

HOUSE BILL 12

Introduced by Pavlovich

1/02	Introduced
1/02	Referred to Taxation
1/11	Hearing
2/28	Committee Report--Bill Passed as Amended
3/02	2nd Reading Passed
3/04	3rd Reading Passed

Transmitted to Senate

3/06	Referred to Taxation
3/29	Hearing
4/12	Committee Report--Bill Not Concurred as Amended
4/12	Adverse Committee Report Adopted

1                    HOUSE BILL NO. 12  
2    INTRODUCED BY PAVLOVICH  
3  
4    A BILL FOR AN ACT ENTITLED: "AN ACT PRESCRIBING PROCEDURES  
5    FOR COLLECTING TAXES ON MOBILE HOMES; AMENDING SECTIONS  
6    15-24-202 AND 15-24-204, MCA; AND PROVIDING AN APPLICABILITY  
7    DATE."  
8  
9    BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
10        **Section 1. Taxes due on mobile home -- report --**  
11        **notice -- determination of amount due.** (1) Upon discovery of  
12        a mobile home upon which the mobile home taxes are not a  
13        lien upon real property sufficient to secure the payment of  
14        such taxes, the department of revenue or its agent shall,  
15        within 5 days after the date of such discovery, make a  
16        report to the county treasurer of the county in which the  
17        mobile home is located. The report must give a description  
18        of the mobile home sufficient to allow the treasurer to  
19        identify the mobile home, the assessed valuation of the  
20        mobile home, the location of the mobile home, the amount of  
21        taxes due on the mobile home, and the name and address of  
22        the owner, claimant, or other person in possession of the  
23        mobile home.  
24        (2) If the mobile home is located in a city or town  
25        that has provided by ordinance for the collection of its

1    taxes for general, municipal, and administrative purposes by  
2    the city treasurer or town clerk, the department shall at  
3    the same time furnish to the city treasurer or town clerk a  
4    duplicate of the notice to the county treasurer.

5        (3) For the purpose of determining the taxes due on a  
6    mobile home, the department or its agent must use the levy  
7    made during the previous year.

8        **Section 2. Department report of mobile homes in**  
9        **assessment book.** The department of revenue or its agent must  
10       note on the assessment book, opposite the name of each  
11       person owning, claiming, or possessing a mobile home  
12       reported to the treasurer under [section 1], the fact that  
13       the report was made to the county treasurer and the date the  
14       report was made.

15       **Section 3. Mobile home taxes -- collection by**  
16       **treasurer -- liability -- penalty.** (1) The county treasurer  
17       shall collect taxes on all mobile homes in the county. Upon  
18       receipt of the report prescribed by [section 1], the  
19       treasurer shall notify the person or persons against whom  
20       the tax is assessed and any person who has a properly  
21       perfected security interest of record with the department of  
22       justice that the amount of the tax is due and payable at the  
23       county treasurer's office.

24       (2) Within 30 days of receipt of the report, the  
25       county treasurer shall levy upon and take possession of any

mobile home against which taxes are assessed or any other personal property owned by the delinquent taxpayer and proceed to sell the mobile home or property in the same manner as property is sold on execution by the sheriff.

(3) The county treasurer shall direct the sheriff to make the levy and sale. The sheriff or an undersheriff or deputy sheriff of the county is ex officio a deputy county treasurer for purposes of the levy and sale and may receive payment of the taxes. The sheriff is entitled to receive the same fee as that authorized by 15-17-911 for making a seizure and sale.

(4) The county treasurer and his sureties are liable on his official bond for all mobile home taxes that remain uncollected by reason of the willful failure and neglect of the treasurer to levy upon and sell the mobile homes for the taxes levied on the mobile homes.

(5) Failure by the sheriff, undersheriff, or deputy sheriff acting as a deputy county treasurer to make the levy and sale results in a levy against the official bond of the sheriff, undersheriff, or deputy sheriff for payment of the delinquent mobile home taxes.

**Section 4. Rate of taxation.** (1) All rates of tax levy set by the board of county commissioners on the second Monday in August of each year apply to mobile homes during the ensuing tax year.

(2) Upon collection of any mobile home taxes, the county treasurer shall immediately distribute the money collected to the proper funds in his charge.

**Section 5. Treasurer's record of mobile home taxes paid.** (1) On or before December 1 of each year, the county treasurer shall note on the assessment book, opposite the name of each person from whom mobile home taxes have been collected by him in pursuance of the report of the county assessor, the amount of taxes received and the date of receipt.

(2) If the mobile home taxes have not been collected, the treasurer shall note in the assessment book the reason collection was not made.

**Section 6. Treasurer's duty to collect certain taxes.** (1) The county treasurer shall demand payment of poor taxes, authorized by 53-2-321, and road taxes, authorized by 7-14-2206 or 7-14-2501 through 7-14-2504, of every mobile home owner liable for the mobile home taxes and whose name does not appear on the assessment lists. Upon neglect or refusal of a mobile home owner to pay the taxes, the treasurer shall collect the taxes by seizure and sale of any property owned by the person.

(2) The taxes referred to in subsection (1) must be added upon the assessment lists to other property taxes of persons paying taxes upon real property and mobile homes and

1 must be paid to the county treasurer at the time of payment  
2 of other taxes.

3 (3) The procedure for the sale of seized property by  
4 the county treasurer for the taxes referred to in subsection  
5 (1) is regulated by 15-16-113 and 15-17-911.

6 **Section 7.** Section 15-24-202, MCA, is amended to read:

7 "15-24-202. Payment of mobile home tax -- interest and  
8 penalty ---display-of-tax-paid-sticker. (1) (a) The owner of  
9 a mobile home or housetrailer which is not taxed as an  
10 improvement, as improvements are defined in 15-1-101, shall  
11 pay the ~~personal-property~~ mobile home tax in two payments,  
12 except as provided in 15-24-206.

13 (b) The first payment is due within 30 days from the  
14 date of the notice of taxes due.

15 (c) The second payment is due no later than September  
16 30 of the year in which the property is assessed.

17 (d) If not paid on or before the date due, the tax is  
18 considered delinquent and subject to the penalty and  
19 interest provisions in 15-16-102 applicable to other  
20 delinquent property taxes. The penalty must be assessed and  
21 interest begins to accrue on the first day of delinquency.

22 (2) Taxes assessed against a mobile home after the  
23 second payment date must be prorated to reflect the  
24 remaining portion of the tax year. The prorated taxes must  
25 be added to the following year's tax roll and, except as

1 provided in 15-24-206, are due with and must be collected  
2 with the first payment due in that year.

