

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

APPROVED BY COMM.
ON LOCAL GOVERNMENT

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-

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