

HOUSE BILL NO. 915

2/21 Introduced
2/21 Referred to Taxation
3/07 Hearing
3/14 Committee Report-Bill Pass As Amended
4/03 2nd Reading Pass
4/04 3rd Reading Pass

Transmitted to Senate

4/13 On Motion Rules Suspended
To Accept For Consideration
4/15 Referred to Taxation
4/18 Hearing
4/19 Tabled in Committee

HOUSE BILL NO. 915

MADEY

1
 2 INTRODUCED BY *Maadey, DeWalt, Fehring, & Rapp, Approved*
 3 *Coony, DeWalt, Fehring, & Rapp, Approved*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE
 5 APPRAISAL OF FARM RESIDENCES; DIRECTING THE AMENDMENT OF
 6 RULE 42.20.101, ADMINISTRATIVE RULES OF MONTANA; AND
 7 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY
 8 DATE." *Heyses, Switzer, Jansen, Gilbert, Debye, Berlin, Lane, Boylan, Conover*
 9
 10 WHEREAS, residences on farms or ranches are usually
 11 only sold with the farm or ranch and because they are less
 12 accessible to public services.

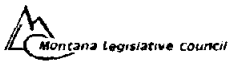
14 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

15 Section 1. The department of Revenue shall amend Rule
16 42.20.101, Administrative Rules of Montana, to read:

17 "42.20.101 CITY AND TOWN LOTS AND RURAL AND URBAN
 18 IMPROVEMENTS (1) The assessment of city and town lots and,
 19 subject to the reduction provided for in subsection (2), the
 20 assessment of rural and urban improvements shall be at
 21 market value as determined by appraisal using Montana
 22 Appraisal Manual and Marshall Valuation Service. Said
 23 Appraisals shall have been made in the same manner as
 24 provided in 15-7-101 through 15-7-104, MCA, and 15-8-112(1),
 25 MCA.

1 (2) An index of 80% of the county seat index shall be
 2 used for farm residences. This 20% reduction does not apply
 3 to other farm buildings that are valued from separate
 4 schedules.
 5 (2)(3) This rule would be effective for tax years
 6 beginning after December 31, 1978."
 7 NEW SECTION. Section 2. Effective date --
 8 applicability. This act is effective on passage and approval
 9 and applies retroactively, within the meaning of 1-2-109, to
 10 taxable years beginning after December 31, 1978.

-End-



APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 915

INTRODUCED BY GRADY, SCHULTZ, KOEHNKE, POFF,
JACK MOORE, RAPP-SVRCEK, ASAY, DONALDSON, ELLISON,
GLASER, COBB, HAYNE, SPAETH, NATHE, CAMPBELL, SHAW,
THOFT, MARKS, HOLLIDAY, JENKINS, TVEIT, ABRAMS,
PATTERSON, DEVLIN, LANE, BOYLAN, CONOVER, GILBERT,
IVERSON, SCHYE, SWITZER, KEYSER, SEVERSON

A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE
APPRAISAL OF PRINCIPAL FARM RESIDENCES; DIRECTING THE
AMENDMENT OF RULE 42.20.101, ADMINISTRATIVE RULES OF
MONTANA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN
APPLICABILITY DATE."

WHEREAS, residences on farms or ranches are usually
only sold with the farm or ranch and because they are less
accessible to public services.

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

Section 1. The department of Revenue shall amend Rule
42.20.101, Administrative Rules of Montana, to read:

"42.20.101 CITY AND TOWN LOTS AND RURAL AND URBAN
IMPROVEMENTS (1) The assessment of city and town lots and,
subject to the reduction provided for in subsection (2), the
assessment of rural and urban improvements shall be at

market value as determined by appraisal using Montana
Appraisal Manual and Marshall Valuation Service. Said
Appraisals shall have been made in the same manner as
provided in 15-7-101 through 15-7-104, MCA, and 15-8-112(1),
MCA.

(2) An index of 80% of the county seat index shall be
used for PRINCIPAL farm residences. This 20% reduction does
not apply to other farm buildings that are valued from
separate schedules.

~~(2)~~(3) This rule would be effective for tax years
beginning after December 31, 1978."

NEW SECTION. Section 2. Effective date --
applicability. This act is effective on passage and approval
and applies retroactively, within the meaning of 1-2-109, to
taxable years beginning after December 31, 1978.

-End-

SECOND READING

1 HOUSE BILL NO. 915
 2 INTRODUCED BY GRADY, SCHULTZ, KOEHNKE, POFF,
 3 JACK MOORE, RAPP-SVRCEK, ASAY, DONALDSON, ELLISON,
 4 GLASER, COBB, HAYNE, SPAETH, NATHE, CAMPBELL, SHAW,
 5 THOFT, MARKS, HOLLIDAY, JENKINS, TVEIT, ABRAMS,
 6 PATTERSON, DEVLIN, LANE, BOYLAN, CONOVER, GILBERT,
 7 IVERSON, SCHYE, SWITZER, KEYSER, SEVERSON

8
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-End-

