

HOUSE BILL NO. 763

INTRODUCED BY PISTORIA, P. RYAN, MEYER, O'CONNELL

IN THE HOUSE

February 13, 1981	Introduced and referred to Committee on Taxation.
February 24, 1981	Committee recommend bill do pass. Report adopted.
March 3, 1981	Bill printed and placed on members' desks. Second reading, do pass.
March 4, 1981	Considered correctly engrossed.
March 5, 1981	Third reading, passed. Ayes, 90; Noes, 5. Transmitted to Senate.

IN THE SENATE

March 6, 1981	Introduced and referred to Committee on Taxation.
March 18, 1981	Committee recommend bill be concurred in as amended. Report adopted.
March 20, 1981	Motion pass consideration.
March 21, 1981	Second reading, concurred in.
March 24, 1981	Third reading, concurred in as amended. Ayes, 47; Noes, 2.

IN THE HOUSE

March 25, 1981	Returned from Senate with amendments.
April 8, 1981	Second reading, amendments concurred in.

April 9, 1981

Third reading, amendments concurred in. Ayes, 95; Noes, 0. Sent to enrolling.

Reported correctly enrolled.

Approved by Committee
on Taxation

1 HOUSE BILL NO. 763

2 INTRODUCED BY Historia P. Ryan
3 Meigs J. Connell

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE ITEMIZED
5 CITY ASSESSMENTS TO BE INCLUDED ON PROPERTY TAX NOTICES SENT
6 TO TAXPAYERS; AMENDING SECTION 15-16-101, MCA."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 15-16-101, MCA, is amended to read:

10 "15-16-101. Treasurer to publish notice -- manner of
11 publication. (1) within 10 days after the receipt of the
12 assessment book, the county treasurer must publish a notice
13 specifying:

14 (a) that one-half of all taxes levied and assessed
15 will be due and payable before 5 p.m. on November 30 next
16 thereafter and that unless paid prior thereto the amount
17 then due will be delinquent and will draw interest at the
18 rate of 2/3 of 1% per month from and after such delinquency
19 and 2% will be added to the amount thereof as a penalty;

20 (b) that one-half of all taxes levied and assessed
21 will be due and payable on or before 5 p.m. on May 31 next
22 thereafter and that unless paid prior to said date said
23 taxes will be delinquent and will draw interest at the rate
24 of 2/3 of 1% per month from and after such delinquency and
25 2% will be added to the amount thereof as a penalty; and

1 (c) the time and place at which payment of taxes may
2 be made.

3 (2) He must send to the last-known address of each
4 taxpayer written notice, postage prepaid, showing the amount
5 of taxes and assessments due the current year and the amount
6 due and delinquent for other years. The written notice shall
7 include:

8 (a) the taxable value of the property;

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

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

11 (d) itemized city assessments;

12 ~~(d)(e)~~ the number of the school district in which the
13 property is located; and

14 ~~(e)(f)~~ the amount of the total tax due that is levied
15 as city tax, county tax, state tax, school district tax, and
16 other tax.

17 (3) The notice in every case must be published for 2
18 weeks in some weekly or daily newspaper published in the
19 county, if there is one, or if there is not, then by posting
20 it in three public places. The failure to publish or post
21 notices does not relieve the taxpayer from any of his
22 liabilities. Any failure to give notice of the tax due for
23 the current year or of delinquent tax will not affect the
24 legality of the tax."

-End-

SECOND READING

-2-

HB 763

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1 (c) the time and place at which payment of taxes may
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3 (2) He must send to the last-known address of each
4 taxpayer written notice, postage prepaid, showing the amount
5 of taxes and assessments due the current year and the amount
6 due and delinquent for other years. The written notice shall
7 include:

- 8 (a) the taxable value of the property;
- 9 (b) the total mill levy applied to that taxable value;
- 10 (c) the value of each mill in that county;

11 (d) itemized city SERVICES AND SPECIAL IMPROVEMENT
12 DISTRICT assessments COLLECTED BY THE COUNTY;

13 ~~(d)~~(e) the number of the school district in which the
14 property is located; and

15 ~~(e)~~(f) the amount of the total tax due that is levied
16 as city tax, county tax, state tax, school district tax, and
17 other tax.

18 (3) THE MUNICIPALITY SHALL, UPON REQUEST OF THE COUNTY
19 TREASURER, PROVIDE THE INFORMATION TO BE INCLUDED UNDER
20 SUBSECTION (2)(D) READY FOR MAILING.

21 ~~(3)~~(4) The notice in every case must be published for
22 2 weeks in some weekly or daily newspaper published in the
23 county, if there is one, or if there is not, then by posting
24 it in three public places. The failure to publish or post
25 notices does not relieve the taxpayer from any of his

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1 liabilities. Any failure to give notice of the tax due for
2 the current year or of delinquent tax will not affect the
3 legality of the tax."

-End-

March 18, 1981

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Bill No. 763 be amended as follows:

1. Page 2, line 11.

Following: "city"

Insert: "services and special improvement district"

2. Page 2, line 11

Following: "assessments"

Insert: "collected by the county"

3. Page 2, line 17

Following: line 16

Insert: "(3) The municipality shall, upon request of the county treasurer, provide the information to be included under subsection (2) (d) ready for mailing."

Renumber: subsequent subsection