

HOUSE BILL NO. 308

INTRODUCED BY KASTEN, KOEHNKE, SWIFT,  
BRUSKI-MAUS, M. HANSON, SCHYE, GRADY, TASH

IN THE HOUSE

JANUARY 22, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON AGRICULTURE, LIVESTOCK, & IRRIGATION.  FIRST READING.
FEBRUARY 6, 1993	COMMITTEE RECOMMEND BILL DO PASS. REPORT ADOPTED.
FEBRUARY 8, 1993	PRINTING REPORT.
FEBRUARY 9, 1993	SECOND READING, DO PASS.
FEBRUARY 10, 1993	ENGROSSING REPORT.
FEBRUARY 13, 1993	THIRD READING, PASSED. AYES, 92; NOES, 5.
FEBRUARY 15, 1993	TRANSMITTED TO SENATE.

IN THE SENATE

FEBRUARY 16, 1993	INTRODUCED AND REFERRED TO COMMITTEE ON LOCAL GOVERNMENT.  FIRST READING.
MARCH 27, 1993	COMMITTEE RECOMMEND BILL BE CONCURRED IN AS AMENDED. REPORT ADOPTED.
MARCH 31, 1993	SECOND READING, CONCURRED IN AS AMENDED.
APRIL 1, 1993	THIRD READING, CONCURRED IN. AYES, 37; NOES, 11.  RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

APRIL 7, 1993	SECOND READING, AMENDMENTS CONCURRED IN.
APRIL 13, 1993	THIRD READING, AMENDMENTS

CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *House* BILL NO. *308*  
 2 INTRODUCED BY *Anten Delinke - off Sucki Thann*  
 3 *M. Thann Delinke Sucki Thann*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A COUNTY  
 5 TREASURER TO ACCEPT ASSISTANCE FROM AN EMPLOYEE OR  
 6 COMMISSIONER OF AN IRRIGATION DISTRICT IF REQUESTED BY THE  
 7 COMMISSIONERS OF THE DISTRICT; AND AMENDING SECTION  
 8 85-7-2136, MCA."

9  
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 85-7-2136, MCA, is amended to read:

12 "85-7-2136. Collection of taxes or assessment. (1) On  
 13 or before the third Monday in August of each year, the board  
 14 of commissioners shall furnish the agent of the department  
 15 of revenue in each county in which any of the lands of the  
 16 district are situated a correct list of all the district  
 17 lands in the county, together with the amount of the total  
 18 taxes or assessments against the lands for district  
 19 purposes. The agent of the department of revenue in each  
 20 county shall immediately thereafter upon receipt of the  
 21 list, and prior to the delivery of the assessment book to  
 22 the county treasurer, cause the assessment roll to be  
 23 entered in the assessment book of the county for each year.

24 (2) It is the duty of the county treasurer of each  
 25 county in which any irrigation district is located, in whole

1 or in part, to collect and receipt for all taxes and  
 2 assessments levied by the district, in the same manner and  
 3 at the same time as is required in the collection of taxes  
 4 upon real estate for county purposes as provided in  
 5 15-16-102. The treasurer shall receive from any taxpayer, at  
 6 any time, the amount due on account of any district  
 7 assessments of any kind, whether other taxes on the same  
 8 real estate are paid or not.

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

17 (4) When any real estate on account of which the  
 18 district taxes and assessments have been levied has been  
 19 sold to the county and tax certificate of sale is held by  
 20 the county, the taxpayer may pay to the treasurer at any  
 21 time any semiannual installment of the district tax or  
 22 assessment, together with the penalty and interest to date  
 23 of payment on such installment. However, the payment may not  
 24 be considered a redemption of the property from the tax sale  
 25 but must be credited on account of any redemption that may

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

-End-

APPROVED BY COMMITTEE  
ON AGRICULTURE LIVESTOCK  
& IRRIGATION

*House* BILL NO. *308*

INTRODUCED BY *Anten Toelink* *with Sen. Thau*  
*M. Hanson Del. Judy Bell*

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A COUNTY TREASURER TO ACCEPT ASSISTANCE FROM AN EMPLOYEE OR COMMISSIONER OF AN IRRIGATION DISTRICT IF REQUESTED BY THE COMMISSIONERS OF THE DISTRICT; AND AMENDING SECTION 85-7-2136, MCA."

