

1 *Palmer House* BILL NO. *435*
 2 INTRODUCED BY *Alusauet Johnson* *Tracy Pennington Ellis*
 3 *Brand*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE OWNER OF
 5 A MOBILE HOME CLASSED AS AN IMPROVEMENT TO PAY THE PROPERTY
 6 TAX IN THE SAME MANNER AS AN OWNER OF REAL ESTATE."

7
 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. There is a new R.C.M. section numbered
 10 84-6608, that reads as follows:

11 84-6603. Payments of tax on mobile homes. The payor
 12 of the tax on a mobile home classed as an improvement under
 13 section 84-101, shall pay the tax at the same time as an
 14 owner of real estate pays the tax on that property.

-End-

HB 435

STATE OF MONTANA

REQUEST NO. 124-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 435 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to require the owner of a mobile home classed as an improvement to pay property tax at the same time as an owner of real estate.

ASSUMPTIONS:

1. Under current law, tax liability on mobile homes is computed, and statements are mailed once a year at a cost per mobile home of \$2.25 (personal services, forms, postage). Under proposed law, it is estimated that personal services, forms and postage necessary for semi-annual billing and collecting would be \$3.25 per mobile home.
2. The number of mobile homes will be approximately 26,000 in FY 76 and 28,000 in FY 77.
3. The amount of property taxes owed would not be affected under proposed law.

FISCAL IMPACT:

	FY 76	FY 77
Increased costs for personal services under proposed law	<u>\$ 26,000</u>	<u>\$ 28,000</u>

Michael B. Ballings

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: February 3, 1975

Approved by Committee
on Taxation

HOUSE BILL NO. 435

INTRODUCED BY DUSSAULT, JOHNSON, FINLEY,
HUENNEKENS, ELLIS, BRAND, PALMER

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE OWNER OF
A MOBILE HOME ~~CLASSIFIED-AS-AN-IMPROVEMENT~~ TO PAY THE PROPERTY
TAX ~~IN AT~~ THE SAME MANNER TIME AS AN OWNER OF REAL ESTATE."

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

(Strike everything after the enacting clause and insert:)

Section 1. Section 84-4202, R.C.M. 1947, is amended to
read as follows:

"84-4202. Duty of treasurer. The county treasurer must
collect taxes on all personal property, and in the case
provided in the preceding section, it shall be the duty of
the treasurer immediately upon receipt of the report
prescribed by section 84-4201, R.C.M. 1947, to notify the
person or persons against whom the tax is assessed that the
amount of such tax is due and payable at the county
treasurer's office. The county treasurer must, at the time
of receiving the report, and in any event within thirty (30)
days from the receipt of such report, levy upon and take
into his possession such personal property against which a
tax is assessed, or any other personal property in the hands
of the delinquent taxpayer, and proceed to sell the same, in

the same manner as property is sold on execution by the
sheriff, and the county treasurer may for the purpose of
making such levy and sale, direct the sheriff to make such
levy and sale, and the sheriff, undersheriff, or any deputy
sheriff of such county is, ex officio, a deputy county
treasurer for such purposes, and either may act and receive
payment of such taxes. Such sheriff shall be entitled to
receive the same fees as he is entitled to in making a
seizure and sale under execution.

The county treasurer and his sureties are liable on his
official bond for all taxes on personal property remaining
uncollected by reason of the willful failure and neglect of
such treasurer to levy upon and sell such personal property
for the taxes levied thereon.

The tax on such personal property may be collected and
the payment thereof enforced by the seizure and sale of any
personal property in the possession of the person assessed
at any time after the date the assessment is made or by the
institution of a civil action for its collection in any
court of competent jurisdiction; provided, however, that a
resort to any one of the methods as herein provided for,
shall not bar the right to resort to either or both of the
other methods, but that any or all of the methods herein
provided for may be used until the full amount of such tax
is collected.

SECOND READING

1 The county shall have a general lien, dependent on
2 possession, upon any moneys in its possession belonging to
3 any taxpayer, for any amounts due said county for any
4 delinquent personal property taxes not a lien on real
5 estate, of said taxpayer; provided, however, that due notice
6 must be given the lien holder, if any.

