

SENATE BILL NO. 432  
INTRODUCED BY BENGTSON

IN THE SENATE

FEBRUARY 15, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK & IRRIGATION.  FIRST READING.
FEBRUARY 16, 1989	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
FEBRUARY 17, 1989	PRINTING REPORT.
FEBRUARY 18, 1989	SECOND READING, DO PASS.
FEBRUARY 20, 1989	ENGROSSING REPORT.
FEBRUARY 21, 1989	THIRD READING, PASSED. AYES, 50; NOES, 0.  TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 21, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK & IRRIGATION.
FEBRUARY 28, 1989	FIRST READING.
MARCH 22, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN AS AMENDED. REPORT ADOPTED.
MARCH 28, 1989	SECOND READING, CONCURRED IN.
MARCH 29, 1989	THIRD READING, CONCURRED IN. AYES, 87; NOES, 10.  RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 4, 1989	RECEIVED FROM HOUSE.
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APRIL 6, 1989

SECOND READING, AMENDMENTS  
CONCURRED IN.

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senat* BILL NO. *432*  
 2 INTRODUCED BY *Bengton*  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING TECHNICAL  
 5 CHANGES TO THE IRRIGATION DISTRICT LAWS; MODIFYING THE  
 6 REQUIREMENTS FOR COMMISSIONERS OF IRRIGATION DISTRICTS AND  
 7 THE PROCESS FOR APPOINTING A COMMISSIONER TO FILL A VACANCY  
 8 ON THE BOARD OF COMMISSIONERS; CLARIFYING THE QUALIFICATIONS  
 9 OF ELECTORS; ALLOWING A COUNTY TREASURER TO RECEIVE  
 10 ASSISTANCE FROM AN IRRIGATION DISTRICT EMPLOYEE OR  
 11 COMMISSIONER FOR CERTAIN DISTRICT-RELATED TAX FUNCTIONS; AND  
 12 AMENDING SECTIONS 85-7-1501, 85-7-1703, 85-7-1710, AND  
 13 85-7-2136, MCA. "

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

16 **Section 1.** Section 85-7-1501, MCA, is amended to read:

17 "85-7-1501. Qualifications of commissioners and term  
 18 of office. (1) No A person may not be a commissioner unless  
 19 he is an owner of irrigated land within the district and is  
 20 a resident of the county--in--which--the division of the  
 21 district or some portion thereof, for which the commissioner  
 22 is to be elected,--is-situated.

23 (2) The commissioners appointed shall hold their  
 24 respective offices until the second Saturday in December  
 25 following their appointment and until their respective

1 successors are elected and qualified. Each of the  
 2 commissioners shall qualify in the same manner as justices  
 3 of the peace. The bond for a commissioner ~~shall~~ must be  
 4 approved by the district court or judge thereof of the  
 5 district court and filed in the office of the clerk of the  
 6 court."

7 **Section 2.** Section 85-7-1703, MCA, is amended to read:

8 "85-7-1703. Vacancies among commissioners. In case of  
 9 a vacancy in the board of commissioners, from any cause,  
 10 such the vacancy shall must be filled until the next regular  
 11 or special election by appointment by the board. The  
 12 remaining commissioners shall constitute a quorum for the  
 13 purpose of filling any vacancy. If a vacancy exists for  
 14 every position on the board, the judge of the district court  
 15 of the county in which the division or major portion thereof  
 16 of the division is situated shall make the appointments. The  
 17 appointee ~~shall~~ must be an owner of irrigated land within  
 18 the division of the district, shall and must be a resident  
 19 of the county in which the division of the district for some  
 20 portion of the division for which such the commissioner is  
 21 ~~so elected,--is--situated,~~ and shall hold office until his  
 22 successor is elected and qualified."

