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erste BILL NO. 162 INTRODUCED BY

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE NOTICE OF 5 TAX SALE TO HOLDERS OF PERFECTED SECURITY INTERESTS IN 6 PERSONAL PROPERTY, AMENDING SECTION 84-4202, R.C.M. 1947."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
9 Section 1. Section 84-4202, R.C.M. 1947, is amended to
10 read as follows:

*84-4202. Duty of treasurer. The county treasurer must 11 collect taxes on all personal property, and in the case 12 provided in the preceding section, it shall be the duty of 13 the treasurer immediately upon receipt of the report 14 prescribed by section 84-4201, R.C.M. 1947, to notify the 15 16 person or persons against whom the tax is assessed and any person who has a properly perfected security interest of 17 record that the amount of such tax is due and payable at the 18 county treasurer's office. The county treasurer must, at the 19 time of receiving the report, and in any event within thirty 20 (30) days from the receipt of such report, levy upon and 21 take into his possession such personal property against 22 which a tax is assessed, or any other personal property in 23 the hands of the delinguent taxpayer, and proceed to sell 24 the same, in the same manner as property is sold on 25

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

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

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

25 The county shall have a general lien, dependent on

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possession, upon any moneys in its possession belonging to
 any taxpayer, for any amounts due said county for any
 delinquent personal property taxes not a lien on real
 estate, of said taxpayer; provided, however, that due notice
 must be given the lien holder, if any."

-End-

Approved by Committee on Judiciary

1 SENATE BILL NO. 162

INTRODUCED BY ROBERTS

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A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE NOTICE OF
TAX SALE TO HOLDERS OF PERFECTED SECURITY INTERESTS IN
<u>CERTAIN</u> PERSONAL PROPERTY, AMENDING SECTION 84-4202, R.C.M.
1947."

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

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

"84-4202. Duty of treasurer. The county treasurer must 12 13 collect taxes on all personal property, and in the case provided in the preceding section, it shall be the duty of 14 treasurer immediately upon receipt of the report 15 the prescribed by section 84-4201, R.C.M. 1947, to notify the 16 17 person or persons against whom the tax is assessed and any person who has a properly perfected security interest of 18 19 record WITH THE REGISTRAR OF MOTOR VEHICLES OF THE STATE OF 20 MONTANA that the amount of such tax is due and payable at 21 the county treasurer's office. The county treasurer must, at the time of receiving the report, and in any event within 22 thirty (30) days from the receipt of such report, levy upon 23 24 and take into his possession such personal property against 25 which a tax is assessed, or any other personal property in

SECOND READING

1 the hands of the delinguent taxpayer, and proceed to sell 2 the same, in the same manner as property is sold on 3 execution by the sheriff, and the county treasurer may for 4 the purpose of making such levy and sale, direct the sheriff 5 to make such levy and sale, and the sheriff, undersheriff, 6 or any deputy sheriff of such county is, ex officio, a 7 deputy county treasurer for such purposes, and either may 8 act and receive payment of such taxes. Such sheriff shall be 9 entitled to receive the same fees as he is entitled to in 10 making a 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 -2-SB 162

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1 is collected.

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

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SENATE BILL NO. 162 1 2 INTRODUCED BY ROBERTS ٦ A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE NOTICE OF 4 TAX SALE TO HOLDERS OF PERFECTED SECURITY INTERESTS IN 5 CERTAIN PERSONAL PROPERTY, AMENDING SECTION 84-4202, R.C.M. б 1947." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. Section 84-4202, R.C.M. 1947, is amended to 10 11 read as follows: "84-4202. Duty of treasurer. The county treasurer must 12 collect taxes on all personal property, and in the case 13 provided in the preceding section, it shall be the duty of 14 treasurer immediately upon receipt of the report 15 the prescribed by section 34-4201, R.C.M. 1947, to notify the 16 person or persons against whom the tax is assessed and any 17 person who has a properly perfected security interest of 18 record WITH THE REGISTRAR OF MOTOR VEHICLES OF THE STATE OF 19 20 MONTANA that the amount of such tax is due and payable at 21 the county treasurer's office. The county treasurer must, at 22 the time of receiving the report, and in any event within thirty (30) days from the receipt of such report, levy upon 23 and take into his possession such personal property against 24 25 which a tax is assessed, or any other personal property in

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

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 personal property in the possession of the person assessed 13 19 at any time after the date the assessment is made or by the institution of a civil action for its collection in any 20 court of competent jurisdiction; provided, however, that a 21 22 resort to any one of the methods as herein provided for, shall not bar the right to resort to either or both of the 23 24 other methods, but that any or all of the methods herein provided for may be used until the full amount of such tax 25

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THIRD READING

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1 is collected.

The county shall have a general lien, dependent on possession, upon any moneys in its possession belonging to any taxpayer, for any amounts due said county for any delingment personal property taxes not a lien on real estate, of said taxpayer; provided, however, that due notice must be given the lien helder, if any."

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SENATE BILL NO. 162 1 1 the hands of the delinguent taxpayer, and proceed to sell 2 INTRODUCED BY ROBERTS 2 the same, in the same manner as property is sold on 3 3 execution by the sheriff, and the county treasurer may for 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE NOTICE OF the purpose of making such levy and sale, direct the sheriff 4 TAX SALE TO HOLDERS OF PERFECTED SECURITY INTERESTS IN 5 5 to make such levy and sale, and the sheriff, undersheriff, CERTAIN PERSONAL PROPERTY, AMENDING SECTION 84-4202, R.C.M. 6 6 or any deputy sheriff of such county is, ex officio, a 1947." 7 7 deputy county treasurer for such purposes, and either may 8 8 act and receive payment of such taxes. Such sheriff shall be 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 entitled to receive the same fees as he is entitled to in 10 Section 1. Section 84-4202, R.C.M. 1947, is amended to 10 making a seizure and sale under execution. 11 read as follows: 11 The county treasurer and his sureties are liable on his 12 "84-4202. Duty of treasurer. The county treasurer must 12 official bond for all taxes on personal property remaining 13 collect taxes on all personal property, and in the case uncollected by reason of the willful failure and neglect of 13 provided in the preceding section, it shall be the duty of 14 such treasurer to levy upon and sell such personal property 14 15 the treasurer immediately upon receipt of the report 15 for the taxes levied thereon. prescribed by section 84-4201, R.C.M. 1947, to notify the 16 16 The tax on such personal property may be collected and 17 person or persons against whom the tax is assessed and any 17 the payment thereof enforced by the seizure and sale of any 18 person who has a properly perfected security interest of personal property in the possession of the person assessed 18 19 record WITH THE REGISTRAR OF MOTOR VEHICLES OF THE STATE OF 19 at any time after the date the assessment is made or by the 20 MONTANA that the amount of such tax is due and payable at 20 institution of a civil action for its collection in any 21 the county treasurer's office. The county treasurer must, at 21 court of competent jurisdiction; provided, however, that a 22 the time of receiving the report, and in any event within resort to any one of the methods as herein provided for, 22 23 thirty (30) days from the receipt of such report, levy upon 23 shall not bar the right to resort to either or both of the 24 and take into his possession such personal property against 24 other methods, but that any or all of the methods herein which a tax is assessed, or any other personal property in 25 25 provided for may be used until the full amount of such tax -2-SB 162 REFERENCE BILL

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1 is collected.

72 The county shall have a general lien, dependent on 73 possession, upon any moneys in its possession belonging to 74 any taxpayer, for any amounts due said county for any 75 delinquent personal property taxes not a lien on real 76 estate, of said taxpayer; provided, however, that due notice 77 must be given the lien holder, if any."

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