3 (3) ~~The department of revenue shall issue tax paid~~  
4 ~~stickers to the county treasurers. The treasurers shall~~  
5 ~~issue the stickers to the owners of mobile homes and~~  
6 ~~housetrainers if the taxes and any interest and penalty owed~~  
7 ~~are paid in full. An owner shall then display the sticker,~~  
8 ~~which must be visible from the exterior of the mobile home~~  
9 ~~or housetrailer. No mobile home movement declaration of~~  
10 ~~destination provided for in 15-24-206 may be issued unless~~  
11 ~~the taxes have been paid in full to the county treasurer.~~

12 ~~(4) The tax paid sticker and receipt are not required~~  
13 ~~for mobile homes which are classified as improvements to~~  
14 ~~land, but payment of the assessed property taxes and display~~  
15 ~~of a mobile home movement declaration of destination are~~  
16 ~~required before moving the mobile home.~~

17 ~~(5)~~ (4) On the movement of a mobile home or  
18 housetrailer in violation of this part, the county treasurer  
19 for the county where the mobile home or housetrailer first  
20 comes to rest shall issue a written notice to the owner,  
21 showing the amount of delinquent taxes, special assessments,  
22 penalties, and interest due. In addition to the penalties  
23 provided in 15-16-102, 20% or \$50, whichever is greater,  
24 must be added to the delinquent taxes as penalty for  
25 violation of this part. On receipt of the delinquent taxes,

special assessments, penalties, and interest, the county treasurer shall forward ~~all~~ delinquent taxes, special assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin. The county of destination shall retain the penalty assessed under this subsection."

**Section 8.** Section 15-24-204, MCA, is amended to read:

"15-24-204. Failure to display or produce declaration, sticker, or receipt -- penalty. (1) Whoever makes a false or fraudulent declaration of destination or, when required, fails to execute a declaration of destination or fails to display or produce a declaration of destination or tax-paid receipt, if a tax-paid receipt is required, is guilty of a misdemeanor and upon conviction is punishable by imprisonment in a county jail for not more than 6 months or by a fine of not more than \$500, or both.

(2) Whoever fails ~~to--display--a--property-tax-paid sticker--or~~ to produce a property-tax-paid receipt from 15 days after the due date for ~~personal--property~~ mobile home taxes of ~~1~~ one year to the due date for ~~personal-property~~ mobile home taxes of the next year, when the display of a tax-paid receipt is required, commits a misdemeanor punishable by a fine of not less than \$10 or more than \$50 or confinement in the county jail for not more than 30 days or both such fine and imprisonment."

**Section 9. Delinquent mobile home tax as a judgment or lien.** Notwithstanding other provisions of this title, a tax levied pursuant to the provisions of this chapter is a judgment against the person, and every lien created by this chapter is an execution duly levied against a mobile home in the possession of the person assessed from and after the date the assessment is made. The county treasurer may issue a writ of execution for delinquent mobile home taxes and deliver the writ to the sheriff. The sheriff shall proceed upon the writ in the same manner prescribed by law with respect to executions issued against property upon judgments of a court of record. The sheriff is entitled to receive the same fee as that authorized by 15-17-911 for making a seizure and sale. The judgment is not satisfied nor the lien removed until the taxes are paid or the property is sold for the payment of the taxes.

**Section 10. Delinquent mobile home tax as lien on realty.** Every tax due upon a mobile home is a prior lien upon the real property of the owner of the mobile home as of January 1 in each year.

**Section 11. Lien on real property.** Every tax due upon real property is a lien against the property assessed, and every tax due upon a mobile home that is an improvement, as defined in 15-1-101, upon real estate assessed to other than the owner of the real estate is a lien upon the land, which

1 lien attaches as of January 1 in each year.

2     **Section 12. County lien on money of taxpayer.** The  
3 county has a general lien, dependent on possession, upon any  
4 money in its possession belonging to a taxpayer for any  
5 amounts due the county for delinquent mobile home taxes that  
6 are not a lien on real estate of the taxpayer. Notice shall  
7 be given the lienholder, if known.

8     **Section 13. Collection by suit of mobile home taxes**  
9 when taxpayer moves to another county. If a person moves  
10 from one county to another after being assessed taxes on a  
11 mobile home, the treasurer of the county in which those  
12 taxes were assessed may sue for and collect the mobile home  
13 taxes in the name of the county where the assessment was  
14 made.

15     **Section 14. Evidence at trial.** At a trial to collect  
16 mobile home taxes, a certified copy of the assessment signed  
17 by the county clerk and recorder of the county where the  
18 assessment was made and an affidavit of the county treasurer  
19 that the tax has not been paid and describing it as on the  
20 assessment book or delinquent list constitute prima facie  
21 evidence that the taxes, plus interest, penalties, and  
22 costs, are due. The county is entitled to judgment unless  
23 the defendant proves that the tax was paid.

24     **Section 15. Reduction of property tax for property**  
25 destroyed by natural disaster. (1) The department of revenue

1 shall adjust the taxable value on a trailer or mobile home  
2 as described in 15-6-142, accounting for its destruction,  
3 upon a showing by a taxpayer that the trailer or mobile home  
4 has been destroyed by a natural disaster to such an extent  
5 that it has been rendered unsuitable for its previous use.

6     (2) The county treasurer shall adjust the tax due and  
7 payable for the current year on the trailer or mobile home  
8 as provided in subsection (3) of this section.

9     (3) To determine the amount of tax due for a destroyed  
10 trailer or mobile home, the county treasurer shall:

11     (a) multiply the amount of tax levied and assessed on  
12 the original taxable value of the property for the year by  
13 the ratio that the number of days in the year that the  
14 property existed before destruction bears to 365; and

15     (b) multiply the amount of tax levied and assessed on  
16 the adjusted taxable value of the property for the remainder  
17 of the year by the ratio that the number of days remaining  
18 in the year after the destruction of the property bears to  
19 365.

20     (4) This section does not apply to delinquent taxes  
21 owed on the destroyed trailer or mobile home for a year  
22 prior to the year in which the trailer or mobile home was  
23 destroyed.

24     (5) For the purposes of this section, "natural  
25 disaster" includes but is not limited to fire, flood,

1 earthquake, or wind.

2 **Section 16. Refund of tax paid.** (1) If a mobile home  
3 is destroyed after the property taxes have been paid for the  
4 current year, the taxpayer is entitled to a refund of the  
5 amount of tax paid in excess of the adjusted amount  
6 determined pursuant to [section 15].

7 (2) A refund shall be made as provided for in  
8 15-16-601.

9 **Section 17. Mobile home taxes ten years delinquent and**  
10 **uncollectible -- list.** Each county treasurer shall prepare  
11 in triplicate and submit to the board of county  
12 commissioners of his county, on or before the first business  
13 day of January in each year, a list of mobile home taxes  
14 that are not a lien on real estate and that have been  
15 delinquent for 10 years or more and are declared  
16 uncollectible as provided in 15-16-704. The list must  
17 contain the following:

- 18 (1) name and address of the delinquent taxpayer;
- 19 (2) amount of the delinquent taxes; and
- 20 (3) date the taxes became delinquent.

21 **Section 18. Cancellation of mobile home taxes and**  
22 **obligations -- filing of lists.** (1) Within 30 days of  
23 receipt of the list prepared pursuant to [section 17], the  
24 board of county commissioners shall examine the list and  
25 make any necessary corrections. The board of county

1 commissioners shall then issue an order canceling all mobile  
2 home taxes contained in the corrected list and shall include  
3 the order and a description of the list in its minutes.

4 (2) When the order is made, a copy of the corrected  
5 list must be filed:

6 (a) as a part of the records of the board;

7 (b) with the county clerk and recorder as a public  
8 record; and

9 (c) with the county treasurer as a permanent record.

