

SENATE BILL NO. 221
INTRODUCED BY VAN VALKENBURG

IN THE SENATE

January 21, 1981	Introduced and referred to Committee on Taxation.
March 9, 1981	Committee recommend bill do pass as amended. Report adopted.
March 10, 1981	Bill printed and placed on members' desks.
March 11, 1981	Second reading, do pass.
March 12, 1981	Correctly engrossed.
March 13, 1981	Third reading, passed. Ayes, 47; Noes, 0. Transmitted to House.

IN THE HOUSE

March 14, 1981	Introduced and referred to Committee on Local Government.
March 25, 1981	Committee recommend bill be concurred in as amended. Report adopted.
March 28, 1981	Second reading, concurred in.
March 30, 1981	On motion rules suspended and bill allowed to be transmitted on the 71st legislative day. Motion adopted.
March 31, 1981	Third reading, concurred in as amended. Ayes, 98; Noes, 0.

IN THE SENATE

April 1, 1981 Returned from House with amendments.

April 3, 1981 Second reading, pass consideration until April 6, 1981.

April 10, 1981 Second reading, pass consideration.

April 11, 1981 Second reading, amendments not concurred in.

April 13, 1981 On motion Conference Committee requested and appointed.

April 14, 1981 Conference Committee dissolved.

On motion new Free Conference Committee requested and appointed.

April 16, 1981 Free Conference Committee reported.

April 17, 1981 Second reading, Free Conference Committee report adopted.

Third reading, Free Conference Committee report adopted. Ayes, 45; Noes, 0. Transmitted to House.

IN THE HOUSE

April 21, 1981 Free Conference Committee report adopted.

IN THE SENATE

April 22, 1981 Returned from House. Sent to enrolling.

Reported correctly enrolled.

1 *Sen. Heath* BILL NO. *221*
 2 INTRODUCED BY *V.C. Oelkeberg*

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE AND CLARIFY
 5 THE LAWS RELATING TO SPECIAL IMPROVEMENT DISTRICTS; AMENDING
 6 SECTIONS 7-12-4188, 7-12-4202, 7-12-4203, 15-16-102, AND
 7 15-16-103, MCA."

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

10 Section 1. Section 7-12-4188, MCA, is amended to read:
 11 "7-12-4188. Due date for district assessments. (1) All
 12 special assessments or installments of special assessments
 13 in cities and towns, duly and regularly levied by resolution
 14 according to law, shall be payable on or before 6 2 p.m. on
 15 November 30 of each year except as provided in subsection
 16 (2).

17 (2) The governing body of a municipality may provide
 18 by resolution that one-half of the payment on special
 19 assessments, or installments of special assessments may be
 20 deferred to no later than 5 p.m. on May 31 of the following
 21 year.

22 (3) In the event the same are not paid on or before
 23 said date, the same shall be subject to the same interest
 24 and penalties for nonpayment as ~~are or may hereafter be~~
 25 ~~provided by the laws of Montana for other~~ delinquent

1 ~~property taxes under 15-16-102."~~

2 Section 2. Section 7-12-4202, MCA, is amended to read:
 3 "7-12-4202. Form of bond or warrant. Such bonds or
 4 warrants shall be drawn in substantially the following form:
 5 District No.
 6 United States of America
 7 State of Montana
 8 Warrant or Dollars
 9 (Bond No.) \$.....
 10 Interest at the rate of% per annum, payable ~~annually~~
 11 ~~(or semiannually).~~

12 Special Improvement District Coupon Warrant or Bond
 13, Montana
 14 Issued by the city of, Montana

15 The treasurer of the city of, Montana, will pay to
 16 bearer the sum of dollars as authorized by resolution
 17 No. as passed on the day of, 19.., creating
 18 special improvement district No. for the construction
 19 of the improvements and the work performed as authorized by
 20 said resolution to be done in said district, and all laws,
 21 resolutions, and ordinances relating thereto, in payment of
 22 the contract in accordance therewith. The principal and
 23 interest of this warrant (or bond) are payable at the office
 24 of the city treasurer of, Montana.

