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.
I	N THE SENATE
January 18, 1985	Introduced and referred to Committee on Taxation.
January 29, 1985	Committee recommend bill be concurred in. Report adopted.
January 30, 1985	Second reading, concurred in.
February 1, 1985	Third reading, concurred in. Ayes, 49; Noes, 0.
	Returned to House
I	N THE HOUSE
February 4, 1985	Received from Senate.
	Sent to enrolling.

Reported correctly enrolled.

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THE REVENUE OVERSIGHT COMMITTEE
A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
PROVISIONS FOR KEEPING A DUPLICATE ASSESSMENT BOOK;
REPEALING SECTION 15-8-703, MCA; AND AMENDING SECTIONS
15-8-707, 15-8-710, 15-17-113, AND 15-17-207, MCA."
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
Section 1. Repealer. Section 15-8-703, MCA, is
repealed.
Section 2. Section 15-8-707, MCA, is amended to read:
"15-8-707. Correction of defects in form of assessment
book. (1) At any time after the original assessment is made
and prior to a sale for delinquent taxes, omissions, errors,
or defects in form in anyoriginalorduplicate the
assessment book may be corrected by the:
(a) department of revenue or its agent; or
(b) county assessor or county treasurer with
verification from the department.
(2) If the correction involves an assessment of
property that is the subject of pending litigation, the

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 evidence. The assessment book; -duplicate-assessment-book; or delinquent list or a copy thereof certified by the county 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 with." 11 12 Section 4. Section 15-17-113, MCA, is amended to read: 13

Section 4. Section 15-17-113, MCA, is amended to read:

"15-17-113. Duty of treasurer on delivery of protest.

In case any owner of property advertised to be sold for delinquent taxes at least 6 days before the time advertised for the sale to take place delivers to the county treasurer his protest in writing against such sale, signed by himself or his agent, claiming that the assessment is void in whole or in part and, if in part only, for what portion, and in either case specifying the grounds upon which such claim is founded, it is the duty of the treasurer either to:

- sell the property assessed for the whole amount appearing upon the dupiteate assessment book; or
- 24 (2) withdraw the property from sale and report the 25 case to the board of county commissioners for its direction

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

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

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

APPROVED BY COMMITTEE ON TAXATION

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В	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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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 facio
4	evidence. The assessment book, -duplicate-assessment-book, 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:
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19	or in part and, if in part only, for what portion, and in
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21	founded, it is the duty of the treasurer either to:
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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."

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49th Legislature HB 0031/02

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