10 **Section 19. Adjustment of accounts after cancellation.**

11 Upon notification of the order for cancellation pursuant to  
12 [section 18], the county clerk and recorder and county  
13 treasurer shall adjust their taxes-receivable accounts to  
14 conform to the order of cancellation of mobile home taxes.

15 **Section 20. Extension of authority.** Any existing  
16 authority to make rules on the subject of the provisions of  
17 [this act] is extended to the provisions of [this act].

18 **Section 21. Codification instruction.** [Sections 1  
19 through 6 and 9 through 19] are intended to be codified as  
20 an integral part of Title 15, chapter 24, part 2, and the  
21 provisions of Title 15, chapter 24, part 2, apply to  
22 [sections 1 through 6 and 9 through 19].

23 **Section 22. Applicability.** The provisions of [this  
24 act] apply to taxable years beginning after December 31,  
25 1989.

-End-

-12-

APPROVED BY COMMITTEE  
ON TAXATION

## HOUSE BILL NO. 12

INTRODUCED BY PAVLOVICH

A BILL FOR AN ACT ENTITLED: "AN ACT PRESCRIBING REVISING  
PROCEDURES FOR COLLECTING TAXES ON MOBILE HOMES; REQUIRING  
COUNTY TREASURERS TO NOTIFY A PERSON HOLDING A PERFECTED  
SECURITY INTEREST IN A MOBILE HOME OF DELINQUENT TAXES ON  
THE MOBILE HOME; AMENDING SECTIONS 15-16-113, 15-24-202, AND  
15-24-204, MCA; AND PROVIDING AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW-SECTION:--Section 1.--Taxes due on mobile home----  
report-----notice-----determination-of-amount-due---{1}--Upon  
discovery-of-a-mobile-home-upon-which-the-mobile-home--taxes  
are--not--a-lien-upon-real-property-sufficient-to-secure-the  
payment-of-such-taxes, the--department--of--revenue--or--its  
agent shall, within 5 days after the date of such discovery,  
make a report to the county treasurer of the county in which  
the--mobile--home--is--located;--The--report--must--give--a  
description-of-the--mobile--home--sufficient--to--allow--the  
treasurer--to--identify--the--mobile--home,--the--assessed  
valuation-of-the-mobile-home, the--location--of--the--mobile  
home,--the--amount--of--taxes--due--on--the--mobile--home, and the  
name-and-address-of-the-owner, claimant, or other person--in  
possession-of-the-mobile-home.

{2}--If--the--mobile--home-is-located-in-a-city-or-town  
that-has-provided-by-ordinance-for--the--collection--of--its  
taxes-for-general, municipal, and administrative purposes by  
the--city--treasurer--or--town-clerk, the department shall at  
the-same-time-furnish-to-the-city-treasurer-or-town-clerk--a  
duplicate-of-the-notice-to-the-county-treasurer.

{3}--For--the-purpose-of-determining-the-taxes-due-on-a  
mobile-home, the department or its agent must use--the--levy  
made-during-the-previous-year.

NEW-SECTION:--Section 2.--Department--report--of--mobile  
homes-in-assessment-book;--The department-of-revenue-or--its  
agent must note on the assessment book, opposite the name of  
each--person--owning,--claiming, or possessing a mobile home  
reported-to-the-treasurer-under-{section-1}, the--fact--that  
the-report-was-made-to-the-county-treasurer-and-the-date-the  
report-was-made.

NEW-SECTION:--Section 3.--Mobile---home---taxes-----  
collection-by-treasurer----liability----penalty;--{1}--The  
county--treasurer-shall-collect-taxes-on-all-mobile-homes-in  
the--county;--Upon--receipt--of--the--report--prescribed--by  
{section--1}, the--treasurer--shall--notify--the--person-or  
persons-against-whom-the-tax-is-assessed-and-any-person--who  
has--a--properly--perfected-security-interest-of-record-with  
the-department-of-justice-that-the-amount-of-the-tax-is--due  
and-payable-at-the-county-treasurer's-office.



{2}--Within--30--days--of--receipt--of--the--report,--the county--treasurer--shall--levy--upon--and--take--possession--of--any mobile--home--against--which--taxes--are--assessed--or--any--other personal--property--owned--by--the--delinquent--taxpayer--and proceed--to--sell--the--mobile--home--or--property--in--the--same manner--as--property--is--sold--on--execution--by--the--sheriff;

{3}--The--county--treasurer--shall--direct--the--sheriff--to make--the--levy--and--sale. The--sheriff--or--an--undersheriff--or deputy--sheriff--of--the--county--is--ex--officio--a--deputy--county treasurer--for--purposes--of--the--levy--and--sale--and--may--receive payment--of--the--taxes. The--sheriff--is--entitled--to--receive--the same--fee--as--that--authorized--by--15-17-911--for--making--a seizure--and--sale;

{4}--The--county--treasurer--and--his--sureties--are--liable on--his--official--bond--for--all--mobile--home--taxes--that--remain uncollected--by--reason--of--the--willful--failure--and--neglect--of the--treasurer--to--levy--upon--and--sell--the--mobile--homes--for--the taxes--levied--on--the--mobile--homes;

{5}--Failure--by--the--sheriff,--undersheriff,--or--deputy sheriff--acting--as--a--deputy--county--treasurer--to--make--the--levy and--sale--results--in--a--levy--against--the--official--bond--of--the sheriff,--undersheriff,--or--deputy--sheriff--for--payment--of--the delinquent--mobile--home--taxes;

NEW-SECTION: **Section 4.** **Rate--of--taxation.**---(1) All rates--of--tax--levy--set--by--the--board--of--county--commissioners

on--the--second--Monday--in--August--of--each--year--apply--to--mobile homes--during--the--ensuing--tax--year;

{2}--Upon--collection--of--any--mobile--home--taxes,--the county--treasurer--shall--immediately--distribute--the--money collected--to--the--proper--funds--in--his--charge;

NEW-SECTION: **Section 5.** **Treasurer's--record--of--mobile home--taxes--paid.**---(1) On--or--before--December--1--of--each--year, the--county--treasurer--shall--note--on--the--assessment--book, opposite--the--name--of--each--person--from--whom--mobile--home--taxes have--been--collected--by--him--in--pursuance--of--the--report--of--the county--assessor,--the--amount--of--taxes--received--and--the--date of--receipt;

{2}--If--the--mobile--home--taxes--have--not--been--collected, the--treasurer--shall--note--in--the--assessment--book--the--reason collection--was--not--made;

NEW-SECTION: **Section 6.** **Treasurer's--duty--to--collect certain--taxes.**---(1) The--county--treasurer--shall--demand payment--of--poor--taxes,--authorized--by--53-2-321,--and--road taxes,--authorized--by--7-14-2206--or--7-14-2501--through 7-14-2504,--of--every--mobile--home--owner--liable--for--the--mobile home--taxes--and--whose--name--does--not--appear--on--the--assessment lists. Upon--neglect--or--refusal--of--a--mobile--home--owner--to--pay the--taxes,--the--treasurer--shall--collect--the--taxes--by--seizure and--sale--of--any--property--owned--by--the--person;

{2}--The--taxes--referred--to--in--subsection--(1)--must--be

~~added-upon-the-assessment-lists-to-other-property--taxes--of  
persons-paying-taxes-upon-real-property-and-mobile-homes-and  
must--be-paid-to-the-county-treasurer-at-the-time-of-payment  
of-other-taxes;~~

~~{3}--The-procedure-for-the-sale-of-seized--property--by  
the-county-treasurer-for-the-taxes-referred-to-in-subsection  
{1}-is-regulated-by-15-16-113-and-15-17-911-~~

**SECTION 1. SECTION 15-16-113, MCA, IS AMENDED TO READ:**

"15-16-113. Personal property -- duty of treasurer --  
penalty. (1) The county treasurer shall collect taxes on all  
personal property and, in the case provided in 15-16-111,  
shall immediately upon receipt of the report prescribed by  
15-16-111 notify the person or persons against whom the tax  
is assessed and any person who has a properly perfected  
security interest of record with the department of justice  
that the amount of the tax is due and payable at the county  
treasurer's office.

