

HOUSE BILL NO. 641

Introduced: 02/04/83

Referred to Committee On Taxation: 02/04/83

Hearing: 2/14/83

Report: 02/14/83, Do Pass

2nd Reading: 02/16/83, Do Pass

3rd Reading: 02/21/83, Do Pass

Transmitted to Senate: 2/21/83

Referred to Committee on Taxation: 3/1/83

Hearing: 3/8/83

Died in Senate Committee

1 *House* BILL NO. *641*  
 2 INTRODUCED BY *Smith K. Belmont*  
 3 *Embury*

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO CHANGE THE INTEREST  
 5 FOR DELINQUENT PROPERTY TAX PAYMENT FROM 5/6 OF 1 PERCENT A  
 6 MONTH TO 1 PERCENT A MONTH FOR ALL DELINQUENT PROPERTY TAXES  
 7 UNTIL SUCH TAXES ARE PAID; PROVIDING A MINIMUM FEE TO BE  
 8 ASSESSED WHEN TAXES DUE ARE LESS THAN \$10; AMENDING SECTIONS  
 9 15-16-101, 15-16-102, AND 15-17-303, MCA; AND PROVIDING AN  
 10 IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

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

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

14 "15-16-101. Treasurer to publish notice -- manner of  
 15 publication. (1) Within 10 days after the receipt of the  
 16 assessment book, the county treasurer must publish a notice  
 17 specifying:

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

25 (b) that one-half of all taxes levied and assessed

1 will be due and payable on or before 5 p.m. on May 31 next  
 2 thereafter and that unless paid prior to said date said  
 3 taxes will be delinquent and will draw interest at the rate  
 4 of ~~5/6~~ of 1% per month from and after such delinquency until  
 5 paid and 2% will be added to the delinquent taxes as a  
 6 penalty; and

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

9 (2) (a) He must send to the last-known address of each  
 10 taxpayer written notice, postage prepaid, showing the amount  
 11 of taxes and assessments due the current year and the amount  
 12 due and delinquent for other years. The written notice shall  
 13 include:

- 14 (e)(i) the taxable value of the property;
- 15 (b)(ii) the total mill levy applied to that taxable  
 16 value;
- 17 (e)(iii) the value of each mill in that county;
- 18 (d)(iv) itemized city services and special improvement  
 19 district assessments collected by the county;
- 20 (e)(v) the number of the school district in which the  
 21 property is located; and
- 22 (f)(vi) the amount of the total tax due that is levied  
 23 as city tax, county tax, state tax, school district tax, and  
 24 other tax.

25 (b) ~~If a notice requires a total payment of less than~~

1 ~~\$10 in taxes, the treasurer shall assess a fee of \$10 on the~~  
 2 ~~tax notice, which must be paid in addition to the tax due.~~  
 3 ~~The fee, when paid, must be deposited in the county general~~  
 4 ~~fund.~~

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

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

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17 "15-16-102. Time for payment -- penalty for  
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 19 Montana, except assessments made for special improvements in  
 20 cities and towns payable under 15-16-103, shall be payable  
 21 as follows:

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 23 payable on or before 5 p.m. on November 30 of each year and  
 24 one-half on or before 5 p.m. on May 31 of each year.

25 (2) Unless one-half of such taxes are paid on or

1 before 5 p.m. on November 30 of each year, then such amount  
 2 so payable shall become delinquent and shall draw interest  
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 4 delinquency until paid and 2% shall be added to the  
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6 (3) All taxes due and not paid on or before 5 p.m. on  
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11 Section 3. Section 15-17-303, MCA, is amended to read:

