

1 HOUSE BILL NO. 313
 2 INTRODUCED BY Mr. Coffey T. Reed
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE
 5 FOR THE ISSUANCE OF A TAX DEED; CANCELING THE PROPERTY TAX
 6 LIEN IF THE PURCHASER OF THE TAX LIEN, OTHER THAN THE
 7 COUNTY, FAILS TO GIVE NOTICE TO INTERESTED PARTIES;
 8 ELIMINATING THE COUNTY TREASURER'S DUTY TO NOTIFY INTERESTED
 9 PARTIES IF THE PURCHASER FAILS TO GIVE NOTICE; AMENDING
 10 SECTION 15-18-212, MCA; AND PROVIDING AN APPLICABILITY
 11 DATE."

12
 13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 **Section 1.** Section 15-18-212, MCA, is amended to read:

15 "15-18-212. Notice -- proof of notice -- penalty for
 16 failure to notify. (1) Not more than 60 days prior to and
 17 not more than 60 days following the expiration of the
 18 redemption period provided in 15-18-111, a notice must be
 19 given as follows:

20 (a) for each property for which there has been issued
 21 to the county a tax sale certificate or for which the county
 22 is otherwise listed as the purchaser or assignee, the county
 23 clerk shall notify all persons considered interested parties
 24 in the property and the current occupant of the property, if
 25 any, that a tax deed may be issued to the county unless the

1 property tax lien is redeemed prior to the expiration date
 2 of the redemption period; or

3 (b) for each property for which there has been issued a
 4 tax sale certificate to a purchaser other than the county or
 5 for which an assignment has been made, the purchaser or
 6 assignee, as appropriate, shall notify all persons
 7 considered interested parties in the property, if any, that
 8 a tax deed will be issued to the purchaser or assignee
 9 unless the property tax lien is redeemed prior to the
 10 expiration date of the redemption period.

11 (2) (a) Except as provided in subsection (2)(b), if the
 12 county is the purchaser, no assignment has been made, and
 13 the board of county commissioners has not directed the
 14 county treasurer to issue a tax deed during the period
 15 described in subsection (1) but the board of county
 16 commissioners at a time subsequent to the period described
 17 in subsection (1) does direct the county treasurer to issue
 18 a tax deed, the county clerk must provide notification to
 19 all interested parties and the current occupant, if any, in
 20 the manner provided in subsection (1)(a). The notification
 21 required under this subsection must be made not less than 60
 22 days or more than 120 days prior to the date on which the
 23 county treasurer will issue the tax deed.

24 (b) If the county commissioners direct the county
 25 treasurer to issue a tax deed within 6 months after giving



-2- INTRODUCED BILL
 HB 313

1 the notice required by subsection (1)(a), no additional
2 notice need be given.

3 (3) (a) If a purchaser other than the county or an
4 assignee fails or neglects to give notice as required by
5 subsection (1)(b), which failure or neglect is evidenced by
6 failure of the purchaser or assignee to file proof of notice
7 with the county clerk as required in subsection (7), the
8 county treasurer shall ~~proceed to give notice in the manner~~
9 ~~provided in subsection (1)(a)~~ notify the purchaser or
10 assignee of his obligation to give notice under subsection
11 (1)(b). The notice of obligation may be sent by certified
12 mail to the purchaser or assignee at the address contained
13 on the tax sale certificate provided for in 15-17-212 or on
14 the assignment form provided for in 15-17-323.

15 (b) If within 120 days after the county treasurer mails
16 the notice of obligation the purchaser or assignee fails to
17 give notice as required by subsection (1)(b), as evidenced
18 by failure to file proof of notice with the county clerk as
19 required in subsection (7), the county treasurer shall
20 cancel the property tax lien evidenced by the tax sale
21 certificate or the assignment.

22 ~~(b) Notice given under this subsection (3) must be~~
23 ~~given not less than 60 days or more than 120 days prior to~~
24 ~~the date on which the county treasurer will issue the tax~~
25 ~~deed.~~

1 ~~(c) A purchaser or assignee who fails to give notice as~~
2 ~~required by subsection (1)(b), thereby forcing notification~~
3 ~~to be given under this subsection (3), must be charged a~~
4 ~~penalty of \$500 plus all actual costs of notification~~
5 ~~incurred by the county proceeding under this subsection (3).~~

6 (4) The notice required under subsections (1) through
7 (3) and (2) must be made by certified mail to each
8 interested party and the current occupant, if any, of the
9 property. The address to which the notice must be sent is,
10 for each interested party, the address disclosed by the
11 records in the office of the county clerk and, for the
12 occupant, the street address or other known address of the
13 subject property.

