

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 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



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

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

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

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

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

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

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

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

14 **Section 6. Treasurer's duty to collect certain taxes.**  
15 (1) The county treasurer shall demand payment of poor taxes,  
16 authorized by 53-2-321, and road taxes, authorized by  
17 7-14-2206 or 7-14-2501 through 7-14-2504, of every mobile  
18 home owner liable for the mobile home taxes and whose name  
19 does not appear on the assessment lists. Upon neglect or  
20 refusal of a mobile home owner to pay the taxes, the  
21 treasurer shall collect the taxes by seizure and sale of any  
22 property owned by the person.

23 (2) The taxes referred to in subsection (1) must be  
24 added upon the assessment lists to other property taxes of  
25 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 housetrailers-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 ~~t57(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,

1 special assessments, penalties, and interest, the county  
 2 treasurer shall forward all delinquent taxes, special  
 3 assessments, penalties, and interest collected under  
 4 15-16-102 to the county treasurer for the county of origin.  
 5 The county of destination shall retain the penalty assessed  
 6 under this subsection."

7 **Section 8.** Section 15-24-204, MCA, is amended to read:  
 8       **"15-24-204. Failure to display or produce declaration,  
 9 sticker, or receipt -- penalty.** (1) Whoever makes a false or  
 10 fraudulent declaration of destination or, when required,  
 11 fails to execute a declaration of destination or fails to  
 12 display or produce a declaration of destination or tax-paid  
 13 receipt, if a tax-paid receipt is required, is guilty of a  
 14 misdemeanor and upon conviction is punishable by  
 15 imprisonment in a county jail for not more than 6 months or  
 16 by a fine of not more than \$500, or both.

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

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

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

21       **Section 11. Lien on real property.** Every tax due upon  
 22 real property is a lien against the property assessed, and  
 23 every tax due upon a mobile home that is an improvement, as  
 24 defined in 15-1-101, upon real estate assessed to other than  
 25 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.

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

1

2 HOUSE BILL NO. 12

3 INTRODUCED BY PAVLOVICH

4 A BILL FOR AN ACT ENTITLED: "AN ACT PREScribing REVISING  
5 PROCEDURES FOR COLLECTING TAXES ON MOBILE HOMES; REQUIRING  
6 COUNTY TREASURERS TO NOTIFY A PERSON HOLDING A PERFECTED  
7 SECURITY INTEREST IN A MOBILE HOME OF DELINQUENT TAXES ON  
8 THE MOBILE HOME; AMENDING SECTIONS 15-16-113, 15-24-202, AND  
9 15-24-204, MCA; AND PROVIDING AN APPLICABILITY DATE."

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

11 NEW SECTION. **Section 1.** Taxes due on mobile home—  
12 report-----notice----determination-of-amount-due.---{1}; Upon  
13 discovery-of-a-mobile-home-upon-which-the-mobile-home--taxes  
14 are-not--a-lien-upon-real-property-sufficient-to-secure-the  
15 payment-of-such-taxes; the--department--of--revenue--or--its  
16 agent--shall,--within-5-days-after-the-date-of-such-discovery,  
17 make-a-report-to-the-county-treasurer-of-the-county-in-which  
18 the--mobile--home--is--located.---The--report--must--give--a  
19 description-of-the--mobile--home--sufficient--to--allow--the  
20 treasurer---to---identify--the--mobile--home--the--assessed  
21 valuation-of-the-mobile-home;--the--location--of--the--mobile  
22 home;--the--amount--of--taxes--due--on--the--mobile--home;--and--the  
23 name-and-address-of-the-owner, claimant,--or--other--person--in  
24 possession-of-the--mobile--home.1 2 {2}--If--the--mobile--home--is--located--in--a--city--or--town  
2 that--has--provided--by--ordinance--for--the--collection--of--its  
3 taxes--for--general,--municipal,--and--administrative--purposes--by  
4 the--city--treasurer--or--town--clerk;--the--department--shall--at  
5 the--same--time--furnish--to--the--city--treasurer--or--town--clerk--a  
6 duplicate--of--the--notice--to--the--county--treasurer.  
7 {3}--For--the--purpose--of--determining--the--taxes--due--on--a  
8 mobile--home;--the--department--or--its--agent--must--use--the--levy  
9 made--during--the--previous--year.10 NEW SECTION. **Section 2.** Department--report--of--mobile  
11 homes--in--assessment--book;--The--department--of--revenue--or--its  
12 agent--must--note--on--the--assessment--book,--opposite--the--name--of  
13 each--person--owning,--claiming,--or--possessing--a--mobile--home  
14 reported--to--the--treasurer--under--{section 1};--the--fact--that  
15 the--report--was--made--to--the--county--treasurer--and--the--date--the  
16 report--was--made.17 NEW SECTION. **Section 3.** Mobile--home--taxes--  
18 collection--by--treasurer----liability----penalty.---{1};--The  
19 county--treasurer--shall--collect--taxes--on--all--mobile--homes--in  
20 the--county.---Upon--receipt--of--the--report--prescribed--by  
21 {section 1};--the--treasurer--shall--notify--the--person--or  
22 persons--against--whom--the--tax--is--assessed--and--any--person--who  
23 has--a--properly--perfected--security--interest--of--record--with  
24 the--department--of--justice--that--the--amount--of--the--tax--is--due  
25 and--payable--at--the--county--treasurer's--office.

