

*Senate* BILL NO. 162

INTRODUCED BY *Reuter*

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

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

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 and any person who has a properly perfected security interest of record 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.

The county shall have a general lien, dependent on

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

-End-

Approved by Committee  
on Judiciary

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6 CERTAIN PERSONAL PROPERTY, AMENDING SECTION 84-4202, R.C.M.  
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17 person or persons against whom the tax is assessed and any  
18 person who has a properly perfected security interest of  
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  
22 the time of receiving the report, and in any event within  
23 thirty (30) days from the receipt of such report, levy upon  
24 and take into his possession such personal property against  
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  
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  
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14 such treasurer to levy upon and sell such personal property  
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16 The tax on such personal property may be collected and  
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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  
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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  
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SECOND READING

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16   prescribed by section 84-4201, R.C.M. 1947, to notify the  
17   person or persons against whom the tax is assessed and any  
18   person who has a properly perfected security interest of  
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  
22   the time of receiving the report, and in any event within  
23   thirty (30) days from the receipt of such report, levy upon  
24   and take into his possession such personal property against  
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  
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  
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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  
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22   resort to any one of the methods as herein provided for,  
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