

HOUSE BILL NO. 207  
INTRODUCED BY J. LASLOVICH  
BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT CHANGING THE GENERAL ASSESSMENT DAY FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE FOR SUPPLEMENTAL ASSESSMENTS FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE BY WHICH THE DEPARTMENT OF REVENUE SHALL CERTIFY TOTAL TAXABLE VALUE TO EACH TAXING AUTHORITY FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE BY WHICH THE DEPARTMENT OF REVENUE SHALL DELIVER A CERTIFIED COPY OF THE PROPERTY TAX RECORD TO ALL CITIES OF THE THIRD CLASS AND TOWNS WITHIN EACH COUNTY THAT MAKE WRITTEN REQUEST FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE BY WHICH THE DEPARTMENT OF REVENUE SHALL DELIVER TO THE COUNTY SUPERINTENDENT AND TO EACH CITY OR TOWN CLERK A STATEMENT SHOWING THE SEPARATE TOTAL ASSESSED VALUE AND THE TOTAL TAXABLE VALUE OF ALL PROPERTY IN THE DISTRICT, CITY, OR TOWN FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE BY WHICH THE BOARD OF COMMISSIONERS OF EACH IRRIGATION DISTRICT ORGANIZED UNDER TITLE 85, CHAPTER 7, PARTS 1 AND 15, MCA, SHALL ASCERTAIN AND LEVY THE AMOUNT TO BE RAISED THAT YEAR FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; CHANGING THE DATE BY WHICH THE DIRECTORS OF A CONSERVATION DISTRICT SHALL PROVIDE THE DEPARTMENT OF REVENUE AND COUNTY TREASURER OR TREASURERS A STATEMENT OF THE SPECIAL ASSESSMENTS TO BE COLLECTED FROM THE SECOND MONDAY IN JULY TO THE FIRST MONDAY IN AUGUST; AMENDING SECTIONS 7-6-4410, 15-8-201, 15-8-204, 15-10-202, 20-9-122, 85-7-2104, AND 85-9-603, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND RETROACTIVE APPLICABILITY DATES."

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

**Section 1.** Section 7-6-4410, MCA, is amended to read:

**"7-6-4410. Property tax record to be furnished to certain municipalities.** On or before the ~~second~~ first Monday in ~~July~~ August of each year, the department of revenue shall furnish a certified copy of the property

tax record to all cities of the third class and towns within each county that make written request for the record on or before the first Monday in April of each year. The property tax record must pertain to property within the limits of the requesting cities and towns."

**Section 2.** Section 15-8-201, MCA, is amended to read:

**"15-8-201. General assessment day.** (1) The department shall, between January 1 and the ~~second~~ first Monday of ~~July~~ August in each year, ascertain the names of all taxable inhabitants and assess all property subject to taxation in each county.

(2) The department shall assess property to:

(a) the person by whom it was owned or claimed or in whose possession or control it was at midnight of the preceding January 1; or

(b) except in the case of land splits, the new owner if the provisions of 15-7-304 have been met and the transfer certificate has been received and processed prior to determining the taxes that are due as provided in 15-10-305(2).

(3) The department shall also ascertain and assess all mobile homes arriving in the county after midnight of the preceding January 1.

(4) A mistake in the name of the owner or supposed owner of real property does not invalidate the assessment.

(5) The procedure provided by this section does not apply to:

(a) motor vehicles;

(b) motor homes, travel trailers, and campers;

(c) watercraft;

(d) livestock;

(e) property defined in 61-1-104 as special mobile equipment that is subject to assessment for personal property taxes on the date that application is made for a special mobile equipment plate;

(f) mobile homes and manufactured homes held by a distributor or dealer as stock in trade; and

(g) property subject to the provisions of 15-16-203."

**Section 3.** Section 15-8-204, MCA, is amended to read:

**"15-8-204. Supplemental assessment.** When any personal property liable to taxation is brought into a county at any time after the ~~second~~ first Monday of ~~July~~ August and ~~such~~ the property has not been assessed

for that year, it must be listed and assessed the same as if it had been in the county at the time of the regular assessment, and the tax must be collected, as provided in this code, at any time."

**Section 4.** Section 15-10-202, MCA, is amended to read:

**"15-10-202. Certification of taxable values.** (1) Subject to subsection (2), by the ~~second~~ first Monday in ~~July~~ August, the department shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority. The department shall also send to each taxing authority a written statement of its best estimate of the total taxable value of newly taxable property, as described in 15-10-420(3).

(2) For tax years beginning after December 31, 2000, if the ownership of centrally assessed property has been transferred in whole or in part to a different owner and the transferred property has a market value of \$1 million or more as determined by the department, the department shall determine separately the taxable value of newly taxable property and the taxable value associated with reappraisal of centrally assessed property that is transferred to a different owner. The department shall certify to each taxing authority, at the time specified in subsection (1), the taxable value of newly taxable property and the total taxable value of centrally assessed property, exclusive of newly taxable property, that has been transferred to a different owner."

