

1 SENATE BILL NO. 56

2 INTRODUCED BY L. JENT

3 BY REQUEST OF THE DEPARTMENT OF REVENUE

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE CALCULATION OF FEES AND ASSESSMENTS
6 BY LOCAL GOVERNMENTS FOR THE COMPUTATION OF PROPERTY TAXES; LIMITING THE
7 DEPARTMENT OF REVENUE'S ROLE IN CALCULATING FEES AND ASSESSMENTS THAT ARE NOT
8 MILL-RELATED FOR ENTRY OF TAXES; AMENDING SECTIONS 7-13-4524 AND 15-10-305, MCA; AND
9 PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

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13 **Section 1.** Section 7-13-4524, MCA, is amended to read:

14 **"7-13-4524. Procedure to collect fees.** The month the local water quality district is created pursuant
15 to 7-13-4513, the ~~department of revenue or its agents~~ county shall ensure that the amount of the fees is placed
16 on the county tax assessments for each fee-assessed unit. Unpaid fees are a lien on the fee-assessed unit and
17 may be enforced as a lien for nonpayment of property taxes."

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19 **Section 2.** Section 15-10-305, MCA, is amended to read:20 **"15-10-305. Clerk and recorder to report mill levy -- department to compute and enter taxes. (1)**

21 (a) The county clerk and recorder shall by the second Monday in September or within 30 calendar days after
22 receiving certified taxable values notify the department of the number of mills needed to be levied for each taxing
23 jurisdiction in the county. Except as provided in subsection (1)(b), the department shall compute the taxes by
24 multiplying the number of mills times the taxable value of the property to be taxed and shall provide the amounts
25 computed to the county treasurer. The county treasurer shall add to the property tax record any fees or
26 assessments that are not mill-related and that are required to be levied against a person owning the property.
27 All taxes, fees, and assessments must be itemized for the property listed in the property tax record.

28 (b) In conveyances that result in a land split, the taxes must be based on the property as assessed on
29 January 1 preceding the conveyance. The department is not required to include the name of the new owner in
30 the computation of the amount of taxes, fees, and assessments to be levied against property that is part of a land

1 conveyance if including the new owner's name would cause the department to violate the deadline provided in
2 subsection (2).

3 (2) The department shall complete the computation of the amount of taxes, ~~fees, and assessments to~~
4 ~~be levied against the property~~ and shall notify the county clerk and recorder and the county treasurer by the
5 second Monday in October. The county treasurer shall add to the property tax record any fees and assessments
6 that are not mill-related and that are required to be levied against the property. The county treasurer shall provide
7 the final tax, assessment, and fee compilation for each property to the department. Notwithstanding the provisions
8 of 15-10-321, if a county clerk and recorder fails to timely notify the department of the number of mills needed
9 to be levied for each taxing jurisdiction in that county in accordance with subsection (1)(a), the department must
10 have additional time to meet the notification requirement of this subsection (2) equal to the number of days that
11 the notification required in subsection (1)(a) was received late by the department."
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13 NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval.

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