

SENATE BILL NO. 334

Introduced: 02/01/83

Referred to Committee on Taxation: 02/01/83

Hearing: 2/16/83

Report: 02/19/83, Do Not Pass, As Amended.

Report Adopted.

Bill Killed.

1 *Senate* BILL NO. 334
 2 INTRODUCED BY Hager
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW THE USE OF
 5 PARTIAL AREA ASSESSMENT, ASSESSED VALUE ASSESSMENT, OR
 6 STREET FRONTAGE ASSESSMENT FOR COUNTY RURAL IMPROVEMENT
 7 DISTRICTS; AMENDING SECTION 7-12-2151, MCA."

8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 7-12-2151, MCA, is amended to read:
 11 "7-12-2151. Assessment of costs. (1) To defray the
 12 cost of making any of the improvements provided for in this
 13 part, the board of county commissioners shall adopt one of
 14 the following ~~method~~ methods of assessment:

15 ~~(1)(a) The board shall assess the entire cost of such~~
 16 ~~improvements against the entire district. Each total area~~
 17 ~~assessment, by which each lot or parcel of land assessed in~~
 18 ~~such included within the district shall be assessed with~~
 19 ~~that part of the whole cost which its area bears to the area~~
 20 ~~of the entire district, exclusive of streets, avenues,~~
 21 ~~alleys, and public places.~~

22 (b) frontage assessment, by which each lot or parcel
 23 of land within the district bordering or abutting upon a
 24 street or streets on which or under which the improvement
 25 has been made is assessed in proportion to the lineal feet

1 abutting or bordering the street or streets;
 2 (c) assessed value assessment, by which each lot or
 3 parcel of land within the district is assessed with that
 4 part of the whole cost which its assessed value exclusive of
 5 improvements, as stated in the last county assessment roll,
 6 bears to the total assessed value of the district; or

7 (d) assessed area assessment, by which the board, to
 8 equalize the assessment in a district consisting of
 9 different-sized lots or parcels that receive benefits not
 10 equivalent to their size, value, or frontage, establishes a
 11 method of determining an area less than the total area of
 12 each of the lots or parcels of land within the district and
 13 that reduced area of each lot or parcel is assessed with
 14 that part of the whole cost which its area bears to the area
 15 of the entire assessment area of the district, exclusive of
 16 streets, avenues, alleys, and public places.

17 (2) The board may not adopt an assessed area method of
 18 assessment unless it has determined that this manner of
 19 assessment bears an equitable relationship to the benefits
 20 received.

21 (3) If an assessed area assessment is used, it is for
 22 the purposes of assessment only. The entire area of each
 23 lot or parcel is still included within the district, and
 24 upon delinquency the total lot or parcel is subject to
 25 satisfaction of any delinquency.

1 ~~{2}--Where-said-rural-improvement-district--is--located~~
2 ~~more--than-5-miles-from-the-boundary-of-an-incorporated-city~~
3 ~~or-towny-said-assessment-mayy-at-the-option-of-the-boardy-be~~
4 ~~based-upon-the-assessed-value-of-the-lots-or-pieces-of--land~~
5 ~~within-said-districts~~

6 {3}{4} The board in its discretion shall have the
7 power to pay the whole or any part of the cost of any
8 street, avenue, or alley intersection out of any funds in
9 its hands available for that purpose or to include the whole
10 or any part of such costs within the amount of the
11 assessment to be paid by the property in the district."

-End-