14 (5) In all cases in which the address of an interested
15 party is not known, the person required to give notice
16 shall, within the period described in subsection (1) or not
17 less than 60 days or more than 120 days prior to the date
18 upon which the county treasurer will otherwise issue a tax
19 deed, whichever is appropriate, commence publishing once a
20 week for 2 successive weeks, in the official newspaper of
21 the county or such other newspaper as the board of county
22 commissioners may by resolution designate, a notice
23 containing the information contained in subsection (6),
24 plus:

25 (a) the name of the interested party for whom the

1 evidence of the sufficiency of the notice.

2 (B) A county or any officer of a county may not be held
3 liable for any error of notification."

4 NEW SECTION. **Section 2. Applicability.** [Section 1]
5 applies to all real property tax liens that have not been
6 redeemed on October 1, 1991, or that attach after October 1,
7 1991.

-End-

1 address is unknown;

2 (b) a statement that the address of the interested

3 party is unknown;

4 (c) a statement that the published notice meets the

5 legal requirements for notice of a pending tax deed

6 issuance; and

7 (d) a statement that the interested party's rights in

8 the property may be in jeopardy.

9 (6) The notices required by subsections (1) through

10 ~~(3)~~ (2), and (5) must contain the following:

11 (a) a statement that a property tax lien exists on the

12 property as a result of a property tax delinquency;

13 (b) a description of the property on which the taxes

14 are or were delinquent, which description must be the same

15 as the description of the property on the tax sale

16 certificate or in the record described in 15-17-214(2)(b);

17 (c) the date that the property taxes became delinquent;

18 (d) the date that the property tax lien attached as the

19 result of a tax sale;

20 (e) the amount of taxes due, including penalties,

21 interest, and costs, as of the date of the notice of pending

22 tax deed issuance, which amount must include a separate

23 listing of the delinquent taxes, penalties, interest, and

24 costs that must be paid for the property tax lien to be

25 liquidated;

1 (f) the name and address of the purchaser;

2 (g) the name of the assignee if an assignment was made

3 as provided in 15-17-323;

4 (h) the date that the redemption period expires or

5 expired;

6 (i) a statement that if all taxes, penalties, interest,

7 and costs are not paid to the county treasurer on or prior

8 to the date on which the redemption period expires or on or

9 prior to the date on which the county treasurer will

10 otherwise issue a tax deed that a tax deed may be issued to

11 the purchaser on the day following the date on which the

12 redemption period expires or on the date on which the county

13 treasurer will otherwise issue a tax deed; and

14 (j) the business address and telephone number of the

15 county treasurer who is responsible for issuing the tax

16 deed.

17 (7) Proof of notice in whatever manner given must be

18 filed with the county clerk. If the purchaser or assignee is

19 other than the county, the proof of notice must be filed

20 with the county clerk within 30 days of the mailing or

21 publishing of the notice. If the purchaser or assignee is

22 the county or if the county treasurer is required to give

23 notice pursuant to subsection (3), the proof of notice must

24 be filed before the issuance of the tax deed under this

25 chapter. Once filed, the proof of notice is prima facie

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0313, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

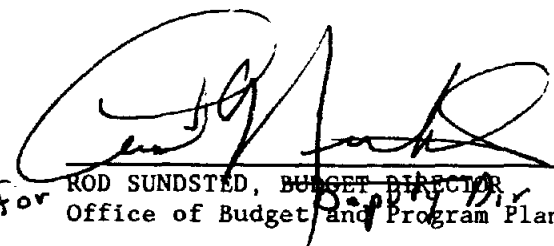
An act revising the procedure for the issuance of a tax deed; canceling the property tax lien if the purchaser of the tax lien, other than the county, fails to give notice to interested parties; eliminating the county treasurer's duty to notify interested parties if the purchaser fails to give notice; and providing an applicability date.


FISCAL IMPACT:

This proposal has no impact on state expenditures or revenues.