1        {2}--Within--30--days--of--receipt--of--the-report,--the  
 2 county-treasurer-shall-levy-upon-and-take-possession-of--any  
 3 mobile--home--against--which-taxes-are-assessed-or-any-other  
 4 personal-property--owned--by--the--delinquent--taxpayer--and  
 5 proceed--to--sell--the--mobile--home-or-property-in-the-same  
 6 manner-as-property-is-sold-on-execution-by-the-sheriff.

7        {3}--The-county-treasurer-shall-direct-the--sheriff--to  
 8 make--the--levy--and-sale--The-sheriff-or-an-undersheriff-or  
 9 deputy-sheriff-of-the-county-is-ex-officio-a--deputy--county  
 10 treasurer--for-purposes-of-the-levy-and-sale-and-may-receive  
 11 payment-of-the-taxes.--The-sheriff-is-entitled-to-receive-the  
 12 same-fee-as--that--authorized--by--15-17-911--for--making--a  
 13 seizure-and-sale.

14        {4}--The--county--treasurer-and-his-sureties-are-liable  
 15 on-his-official-bond-for-all-mobile-home-taxes--that--remain  
 16 uncollected--by-reason-of-the-willful-failure-and-neglect-of  
 17 the-treasurer-to-levy-upon-and-sell-the-mobile-homes-for-the  
 18 taxes-levied-on-the-mobile-homes.

19        {5}--Failure-by-the-sheriff,--undersheriff,--or--deputy  
 20 sheriff-acting-as-a-deputy-county-treasurer-to-make-the-levy  
 21 and--sale-results-in-a-levy-against-the-official-bond-of-the  
 22 sheriff,--undersheriff,--or-deputy-sheriff-for-payment-of--the  
 23 delinquent-mobile-home-taxes.

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

1        on--the-second-Monday-in-August-of-each-year-apply-to-mobile  
 2 homes-during-the-ensuing-tax-year.  
 3        {2}--Upon-collection-of--any--mobile--home--taxes,--the  
 4 county--treasurer--shall--immediately--distribute--the-money  
 5 collected-to-the-proper-funds-in-his-charge.

6        NEW SECTION:--Section 5.--Treasurer's record of--mobile  
 7 home--taxes-paid.

7        {1}--On-or-before-December-1-of-each-year,  
 8 the-county-treasurer-shall--note--on--the--assessment--book,  
 9 opposite-the-name-of-each-person-from-whom-mobile-home-taxes  
 10 have-been-collected-by-him-in-pursuance-of-the-report-of-the  
 11 county--assessor,--the-amount-of-taxes-received-and-the-date  
 12 of-receipt.

13        {2}--If-the-mobile-home-taxes-have-not-been--collected,  
 14 the--treasurer--shall-note-in-the-assessment-book-the-reason  
 15 collection-was-not-made.

