



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:

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 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 of three or more mobile homes, manufactured homes, or housetrailer 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.

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].

Section 3. Applicability. [This act] applies to property tax years beginning after December 31, 2019.

- END -

I hereby certify that the within bill,
SB 0204, originated in the Senate.

President of the Senate

Signed this _____ day
of _____, 2019.

Secretary of the Senate

Speaker of the House

Signed this _____ day
of _____, 2019.

SENATE BILL NO. 204

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

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