(2) (a) The Except as provided in 15-24-202 and  
subsection (2)(b) of this section, the county treasurer  
shall, at the time of receiving the report and in any event  
within ~~30~~ 90 days from the receipt of such report, levy upon  
and take into his possession the personal property against  
which a tax is assessed or any other personal property in  
the hands of the delinquent taxpayer and proceed to sell the  
same in the same manner as property is sold on execution by

the sheriff.

(b) If the taxes on a mobile home or housetrailer  
become delinquent, the county treasurer shall notify by  
first-class mail every person who has a properly perfected  
security interest of record in the property on which the  
taxes are delinquent. Not less than 90 days following the  
giving of notice to persons with a properly perfected  
security interest the county treasurer shall levy upon and  
take into his possession the mobile home or housetrailer  
against which a tax is assessed or any other personal  
property in the hands of the delinquent taxpayer and proceed  
to sell the same in the same manner as property is sold on  
execution by the sheriff.

(3) The county treasurer shall, for the purpose of  
making the levy and sale, direct the sheriff to make the  
levy and sale. The sheriff, undersheriff, or any deputy  
sheriff of the county is ex officio a deputy county  
treasurer for such purposes, and either may act and receive  
payment of such taxes. The sheriff may receive the same fees  
as he is entitled to in making a seizure and sale as  
provided in 15-17-911.

(4) The county treasurer and his sureties are liable  
on his official bond for all taxes on personal property  
remaining uncollected by reason of the willful failure and  
neglect of the treasurer to levy upon and sell such personal

property for the taxes levied thereon.

(5) Failure by the sheriff, undersheriff, or deputy sheriff acting as a deputy county treasurer to make the levy and sale results in a levy against the official bond of the sheriff, undersheriff, or deputy sheriff for payment of the delinquent tax."

**Section 2.** Section 15-24-202, MCA, is amended to read:

"15-24-202. Payment of mobile home tax -- interest and penalty ---display-of-tax-paid-sticker. (1) (a) The owner of a mobile home or housetrailer which is not taxed as an improvement, as improvements are defined in 15-1-101, shall, EXCEPT AS PROVIDED IN 15-24-206, pay the personal-property mobile home tax in two payments;---except--as--provided--in 15-24-206.

(b)---The--first--payment-is-due-within-30-days-from-the date-of-the-notice-of-taxes-due.

(c)---The-second-payment-is-due-no-later-than--September 30-of-the-year-in-which-the-property-is-assessed.

(d)---if--not-paid-on-or-before-the-date-due, the tax is considered--delinquent--and--subject--to--the--penalty---and interest---provisions---in--15-16-102--applicable--to--other delinquent-property-taxes.---The-penalty-must-be-assessed-and interest-begins-to-accrue-on-the-first-day--of--delinquency. AS PROVIDED IN SUBSECTION (1)(B).

(B) ONE-HALF OF THE AMOUNT OF THE TAX IS PAYABLE ON OR

BEFORE 5 P.M. ON MAY 31 OF THE YEAR IN WHICH THE PROPERTY IS ASSESSED OR WITHIN 30 DAYS AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER IS LATER, AND ONE-HALF IS PAYABLE ON OR BEFORE 5 P.M. ON NOVEMBER 30 OF THE YEAR IN WHICH THE PROPERTY IS ASSESSED.

(2) UNLESS ONE-HALF OF THE TAXES IS PAID ON OR BEFORE 5 P.M. ON MAY 31 OR WITHIN 30 DAYS AFTER THE TAX NOTICE IS POSTMARKED, WHICHEVER IS LATER, THE AMOUNT PAYABLE BECOMES DELINQUENT AND DRAWS INTEREST AT THE RATE OF 5/6 OF 1% PER MONTH FROM AND AFTER DELINQUENCY UNTIL PAID AND 2% MUST BE ADDED TO THE DELINQUENT TAXES AS A PENALTY.

(3) ALL TAXES DUE AND NOT PAID ON OR BEFORE 5 P.M. ON NOVEMBER 30 BECOME DELINQUENT AND DRAW INTEREST AT THE RATE OF 5/6 OF 1% PER MONTH FROM AND AFTER DELINQUENCY UNTIL PAID, AND 2% MUST BE ADDED TO THE DELINQUENT TAXES AS A PENALTY.

(4) IF THE DATE ON WHICH TAXES ARE DUE FALLS ON A HOLIDAY OR SATURDAY, THE TAXES MAY BE PAID WITHOUT PENALTY OR INTEREST ON OR BEFORE 5 P.M. OF THE NEXT BUSINESS DAY IN ACCORDANCE WITH 1-1-307.

(2)(5) Taxes assessed against a mobile home after the second payment date must be prorated to reflect the remaining portion of the tax year. The prorated taxes must be added to the following year's tax roll and, except as provided in 15-24-206, are due with and must be collected

with the first payment due in that year.

~~{3}{6}~~ The department of revenue shall issue tax-paid stickers to the county treasurers. The treasurers shall issue the stickers to the owners of mobile homes and house trailers if the taxes and any interest and penalty owed are paid in full. An owner shall then display the sticker, which must be visible from the exterior of the mobile home or house trailer. No mobile home movement declaration of destination provided for in 15-24-206 may be issued unless the taxes have been paid in full to the county treasurer.

~~{4}~~ The tax-paid sticker and receipt are not required for mobile homes which are classified as improvements to land, but payment of the assessed property taxes and display of a mobile home movement declaration of destination are required before moving the mobile home.

~~{5}{4}{7}~~ On the movement of a mobile home or house trailer in violation of this part, the county treasurer for the county where the mobile home or house trailer first comes to rest shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments, penalties, and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater, must be added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes, special assessments, penalties, and interest, the county

treasurer shall forward all delinquent taxes, special assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin. The county of destination shall retain the penalty assessed under this subsection."

**Section 3.** Section 15-24-204, MCA, is amended to read:

"15-24-204. Failure to display or produce declaration, sticker, or receipt -- penalty. (1) Whoever makes a false or fraudulent declaration of destination or, when required, fails to execute a declaration of destination or fails to display or produce a declaration of destination or tax-paid receipt, if a tax-paid receipt is required, is guilty of a misdemeanor and upon conviction is punishable by imprisonment in a county jail for not more than 6 months or by a fine of not more than \$500, or both.