23 **Section 3.** Section 85-7-1710, MCA, is amended to read:

24 "85-7-1710. Qualification of electors and nature of  
 25 voting rights. (1) At all elections held under the

provisions of this part, except as otherwise expressly provided, the following holders of title or evidence of title to irrigated lands within the district, herein designated "electors", are entitled to vote:

(a) all individuals having the qualifications of electors under the constitution and general election laws of the state, except that no registration of electors may be required;

(b) guardians, executors, administrators, and trustees;

(c) domestic corporations, by their duly authorized agents.

(2) In all elections held under this part, each elector is permitted to cast one vote for each 40 acres of irrigable land or major fraction thereof owned by the elector within the district, irrespective of the location of the irrigable lands within the tracts designated by the commissioners for assessment and taxation purposes or within congressional subdivisions, platted lots or blocks (except as hereinafter provided for), election precincts, or district divisions, but any elector owning any less than 40 acres of irrigable land is entitled to one vote. Until the irrigable area under the proposed plan of reclamation is determined, all land included within the boundaries of the district ~~shall~~ must be considered irrigable land for

election purposes.

(3) Whenever land is owned by co-owners, the owners may designate one of their number or an agent to cast the vote for the owners, and one vote only for each 40 acres of irrigable land or major fraction thereof may be cast by the voting co-owner or agent. Whenever land is under contract of sale to a purchaser residing within the state, the purchaser may vote on behalf of the owner of the land. When voting, the agent of a corporation or co-owners, the co-owner designated for purpose of voting, or the purchaser of land under contract of sale, as the case may be, shall file with the secretary of the district or with the election officials a written instrument of his authority, executed and acknowledged by the proper officers of the corporation, by the co-owners, or by the owner of land under contract of sale, as the case may be, and thereupon the agent or co-owner or purchaser, as the case may be, is an elector within the meaning of this part. Whenever the total irrigable acreage within any one district has been platted or subdivided into lots or blocks to the extent of 5% or more of the total acreage of the district or whenever the majority of the district board adopts a resolution allowing it, each elector is permitted to cast one vote for each acre of irrigable land or major fraction thereof of an acre of irrigable land owned by the elector within the district,

irrespective of the location of such irrigable lands within the tracts designated by the commissioners for assessment and taxation purposes or within the congressional subdivisions, but any elector owning any less than 1 acre of irrigable land within the district is entitled to one vote. The balloting ~~shall~~ must take place in the following manner: 10 votes or less, separate ballots will be used; more than 10 votes, the elector shall vote in blocks of 10 using one ballot for each 10 votes and separate ballots for odd votes over multiples of 10."

**Section 4.** Section 85-7-2136, MCA, is amended to read:

"85-7-2136. Collection of taxes or assessment. (1) On or before the third Monday in August of each year the board of commissioners shall furnish the agent of the department of revenue in each county in which any of the lands of the district are situate a correct list of all the district lands in such the county, together with the amount of the total taxes or assessments against ~~said the~~ lands for district purposes. The agent of the department of revenue in each county shall immediately thereafter, and prior to the delivery of the assessment book to the county treasurer, cause ~~said the~~ assessment roll to be entered in the assessment book of ~~said the~~ county for each year.

(2) It ~~shall-be~~ is the duty of the county treasurer of each county in which any irrigation district is located, in

whole or in part, to collect and receipt for all taxes and assessments levied by ~~any--such the~~ district, in the same manner and at the same time as is required in the collection of taxes upon real estate for county purposes as provided in 15-16-102; ~~provided-the.~~ The treasurer shall receive from any taxpayer, at any time, the amount due on account of any district assessments of any kind, whether other taxes on the same real estate are paid or not.

(3) If requested in writing by a board of commissioners of an irrigation district, the county treasurer may receive assistance from an employee of the irrigation district or a commissioner of the district for the purpose of collecting district assessments as provided in 15-16-102, investing district funds as directed by the board of commissioners of the district, and preparing district assessment notices.

