

1 HOUSE BILL NO. 263

2 INTRODUCED BY G. VANCE

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4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING COUNTY WATER AND SEWER DISTRICTS TO USE
5 ONE OR ANY COMBINATION OF ASSESSMENT METHODS TO MEET BOND OBLIGATIONS AND OTHER
6 EXPENSES; AND AMENDING SECTION 7-13-2303, 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 7-13-2303, MCA, is amended to read:

11 **"7-13-2303. ~~Method~~ Methods of assessment.** (1) When the amount of money required for any purpose
12 enumerated in 7-13-2302 has been determined, the county commissioners or board of directors may use one
13 or any combination of the following methods of assessment:

14 (a) ~~each~~ Each lot or parcel of land to be assessed ~~must~~ may be assessed with that part of the amount
15 of money required that its area bears to the total area of all of the lands to be assessed;

16 (b) ~~the~~ The assessment may, ~~at the option of the board or boards of county commissioners,~~ be based
17 upon the taxable valuation as stated in the last-completed county assessment roll of the lots or parcels of land,
18 exclusive of improvements, within the district. In that case, each lot or parcel of land to be assessed must be
19 assessed with that part of the amount of money required that its taxable valuation bears to the total taxable
20 valuation of all of the lands to be assessed.

21 (c) ~~each~~ Each dwelling unit may be assessed a flat fee. For purposes of this subsection (1)(c), "dwelling
22 unit" has the same meaning provided ~~for~~ in 70-24-103.

23 (2) If the district lies in more than one county, the same method of assessment must be used by in each
24 ~~board of county commissioners~~ county."

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