

1 HB BILL NO. 89  
 2 INTRODUCED BY Day By Request of County Treasurers  
 3 Astr.

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE AND  
 5 CLARIFY SECTION 84-4202, R.C.M. 1947, AND AMEND IT TO  
 6 PROVIDE FOR THE PAYMENT OF PERSONAL PROPERTY TAXES ON MOBILE  
 7 HOMES AND HOUSE TRAILERS IN TWO PAYMENTS WITHIN 120 DAYS OF  
 8 THE DATE OF NOTICE OF TAXES DUE, EXCEPT WHEN ASSESSMENTS  
 9 OCCUR AFTER JULY 1."

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

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

14 "84-4202. Duty of treasurer. ~~(1)~~ The county treasurer  
 15 ~~must shall~~ collect taxes on all personal property, and, in  
 16 the case provided in the preceding section, ~~it shall be the~~  
 17 ~~duty of the treasurer shall~~ immediately, upon receipt of the  
 18 report prescribed by ~~section 84-4201, R.C.M. 1947, to~~ notify  
 19 the person or persons against whom the tax is assessed and  
 20 any person who has a properly perfected security interest of  
 21 record with the registrar of motor vehicles of the state of  
 22 Montana that the amount of such tax is due and payable at  
 23 the county treasurer's office. The county treasurer ~~must~~  
 24 ~~shall~~, at the time of receiving the report, and in any event,  
 25 within ~~thirty-(30)~~ days from the receipt of such report,

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

14 ~~(2)~~ The county treasurer and his sureties are liable  
 15 on his official bond for all taxes on personal property  
 16 remaining uncollected by reason of the willful failure and  
 17 neglect of ~~such the~~ treasurer to levy upon and sell such  
 18 personal property for the taxes levied thereon.

19 ~~(3)~~ The tax on such personal property may be collected  
 20 and the payment thereof enforced by the seizure and sale of  
 21 any personal property in the possession of the person  
 22 assessed at any time after the date the assessment is made  
 23 or by the institution of a civil action for its collection  
 24 in any court of competent jurisdiction, ~~provided--however~~  
 25 ~~that--a~~ resort to any one of the methods ~~as herein~~ provided

1 ~~for~~ shall ~~does~~ not bar the right to resort to either or  
 2 both of the other methods, ~~but that any or all~~ Any of the  
 3 methods herein provided for may be used until the full  
 4 amount of such ~~the~~ tax is collected.

5 (4) The county ~~shall have~~ has a general lien,  
 6 dependent on possession, upon any moneys in its possession  
 7 belonging to any taxpayer for any amounts due ~~the~~  
 8 county for any delinquent personal property taxes not a lien  
 9 on real estate of ~~the~~ taxpayer, ~~provided, however,~~  
 10 ~~that due~~ Due notice ~~must~~ shall be given the lien holder, if  
 11 any.

12 (5) (a) The owner of a mobile home or house trailer  
 13 which is not taxed as an improvement, as improvements are  
 14 defined in section 84-101, shall pay the personal property  
 15 tax in ~~semiannual installments on or before January 1 and~~  
 16 ~~July 1 each year, two payments, except as provided in~~  
 17 ~~subsection (5)(b). The first payment is due within 30 days~~  
 18 ~~from the date of the notice of taxes due. The second~~  
 19 ~~payment is due 90 days after the due date of the first~~  
 20 ~~payment.~~ The department of revenue shall issue tax-paid  
 21 stickers to the county treasurers ~~for each six-month period.~~  
 22 The treasurers shall issue ~~such the~~ stickers to the owners  
 23 of mobile homes and house trailers ~~upon payment--of~~ if the  
 24 taxes ~~thereon--and on~~ are paid in full. An owner shall then  
 25 display the sticker, which shall be visible from the

1 exterior of the mobile home or house trailer. No mobile  
 2 home movement permit provided in section 84-8606 may be  
 3 issued unless ~~both--semiannual--installments the taxes~~ have  
 4 been paid in full to the county treasurer.

5 (b) Owners of mobile homes and house trailers assessed  
 6 prorated taxes after July 1 shall pay in one payment.

7 (c) All mobile home movement declarations (Form MH-1)  
 8 shall be completed and issued by the county treasurer's  
 9 office so that taxes may be collected before the mobile home  
 10 or house trailer is moved."

-End-

Approved by Committee  
on Taxation

HOUSE BILL NO. 89

INTRODUCED BY DAY

BY REQUEST OF THE COUNTY TREASURERS' ASSOCIATION

A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE AND CLARIFY SECTION 84-4202, R.C.M. 1947, AND AMEND IT TO PROVIDE FOR THE PAYMENT OF PERSONAL PROPERTY TAXES ON MOBILE HOMES AND HOUSE TRAILERS IN TWO PAYMENTS ~~WITHIN 120 DAYS OF THE DATE OF NOTICE OF TAXES DUE~~, EXCEPT WHEN ASSESSMENTS OCCUR AFTER JULY 1."

