

HB 412 INTRODUCED BY HANNAH  
ALLOW LESS SPECIAL IMPROVEMENT DISTRICT/RURAL  
SPECIAL IMPROVEMENT DISTRICT ASSESSMENT FOR  
TEMPORARY LACK OF IMPROVEMENT BENEFIT

1/23 INTRODUCED  
1/23 REFERRED TO TAXATION  
2/11 HEARING  
2/23 COMMITTEE REPORT--BILL NOT PASSED  
2/24 ADVERSE COMMITTEE REPORT ADOPTED

BB 1



1 methods of assessment in a single special improvement  
 2 district and, if more than one improvement is undertaken,  
 3 need not assess each lot, tract, or parcel in the district  
 4 for the cost of all the improvements.

5 (3) The board in its discretion shall have the power  
 6 to pay the whole or any part of the cost of any street,  
 7 avenue, or alley intersection out of any funds in its hands  
 8 available for that purpose or to include the whole or any  
 9 part of such costs within the amount of the assessment to be  
 10 paid by the benefited property in the district.

11 (4) The board may, for the purposes of annual  
 12 assessment, determine that property temporarily receives a  
 13 reduced benefit or no benefit from the improvement. Such a  
 14 determination must be based upon temporary conditions  
 15 affecting the property, such as an undeveloped condition, or  
 16 be based upon temporary conditions that prevent the  
 17 improvement from benefiting the property, such as  
 18 uncompleted construction. The board may, upon application of  
 19 a property owner, exempt from such property all or part of  
 20 the assessment for the cost of the improvements. Upon  
 21 termination of the condition that reduced or eliminated  
 22 benefit to the property, the board shall fully assess the  
 23 property."

24 Section 2. Section 7-12-4161, MCA, is amended to read:

25 "7-12-4161. Choice in manner of assessing costs. (1)

1 Except as provided in subsection (2), to defray the cost of  
 2 making or acquiring any of the improvements provided for in  
 3 this part, including incidental expenses, the city council  
 4 or commission shall adopt one of the methods of assessment,  
 5 where applicable, provided in 7-12-4162 through 7-12-4165  
 6 for each improvement to be made or acquired for the benefit  
 7 of the district.

8 (2) The city council may use one or any combination of  
 9 methods of assessment in a single special improvement  
 10 district, and if more than one improvement is undertaken,  
 11 each lot or parcel of land in the district need not be  
 12 assessed for the cost of all the improvements.

13 (3) The council may, for the purposes of annual  
 14 assessment, determine that property temporarily receives a  
 15 reduced benefit or no benefit from the improvement. Such a  
 16 determination must be based upon temporary conditions  
 17 affecting the property, such as an undeveloped condition, or  
 18 be based upon temporary conditions that prevent the  
 19 improvement from benefiting the property, such as  
 20 uncompleted construction. The council may, upon application  
 21 of a property owner, exempt from such property all or part  
 22 of the assessment for the cost of the improvements. Upon  
 23 termination of the condition that reduced or eliminated  
 24 benefit to the property, the council shall fully assess the  
 25 property."