7 Notwithstanding the thirty (30) day limitation
8 prescribed in this section and upon proper notice by the
9 treasurer, an owner of a mobile home shall pay the tax
10 assessed on that mobile home at the same times as an owner
11 of realty pays taxes on that realty."

-End-

1 HOUSE BILL NO. 435

2 INTRODUCED BY DUSSAULT, JOHNSON, FINLEY,

3 HUENNEKENS, ELLIS, BRAND, PALMER

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE OWNER OF
6 A MOBILE HOME ~~CLASSIFIED-AS-AN-IMPROVEMENT~~ TO PAY THE PROPERTY
7 TAX ~~IN~~ AT THE SAME MANNER TIME AS AN OWNER OF REAL ESTATE."
8

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

10 (Strike everything after the enacting clause and insert:)

11 Section 1. Section 84-4202, R.C.M. 1947, is amended to
12 read as follows:

13 "84-4202. Duty of treasurer. The county treasurer must
14 collect taxes on all personal property, and in the case
15 provided in the preceding section, it shall be the duty of
16 the treasurer immediately upon receipt of the report
17 prescribed by section 84-4201, R.C.M. 1947, to notify the
18 person or persons against whom the tax is assessed that the
19 amount of such tax is due and payable at the county
20 treasurer's office. The county treasurer must, at the time
21 of receiving the report, and in any event within thirty (30)
22 days from the receipt of such report, levy upon and take
23 into his possession such personal property against which a
24 tax is assessed, or any other personal property in the hands
25 of the delinquent taxpayer, and proceed to sell the same, in

1 the same manner as property is sold on execution by the
2 sheriff, and the county treasurer may for the purpose of
3 making such levy and sale, direct the sheriff to make such
4 levy and sale, and the sheriff, undersheriff, or any deputy
5 sheriff of such county is, ex officio, a deputy county
6 treasurer for such purposes, and either may act and receive
7 payment of such taxes. Such sheriff shall be entitled to
8 receive the same fees as he is entitled to in making a
9 seizure and sale under execution.

10 The county treasurer and his sureties are liable on his
11 official bond for all taxes on personal property remaining
12 uncollected by reason of the willful failure and neglect of
13 such treasurer to levy upon and sell such personal property
14 for the taxes levied thereon.

15 The tax on such personal property may be collected and
16 the payment thereof enforced by the seizure and sale of any
17 personal property in the possession of the person assessed
18 at any time after the date the assessment is made or by the
19 institution of a civil action for its collection in any
20 court of competent jurisdiction; provided, however, that a
21 resort to any one of the methods as herein provided for,
22 shall not bar the right to resort to either or both of the
23 other methods, but that any or all of the methods herein
24 provided for may be used until the full amount of such tax
25 is collected.

1 The county shall have a general lien, dependent on
2 possession, upon any moneys in its possession belonging to
3 any taxpayer, for any amounts due said county for any
4 delinquent personal property taxes not a lien on real
5 estate, of said taxpayer; provided, however, that due notice
6 must be given the lien holder, if any.

7 Notwithstanding the thirty (30) day limitation
8 prescribed in this section and upon proper notice by the
9 treasurer, an owner of a mobile home shall pay the tax
10 assessed on that mobile home at the same times as an owner
11 of realty pays taxes on that realty."

-End-

March 21, 1975

SENATE COMMITTEE ON TAXATION
AMENDMENTS TO HOUSE BILL NO. 435

That House Bill No. 435, third reading, be amended as follows:

1. Amend title, line 7.
Following: "TAX"
Strike: "AT THE SAME TIME AS AN OWNER OF REAL ESTATE"
Insert: "twice a year"
2. Amend page 3, section 1, lines 7 through 11.
Strike: lines 7 through 11 in their entirety
Insert: "The owner of a mobile home or house trailer which is not taxed as an improvement, as improvements are defined in section 84-101, shall pay the personal property tax in semi-annual installments on or before January 1 and July 1 each year. The department of revenue shall issue tax-paid stickers to the county treasurers for each six-month period. The treasurers shall issue such stickers to the owners of mobile homes and house trailers upon payment of the taxes thereon, and an owner shall then display the sticker which shall be visible from the exterior of the mobile home or house trailer."

