

SENATE BILL NO. 42

INTRODUCED BY S. BROWN

IN THE SENATE

January 5, 1981	Introduced and referred to Committee on Taxation.
January 6, 1981	Fiscal note requested.
January 12, 1981	Fiscal note returned.
March 10, 1981	Committee recommend bill do pass as amended. Report adopted.
March 11, 1981	On motion taken from Committee on Bills and Journal and rereferred to Committee on Taxation. Motion adopted.
March 12, 1981	Committee recommend bill do pass as amended. Report adopted.
March 13, 1981	Bill printed and placed on members' desks.
March 14, 1981	Second reading, indefinitely postponed.
March 16, 1981	On motion Senate reconsider its action taken on second reading previous legislative day. Motion adopted.
March 18, 1981	Second reading, do pass.
March 19, 1981	Correctly engrossed.
March 20, 1981	Third reading, passed. Ayes, 37; Noes, 11. Transmitted to House.

IN THE HOUSE

March 21, 1981 Introduced and referred to
 Committee on Taxation.

April 2, 1981 Committee recommend bill be
 concurred in. Report adopted.

April 4, 1981 Second reading, concurred in
 as amended.

April 6, 1981 Third reading, concurred in
 as amended. Ayes, 87; Noes, 8.

IN THE SENATE

April 7, 1981 Returned from House with
 amendments.

April 9, 1981 Second reading, no affirmative
 action.

April 10, 1981 On motion taken from second
 reading. Motion adopted.

 On motion House amendments
 be not concurred in. Motion
 adopted.

 On motion Conference Committee
 requested and appointed.

April 14, 1981 Conference Committee dissolved.

 On motion Free Conference Com-
 mittee requested and appointed.

April 17, 1981 Free Conference Committee
 reported.

April 20, 1981 Second reading, Free Conference
 Committee report adopted.

 Third reading, Free Conference
 Committee report adopted.
 Ayes, 44; Noes, 4.

April 22, 1981

Free Conference Committee dissolved.

On motion Senate reconsider its action taken on third reading previous legislative day. Motion adopted.

April 22, 1981

On motion new Free Conference Committee requested and appointed. Motion adopted.

April 23, 1981

New Free Conference Committee reported.

On motion new Free Conference Committee report adopted.

On roll call new Free Conference Committee report adopted. Ayes, 40; Noes, 9.

IN THE HOUSE

April 23, 1981

New Free Conference Committee report adopted.

IN THE SENATE

April 23, 1981

Returned from House. Sent to enrolling.

Reported correctly enrolled.

1 SENATE BILL NO. 42
 2 INTRODUCED BY BROWN, S.
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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE PENALTY
 5 FOR DELINQUENT PROPERTY TAX PAYMENT FROM 2/3 OF 1 PERCENT
 6 PER MONTH TO 1 PERCENT PER MONTH; AMENDING SECTIONS
 7 15-16-101, 15-16-102, AND 15-17-303, MCA."
 8

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

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

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

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

1 2% will be added to the amount thereof as a penalty; and
 2 (c) the time and place at which payment of taxes may be
 3 made.

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

- 9 (a) the taxable value of the property;
- 10 (b) the total mill levy applied to that taxable value;
- 11 (c) the value of each mill in that county;
- 12 (d) the number of the school district in which the
- 13 property is located; and
- 14 (e) the amount of the total tax due that is levied as
- 15 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."

25 Section 2. Section 15-16-102, MCA, is amended to read:

-2- INTRODUCED BILL
 51342

1 *15-16-102. Time for payment -- penalty for
2 delinquency. All taxes levied and assessed in the state of
3 Montana, except on municipal special improvement district
4 bonds sold on or before July 1, 1979, shall be payable as
5 follows:

6 (1) One-half of the amount of such taxes shall be
7 payable on or before 5 p.m. on November 30 of each year and
8 one-half on or before 5 p.m. on May 31 of each year.

9 (2) Unless one-half of such taxes are paid on or before
10 5 p.m. on November 30 of each year, then such amount so
11 payable shall become delinquent and shall draw interest at
12 the rate of ~~2/3~~ of 1% per month from and after such
13 delinquency until paid, and 2% shall be added to the amount
14 thereof as a penalty.

