

SENATE BILL NO. 110

INTRODUCED BY J. BRENDEN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING AN EXEMPTION FROM PROPERTY TAXES, UNDER
5 CERTAIN CONDITIONS, FOR LAND OWNED BY A TAXPAYER THAT INCLUDES A COUNTY ROAD AND
6 ASSOCIATED EASEMENT;~~AND PROVIDING AN EFFECTIVE DATE.~~"

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

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10 NEW SECTION. **Section 1. Exemption for land that includes county road and easement --**

11 **application -- limitations.** (1) (a) Subject to the provisions of this section, for tax years beginning after December
12 31, ~~2011~~ 2014, land that consists of a county road, as defined in 7-14-2101, and any associated easements and
13 that is part of contiguous or noncontiguous parcels of land under one ownership is exempt from property taxes.

14 (b) The road must have been opened, established, constructed, or maintained by a county and must be
15 open to public travel.

16 (c) To qualify for the exemption under this section, at least 1 acre of the land described in subsection
17 (1)(a) must be located in the county in which an exemption is sought.

18 (2) The exemption allowed under this section does not apply to:

19 (a) a road or associated easement located within:

20 (i) the boundaries of an incorporated or unincorporated city or town;

21 (ii) a platted and filed subdivision;

22 (iii) tracts of land used for residential, commercial, or industrial purposes; or

23 (iv) the 1 acre of land beneath improvements on land described in 15-6-133(1)(c) and 15-7-206(2);

24 (b) that part of an easement that is more than 30 feet from the centerline of the road.

25 (3) (a) The owner of the land shall apply to the department for an exemption under this section on a form
26 provided by the department. The application must include:

27 (i) a legal description of the property in the county for which the exemption is sought;

28 (ii) a map from the farm service agency, U.S. department of agriculture, or other documentation showing
29 the location of the county road for which the exemption is sought; and

30 (iii) other information required by the department.

1 (b) A separate application must be made for each county in which an exemption is sought.

2 (c) An application for an exemption that would be in effect for the tax year and subsequent tax years
3 must be filed with the department by March 1 of the tax year for which the exemption is sought.

4 (4) The taxpayer shall inform the department of any change in ownership of the land or other
5 circumstances that may affect the eligibility of the land for the exemption. The department shall determine whether
6 any changes have occurred that affect the eligibility of the land for the exemption.

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8 NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an
9 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

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11 ~~NEW SECTION. Section 3. Effective date. [This act] is effective July 1, 2011.~~

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