(2) Whoever fails to display a property tax-paid sticker or to produce a property tax-paid receipt from 15 days after the due date for personal property mobile home taxes of ~~±~~ one year to the due date for personal property mobile home taxes of the next year, when the display of a tax-paid receipt is required, commits a misdemeanor punishable by a fine of not less than \$10 or more than \$50 or confinement in the county jail for not more than 30 days or both such fine and imprisonment."

~~NEW SECTION -- Section 9. Delinquent mobile home tax as~~

a--judgment--or--lien;--Notwithstanding other provisions of this title, a tax levied pursuant to the provisions of this chapter is a judgment against the person, and every lien created by this chapter is an execution duty levied against a mobile home in the possession of the person assessed from and after the date the assessment is made. The county treasurer may issue a writ of execution for delinquent mobile home taxes and deliver the writ to the sheriff. The sheriff shall proceed upon the writ in the same manner prescribed by law with respect to executions issued against property upon judgments of a court of record. The sheriff is entitled to receive the same fee as that authorized by 15-17-911 for making a seizure and sale. The judgment is not satisfied nor the lien removed until the taxes are paid or the property is sold for the payment of the taxes.

NEW-SECTION--Section-10. Delinquent mobile home tax as lien on realty. Every tax due upon a mobile home is a prior lien upon the real property of the owner of the mobile home as of January 1 in each year.

NEW-SECTION--Section-11. Lien on real property. Every tax due upon real property is a lien against the property assessed, and every tax due upon a mobile home that is an improvement, as defined in 15-1-101, upon real estate assessed to other than the owner of the real estate is a lien upon the land, which lien attaches as of January 1 in

each year.

NEW-SECTION--Section-12. County lien on money of taxpayer. The county has a general lien, dependent on possession, upon any money in its possession belonging to a taxpayer for any amounts due the county for delinquent mobile home taxes that are not a lien on real estate of the taxpayer. Notice shall be given the lienholder, if known.

NEW-SECTION--Section-13. Collection by suit of mobile home taxes when taxpayer moves to another county. If a person moves from one county to another after being assessed taxes on a mobile home, the treasurer of the county in which those taxes were assessed may sue for and collect the mobile home taxes in the name of the county where the assessment was made.

NEW-SECTION--Section-14. Evidence at trial. At a trial to collect mobile home taxes, a certified copy of the assessment signed by the county clerk and recorder of the county where the assessment was made and an affidavit of the county treasurer that the tax has not been paid and describing it as on the assessment book or delinquent list constitute prima facie evidence that the taxes, plus interest, penalties, and costs, are due. The county is entitled to judgment unless the defendant proves that the tax was paid.

NEW-SECTION--Section-15. Reduction of property tax

for property destroyed by natural disaster. (1) The department of revenue shall adjust the taxable value on a trailer or mobile home as described in 15-6-142, accounting for its destruction, upon a showing by a taxpayer that the trailer or mobile home has been destroyed by a natural disaster to such an extent that it has been rendered unsuitable for its previous use.

(2) The county treasurer shall adjust the tax due and payable for the current year on the trailer or mobile home as provided in subsection (3) of this section.

(3) To determine the amount of tax due for a destroyed trailer or mobile home, the county treasurer shall:

(a) multiply the amount of tax levied and assessed on the original taxable value of the property for the year by the ratio that the number of days in the year that the property existed before destruction bears to 365; and

(b) multiply the amount of tax levied and assessed on the adjusted taxable value of the property for the remainder of the year by the ratio that the number of days remaining in the year after the destruction of the property bears to 365.

(4) This section does not apply to delinquent taxes owed on the destroyed trailer or mobile home for a year prior to the year in which the trailer or mobile home was destroyed.

(5) For the purposes of this section, "natural disaster" includes but is not limited to fire, flood, earthquake, or wind.

NEW SECTION. Section 16. Refund of tax paid. (1) If a mobile home is destroyed after the property taxes have been paid for the current year, the taxpayer is entitled to a refund of the amount of tax paid in excess of the adjusted amount determined pursuant to (section 15).

(2) A refund shall be made as provided for in 15-16-601.

NEW SECTION. Section 17. Mobile home taxes ten years delinquent and uncollectible list. Each county treasurer shall prepare in triplicate and submit to the board of county commissioners of his county, on or before the first business day of January in each year, a list of mobile home taxes that are not a lien on real estate and that have been delinquent for 10 years or more and are declared uncollectible as provided in 15-16-704. The list must contain the following:

(1) name and address of the delinquent taxpayer;

(2) amount of the delinquent taxes; and

(3) date the taxes became delinquent.

NEW SECTION. Section 18. Cancellation of mobile home taxes and obligations filing of lists. (1) Within 30 days of receipt of the list prepared pursuant to (section

1 ~~17} the board of county commissioners shall examine the~~  
 2 ~~list and make any necessary corrections. The board of county~~  
 3 ~~commissioners shall then issue an order canceling all mobile~~  
 4 ~~home taxes contained in the corrected list and shall include~~  
 5 ~~the order and a description of the list in its minutes.~~

6 ~~{2} When the order is made, a copy of the corrected~~  
 7 ~~list must be filed:~~

8 ~~{a} as a part of the records of the board;~~

9 ~~{b} with the county clerk and recorder as a public~~  
 10 ~~record; and~~

11 ~~{c} with the county treasurer as a permanent record.~~

12 ~~NEW SECTION. Section 18. Adjustment of accounts after~~  
 13 ~~cancellation. Upon notification of the order for~~  
 14 ~~cancellation pursuant to {section 18}, the county clerk and~~  
 15 ~~recorder and county treasurer shall adjust their~~  
 16 ~~taxes receivable accounts to conform to the order of~~  
 17 ~~cancellation of mobile home taxes.~~

18 NEW SECTION. Section 4. Extension of authority. Any  
 19 existing authority to make rules on the subject of the  
 20 provisions of [this act] is extended to the provisions of  
 21 [this act].

22 ~~NEW SECTION. Section 21. Codification instruction.~~  
 23 ~~{Sections 1 through 6 and 9 through 19} are intended to be~~  
 24 ~~codified as an integral part of Title 15, chapter 24, part~~  
 25 ~~2, and the provisions of Title 15, chapter 24, part 2 apply~~

1 ~~to {sections 1 through 6 and 9 through 19}.~~

2 NEW SECTION. Section 5. Applicability. The provisions  
 3 of [this act] apply to taxable years beginning after  
 4 December 31, 1989.

