HB 785 INTRODUCED BY GRADY, ET AL. PERMIT PREPAYMENT OF REAL PROPERTY TAXES

- 2/16 INTRODUCED
- 2/16 REFERRED TO TAXATION
- 2/23 HEARING
- 2/23 TABLED IN COMMITTEE

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House BILL NO. 785 1 S. Brown 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT PERMITTING PREPAYMENT 4 OF REAL PROPERTY TAXES; AND AMENDING SECTIONS 15-16-102, 5 15-23-507, 15-23-804, 85-7-2136, AND 85-8-601, MCA." 6 7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 8 Section 1. Section 15-16-102, MCA, is amended to read: 9 10 "15-16-102. Time for payment -- penalty for delinquency. (1) All Except as provided in subsection (2), 11 all taxes levied and assessed in the state of Montana, 12 except assessments made for special improvements in cities 13 and towns payable under 15-16-103 and assessments made on 14 production as provided in Title 15, chapter 23, part 6, 15 new and payable under 15-16-121, shall be payable 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)(b) Unless one-half of such taxes are paid on or 20

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.

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1 +3+(c) All taxes due and not paid on or before 5 p.m. 2 on 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 such delinguency until paid and 2% shall be added to the 4 5 delinquent taxes as a penalty. (2) On or before 5 p.m. on August 31, a person may 6 7 make one payment for any portion of the amount of taxes he 8 estimates to be due on or before November 30. On or before 5 9 p.m. on February 28, a person may make one payment for any 10 portion of the amount of taxes due on or before May 31." 11 Section 2. Section 15-23-507, MCA, is amended to read: 12 "15-23-507. Taxation and payment on royalty interests. 13 At the time of transmitting net proceeds assessments, the department of revenue shall also transmit the royalty lists 14 15 or schedules to the county assessor of each county in which 16 such mines and mining claims are located. Thereupon the 17 county assessor shall prepare from such net proceeds and royalty assessments a tax roll which shall be by him 18 19 furnished to the county treasurer on or before September 15 20 following, as specified in this section. Said taxes shall be 21 due and payable. Assessments of royalty on production of 22 metals and minerals other than petroleum and natural gas 23 shall be entered by the county assessor in the personal 24 property assessment book in the name of the recipient or 25 owner of such royalty. The county treasurer shall proceed to

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give full notice thereof to such recipient or royalty owner and to collect the taxes thereon in the same manner as taxes on net proceeds of mines. Taxes on such royalty assessments and taxes on net proceeds of mines shall be payable at the times specified in 15-16-102(<u>1)(a)</u>, and any delinquencies in the payment of same shall be subject to the interest and penalties provided in 15-16-102."

8 Section 3. Section 15-23-804, MCA, is amended to read: 9 "15-23-804. Taxation of merchantable value. The 10 department's agent shall prepare from the reported valuation 11 a tax roll which shall be transmitted to the county 12 treasurer on or before September 15 each year. The county treasurer shall proceed to give full notice thereof to each 13 14 metal producer and to collect the taxes due at the times 15 provided for in 15-16-102(1)(a), and any delinquencies in the payment of same shall be subject to the interest and 16 17 penalties provided for in 15-16-102."

18 Section 4. Section 85-7-2136, MCA, is amended to read: 19 "85-7-2136. Collection of taxes or assessment. (1) On 20 or before the third Monday in August of each year the board 21 of commissioners shall furnish the agent of the department 22 of revenue in each county in which any of the lands of the 23 district are situate a correct list of all the district 24 lands in such county, together with the amount of the total 25 taxes or assessments against said lands for district

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purposes. The agent of the department of revenue in each
county shall immediately thereafter, and prior to the
delivery of the assessment book to the county treasurer,
cause said assessment roll to be entered in the assessment
book of said county for each year.

6 (2) It shall be the duty of the county treasurer of 7 each county in which any irrigation district is located, in whole or in part, to collect and receipt for all taxes and 8 9 assessments levied by any such district, in the same manner and at the same time as is required in the collection of 10 11 taxes upon real estate for county purposes as provided in 15-16-102(1)(a); provided the treasurer shall receive from 12 13 any taxpayer, at any time, the amount due on account of any district assessments of any kind, whether other taxes on the 14 15 same real estate are paid or not. When any real estate on 16 account of which such district taxes and assessments have 17 been levied has been sold to the county and tax certificate 18 of sale is held by the county, the taxpayer may pay to the 19 treasurer at any time any semiannual installment of such 20 district tax or assessment, together with the penalty and 21 interest to date of payment on such installment; provided 22 that such payment shall not be deemed a redemption of said 23 property from such tax sale but shall be credited on account 24 of any redemption that may thereafter be made. In case of 25 any payment pursuant to this subsection, a separate tax

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1 receipt shall issue showing exactly what assessments have been paid and shall show that no other tax on said real 2 3 estate has been received by said treasurer; provided such county treasurer shall not collect or receive or receipt for 4 any taxes levied for county purposes upon real estate 5 6 situated wholly or in part within any irrigation district 7 upon which an assessment for the purposes of such irrigation 8 district has been levied unless the assessment levied for 9 such irrigation district purposes be paid as herein 10 permitted and the receipt therefor presented to the county treasurer at the time such taxes are paid, or paid at the 11 same time." 12

13 Section 5. Section 85-8-601, MCA, is amended to read: "85-8-601. Certification and collection of district 14 15 taxes. (1) On or before the third Monday in August of each year the commissioners shall certify to the agent of the 16 department of revenue in each county wherein the lands of 17 18 the district are situate a correct list of all the district 19 lands in such county and the owners thereof, together with a statement of the amount of the total tax or assessment 20 against said lands for district purposes for that year. The 21 agent of the department of revenue in each county shall 22 immediately thereupon cause said assessment roll to be 23 24 entered in the assessment book of said county for each year and prior to the delivery of the assessment book to the 25

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1 county treasurer.

(2) It shall be the duty of the county treasurer of 2 3 each county in which any drainage district is located, in whole or in part, to collect and receipt for all taxes and 4 assessments levied by any such district, in the same manner 5 and at the same time as is required in the collection of 6 taxes upon real estate for county purposes as provided in 7 15-16-102(1)(a); provided the treasurer shall receive from 8 any taxpayer, at any time, the amount due on account of any 9 10 district assessments of any kind, whether other taxes on the same real estate are paid or not. When any real estate on 11 12 account of which such district taxes and assessments have 13 been levied has been sold to the county and tax certificate 14 of sale is held by the county, the taxpayer may pay to the treasurer at any time any semiannual installment of such 15 16 district tax or assessment, together with the penalty and interest to date of payment on such installment; provided 17 18 that such payment shall not be deemed a redemption of said property from such tax sale, but shall be credited on 19 20 account of any redemption that may thereafter be made. In case of any payment pursuant to this subsection, a separate 21 22 tax receipt shall issue showing exactly what assessments have been paid and shall show that no other tax on said real 23 24 estate has been received by said treasurer; provided such county treasurer shall not collect or receive or receipt for 25

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1 any taxes levied for county purposes upon real estate 2 situated wholly or in part within any drainage district upon 3 which an assessment for the purposes of such drainage 4 district has been levied unless the assessment levied for 5 such drainage district purposes be paid as herein permitted and the receipt therefor presented to the county treasurer 6 at the time such taxes are paid, or paid at the same time." 7 NEW SECTION. Section 6. Extension of authority. Any 8 existing authority of the department of revenue to make 9 10 rules on the subject of the provisions of this act is extended to the provisions of this act. 11

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