(4) When any real estate on account of which ~~such the~~ district taxes and assessments have been levied has been sold to the county and tax certificate of sale is held by the county, the taxpayer may pay to the treasurer at any time any semiannual installment of ~~such the~~ district tax or assessment, together with the penalty and interest to date of payment on such installment; ~~provided-that such.~~ However, the payment ~~shall~~ may not be deemed considered a redemption of ~~said the~~ property from ~~such the~~ tax sale but ~~shall~~ must

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1 be credited on account of any redemption that may thereafter  
2 be made. In case of any payment pursuant to this subsection,  
3 a separate tax receipt ~~shall~~ must issue showing exactly what  
4 assessments have been paid and ~~shall~~ must show that no other  
5 tax on ~~said~~ the real estate has been received by ~~said~~ the  
6 treasurer; ~~provided-such.~~ The county treasurer ~~shall~~ may not  
7 collect or receive or receipt for any taxes levied for  
8 county purposes upon real estate situated wholly or in part  
9 within any irrigation district upon which an assessment for  
10 the purposes of ~~such~~ the irrigation district has been levied  
11 unless the assessment levied for ~~such~~ irrigation district  
12 purposes ~~be~~ is paid as herein permitted and the receipt  
13 ~~therefor~~ for the payment presented to the county treasurer  
14 at the time ~~such~~ the taxes are paid, or paid at the same  
15 time."

-End-

APPROVED BY COMMITTEE  
ON AGRICULTURE LIVESTOCK  
& IRRIGATION

SENATE BILL NO. 432

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A BILL FOR AN ACT ENTITLED: "AN ACT MAKING TECHNICAL  
CHANGES TO THE IRRIGATION DISTRICT LAWS; MODIFYING THE  
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THE PROCESS FOR APPOINTING A COMMISSIONER TO FILL A VACANCY  
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85-7-2136, MCA. "

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**Section 1.** Section 85-7-1501, MCA, is amended to read:

"85-7-1501. Qualifications of commissioners and term  
of office. (1) No A person may not be a commissioner unless  
he is an owner of irrigated land within ~~the district~~ THE  
DISTRICT and is a resident of the ~~county-in-which-the~~ COUNTY  
IN WHICH THE division of the district ~~or--some--portion~~  
thereof, OR SOME PORTION OF THE DIVISION for which the  
commissioner is to be elected, is-situated.

(2) The commissioners appointed shall hold their  
respective offices until the second Saturday in December

following their appointment and until their respective  
successors are elected and qualified. Each of the  
commissioners shall qualify in the same manner as justices  
of the peace. The bond for a commissioner ~~shall~~ must be  
approved by the district court or judge ~~thereof~~ of the  
district court and filed in the office of the clerk of the  
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**Section 2.** Section 85-7-1703, MCA, is amended to read:

"85-7-1703. Vacancies among commissioners. In case of  
a vacancy in the board of commissioners, from any cause,  
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or special election by appointment by the board. The  
remaining commissioners shall constitute a quorum for the  
purpose of filling any vacancy. If a vacancy exists for  
every position on the board, the judge of the district court  
of the county in which the division or major portion ~~thereof~~  
of the division is situated shall make the appointments. The  
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the division of the district, shall and must be a resident  
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~~so elected, is-situated,~~ and shall hold office until his  
successor is elected and qualified."

**Section 3.** Section 85-7-1710, MCA, is amended to read:

"85-7-1710. Qualification of electors and nature of

1 voting rights. (1) At all elections held under the  
2 provisions of this part, except as otherwise expressly  
3 provided, the following holders of title or evidence of  
4 title to irrigated lands within the district, herein  
5 designated "electors", are entitled to vote:

6 (a) all individuals having the qualifications of  
7 electors under the constitution and general election laws of  
8 the state, except that no registration of electors may be  
9 required;

10 (b) guardians, executors, administrators, and  
11 trustees;

12 (c) domestic corporations, by their duly authorized  
13 agents.