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

This proposal eliminates the county treasurer's duty to notify interested parties if an assignee fails to give notice and would have minimal impact on county expenditures.


for ROD SUNDSTED, BUDGET DIRECTOR
Office of Budget and Program Planning
DATE 1/30/91


ED MCCAFFREE, PRIMARY SPONSOR
DATE 1/30/91
Fiscal Note for HB0313, as introduced
HB 313

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 313

INTRODUCED BY MCCAFFREE, T. BECK

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE FOR THE ISSUANCE OF A TAX DEED; CANCELING THE PROPERTY TAX LIEN IF THE PURCHASER OF THE TAX LIEN, OTHER THAN THE COUNTY, FAILS TO GIVE NOTICE TO INTERESTED PARTIES; ELIMINATING THE COUNTY TREASURER'S DUTY TO NOTIFY INTERESTED PARTIES IF THE PURCHASER FAILS TO GIVE NOTICE; AMENDING SECTION 15-18-212, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

Section 1. Section 15-18-212, MCA, is amended to read:

"15-18-212. Notice -- proof of notice -- penalty for failure to notify. (1) Not more than 60 days prior to and not more than 60 days following the expiration of the redemption period provided in 15-18-111, a notice must be given as follows:

(a) for each property for which there has been issued to the county a tax sale certificate or for which the county is otherwise listed as the purchaser or assignee, the county clerk shall notify all persons considered interested parties in the property and the current occupant of the property, if any, that a tax deed may be issued to the county unless the

property tax lien is redeemed prior to the expiration date of the redemption period; or

(b) for each property for which there has been issued a tax sale certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or assignee, as appropriate, shall notify all persons considered interested parties in the property, if any, that a tax deed will be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the redemption period.

(2) (a) Except as provided in subsection (2)(b), if the county is the purchaser, no assignment has been made, and the board of county commissioners has not directed the county treasurer to issue a tax deed during the period described in subsection (1) but the board of county commissioners at a time subsequent to the period described in subsection (1) does direct the county treasurer to issue a tax deed, the county clerk must provide notification to all interested parties and the current occupant, if any, in the manner provided in subsection (1)(a). The notification required under this subsection must be made not less than 60 days or more than 120 days prior to the date on which the county treasurer will issue the tax deed.

(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving

SECOND READING

1 the notice required by subsection (1)(a), no additional
 2 notice need be given.

3 (3) (a) If a purchaser other than the county or an
 4 assignee fails or neglects to give notice as required by
 5 subsection (1)(b), which failure or neglect is evidenced by
 6 failure of the purchaser or assignee to file proof of notice
 7 with the county clerk as required in subsection (7), the
 8 county treasurer shall ~~proceed to give notice in the manner~~
 9 ~~provided in subsection (1)(a)~~ notify the purchaser or
 10 assignee of his obligation to give notice under subsection
 11 (1)(b). The notice of obligation may be sent by certified
 12 mail to the purchaser or assignee at the address contained
 13 on the tax sale certificate provided for in 15-17-212 or on
 14 the assignment form provided for in 15-17-323.

15 (b) If within 120 days after the county treasurer mails
 16 the notice of obligation the purchaser or assignee fails to
 17 give notice as required by subsection (1)(b), as evidenced
 18 by failure to file proof of notice with the county clerk as
 19 required in subsection (7), the county treasurer shall
 20 cancel the property tax lien evidenced by the tax sale
 21 certificate or the assignment.

22 ~~(b)--Notice--given--under--this--subsection--(3)--must--be~~
 23 ~~given--not--less--than--60--days--or--more--than--120--days--prior--to~~
 24 ~~the--date--on--which--the--county--treasurer--will--issue--the--tax~~
 25 ~~deed.~~

1 ~~(c)--A-purchaser-or-assignee-who-fails-to-give-notice-as~~
 2 ~~required-by-subsection-(1)(b),-thereby-forcing--notification~~
 3 ~~to--be--given--under--this-subsection-(3),-must-be-charged-a~~
 4 ~~penalty-of--\$500--plus--all--actual--costs--of--notification~~
 5 ~~incurred-by-the-county-proceeding-under-this-subsection-(3).~~

6 (4) The notice required under subsections (1) through
 7 (3) and (2) must be made by certified mail to each
 8 interested party and the current occupant, if any, of the
 9 property. The address to which the notice must be sent is,
 10 for each interested party, the address disclosed by the
 11 records in the office of the county clerk and, for the
 12 occupant, the street address or other known address of the
 13 subject property.