15 (3) All taxes due and not paid on or before 5 p.m. on
16 May 31 of each year shall be delinquent and shall draw
17 interest at the rate of ~~2/3~~ of 1% per month from and after
18 such delinquency until paid, and 2% shall be added to the
19 amount thereof as a penalty.*

20 Section 3. Section 15-17-303, MCA, is amended to read:

21 *15-17-303. Assignment of rights of county. (1) At any
22 time after any parcel of land has been bid upon by the
23 county as the purchaser thereof for taxes as provided in
24 15-17-207, the same not having been redeemed, the county
25 treasurer shall assign all the right of the county therein

1 acquired at such sale to any person who pays the amount for
2 which the same was bid, with interest upon the original tax
3 at the rate of ~~2/3~~ of 1% per month and the amount of all
4 subsequent delinquent taxes, penalties, costs, and interest
5 as provided by law upon the same from time to time when such
6 tax became delinquent. The county treasurer shall execute to
7 such person a certificate for such parcel, which may be
8 substantially in the following form:

9 *I,, the treasurer of the county of, state of
10 Montana, do hereby certify that at the sale of lands
11 pursuant to the tax assessment for the year 19.. in the
12 county of and which sale was held on the day of
13, 19..., for the purpose of liquidating assessment, the
14 following described parcel of land, situate in the county of
15, state of Montana, to wit: {insert description} was
16 duly offered for sale; that there was no purchaser in good
17 faith for the same as provided by law and no person or
18 purchaser offered to take the same and pay the taxes, cost,
19 and charges due as aforesaid. Accordingly, the whole amount
20 of the property assessed and described as above was struck
21 off to the county of as purchaser thereof for the sum
22 of, and the same still remaining unredeemed, and on
23 this day having paid into the treasury of such county
24 the amount for which the same was bid, together with all
25 subsequent delinquent taxes, penalties, costs, and interest

1 amounting in all to dollars.

2 Now, therefore, in consideration thereof and pursuant to
3 the statute in such case made and provided, I do hereby
4 assign and set over all the right, title, and interest of
5 the county of, state of Montana, acquired in such lands
6 under and by virtue of the sale to, his heirs and
7 assigns forever, together with all the rights, powers, and
8 privileges of the county of to take steps to receive a
9 deed thereof or receive payment in case of a redemption;
10 subject, however, to redemption as provided by law.

11 Witness my hand and official seal of office this
12 day of, 19...

13 (County Treasurer)"

14 (2) If the certificate described in subsection (1)
15 becomes lost by accident or destroyed by the assignee, the
16 county treasurer shall issue a duplicate certificate to the
17 assignee after the county treasurer is convinced that the
18 certificate has been lost or destroyed and after the
19 assignee has made an affidavit to that effect.

20 (3) The provisions of this section apply to any sale of
21 land for which a treasurer's deed was not issued by March 5,
22 1917, and the holder of any certificate described in
23 subsection (1) has the same rights, powers, and privileges
24 with regard to securing a deed as any purchaser of land at
25 tax sale may now have.

1 (4) As to any land received by the county in exchange,
2 the same may be sold or leased the same as might have been
3 done with the lands exchanged."

-End-

SB42

STATE OF MONTANA

REQUEST NO. 14-81

FISCAL NOTE

Form BD-15

In compliance with a written request received January 7, 19 81, there is hereby submitted a Fiscal Note for Senate Bill 42 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

An act to increase the penalty for delinquent property tax payment from 2/3 of 1 percent per month to 1 percent per month.

FISCAL IMPACT

There are no data available to estimate the fiscal impact of this proposal. It is felt that the proposal would hasten the payment process and produce some expenditure savings.

