HOUSE BILL NO. 373

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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

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Received from Senate. Sent to enrolling. Reported correctly enrolled.

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1	HOUSE BILL NO. 373		
2	INTRODUCED BY $\Lambda'ATH$		
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4	A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING "ASSESSMENT		
5	BOOK" TO INCLUDE COMPUTER SYSTEMS OPERATING AS ASSESSMENT		
б	BOOKS; AMENDING SECTION 15-8-701, MCA; AND PROVIDING AN		
7	IMMEDIATE EFFECTIVE DATE."		
8			
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 <u>definition</u> 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	<pre>flt(2) The form of the assessment book must be as</pre>		
20	directed by the department of-revenue.		
21	<pre>t2f(3) The department must prepare an assessment book</pre>		
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:

Montana Legislative Council

 (a) the name of the person to whom the property is 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;

(f) the assessed value of city and town lots with
improvements thereon, except that a lot and improvements
thereon shall be separately listed when required under
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

-2- INTRODUCED BILL HB 373

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 in10 which each piece of property assessed is situated;

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

<u>NEW SECTION.</u> Section 2. Extension of authority. Any
existing authority of the department of revenue to make
rules on the subject of the provisions of this act is
extended to the provisions of this act.

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

-End-

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APPROVED BY COMM. ON LOCAL GOVERNMENT

	1	HOUSE BILL NO. 373	1	(a) the name of the person to whom the property is
	2	INTRODUCED BY <u>NATH</u>	2	assessed;
	3		3	(b) land, by township, range, section or fractional
	4	A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING "ASSESSMENT	4	section, and when such land is not a United States land
	5	BOOK" TO INCLUDE COMPUTER SYSTEMS OPERATING AS ASSESSMENT	5	division or subdivision, by metes and bounds or other
	6	BOOKS; AMENDING SECTION 15-8-701, MCA; AND PROVIDING AN	6	description sufficient to identify it, giving an estimate of
	7	IMMEDIATE EFFECTIVE DATE."	7	the number of acres, not exceeding in each and every tract
	8		8	640 acres, locality, and the improvements thereon;
	э	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	(c) city and town lots, naming the city or town and
-	10	Section 1. Section 15-8-701, MCA, is amended to read:	10	the number of the lot and block, according to the system of
	11	"15-8-701. Assessment book <u> definition</u> listing	11	numbering in such city or town, and the value of same with
	12	property in. (1) Unless the context clearly indicates	12	improvements thereon;
	13	otherwise, the term "assessment book" means the record kept	. 13	(d) all taxable personal property, showing the number,
	14	in each county by the agent of the department of revenue and	14	kind, amount, and quality; but a failure to enumerate in
	15	which contains the information described in subsection (3).	15	detail such personal property does not invalidate the
	16	The term includes, in a county wherein the assessment book	16	assessment;
	17	is kept on a computer system, the information on the system	17	(e) the assessed value of real estate other than city
	18	analogous to the information described in subsection (3).	18	or town lots;
	19	++)(2) The form of the assessment book must be as	19	(f) the assessed value of city and town lots with
	20	directed by the department of-revenue.	20	improvements thereon, except that a lot and improvements
	21	+2+(3) The department must prepare an assessment book	21	thereon shall be separately listed when required under
	22	with appropriate headings, alphabetically arranged, in which	2 2	15-8-111;
	23	must be listed all property within the state and in which	23	(g) the assessed value of improvements on real estate
	24	must be specified, in separate columns under the appropriate	24	assessed to persons other than the owners of the real
	25	head:	25	estate. Taxable improvements owned by a person, located upon

Montana Legislative Council

-2-SECOND READING HB 373

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 personal8 property;

9 (i) the school, road, and other revenue districts in10 which each piece of property assessed is situated;

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-End-

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LC 1217/01

· 1	HOUSE BILL NO. 373	1	(a) the name of the person to whom the property is
2	INTRODUCED BY NATHS	2	assessed;
3		3	(b) land, by township, range, section or fractional
4	A BILL FOR AN ACT ENTITLED: "AN ACT DEFINING "ASSESSMENT	4	section, and when such land is not a United States land
5	BOOK" TO INCLUDE COMPUTER SYSTEMS OPERATING AS ASSESSMENT	5	division or subdivision, by metes and bounds or other
6	BOOKS; AMENDING SECTION 15-8-701, MCA; AND PROVIDING AN	6	description sufficient to identify it, giving an estimate of
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Э	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:	9	(c) city and town lots, naming the city or town and
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12	property in. (1) Unless the context clearly indicates	12	improvements thereon;
13	otherwise, the term "assessment book" means the record kept	13	(d) all taxable personal property, showing the number,
14	in each county by the agent of the department of revenue and	14	kind, amount, and quality; but a failure to enumerate in
15	which contains the information described in subsection (3).	15	detail such personal property does not invalidate the
16	The term includes, in a county wherein the assessment book	16	assessment;
17	is kept on a computer system, the information on the system	17	(e) the assessed value of real estate other than city
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20	directed by the department of-revenue.	20	improvements thereon, except that a lot and improvements
21	+2+(3) The department must prepare an assessment book	21	thereon shall be separately listed when required under
22	with appropriate headings, alphabetically arranged, in which	22	15-8-111;
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Montana Legislative Council

THIRD READING -2-HB 373

LC 1217/01

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HB 0373/02

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Montana Legislative Council

REFERENCE BILL

HB 373

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