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

**Section 1.** 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 situated a correct list of all the district lands in the county, together with the amount of the total taxes or assessments against the lands for district purposes. The agent of the department of revenue in each county shall immediately thereafter upon receipt of the list, and prior to the delivery of the assessment book to the county treasurer, cause the assessment roll to be entered in the assessment book of the county for each year.

(2) It 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 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. 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 shall accept 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 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 the district tax or assessment, together with the penalty and interest to date of payment on such installment. However, the payment may not be considered a redemption of the property from the tax sale but must be credited on account of any redemption that may

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5 county treasurer may not collect or receive or receipt for  
6 any taxes levied for county purposes upon real estate  
7 situated wholly or in part within any irrigation district  
8 upon which an assessment for the purposes of the irrigation  
9 district has been levied unless the assessment levied for  
10 irrigation district purposes is paid as herein permitted in  
11 this section and the receipt for the payment presented to  
12 the county treasurer at the time the taxes are paid, or paid  
13 at the same time."

-End-

1 *House* BILL NO. *308*  
 2 INTRODUCED BY *Anten Tochenki* *with* *Sen. Thane*  
 3 *M. Hanson* *Deputy* *Sen. B. B. Tol*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A COUNTY  
 5 TREASURER TO ACCEPT ASSISTANCE FROM AN EMPLOYEE OR  
 6 COMMISSIONER OF AN IRRIGATION DISTRICT IF REQUESTED BY THE  
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 8 real estate are paid or not.

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

17 (4) When any real estate on account of which the  
 18 district taxes and assessments have been levied has been  
 19 sold to the county and tax certificate of sale is held by  
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 21 time any semiannual installment of the district tax or  
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 24 be considered a redemption of the property from the tax sale  
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1 be made. In case of any payment pursuant to this subsection,  
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4 on the real estate has been received by the treasurer. The  
5 county treasurer may not collect or receive or receipt for  
6 any taxes levied for county purposes upon real estate  
7 situated wholly or in part within any irrigation district  
8 upon which an assessment for the purposes of the irrigation  
9 district has been levied unless the assessment levied for  
10 irrigation district purposes is paid as heretofore permitted in  
11 this section and the receipt for the payment presented to  
12 the county treasurer at the time the taxes are paid, or paid  
13 at the same time."

-End-



SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
March 26, 1993

MR. PRESIDENT:

We, your committee on Local Government having had under consideration House Bill No. 308 (third reading copy -- blue), respectfully report that House Bill No. 308 be amended as follows and as so amended be concurred in.

Signed: John Ed Kennedy, Jr.  
Senator John "Ed" Kennedy, Jr., Chair

That such amendments read:

1. Title, lines 5 through 7.

Strike: "ACCEPT" on line 5 through "DISTRICT" on line 7

Insert: "NOTIFY THE COMMISSIONERS OF AN IRRIGATION DISTRICT WHEN  
DISTRICT ASSESSMENTS ARE PAID"

2. Page 2.

Following: line 8

Insert: "(3) During the water delivery season, the county  
treasurer shall daily notify the board of commissioners of  
an irrigation district of payments of district assessments."

Renumber: subsequent sections

3. Page 2, line 11.

Strike: "shall accept"

Insert: "may receive"

-END-

SENATE

Amd. Coord.  
Sec. of Senate

Senator Swift  
Senator Carrying Bill

**HB 308**  
681613SC.SAN

SENATE COMMITTEE OF THE WHOLE AMENDMENT

March 31, 1993 1:16 pm

Mr. Chairman: I move to amend House Bill No. 308 (third reading copy -- blue).

