1

LC 0213/01

INTRODUCED BY Log By Regulat of County Fredurery 1 З

4 A BILL FOR AN ACT ENTITLED: MAN 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 MUBILE 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

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HONTANA: 11 12 Section 1. Section 84-4202; R.C.M. 1947; is amended to read as follows: 13

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

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

[2] The county treasurer and his sureties are liable 14 15 on his official bond for all taxes on personal property remaining uncollected by reason of the willful failure and 16 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 in any court of competant jurisdiction; providedy-howevery 24 25 that-a A resort to any one of the methods as-herein provided

INTRODUCED BIII

-2-

HBE9

LC 0213/01

forv-shall does not bar the right to resort to either or
 both of the other methodsva but-that-any-or-all Any of the
 methods herein provided for may be used until the full
 amount of such the tax is collected.

5 <u>(4)</u> The county shalt--have has a general lien, 6 dependent on possession, upon any moneys in its possession 7 belonging to any taxpayery for any amounts due said the 8 county for any delinquent personal property taxes not a lien 9 on real estatey of said the taxpayert providedy---howevery 10 thet--due Due notice must shall be given the lien holder, if 11 any.

12 (51 (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 semidandual--installments-on-or-before-January-1-and 16 July-t-each-years two payments, except as provided in 17 subsection (5)(b). The first payment is due within 30 days 18 from the date of the motice 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. The treasurers shall issue such the stickers to the owners 22 23 of mobile homes and house trailers upon-payment--of if the 24 taxes thereony-and-on are paid in full. An owner shall then 25 display the stickers which shall be visible from the

- 3-

exterior of the mobile home or house trailer. No mobile Т bome movement permit provided in section 34-6606 may be 2 issued unless both--semionnuol-installments the taxes have ٦ been baid in full to the county treasurer. 4 (b) Owners of mobile homes and house trailers assessed 5 prorated taxes after July 1 shall pay in one payment. 6 (c) All mobile home movement declarations (Form__MH=1) 7 shall be completed and issued by the county treasurer's 8 office so that taxes may be collected before the mobile home 9 or house trailer is moved." 10

-End-

LC 0213/01

HB 0089/02

Approved	bу	Committee
on Taxati		

1	HOUSE BILL NO. 89
2	INTRODUCED BY DAY
3	BY REQUEST OF THE COUNTY THEASURERS' ASSOCIATION
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE AND
6	CLARIPY SECTION 84-4202, R.C.K. 1947, AND AMEND IT TO

7 PROVIDE FOR THE PAYMENT OF PERSONAL PROPERTY TAXES ON MOBILE 8 ROMES AND HOUSE TRAILERS IN TWO PAYMENTS WITHIN-120-DAIS-OF 9 THE-DATE-OF-NOTICE-OF-TAIRS--DUB. EXCEPT WHEN ASSESSMENTS 10 OCCUR AFTER JULY 1."

```
11
```

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 13 Section 1. Section 84-4202, R.C.M. 1947, is amended to

14 read as follows:

15 "84-4202. Duty of treasurer. (1) The county treasurer 16 suct shall collect taxes on all personal property, and, in the case provided in the preceding section, it-shall-be-the 17 18 duty-of-the-treasurer shall innediately, upon receipt of the report prescribed by mestion 84-4201, R.C.H. 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 23 Montana that the amount of such tax is due and payable at the county treasurer's office. The county treasurer sust 24 25 shall, at the time of receiving the report, and in any event

within thirty-{30} days from the receipt of such report, 1 2 levy upon and take into his possession such the personal વ property against which a tax is assessed, or any other 4 personal property in the hands of the delinquent taxpayer, 5 and proceed to sell the same, in the same manner as property 6 is sold on execution by the sheriffr, and the The county 7 treasurer may, for the purpose of making such the levy and 8 sale, direct the sheriff to make such the levy and sale, and 9 the sheriff, undersheriff, or any deputy sheriff of such the 10 county is, ex officio, a deputy county treasurer for such 11 purposes, and either may act and receive payment of such 12 taxes. Such The sheriff shall be entitled to may receive the 13 same fees as he is entitled to in making a seizure and sale 14 under execution.

15 (2) The county treasurer and his sureties are liable 16 on his official bond for all taxes on personal property 17 remaining uncollected by reason of the willful failure and 18 neglect of such the treasurer to levy upon and sell such 19 personal property for the taxes levied thereon.

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

-2-

SECOND READING

1 that a <u>A</u> resort to any one of the methods as herein provided 2 for y-shall <u>does</u> not bar the right to resort to either or 3 both of the other methods y_x but that any of all <u>Any</u> of the 4 methods herein provided for may be used until the full 5 amount of such the tax is collected.