25 This warrant (or bond) bears interest at the rate of

1% per annum from the day of registration of this warrant
 2 (or bond), as expressed herein, until the date called for
 3 redemption by the city treasurer. The interest on this
 4 warrant (or bond) is payable annually (or semiannually) on
 5 the first day of in each year [and on the first day of
 6 in each year], commencing 1, 19... unless paid
 7 previous thereto, and as expressed by the interest coupons
 8 hereto attached, which bear the engraved facsimile signature
 9 of the mayor and city clerk.

10 This warrant (or bond) is payable from the collection
 11 of a special tax or assessment which is a lien against the
 12 real estate within said improvement district, as described
 13 in said resolution hereinbefore referred to.

14 This warrant (or bond) is redeemable at the option of
 15 the city at any time there are funds to the credit of said
 16 special improvement district fund for the redemption thereof
 17 and in the manner provided for the redemption of the same.

18 It is hereby certified and recited that all things
 19 required to be done precedent to the issuance of this
 20 warrant (or bond) have been properly done, happened and been
 21 performed in the manner prescribed by the laws of the state
 22 of Montana and the resolutions and ordinances of the city of
 23, Montana, relating to the issuance thereof.

24 (seal)

25 Dated at, Montana, this day of, 19...

1 City of, Montana
 2 By:, Mayor
 3, City Clerk
 4 Registered at the office of the city treasurer of,
 5 Montana, this day of, 19...
 6, City Treasurer"

7 Section 3. Section 7-12-4203, MCA, is amended to read:
 8 "7-12-4203. Details relating to special improvement
 9 district bonds and warrants. (1) The bonds and warrants
 10 shall be drawn against the special improvement district fund
 11 created for the district and shall bear interest from the
 12 date of registration until called for redemption or paid in
 13 full. The interest shall be payable annually or semiannually
 14 ~~on--January--1--and--on--the--first--day--of--July--of--each--year~~
 15 ~~unless--the--council--prescribes--other--dates, at the discretion~~
 16 ~~of the governing body of the municipality, on such dates as~~
 17 ~~the governing body prescribes.~~ Such warrants (or bonds)
 18 shall bear the signatures of the mayor and clerk and shall
 19 bear the corporate seal of the city. They shall be
 20 registered in the office of the clerk and treasurer, and if
 21 interest coupons be attached thereto, they shall also be so
 22 registered and shall bear the signatures of the mayor and
 23 clerk.

24 (2) Said bonds shall be in denominations of \$100 or
 25 fractions or multiples thereof, may be issued in

1 installments, and may extend over a period not to exceed 20
2 years."

3 Section 4. 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~~ assessments made for
8 special improvements in cities and towns payable under
9 15-16-103, shall be payable as follows:

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

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

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

24 Section 5. Section 15-16-103, MCA, is amended to read:

25 "15-16-103. Special improvement districts with annual

1 interest payments -- collection of special assessments for
2 all special improvements. (1) Special assessments or
3 installments of special assessments made for special
4 improvements in towns and cities, the bonds for which annual
5 interest payments have been specified and that have been
6 duly and regularly made and levied by resolution according
7 to law, shall be payable on or before 5 p.m. on November 30
8 of each year, and in the event the same are not paid on or
9 before said date, the same shall be subject to the same
10 interest and penalty for nonpayment as are or may hereafter
11 be provided by the laws of the state of Montana for other
12 delinquent property taxes under 15-16-102.

13 (2) The collection thereof of special assessments or
14 installments of special assessments made for special
15 improvements in towns and cities shall be had and made as
16 provided by 7-12-4181 as the same is now in force or may be
17 hereafter amended."

-End-

SB 221

Approved by Committee
on Taxation

1 SENATE BILL NO. 221

2 INTRODUCED BY VAN VALKENBURG

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE AND CLARIFY
5 THE LAWS RELATING TO SPECIAL IMPROVEMENT DISTRICTS; AMENDING
6 SECTIONS 7-12-4188, 7-12-4202, 7-12-4203, 15-16-102, AND
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13 in cities and towns, duly and regularly levied by resolution
14 according to law, shall be payable on or before 6 5 p.m. on
15 November 30 of each year except as provided in subsection
16 (2).