-End-

## HOUSE BILL NO. 12

INTRODUCED BY PAVLOVICH

A BILL FOR AN ACT ENTITLED: "AN ACT PRESERIBING REVISING  
PROCEDURES FOR COLLECTING TAXES ON MOBILE HOMES; REQUIRING  
COUNTY TREASURERS TO NOTIFY A PERSON HOLDING A PERFECTED  
SECURITY INTEREST IN A MOBILE HOME OF DELINQUENT TAXES ON  
THE MOBILE HOME; AMENDING SECTIONS 15-16-113, 15-24-202, AND  
15-24-204, MCA; AND PROVIDING AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW-SECTION:--Section-1.--Paxes due on mobile home---  
report-----notice-----determination-of-amount-due--(1) Upon  
discovery-of-a-mobile-home-upon-which-the-mobile-home--taxes  
are--not--a-lien-upon-real-property-sufficient-to-secure-the  
payment-of-such-taxes; the--department--of--revenue--or--its  
agent-shall; within-5-days-after-the-date-of-such-discovery;  
make-a-report-to-the-county-treasurer-of-the-county-in-which  
the--mobile--home--is--located;--The-report--must--give--a  
description-of-the--mobile--home--sufficient--to--allow--the  
treasurer--to--identify--the--mobile--home;--the--assessed  
valuation-of-the-mobile-home; the--location--of--the--mobile  
home;--the--amount--of-taxes-due-on-the-mobile-home; and-the  
name-and-address-of-the-owner; claimant; or-other-person--in  
possession-of-the mobile-home;

(2)--If--the--mobile--home-is-located-in-a-city-or-town  
that-has-provided-by-ordinance-for--the--collection--of--its  
taxes-for-general; municipal; and-administrative-purposes-by  
the--city--treasurer--or-town-clerk; the-department-shall-at  
the-same-time-furnish-to-the-city-treasurer-or-town-clerk--a  
duplicate-of-the-notice-to-the-county-treasurer;

(3)--For--the-purpose-of-determining-the-taxes-due-on-a  
mobile-home; the-department-or-its-agent-must-use--the--levy  
made-during-the-previous-year;

NEW-SECTION:--Section-2.--Department--report--of-mobile  
homes-in-assessment-book;--The-department-of-revenue-or-its  
agent-must-note-on-the-assessment-book; opposite-the-name-of  
each--person--owning;--claiming; or-possessing-a-mobile-home  
reported-to-the-treasurer-under (section-1); the--fact--that  
the-report-was-made-to-the-county-treasurer-and-the-date-the  
report-was-made;

NEW-SECTION:--Section-3.--Mobile---home---taxes---  
collection-by-treasurer---liability---penalty:--(1)--The  
county--treasurer-shall collect-taxes-on-all-mobile-homes-in  
the--county;--Upon--receipt--of--the--report--prescribed--by  
(section--1);--the--treasurer--shall--notify--the--person-or  
persons-against-whom-the-tax-is-assessed-and-any-person--who  
has--a--property--perfected-security-interest-of-record-with  
the-department-of-justice-that-the-amount-of-the-tax-is--due  
and-payable-at-the-county-treasurer's-office;



(2)--Within--30--days--of--receipt--of--the--report,--the county--treasurer--shall--levy--upon--and--take--possession--of--any mobile--home--against--which--taxes--are--assessed--or--any--other personal--property--owned--by--the--delinquent--taxpayer--and proceed--to--sell--the--mobile--home--or--property--in--the--same manner--as--property--is--sold--on--execution--by--the--sheriff.

(3)--The--county--treasurer--shall--direct--the--sheriff--to make--the--levy--and--sale. The--sheriff--or--an--undersheriff--or deputy--sheriff--of--the--county--is--ex-officio--a--deputy--county treasurer--for--purposes--of--the--levy--and--sale--and--may--receive payment--of--the--taxes. The--sheriff--is--entitled--to--receive--the same--fee--as--that--authorized--by--15-17-911--for--making--a seizure--and--sale.

(4)--The--county--treasurer--and--his--sureties--are--liable on--his--official--bond--for--all--mobile--home--taxes--that--remain uncollected--by--reason--of--the--willful--failure--and--neglect--of the--treasurer--to--levy--upon--and--sell--the--mobile--homes--for--the taxes--levied--on--the--mobile--homes.

(5)--Failure--by--the--sheriff,--undersheriff,--or--deputy sheriff--acting--as--a--deputy--county--treasurer--to--make--the--levy and--sale--results--in--a--levy--against--the--official--bond--of--the sheriff,--undersheriff,--or--deputy--sheriff--for--payment--of--the delinquent--mobile--home--taxes.

NEW-SECTION: **Section 4.** **Rate--of--taxation.**---(1)--All rates--of--tax--levy--set--by--the--board--of--county--commissioners

on--the--second--Monday--in--August--of--each--year--apply--to--mobile homes--during--the--ensuing--tax--year.

(2)--Upon--collection--of--any--mobile--home--taxes,--the county--treasurer--shall--immediately--distribute--the--money collected--to--the--proper--funds--in--his--charge.

NEW-SECTION: **Section 5.** **Treasurer's record--of--mobile home--taxes--paid.**---(1)--On--or--before--December--1--of--each--year, the--county--treasurer--shall--note--on--the--assessment--book, opposite--the--name--of--each--person--from--whom--mobile--home--taxes have--been--collected--by--him--in--pursuance--of--the--report--of--the county--assessor,--the--amount--of--taxes--received--and--the--date of--receipt.

(2)--If--the--mobile--home--taxes--have--not--been--collected, the--treasurer--shall--note--in--the--assessment--book--the--reason collection--was--not--made.

NEW-SECTION: **Section 6.** **Treasurer's duty--to--collect certain--taxes.**---(1)--The--county--treasurer--shall--demand payment--of--poor--taxes,--authorized--by--53-2-321,--and--road taxes,--authorized--by--7-14-2286--or--7-14-2501--through 7-14-2504,--of--every--mobile--home--owner--liable--for--the--mobile home--taxes--and--whose--name--does--not--appear--on--the--assessment lists. Upon--neglect--or--refusal--of--a--mobile--home--owner--to--pay the--taxes,--the--treasurer--shall--collect--the--taxes--by--seizure and--sale--of--any--property--owned--by--the--person.

(2)--The--taxes--referred--to--in--subsection--(1)--must--be

~~added-upon-the-assessment-lists-to-other-property--taxes--of  
persons-paying-taxes-upon-real-property-and-mobile-homes-and  
must--be-paid-to-the-county-treasurer-at-the-time-of-payment  
of-other-taxes.~~

~~{3}--The-procedure-for-the-sale-of-seized--property--by  
the-county-treasurer-for-the-taxes-referred-to-in-subsection  
{1}-is-regulated-by-15-16-113-and-15-17-911.~~

**SECTION 1. SECTION 15-16-113, MCA, IS AMENDED TO READ:**

"15-16-113. Personal property -- duty of treasurer --  
penalty. (1) The county treasurer shall collect taxes on all  
personal property and, in the case provided in 15-16-111,  
shall immediately upon receipt of the report prescribed by  
15-16-111 notify the person or persons against whom the tax  
is assessed and any person who has a properly perfected  
security interest of record with the department of justice  
that the amount of the tax is due and payable at the county  
treasurer's office.

(2) (a) The Except as provided in 15-24-202 and  
subsection (2)(b) of this section, the county treasurer  
shall, at the time of receiving the report and in any event  
within ~~30~~ 90 days from the receipt of such report, levy upon  
and take into his possession the personal property against  
which a tax is assessed or any other personal property in  
the hands of the delinquent taxpayer and proceed to sell the  
same in the same manner as property is sold on execution by

the sheriff.