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. (1) The county treasurer ~~must~~ shall collect taxes on all personal property, and, in the case provided in the preceding section, ~~it shall be the duty of the treasurer shall~~ 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 with the registrar of motor vehicles of the state of Montana that the amount of such tax is due and payable at the county treasurer's office. The county treasurer ~~must~~ shall, 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 the~~ the 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~~ The county treasurer may, for the purpose of making ~~such the~~ the levy and sale, direct the sheriff to make ~~such the~~ the levy and sale, and the sheriff, undersheriff, or any deputy sheriff of ~~such the~~ the county is, ex officio, a deputy county treasurer for such purposes, and either may act and receive payment of such taxes. ~~Such the~~ The sheriff ~~shall be entitled to may~~ receive the same fees as he is entitled to in making a seizure and sale under execution.

(2) 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 the~~ the treasurer to levy upon and sell such personal property for the taxes levied thereon.

(3) 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,~~

1 ~~that a~~ resort to any one of the methods ~~as herein~~ provided  
 2 ~~for, shall does~~ not bar the right to resort to either or  
 3 both of the other methods, ~~but that any or all any~~ of the  
 4 methods ~~herein~~ provided for may be used until the full  
 5 amount of ~~each the~~ tax is collected.

6 (4) The county ~~shall have~~ has a general lien,  
 7 dependent on possession, upon any moneys in its possession  
 8 belonging to any taxpayer, for any amounts due ~~said the~~  
 9 county for any delinquent personal property taxes not a lien  
 10 on real estate, of ~~said the~~ taxpayer, ~~provided, however,~~  
 11 ~~that due~~ Due notice ~~must shall~~ be given the lien holder, if  
 12 any.

13 (5) (a) The owner of a mobile home or house trailer  
 14 which is not taxed as an improvement, as improvements are  
 15 defined in ~~section~~ 84-101, shall pay the personal property  
 16 tax in ~~semiannual installments on or before January 1 and~~  
 17 ~~July 1 each year, two payments, except as provided in~~  
 18 ~~subsection (5)(b). The first payment is due within 30 days~~  
 19 ~~from the date of the notice of taxes due. The second~~  
 20 ~~payment is due 90 days after the due date of the first~~  
 21 ~~payment~~ NO LATER THAN SEPTEMBER 30 OF THE YEAR IN WHICH THE  
 22 PROPERTY IS ASSESSED. The department of revenue shall issue  
 23 tax-paid stickers to the county treasurers ~~for each~~  
 24 ~~six-month period.~~ The treasurers shall issue ~~each the~~  
 25 stickers to the owners of mobile homes and house trailers

1 ~~upon payment of if~~ the taxes ~~thereon, and as are paid in~~  
 2 full. An owner shall then display the sticker, which shall  
 3 be visible from the exterior of the mobile home or house  
 4 trailer. No mobile home movement permit provided in ~~section~~  
 5 84-6606 may be issued unless ~~both semiannual installments~~  
 6 the taxes have been paid in full to the county treasurer.

7 ~~(b) Owners of mobile homes and house trailers assessed~~  
 8 ~~prepared taxes after July 1 shall pay in one payment.~~

9 ~~(c) All mobile home movement declarations (Form 88-1)~~  
 10 ~~shall be completed and issued by the county treasurer's~~  
 11 ~~office so that taxes may be collected before the mobile home~~  
 12 ~~or house trailer is moved.~~ The treasurer shall issue the  
 13 mobile home movement declaration provided for in section  
 14 84-6606 to a person required by that section to execute it  
 15 in such quantities as he requests to a maximum of 100. The  
 16 treasurer shall issue such additional quantities of the  
 17 declaration to a maximum of 100 as the person requests at  
 18 the discretion of the county treasurer upon receipt from the  
 19 person of the previously issued declarations properly  
 20 executed. In any event executed declarations must be  
 21 delivered to the treasurer within 30 days from their issue."

-End-

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7 treasurer may, for the purpose of making ~~such the~~ levy and  
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15 (2) The county treasurer and his sureties are liable  
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*Corrected*  
THIRD READING

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 13 ~~MOBILE HOME MOVEMENT DECLARATION PROVIDED FOR IN SECTION~~  
 14 ~~84-6606 TO A PERSON REQUIRED BY THAT SECTION TO EXECUTE IT~~  
 15 ~~IN SUCH QUANTITIES AS HE REQUESTS TO A MAXIMUM OF 100. THE~~  
 16 ~~TREASURER SHALL ISSUE SUCH ADDITIONAL QUANTITIES OF THE~~  
 17 ~~DECLARATION TO A MAXIMUM OF 100 AS THE PERSON REQUESTS AT~~  
 18 ~~THE DISCRETION OF THE COUNTY TREASURER UPON RECEIPT FROM THE~~  
 19 ~~PERSON OF THE PREVIOUSLY ISSUED DECLARATIONS PROPERLY~~  
 20 ~~EXECUTED. IN ANY EVENT EXECUTED DECLARATIONS MUST BE~~  
 21 ~~DELIVERED TO THE TREASURER WITHIN 30 DAYS FROM THEIR ISSUE."~~

-End-