVIDED IN 15-24-202. DELINQUENT TAXES ON SUCH LEASEHOLD IMPROVEMENTS ~~can be~~ ARE a lien only on the SUCH

1 leasehold improvements.

2 ~~{f}{l}g~~ The term "mobile home" means forms of housing
3 known as "trailers", "housetrainers", or "trailer coaches"
4 ~~exceeding-8-feet-in-width-or-32-feet-in-length~~ EXCEEDING 8
5 ~~FEET IN WIDTH OR 32 FEET IN LENGTH~~, designed to be moved
6 from one place to another by an independent power connected
7 to them.

8 ~~{g}{l}h~~ The term "personal property" includes
9 everything that is the subject of ownership but that is not
10 included within the meaning of the terms "real estate" and
11 "improvements".

12 ~~{h}{l}i~~ The term "poultry" includes all chickens,
13 turkeys, geese, ducks, and other birds raised in
14 domestication to produce food or feathers.

15 ~~{i}{l}j~~ The term "property" includes moneys, credits,
16 bonds, stocks, franchises, and all other matters and things,
17 real, personal, and mixed, capable of private ownership.
18 This definition must not be construed to authorize the
19 taxation of the stocks of any company or corporation when
20 the property of such company or corporation represented by
21 the stocks is within the state and has been taxed.

22 ~~{j}{l}k~~ The term "real estate" includes:

23 (i) the possession of, claim to, ownership of, or
24 right to the possession of land;

25 (ii) all mines, minerals, and quarries in and under the

1 land subject to the provisions of 15-23-501 and 15-23-801;
2 all timber belonging to individuals or corporations growing
3 or being on the lands of the United States; and all rights
4 and privileges appertaining thereto.

5 ~~{k}{l}~~ The term "taxable value" means the percentage
6 of market or assessed value as provided for in 15-6-131
7 through 15-6-140.

8 (2) The phrase "municipal corporation" or
9 "municipality" or "taxing unit" shall be deemed to include a
10 county, city, incorporated town, township, school district,
11 irrigation district, drainage district, or any person,
12 persons, or organized body authorized by law to establish
13 tax levies for the purpose of raising public revenue.

14 (3) The term "state board" or "board" when used
15 without other qualification shall mean the state tax appeal
16 board."

17 Section 2. Section 15-6-134, MCA, is amended to read:

18 "15-6-134. Class four property -- description --
19 taxable percentage. (1) Class four property includes:

20 (a) all land except that specifically included in
21 another class;

22 (b) all improvements except those specifically
23 included in another class;

24 ~~{c}--all--trailers--and--mobile-homes-used-as-permanent~~
25 ~~dwellings--except--~~

~~{+}--those-held-by-a-distributor-or-dealer-of--trailers
or-mobile-homes-as-his-stock-in-trade--and~~

~~{+}--those-specifically-included-in-another-class;~~

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

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

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

(iii) a recipient or recipients of retirement or
disability benefits whose total income from all sources
including otherwise tax-exempt income of all types is not
more than \$8,000 for a single person or \$10,000 for a
married couple.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501,
property described in subsections (1)(a) through (1)(c) is
taxed at 8.55% of its market value.

(b) Property described in subsection (1)(d) is taxed

at 8.55% of its market value multiplied by a percentage
figure based on income and determined from the following
table:

	Income	Income	Percentage
	Single Person	Married Couple	Multiplier
	\$0 - \$1,000	\$0 - \$1,000	0%
	1,001 - 2,000	1,001 - 2,000	10%
	2,001 - 2,800	2,001 - 3,000	20%
	2,801 - 3,600	3,001 - 4,000	30%
	3,601 - 4,400	4,001 - 5,000	40%
	4,401 - 5,200	5,001 - 6,000	50%
	5,201 - 6,000	6,001 - 7,000	60%
	6,001 - 6,800	7,001 - 8,000	70%
	6,801 - 7,600	8,001 - 9,000	80%
	7,601 - 8,000	9,001 - 10,000	90%

Section 3. Section 15-6-151, MCA, is amended to read:

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

(a) his income;

(b) his retirement benefits;

(c) his marital status;

(d) the fact that he maintains the land and

1 improvements as his primary residential dwelling, where
2 applicable; and

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

5 (2) This application must be made before March 1 of
6 the year after the applicant becomes eligible. The
7 application remains in effect in subsequent years unless
8 there is a change in the applicant's eligibility. The
9 taxpayer shall inform the department of any change in
10 eligibility. The department may inquire by mail whether any
11 change in eligibility has taken place and may require a new
12 statement of eligibility at any time it considers necessary.