6 <u>(4)</u> The county <u>shall have has</u> a general lien, 7 dependent on possession, upon any moneys in its possession 8 belonging to any taxpayer, for any amounts due caid 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 <u>Due</u> 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 sosiannual-installeents-on-or-before-January-1-and 17 July 1 cash 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 date of the first 21 PATRONS 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 fer---each 24 six south --- poriod. The treasurers shall issue such the 25 stickers to the owners of mobile homes and house trailers

1 upon payment of if the taxes thereon, and an 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 84-6606 may be issued unless both--somiannual--installments 5 6 the taxes have been paid in full to the county treasurer. 7 (b) Owners of sobile house and house trailers assessed 8 prorated taxes after July 1-shall pay-in one paymenty 9 (c) bll sobile-hose sovepost-declarations (Fers #8-1) 10 shall-be-completed-and-issued-by-the-coupty-treasureris 11 office-co-that-taxes-may-bo-collosted-bofere-the-mobile-home 12 or house trailer is goved. 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 treasurer shall issue such additional quantities of the 16 17 declaration to a maximum of 100 as the person requests at 18 the discretion of the county treasurer upon receipt from the person of the previously issued declarations properly 19 20 executed. In any event executed declarations must be 21 delivered to the treasurer within 30 days from their issue." -Ead-

-3-

HB 89

-4-

BOUSE BILL NO. 89 1 2 INTRODUCED BY DAY 3 BY REQUEST OF THE COUNTY TREASURERS' ASSOCIATION 4 5 A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE AND 6 CLARIPY SECTION 84-4202, R.C.S. 1947, AND AMEND IT TO 7 PROVIDE FOR THE PAYMENT OF PERSONAL PROPERTY TAXES ON MOBILE 8 HOMES AND HOUSE TRAILERS IN TWO PAYMENTS WITHIN- 120-DATE-OF THE DATE OF NOTICE OF TAXES - DUE, BICEPT WHEN ASSESSMENTS 9 10 OCCUR AFTER JULY 1." 11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 12 Section 1. Section 84-4202, R.C.H. 1947, is amended to 13 read as follows: 14 "84-4202. Duty of treasurer. (1) The county treasurer 15 16 aust shall collect taxes on all personal property, and, in 17 the case provided in the preceding section, it-shall-be-the 18 duty-of-the-treasurer shall immediately, upon receipt of the

19 report prescribed by section 84-4201, B.C.H. 1947, to notify 20 the person or persons against whom the tax is assessed and 21 any person who has a properly perfected security interest of 22 record with the registrar of motor vehicles of the state of 23 Montana that the amount of such tax is due and payable at 24 the county treasurer's office. The county treasurer must 25 shall, at the time of receiving the report, and in any event

within thirty (30) days from the receipt of such report. 1 2 levy upon and take into his possession such the personal 3 property against which a tax is assessed, or any other 誰 personal property in the bands of the delinguent taxpaver-5 and proceed to sell the same, in the same manner as property 6 is sold on execution by the sheriffra and the The county 7 treasurer may, for the purpose of making such the levy and R sale, direct the sheriff to make such the levy and sale, and 9 the sheriff, undersheriff, or any deputy sheriff of such the 10 county is, ex officio, a deputy county treasurer for such 11 purposes, and either may act and receive payment of such 12 taxes. Such The sheriff chall be contitled to may receive the 13 same fees as he is entitled to in making a seizure and sale 14 under execution.

15 <u>(2)</u> The county treasurer and his sureties are liable 16 on his official bond for all taxes on personal property 17 remaining uncollected by reason of the willful failure and 18 neglect of such the treasurer to levy upon and sell such 19 personal property for the taxes lewied thereon.

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

-2-

THIRD READING

HB 89

HB 0089/02

1 that a resort to any one of the methods as berein provided 2 for y shall does not bar the right to resort to either or 3 both of the other methods y_x but that any or all hav of the 4 methods borein provided for may be used until the full 5 amount of such the tax is collected.

6 <u>(4)</u> The county <u>shall-have has</u> a general lien, 7 dependent on possession, upon any moneys in its possession 8 belonging to any taxpayer, for any amounts due <u>said the</u> 9 county for any delinquent personal property taxes not a lien 10 on real estate, of said the taxpayer, <u>provided</u>, <u>however</u>, 11 that due <u>Due</u> notice <u>must shall</u> 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 defined in section 84-101, shall pay the personal property 15 tax in sesignaual-installgents-on-or-before-January-1-and 16 17 July 1 cach year, two payments, except as provided in 18 subsection (5) (b). The first payment is due within 30 days from the date of the notice of taxes due. The second 19 20 payment is due 90-days after the due date of the first 21 PAYNORS NO LATER THAN SEPTEMBER 30 OF THE YEAR IS WHICH THE 22 PROPERTY IS ASSESSED. The department of revenue shall issue 23 tax-paid stickers to the county treasurers for each siz-south-period. The treasurers shall issue such the 24 stickers to the owners of mobile homes and house trailers 25

upon-payment-of if the taxes thereen, and an are paid in 1 2 full. An owner shall then display the sticker, which shall з 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-somiannual-installments б the taxes have been paid in full to the county treasurer. 7 (b) Owners of sobile heres and house trailers accounted 8 prorated targe after July 1 shall pay in one payront. 9 (c) 111 mobile hone mevement declarations (Pers NH-1) 10 shall be coppleted and icevel 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-

