

HOUSE BILL NO. 373

INTRODUCED BY NATHE

IN THE HOUSE

January 23, 1985	Introduced and referred to Committee on Local Government.
February 8, 1985	Committee recommend bill do pass. Report adopted. Bill printed and placed on members' desks.
February 9, 1985	Second reading, do pass. Considered correctly engrossed.
February 11, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 12, 1985	Introduced and referred to Committee on Taxation.
March 14, 1985	Committee recommend bill be concurred in. Report adopted.
March 21, 1985	Second reading, concurred in.
March 23, 1985	Third reading, concurred in. Ayes, 49; Noes, 0. Returned to House.

IN THE HOUSE

March 25, 1985

Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

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 4    A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING "ASSESSMENT  
 5    BOOK" TO INCLUDE COMPUTER SYSTEMS OPERATING AS ASSESSMENT  
 6    BOOKS; AMENDING SECTION 15-8-701, MCA; AND PROVIDING AN  
 7    IMMEDIATE EFFECTIVE DATE."  
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 9    BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 10        Section 1. Section 15-8-701, MCA, is amended to read:  
 11        "15-8-701. Assessment book -- definition -- listing  
 12    property in. (1) Unless the context clearly indicates  
 13    otherwise, the term "assessment book" means the record kept  
 14    in each county by the agent of the department of revenue and  
 15    which contains the information described in subsection (3).  
 16    The term includes, in a county wherein the assessment book  
 17    is kept on a computer system, the information on the system  
 18    analogous to the information described in subsection (3).  
 19        ~~(1)~~(2) The form of the assessment book must be as  
 20    directed by the department of revenue.  
 21        ~~(2)~~(3) The department must prepare an assessment book  
 22    with appropriate headings, alphabetically arranged, in which  
 23    must be listed all property within the state and in which  
 24    must be specified, in separate columns under the appropriate  
 25    head:

1            (a) the name of the person to whom the property is  
 2    assessed;  
 3            (b) land, by township, range, section or fractional  
 4    section, and when such land is not a United States land  
 5    division or subdivision, by metes and bounds or other  
 6    description sufficient to identify it, giving an estimate of  
 7    the number of acres, not exceeding in each and every tract  
 8    640 acres, locality, and the improvements thereon;  
 9            (c) city and town lots, naming the city or town and  
 10    the number of the lot and block, according to the system of  
 11    numbering in such city or town, and the value of same with  
 12    improvements thereon;  
 13            (d) all taxable personal property, showing the number,  
 14    kind, amount, and quality; but a failure to enumerate in  
 15    detail such personal property does not invalidate the  
 16    assessment;  
 17            (e) the assessed value of real estate other than city  
 18    or town lots;  
 19            (f) the assessed value of city and town lots with  
 20    improvements thereon, except that a lot and improvements  
 21    thereon shall be separately listed when required under  
 22    15-8-111;  
 23            (g) the assessed value of improvements on real estate  
 24    assessed to persons other than the owners of the real  
 25    estate. Taxable improvements owned by a person, located upon

1 land exempt from taxation, shall, as to the manner of  
2 assessment, be assessed as other real estate upon the  
3 assessment roll. No value, however, may be assessed against  
4 the exempt land, nor under any circumstances may the land be  
5 charged with or become responsible for the assessment made  
6 against any taxable improvements located thereon.

7 (h) the assessed value of all taxable personal  
8 property;

9 (i) the school, road, and other revenue districts in  
10 which each piece of property assessed is situated;

11 (j) the total assessed value of all property."

12 NEW SECTION. Section 2. Extension of authority. Any  
13 existing authority of the department of revenue to make  
14 rules on the subject of the provisions of this act is  
15 extended to the provisions of this act.

16 NEW SECTION. Section 3. Effective date. This act is  
17 effective on passage and approval.

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ON LOCAL GOVERNMENT

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