

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

1 give full notice thereof to such recipient or royalty owner
 2 and to collect the taxes thereon in the same manner as taxes
 3 on net proceeds of mines. Taxes on such royalty assessments
 4 and taxes on net proceeds of mines shall be payable at the
 5 times specified in 15-16-102(1)(a), and any delinquencies in
 6 the payment of same shall be subject to the interest and
 7 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
 13 treasurer shall proceed to give full notice thereof to each
 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
 16 the payment of same shall be subject to the interest and
 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

1 purposes. The agent of the department of revenue in each
 2 county shall immediately thereafter, and prior to the
 3 delivery of the assessment book to the county treasurer,
 4 cause said assessment roll to be entered in the assessment
 5 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
 8 whole or in part, to collect and receipt for all taxes and
 9 assessments levied by any such district, in the same manner
 10 and at the same time as is required in the collection of
 11 taxes upon real estate for county purposes as provided in
 12 15-16-102(1)(a); provided the treasurer shall receive from
 13 any taxpayer, at any time, the amount due on account of any
 14 district assessments of any kind, whether other taxes on the
 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

1 receipt shall issue showing exactly what assessments have
 2 been paid and shall show that no other tax on said real
 3 estate has been received by said treasurer; provided such
 4 county treasurer shall not collect or receive or receipt for
 5 any taxes levied for county purposes upon real estate
 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
 11 treasurer at the time such taxes are paid, or paid at the
 12 same time."

13 Section 5. Section 85-8-601, MCA, is amended to read:

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

1 county treasurer.

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

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
6 and the receipt therefor presented to the county treasurer
7 at the time such taxes are paid, or paid at the same time."

8 NEW SECTION. Section 6. Extension of authority. Any
9 existing authority of the department of revenue to make
10 rules on the subject of the provisions of this act is
11 extended to the provisions of this act.

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