14 (2) In all elections held under this part, each  
15 elector is permitted to cast one vote for each 40 acres of  
16 irrigable land or major fraction thereof owned by the  
17 elector within the district, irrespective of the location of  
18 the irrigable lands within the tracts designated by the  
19 commissioners for assessment and taxation purposes or within  
20 congressional subdivisions, platted lots or blocks (except  
21 as hereinafter provided for), election precincts, or  
22 district divisions, but any elector owning any less than 40  
23 acres of irrigable land is entitled to one vote. Until the  
24 irrigable area under the proposed plan of reclamation is  
25 determined, all land included within the boundaries of the

1 district ~~shall~~ must be considered irrigable land for  
2 election purposes.

3 (3) Whenever land is owned by co-owners, the owners  
4 may designate one of their number or an agent to cast the  
5 vote for the owners, and one vote only for each 40 acres of  
6 irrigable land or major fraction thereof may be cast by the  
7 voting co-owner or agent. Whenever land is under contract of  
8 sale to a purchaser residing within the state, the purchaser  
9 may vote on behalf of the owner of the land. When voting,  
10 the agent of a corporation or co-owners, the co-owner  
11 designated for purpose of voting, or the purchaser of land  
12 under contract of sale, as the case may be, shall file with  
13 the secretary of the district or with the election officials  
14 a written instrument of his authority, executed and  
15 acknowledged by the proper officers of the corporation, by  
16 the co-owners, or by the owner of land under contract of  
17 sale, as the case may be, and thereupon the agent or  
18 co-owner or purchaser, as the case may be, is an elector  
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20 irrigable acreage within any one district has been platted  
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(2) The commissioners appointed shall hold their respective offices until the second Saturday in December

following their appointment and until their respective successors are elected and qualified. Each of the commissioners shall qualify in the same manner as justices of the peace. The bond for a commissioner ~~shall~~ must be approved by the district court or judge ~~thereof~~ of the district court and filed in the office of the clerk of the court."

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14 therefor for the payment presented to the county treasurer  
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16 time."

-End-

STANDING COMMITTEE REPORT

March 22, 1989

Page 1 of 3

Mr. Speaker: We, the committee on Agriculture, Livestock, and Irrigation report that SENATE BILL 432 (third reading copy -- blue) be concurred in as amended.

Signed: Bob Bachini  
Bob Bachini, Chairman

And, that such amendments read:

1. Title, line 9.  
Following: "ELECTORS;"  
Insert: "REVISING VOTING PROCEDURES;"

2. Title, line 11.  
Following: "FUNCTIONS;"  
Insert: "DEFINING IRRIGABLE LAND;"

3. Page 1, line 19.  
Strike: "irrigated"  
Insert: "irrigable"  
Following: "THE"  
Insert: "division of the"

4. Page 1, line 20.  
Following: "DISTRICT"  
Insert: "he is to represent"

5. Page 1, lines 22 and 23.  
Strike: "for which the commissioner is to be elected"

6. Page 1, line 23.  
Following: "~~situated~~"  
Insert: "is situated"

7. Page 1, line 25 through page 2, line 1.  
Following: "until" on line 25  
Strike: remainder of line 25 through "until" on page 2, line 1

8. Page 2, line 18.  
Strike: "irrigated"

Insert: "irrigable"

9. Page 2, line 19.  
Following: "~~shall~~"  
Insert: "he represents"

10. Page 2, line 20.  
Following: "~~the~~"  
Insert: "county in which the"

11. Page 2, line 21.  
Strike: "for which"  
Strike: "the commissioner is"

12. Page 2, line 22.  
Strike: "elected"  
Following: "~~situated~~,"  
Strike: "and"  
Insert: "or some portion of the division is situated. A commissioner appointed under this section"

13. Page 3, line 4.  
Strike: "irrigated"  
Insert: "irrigable"

14. Page 5, line 7.  
Strike: "The balloting ~~shall~~ must take place in the following manner"  
Insert: "(4) The board of commissioners shall choose one of the following methods of balloting"  
Following: ":"  
Insert: "(a)"

15. Page 5, line 11.  
Following: "10"  
Insert: "; or (b) the elector shall submit a ballot that includes the number of acres owned and the number of votes being cast"

16. Page 7.  
Following: line 16  
Insert: "NEW SECTION. Section 5. Definition of irrigable land.  
As used in this chapter, "irrigable land" means:  
(1) land that can receive irrigation water and is classified as irrigable by the district or the United States government; or  
(2) land decreed as taxable acreage under 85-7-1841 through 85-7-1845.

