

1 *HOUSE* BILL NO. *47*
 2 INTRODUCED BY *Amper Dineel* *Suebeck* *Flanning*
 3 *MUIAR* *Henderson* *Stacy* *Starquiller*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION
 5 84-4103, R.C.M. 1947, TO PROVIDE THAT SPECIAL IMPROVEMENT
 6 ASSESSMENTS BE PAID AT THE SAME TIME AS TAXES; REPEALING
 7 SECTION 84-4104, R.C.M. 1947."

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 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 84-4103, R.C.M. 1947, is amended to
 11 read as follows:

12 "84-4103. Time for payment of taxes--penalty and
 13 interest. All taxes levied and assessed in the state of
 14 Montana, except including special assessments made for
 15 special improvements in towns and cities, shall be payable
 16 as follows: One-half (1/2) of the amount of such taxes shall
 17 be payable on or before five o'clock p. m. on the 30th day
 18 of November of each year, and one-half (1/2) on or before
 19 five o'clock p. m. on the 31st day of May of each year;
 20 provided that unless one-half (1/2) of such taxes are paid
 21 on or before five o'clock p. m. on the 30th day of November
 22 of each year, then such amount so payable shall become
 23 delinquent and shall draw interest at the rate of two-thirds
 24 (2/3) of one per centum (1%) per month from and after such
 25 delinquency until paid and two per centum (2%) shall be

1 added to the amount thereof as a penalty. All taxes due and
 2 not paid on or before five o'clock p. m. on the 31st day of
 3 May of each year shall be delinquent and shall draw interest
 4 at the rate of two-thirds (2/3) of one per centum (1%) per
 5 month from and after such delinquency until paid and two per
 6 centum (2%) shall be added to the amount thereof as a
 7 penalty."

8 Section 2. Section 84-4104, R.C.M. 1947, is repealed.

-End-

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