

HOUSE BILL NO. 171

1/14 Introduced
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

Transmitted to Senate

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

1 HOUSE BILL NO. 171
2 INTRODUCED BY Vincent

3
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
25 thereafter and that unless paid prior to said date said

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
3 paid and 2% will be added to the delinquent taxes as a
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
10 due and delinquent for other years. The written notice shall
11 include:

- 12 (a) the taxable value of the property;
- 13 (b) the total mill levy applied to that taxable value;
- 14 (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.

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



1 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 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:

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
 16 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
 20 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

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

3 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 ~~5/6~~ 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
 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

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
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 5 of, and the same still remaining unredeemed, and on
 6 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.

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

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

..... (County Treasurer)"

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

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

3 (3) The provisions of this section apply to any sale
 4 of land for which a treasurer's deed was not issued by March
 5 5, 1917, and the holder of any certificate described in
 6 subsection (1) has the same rights, powers, and privileges
 7 with regard to securing a deed as any purchaser of land at
 8 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."

12 NEW SECTION. Section 4. Effective date --
 13 applicability. This act is effective on passage and approval
 14 and applies to taxes payable and delinquent after May 30,
 15 1985.

-End-

APPROVED BY COMM.
ON LOCAL GOVERNMENT

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23 treasurer, provide the information to be included under
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