PREPARED BY THE DEPARTMENT OF REVENUE

Daniel M Lewis

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-10-81

Approved by Committee
on Taxation

SENATE BILL NO. 42

INTRODUCED BY S. BROWN

A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE PENALTY FOR DELINQUENT PROPERTY TAX PAYMENT FROM 2/3 OF 1 PERCENT PER MONTH TO 5/6 OF 1 PERCENT PER MONTH; AMENDING SECTIONS 15-16-101, 15-16-102, AND 15-17-303, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

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

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

(a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on November 30 next thereafter and that unless paid prior thereto the amount then due will be delinquent and will draw interest at the rate of ~~2/3~~ of 5/6 OF 1% per month from and after such delinquency and 2% will be added to the amount thereof as a penalty;

(b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on May 31 next thereafter and that unless paid prior to said date said

taxes will be delinquent and will draw interest at the rate of ~~2/3~~ of 5/6 OF 1% per month from and after such delinquency and 2% will be added to the amount thereof as a penalty; and

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

(2) He must send to the last-known address of each taxpayer 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, school district tax, and other tax.

(3) The notice in every case must be published for 2 weeks in some weekly or daily newspaper published in the county, if there is one, or if there is not, then by posting it in three public places. The failure to publish or post notices does not relieve the taxpayer from any of his liabilities. Any failure to give notice of the tax due for

1 the current year or of delinquent tax will not affect the
2 legality of the tax."

3 Section 2. Section 15-16-102, MCA, is amended to read:

4 "15-16-102. Time for payment -- penalty for
5 delinquency. All taxes levied and assessed in the state of
6 Montana, except on municipal special improvement district
7 bonds sold on or before July 1, 1979, shall be payable as
8 follows:

9 (1) One-half of the amount of such taxes shall be
10 payable on or before 5 p.m. on November 30 of each year and
11 one-half on or before 5 p.m. on May 31 of each year.

12 (2) Unless one-half of such taxes are paid on or
13 before 5 p.m. on November 30 of each year, then such amount
14 so payable shall become delinquent and shall draw interest
15 at the rate ~~of 2 2/3~~ of 5/6 OF 1% per month from and after
16 such delinquency until paid, and 2% shall be added to the
17 amount thereof as a penalty.

18 (3) All taxes due and not paid on or before 5 p.m. on
19 May 31 of each year shall be delinquent and shall draw
20 interest at the rate ~~of 2 2/3~~ of 5/6 OF 1% per month from and
21 after such delinquency until paid, and 2% shall be added to
22 the amount thereof as a penalty."

23 Section 3. Section 15-17-303, MCA, is amended to read:

24 "15-17-303. Assignment of rights of county. (1) At any
25 time after any parcel of land has been bid upon by the

1 county as the purchaser thereof for taxes as provided in
2 15-17-207, the same not having been redeemed, the county
3 treasurer shall assign all the right of the county therein
4 acquired at such sale to any person who pays the amount for
5 which the same was bid, with interest upon the original tax
6 at the rate ~~of 2 2/3~~ of 5/6 OF 1% per month and the amount of
7 all subsequent delinquent taxes, penalties, costs, and
8 interest as provided by law upon the same from time to time
9 when such tax became delinquent. The county treasurer shall
10 execute to such person a certificate for such parcel, which
11 may be substantially in the following form:

12 "I,, the treasurer of the county of, state of
13 Montana, do hereby certify that at the sale of lands
14 pursuant to the tax assessment for the year 19.. in the
15 county of and which sale was held on the day of
16, 19.., for the purpose of liquidating assessment, the
17 following described parcel of land, situate in the county of
18, state of Montana, to wit: (insert description) was
19 duly offered for sale; that there was no purchaser in good
20 faith for the same as provided by law and no person or
21 purchaser offered to take the same and pay the taxes, cost,
22 and charges due as aforesaid. Accordingly, the whole amount
23 of the property assessed and described as above was struck
24 off to the county of as purchaser thereof for the sum
25 of, and the same still remaining unredeemed, and on

1 this day having paid into the treasury of such county
2 the amount for which the same was bid, together with all
3 subsequent delinquent taxes, penalties, costs, and interest
4 amounting in all to dollars.

5 Now, therefore, in consideration thereof and pursuant
6 to the statute in such case made and provided, I do hereby
7 assign and set over all the right, title, and interest of
8 the county of, state of Montana, acquired in such lands
9 under and by virtue of the sale to, his heirs and
10 assigns forever, together with all the rights, powers, and
11 privileges of the county of to take steps to receive a
12 deed thereof or receive payment in case of a redemption;
13 subject, however, to redemption as provided by law.

