HOUSE BILL NO. 171

| 1/14 | Introduced |
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| 1/14 | Referred to Local Government |
| 1/29 | Hearing |
| 2/08 | Committee Report-Bill Do Pass |
| 2/09 | 2nd Reading Pass |
| 2/12 | 3rd Reading Pass |
| | - |
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| | Transmitted to Sen |

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| 2/13 | Referred to Taxation |
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| 3/07 | Hearing |
| 3/09 | Committee Report-Bill Concurred |
| 3/12 | 2nd Reading Indefinitely Postponed |

| 1 | HOUSE BILL NO. 171 |
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| 2 | INTRODUCED BY And Auto Senting |
| 3 | Vimant |
| 4 | A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE |
| 5 | INTEREST ON DELINQUENT PROPERTY TAX PAYMENTS TO ONE PERCENT |
| 6 | A MONTH; AMENDING SECTIONS 15-16-101, 15-16-102, AND |
| 7 | 15-17-303, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE |
| 8 | AND AN APPLICABILITY DATE." |
| 9 | |
| 10 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: |
| 11 | Section 1. Section 15-16-101, MCA, is amended to read: |
| 12 | "15-16-101. Treasurer to publish notice manner of |
| 13 | publication. (1) Within 10 days after the receipt of the |
| 14 | assessment book, the county treasurer must publish a notice |
| 15 | specifying: |
| 16 | (a) that one-half of all taxes levied and assessed |
| 17 | will be due and payable before 5 p.m. on November 30 next |
| 18 | thereafter and that unless paid prior thereto the amount |
| 19 | then due will be delinquent and will draw interest at the |
| 20 | rate of 5/6-of 1% per month from and after such delinquency |
| 21 | until paid and 2% will be added to the delinquent taxes as a |
| 22 | penalty; |
| 23 | (b) that one-half of all taxes levied and assessed |
| 24 | will be due and payable on or before 5 p.m. on May 31 next |

thereafter and that unless paid prior to said date said

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| taxes will be delinquent and will draw interest at the rate |
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| of 5/6-of 1% per month from and after such delinquency until |
| paid and 2% will be added to the delinquent taxes as a |
| penalty; and |
| (c) the time and place at which payment of taxes may |
| be made. |
| (2) 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: |
| (a) the taxable value of the property; |
| (b) the total mill levy applied to that taxable value; |
| (c) the value of each mill in that county; |
| (d) itemized city services and special improvement |
| district assessments collected by the county; |
| (e) the number of the school district in which the |
| property is located; and |
| (f) the amount of the total tax due that is levied as |
| city tax, county tax, state tax, school district tax, and |
| other tax. |
| (3) The municipality shall, upon request of the county |

| 1 | taxes will be delinquent and will draw interest at the rate |
|-----|--|
| 2 | of 5/6-of 1% per month from and after such delinquency until |
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| .5 | (d) itemized city services and special improvement |
| 16 | district assessments collected by the county; |
| ٦. | (e) the number of the school district in which the |

treasurer, provide the information to be included under

(4) The notice in every case must be published for 2

subsection (2)(d) ready for mailing.

- weeks in some weekly or daily newspaper published in the county, if there is one, or if there is not, then by posting it in three public places. The failure to publish or post notices does not relieve the taxpayer from any of his liabilities. Any failure to give notice of the tax due for the current year or of delinquent tax will not affect the legality of the tax."
- 8 Section 2. Section 15-16-102, MCA, is amended to read:
 9 "15-16-102. Time for payment -- penalty for
 10 delinquency. All taxes levied and assessed in the state of
 11 Montana, except assessments made for special improvements in
 12 cities and towns payable under 15-16-103, shall be payable
 13 as follows:
 - (1) One-half of the amount of such taxes shall be payable on or before 5 p.m. on November 30 of each year and one-half on or before 5 p.m. on May 31 of each year.

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- (2) Unless one-half of such taxes are paid on or before 5 p.m. on November 30 of each year, then such amount so payable shall become delinquent and shall draw interest at the rate of 5/6-of 1% per month from and after such delinquency until paid and 2% shall be added to the delinquent taxes as a penalty.
- 23 (3) All taxes due and not paid on or before 5 p.m. on
 24 May 31 of each year shall be delinquent and shall draw
 25 interest at the rate of 5/6-of 1% per month from and after

such delinquency until paid and 2% shall be added to the
delinquent taxes as a penalty."

