

SENATE BILL NO. 436
INTRODUCED BY K. GEBHARDT

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO LEVY A TAX ON PROPERTY WITHIN A FIRE SERVICE AREA TO FUND FIRE PROTECTION SERVICES; AND AMENDING SECTION 7-33-2404, MCA."

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

Section 1. Section 7-33-2404, MCA, is amended to read:

"7-33-2404. Financing of fire service area -- fee on structures -- tax levy authorized. (1) In the resolution creating the fire service area and by resolution as necessary after creation of the fire service area, the board of county commissioners shall establish a schedule of rates to be charged to owners of structures that are benefited by the services offered by the fire service area.

(2) The rates must be applied on a fair and equal basis to all classes of structures benefited by the fire service area.

(3) The board of county commissioners shall collect the funds necessary to operate the fire service area by charging the area rate as a special assessment on the owners of structures and shall collect the assessments with the general taxes of the county. The assessments are a lien on the assessed property.

(4) The board of county commissioners or the trustees, if the fire service area is governed by trustees under 7-33-2403, may pledge the income of the fire service area to secure financing necessary to procure equipment and buildings to house the equipment. The outstanding amount of the indebtedness may not exceed 1.1% of the total assessed value of taxable property, determined as provided in 15-8-111, within the area, as ascertained by the last assessment for state and county taxes prior to the incurring of the indebtedness.

(5) If a fire service area is reduced or eliminated by annexation of all or a portion of the fire service area into a municipality, then the county commissioners or trustees of the fire service area shall notify the annexing municipality in order to prevent the property owners of the area to be annexed from assuming financial responsibility to both the municipality and the fire service area.

(6) The board of county commissioners may, subject to 15-10-420, levy a special tax upon all property within a fire service area for the purpose of funding wildland and structure fire protection services within the fire service area. The tax is in addition to the fee on structures provided in this section.

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