14 Witness my hand and official seal of office this
15 day of, 19...

16 (County Treasurer)"

17 (2) If the certificate described in subsection (1)
18 becomes lost by accident or destroyed by the assignee, the
19 county treasurer shall issue a duplicate certificate to the
20 assignee after the county treasurer is convinced that the
21 certificate has been lost or destroyed and after the
22 assignee has made an affidavit to that effect.

23 (3) The provisions of this section apply to any sale
24 of land for which a treasurer's deed was not issued by March
25 5, 1917, and the holder of any certificate described in

1 subsection (1) has the same rights, powers, and privileges
2 with regard to securing a deed as any purchaser of land at
3 tax sale may now have.

4 (4) As to any land received by the county in exchange,
5 the same may be sold or leased the same as might have been
6 done with the lands exchanged."

7 SECTION 4. APPLICABILITY. THIS ACT APPLIES TO TAXES
8 ASSESSED AND LEVIED AFTER DECEMBER 31, 1980.

-End-

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20 rate ~~of 2/3~~ of 5/6 OF 1% per month from and after such
21 delinquency and 2% will be added to the amount thereof as a
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16, 19..., for the purpose of liquidating assessment, the
17 following described parcel of land, situate in the county of
18, state of Montana, to wit: (insert description) was
19 duly offered for sale; that there was no purchaser in good
20 faith for the same as provided by law and no person or
21 purchaser offered to take the same and pay the taxes, costs,
22 and charges due as aforesaid. Accordingly, the whole amount
23 of the property assessed and described as above was struck
24 off to the county of as purchaser thereof for the sum
25 of, and the same still remaining unredeemed, and on

1 this day having paid into the treasury of such county
 2 the amount for which the same was bid, together with all
 3 subsequent delinquent taxes, penalties, costs, and interest
 4 amounting in all to dollars.

5 Now, therefore, in consideration thereof and pursuant
 6 to the statute in such case made and provided, I do hereby
 7 assign and set over all the right, title, and interest of
 8 the county of, state of Montana, acquired in such lands
 9 under and by virtue of the sale to, his heirs and
 10 assigns forever, together with all the rights, powers, and
 11 privileges of the county of to take steps to receive a
 12 deed thereof or receive payment in case of a redemption;
 13 subject, however, to redemption as provided by law.

14 Witness my hand and official seal of office this
 15 day of, 19...

16 (County Treasurer)"

17 (2) If the certificate described in subsection (1)
 18 becomes lost by accident or destroyed by the assignee, the
 19 county treasurer shall issue a duplicate certificate to the
 20 assignee after the county treasurer is convinced that the
 21 certificate has been lost or destroyed and after the
 22 assignee has made an affidavit to that effect.

23 (3) The provisions of this section apply to any sale
 24 of land for which a treasurer's deed was not issued by March
 25 5, 1917, and the holder of any certificate described in

1 subsection (1) has the same rights, powers, and privileges
 2 with regard to securing a deed as any purchaser of land at
 3 tax sale may now have.

4 (4) As to any land received by the county in exchange,
 5 the same may be sold or leased the same as might have been
 6 done with the lands exchanged."

7 SECTION 4. APPLICABILITY. THIS ACT APPLIES TO TAXES
 8 ASSESSED AND LEVIED AFTER DECEMBER 31, 1980.

-End-

1 SENATE BILL NO. 42
 2 INTRODUCED BY S. BROWN
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE PENALTY
 5 INTEREST FOR DELINQUENT PROPERTY TAX PAYMENT FROM 2/3 OF 1
 6 PERCENT PER MONTH TO ~~5/6-OF~~ 5/6 OF 1 PERCENT PER MONTH FOR
 7 THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S DELINQUENT
 8 TAXES AND 1 PERCENT PER MONTH FOR EACH YEAR'S DELINQUENT
 9 TAXES IN EXCESS OF \$3,000 PER TAXPAYER; AMENDING SECTIONS
 10 15-16-101, 15-16-102, AND 15-17-303, MCA; AND PROVIDING AN
 11 APPLICABILITY DATE."