HB 0089/02

-3-

HB 89

-4-

8B 89

HOUSE BILL NO. 89 1 2 INTRODUCED BY DAY BY REQUEST OF THE COUNTY TREASURERS' ASSOCIATION 3 ٩. A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE AND 5 CLARIFY SECTION 84-4202, R.C.H. 1947, AND AMEND IT TO 6 7 PROVIDE FOR THE PAYMENT OF PERSONAL PROPERTY TAXES ON MOBILE 8 HORES AND HOUSE TRAILERS IN TWO PAYMENTS HITHIN-120-DAYS-OF 9 THE-DATE OF NOTICE OF TAXES -- DUE, EXCEPT WHEN ASSESSMENTS 10 OCCUR AFTER JULY 1." 11 12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: Section 1. Section 84-4202, B.C.M. 1947, is amended to 13 14 read as follows: 15 "84-4202. Duty of treasurer. (1) The county treasurer 16 suct shall collect taxes on all personal property, and, in 17 the case provided in the preceding section, it-shall-be-the duty of the treasurer shall inmediately, upon receipt of the 18 19 report prescribed by section 84-4201, B-C-M- 1947, to notify 20 the person or persons against whom the tax is assessed and any person who has a properly perfected security interest of 21 22 record with the registrar of motor vehicles of the state of Montana that the amount of such tax is due and payable at 23 the county treasurer's office. The county treasurer auct 24 shall, at the time of receiving the report, and in any event 25

> Corrected THIRD READING

1 within thirty (30) days from the receipt of such report, 2 levy upon and take into his possession such the personal property against which a tax is assessed, or any other 3 8 personal property in the hands of the delinquent taxpayer. 5 and proceed to sell the same, in the same manner as property 6 is sold on execution by the sheriffy. and the The county 7 treasurer way, for the purpose of waking even the levy and 8 sale, direct the sheriff to make such the levy and sale, and 9 the sheriff, undersheriff, or any deputy sheriff of such the 10 county is, ex officio, a deputy county treasurer for such 11 purposes, and either may act and receive payment of such 12 taxes. Such The sheriff shall-bo-ontitled to may receive the 13 same fees as he is entitled to in making a seizure and sale 14 under execution.

15 (2) The county treasurer and bis sureties are liable 16 on his official bond for all taxes on personal property 17 remaining uncollected by reason of the willful failure and 18 neglect of such the treasurer to levy upon and sell such 19 personal property for the taxes levied thereon.

20 <u>(3)</u> The tax on such personal property may be collected 21 and the payment thereof enforced by the seizure and sale of 22 any personal property in the possession of the person 23 assessed at any time after the date the assessment is made 24 or by the institution of a civil action for its collection 25 in any court of competent jurisdiction1. provided, however,

-2-

BB 89

thete A resort to any one of the methods as herein provided
for, shall does not bar the right to resort to either or
both of the other methods, but that any or all Any of the
methods herein provided for may be used until the full
amount of such the tax is collected.

6 <u>14)</u> The county <u>shall-have has</u> a general lien, 7 dependent on possession, upon any moneys in its possession 8 belonging to any taxpayer, for any amounts due said <u>the</u> 9 county for any delinguent personal property taxes not a lien 10 on real estate, of said <u>the</u> taxpayer, <u>provided</u>, <u>however</u>, 11 that due <u>Due</u> notice suct <u>shall</u> 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 semianeual--installments-ca-or-before-January-1-and 17 July 1 oach 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 PATRONS NO LATER THAN SEPTEMBER 30 OF THE YEAR IN WRICH THE 22 PROPERTY_IS ASSESSED. The department of revenue shall issue 23 tax-paid stickers to the county treasurers for----each 24 sis-south-poried. The treasurers shall issue such the 25 stickers to the owners of mobile homes and house trailers

1 upen---payment---of if the taxes thereon, and are paid in 2 full. An owner shall then display the sticker, which shall Э 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 prorated taxes after-July-1-chall-pay in one payment. 9 (c) All -mobile-home movement declarations-(Form-HH-1) 10 shall be completed and icened by the county treasureris 11 office so that tages say be collected before the mobile here or house trailer is poved. THE TREASURED SHALL ISSUE THE 12 13 BOBILE HONB 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 CUANTITIES OF THE 17 DECLARATION_TO_A_MAXIMUM_OF_100 AS_THE__PERSON__REQUESIS_AI 18 THE DISCRETION OF THE COUNTY TREASURER UPON BECEIPT FROM THE 19 PERSON OF THE PREVIOUSLY ISSUED DECLARATIONS PROPERLY EXECUTED. IN ANY EVENT EXECUTED DECLARATIONS HUST BE 20 21 DELIVERED TO THE TREASURER WITHIN 30 DAYS PROM THEIR ISSUE."

-End-

HE 0089/02

-3-

HB 89

-4-

RB 89