(b) If the taxes on a mobile home or housetrailer  
become delinquent, the county treasurer shall notify by  
first-class mail every person who has a properly perfected  
security interest of record in the property on which the  
taxes are delinquent. Not less than 90 days following the  
giving of notice to persons with a properly perfected  
security interest the county treasurer shall levy upon and  
take into his possession the mobile home or housetrailer  
against which a tax is assessed or any other personal  
property in the hands of the delinquent taxpayer and proceed  
to sell the same in the same manner as property is sold on  
execution by the sheriff.

(3) The county treasurer shall, for the purpose of  
making the levy and sale, direct the sheriff to make the  
levy and sale. The sheriff, undersheriff, or any deputy  
sheriff of the county is ex officio a deputy county  
treasurer for such purposes, and either may act and receive  
payment of such taxes. The sheriff may receive the same fees  
as he is entitled to in making a seizure and sale as  
provided in 15-17-911.

(4) The county treasurer and his sureties are liable  
on his official bond for all taxes on personal property  
remaining uncollected by reason of the willful failure and  
neglect of the treasurer to levy upon and sell such personal

1 property for the taxes levied thereon.

2 (5) Failure by the sheriff, undersheriff, or deputy  
3 sheriff acting as a deputy county treasurer to make the levy  
4 and sale results in a levy against the official bond of the  
5 sheriff, undersheriff, or deputy sheriff for payment of the  
6 delinquent tax."

7 **Section 2.** Section 15-24-202, MCA, is amended to read:

8 "15-24-202. Payment of mobile home tax -- interest and  
9 penalty ---display-of-tax-paid-sticker. (1) (a) The owner of  
10 a mobile home or housetrailer which is not taxed as an  
11 improvement, as improvements are defined in 15-1-101, shall,  
12 EXCEPT AS PROVIDED IN 15-24-206, pay the personal-property  
13 mobile home tax in two payments;---except---as---provided---in  
14 15-24-206.

15 (b)---The---first---payment-is-due-within-30-days-from-the  
16 date-of-the-notice-of-taxes-due.

17 (c)---The-second-payment-is-due-no-later-than---September  
18 30-of-the-year-in-which-the-property-is-assessed.

19 (d)---If---not-paid-on-or-before-the-date-due,-the-tax-is  
20 considered--delinquent--and--subject--to--the--penalty---and  
21 interest---provisions---in--15-16-102--applicable--to--other  
22 delinquent-property-taxes;---The-penalty-must-be-assessed-and  
23 interest-begins-to-accrue-on-the-first-day--of--delinquency.  
24 AS PROVIDED IN SUBSECTION (1)(B).

25 (B) ONE-HALF OF THE AMOUNT OF THE TAX IS PAYABLE ON OR

1 BEFORE 5 P.M. ON MAY 31 OF THE YEAR IN WHICH THE PROPERTY IS  
2 ASSESSED OR WITHIN 30 DAYS AFTER THE TAX NOTICE IS  
3 POSTMARKED, WHICHEVER IS LATER, AND ONE-HALF IS PAYABLE ON  
4 OR BEFORE 5 P.M. ON NOVEMBER 30 OF THE YEAR IN WHICH THE  
5 PROPERTY IS ASSESSED.

6 (2) UNLESS ONE-HALF OF THE TAXES IS PAID ON OR BEFORE  
7 5 P.M. ON MAY 31 OR WITHIN 30 DAYS AFTER THE TAX NOTICE IS  
8 POSTMARKED, WHICHEVER IS LATER, THE AMOUNT PAYABLE BECOMES  
9 DELINQUENT AND DRAWS INTEREST AT THE RATE OF 5/6 OF 1% PER  
10 MONTH FROM AND AFTER DELINQUENCY UNTIL PAID AND 2% MUST BE  
11 ADDED TO THE DELINQUENT TAXES AS A PENALTY.

12 (3) ALL TAXES DUE AND NOT PAID ON OR BEFORE 5 P.M. ON  
13 NOVEMBER 30 BECOME DELINQUENT AND DRAW INTEREST AT THE RATE  
14 OF 5/6 OF 1% PER MONTH FROM AND AFTER DELINQUENCY UNTIL  
15 PAID, AND 2% MUST BE ADDED TO THE DELINQUENT TAXES AS A  
16 PENALTY.

17 (4) IF THE DATE ON WHICH TAXES ARE DUE FALLS ON A  
18 HOLIDAY OR SATURDAY, THE TAXES MAY BE PAID WITHOUT PENALTY  
19 OR INTEREST ON OR BEFORE 5 P.M. OF THE NEXT BUSINESS DAY IN  
20 ACCORDANCE WITH 1-1-307.

21 (2)(5) Taxes assessed against a mobile home after the  
22 second payment date must be prorated to reflect the  
23 remaining portion of the tax year. The prorated taxes must  
24 be added to the following year's tax roll and, except as  
25 provided in 15-24-206, are due with and must be collected

with the first payment due in that year.

~~(3)(6)~~ The department of revenue shall issue tax-paid stickers to the county treasurers. The treasurers shall issue the stickers to the owners of mobile homes and house trailers if the taxes and any interest and penalty owed are paid in full. An owner shall then display the sticker, which must be visible from the exterior of the mobile home or house trailer. No mobile home movement declaration of destination provided for in 15-24-206 may be issued unless the taxes have been paid in full to the county treasurer.

~~(4)~~ The tax-paid sticker and receipt are not required for mobile homes which are classified as improvements to land, but payment of the assessed property taxes and display of a mobile home movement declaration of destination are required before moving the mobile home.

~~(5)(4)(7)~~ On the movement of a mobile home or house trailer in violation of this part, the county treasurer for the county where the mobile home or house trailer first comes to rest shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments, penalties, and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater, must be added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes, special assessments, penalties, and interest, the county

treasurer shall forward all delinquent taxes, special assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin. The county of destination shall retain the penalty assessed under this subsection."

**Section 3.** Section 15-24-204, MCA, is amended to read:

"15-24-204. Failure to display or produce declaration, sticker, or receipt -- penalty. (1) Whoever makes a false or fraudulent declaration of destination or, when required, fails to execute a declaration of destination or fails to display or produce a declaration of destination or tax-paid receipt, if a tax-paid receipt is required, is guilty of a misdemeanor and upon conviction is punishable by imprisonment in a county jail for not more than 6 months or by a fine of not more than \$500, or both.

(2) Whoever fails to display a property-tax-paid sticker or to produce a property-tax-paid receipt from 15 days after the due date for personal-property mobile home taxes of one year to the due date for personal-property mobile home taxes of the next year, when the display of a tax-paid receipt is required, commits a misdemeanor punishable by a fine of not less than \$10 or more than \$50 or confinement in the county jail for not more than 30 days or both such fine and imprisonment."

