

SENATE BILL NO. 204

INTRODUCED BY M. MACDONALD, K. ABBOTT, D. BARRETT, B. BENNETT, W. CURDY, J. GROSS,  
A. OLSEN, A. OLSZEWSKI, M. RYAN

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING PROPERTY TAX EXEMPTIONS FOR CERTAIN  
MOBILE HOMES, MANUFACTURED HOMES, OR HOUSETRAILERS; PROVIDING EXEMPTION CRITERIA;  
AND PROVIDING AN APPLICABILITY DATE."

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

NEW SECTION. Section 1. Mobile home exemption. (1) There is an exemption from taxation for a  
mobile home, MANUFACTURED HOME, OR HOUSETRAILER:

(a) that was manufactured 28 or more years prior to the current date;

(b) for which the most recent assessed value is \$10,000 or less; and

(c) that is not ~~on a permanent foundation~~ DETERMINED TO BE AN IMPROVEMENT TO REAL PROPERTY, AS  
PROVIDED IN 15-1-101.

(2) The department shall identify properties that qualify for the exemption and notify the owner or owners.

~~(3) AN OWNER MAY NOT RECEIVE MORE THAN TWO EXEMPTIONS UNDER THIS SECTION.~~

(3) AN OWNER OF THREE OR MORE MOBILE HOMES, MANUFACTURED HOMES, OR HOUSETRAILERS MAY RECEIVE  
AN EXEMPTION UNDER THIS SECTION FOR THE TWO UNITS WITH THE LOWEST APPRAISED VALUES. THE DEPARTMENT SHALL  
AGGREGATE SIMILAR NAMES AND ADDRESSES TO DETERMINE OWNERSHIP.

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. Applicability. [This act] applies to property tax years beginning after  
December 31, 2019.

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