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Elminate Errors in Calc of Fees of County.dotm

*** Bill No. ***

Introduced By *****

By Request of the (Agency or Department)

A Bill for an Act entitled: "An Act Requiring The Calculation Of Fees And Assessments By Local Governments For The Computation Of Property Taxes; Limiting The Department Of Revenue's Role In Calculating Fees And Assessment For Entry Of Taxes; amending sections 07-13-4524 and 15-10-305, MCA; and providing an immediate effective date."

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 07-13-4524, MCA, is amended to read:

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

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{Internal References to 07-13-4524: None }

Section 2. Section 15-10-305, MCA, is amended to read:

"15-10-305. Clerk and recorder to report mill levy -- department to compute and enter taxes. (1) (a) The county clerk and recorder shall by the second Monday in September or within 30 calendar days after receiving certified taxable values notify the department of the number of mills needed to be levied for each taxing jurisdiction in the county. Except as provided in subsection (1)(b), the department shall compute the taxes by multiplying the number of mills times the taxable value of the property to be taxed and shall provide the amounts computed to the county clerk and recorder. The county clerk and recorder shall add any fees or assessments required to be levied against a person owning property. All taxes, fees, and assessments must be itemized for the property listed in the property tax record.

(b) In conveyances that result in a land split, the taxes must be based on the property as assessed on January 1 preceding the conveyance. The department is not required to include the name of the new owner in the computation of

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the amount of taxes, fees, and assessments to be levied against property that is part of a land conveyance if including the new owner's name would cause the department to violate the deadline provided in subsection (2).

(2) The department shall complete the computation of the amount of taxes, ~~fees, and assessments to be levied against the property~~ and shall notify the county clerk and recorder and the county treasurer by the second Monday in October. The county clerk and recorder shall add any fees and assessments to be levied against the property for inclusion on the property tax record. The county clerk and recorder shall provide the final tax, assessment, and fee compilation for each property to the department.

Notwithstanding the provisions of 15-10-321, if a county clerk and recorder fails to timely notify the department of the number of mills needed to be levied for each taxing jurisdiction in that county in accordance with subsection (1)(a), the department must have additional time to meet the notification requirement of this subsection (2) equal to the number of days that the notification required in subsection (1)(a) was received late by the department."

{Internal References to 15-10-305:

15-8-201 20-9-369 }

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NEW SECTION. **Section 3. {standard} Effective date.**

[This act] is effective on passage and approval.

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