12
13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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

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

19 (a) that one-half of all taxes levied and assessed
20 will be due and payable before 5 p.m. on November 30 next
21 thereafter and that unless paid prior thereto the amount
22 then due will be delinquent and:

23 (I) will draw interest at the rate of ~~2/3~~ of ~~5/6-OF:~~

24 (A) 5/6 OF 1% PER MONTH FROM AND AFTER SUCH
25 DELINQUENCY ON THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S

1 TAX DELINQUENCY; AND

2 (B) 1% per month from and after such delinquency ON
3 EACH YEAR'S TAX DELINQUENCY IN EXCESS OF \$3,000 PER
4 TAXPAYER; and

5 (II) 2% will be added to the amount-thereof DELINQUENT
6 TAXES as a penalty;

7 (b) that one-half of all taxes levied and assessed
8 will be due and payable on or before 5 p.m. on May 31 next
9 thereafter and that unless paid prior to said date said
10 taxes will be delinquent and:

11 (I) will draw interest at the rate of ~~2/3~~ of ~~5/6-OF:~~

12 (A) 5/6 OF 1% PER MONTH FROM AND AFTER SUCH
13 DELINQUENCY ON THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S
14 TAX DELINQUENCY; AND

15 (B) 1% per month from and after such delinquency ON
16 EACH YEAR'S TAX DELINQUENCY IN EXCESS OF \$3,000 PER
17 TAXPAYER; and

18 (II) 2% will be added to the amount-thereof DELINQUENT
19 TAXES as a penalty; and

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

22 (2) He must send to the last-known address of each
23 taxpayer written notice, postage prepaid, showing the amount
24 of taxes due the current year and the amount due and
25 delinquent for other years. The written notice shall

1 include:

- 2 (a) the taxable value of the property;
 3 (b) the total mill levy applied to that taxable value;
 4 (c) the value of each mill in that county;
 5 (d) the number of the school district in which the
 6 property is located; and
 7 (e) the amount of the total tax due that is levied as
 8 city tax, county tax, state tax, school district tax, and
 9 other tax.

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

18 Section 2. Section 15-16-102, MCA, is amended to read:

19 "15-16-102. Time for payment -- penalty for
 20 delinquency. All taxes levied and assessed in the state of
 21 Montana, except on municipal special improvement district
 22 bonds sold on or before July 1, 1979, shall be payable as
 23 follows:

24 (1) One-half of the amount of such taxes shall be
 25 payable on or before 5 p.m. on November 30 of each year and

1 one-half on or before 5 p.m. on May 31 of each year.

2 (2) Unless one-half of such taxes are paid on or
 3 before 5 p.m. on November 30 of each year, then such amount
 4 so payable shall become delinquent and:

5 (A) shall draw interest at the rate of ~~2/3~~ of 5/6-8F:
 6 (I) 5/6 OF 1% PER MONTH FROM AND AFTER EACH
 7 DELINQUENCY ON THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S
 8 TAX DELINQUENCY UNTIL PAID; AND

9 (II) 1% per month from and after such delinquency
 10 until paid ON EACH YEAR'S TAX DELINQUENCY IN EXCESS OF
 11 \$3,000 PER TAXPAYER; and

12 (B) 2% shall be added to the amount thereof DELINQUENT
 13 TAXES as a penalty.

14 (3) All taxes due and not paid on or before 5 p.m. on
 15 May 31 of each year shall be delinquent and:

16 (A) shall draw interest at the rate of ~~2/3~~ of
 17 5/6-8F:

18 (I) 5/6 OF 1% PER MONTH FROM AND AFTER SUCH
 19 DELINQUENCY ON THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S
 20 TAX DELINQUENCY UNTIL PAID; AND

21 (II) 1% per month from and after such delinquency
 22 until paid ON EACH YEAR'S TAX DELINQUENCY IN EXCESS OF
 23 \$3,000 PER TAXPAYER; and

24 (B) 2% shall be added to the amount thereof DELINQUENT
 25 TAXES as a penalty."