14 (5) In all cases in which the address of an interested
 15 party is not known, the person required to give notice
 16 shall, within the period described in subsection (1) or not
 17 less than 60 days or more than 120 days prior to the date
 18 upon which the county treasurer will otherwise issue a tax
 19 deed, whichever is appropriate, commence publishing once a
 20 week for 2 successive weeks, in the official newspaper of
 21 the county or such other newspaper as the board of county
 22 commissioners may by resolution designate, a notice
 23 containing the information contained in subsection (6),
 24 plus:

25 (a) the name of the interested party for whom the

1 address is unknown;

2 (b) a statement that the address of the interested

3 party is unknown;

4 (c) a statement that the published notice meets the

5 legal requirements for notice of a pending tax deed

6 issuance; and

7 (d) a statement that the interested party's rights in

8 the property may be in jeopardy.

9 (6) The notices required by subsections (1), through

10 ~~(3)~~ (2), and (5) must contain the following:

11 (a) a statement that a property tax lien exists on the

12 property as a result of a property tax delinquency;

13 (b) a description of the property on which the taxes

14 are or were delinquent, which description must be the same

15 as the description of the property on the tax sale

16 certificate or in the record described in 15-17-214(2)(b);

17 (c) the date that the property taxes became delinquent;

18 (d) the date that the property tax lien attached as the

19 result of a tax sale;

20 (e) the amount of taxes due, including penalties,

21 interest, and costs, as of the date of the notice of pending

22 tax deed issuance, which amount must include a separate

23 listing of the delinquent taxes, penalties, interest, and

24 costs that must be paid for the property tax lien to be

25 liquidated;

1 (f) the name and address of the purchaser;

2 (g) the name of the assignee if an assignment was made

3 as provided in 15-17-323;

4 (h) the date that the redemption period expires or

5 expired;

6 (i) a statement that if all taxes, penalties, interest,

7 and costs are not paid to the county treasurer on or prior

8 to the date on which the redemption period expires or on or

9 prior to the date on which the county treasurer will

10 otherwise issue a tax deed that a tax deed may be issued to

11 the purchaser on the day following the date on which the

12 redemption period expires or on the date on which the county

13 treasurer will otherwise issue a tax deed; and

14 (j) the business address and telephone number of the

15 county treasurer who is responsible for issuing the tax

16 deed.

17 (7) Proof of notice in whatever manner given must be

18 filed with the county clerk. If the purchaser or assignee is

19 other than the county, the proof of notice must be filed

20 with the county clerk within 30 days of the mailing or

21 publishing of the notice. If the purchaser or assignee is

22 the county ~~or--if-the-county-treasurer-is-required-to-give~~

23 ~~notice pursuant to subsection (3)~~, the proof of notice must

24 be filed before the issuance of the tax deed under this

25 chapter. Once filed, the proof of notice is prima facie

1 evidence of the sufficiency of the notice.

2 (8) A county or any officer of a county may not be held
3 liable for any error of notification."

4 NEW SECTION. **Section 2. Applicability.** [Section 1]
5 applies to all real property tax liens that have not been
6 redeemed on October 1, 1991, or that attach after October 1,
7 1991.

-End-

HOUSE BILL NO. 313

INTRODUCED BY MCCAFFREE, T. BECK

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE FOR THE ISSUANCE OF A TAX DEED; CANCELING THE PROPERTY TAX LIEN IF THE PURCHASER OF THE TAX LIEN, OTHER THAN THE COUNTY, FAILS TO GIVE NOTICE TO INTERESTED PARTIES; ELIMINATING THE COUNTY TREASURER'S DUTY TO NOTIFY INTERESTED PARTIES IF THE PURCHASER FAILS TO GIVE NOTICE; AMENDING SECTION 15-18-212, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

Section 1. Section 15-18-212, MCA, is amended to read:

"15-18-212. Notice -- proof of notice -- penalty for failure to notify. (1) Not more than 60 days prior to and not more than 60 days following the expiration of the redemption period provided in 15-18-111, a notice must be given as follows:

(a) for each property for which there has been issued to the county a tax sale certificate or for which the county is otherwise listed as the purchaser or assignee, the county clerk shall notify all persons considered interested parties in the property and the current occupant of the property, if any, that a tax deed may be issued to the county unless the

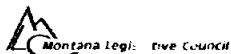
property tax lien is redeemed prior to the expiration date of the redemption period; or

(b) for each property for which there has been issued a tax sale certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or assignee, as appropriate, shall notify all persons considered interested parties in the property, if any, that a tax deed will be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the redemption period.

