

HOUSE BILL NO. 54

1/07 Introduced
1/07 Referred to Taxation
1/09 Hearing
2/18 Committee Report-Bill Do Pass
2/19 2nd Reading Pass
2/20 3rd Reading Pass

Transmitted to Senate

2/22 Referred to Taxation
3/08 Hearing
3/20 Tabled in Committee

1 HOUSE BILL NO. 54
 2 INTRODUCED BY MARKS

3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT ELIMINATING THE
 5 ASSIGNMENT OF A COUNTY'S INTEREST IN PROPERTY ACQUIRED AT A
 6 TAX SALE; AMENDING SECTIONS 15-17-312 AND 15-18-307, MCA;
 7 REPEALING SECTIONS 15-17-208 AND 15-17-303, MCA."

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

10 Section 1. Section 15-17-312, MCA, is amended to read:

11 "15-17-312. Voided sale -- refund to purchaser. (1)
 12 Where a sale of land for delinquent taxes thereon is
 13 declared void by judgment of court for irregularity in the
 14 assessment, levy, or sale, the money paid by the purchaser
 15 at the sale ~~or-by-any-assignee-of-the-state, county, city,~~
 16 ~~town, or district upon taking the assignment~~ shall, with
 17 interest at the rate of 8% per annum from the date of such
 18 payment, be refunded to the purchaser or owner of such tax
 19 certificate upon the order of the chairman of the board of
 20 county commissioners of the county in which such land lies.

21 (2) The county shall then have a lien upon said
 22 property for the legal taxes on said property for the year
 23 in which it was sold, together with the penalty and
 24 interest; and so much of such money as has been paid to the
 25 state, city, town, or district by the treasurer of such

1 county shall be charged to the state, city, town, or
 2 district by such treasurer and deducted from the next money
 3 due the state, city, town, or district, respectively, on
 4 account of taxes paid or collected. Purchasers or owners of
 5 such certificate ~~or-owners-thereof-by-assignment~~ where sales
 6 have been made by cities or towns which by resolution or
 7 ordinance collect their own taxes instead of having the same
 8 collected by the county treasurer shall be reimbursed in
 9 similar manner and in similar circumstances out of the city
 10 or town treasury upon order of the mayor, with proper
 11 charges and deductions against the respective funds of the
 12 said city or town, upon the next collection of taxes by said
 13 city or town.

14 (3) If such purchaser or owner of such certificate
 15 after such purchase ~~or-assignment~~ from the state, county,
 16 city, town, or district has paid the taxes, penalty, and
 17 interest upon such piece or parcel of land, he or his
 18 assignee thereof shall have a lien upon such piece or parcel
 19 for the amount of taxes, penalty, and interest so paid, with
 20 interest as now provided by law to be collected upon
 21 delinquent taxes, which lien shall have the same priority as
 22 is now provided by law; and if he is in possession of such
 23 piece or parcel of land, he shall not be ejected therefrom
 24 until such amount and interest and penalty shall be paid."

25 Section 2. Section 15-18-307, MCA, is amended to read:



1 "15-18-307. Judgment -- order for deed. The court by
2 its judgment shall ascertain and determine by proper
3 findings that the land was duly assessed, the year for which
4 it was assessed, the amount of the assessment thereof, that
5 said land was sold for the delinquent taxes, that due notice
6 of the sale of the land was given as provided by law, the
7 date of the sale thereof, the person to whom sold, the
8 amount for which it was sold, ~~the fact of the assignment of~~
9 ~~the certificate of sale, if assigned,~~ and that the land or
10 any part thereof has not been redeemed from said sale, if
11 such be the case, and shall order and direct the county
12 treasurer of said county to issue a deed of conveyance to
13 the plaintiff for said land that the judgment so entered
14 shall be binding and conclusive upon the defendants therein
15 named. From and after the entry of the judgment, all
16 defendants to said action shall be forever barred and
17 enjoined from claiming or asserting any claim of any kind or
18 nature whatsoever existing at the time of the entry of said
19 judgment to the lands and premises described in said action
20 or to any part or portion thereof."

21 NEW SECTION. Section 3. Repealer. Sections 15-17-208
22 and 15-17-303, MCA, are repealed.

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LC 0384/01

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