SENATE BILL NO. 38

- 1/07 Introduced
- 1/07 Referred to Local Government
- 1/08 Hearing
- 1/08 Committee Report-Bill Pass As Amended
- 1/10 2nd Reading Pass
 1/12 3rd Reading pass

Transmitted to House

- 1/14 Referred to Local Government
- 3/12 Hearing
- 3/15 Adverse Committee Report
- 3/16 Bill Killed

LC 0156/01

1	SENATE BILL NO. 38
2	INTRODUCED BY MAZUREK
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	AND THE REVENUE OVERSIGHT COMMITTEE
5	
6	A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE TIME AT
7	WHICH A COUNTY CLERK AND RECORDER OR ASSESSOR MUST MAKE
8	CHANGES TO THE ASSESSMENT BOOK; AMENDING SECTION 15-10-304,
9	MCA."
10	-
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 15-10-304, MCA, is amended to read:
13	"15-10-304. County clerk and recorder to follow
14	directions of department, county or state tax appeal boards.
15	As-soon-as-the Whenever any county clerk and recorder or
16	county assessor receives from the department of revenue,
17	county or state tax appeal board a statement of any change
18	or changes made by the department or board in the assessment
19	books of the county or in any assessment therein contained,
20	he the clerk and recorder or assessor shall, after the time
21	allowed for appeal or review in 15-1-402, 15-2-301,
22	15-2-303, and 15-15-104 has expired, make such change or
23	changes. The clerk and recorder or assessor must make the
24	corresponding change or changes in the assessment books by
25	entering the same in a column provided with a proper heading

1 in the assessment books, counting any fractional sum when 2 more than 50 cents as \$1 and omitting it when less than 50 3 cents so that the value of any separate assessment shall 4 contain no fractions of a dollar; but he must in all cases 5 disregard any action of the county tax appeal board which is 6 prohibited by 15-8-305; provided, however, that if such 7 assessment books are not in the possession of the county 8 clerk and recorder at the time he receives any such 9 statement, he must immediately make a copy thereof, attesting the same with his seal of office, and deliver such 10 11 attested copy to the county or state officer then having 12 possession of such assessment books, and it shall be the 13 duty of such county or state officer to immediately make the 14 corresponding change or changes in such assessment in the 15 manner herein provided."

-End-

Montana Legislative Council

-2- INTRODUCED BILL SB 38

SB 0038/02

APPROVED BY COMM. On Local Government

itaria Legislative Council

1	SENATE BILL NO. 38
2	INTRODUCED BY MAZUREK
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	AND THE REVENUE OVERSIGHT COMMITTEE
5	
6	A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE TIME AT
7	WHICH A COUNTY CLERK AND RECORDER OR ASSESSOR MUST MAKE
8	CHANGES TO THE ASSESSMENT BOOK; AMENDING SECTION 15-10-304,
9	MCA."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 15-10-304, MCA, is amended to read:
13	"15-10-304. County clerk and recorder to follow
14	directions of department, county or state tax appeal boards.
15	As-soon-as-the <u>Whenever any</u> county clerk and recorder <u>or</u>
16	county assessor receives from the department of revenue,
17	county or state tax appeal board a statement of any change
18	or changes made by the department or board in the assessment
19	books of the county or in any assessment therein contained,
20	he the clerk and recorder or assessor shall, after the time
21	allowed for appeal or review in 15-1-402, 15-2-301,
22	15-2-303, and 15-15-104 has expired, OR AT SUCH TIME AS A
23	FINAL JUDGMENT IS ENTERED ON JUDICIAL REVIEW, make such
24	change or changes. The clerk and recorder or assessor must
25	make the corresponding change or changes in the assessment

1 books by entering the same in a column provided with a 2 proper heading in the assessment books, counting any 3 fractional sum when more than 50 cents as \$1 and omitting it 4 when less than 50 cents so that the value of any separate 5 assessment shall contain no fractions of a dollar; but he 6 must in all cases disregard any action of the county tax 7 appeal board which is prohibited by 15-8-305; provided, B however, that if such assessment books are not in the 9 possession of the county clerk and recorder at the time he 10 receives any such statement, he must immediately make a copy 11 thereof, attesting the same with his seal of office, and 12 deliver such attested copy to the county or state officer 13 then having possession of such assessment books, and it 14 shall be the duty of such county or state officer to 15 immediately make the corresponding change or changes in such 16 assessment in the manner herein provided."

-End-

SB 0038/02

-2-

SB 0038/02

tana Legislative Council

1	SENATE BILL NO. 38
2	INTRODUCED BY MAZUREK
3	BY REQUEST OF THE DEPARTMENT OF REVENUE
4	AND THE REVENUE OVERSIGHT COMMITTEE
5	
6	A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING THE TIME AT
7	WHICH A COUNTY CLERK AND RECORDER OR ASSESSOR MUST MAKE
8	CHANGES TO THE ASSESSMENT BOOK; AMENDING SECTION 15-10-304,
9	MCA."
10	
11	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
12	Section 1. Section 15-10-304, MCA, is amended to read:
13	*15-10-304. County clerk and recorder to follow
14	directions of department, county or state tax appeal boards.
15	As-soon-as-the Whenever any county clerk and recorder or
16	county assessor receives from the department of revenue,
17	county or state tax appeal board a statement of any change
18	or changes made by the department or board in the assessment
19	books of the county or in any assessment therein contained,
20	he the clerk and recorder or assessor shall, after the time
21	allowed for appeal or review in 15-1-402, 15-2-301,
22	15-2-303, and 15-15-104 has expired, OR AT SUCH TIME AS A
23	FINAL JUDGMENT IS ENTERED ON JUDICIAL REVIEW, make such
24	change or changes. The clerk and recorder or assessor must
25	make the corresponding change or changes in the assessment

1 books by entering the same in a column provided with a 2 proper heading in the assessment books, counting any 3 fractional sum when more than 50 cents as \$1 and omitting it 4 when less than 50 cents so that the value of any separate 5 assessment shall contain no fractions of a dollar; but he 6 must in all cases disregard any action of the county tax 7 appeal board which is prohibited by 15-8-305; provided, 8 however, that if such assessment books are not in the 9 possession of the county clerk and recorder at the time he 10 receives any such statement, he must immediately make a copy 11 thereof, attesting the same with his seal of office, and 12 deliver such attested copy to the county or state officer 13 then having possession of such assessment books, and it 14 shall be the duty of such county or state officer to 15 immediately make the corresponding change or changes in such 16 assessment in the manner herein provided."

-End-

-2-

SB 38

THIRD READING