(2) (a) Except as provided in subsection (2)(b), if the county is the purchaser, no assignment has been made, and the board of county commissioners has not directed the county treasurer to issue a tax deed during the period described in subsection (1) but the board of county commissioners at a time subsequent to the period described in subsection (1) does direct the county treasurer to issue a tax deed, the county clerk must provide notification to all interested parties and the current occupant, if any, in the manner provided in subsection (1)(a). The notification required under this subsection must be made not less than 60 days or more than 120 days prior to the date on which the county treasurer will issue the tax deed.

(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving

THIRD READING



1 the notice required by subsection (1)(a), no additional
 2 notice need be given.

3 (3) (a) If a purchaser other than the county or an
 4 assignee fails or neglects to give notice as required by
 5 subsection (1)(b), which failure or neglect is evidenced by
 6 failure of the purchaser or assignee to file proof of notice
 7 with the county clerk as required in subsection (7), the
 8 county treasurer shall ~~proceed to give notice in the manner~~
 9 ~~provided in subsection (1)(a)~~ notify the purchaser or
 10 assignee of his obligation to give notice under subsection
 11 (1)(b). The notice of obligation may be sent by certified
 12 mail to the purchaser or assignee at the address contained
 13 on the tax sale certificate provided for in 15-17-212 or on
 14 the assignment form provided for in 15-17-323.

15 (b) If within 120 days after the county treasurer mails
 16 the notice of obligation the purchaser or assignee fails to
 17 give notice as required by subsection (1)(b), as evidenced
 18 by failure to file proof of notice with the county clerk as
 19 required in subsection (7), the county treasurer shall
 20 cancel the property tax lien evidenced by the tax sale
 21 certificate or the assignment.

22 ~~(b)--Notice--given--under--this--subsection--(3)--must--be~~
 23 ~~given--not--less--than--60--days--or--more--than--120--days--prior--to~~
 24 ~~the--date--on--which--the--county--treasurer--will--issue--the--tax~~
 25 ~~deed-~~

1 ~~(c)--A--purchaser--or--assignee--who--fails--to--give--notice--as~~
 2 ~~required--by--subsection--(1)(b)--thereby--forcing--notification~~
 3 ~~to--be--given--under--this--subsection--(3)--must--be--charged--a~~
 4 ~~penalty--of--\$500--plus--all--actual--costs--of--notification~~
 5 ~~incurred--by--the--county--proceeding--under--this--subsection--(3)-~~

6 (4) The notice required under subsections (1) through
 7 (3) and (2) must be made by certified mail to each
 8 interested party and the current occupant, if any, of the
 9 property. The address to which the notice must be sent is,
 10 for each interested party, the address disclosed by the
 11 records in the office of the county clerk and, for the
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 15 party is not known, the person required to give notice
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 21 the county or such other newspaper as the board of county
 22 commissioners may by resolution designate, a notice
 23 containing the information contained in subsection (6),
 24 plus:

25 (a) the name of the interested party for whom the

1 address is unknown;

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3 party is unknown;

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5 legal requirements for notice of a pending tax deed

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8 the property may be in jeopardy.

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10 {3} (2), and (5) must contain the following:

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16 certificate or in the record described in 15-17-214(2)(b);

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19 result of a tax sale;

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21 interest, and costs, as of the date of the notice of pending

22 tax deed issuance, which amount must include a separate

23 listing of the delinquent taxes, penalties, interest, and

24 costs that must be paid for the property tax lien to be

25 liquidated;

1 (f) the name and address of the purchaser;

2 (g) the name of the assignee if an assignment was made

3 as provided in 15-17-323;

4 (h) the date that the redemption period expires or

5 expired;

6 (i) a statement that if all taxes, penalties, interest,

7 and costs are not paid to the county treasurer on or prior

8 to the date on which the redemption period expires or on or

9 prior to the date on which the county treasurer will

10 otherwise issue a tax deed that a tax deed may be issued to

11 the purchaser on the day following the date on which the

12 redemption period expires or on the date on which the county

13 treasurer will otherwise issue a tax deed; and

14 (j) the business address and telephone number of the

15 county treasurer who is responsible for issuing the tax

16 deed.