~~NEW SECTION: Section 9. Delinquent mobile home tax as~~

a--judgment--or--lien;--Notwithstanding other provisions of this title, a tax levied pursuant to the provisions of this chapter is a judgment against the person, and every lien created by this chapter is an execution duly levied against a mobile home in the possession of the person assessed from and after the date the assessment is made; The county treasurer may issue a writ of execution for delinquent mobile home taxes and deliver the writ to the sheriff; The sheriff shall proceed upon the writ in the same manner prescribed by law with respect to executions issued against property upon judgments of a court of record; The sheriff is entitled to receive the same fee as that authorized by 15-17-911 for making a seizure and sale; The judgment is not satisfied nor the lien removed until the taxes are paid or the property is sold for the payment of the taxes.

NEW SECTION. Section 10. Delinquent mobile home tax as lien on realty; Every tax due upon a mobile home is a prior lien upon the real property of the owner of the mobile home as of January 1 in each year.

NEW SECTION. Section 11. Lien on real property; Every tax due upon real property is a lien against the property assessed, and every tax due upon a mobile home that is an improvement, as defined in 15-1-101, upon real estate assessed to other than the owner of the real estate is a lien upon the land, which lien attaches as of January 1 in

each year.

NEW SECTION. Section 12. County lien on money of taxpayer; The county has a general lien, dependent on possession, upon any money in its possession belonging to a taxpayer for any amounts due the county for delinquent mobile home taxes that are not a lien on real estate of the taxpayer; Notice shall be given the lienholder, if known.

NEW SECTION. Section 13. Collection by suit of mobile home taxes when taxpayer moves to another county; If a person moves from one county to another after being assessed taxes on a mobile home, the treasurer of the county in which those taxes were assessed may sue for and collect the mobile home taxes in the name of the county where the assessment was made.

NEW SECTION. Section 14. Evidence at trial; At a trial to collect mobile home taxes, a certified copy of the assessment signed by the county clerk and recorder of the county where the assessment was made and an affidavit of the county treasurer that the tax has not been paid and describing it as on the assessment book or delinquent list constitute prima facie evidence that the taxes, plus interest, penalties, and costs, are due; The county is entitled to judgment unless the defendant proves that the tax was paid.

NEW SECTION. Section 15. Reduction of property tax

1 for---property--destroyed--by--natural--disaster;---(1)--The  
 2 department-of-revenue-shall-adjust-the-taxable--value--on--a  
 3 trailer--or--mobile-home-as-described-in-15-6-142;--accounting  
 4 for-its-destruction;--upon-a-showing-by-a-taxpayer--that--the  
 5 trailer--or--mobile--home--has--been--destroyed-by-a-natural  
 6 disaster-to--such--an--extent--that--it--has--been--rendered  
 7 unsuitable-for-its-previous-use;

8 (2)--The--county-treasurer-shall-adjust-the-tax-due-and  
 9 payable-for-the-current-year-on-the-trailer-or--mobile--home  
 10 as-provided-in-subsection-(3)-of-this-section;

11 (3)--To-determine-the-amount-of-tax-due-for-a-destroyed  
 12 trailer-or-mobile-home;--the-county-treasurer-shall:

13 (a)--multiply--the-amount-of-tax-levied-and-assessed-on  
 14 the-original-taxable-value-of-the-property-for-the--year--by  
 15 the--ratio--that--the--number--of--days-in-the-year-that-the  
 16 property-existed-before-destruction-bears-to-365;--and

17 (b)--multiply-the-amount-of-tax-levied-and-assessed-on  
 18 the-adjusted-taxable-value-of-the-property-for-the-remainder  
 19 of--the--year-by-the-ratio-that-the-number-of-days-remaining  
 20 in-the-year-after-the-destruction-of-the-property--bears--to  
 21 365;

22 (4)--This--section--does--not-apply-to-delinquent-taxes  
 23 owed-on-the-destroyed-trailer-or--mobile--home--for--a--year  
 24 prior--to--the--year-in-which-the-trailer-or-mobile-home-was  
 25 destroyed;

1 (5)--For--the--purposes--of--this--section;--"natural  
 2 disaster"--includes--but--is--not--limited--to--fire;--flood;  
 3 earthquake;--or--wind;

4 NEW-SECTION;--**Section-16**--Refund-of-tax-paid;--(1)--If  
 5 a--mobile--home--is--destroyed-after-the-property-taxes-have  
 6 been-paid-for-the-current-year;--the-taxpayer-is-entitled--to  
 7 a-refund-of-the-amount-of-tax-paid-in-excess-of-the-adjusted  
 8 amount-determined-pursuant-to-{section-15};

9 (2)--A--refund--shall--be--made--as--provided--for--in  
 10 15-16-601;

11 NEW-SECTION;--**Section-17**--Mobile-home-taxes--ten--years  
 12 delinquent-and-uncollectible---list;--Each-county-treasurer  
 13 shall--prepare--in--triplicate--and--submit--to--the-board-of  
 14 county-commissioners-of-his-county;--on-or-before--the--first  
 15 business--day-of-January-in-each-year;--a-list-of-mobile-home  
 16 taxes-that-are-not-a-lien-on-real-estate-and-that-have--been  
 17 delinquent---for---10---years---or--more--and--are--declared  
 18 uncollectible--as--provided--in--15-16-704;--The--list--must  
 19 contain-the-following:

20 (1)--name-and-address-of-the-delinquent-taxpayer;

21 (2)--amount-of-the-delinquent-taxes;--and

22 (3)--date-the-taxes-became-delinquent;

23 NEW-SECTION;--**Section-18**--Cancellation--of-mobile-home  
 24 taxes-and-obligations---filing-of--lists;--(1)--Within--30  
 25 days--of--receipt--of-the-list-prepared-pursuant-to-{section

1 ~~17} the board of county commissioners shall examine the~~  
 2 ~~list and make any necessary corrections. The board of county~~  
 3 ~~commissioners shall then issue an order canceling all mobile~~  
 4 ~~home taxes contained in the corrected list and shall include~~  
 5 ~~the order and a description of the list in its minutes.~~

6 ~~(2) When the order is made, a copy of the corrected~~  
 7 ~~list must be filed:~~

8 ~~(a) as a part of the records of the board;~~

9 ~~(b) with the county clerk and recorder as a public~~  
 10 ~~record; and~~

11 ~~(c) with the county treasurer as a permanent record.~~

12 ~~NEW SECTION. Section 19. Adjustment of accounts after~~  
 13 ~~cancellation. Upon notification of the order for~~  
 14 ~~cancellation pursuant to {section 18} the county clerk and~~  
 15 ~~recorder and county treasurer shall adjust their~~  
 16 ~~taxes receivable accounts to conform to the order of~~  
 17 ~~cancellation of mobile home taxes.~~

18 NEW SECTION. Section 4. Extension of authority. Any  
 19 existing authority to make rules on the subject of the  
 20 provisions of [this act] is extended to the provisions of  
 21 [this act].

22 NEW SECTION. Section 21. Codification instruction.  
 23 ~~{Sections 1 through 6 and 9 through 19} are intended to be~~  
 24 ~~codified as an integral part of Title 15, chapter 24, part~~  
 25 ~~2, and the provisions of Title 15, chapter 24, part 2, apply~~

1 ~~to {sections 1 through 6 and 9 through 19}.~~

2 NEW SECTION. Section 5. Applicability. The provisions  
 3 of [this act] apply to taxable years beginning after  
 4 December 31, 1989.

-End-