3 Section 3. Section 15-17-303, MCA, is amended to read: "15-17-303. Assignment of rights of county. (1) At any time after any parcel of land has been bid upon by the 6 county as the purchaser thereof for taxes as provided in 7 15-17-207, the same not having been redeemed, the county treasurer shall assign all the right of the county therein acquired at such sale to any person who pays the amount for 10 which the same was bid, with interest upon the original tax 11 at the rate of 5/6-of 1% per month and the amount of all 12 subsequent delinquent taxes, penalties, costs, and interest 13 as provided by law upon the same from time to time when such 14 tax became delinquent. The county treasurer shall execute to such person a certificate for such parcel, which may be 15 16 substantially in the following form:

17 "I,, the treasurer of the county of, state of 18 Montana, do hereby certify that at the sale of lands 19 pursuant to the tax assessment for the year 19.. in the 20 county of and which sale was held on the day of 21, 19..., for the purpose of liquidating assessment, the 22 following described parcel of land, situate in the county of 23, state of Montana, to wit: (insert description) was 24 duly offered for sale; that there was no purchaser in good faith for the same as provided by law and no person or

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1 purchaser offered to take the same and pay the taxes, cost, 2 and charges due as aforesaid. Accordingly, the whole amount 3 of the property assessed and described as above was struck 4 off to the county of as purchaser thereof for the sum 5 of, and the same still remaining unredeemed, and on this day having paid into the treasury of such county 7 the amount for which the same was bid, together with all 8 subsequent delinquent taxes, penalties, costs, and interest 9 amounting in all to dollars.

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

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

21 (County Treasurer)"
22 (2) If the certificate described in subsection (1)

(2) If the certificate described in subsection (1) becomes lost by accident or destroyed by the assignee, the county treasurer shall issue a duplicate certificate to the assignee after the county treasurer is convinced that the

certificate has been lost or destroyed and after the
assignee has made an affidavit to that effect.

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

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

NEW SECTION. Section 4. Effective date -- applicability. This act is effective on passage and approval and applies to taxes payable and delinquent after May 30, 1985.

-End-

APPROVED BY COMM. ON LOCAL GOVERNMENT

| 1 | HOUSE BILL NO. 171 |
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| 2 | INTRODUCED BY A Comment desting 11/12 |
| 3 | Vincent |
| 4 | A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE |
| 5 | INTEREST ON DELINQUENT PROPERTY TAX PAYMENTS TO ONE PERCENT |
| 6 | A MONTH; AMENDING SECTIONS 15-16-101, 15-16-102, AND |
| 7 | 15-17-303, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE |
| 8 | AND AN APPLICABILITY DATE." |
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| 10 | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: |
| 11 | Section 1. Section 15-16-101, MCA, is amended to read: |
| 12 | "15-16-101. Treasurer to publish notice manner of |
| 13 | publication. (1) Within 10 days after the receipt of the |
| 14 | assessment book, the county treasurer must publish a notice |
| 15 | specifying: |
| 16 | (a) that one-half of all taxes levied and assessed |
| 17 | will be due and payable before 5 p.m. on November 30 next |
| 18 | thereafter and that unless paid prior thereto the amount |
| 19 | then due will be delinquent and will draw interest at the |
| 20 | rate of 5/6-of 1% per month from and after such delinquency |
| 21 | until paid and 2% will be added to the delinquent taxes as a |
| 22 | penalty; |
| 23 | (b) that one-half of all taxes levied and assessed |
| 24 | will be due and payable on or before 5 p.m. on May 31 next |
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|----|---|
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(e) the number of the school district in which the

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(3) The municipality shall, upon request of the county treasurer, provide the information to be included under

city tax, county tax, state tax, school district tax, and

Montana Legislative Council

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property is located; and

subsection (2)(d) ready for mailing.

other tax.

(4) The notice in every case must be published for 2 -2-SECOND READING

- l weeks in some weekly or daily newspaper published in the
- 2 county, if there is one, or if there is not, then by posting
- 3 it in three public places. The failure to publish or post
- 4 notices does not relieve the taxpayer from any of his
- 5 liabilities. Any failure to give notice of the tax due for
- 6 the current year or of delinquent tax will not affect the
- 7 legality of the tax."
- 8 Section 2. Section 15-16-102, MCA, is amended to read:
- 9 "15-16-102. Time for payment -- penalty fo
- 10 delinquency. All taxes levied and assessed in the state of
- 11 Montana, except assessments made for special improvements in
- 12 cities and towns payable under 15-16-103, shall be payable
- 13 as follows:

- 14 (1) One-half of the amount of such taxes shall be
- 15 payable on or before 5 p.m. on November 30 of each year and
- one-half on or before 5 p.m. on May 31 of each year.
- 17 (2) Unless one-half of such taxes are paid on or
- 18 before 5 p.m. on November 30 of each year, then such amount
- 19 so payable shall become delinquent and shall draw interest
 - at the rate of 5/6-of 1% per month from and after such
- 21 delinquency until paid and 2% shall be added to the
- 22 delinquent taxes as a penalty.
- 23 (3) All taxes due and not paid on or before 5 p.m. on
- 24 May 31 of each year shall be delinquent and shall draw
- 25 interest at the rate of 5/6-of 1% per month from and after

- such delinquency until paid and 2% shall be added to the
- 2 delinquent taxes as a penalty."