17 (2) The governing body of a municipality may provide
18 by resolution that one-half of the payment on special
19 assessments, or installments of special assessments may be
20 deferred to no later than 5 p.m. on May 31 of the following
21 year.

22 (3) In the event the same are not paid on or before
23 said date, the same shall be subject to the same interest
24 and penalties for nonpayment as ~~are or may hereafter be~~
25 ~~provided by the laws of Montana for other~~ delinquent

1 property taxes under 15-16-102."

2 Section 2. Section 7-12-4202, MCA, is amended to read:

3 "7-12-4202. Form of bond or warrant. Such bonds or
4 warrants shall be drawn in substantially the following form:

5 District No.

6 United States of America

7 State of Montana

8 Warrant or

Dollars

9 (Bond No.)

\$.....

10 Interest at the rate of% per annum, payable annually

11 [or semiannually].

12 Special Improvement District Coupon Warrant or Bond

13, Montana

14 Issued by the city of, Montana

15 The treasurer of the city of, Montana, will pay to
16 bearer the sum of dollars as authorized by resolution
17 No. as passed on the day of, 19... creating
18 special improvement district No. for the construction
19 of the improvements and the work performed as authorized by
20 said resolution to be done in said district, and all laws,
21 resolutions, and ordinances relating thereto, in payment of
22 the contract in accordance therewith. The principal and
23 interest of this warrant (or bond) are payable at the office
24 of the city treasurer of, Montana.

25 This warrant (or bond) bears interest at the rate of

1% per annum from the day of registration of this warrant
 2 (or bond), as expressed herein, until the date called for
 3 redemption by the city treasurer. The interest on this
 4 warrant (or bond) is payable annually [or semiannually] on
 5 the first day of in each year [and on the first day of
 6 in each year], commencing 1, 19... unless paid
 7 previous thereto, and as expressed by the interest coupons
 8 hereto attached, which bear the engraved facsimile signature
 9 of the mayor and city clerk.

10 This warrant (or bond) is payable from the collection
 11 of a special tax or assessment which is a lien against the
 12 real estate within said improvement district, as described
 13 in said resolution hereinbefore referred to.

14 This warrant (or bond) is redeemable at the option of
 15 the city at any time there are funds to the credit of said
 16 special improvement district fund for the redemption thereof
 17 and in the manner provided for the redemption of the same.

18 It is hereby certified and recited that all things
 19 required to be done precedent to the issuance of this
 20 warrant (or bond) have been properly done, happened and been
 21 performed in the manner prescribed by the laws of the state
 22 of Montana and the resolutions and ordinances of the city of
 23, Montana, relating to the issuance thereof.

24 (seal)

25 Dated at, Montana, this day of, 19...

1 City of, Montana

2 By: Mayor
 3 City Clerk
 4 Registered at the office of the city treasurer of,
 5 Montana, this day of, 19...
 6 City Treasurer"

7 Section 3. Section 7-12-4203, MCA, is amended to read:
 8 "7-12-4203. Details relating to special improvement
 9 district bonds and warrants. (1) The bonds and warrants
 10 shall be drawn against the special improvement district fund
 11 created for the district and shall bear interest from the
 12 date of registration until called for redemption or paid in
 13 full. The interest shall be payable annually or semiannually
 14 ~~on--January--1--and--on--the--first--day--of--July--of--each--year~~
 15 ~~unless--the--council--prescribes--other--dates, at the discretion~~
 16 ~~of the governing body of the municipality, on such dates as~~
 17 the governing body prescribes. Such warrants (or bonds)
 18 shall bear the signatures of the mayor and clerk and shall
 19 bear the corporate seal of the city. They shall be
 20 registered in the office of the clerk and treasurer, and if
 21 interest coupons be attached thereto, they shall also be so
 22 registered and shall bear the signatures of the mayor and
 23 clerk.

24 (2) Said bonds shall be in denominations of \$100 or
 25 fractions or multiples thereof, may be issued in

1 installments, and may extend over a period not to exceed 20
2 years."

