

SENATE BILL NO. 436

INTRODUCED BY K. GEBHARDT

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 4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO LEVY
 5 A ~~TAX~~ FEE ON PROPERTY WITHIN A FIRE SERVICE AREA TO FUND WILDLAND FIRE PROTECTION
 6 SERVICES; AND AMENDING SECTION 7-33-2404, MCA."

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

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10 **Section 1.** Section 7-33-2404, MCA, is amended to read:

11 **"7-33-2404. Financing of fire service area -- fee on structures -- ~~tax levy authorized~~ FEE ON**
 12 **UNDEVELOPED LAND.** (1) In the resolution creating the fire service area and by resolution as necessary after
 13 creation of the fire service area, the board of county commissioners shall establish a schedule of rates to be
 14 charged to owners of structures AND OWNERS OF UNDEVELOPED LAND that are benefited by the services offered by
 15 the fire service area.

16 (2) (A) The rates FOR STRUCTURES must be applied on a fair and equal basis to all classes of structures
 17 benefited by the fire service area. THE FEE CHARGED TO OWNERS OF STRUCTURES IS INTENDED TO BE PRIMARILY USED
 18 FOR STRUCTURAL FIRE PREVENTION AND SUPPRESSION.

19 (B) THE RATES FOR UNDEVELOPED LAND MUST BE APPLIED ON A FAIR AND EQUAL BASIS TO ALL CLASSES OF
 20 UNDEVELOPED LAND BENEFITED BY THE FIRE SERVICE AREA. UNDEVELOPED LAND DOES NOT INCLUDE LAND LOCATED
 21 UNDER STRUCTURES SUBJECT TO A FEE UNDER SUBSECTION (2)(A). THE EXCLUDED LAND MAY NOT EXCEED 1 ACRE. THE
 22 FEE CHARGED TO OWNERS OF UNDEVELOPED LAND IS INTENDED TO BE PRIMARILY USED FOR WILDLAND FIRE PREVENTION
 23 AND SUPPRESSION. THE FEE MAY NOT EXCEED 15 CENTS AN ACRE UP TO A MAXIMUM OF \$250 FOR UNDEVELOPED LAND
 24 UNDER SINGLE OWNERSHIP. THE FEE MAY NOT BE ASSESSED ON UNDEVELOPED LAND FOR WHICH THE OWNER PAYS A FEE
 25 OR TAX TO ANOTHER PUBLIC AGENCY FOR WILDLAND FIRE PREVENTION AND SUPPRESSION.

26 (3) The board of county commissioners shall collect the funds necessary to operate the fire service area
 27 by charging the area rate as a special assessment on the owners of structures AND UNDEVELOPED LAND and shall
 28 collect the assessments with the general taxes of the county. The assessments are a lien on the assessed
 29 property.

30 (4) The board of county commissioners or the trustees, if the fire service area is governed by trustees



1 under 7-33-2403, may pledge the income of the fire service area to secure financing necessary to procure
2 equipment and buildings to house the equipment. The outstanding amount of the indebtedness may not exceed
3 1.1% of the total assessed value of taxable property, determined as provided in 15-8-111, within the area, as
4 ascertained by the last assessment for state and county taxes prior to the incurring of the indebtedness.

5 (5) If a fire service area is reduced or eliminated by annexation of all or a portion of the fire service area
6 into a municipality, then the county commissioners or trustees of the fire service area shall notify the annexing
7 municipality in order to prevent the property owners of the area to be annexed from assuming financial
8 responsibility to both the municipality and the fire service area.

9 ~~_____ (6) The board of county commissioners may, subject to 15-10-420, levy a special tax upon all property~~
10 ~~within a fire service area for the purpose of funding wildland and structure fire protection services within the fire~~
11 ~~service area. The tax is in addition to the fee on structures provided in this section."~~

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