1 Section 3. Section 15-17-303, MCA, is amended to read:

2 "15-17-303. Assignment of rights of county. (1) At any
3 time after any parcel of land has been bid upon by the
4 county as the purchaser thereof for taxes as provided in
5 15-17-207, the same not having been redeemed, the county
6 treasurer shall assign all the right of the county therein
7 acquired at such sale to any person who pays the amount for
8 which the same was bid, with interest upon the original tax
9 at the rate of ~~2 1/3~~ of ~~5/6~~ 5/6 OF 1% per month ON THE
10 FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S DELINQUENT TAXES
11 AND 1% PER MONTH ON EACH YEAR'S DELINQUENT TAXES IN EXCESS
12 OF \$3,000 PER TAXPAYER and the amount of all subsequent
13 delinquent taxes, penalties, costs, and interest as provided
14 by law upon the same from time to time when such tax became
15 delinquent. The county treasurer shall execute to such
16 person a certificate for such parcel, which may be
17 substantially in the following form:

18 "I,, the treasurer of the county of, state of
19 Montana, do hereby certify that at the sale of lands
20 pursuant to the tax assessment for the year 19.. in the
21 county of and which sale was held on the day of
22, 19..., for the purpose of liquidating assessment, the
23 following described parcel of land, situate in the county of
24, state of Montana, to wit: (insert description) was
25 duly offered for sale; that there was no purchaser in good

1 faith for the same as provided by law and no person or
2 purchaser offered to take the same and pay the taxes, cost,
3 and charges due as aforesaid. Accordingly, the whole amount
4 of the property assessed and described as above was struck
5 off to the county of as purchaser thereof for the sum
6 of, and the same still remaining unredeemed, and on
7 this day having paid into the treasury of such county
8 the amount for which the same was bid, together with all
9 subsequent delinquent taxes, penalties, costs, and interest
10 amounting in all to dollars.

11 Now, therefore, in consideration thereof and pursuant
12 to the statute in such case made and provided, I do hereby
13 assign and set over all the right, title, and interest of
14 the county of, state of Montana, acquired in such lands
15 under and by virtue of the sale to, his heirs and
16 assigns forever, together with all the rights, powers, and
17 privileges of the county of to take steps to receive a
18 deed thereof or receive payment in case of a redemption;
19 subject, however, to redemption as provided by law.

20 Witness my hand and official seal of office this
21 day of, 19...

22 (County Treasurer)"

23 (2) If the certificate described in subsection (1)
24 becomes lost by accident or destroyed by the assignee, the
25 county treasurer shall issue a duplicate certificate to the

1 assignee after the county treasurer is convinced that the
2 certificate has been lost or destroyed and after the
3 assignee has made an affidavit to that effect.

4 (3) The provisions of this section apply to any sale
5 of land for which a treasurer's deed was not issued by March
6 5, 1917, and the holder of any certificate described in
7 subsection (1) has the same rights, powers, and privileges
8 with regard to securing a deed as any purchaser of land at
9 tax sale may now have.

10 (4) As to any land received by the county in exchange,
11 the same may be sold or leased the same as might have been
12 done with the lands exchanged."

13 SECTION 4. APPLICABILITY. THIS ACT APPLIES TO TAXES
14 ASSESSED AND LEVIED AFTER DECEMBER 31, 1980.

-End-

FREE CONFERENCE COMMITTEE
ON SENATE BILL NO. 42

(Report No. 1, April 15, 1981)

MR. PRESIDENT AND SPEAKER OF THE HOUSE:

We, your Free Conference Committee on Senate Bill No. 42, met April 15, 1981, and considered:

House Committee of the Whole Amendments to the third reading copy, dated April 4, 1981, and recommend as follows:

That the House recede from Committee of the Whole amendment nos. 1 through 6;

That Senate Bill No. 42 be further amended as specified in CLERICAL INSTRUCTION nos. 1 through 17;

That the reference copy of Senate Bill No. 42 read as specified in the CLERICAL INSTRUCTIONS;

And, that the Free Conference Committee Report to Senate Bill No. 42 be adopted.