3 Section 4. 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--duy--ty--1979~~ assessments made for
8 special improvements in cities and towns payable under
9 15-16-103, shall be payable as follows:

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

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

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

24 Section 5. Section 15-16-103, MCA, is amended to read:
25 "15-16-103. Special improvement districts with annual

1 interest payments -- collection of special assessments for
2 all special improvements. (1) Special assessments or
3 installments of special assessments made for special
4 improvements in towns and cities, the bonds for which annual
5 interest payments have been specified and that have been
6 duly and regularly made and levied by resolution according
7 to law, shall be payable AS FOLLOWS:

8 (A) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE on or
9 before 5 p.m. on November 30 of each year, and in the event
10 the same are not paid on or before said date, the same shall
11 be subject to the same interest and penalty for nonpayment
12 as ~~are or may hereafter be provided by the laws of the state~~
13 ~~of--Montana--for--other~~ delinquent property taxes under
14 15-16-102.

15 (B) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE ON OR
16 BEFORE 5 P.M. ON MAY 31 OF EACH YEAR, AND IN THE EVENT THE
17 SAME ARE NOT PAID ON OR BEFORE SAID DATE, THE SAME SHALL BE
18 SUBJECT TO THE SAME INTEREST AND PENALTY FOR NONPAYMENT AS
19 DELINQUENT PROPERTY TAXES UNDER 15-16-102.

20 (2) The collection ~~thereof~~ of special assessments or
21 installments of special assessments made for special
22 improvements in towns and cities shall be had and made as
23 provided by 7-12-4181 as the same is now in force or may be
24 hereafter amended."

-End-

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(2) The governing body of a municipality may provide by resolution that one-half of the payment on special assessments, or installments of special assessments may be deferred to no later than 5 p.m. on May 31 of the following year.

(3) In the event the same are not paid on or before said date, the same shall be subject to the same interest and penalties for nonpayment as are-or-may-hereafter-be provided-by-the-laws-of-Montana-for-other delinquent

property taxes under 15-16-102."

Section 2. Section 7-12-4202, MCA, is amended to read:

"7-12-4202. Form of bond or warrant. Such bonds or warrants shall be drawn in substantially the following form:

District No.
United States of America
State of Montana

Warrant or Dollars
(Bond No.) \$.....

Interest at the rate of% per annum, payable annually (or semiannually).

Special Improvement District Coupon Warrant or Bond
....., Montana

Issued by the city of, Montana

The treasurer of the city of, Montana, will pay to bearer the sum of dollars as authorized by resolution No. as passed on the day of, 19.., creating special improvement district No. for the construction of the improvements and the work performed as authorized by said resolution to be done in said district, and all laws, resolutions, and ordinances relating thereto, in payment of the contract in accordance therewith. The principal and interest of this warrant (or bond) are payable at the office of the city treasurer of, Montana.

This warrant (or bond) bears interest at the rate of

1% per annum from the day of registration of this warrant
 2 (or bond), as expressed herein, until the date called for
 3 redemption by the city treasurer. The interest on this
 4 warrant (or bond) is payable annually (or semiannually) on
 5 the first day of in each year (and on the first day of
 6 in each year), commencing 1, 19... unless paid
 7 previous thereto, and as expressed by the interest coupons
 8 hereto attached, which bear the engraved facsimile signature
 9 of the mayor and city clerk.

10 This warrant (or bond) is payable from the collection
 11 of a special tax or assessment which is a lien against the
 12 real estate within said improvement district, as described
 13 in said resolution hereinbefore referred to.

14 This warrant (or bond) is redeemable at the option of
 15 the city at any time there are funds to the credit of said
 16 special improvement district fund for the redemption thereof
 17 and in the manner provided for the redemption of the same.

18 It is hereby certified and recited that all things
 19 required to be done precedent to the issuance of this
 20 warrant (or bond) have been properly done, happened and been
 21 performed in the manner prescribed by the laws of the state
 22 of Montana and the resolutions and ordinances of the city of
 23, Montana, relating to the issuance thereof.