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

21 NEW SECTION. Section 4. Class twelve property --
22 description -- taxable percentage. (1) Class twelve property
23 includes:

24 (a) a trailer or mobile home used as a residence
25 except when:

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

3 (ii) specifically included in another class;

4 (b) the first \$35,000 or less of the market value of a
5 trailer or mobile home used as a residence and actually
6 occupied for at least 10 months a year as the primary
7 residential dwelling of:

8 (i) a widow or widower 62 years of age or older who
9 qualifies under the income limitations of (iii) of this
10 subsection;

11 (ii) a widow or widower of any age with dependent
12 children who qualifies under the income limitations of (iii)
13 of this subsection; or

14 (iii) a recipient or recipients of retirement or
15 disability benefits whose total income from all sources
16 including otherwise tax-exempt income of all types is not
17 more than \$8,000 for a single person or \$10,000 for a
18 married couple.

19 (2) Class twelve property is taxed as follows:

20 (a) Property described in subsection (1)(a) that is
21 not of the type described in subsection (1)(b) is taxed at
22 8.55% of its market value.

23 (b) Property described in subsection (1)(b) is taxed
24 at 8.55% of its market value multiplied by a percentage
25 figure based on income and determined from the following

1 table

2	Income	Income	Percentage
3	Single-Person	Married-Couple	Multiplier
4	\$0-----\$1,000	\$0-----\$1,000	0%
5	\$1,001-----2,000	\$1,001-----2,000	10%
6	\$2,001-----2,500	\$2,001-----3,000	20%
7	\$2,501-----3,500	\$3,001-----4,000	30%
8	\$3,501-----4,400	\$4,001-----5,000	40%
9	\$4,401-----5,200	\$5,001-----6,000	50%
10	\$5,201-----6,000	\$6,001-----7,000	60%
11	\$6,001-----6,800	\$7,001-----8,000	70%
12	\$6,801-----7,600	\$8,001-----9,000	80%
13	\$7,601-----8,000	\$9,001-----10,000	90%

14 ESTABLISHED IN SUBSECTION (2) OF 15-6-134.

15 ~~NEW-SECTION--Section-5--initial--assessment--of--class~~
16 ~~twelve--property-----when--All--class--twelve--property--is~~
17 ~~subject--to--initial--assessment--and--taxation~~ ~~THE--COUNTY~~
18 ~~ASSESSOR--SHALL--ASSESS--ALL--CLASS--TWELVE--PROPERTY--immediately~~
19 ~~upon--arrival--in--the--county--if--the--taxes--have--not--been~~
20 ~~previously--paid--for--that--year--in--another--county--in--Montana~~

-End-

.....April 14, 1983..... 19.....

CONFERENCE COMMITTEE ON
SENATE AMENDMENTS TO HOUSE BILL 750
(Report No. 1)

Mr. Speaker

We, your Conference Committee on Senate amendments to House Bill 750,
met and considered Senate Taxation Committee amendments of March 23, 1983.

We recommend as follows:

- That the House accede to Senate Taxation Committee amendments
2 through 6 ;
That the Senate recede from Senate Taxation Committee amendments
1 and 7; and
That this Conference Committee Report be adopted.

CLERICAL INSTRUCTIONS FOR REFERENCE COPY (Salmon)

Strike Senate Taxation Committee amendments 1 and 7

FOR THE HOUSE

Dozier
DOZIER, CHAIR

Vinger
VINGER

Williams
WILLIAMS

FOR THE SENATE

Goodover
GOODOVER, CHAIR

Eck
ECK

Elliot
ELLIOT

HOUSE BILL NO. 750

INTRODUCED BY DOZIER

A BILL FOR AN ACT ENTITLED: "AN ACT TO ESTABLISH A NEW CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS AND MOBILE HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES; TO CLARIFY WHEN TRAILERS AND MOBILE HOMES MAY BE TAXED AS PERSONAL PROPERTY; ~~AND TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION;~~ TO PROVIDE FOR INITIAL ASSESSMENT AND TAXATION; AND DEFINING "LEASEHOLD IMPROVEMENTS"; AMENDING SECTIONS 15-1-101, 15-6-134, AND 15-6-151, MCA."