CLERICAL INSTRUCTIONS:

1. Title, line 4.
Following: "INCREASE THE"
Strike: "PENALTY"
Insert: "INTEREST"
2. Title, line 6.
Following: "~~5/6-OF~~"
Insert: "5/6 OF"
Following: "PERCENT PER MONTH"
Insert: "FOR THE FIRST \$3,000 OF EACH YEAR'S DELINQUENT TAXES AND 1 PERCENT PER MONTH FOR EACH YEAR'S DELINQUENT TAXES IN EXCESS OF \$3,000"
3. Page 1, line 19.
Following: "and"
Insert: ": (i)"
4. Page 1, line 20.
Following: "~~of 5/6-of~~"
Insert: ": (A) 5/6 of 1% per month from and after such delinquency on the first \$3,000 of each year's tax delinquency; and
(B)"

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FREE CONFERENCE COMMITTEE REPORT NO. 1
Page 2

5. Page 1, line 21
Following: "delinquency"
Insert: "on each year's tax delinquency in excess of \$3,000;"
Following: "and"
Insert: "(ii)"
Following: "added to the"
Strike: "amount thereof"
Insert: "delinquent taxes"

6. Page 2, line 1.
Following: "and"
Insert: ": (i)"

7. Page 2, line 2.
Following: "~~5/6-0F~~"
Insert: ": (A) $\frac{5}{6}$ of 1% per month from and after such delinquency on the first \$3,000 of each year's tax delinquency; and
(B)"

8. Page 2, line 3.
Following: "delinquency"
Insert: "on each year's tax delinquency in excess of \$3,000"
Following: "and"
Insert: "(ii)"
Following: "added to the"
Strike: "amount thereof"
Insert: "delinquent taxes"

9. Page 3, line 14.
Following: "and"
Insert: ": (a)"

10. Page 3, line 15.
Following: "~~5/6-0F~~"
Insert: ": (i) $\frac{5}{6}$ of 1% per month from and after such delinquency on the first \$3,000 of each year's tax delinquency until paid; and
(ii)"

11. Page 3, line 16.
Following: "until paid"
Insert: "on each year's tax delinquency in excess of \$3,000;"
Following: "and"
Insert: "(b)"

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FREE CONFERENCE COMMITTEE REPORT NO. 1
Page 3

12. Page 3, line 17.
Following: line 16
Strike: "amount thereof"
Insert: "delinquent taxes"

13. Page 3, line 19.
Following: "and"
Insert: ": (a)"

14. Page 3, line 20.
Following: "~~5/6-OF~~"
Insert: ": (i) 5/6 of 1% per month from and after such delinquency on the first \$3,000 of each year's tax delinquency until paid; and (ii)"

15. Page 3, line 21.
Following: "until paid"
Insert: "on each year's tax delinquency in excess of \$3,000;"
Following: "and"
Insert: "(b)"

16. Page 3, line 22.
Following: "the"
Strike: "amount thereof"
Insert: "delinquent taxes"

17. Page 4, line 6.
Following: "~~5/6-OF~~"
Insert: "5/6 OF"
Following: "month"
Insert: "on the first \$3,000 of each year's delinquent taxes and 1% per month on each year's delinquent taxes in excess of \$3,000"

FOR THE SENATE:

George McCallum
McCallum, Chairman

STEVE BROWN
S. Brown

Bill Norman
Norman

FOR THE HOUSE:

Carl Seifert
Seifert, Chairman

R-L. Anderson
Anderson

Hub Huennkens
Huennkens

.....April 22,..... 19 81.....

FREE CONFERENCE COMMITTEE
ON SENATE BILL NO. 42

(Report No. 2, April 22, 1981)

MR. PRESIDENT AND SPEAKER OF THE HOUSE:

We, your Free Conference Committee on Senate Bill No. 42, met April 22, 1981, and considered:

House Committee of the Whole Amendments to the third reading copy, dated April 4, 1981, and recommend as follows:

That the House recede from Committee of the Whole amendment nos. 1 through 6;

That Senate Bill No. 42 be further amended as specified in CLERICAL INSTRUCTION nos. 1 through 17;

That the reference copy of Senate Bill No. 42 read as specified in the CLERICAL INSTRUCTIONS;

And, that the Free Conference Committee Report to Senate Bill No. 42 be adopted.