24 (seal)

25 Dated at, Montana, this day of, 19...

1 City of, Montana
 2
 3 By: Mayor
 4 City Clerk
 5 Registered at the office of the city treasurer of,
 6 Montana, this day of, 19...
 7 City Treasurer"

8 Section 3. Section 7-12-4203, MCA, is amended to read:
 9 "7-12-4203. Details relating to special improvement
 10 district bonds and warrants. (1) The bonds and warrants
 11 shall be drawn against the special improvement district fund
 12 created for the district and shall bear interest from the
 13 date of registration until called for redemption or paid in
 14 full. The interest shall be payable annually or semiannually
 15 ~~on--January--1--and--on--the--first--day--of--July--of--each--year~~
 16 unless the council prescribes other dates, at the discretion
 17 of the governing body of the municipality, on such dates as
 18 the governing body prescribes. Such warrants (or bonds)
 19 shall bear the signatures of the mayor and clerk and shall
 20 bear the corporate seal of the city. They shall be
 21 registered in the office of the clerk and treasurer, and if
 22 interest coupons be attached thereto, they shall also be so
 23 registered and shall bear the signatures of the mayor and
 24 clerk.

25 (2) Said bonds shall be in denominations of \$100 or
 fractions or multiples thereof, may be issued in

1 installments, and may extend over a period not to exceed 20
2 years."

3 Section 4. 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~~ assessments made for
8 special improvements in cities and towns payable under
9 15-16-103, shall be payable as follows:

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

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

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

24 Section 5. Section 15-16-103, MCA, is amended to read:

25 "15-16-103. Special improvement districts with annual

1 interest payments -- collection of special assessments for
2 all special improvements. (1) Special assessments or
3 installments of special assessments made for special
4 improvements in towns and cities, the bonds for which annual
5 interest payments have been specified and that have been
6 duly and regularly made and levied by resolution according
7 to law, shall be payable AS FOLLOWS:

8 (A) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE on or
9 before 5 p.m. on November 30 of each year, and in the event
10 the same are not paid on or before said date, the same shall
11 be subject to the same interest and penalty for nonpayment
12 as ~~are or may hereafter be provided by the laws of the state~~
13 ~~of--Montana--for--other~~ delinquent property taxes under
14 15-16-102.

15 (B) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE ON OR
16 BEFORE 5 P.M. ON MAY 31 OF EACH YEAR, AND IN THE EVENT THE
17 SAME ARE NOT PAID ON OR BEFORE SAID DATE, THE SAME SHALL BE
18 SUBJECT TO THE SAME INTEREST AND PENALTY FOR NONPAYMENT AS
19 DELINQUENT PROPERTY TAXES UNDER 15-16-102.

20 (2) The collection thereof of special assessments or
21 installments of special assessments made for special
22 improvements in towns and cities shall be had and made as
23 provided by 7-12-4181 as the same is now in force or may be
24 hereafter amended."

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(2) The governing body of a municipality may provide by resolution that one-half of the payment on special assessments, or installments of special assessments may be deferred to no later than 5 p.m. on May 31 of the following year.

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"7-12-4202. Form of bond or warrant. Such bonds or warrants shall be drawn in substantially the following form:

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State of Montana

Warrant or Dollars
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Interest at the rate of% per annum, payable annually (or semiannually).

Special Improvement District Coupon Warrant or Bond
..... Montana
Issued by the city of, Montana

The treasurer of the city of, Montana, will pay to bearer the sum of dollars as authorized by resolution No. as passed on the day of, 19... creating special improvement district No. for the construction of the improvements and the work performed as authorized by said resolution to be done in said district, and all laws, resolutions, and ordinances relating thereto, in payment of the contract in accordance therewith. The principal and interest of this warrant (or bond) are payable at the office of the city treasurer of, Montana.

This warrant (or bond) bears interest at the rate of

1% per annum from the day of registration of this warrant
 2 (or bond), as expressed herein, until the date called for
 3 redemption by the city treasurer. The interest on this
 4 warrant (or bond) is payable annually (or semiannually) on
 5 the first day of in each year [and on the first day of
 6 in each year], commencing 1, 19... unless paid
 7 previous thereto, and as expressed by the interest coupons
 8 hereto attached, which bear the engraved facsimile signature
 9 of the mayor and city clerk.