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

Section 1. Section 15-1-101, MCA, is amended to read:

"15-1-101. Definitions. (1) When terms mentioned in this section are used in connection with taxation, they are defined in the following manner:

(a) The term "agricultural" refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.

(b) The term "assessed value" means the value of property as defined in 15-8-111.

(c) The term "average wholesale value" means the value to a dealer prior to reconditioning and profit margin shown in national appraisal guides and manuals or the valuation

schedules of the department of revenue.

(d) The term "credit" means solvent debts, secured or unsecured, owing to a person.

(e) The term "improvements" includes all buildings, structures, fixtures, fences, and improvements situated upon, erected upon, or affixed to land. When the department of revenue or its agent determines that the permanency of location of a mobile home or housetrailer has been established, the mobile home or housetrailer is presumed to be an improvement to real property. ~~if the mobile home or housetrailer is an improvement located on land not owned by the owner of such improvement, the improvement is assessed as a leasehold improvement to real property and delinquent taxes can be a lien only on the leasehold improvements. A mobile home or housetrailer may be determined to be permanently located only when it is attached to a foundation which cannot feasibly be relocated and only when the wheels and axles are removed.~~

(f) ~~The term "leasehold improvements" includes~~ MEANS improvements TO MOBILE HOMES and mobile homes located on land owned by another individual and improvements to a building by a lessee PERSON. ~~This property is assessed as personal property under the appropriate classification and delinquent taxes AND THE TAXES ARE DUE AND PAYABLE IN TWO PAYMENTS AS PROVIDED IN 15-24-202. DELINQUENT TAXES ON SUCH~~

1 ~~LEASEHOLD IMPROVEMENTS can be~~ ARE a lien only on the SUCH
2 ~~leasehold improvements.~~

3 ~~{f}{g}~~ The term "mobile home" means forms of housing
4 known as "trailers", "housetrailer", or "trailer coaches"
5 ~~exceeding 8 feet in width or 32 feet in length,~~ EXCEEDING 8
6 FEET IN WIDTH OR 32 FEET IN LENGTH, designed to be moved
7 from one place to another by an independent power connected
8 to them.

9 ~~{g}{h}~~ The term "personal property" includes
10 everything that is the subject of ownership but that is not
11 included within the meaning of the terms "real estate" and
12 "improvements".

13 ~~{h}{i}~~ The term "poultry" includes all chickens,
14 turkeys, geese, ducks, and other birds raised in
15 domestication to produce food or feathers.

16 ~~{i}{j}~~ The term "property" includes moneys, credits,
17 bonds, stocks, franchises, and all other matters and things,
18 real, personal, and mixed, capable of private ownership.
19 This definition must not be construed to authorize the
20 taxation of the stocks of any company or corporation when
21 the property of such company or corporation represented by
22 the stocks is within the state and has been taxed.

23 ~~{j}{k}~~ The term "real estate" includes:

24 (i) the possession of, claim to, ownership of, or
25 right to the possession of land;

1 (ii) all mines, minerals, and quarries in and under the
2 land subject to the provisions of 15-23-501 and 15-23-801;
3 all timber belonging to individuals or corporations growing
4 or being on the lands of the United States; and all rights
5 and privileges appertaining thereto.

6 ~~{k}{l}~~ The term "taxable value" means the percentage
7 of market or assessed value as provided for in 15-6-131
8 through 15-6-140.

9 (2) The phrase "municipal corporation" or
10 "municipality" or "taxing unit" shall be deemed to include a
11 county, city, incorporated town, township, school district,
12 irrigation district, drainage district, or any person,
13 persons, or organized body authorized by law to establish
14 tax levies for the purpose of raising public revenue.

15 (3) The term "state board" or "board" when used
16 without other qualification shall mean the state tax appeal
17 board."

18 Section 2. Section 15-6-134, MCA, is amended to read:

19 "15-6-134. Class four property -- description --
20 taxable percentage. (1) Class four property includes:

21 (a) all land except that specifically included in
22 another class;

23 (b) all improvements except those specifically
24 included in another 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
19 including otherwise tax-exempt income of all types is not
20 more than \$8,000 for a single person or \$10,000 for a
21 married couple.

