

HOUSE BILL NO. 469

INTRODUCED BY ZABROCKI, HANSEN, PECK, KADAS,
JANET MOORE, J. BROWN, PISTORIA, O'CONNELL, MILES,
SCHYE, CODY, FRITZ, KELLER, GILBERT, GARCIA,
RANEY, HARBIN, MONTAYNE, KOEHNKE, ADDY, BRANDEWIE

IN THE HOUSE

January 24, 1985	Introduced and referred to Committee on Taxation.
January 26, 1985	Fiscal Note requested.
February 1, 1985	Fiscal Note returned.
February 5, 1985	Committee recommend bill do pass as amended. Report adopted.
February 6, 1985	Bill printed and placed on members' desks.
February 8, 1985	Second reading, do pass. Considered correctly engrossed.
February 9, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 11, 1985	Introduced and referred to Committee on Taxation.
March 20, 1985	Committee recommend bill be concurrred in. Report adopted.
March 22, 1985	Second reading, concurrred in.
March 25, 1985	Third reading, concurrred in. Ayes, 49; Noes, 0. Returned to House.

IN THE HOUSE

March 26, 1985

Received from Senate.

Sent to enrolling.

Reported correctly enrolled.

HOUSE BILL NO. 469 *James Moore*

INTRODUCED BY *James Moore, Steve Hansen, Rick*

J. Brown, Patricia O'Connell, Mike Schaefer, Judy

A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING THE *Keller*

RESPONSIBILITY FOR REDUCING PROPERTY TAX DUE TO DESTRUCTION *Albert*

OF PROPERTY FROM THE DEPARTMENT OF REVENUE TO THE COUNTY *Dustin*

ASSESSOR; REVISING THE METHOD FOR DETERMINING THE PROPERTY *Ryan*

TAX REDUCTION ON DESTROYED PROPERTY; AMENDING SECTION *Mark*

15-16-611, MCA." *Montana*

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

Section 1. Section 15-16-611, MCA, is amended to read:

"15-16-611. Reduction of property tax for property destroyed by natural disaster. (1) The department-of-revenue county assessor shall, upon showing by a taxpayer that some or all of the improvements on his real property or a trailer or mobile home {as described in 15-6-134{1}{c}} 15-6-142 have been destroyed to such an extent that such improvements have been rendered unsuitable for their previous use by natural disaster, adjust the taxable value on the property, accounting for the destruction.

(2) The county treasurer shall adjust the tax due and payable for the current year on the property under 15-16-102 as provided in subsection {2} (3) of this section.

{2}(3) To determine the amount of tax due for

destroyed property, the county treasurer shall:

(a) multiply the amount of tax levied and assessed on the original taxable value of the property for the year by the ratio that the number of days in the year that the property existed before destruction bears to 365; and

(b) multiply the amount of tax levied and assessed on the adjusted taxable value of the property for the remainder of the year by the ratio that the number of days remaining in the year after the destruction of the property bears to 365.

{3}(4) This section does not apply to delinquent taxes owed on the destroyed property for a year prior to the year in which the property was destroyed.

{4}(5) For the purposes of this section, "natural disaster" includes but is not limited to fire, flood, earthquake, or wind."

-End-



INTRODUCED BILL
HB 469

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN241-85

Form BD-15

In compliance with a written request received January 26, 19 85, there is hereby submitted a Fiscal Note for H.B. 469 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

An act transferring the responsibility for reducing property tax due to destruction of property from the Department of Revenue to the County Assessor; revising the method for determining the property tax reduction on destroyed property; amending section 15-16-611, MCA.

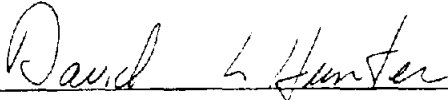
ASSUMPTIONS

- 53 elected county assessors will attend residential, commercial, timber, agricultural, and industrial appraisal schools during FY1986.

	<u>Under</u> <u>Current Law</u>	<u>FY86</u> <u>Under</u> <u>Proposed Law</u>	<u>Estimated Increase</u> <u>(Decrease)</u>
Effect on Expenditures by Category:			
Training for Assessors	0	\$106,000	\$106,000

POTENTIAL CONFLICT

This bill may conflict with the constitutional provision which places the burden of appraising, assessing, and equalizing property tax values on state government.



BUDGET DIRECTOR
Office of Budget and Program Planning
Date: Feb 1, 1985
NB 469

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 469

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SCHYE, CODY, FRITZ, KELLER, GILBERT, GARCIA,
RANEY, HARBIN, MONTAYNE, KOEHNKE, ADDY, BRANDEWIE

A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING--THE
RESPONSIBILITY--FOR-REDUCING-PROPERTY-TAX-DUE-TO-DESTRUCTION
OF-PROPERTY-FROM-THE-DEPARTMENT-OF--REVENUE--TO--THE--COUNTY
ASSESSOR; REVISING THE METHOD FOR DETERMINING THE PROPERTY
TAX REDUCTION ON DESTROYED PROPERTY; AMENDING SECTION
15-16-611, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
AND AN APPLICABILITY DATE."