1 HOUSE BILL NO. 435

2 INTRODUCED BY DUSSAULT, JOHNSON, FINLEY,

3 HUENNEKENS, ELLIS, BRAND, PALMER

4
5 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE OWNER OF
6 A MOBILE HOME ~~CLASSIFIED AS AN IMPROVEMENT~~ TO PAY THE PROPERTY
7 TAX IN ~~THE SAME MANNER~~ TWICE AS AN OWNER OF REAL ESTATE
8 TWICE A YEAR."

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

11 (Strike everything after the enacting clause and insert:)

12 Section 1. Section 84-4202, R.C.M. 1947, is amended to
13 read as follows:

14 "84-4202. Duty of treasurer. The county treasurer must
15 collect taxes on all personal property, and in the case
16 provided in the preceding section, it shall be the duty of
17 the treasurer immediately upon receipt of the report
18 prescribed by section 84-4201, R.C.M. 1947, to notify the
19 person or persons against whom the tax is assessed that the
20 amount of such tax is due and payable at the county
21 treasurer's office. The county treasurer must, at the time
22 of receiving the report, and in any event within thirty (30)
23 days from the receipt of such report, levy upon and take
24 into his possession such personal property against which a
25 tax is assessed, or any other personal property in the hands

1 of the delinquent taxpayer, and proceed to sell the same, in
2 the same manner as property is sold on execution by the
3 sheriff, and the county treasurer may for the purpose of
4 making such levy and sale, direct the sheriff to make such
5 levy and sale, and the sheriff, undersheriff, or any deputy
6 sheriff of such county is, ex officio, a deputy county
7 treasurer for such purposes, and either may act and receive
8 payment of such taxes. Such sheriff shall be entitled to
9 receive the same fees as he is entitled to in making a
10 seizure and sale under execution.

11 The county treasurer and his sureties are liable on his
12 official bond for all taxes on personal property remaining
13 uncollected by reason of the willful failure and neglect of
14 such treasurer to levy upon and sell such personal property
15 for the taxes levied thereon.

16 The tax on such personal property may be collected and
17 the payment thereof enforced by the seizure and sale of any
18 personal property in the possession of the person assessed
19 at any time after the date the assessment is made or by the
20 institution of a civil action for its collection in any
21 court of competent jurisdiction; provided, however, that a
22 resort to any one of the methods as herein provided for,
23 shall not bar the right to resort to either or both of the
24 other methods, but that any or all of the methods herein
25 provided for may be used until the full amount of such tax

1 is collected.

2 The county shall have a general lien, dependent on
3 possession, upon any moneys in its possession belonging to
4 any taxpayer, for any amounts due said county for any
5 delinquent personal property taxes not a lien on real
6 estate, of said taxpayer; provided, however, that due notice
7 must be given the lien holder, if any.

8 ~~Notwithstanding the thirty (30) day limitation~~
9 ~~prescribed in this section and upon proper notice by the~~
10 ~~treasurer, an owner of a mobile home shall pay the tax~~
11 ~~assessed on that mobile home at the same times as an owner~~
12 ~~of realty pays taxes on that realty~~

13 THE OWNER OF A MOBILE HOME OR HOUSE TRAILER WHICH IS
14 NOT TAXED AS AN IMPROVEMENT, AS IMPROVEMENTS ARE DEFINED IN
15 SECTION 84-101, SHALL PAY THE PERSONAL PROPERTY TAX IN
16 SEMIANNUAL INSTALLMENTS ON OR BEFORE JANUARY 1 AND JULY 1
17 EACH YEAR. THE DEPARTMENT OF REVENUE SHALL ISSUE TAX-PAID
18 STICKERS TO THE COUNTY TREASURERS FOR EACH SIX-MONTH PERIOD.
19 THE TREASURERS SHALL ISSUE SUCH STICKERS TO THE OWNERS OF
20 MOBILE HOMES AND HOUSE TRAILERS UPON PAYMENT OF THE TAXES
21 THEREON, AND AN OWNER SHALL THEN DISPLAY THE STICKER WHICH
22 SHALL BE VISIBLE FROM THE EXTERIOR OF THE MOBILE HOME OR
23 HOUSE TRAILER."

-End-