NEW SECTION. Section 6. Codification instruction.

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Page 3 of 3

[Section 5] is intended to be codified as an integral part of Title 85, chapter 7, and the provisions of Title 85, chapter 7, apply to [section 5]."



## 1 SENATE BILL NO. 432

2 INTRODUCED BY BENGTON

3  
4 A BILL FOR AN ACT ENTITLED: "AN ACT MAKING TECHNICAL  
5 CHANGES TO THE IRRIGATION DISTRICT LAWS; MODIFYING THE  
6 REQUIREMENTS FOR COMMISSIONERS OF IRRIGATION DISTRICTS AND  
7 THE PROCESS FOR APPOINTING A COMMISSIONER TO FILL A VACANCY  
8 ON THE BOARD OF COMMISSIONERS; CLARIFYING THE QUALIFICATIONS  
9 OF ELECTORS; REVISING VOTING PROCEDURES; ALLOWING A COUNTY  
10 TREASURER TO RECEIVE ASSISTANCE FROM AN IRRIGATION DISTRICT  
11 EMPLOYEE OR COMMISSIONER FOR CERTAIN DISTRICT-RELATED TAX  
12 FUNCTIONS; DEFINING IRRIGABLE LAND; AND AMENDING SECTIONS  
13 85-7-1501, 85-7-1703, 85-7-1710, AND 85-7-2136, MCA. "

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

16 Section 1. Section 85-7-1501, MCA, is amended to read:

17 "85-7-1501. Qualifications of commissioners and term  
18 of office. (1) No A person may not be a commissioner unless  
19 he is an owner of irrigated IRRIGABLE land within the  
20 district THE DIVISION OF THE DISTRICT HE IS TO REPRESENT and  
21 is a resident of the county-in-which-the COUNTY IN WHICH THE  
22 division of the district or some-portion-thereof, OR SOME  
23 PORTION OF THE DIVISION for-which-the-commissioner-is-to-be  
24 elected, is-situated IS SITUATED.

25 (2) The commissioners appointed shall hold their

1 respective offices until the--second--Saturday--in--December  
2 following--their--appointment--and--until their respective  
3 successors are elected and qualified. Each of the  
4 commissioners shall qualify in the same manner as justices  
5 of the peace. The bond for a commissioner shall must be  
6 approved by the district court or judge thereof of the  
7 district court and filed in the office of the clerk of the  
8 court."

9 Section 2. Section 85-7-1703, MCA, is amended to read:

10 "85-7-1703. Vacancies among commissioners. In case of  
11 a vacancy in the board of commissioners, from any cause,  
12 such the vacancy shall must be filled until the next regular  
13 or special election by appointment by the board. The  
14 remaining commissioners shall constitute a quorum for the  
15 purpose of filling any vacancy. If a vacancy exists for  
16 every position on the board, the judge of the district court  
17 of the county in which the division or major portion thereof  
18 of the division is situated shall make the appointments. The  
19 appointee shall must be an owner of irrigated IRRIGABLE land  
20 within the division of the district, shall HE REPRESENTS and  
21 must be a resident of the county--in--which--the COUNTY IN  
22 WHICH THE division of the district {or some-portion-of-the  
23 division for-which such the-commissioner-is so elected}--is  
24 situated, and OR SOME PORTION OF THE DIVISION IS SITUATED. A  
25 COMMISSIONER APPOINTED UNDER THIS SECTION shall hold office

1 until his successor is elected and qualified."