17 (7) Proof of notice in whatever manner given must be

18 filed with the county clerk. If the purchaser or assignee is

19 other than the county, the proof of notice must be filed

20 with the county clerk within 30 days of the mailing or

21 publishing of the notice. If the purchaser or assignee is

22 the county ~~or--if-the-county-treasurer-is-required-to-give~~

23 ~~notice-pursuant-to-subsection-{3}~~, the proof of notice must

24 be filed before the issuance of the tax deed under this

25 chapter. Once filed, the proof of notice is prima facie

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1 evidence of the sufficiency of the notice.

2 (8) A county or any officer of a county may not be held
3 liable for any error of notification."

4 NEW SECTION. Section 2. Applicability. [Section 1]
5 applies to all real property tax liens that have not been
6 redeemed on October 1, 1991, or that attach after October 1,
7 1991.

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1 HOUSE BILL NO. 313

2 INTRODUCED BY MCCAFFREE, T. BECK

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROCEDURE
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8 ELIMINATING THE COUNTY TREASURER'S DUTY TO NOTIFY INTERESTED
9 PARTIES IF THE PURCHASER FAILS TO GIVE NOTICE; AMENDING
10 SECTION 15-18-212, MCA; AND PROVIDING AN APPLICABILITY
11 DATE."
12

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

14 **Section 1.** Section 15-18-212, MCA, is amended to read:

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16 failure to notify. (1) Not more than 60 days prior to and
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18 redemption period provided in 15-18-111, a notice must be
19 given as follows:

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21 to the county a tax sale certificate or for which the county
22 is otherwise listed as the purchaser or assignee, the county
23 clerk shall notify all persons considered interested parties
24 in the property and the current occupant of the property, if
25 any, that a tax deed may be issued to the county unless the

1 property tax lien is redeemed prior to the expiration date
2 of the redemption period; or

3 (b) for each property for which there has been issued a
4 tax sale certificate to a purchaser other than the county or
5 for which an assignment has been made, the purchaser or
6 assignee, as appropriate, shall notify all persons
7 considered interested parties in the property, if any, that
8 a tax deed will be issued to the purchaser or assignee
9 unless the property tax lien is redeemed prior to the
10 expiration date of the redemption period.

11 (2) (a) Except as provided in subsection (2)(b), if the
12 county is the purchaser, no assignment has been made, and
13 the board of county commissioners has not directed the
14 county treasurer to issue a tax deed during the period
15 described in subsection (1) but the board of county
16 commissioners at a time subsequent to the period described
17 in subsection (1) does direct the county treasurer to issue
18 a tax deed, the county clerk must provide notification to
19 all interested parties and the current occupant, if any, in
20 the manner provided in subsection (1)(a). The notification
21 required under this subsection must be made not less than 60
22 days or more than 120 days prior to the date on which the
23 county treasurer will issue the tax deed.

24 (b) If the county commissioners direct the county
25 treasurer to issue a tax deed within 6 months after giving

REFERENCE BILL

HB 313

1 the notice required by subsection (1)(a), no additional
 2 notice need be given.

3 (3) (a) If a purchaser other than the county or an
 4 assignee fails or neglects to give notice as required by
 5 subsection (1)(b), which failure or neglect is evidenced by
 6 failure of the purchaser or assignee to file proof of notice
 7 with the county clerk as required in subsection (7), the
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 10 assignee of his obligation to give notice under subsection
 11 (1)(b). The notice of obligation may be sent by certified
 12 mail to the purchaser or assignee at the address contained
 13 on the tax sale certificate provided for in 15-17-212 or on
 14 the assignment form provided for in 15-17-323.

