

HOUSE BILL NO. 843
INTRODUCED BY L. JONES

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A PROPERTY TAX EXEMPTION, UNDER CERTAIN CONDITIONS, FOR LAND OWNED BY THE TAXPAYER THAT INCLUDES LAND ADJACENT TO CERTAIN TRANSMISSION LINES; AND PROVIDING A DELAYED EFFECTIVE DATE."

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

NEW SECTION. Section 1. Exemption for land adjacent to transmission line right-of-way easement -- application -- limitations. (1) Subject to the conditions of this section, for tax years beginning after December 31, 2007, there is allowed an exemption from property taxes for the portion of contiguous or noncontiguous parcels of land under one ownership that is within 660 feet on either side of the midpoint of a transmission line right-of-way or easement, excluding the property in the right-of-way or transmission line easement.

(2) (a) (i) A person applying for an exemption under this section shall make an application to the department, on a form provided by the department. The application must include a legal description of the property in the county for which the exemption is sought and other information required by the department. A separate application must be made for each county in which an exemption is sought.

(ii) The department of environmental quality shall provide the department with any transmission line land survey information gathered pursuant to Title 75, chapters 1 and 20.

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

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

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

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

(ii) a platted and filed subdivision;

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

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

(4) For the purposes of this section, "transmission line" means an electric line with a design capacity of 30 megavoltamperes or greater that is constructed after January 1, 2007.

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

NEW SECTION. **Section 3. Effective date.** [This act] is effective January 1, 2008.

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