

HOUSE BILL NO. 31

INTRODUCED BY M. WILLIAMS

BY REQUEST OF THE DEPARTMENT OF REVENUE AND
THE REVENUE OVERSIGHT COMMITTEE

IN THE HOUSE

January 7, 1985	Introduced and referred to Committee on Taxation.
January 14, 1985	Committee recommend bill do pass. Report adopted. Bill printed and placed on members' desks.
January 15, 1985	Second reading, do pass. Considered correctly engrossed.
January 16, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

January 18, 1985	Introduced and referred to Committee on Taxation.
January 29, 1985	Committee recommend bill be concurrred in. Report adopted.
January 30, 1985	Second reading, concurrred in.
February 1, 1985	Third reading, concurrred in. Ayes, 49; Noes, 0. Returned to House

IN THE HOUSE

February 4, 1985	Received from Senate. Sent to enrolling. Reported correctly enrolled.
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 6 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
 7 PROVISIONS FOR KEEPING A DUPLICATE ASSESSMENT BOOK;
 8 REPEALING SECTION 15-8-703, MCA; AND AMENDING SECTIONS
 9 15-8-707, 15-8-710, 15-17-113, AND 15-17-207, MCA."

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

12 Section 1. Repealer. Section 15-8-703, MCA, is
 13 repealed.

14 Section 2. Section 15-8-707, MCA, is amended to read:
 15 "15-8-707. Correction of defects in form of assessment
 16 book. (1) At any time after the original assessment is made
 17 and prior to a sale for delinquent taxes, omissions, errors,
 18 or defects in form in ~~any--original--or--duplicate~~ the
 19 assessment book may be corrected by the:

20 (a) department of revenue or its agent; or
 21 (b) county assessor or county treasurer with
 22 verification from the department.

23 (2) If the correction involves an assessment of
 24 property that is the subject of pending litigation, the
 25 consent of the county attorney must be obtained before any

1 correction may be made."

2 Section 3. Section 15-8-710, MCA, is amended to read:
 3 "15-8-710. Assessment and delinquent books prima facie
 4 evidence. The assessment book~~7-duplicate-assessment-book7~~ or
 5 delinquent list or a copy thereof certified by the county
 6 clerk and recorder showing unpaid taxes against any person
 7 or property is prima facie evidence of the assessment, the
 8 property assessed, the delinquency, the amount of taxes due
 9 and unpaid, and that all the forms of the law in relation to
 10 the assessment and levy of such taxes have been complied
 11 with."

12 Section 4. Section 15-17-113, MCA, is amended to read:
 13 "15-17-113. Duty of treasurer on delivery of protest.
 14 In case any owner of property advertised to be sold for
 15 delinquent taxes at least 6 days before the time advertised
 16 for the sale to take place delivers to the county treasurer
 17 his protest in writing against such sale, signed by himself
 18 or his agent, claiming that the assessment is void in whole
 19 or in part and, if in part only, for what portion, and in
 20 either case specifying the grounds upon which such claim is
 21 founded, it is the duty of the treasurer either to:

22 (1) sell the property assessed for the whole amount
 23 appearing upon the ~~duplicate~~ assessment book; or

24 (2) withdraw the property from sale and report the
 25 case to the board of county commissioners for its direction

1 in the premises, and in such case the board may either
2 direct the foreclosure of the lien of such tax by action,
3 which proceeding is hereby authorized to be had, or direct
4 the treasurer to proceed with the sale."

5 Section 5. Section 15-17-207, MCA, is amended to read:

6 "15-17-207. County as purchaser. In case there is no
7 purchaser in good faith for the same, as provided in this
8 code, on the first day that the property is offered for
9 sale, then the whole amount of the property assessed must be
10 struck off to the county as the purchaser and the duplicate
11 certificate thereof delivered to the county treasurer and
12 filed by him in his office. No charge must be made for the
13 duplicate certificate when the county is a purchaser, and in
14 such case, the county treasurer must make an entry "sold to
15 the county" on the ~~duplicate~~ assessment book opposite the
16 tax and he must be credited with the amount thereof in the
17 settlement."

-End-

APPROVED BY COMMITTEE ON TAXATION

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