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- Section 3. Section 15-17-303, MCA, is amended to read:
- 4 "15-17-303. Assignment of rights of county. (1) At any
- 5 time after any parcel of land has been bid upon by the
- 6 county as the purchaser thereof for taxes as provided in
- 7 15-17-207, the same not having been redeemed, the county
- 8 treasurer shall assign all the right of the county therein
- 9 acquired at such sale to any person who pays the amount for
- 10 which the same was bid, with interest upon the original tax
- 11 at the rate of $5 \neq 6 of$ 1% per month and the amount of all
- 12 subsequent delinquent taxes, penalties, costs, and interest
- as provided by law upon the same from time to time when such
- 14 tax became delinquent. The county treasurer shall execute to
- 15 such person a certificate for such parcel, which may be
- 16 substantially in the following form:
- 17 "I,, the treasurer of the county of, state of
- 18 Montana, do hereby certify that at the sale of lands
- 19 pursuant to the tax assessment for the year 19.. in the
- 20 county of and which sale was held on the day of
- 21, 19..., for the purpose of liquidating assessment, the
- 22 following described parcel of land, situate in the county of
- 23, state of Montana, to wit: (insert description) was
- 24 duly offered for sale; that there was no purchaser in good
- 25 faith for the same as provided by law and no person or

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purchaser offered to take the same and pay the taxes, cost, 1 and charges due as aforesaid. Accordingly, the whole amount 2 of the property assessed and described as above was struck 3 off to the county of as purchaser thereof for the sum of ..., and the same still remaining unredeemed, and on 5 this day having paid into the treasury of such county the amount for which the same was bid, together with all 7 subsequent delinquent taxes, penalties, costs, and interest 8 amounting in all to dollars. 9

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

.......... (County Treasurer)"
(2) If the certificate described in subsection (1)

becomes lost by accident or destroyed by the assignee, the county treasurer shall issue a duplicate certificate to the assignee after the county treasurer is convinced that the

certificate has been lost or destroyed and after the
assignee has made an affidavit to that effect.

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

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| 1 | | HOUSE BILL NO. 171 | | | | | | 1. 1. | |
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A BILL FOR AN ACT ENTITLED: "AN ACT TO INCREASE THE

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A MONTH; AMENDING SECTIONS 15-16-101, 15-16-102, AND

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(b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on May 31 next thereafter and that unless paid prior to said date said

taxes will be delinquent and will draw interest at the rate

2 of 5/6-of 1% per month from and after such delinquency until

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4 penalty; and

5 (c) the time and place at which payment of taxes may

6 be made.

7 (2) He must send to the last-known address of each

8 taxpayer written notice, postage prepaid, showing the amount

9 of taxes and assessments due the current year and the amount

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3 (b) the total mill levy applied to that taxable value;

(c) the value of each mill in that county;

15 (d) itemized city services and special improvement

16 district assessments collected by the county;

17 (e) the number of the school district in which the

18 property is located; and

19 (f) the amount of the total tax due that is levied as

20 city tax, county tax, state tax, school district tax, and

21 other tax.

22 (3) The municipality shall, upon request of the county

23 treasurer, provide the information to be included under

24 subsection (2)(d) ready for mailing.

(4) The notice in every case must be published for 2

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THIRD READING

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- Section 2. Section 15-16-102, MCA, is amended to read:

 "15-16-102. Time for payment -- penalty for delinquency. All taxes levied and assessed in the state of Montana, except assessments made for special improvements in cities and towns payable under 15-16-103, shall be payable as follows:
- (1) One-half of the amount of such taxes shall be payable on or before 5 p.m. on November 30 of each year and one-half on or before 5 p.m. on May 31 of each year.
- (2) Unless one-half of such taxes are paid on or before 5 p.m. on November 30 of each year, then such amount so payable shall become delinquent and shall draw interest at the rate of 5/6-of 1% per month from and after such delinquency until paid and 2% shall be added to the delinquent taxes as a penalty.
- (3) All taxes due and not paid on or before 5 p.m. on

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"I,, the treasurer of the county of, state of Montana, do hereby certify that at the sale of lands pursuant to the tax assessment for the year 19.. in the county of and which sale was held on the day of, 19.., for the purpose of liquidating assessment, the following described parcel of land, situate in the county of, state of Montana, to wit: (insert description) was duly offered for sale; that there was no purchaser in good faith for the same as provided by law and no person or

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Witness my hand and official seal of office this 19 20 day of, 19...

..... (County Treasurer)"

(2) If the certificate described in subsection (1) becomes lost by accident or destroyed by the assignee, the county treasurer shall issue a duplicate certificate to the assignee after the county treasurer is convinced that the

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-End-