

1 SENATE BILL NO. 204

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

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING PROPERTY TAX EXEMPTIONS FOR CERTAIN
6 MOBILE HOMES, MANUFACTURED HOMES, OR HOUSETRAILERS; PROVIDING EXEMPTION CRITERIA;
7 AND PROVIDING AN APPLICABILITY DATE."

8
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10
11 NEW SECTION. Section 1. Mobile home exemption. (1) There is an exemption from taxation for a
12 mobile home, MANUFACTURED HOME, OR HOUSETRAILER:

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

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

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

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

18
19 NEW SECTION. Section 2. Codification instruction. [Section 1] is intended to be codified as an
20 integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 1].

21
22 NEW SECTION. Section 3. Applicability. [This act] applies to property tax years beginning after
23 December 31, 2019.

24 - END -