15 (b) If within 120 days after the county treasurer mails
 16 the notice of obligation the purchaser or assignee fails to
 17 give notice as required by subsection (1)(b), as evidenced
 18 by failure to file proof of notice with the county clerk as
 19 required in subsection (7), the county treasurer shall
 20 cancel the property tax lien evidenced by the tax sale
 21 certificate or the assignment.

22 ~~(b) Notice given under this subsection (3) must be~~
 23 ~~given not less than 60 days or more than 120 days prior to~~
 24 ~~the date on which the county treasurer will issue the tax~~
 25 ~~deed.~~

1 ~~(c) A purchaser or assignee who fails to give notice as~~
 2 ~~required by subsection (1)(b), thereby forcing notification~~
 3 ~~to be given under this subsection (3), must be charged a~~
 4 ~~penalty of \$500 plus all actual costs of notification~~
 5 ~~incurred by the county proceeding under this subsection (3).~~

6 (4) The notice required under subsections (1) through
 7 (3) and (2) must be made by certified mail to each
 8 interested party and the current occupant, if any, of the
 9 property. The address to which the notice must be sent is,
 10 for each interested party, the address disclosed by the
 11 records in the office of the county clerk and, for the
 12 occupant, the street address or other known address of the
 13 subject property.

14 (5) In all cases in which the address of an interested
 15 party is not known, the person required to give notice
 16 shall, within the period described in subsection (1) or not
 17 less than 60 days or more than 120 days prior to the date
 18 upon which the county treasurer will otherwise issue a tax
 19 deed, whichever is appropriate, commence publishing once a
 20 week for 2 successive weeks, in the official newspaper of
 21 the county or such other newspaper as the board of county
 22 commissioners may by resolution designate, a notice
 23 containing the information contained in subsection (6),
 24 plus:

25 (a) the name of the interested party for whom the

1 address is unknown;

2 (b) a statement that the address of the interested
3 party is unknown;

4 (c) a statement that the published notice meets the
5 legal requirements for notice of a pending tax deed
6 issuance; and

7 (d) a statement that the interested party's rights in
8 the property may be in jeopardy.

9 (6) The notices required by subsections (1), through
10 (3), (2), and (5) must contain the following:

11 (a) a statement that a property tax lien exists on the
12 property as a result of a property tax delinquency;

13 (b) a description of the property on which the taxes
14 are or were delinquent, which description must be the same
15 as the description of the property on the tax sale
16 certificate or in the record described in 15-17-214(2)(b);

17 (c) the date that the property taxes became delinquent;

18 (d) the date that the property tax lien attached as the
19 result of a tax sale;

20 (e) the amount of taxes due, including penalties,
21 interest, and costs, as of the date of the notice of pending
22 tax deed issuance, which amount must include a separate
23 listing of the delinquent taxes, penalties, interest, and
24 costs that must be paid for the property tax lien to be
25 liquidated;

1 (f) the name and address of the purchaser;

2 (g) the name of the assignee if an assignment was made
3 as provided in 15-17-323;

4 (h) the date that the redemption period expires or
5 expired;

6 (i) a statement that if all taxes, penalties, interest,
7 and costs are not paid to the county treasurer on or prior
8 to the date on which the redemption period expires or on or
9 prior to the date on which the county treasurer will
10 otherwise issue a tax deed that a tax deed may be issued to
11 the purchaser on the day following the date on which the
12 redemption period expires or on the date on which the county
13 treasurer will otherwise issue a tax deed; and

14 (j) the business address and telephone number of the
15 county treasurer who is responsible for issuing the tax
16 deed.

17 (7) Proof of notice in whatever manner given must be
18 filed with the county clerk. If the purchaser or assignee is
19 other than the county, the proof of notice must be filed
20 with the county clerk within 30 days of the mailing or
21 publishing of the notice. If the purchaser or assignee is
22 the county or ~~if the county treasurer is required to give~~
23 ~~notice pursuant to subsection (3),~~ the proof of notice must
24 be filed before the issuance of the tax deed under this
25 chapter. Once filed, the proof of notice is prima facie

1 evidence of the sufficiency of the notice.

2 (8) A county or any officer of a county may not be held
3 liable for any error of notification."

4 NEW SECTION. **Section 2. Applicability.** [Section 1]
5 applies to all real property tax liens that have not been
6 redeemed on October 1, 1991, or that attach after October 1,
7 1991.

-End-