



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2009 Biennium

Bill # HB0474

Title: Exempt land under county roads from property taxation

Primary Sponsor: Stahl, Wayne

Status: As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2008 Difference</u>	<u>FY 2009 Difference</u>	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of Fiscal Impact:

This bill attempts to exempt property taxes for property and associated easements attributable to county roads.

FISCAL ANALYSIS

Technical Notes:

1. This bill has no fiscal impact as written. Section 1 (2)(c) exempts all right-of ways. This nullifies the fiscal impact of the bill as 7-140-2107, MCA, mandates the acquisition of right-of ways for county roads by the various boards of county commissioners.
2. Section 1 (1) of the bill should also be clarified as to the necessary amount of land in possession attributable to the county road to qualify for this exemption. The bill seems to suggest that at least one acre of land must be attributable to the road; however, an alternative reading suggests that any quantity of land, not matter how small, could be exempt.

Sponsor's Initials

Date

Budget Director's Initials

Date