

1 HOUSE BILL NO. 47

2 INTRODUCED BY E. MCCLAFFERTY

3 BY REQUEST OF THE EDUCATION AND LOCAL GOVERNMENT INTERIM COMMITTEE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING DATES BY WHICH A COUNTY MUST FIX CERTAIN
6 SALARIES, ADOPT A BUDGET, FIX TAX LEVIES, AND ESTIMATE SPECIAL DISTRICT COSTS; AMENDING
7 SECTIONS 7-4-2504, 7-6-4024, 7-6-4036, ~~AND 7-11-1025, 20-9-152, AND 20-15-313~~, MCA; AND PROVIDING
8 AN EFFECTIVE DATE."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11
12 **Section 1.** Section 7-4-2504, MCA, is amended to read:

13 **"7-4-2504. Salaries to be fixed by resolution -- cost-of-living increments.** The county governing body
14 shall ~~by annually adopt a resolution on or before August 1 of each year~~ by the date established in 7-6-4036 to
15 adjust and uniformly fix the salaries of the county treasurer, county clerk, county assessor, county school
16 superintendent, county sheriff, clerk of district court, county auditor (if there is one), justice of the peace, county
17 coroner, and county surveyor (if the surveyor receives a salary) by adding to the annual salary provided for in
18 7-4-2503(1) a cost-of-living increment based upon the schedule developed and approved by the county
19 compensation board provided for in 7-4-2503(4)."

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21 **Section 2.** Section 7-6-4024, MCA, is amended to read:

22 **"7-6-4024. Hearing on preliminary budget.** (1) The governing body shall hold a hearing in accordance
23 with the notice given pursuant to 7-6-4021.

24 (2) Local government officials shall attend the budget hearing to answer questions on their proposed
25 budgets if called upon:

26 (a) by the governing body; or

27 (b) by a taxpayer or resident.

28 (3) The hearing may be continued from day to day and must be concluded and the budget finally
29 approved and adopted by resolution by the later of the ~~second Monday in August or within 45~~ first Thursday after
30 the first Tuesday in September or within 30 calendar days of receiving certified taxable values from the

1 department of revenue."

2

3 **Section 3.** Section 7-6-4036, MCA, is amended to read:

4 **"7-6-4036. Fixing tax levy.** (1) The governing body shall fix the tax levy for each taxing jurisdiction within
5 the county or municipality:

6 (a) by the later of the first Thursday after the first Tuesday in September or within 30 calendar days after
7 receiving certified taxable values;

8 (b) after the approval and adoption of the final budget; and

9 (c) at levels that will balance the budgets as provided in 7-6-4034.

10 (2) Each levy:

11 (a) must be made in the manner provided by 15-10-201; and

12 (b) ~~except for a judgment levy under 2-9-316 or 7-6-4015,~~ is subject to 15-10-420."

13

14 **Section 4.** Section 7-11-1025, MCA, is amended to read:

15 **"7-11-1025. Notice of resolution for assessment -- assessment.** (1) The governing body shall
16 estimate, as near as practicable, the cost of each established special district annually by the later of the ~~second~~
17 ~~Monday in August or within 45~~ first Thursday after the first Tuesday in September or within 30 calendar days after
18 receiving certified taxable values from the department of revenue.

19 (2) The governing body shall pass and finally adopt a resolution specifying the special district
20 assessment option and levying and assessing all the property within the special district with an amount equal to
21 the annual cost of the program and improvements.

22 (3) The resolution levying the assessment to defray the cost of the special district must contain or refer
23 to a list that describes the lot or parcel of land assessed with the name of the owner of the lot or parcel, if known,
24 and the amount assessed.

25 (4) The resolution must be kept on file in the office of the clerk of the governing body.

26 (5) A notice, signed by the clerk of the governing body, stating that the resolution levying a special
27 assessment or changing the method of assessment to defray the cost of the special district is on file in the clerk's
28 office and subject to inspection must be published as provided in 7-1-2121 or 7-1-4127. The notice must state
29 the time and place at which objections to the final adoption of the resolution will be heard by the governing body
30 and must contain a statement setting out the method of assessment being proposed for adoption or the change

1 in assessment being proposed for adoption. The time for the hearing must be at least 5 days after the final
2 publication of the notice.

3 (6) The notice and hearing process may be included in the local government's general budgeting process
4 as provided in Title 7, chapter 6, part 40.

5 (7) At the time set, the governing body shall meet and hear all objections that may be made to the
6 assessment or any part of the assessment, may adjourn from time to time for that purpose, and may by resolution
7 modify the assessment.

8 (8) A copy of the resolution, certified by the clerk of the governing body, must be delivered to the
9 department of revenue by the ~~third Monday in August or within 45~~ second Thursday after the second Tuesday
10 IN SEPTEMBER or within 30 calendar days after receiving certified taxable values from the department of revenue."
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12 **SECTION 5. SECTION 20-9-152, MCA, IS AMENDED TO READ:**

13 **"20-9-152. Fixing and levying taxes for joint districts.** (1) At the time of fixing levies for county and
14 school purposes by the later of the first Thursday after the first Tuesday in September or within 30 calendar days
15 after receiving certified taxable values, the board of county commissioners of each county in which a part of a
16 joint district is located shall fix and levy taxes on that portion of the joint district located in each board's county
17 at the number of mills for each levy recommended by the joint statement of the county superintendents.

18 (2) The board of county commissioners shall include in the amounts to be raised by the county levies
19 for schools all the amounts required for the final budget of each part of a joint district located in the county, in
20 accordance with the recommendations of the county superintendent."
21

22 **SECTION 6. SECTION 20-15-313, MCA, IS AMENDED TO READ:**

23 **"20-15-313. Tax levy.** By the later of the first Thursday after the first Tuesday in September or within
24 30 calendar days after receiving certified taxable values, the board of county commissioners of any county where
25 a community college district is located shall, subject to 15-10-420, fix and levy a tax on all the real and personal
26 property within the community college district at the rate required to finance the mandatory mill levy prescribed
27 by 20-15-312(1)(b) and the voted levy prescribed by 20-15-311(5) if one has been approved by the voters. When
28 a community college district has territory in more than one county, the board of county commissioners in each
29 county shall fix and levy the community college district tax on all the real and personal property of the community
30 college district situated in its county."

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2 NEW SECTION. **Section 7. Effective date.** [This act] is effective July 1, 2013.

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