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

23 (a) Except as provided in 15-24-1402 or 15-24-1501,
24 property described in subsections (1)(a) through (1)(c) is
25 taxed at 8.55% of its market value.

1 (b) Property described in subsection (1)(d) is taxed
2 at 8.55% of its market value multiplied by a percentage
3 figure based on income and determined from the following
4 table:

Income	Income	Percentage
Single Person	Married Couple	Multiplier
\$0 - \$1,000	\$0 - \$1,000	0%
1,001 - 2,000	1,001 - 2,000	10%
2,001 - 2,800	2,001 - 3,000	20%
2,801 - 3,600	3,001 - 4,000	30%
3,601 - 4,400	4,001 - 5,000	40%
4,401 - 5,200	5,001 - 6,000	50%
5,201 - 6,000	6,001 - 7,000	60%
6,001 - 6,800	7,001 - 8,000	70%
6,801 - 7,600	8,001 - 9,000	80%
7,601 - 8,000	9,001 - 10,000	90%

17 Section 3. Section 15-6-151, MCA, is amended to read:

18 "15-6-151. Application for certain class four
19 classifications. (1) A person applying for classification of
20 property described in subsection (1)~~(d)(c)~~ of 15-6-134 shall
21 make an affidavit to the department of revenue, on a form
22 provided by the department without cost, stating:

- 23 (a) his income;
24 (b) his retirement benefits;
25 (c) his marital status;

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

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

(2) This application must be made before March 1 of the year after the applicant becomes eligible. The application remains in effect in subsequent years unless there is a change in the applicant's eligibility. The taxpayer shall inform the department of any change in eligibility. The department may inquire by mail whether any change in eligibility has taken place and may require a new statement of eligibility at any time it considers necessary.

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

NEW SECTION. Section 4. Class twelve property -- description -- taxable percentage. (1) Class twelve property includes:

(a) a trailer or mobile home used as a residence

except when:

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

(ii) specifically included in another class;

(b) the first \$35,000 or less of the market value of a trailer or mobile home used as a residence and actually occupied for at least 10 months a year as the primary residential dwelling of:

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

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

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not more than \$8,000 for a single person or \$10,000 for a married couple.

(2) Class twelve property is taxed as follows:

(a) Property described in subsection (1)(a) that is not of the type described in subsection (1)(b) is taxed at 8.55% of its market value.

(b) Property described in subsection (1)(b) is taxed at 8.55% of its market value multiplied by a percentage

1 figure based on income and determined from the following
2 table:

3	Income	Income	Percentage
4	Single-Person	Married-Couple	Multiplier
5	0-----\$1,000	0-----\$1,000	0%
6	\$1,001-----2,000	\$1,001-----2,000	10%
7	2,001-----2,800	2,001-----3,000	20%
8	2,801-----3,600	3,001-----4,000	30%
9	3,601-----4,400	4,001-----5,000	40%
10	4,401-----5,200	5,001-----6,000	50%
11	5,201-----6,000	6,001-----7,000	60%
12	6,001-----6,800	7,001-----8,000	70%
13	6,801-----7,600	8,001-----9,000	80%
14	7,601-----8,400	9,001-----10,000	90%

15 ~~ESTABLISHED IN SUBSECTION (2)(B) OF 15-6-134.~~

16 ~~NEW SECTION. Section 5. Initial assessment of class~~
17 ~~twelve property -- when. All class twelve property is~~
18 ~~subject to initial assessment and taxation THE COUNTY~~
19 ~~ASSESSOR SHALL ASSESS ALL CLASS TWELVE PROPERTY immediately~~
20 ~~upon arrival in the county if the taxes have not been~~
21 ~~previously paid for that year in another county in Montana.~~

22 ~~NEW SECTION. Section 5. Initial assessment of class~~
23 ~~twelve property -- when. All class twelve property is~~
24 ~~subject to initial assessment and taxation THE COUNTY~~
25 ~~ASSESSOR SHALL ASSESS ALL CLASS TWELVE PROPERTY immediately~~

1 upon arrival in the county if the taxes have not been
2 previously paid for that year in another county in Montana.

-End-