**Section 5.** Section 20-9-122, MCA, is amended to read:

**"20-9-122. Statement of district, city, and town valuations.** (1) By the ~~second~~ first Monday of ~~July~~ August, the department of revenue shall deliver to the county superintendent and to each city or town clerk a statement showing separately for each district and each city or town in the county the total assessed value and the total taxable value of all property in the districts, cities, or towns, as these valuations appear in the property tax record.

(2) In the case of a joint school district, the department of revenue shall, at the time of delivering the statement to the county superintendent, send a statement of the assessed value and taxable value of the portion of the joint school district situated in the appropriate county to the county superintendents and to the county commissioners of each county in which a part of the joint school district is situated."

**Section 6.** Section 85-7-2104, MCA, is amended to read:

**"85-7-2104. Annual tax levy -- apportionment when tracts divided.** (1) (a) On or before the ~~second~~ first Monday in ~~July~~ August each year, the board of commissioners of each irrigation district organized under parts 1 and 15 shall ascertain:

(i) the total amount required to be raised in that year for the general administrative expenses of the district, including the cost of maintenance and repairs; and

(ii) the total amount to be raised that year for interest on and principal of the outstanding bonded or other indebtedness of the district for which bonds of the district have not been deposited with the United States as provided in 85-7-1906.

(b) Subject to 15-10-420, the board shall levy against each 40-acre tract or fractional lot, as designated by United States government survey, or platted lot if land is subdivided in lots and blocks (or where land is owned in less than 40-acre tracts or in less than the platted lot, against each tract) in the district, that portion of the respective total amounts to be raised ~~which~~ that the total irrigable area of any tract or lot bears to the total irrigable area of the lands in the district, so that each acre of irrigable land in the district is assessed and required to pay the same amount as every other acre of irrigable land in the district, unless otherwise specifically provided by the board. The board may also charge the administrative charge authorized in 85-7-2103(1).

(c) Indebtedness under subsection (1) includes debt incurred under any contract between the district and the United States but excludes any indebtedness incurred by the district on behalf of a subdistrict.

(2) (a) On or before the ~~second~~ first Monday in ~~July~~ August each year, the board of commissioners of each irrigation district organized under parts 1 and 15 for which a subdistrict has been created pursuant to 85-7-404 shall determine the total amount to be raised that year for interest and principal payments on the outstanding bonded or other indebtedness of the district incurred on behalf of the subdistrict.

(b) The board shall levy against each 40-acre tract or fractional lot, as designated by United States government survey, or platted lot if land is subdivided in lots and blocks (or where land is owned in less than 40-acre tracts or in less than the platted lot, against each tract) in the subdistrict, the portion of the total amount to be raised apportioned according to the ratio of the total irrigable area of the tract or lot to the total irrigable area of the lands in the subdistrict, so that each acre of irrigable land in the subdistrict is assessed and required to pay the same amount as every other acre of irrigable land in the subdistrict, unless otherwise specifically provided by the board. The board may also charge the administrative charge authorized in 85-7-2103(1).

(3) In the event that the ownership of any 40-acre tract or other subdivision of land in the district or subdistrict is divided after a special tax or assessment against the land has been levied, each of the owners of a tract or subdivision is entitled to have the special tax or assessment equitably apportioned to and against the divisions of the tract or subdivision, so that each owner is enabled to pay a special tax or assessment against the owner's portion of the tract or subdivision and have the land discharged from the lien. The charge against any separately owned tract of land may not be less than \$5."

**Section 7.** Section 85-9-603, MCA, is amended to read:

**"85-9-603. Directors to provide financial information.** (1) Before the ~~second~~ first Monday in ~~July~~ August of each year, the directors shall provide the department of revenue and the county treasurer with:

- (a) the budget for the current fiscal year;
- (b) a statement of the amount of special assessments to be collected for the districts; and
- (c) a listing of all real property within the district.

(2) If the district is located in more than one county, the directors shall provide this information to the department of revenue and each of the affected county treasurers."

NEW SECTION. **Section 8. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 9. Retroactive applicability.** (1) [Section 2] applies retroactively, within the meaning of 1-2-109, to the general assessment day for calendar year 2003.

(2) [Section 6] applies retroactively, within the meaning of 1-2-109, to the annual levy of the board of commissioners of an irrigation district for calendar year 2003.

(3) [Section 7] applies retroactively, within the meaning of 1-2-109, to the annual assessment provided in 85-9-601 for calendar year 2003 of a conservation district for which the directors shall provide the information specified in 85-9-603.

(4) [This act] applies retroactively, within the meaning of 1-2-109, to any assessment or levy by any taxing jurisdiction for calendar year 2003 for which an assessment or levy date is not specified.

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