CLERICAL INSTRUCTIONS:

1. Title, line 4.

Following: "INCREASE THE"

Strike: "PENALTY"

Insert: "INTEREST"

2. Title, line 6.

Following: "~~5/6 OF~~"

Insert: "5/6 OF"

Following: "PERCENT PER MONTH"

Insert: "FOR THE FIRST \$3,000 PER TAXPAYER OF EACH YEAR'S DELINQUENT TAXES AND 1 PERCENT PER MONTH FOR EACH YEAR'S DELINQUENT TAXES IN EXCESS OF \$3,000 PER TAXPAYER"

3. Page 1, line 19.

Following: "and"

Insert: ": (i)"

4. Page 1, line 20.

Following: "~~of 5/6 of~~"

Insert: ": (A) 5/6 of 1% per month from and after such delinquency on the first \$3,000 per taxpayer of each year's tax delinquency; and (B)"

(continued)

.....
Chairman.

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FREE CONFERENCE COMMITTEE REPORT NO. 2
Page 2

5. Page 1, line 21
Following: "delinquency"
Insert: "on each year's tax delinquency in excess of \$3,000 per taxpayer;"
Following: "and"
Insert: "(ii)"
Following: "added to the"
Strike: "amount thereof"
Insert: "delinquent taxes"

6. Page 2, line 1.
Following: "and"
Insert: ": (i)"

7. Page 2, line 2.
Following: "~~5/6-OF~~"
Insert: ": (A) 5/6 of 1% per month from and after such delinquency on
the first \$3,000 per taxpayer of each year's tax delinquency; and
(B) "

8. Page 2, line 3.
Following: "delinquency"
Insert: "on each year's tax delinquency in excess of \$3,000 per taxpayer;"
Following: "and"
Insert: "(ii)"
Following: "added to the"
Strike: "amount thereof"
Insert: "delinquent taxes"

9. Page 3, line 14.
Following: "and"
Insert: ": (a)"

10. Page 3, line 15.
Following: "~~5/6-OF~~"
Insert: ": (i) 5/6 of 1% per month from and after such delinquency on
the first \$3,000 per taxpayer of each year's tax delinquency until
paid; and
(ii) "

11. Page 3, line 16.
Following: "until paid"
Insert: "on each year's tax delinquency in excess of \$3,000 per taxpayer;"
Following: "and"
Insert: "(b) "

(continued)

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FREE CONFERENCE COMMITTEE REPORT NO. 2

Page 3

12. Page 3, line 17.
Following: line 16.
Strike: "amount thereof"
Insert: "delinquent taxes"

13. Page 3, line 19.
Following: "and"
Insert: ": (a)"

14. Page 3, line 20.
Following: "~~5/6-OF~~"
Insert: ": (i) 5/6 of 1% per month from and after such delinquency on the first \$3,000 per taxpayer of each year's tax delinquency on the first \$3,000 per taxpayer of each year's tax delinquency until paid; and (ii)"

15. Page 3, line 21.
Following: "until paid"
Insert: "on each year's tax delinquency in excess of \$3,000 per taxpayer;"
Following: "and"
Insert: "(b)"

16. Page 3, line 22.
Following: "the"
Strike: "amount thereof"
Insert: "delinquent taxes"

17. Page 4, line 6.
Following: "~~5/6-OF~~"
Insert: "5/6 OF"
Following: "month"
Insert: "on the first \$3,000 per taxpayer of each year's delinquent taxes and 1% per month on each year's delinquent taxes in excess of \$3,000 per taxpayer"

FOR THE SENATE:

George McCullum
McCullum, Chairman

STEVE BROWN
S. Brown

Bill Norman
Norman

FOR THE HOUSE:

Arnold Nordtvedt
Nordtvedt, Chairman

Bardanoue
Bardanoue

Burnett
Burnett

House amendments to Senate Bill 42

1. Title, line 6.

Following: "TO"

Strike: "5/6 OF"

2. Page 1, line 20.

Following: "of"

Strike: "5/6 OF"

3. Page 2, line 2.

Following: "of"

Strike: "5/6 OF"

4. Page 3, line 15.

Following: "of"

Strike: "5/6 OF"

5. Page 3, line 20.

Following: "of"

Strike: "5/6 OF"

6. Page 4, line 6.

Following: "of"

Strike: "5/6 OF"