ADOPT

REJECT

Signed: Greg Jergeson  
Senator Greg Jergeson

That such amendments read:

Amend the Senate standing committee report on House Bill No. 308 dated March 26, 1993 as follows:

Strike committee amendment No. 2 in its entirety

Amend the committee of the whole amendment on House Bill No. 308 dated March 31, 1993 as follows:

Strike the committee of the whole amendment in its entirety

1. Page 2.

Following: line 8

Insert: "(3) During the water delivery season, as determined by the irrigation district commissioners, the county treasurer shall make available to the board of commissioners of an irrigation district notice of the receipt of payments of district assessments by 9:00 a.m. on the day following receipt of those payments."

-END-

SENATE

HB 308

r721316CW.Sma

M- Amd. Coord.

## 1 HOUSE BILL NO. 308

2 INTRODUCED BY KASTEN, KOEHNKE, SWIFT,  
3 BRUSKI-MAUS, M. HANSON, SCHYE, GRADY, TASH  
4

5 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING A COUNTY  
6 TREASURER TO ~~ACCEPT---ASSISTANCE---FROM---AN---EMPLOYEE---OR~~  
7 ~~COMMISSIONER-OF-AN-IRRIGATION-DISTRICT-IF-REQUESTED---BY---THE~~  
8 ~~COMMISSIONERS-OF-THE-DISTRICT~~ NOTIFY THE COMMISSIONERS OF AN  
9 IRRIGATION DISTRICT WHEN DISTRICT ASSESSMENTS ARE PAID; AND  
10 AMENDING SECTION 85-7-2136, MCA."

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

13 Section 1. Section 85-7-2136, MCA, is amended to read:

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22 county shall immediately thereafter upon receipt of the  
23 list, and prior to the delivery of the assessment book to  
24 the county treasurer, cause the assessment roll to be  
25 entered in the assessment book of the county for each year.

1 (2) It is the duty of the county treasurer of each  
2 county in which any irrigation district is located, in whole  
3 or in part, to collect and receipt for all taxes and  
4 assessments levied by the district, in the same manner and  
5 at the same time as is required in the collection of taxes  
6 upon real estate for county purposes as provided in  
7 15-16-102. The treasurer shall receive from any taxpayer, at  
8 any time, the amount due on account of any district  
9 assessments of any kind, whether other taxes on the same  
10 real estate are paid or not.

11 ~~(3)---DURING-THE-WATER-DELIVERY-SEASON, AS-DETERMINED---BY~~  
12 ~~THE---IRRIGATION-DISTRICT-COMMISSIONERS, THE-COUNTY-TREASURER~~  
13 ~~SHALL---DAILY---NOTIFY---THE---BOARD---OF---COMMISSIONERS---OF---AN~~  
14 ~~IRRIGATION-DISTRICT-OF-PAYMENTS-OF-DISTRICT-ASSESSMENTS.~~

15 (3) DURING THE WATER DELIVERY SEASON, AS DETERMINED BY  
16 THE IRRIGATION DISTRICT COMMISSIONERS, THE COUNTY TREASURER  
17 SHALL MAKE AVAILABLE TO THE BOARD OF COMMISSIONERS OF AN  
18 IRRIGATION DISTRICT NOTICE OF THE RECEIPT OF PAYMENTS OF  
19 DISTRICT ASSESSMENTS BY 9 A.M. ON THE DAY FOLLOWING RECEIPT  
20 OF THOSE PAYMENTS.

21 ~~(3)(4)~~ If requested in writing by a board of  
22 commissioners of an irrigation district, the county  
23 treasurer ~~may-receive shall-accept~~ MAY RECEIVE assistance  
24 from an employee of the irrigation district or a  
25 commissioner of the district for the purpose of collecting

1 district assessments as provided in 15-16-102, investing  
2 district funds as directed by the board of commissioners of  
3 the district, and preparing district assessment notices.

4 ~~(4)~~(5) When any real estate on account of which the  
5 district taxes and assessments have been levied has been  
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