



SECOND READING

MISSING

HOUSE BILL NO. 362

INTRODUCED BY PISTORIA

A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE COUNTY TREASURERS TO INCLUDE ADDITIONAL INFORMATION IN PROPERTY TAX NOTICES SENT TO TAXPAYERS; AMENDING SECTION 84-4101, R.C.M. 1947."

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

Section 1. Section 84-4101, R.C.M. 1947, is amended to read as follows:

"84-4101. Treasurer to publish notice of delinquency. Within ten (10) days after the receipt ~~receipt~~ of the assessment book, the county treasurer must publish a notice specifying:

1. That one-half (1/2) of all taxes levied and assessed will be due and payable before five o'clock p. m. on the 30th day of November next thereafter, and that unless paid prior thereto the amount then due will be delinquent and will draw interest at the rate of two-thirds (2/3) of one per centum (1%) per month from and after such delinquency, and two per centum (2%) will be added to the amount thereof as a penalty and that one-half (1/2) of all taxes levied and assessed will be due and payable on or before five o'clock p.m. on the 31st day of May next

thereafter, and that unless paid prior to said date said taxes will be delinquent and will draw interest at the rate of two-thirds (2/3) of one per centum (1%) per month from and after such delinquency, and two per centum (2%) will be added to the amount thereof as a penalty.

2. The time and place at which payment of taxes may be made: And he must send to the last-known address of each taxpayer ~~a postcard or other~~ written notice, postage prepaid, showing the amount of taxes due the current year and the amount due and delinquent for other years. The written notice shall include:

(a) the taxable value of the property;

(b) the total mill levy applied to that taxable value;

(c) the value of each mill in that county;

(d) the number of the school district in which the property is located; and

(e) the amount of the total tax due that is levied as city tax, county tax, state tax, and school district tax, AND OTHER TAX.

(3) but--any Any failure to give either notice of the tax due for the current year or of delinquent tax will not affect the legality of the tax.\*

-End-

THIRD READING

1 HOUSE BILL NO. 362  
 2 INTRODUCED BY PISTORIA  
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 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE COUNTY  
 5 TREASURERS TO INCLUDE ADDITIONAL INFORMATION IN PROPERTY TAX  
 6 NOTICES SENT TO TAXPAYERS; AMENDING SECTION 84-4101, R.C.M.  
 7 1947."  
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 6 2. The time and place at which payment of taxes may be  
 7 made: And he must send to the last-known address of each  
 8 taxpayer a ~~postcard~~ ~~or~~ ~~other~~ written notice, postage  
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 10 and the amount due and delinquent for other years. ~~The~~  
 11 ~~written notice shall include:~~  
 12 (a) the taxable value of the property;  
 13 (b) the total mill levy applied to that taxable value;  
 14 (c) the value of each mill in that county;  
 15 (d) the number of the school district in which the  
 16 property is located; and  
 17 (e) the amount of the total tax due that is levied as  
 18 city tax, county tax, state tax, and school district tax,  
 19 AND VIKER TAX.  
 20 ~~(1) but--any~~ Any failure to give either notice ~~of the~~  
 21 ~~tax due for the current year or of delinquent tax~~ will not  
 22 affect the legality of the tax."

-End-

REFERENCE BILL