

HOUSE BILL NO. 745

2/09 Introduced  
2/09 Referred to Taxation  
2/09 Fiscal Note Requested  
2/15 Fiscal Note Received  
2/18 Hearing  
2/18 Committee Report-Bill Do Pass  
2/20 2nd Reading Pass  
2/21 3rd Reading Do Not Pass  
2/21 Bill Killed

1  
 2 INTRODUCED BY *HOUSE* BILL NO. *745*  
 3 *Sando Vincent Eubank Kadas*  
*Gilbert*

4 A BILL FOR AN ACT ENTITLED: "AN ACT CHANGING THE PENALTY  
 5 FOR DELINQUENT PROPERTY TAX PAYMENT TO A PERCENTAGE BASED ON  
 6 THE AMOUNT OF UNPAID DELINQUENT PROPERTY TAX; AMENDING  
 7 SECTIONS 15-16-101 AND 15-16-102, MCA; AND PROVIDING AN  
 8 EFFECTIVE DATE 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%~~ the penalty provided in [section 3] will  
 22 be added to the delinquent taxes ~~as--a--penalty~~ on each  
 23 property;

24 (b) that one-half of all taxes levied and assessed  
 25 will be due and payable on or before 5 p.m. on May 31 next

1 thereafter and that unless paid prior to said date said  
 2 taxes will be delinquent and will draw interest at the rate  
 3 of 5/6 of 1% per month from and after such delinquency until  
 4 paid and ~~2%~~ the penalty provided in [section 3] will be  
 5 added to the delinquent taxes ~~as-a-penalty on each property~~;  
 6 and

7 (c) the time and place at which payment of taxes may  
 8 be made.

9 (2) He must send to the last-known address of each  
 10 taxpayer written notice, postage prepaid, showing the amount  
 11 of taxes and assessments due the current year and the amount  
 12 due and delinquent for other years. The written notice shall  
 13 include:

- 14 (a) the taxable value of the property;
- 15 (b) the total mill levy applied to that taxable value;
- 16 (c) the value of each mill in that county;
- 17 (d) itemized city services and special improvement  
 18 district assessments collected by the county;
- 19 (e) the number of the school district in which the  
 20 property is located; and
- 21 (f) the amount of the total tax due that is levied as  
 22 city tax, county tax, state tax, school district tax, and  
 23 other tax.

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



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

2 (4) The notice in every case must be published for 2  
 3 weeks in some weekly or daily newspaper published in the  
 4 county, if there is one, or if there is not, then by posting  
 5 it in three public places. The failure to publish or post  
 6 notices does not relieve the taxpayer from any of his  
 7 liabilities. Any failure to give notice of the tax due for  
 8 the current year or of delinquent tax will not affect the  
 9 legality of the tax."

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

11 "15-16-102. Time for payment -- penalty for  
 12 delinquency. All taxes levied and assessed in the state of  
 13 Montana, except assessments made for special improvements in  
 14 cities and towns payable under 15-16-103, shall be payable  
 15 as follows:

16 (1) One-half of the amount of such taxes shall be  
 17 payable on or before 5 p.m. on November 30 of each year and  
 18 one-half on or before 5 p.m. on May 31 of each year.

19 (2) Unless one-half of such taxes are paid on or  
 20 before 5 p.m. on November 30 of each year, then such amount  
 21 so payable shall become delinquent and shall draw interest  
 22 at the rate of 5/6 of 1% per month from and after such  
 23 delinquency until paid and 2% the penalty provided in  
 24 [section 3] shall be added to the delinquent taxes ~~as a~~  
 25 penalty on each property.

1 (3) All taxes due and not paid on or before 5 p.m. on  
 2 May 31 of each year shall be delinquent and shall draw  
 3 interest at the rate of 5/6 of 1% per month from and after  
 4 such delinquency until paid and 2% the penalty provided in  
 5 [section 3] shall be added to the delinquent taxes ~~as a~~  
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7 NEW SECTION. Section 3. Penalty for delinquent  
 8 property taxes. The county treasurer shall add to delinquent  
 9 real and personal property taxes a penalty based on a  
 10 percentage of delinquent tax according to the following  
 11 schedule and applied to each separately assessed and taxed  
 12 piece of property:

<u>Delinquent Tax</u>	<u>Penalty</u>
14 First \$1,000	2%
15 More than \$1,000 but not more 16 than \$10,000	5% of the increment
17 More than \$10,000	10% of the increment

18 NEW SECTION. Section 4. Codification instruction.  
 19 Section 3 is intended to be codified as an integral part of  
 20 Title 15, chapter 16, part 1, and the provisions of Title  
 21 15, chapter 16, apply to section 3.

22 NEW SECTION. Section 5. Effective date --  
 23 applicability. This act is effective July 1, 1985, and  
 24 applies to property taxes that become delinquent during the  
 25 1986 fiscal year and thereafter.

STATE OF MONTANA  
FISCAL NOTE

REQUEST NO. FNN383-85

Form BD-15

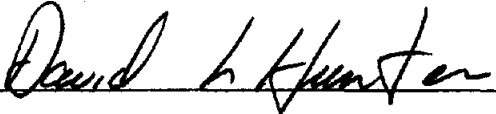
In compliance with a written request received February 11, 19 85, there is hereby submitted a Fiscal Note for H.B. 745 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

An act changing the penalty for delinquent property tax payment to a percentage based on the amount of unpaid delinquent property tax.

FISCAL IMPACT

There are no data available to estimate the fiscal impact of this proposal. It is felt that the proposal will hasten the payment process, particularly for large taxpayers.



BUDGET DIRECTOR  
Office of Budget and Program Planning

Date: Feb 15, 1985  
HB 745

1  
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3 Sands Vincent Endrey Kados  
Gilbert

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-End-

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 3 Sullivan Sandoz Vincent Embrey Kadao

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