10 This warrant (or bond) is payable from the collection
 11 of a special tax or assessment which is a lien against the
 12 real estate within said improvement district, as described
 13 in said resolution hereinbefore referred to.

14 This warrant (or bond) is redeemable at the option of
 15 the city at any time there are funds to the credit of said
 16 special improvement district fund for the redemption thereof
 17 and in the manner provided for the redemption of the same.

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 19 required to be done precedent to the issuance of this
 20 warrant (or bond) have been properly done, happened and been
 21 performed in the manner prescribed by the laws of the state
 22 of Montana and the resolutions and ordinances of the city of
 23, Montana, relating to the issuance thereof.

24 (seal)

25 Dated at, Montana, this day of, 19...

1 City of, Montana
 2 By: Mayor
 3 City Clerk
 4 Registered at the office of the city treasurer of,
 5 Montana, this day of, 19...
 6 City Treasurer"

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 14 ~~on--January--1--and--on--the--first--day--of--July--of--each--year~~
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 16 ~~of the governing body of the municipality, on such dates as~~
 17 ~~the governing body prescribes.~~ Such warrants (or bonds)
 18 shall bear the signatures of the mayor and clerk and shall
 19 bear the corporate seal of the city. They shall be
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 21 interest coupons be attached thereto, they shall also be so
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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~~ assessments made for
8 special improvements in cities and towns payable under
9 15-16-103, shall be payable as follows:

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

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

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

24 Section 5. Section 15-16-103, MCA, is amended to read:
25 "15-16-103. Special improvement districts with annual

1 interest payments -- collection of special assessments for
2 all special improvements. (1) Special assessments or
3 installments of special assessments made for special
4 improvements in towns and cities, the bonds for which annual
5 interest payments have been specified and that have been
6 duly and regularly made and levied by resolution according
7 to law, shall be payable AS-FOLLOWS:

8 ~~(1) -- ONE-HALF OF SUCH TAXES -- SHALL -- BE -- PAYABLE~~ on or
9 before 5 p.m. on November 30 of each year, and in the event
10 the same are not paid on or before said date, the same shall
11 be subject to the same interest and penalty for nonpayment
12 as ~~are-or-may-hereafter-be-provided-by-the-laws-of-the-state~~
13 ~~of--Montana--for--other~~ delinquent property taxes under
14 15-16-102.

15 ~~(2) -- ONE-HALF OF SUCH TAXES -- SHALL -- BE -- PAYABLE -- ON -- OR~~
16 ~~BEFORE -- 5 -- P.M. -- ON -- MAY -- 31 -- OF -- EACH -- YEAR, -- AND -- IN -- THE -- EVENT -- THE~~
17 ~~SAME -- ARE -- NOT -- PAID -- ON -- OR -- BEFORE -- SAID -- DATE, -- THE -- SAME -- SHALL -- BE~~
18 ~~SUBJECT -- TO -- THE -- SAME -- INTEREST -- AND -- PENALTY -- FOR -- NONPAYMENT -- AS~~
19 ~~DELINQUENT -- PROPERTY -- TAXES -- UNDER -- 15-16-102.~~

20 (2) The collection thereof of special assessments or
21 installments of special assessments made for special
22 improvements in towns and cities shall be had and made as
23 provided by 7-12-4181 as the same is now in force or may be
24 hereafter amended."

-End-

FREE CONFERENCE COMMITTEE
ON SENATE BILL NO. 221

(Report No. 1, April 16, 1981)

MR. PRESIDENT AND SPEAKER OF THE HOUSE:

We, your Free Conference Committee on Senate Bill No. 221 met April 16, 1981, and considered:

House Local Government Committee Amendments to the third reading copy, dated March 24, 1981, and recommend as follows:

That the House recede from Standing Committee amendment nos. 1 and 2.

