

HOUSE BILL 320

IN THE HOUSE

January 23, 1979	Introduced and referred to Committee on Local Government.
February 20, 1979	Passed from Committee without recommendation.
February 21, 1979	Second reading, as amended.
February 22, 1979	Third reading, passed.

IN THE SENATE

February 22, 1979	Introduced and referred to Committee on Taxation.
April 20, 1979	Died in Committee.

1 House BILL NO. 320  
2 INTRODUCED BY Ramsey George Henshaw

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE  
5 APPORTIONMENT OF DELINQUENT PROPERTY TAXES WHEN PROPERTY IS  
6 SUBDIVIDED; TO REQUIRE THE NEW OWNER OF A PARCEL SO DIVIDED  
7 TO PAY HIS PROPORTIONATE SHARE OF THE DELINQUENT TAXES  
8 BEFORE TITLE IS TRANSFERRED."

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

11                   Section 1. Apportionment of delinquent taxes when  
12                   property is subdivided. When land for which real property  
13                   taxes are delinquent is divided into two or more parcels,  
14                   the county treasurer shall apportion the property taxes due  
15                   based on the number and size of parcels created and require  
16                   the new owner of each parcel to pay that portion of the  
17                   delinquent taxes due on the parcel. The new owner of the  
18                   subdivided parcel shall pay the appropriate portion of the  
19                   delinquent taxes due before title to the parcel may be  
20                   recorded in his name.

-End-

HB 3-1  
INTRODUCED BILL

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

11       Section 1. Apportionment of delinquent taxes when  
12 property is subdivided. When land for which real property  
13 taxes are delinquent DUE is divided into two or more  
14 parcels, the county treasurer-shall ASSESSOR MAY apportion  
15 the property taxes due based on the number and size of  
16 parcels created and require the new owner of each parcel to  
17 pay that portion of the delinquent taxes due on the parcel.  
18 The new owner of the subdivided parcel shall pay the  
19 appropriate portion of delinquent taxes due before title to  
20 the parcel may be recorded in his name.

-End-

HB 303