12 "15-17-303. Assignment of rights of county. (1) At any  
 13 time after any parcel of land has been bid upon by the  
 14 county as the purchaser thereof for taxes as provided in  
 15 15-17-207, the same not having been redeemed, the county  
 16 treasurer shall assign all the right of the county therein  
 17 acquired at such sale to any person who pays the amount for  
 18 which the same was bid, with interest upon the original tax  
 19 at the rate of ~~5/6~~ of 1% per month and the amount of all  
 20 subsequent delinquent taxes, penalties, costs, and interest  
 21 as provided by law upon the same from time to time when such  
 22 tax became delinquent. The county treasurer shall execute to  
 23 such person a certificate for such parcel, which may be  
 24 substantially in the following form:

25 "I, ....., the treasurer of the county of ....., state of

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

18 Now, therefore, in consideration thereof and pursuant  
 19 to the statute in such case made and provided, I do hereby  
 20 assign and set over all the right, title, and interest of  
 21 the county of ....., state of Montana, acquired in such lands  
 22 under and by virtue of the sale to ....., his heirs and  
 23 assigns forever, together with all the rights, powers, and  
 24 privileges of the county of .... to take steps to receive a  
 25 deed thereof or receive payment in case of a redemption;

1 subject, however, to redemption as provided by law.

2 Witness my hand and official seal of office this ....  
 3 day of ....., 19...

4 ..... (County Treasurer)"

5 (2) If the certificate described in subsection (1)  
 6 becomes lost by accident or destroyed by the assignee, the  
 7 county treasurer shall issue a duplicate certificate to the  
 8 assignee after the county treasurer is convinced that the  
 9 certificate has been lost or destroyed and after the  
 10 assignee has made an affidavit to that effect.

11 (3) The provisions of this section apply to any sale  
 12 of land for which a treasurer's deed was not issued by March  
 13 5, 1917, and the holder of any certificate described in  
 14 subsection (1) has the same rights, powers, and privileges  
 15 with regard to securing a deed as any purchaser of land at  
 16 tax sale may now have.

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

20 NEW SECTION. Section 4. Effective date --  
 21 applicability. (1) This act is effective on passage and  
 22 approval.

23 (2) This act applies:

24 (a) to real and personal property taxes that become  
 25 due on or after November 30, 1983 and remain unpaid on or

1 after November 30, 1983; and  
2 (b) retroactively, within the meaning of 1-2-109, to  
3 real and personal property taxes that became due prior to  
4 November 30, 1983, and remain unpaid on or after November  
5 30, 1983.

-End-

STATE OF MONTANA

REQUEST NO. 333-83

FISCAL NOTE

Form BD-15

In compliance with a written request received February 7, 19 83, there is hereby submitted a Fiscal Note for House Bill 641 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 OF PROPOSED LEGISLATION:

House Bill 641 changes the interest for delinquent property tax payment from 5/6 of 1 percent a month to 1 percent a month for all delinquent property taxes until such taxes are paid; provides a minimum fee to be assessed when taxes due are less than \$10; and provides an immediate effective date and an applicability date.

FISCAL IMPACT:

There is no data available to estimate the fiscal impact of this proposal. It is felt the proposal would hasten the payment process and produce some expenditure savings at the local government level. The \$10 minimum fee will help county treasurers recoup the administrative cost of processing delinquent taxes.

A survey of county treasurers done by the Department of Revenue in 1981 indicates that there were a total of \$12.99 million of delinquent real estate taxes at that time.

FISCAL IMPACT 11:DD/1

David M. Lew

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-9-83

Approved by committee  
on taxation

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INTRODUCED BY House BILL NO. 641  
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(c) the time and place at which payment of taxes may be made.

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

- ~~(e)~~(1) the taxable value of the property;
  - ~~(b)~~(11) the total mill levy applied to that taxable value;
  - ~~(e)~~(111) the value of each mill in that county;
  - ~~(d)~~(12) itemized city services and special improvement district assessments collected by the county;
  - ~~(e)~~(13) the number of the school district in which the property is located; and
  - ~~(f)~~(14) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax, and other tax.
- ~~(b) If a notice requires a total payment of less than~~

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