That Senate Bill No. 221 be further amended as specified in CLERICAL INSTRUCTION no. 3;

That the reference copy of Senate Bill No. 221 read as specified in the CLERICAL INSTRUCTIONS;

And, that the Conference Committee Report to Senate Bill No. 221 be adopted.


CLERICAL INSTRUCTIONS:

- 1. Page 6, lines 7 and 8.
Following: "payable"
Insert: all stricken language.
- 2. Page 6, lines 15 through 19.
Following: line 14.
Insert: all stricken language.
- 3. Page 6, line 5.
Following: "specified"
Insert: "and that were issued after July 1, 1981."


FOR THE SENATE:



Elliott, Chairman



B. Brown


Van Valkenburg

FOR THE HOUSE:


Sales, Chairman


Vinger


Kessler

1 SENATE BILL NO. 221
 2 INTRODUCED BY VAN VALKENBURG
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE AND CLARIFY
 5 THE LAWS RELATING TO SPECIAL IMPROVEMENT DISTRICTS; AMENDING
 6 SECTIONS 7-12-4188, 7-12-4202, 7-12-4203, 15-16-102, AND
 7 15-16-103, MCA."
 8
 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
 10 Section 1. Section 7-12-4188, MCA, is amended to read:
 11 "7-12-4188. Due date for district assessments. (1) All
 12 special assessments or installments of special assessments
 13 in cities and towns, duly and regularly levied by resolution
 14 according to law, shall be payable on or before 6 5 p.m. on
 15 November 30 of each year except as provided in subsection
 16 (2).
 17 (2) The governing body of a municipality may provide
 18 by resolution that one-half of the payment on special
 19 assessments, or installments of special assessments may be
 20 deferred to no later than 5 p.m. on May 31 of the following
 21 year.
 22 (3) In the event the same are not paid on or before
 23 said date, the same shall be subject to the same interest
 24 and penalties for nonpayment as ~~are or may hereafter be~~
 25 ~~provided--by--the--laws--of--Montana--for--other~~ delinquent

1 property taxes under 15-16-102."
 2 Section 2. Section 7-12-4202, MCA, is amended to read:
 3 "7-12-4202. Form of bond or warrant. Such bonds or
 4 warrants shall be drawn in substantially the following form:
 5 District No.
 6 United States of America
 7 State of Montana
 8 Warrant or Dollars
 9 (Bond No.) \$.....
 10 Interest at the rate of% per annum, payable annually
 11 [or semiannually].
 12 Special Improvement District Coupon Warrant or Bond
 13, Montana
 14 Issued by the city of, Montana
 15 The treasurer of the city of, Montana, will pay to
 16 bearer the sum of dollars as authorized by resolution
 17 No. as passed on the day of, 19..., creating
 18 special improvement district No. for the construction
 19 of the improvements and the work performed as authorized by
 20 said resolution to be done in said district, and all laws,
 21 resolutions, and ordinances relating thereto, in payment of
 22 the contract in accordance therewith. The principal and
 23 interest of this warrant (or bond) are payable at the office
 24 of the city treasurer of, Montana.
 25 This warrant (or bond) bears interest at the rate of

1% per annum from the day of registration of this warrant
 2 (or bond), as expressed herein, until the date called for
 3 redemption by the city treasurer. The interest on this
 4 warrant (or bond) is payable annually (or semiannually) on
 5 the first day of in each year (and on the first day of
 6 in each year), commencing 1st 19... unless paid
 7 previous thereto, and as expressed by the interest coupons
 8 hereto attached, which bear the engraved facsimile signature
 9 of the mayor and city clerk.

10 This warrant (or bond) is payable from the collection
 11 of a special tax or assessment which is a lien against the
 12 real estate within said improvement district, as described
 13 in said resolution hereinbefore referred to.

14 This warrant (or bond) is redeemable at the option of
 15 the city at any time there are funds to the credit of said
 16 special improvement district fund for the redemption thereof
 17 and in the manner provided for the redemption of the same.

18 It is hereby certified and recited that all things
 19 required to be done precedent to the issuance of this
 20 warrant (or bond) have been properly done, happened and been
 21 performed in the manner prescribed by the laws of the state
 22 of Montana and the resolutions and ordinances of the city of
 23, Montana, relating to the issuance thereof.