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

Section 1. Section 15-16-611, MCA, is amended to read:

"15-16-611. Reduction of property tax for property
destroyed by natural disaster. (1) The department-of-revenue
county-assessor DEPARTMENT OF REVENUE shall, upon showing by
a taxpayer that some or all of the improvements on his real
property or a trailer or mobile home (as described in
15-6-134(1)(c)) 15-6-142 have been destroyed to such an
extent that such improvements have been rendered unsuitable
for their previous use by natural disaster, adjust the
taxable value on the property, accounting for the

destruction.

(2) The county treasurer shall adjust the tax due and
payable for the current year on the property under 15-16-102
as provided in subsection (2) (3) of this section.

(2)(3) To determine the amount of tax due for
destroyed property, the county treasurer shall:

(a) multiply the amount of tax levied and assessed on
the original taxable value of the property for the year by
the ratio that the number of days in the year that the
property existed before destruction bears to 365; and

(b) multiply the amount of tax levied and assessed on
the adjusted taxable value of the property for the remainder
of the year by the ratio that the number of days remaining
in the year after the destruction of the property bears to
365.

(3)(4) This section does not apply to delinquent taxes
owed on the destroyed property for a year prior to the year
in which the property was destroyed.

(4)(5) For the purposes of this section, "natural
disaster" includes but is not limited to fire, flood,
earthquake, or wind."

NEW SECTION. SECTION 2. EFFECTIVE DATE --
APPLICABILITY. THIS ACT IS EFFECTIVE ON PASSAGE AND
APPROVAL AND APPLIES TO TAXABLE YEARS BEGINNING AFTER
DECEMBER 31, 1985.

-End-

-2-



1 HOUSE BILL NO. 469

2 INTRODUCED BY ZABROCKI, HANSEN, PECK, KADAS,
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8 RESPONSIBILITY--FOR-REDUCING-PROPERTY-TAX-DUE-TO-DESTRUCTION
9 OF-PROPERTY-FROM-THE-DEPARTMENT-OF--REVENUE--TO--THE--COUNTY
10 ASSESSOR; REVISING THE METHOD FOR DETERMINING THE PROPERTY
11 TAX REDUCTION ON DESTROYED PROPERTY; AMENDING SECTION
12 15-16-611, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE
13 AND AN APPLICABILITY DATE."

14
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

16 Section 1. Section 15-16-611, MCA, is amended to read:
17 "15-16-611. Reduction of property tax for property
18 destroyed by natural disaster. (1) ~~The department-of-revenue~~
19 county-assessor DEPARTMENT OF REVENUE shall, upon showing by
20 a taxpayer that some or all of the improvements on his real
21 property or a trailer or mobile home ~~as described in~~
22 ~~15-6-134(1)(e)~~ 15-6-142 have been destroyed to such an
23 extent that such improvements have been rendered unsuitable
24 for their previous use by natural disaster, adjust the
25 taxable value on the property, accounting for the

1 destruction.

2 (2) The county treasurer shall adjust the tax due and
3 payable for the current year on the property under 15-16-102
4 as provided in subsection ~~(2)~~ (3) of this section.

5 ~~(2)~~(3) To determine the amount of tax due for
6 destroyed property, the county treasurer shall:

7 (a) multiply the amount of tax levied and assessed on
8 the original taxable value of the property for the year by
9 the ratio that the number of days in the year that the
10 property existed before destruction bears to 365; and

11 (b) multiply the amount of tax levied and assessed on
12 the adjusted taxable value of the property for the remainder
13 of the year by the ratio that the number of days remaining
14 in the year after the destruction of the property bears to
15 365.

16 ~~(3)~~(4) This section does not apply to delinquent taxes
17 owed on the destroyed property for a year prior to the year
18 in which the property was destroyed.

19 ~~(4)~~(5) For the purposes of this section, "natural
20 disaster" includes but is not limited to fire, flood,
21 earthquake, or wind."

22 NEW SECTION. SECTION 2. EFFECTIVE DATE --
23 APPLICABILITY. THIS ACT IS EFFECTIVE ON PASSAGE AND
24 APPROVAL AND APPLIES TO TAXABLE YEARS BEGINNING AFTER
25 DECEMBER 31, 1985.

-End-

-2-

HB 469

THIRD READING



HOUSE BILL NO. 469

INTRODUCED BY ZABROCKI, HANSEN, PECK, KADAS,
JANET MOORE, J. BROWN, PISTORIA, O'CONNELL, MILES,
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the adjusted taxable value of the property for the remainder
of the year by the ratio that the number of days remaining
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