2 **Section 3.** Section 85-7-1710, MCA, is amended to read:

3 **"85-7-1710. Qualification of electors and nature of**  
4 **voting rights.** (1) At all elections held under the  
5 provisions of this part, except as otherwise expressly  
6 provided, the following holders of title or evidence of  
7 title to irrigated IRRIGABLE lands within the district,  
8 herein designated "electors", are entitled to vote:

9 (a) all individuals having the qualifications of  
10 electors under the constitution and general election laws of  
11 the state, except that no registration of electors may be  
12 required;

13 (b) guardians, executors, administrators, and  
14 trustees;

15 (c) domestic corporations, by their duly authorized  
16 agents.

17 (2) In all elections held under this part, each  
18 elector is permitted to cast one vote for each 40 acres of  
19 irrigable land or major fraction thereof owned by the  
20 elector within the district, irrespective of the location of  
21 the irrigable lands within the tracts designated by the  
22 commissioners for assessment and taxation purposes or within  
23 congressional subdivisions, platted lots or blocks (except  
24 as hereinafter provided for), election precincts, or  
25 district divisions, but any elector owning any less than 40

1 acres of irrigable land is entitled to one vote. Until the  
2 irrigable area under the proposed plan of reclamation is  
3 determined, all land included within the boundaries of the  
4 district shall must be considered irrigable land for  
5 election purposes.

6 (3) Whenever land is owned by co-owners, the owners  
7 may designate one of their number or an agent to cast the  
8 vote for the owners, and one vote only for each 40 acres of  
9 irrigable land or major fraction thereof may be cast by the  
10 voting co-owner or agent. Whenever land is under contract of  
11 sale to a purchaser residing within the state, the purchaser  
12 may vote on behalf of the owner of the land. When voting,  
13 the agent of a corporation or co-owners, the co-owner  
14 designated for purpose of voting, or the purchaser of land  
15 under contract of sale, as the case may be, shall file with  
16 the secretary of the district or with the election officials  
17 a written instrument of his authority, executed and  
18 acknowledged by the proper officers of the corporation, by  
19 the co-owners, or by the owner of land under contract of  
20 sale, as the case may be, and thereupon the agent or  
21 co-owner or purchaser, as the case may be, is an elector  
22 within the meaning of this part. Whenever the total  
23 irrigable acreage within any one district has been platted  
24 or subdivided into lots or blocks to the extent of 5% or  
25 more of the total acreage of the district or whenever the

1 majority of the district board adopts a resolution allowing  
 2 it, each elector is permitted to cast one vote for each acre  
 3 of irrigable land or major fraction thereof of an acre of  
 4 irrigable land owned by the elector within the district,  
 5 irrespective of the location of such irrigable lands within  
 6 the tracts designated by the commissioners for assessment  
 7 and taxation purposes or within the congressional  
 8 subdivisions, but any elector owning any less than 1 acre of  
 9 irrigable land within the district is entitled to one vote.  
 10 ~~The balloting shall must take place in the following manner~~

11 (4) THE BOARD OF COMMISSIONERS SHALL CHOOSE ONE OF THE  
 12 FOLLOWING METHODS OF BALLOTING:

13 (A) 10 votes or less, separate ballots will be used;  
 14 more than 10 votes, the elector shall vote in blocks of 10  
 15 using one ballot for each 10 votes and separate ballots for  
 16 odd votes over multiples of 10; OR

17 (B) THE ELECTOR SHALL SUBMIT A BALLOT THAT INCLUDES  
 18 THE NUMBER OF ACRES OWNED AND THE NUMBER OF VOTES BEING  
 19 CAST."