24 (seal)

25 Dated at, Montana, this day of, 19...

1 City of, Montana
 2 By: Mayor
 3 City Clerk
 4 Registered at the office of the city treasurer of
 5 Montana, this day of, 19...
 6 City Treasurer"

7 Section 3. Section 7-12-4203, MCA, is amended to read:
 8 "7-12-4203. Details relating to special improvement
 9 district bonds and warrants. (1) The bonds and warrants
 10 shall be drawn against the special improvement district fund
 11 created for the district and shall bear interest from the
 12 date of registration until called for redemption or paid in
 13 full. The interest shall be payable annually or semiannually
 14 ~~on--January--1--and--on--the--first--day--of--duty--of--each--year~~
 15 ~~unless--the--council--prescribes--other--dates, at the discretion~~
 16 ~~of the governing body of the municipality, on such dates as~~
 17 ~~the governing body prescribes.~~ Such warrants (or bonds)
 18 shall bear the signatures of the mayor and clerk and shall
 19 bear the corporate seal of the city. They shall be
 20 registered in the office of the clerk and treasurer, and if
 21 interest coupons be attached thereto, they shall also be so
 22 registered and shall bear the signatures of the mayor and
 23 clerk.

24 (2) Said bonds shall be in denominations of \$100 or
 25 fractions or multiples thereof, may be issued in

1 installments, and may extend over a period not to exceed 20
2 years."

3 Section 4. 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~~ assessments made for
8 special improvements in cities and towns payable under
9 15-16-103, shall be payable as follows:

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

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

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

24 Section 5. Section 15-16-103, MCA, is amended to read:
25 "15-16-103. Special improvement districts with annual

1 interest payments -- collection of special assessments for
2 all special improvements. (1) Special assessments or
3 installments of special assessments made for special
4 improvements in towns and cities, the bonds for which annual
5 interest payments have been specified AND THAT WERE ISSUED
6 AFTER JULY 1, 1981, and that have been duly and regularly
7 made and levied by resolution according to law, shall be
8 payable ~~AS FOLLOWS:~~ AS FOLLOWS:

9 ~~(A) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE~~
10 (A) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE on or before 5
11 p.m. on November 30 of each year, and in the event the same
12 are not paid on or before said date, the same shall be
13 subject to the same interest and penalty for nonpayment as
14 ~~are or may hereafter be provided by the laws of the state of~~
15 ~~Montana for other delinquent property taxes under 15-16-102.~~

16 ~~(B) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE ON OR~~
17 ~~BEFORE 5 P.M. ON MAY 31 OF EACH YEAR, AND IN THE EVENT THE~~
18 ~~SAME ARE NOT PAID ON OR BEFORE SAID DATE, THE SAME SHALL BE~~
19 ~~SUBJECT TO THE SAME INTEREST AND PENALTY FOR NONPAYMENT AS~~
20 ~~DELINQUENT PROPERTY TAXES UNDER 15-16-102.~~

21 (B) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE ON OR
22 BEFORE 5 P.M. ON MAY 31 OF EACH YEAR, AND IN THE EVENT THE
23 SAME ARE NOT PAID ON OR BEFORE SAID DATE, THE SAME SHALL BE
24 SUBJECT TO THE SAME INTEREST AND PENALTY FOR NONPAYMENT AS
25 DELINQUENT PROPERTY TAXES UNDER 15-16-102.

1 (2) The collection thereof of special assessments or
2 installments of special assessments made for special
3 improvements in towns and cities shall be had and made as
4 provided by 7-12-4181 as the same is now in force or may be
5 hereafter amended."

-End-

House
Local Government Committee

March 24, 1981

Amendments to Senate Bill 221, third reading (blue) copy,
as follows:

1. Page 6, lines 7 and 8.

Following: "payable"

Strike: "AS FOLLOWS:

(A) ONE-HALF OF SUCH TAXES SHALL BE PAYABLE"

2. Page 6, lines 15 through 19.

Following: line 14

Strike: subsection (B) in its entirety