20 **Section 4.** Section 85-7-2136, MCA, is amended to read:

21 **"85-7-2136. Collection of taxes or assessment. (1)** On  
 22 or before the third Monday in August of each year the board  
 23 of commissioners shall furnish the agent of the department  
 24 of revenue in each county in which any of the lands of the  
 25 district are situate a correct list of all the district

1 lands in ~~such~~ the county, together with the amount of the  
 2 total taxes or assessments against ~~said~~ the lands for  
 3 district purposes. The agent of the department of revenue in  
 4 each county shall immediately thereafter, and prior to the  
 5 delivery of the assessment book to the county treasurer,  
 6 cause ~~said~~ the assessment roll to be entered in the  
 7 assessment book of ~~said~~ the county for each year.

8 (2) It ~~shall be~~ is the duty of the county treasurer of  
 9 each county in which any irrigation district is located, in  
 10 whole or in part, to collect and receipt for all taxes and  
 11 assessments levied by ~~any such~~ the district, in the same  
 12 manner and at the same time as is required in the collection  
 13 of taxes upon real estate for county purposes as provided in  
 14 15-16-102; ~~provided the~~ The treasurer shall receive from  
 15 any taxpayer, at any time, the amount due on account of any  
 16 district assessments of any kind, whether other taxes on the  
 17 same real estate are paid or not.

18 (3) If requested in writing by a board of  
 19 commissioners of an irrigation district, the county  
 20 treasurer may receive assistance from an employee of the  
 21 irrigation district or a commissioner of the district for  
 22 the purpose of collecting district assessments as provided  
 23 in 15-16-102, investing district funds as directed by the  
 24 board of commissioners of the district, and preparing  
 25 district assessment notices.

1       (4) When any real estate on account of which ~~such~~ the  
 2       district taxes and assessments have been levied has been  
 3       sold to the county and tax certificate of sale is held by  
 4       the county, the taxpayer may pay to the treasurer at any  
 5       time any semiannual installment of ~~such~~ the district tax or  
 6       assessment, together with the penalty and interest to date  
 7       of payment on such installment, ~~provided that such~~. However,  
 8       the payment ~~shall~~ may not be deemed ~~considered~~ a redemption  
 9       of ~~said~~ the property from ~~such~~ the tax sale but ~~shall~~ must  
 10       be credited on account of any redemption that may thereafter  
 11       be made. In case of any payment pursuant to this subsection,  
 12       a separate tax receipt ~~shall~~ must issue showing exactly what  
 13       assessments have been paid and ~~shall~~ must show that no other  
 14       tax on ~~said~~ the real estate has been received by ~~said~~ the  
 15       treasurer, ~~provided such~~. The county treasurer ~~shall~~ may not  
 16       collect or receive or receipt for any taxes levied for  
 17       county purposes upon real estate situated wholly or in part  
 18       within any irrigation district upon which an assessment for  
 19       the purposes of ~~such~~ the irrigation district has been levied  
 20       unless the assessment levied for ~~such~~ irrigation district  
 21       purposes ~~be~~ is paid as herein permitted and the receipt  
 22       therefor for the payment presented to the county treasurer  
 23       at the time ~~such~~ the taxes are paid, or paid at the same  
 24       time."

25       NEW SECTION. SECTION 5. DEFINITION OF IRRIGABLE LAND.

1       AS USED IN THIS CHAPTER, "IRRIGABLE LAND" MEANS:  
 2       (1) LAND THAT CAN RECEIVE IRRIGATION WATER AND IS  
 3       CLASSIFIED AS IRRIGABLE BY THE DISTRICT OR THE UNITED STATES  
 4       GOVERNMENT; OR  
 5       (2) LAND DECREED AS TAXABLE ACREAGE UNDER 85-7-1841  
 6       THROUGH 85-7-1845.  
 7       NEW SECTION. SECTION 6. CODIFICATION INSTRUCTION.  
 8       [SECTION 5] IS INTENDED TO BE CODIFIED AS AN INTEGRAL PART  
 9       OF TITLE 85, CHAPTER 7, AND THE PROVISIONS OF TITLE 85,  
 10       CHAPTER 7, APPLY TO [SECTION 5].

-End-