16        NEW SECTION:--Section 6.--Treasurer's duty--to--collect  
 17 certain--taxes.

17        {1}--The--county--treasurer--shall--demand  
 18 payment-of-poor-taxes,--authorized--by--53-2-321,--and--road  
 19 taxes,--authorized--by--7-14-2206--or--7-14-2501--through  
 20 7-14-2504,--of--every-mobile-home-owner-liable-for-the--mobile  
 21 home--taxes-and-whose-name-does-not-appear-on-the-assessment  
 22 lists.--Upon-neglect-or-refusal-of-a-mobile-home-owner-to-pay  
 23 the-taxes,--the-treasurer-shall-collect-the-taxes-by--seizure  
 24 and-sale-of-any-property-owned-by-the-person.

25        {2}--The--taxes--referred--to-in-subsection-{1}--must-be

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

5 {3}--The-procedure-for-the-sale-of-seized--property--by  
 6 the-county-treasurer-for-the-taxes-referred-to-in-subsection  
 7 {17}is-regulated-by-15-16-113-and-15-17-911.

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

9 "15-16-113. Personal property -- duty of treasurer --  
 10 penalty. (1) The county treasurer shall collect taxes on all  
 11 personal property and, in the case provided in 15-16-111,  
 12 shall immediately upon receipt of the report prescribed by  
 13 15-16-111 notify the person or persons against whom the tax  
 14 is assessed and any person who has a properly perfected  
 15 security interest of record with the department of justice  
 16 that the amount of the tax is due and payable at the county  
 17 treasurer's office.

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

1 the sheriff.

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

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

22 (4) The county treasurer and his sureties are liable  
 23 on his official bond for all taxes on personal property  
 24 remaining uncollected by reason of the willful failure and  
 25 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---15-16-302---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 (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

1 with the first payment due in that year.

2 ~~(3)(6)~~ The--department-of-revenue-shall-issue-tax-paid  
 3 stickers-to-the--county--treasurers.--The--treasurers--shall  
 4 issue--the--stickers--to--the--owners--of--mobile--homes-and  
 5 housetrailers-if-the-taxes-and-any-interest-and-penalty-owed  
 6 are-paid-in-full.--An-owner-shall-then-display--the--stickers  
 7 which--must--be-visible-from-the-exterior-of-the-mobile-home  
 8 or-housetrailer. No mobile home movement declaration of  
 9 destination provided for in 15-24-206 may be issued unless  
 10 the taxes have been paid in full to the county treasurer.

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

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

1 treasurer shall forward ~~all~~ delinquent taxes, special  
 2 assessments, penalties, and interest collected under  
 3 15-16-102 to the county treasurer for the county of origin.  
 4 The county of destination shall retain the penalty assessed  
 5 under this subsection."

6 **Section 3.** Section 15-24-204, MCA, is amended to read:  
 7 ~~"15-24-204. Failure to display or produce declaration,  
 8 sticker, or receipt -- penalty. (1) Whoever makes a false or  
 9 fraudulent declaration of destination or, when required,  
 10 fails to execute a declaration of destination or fails to  
 11 display or produce a declaration of destination or tax-paid  
 12 receipt, if a tax-paid receipt is required, is guilty of a  
 13 misdemeanor and upon conviction is punishable by  
 14 imprisonment in a county jail for not more than 6 months or  
 15 by a fine of not more than \$500, or both.~~

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

25 **NEW SECTION.--Section 9.--Delinquent mobile home tax as**

1 a--judgment--or--lien;--Notwithstanding-other-provisions-of  
 2 this-title,-a-tax-levied-pursuant-to-the-provisions-of--this  
 3 chapter--is--a--judgment--against-the-person,-and-every-lien  
 4 created-by-this-chapter-is-an-execution-duty-levied--against  
 5 a--mobile-home-in-the-possession-of-the-person-assessed-from  
 6 and-after-the--date--the--assessment--is--made;--The--county  
 7 treasurer--may--issue--a--writ--of--execution-for-delinquent  
 8 mobile-home-taxes-and-deliver-the-writ-to-the--sheriff;--The  
 9 sheriff--shall--proceed--upon--the--writ--in-the-same-manner  
 10 prescribed-by-law-with-respect-to-executions-issued--against  
 11 property-upon-judgments-of-a-court-of-record;--The--sheriff-is  
 12 entitled--to--receive--the--same--fee--as--that--authorized-by  
 13 15-17-911-for-making-a-seizure-and-sale;--The-judgment-is-not  
 14 satisfied--nor-the-lien-removed-until-the-taxes-are--paid--or  
 15 the-property-is-sold-for-the-payment-of-the-taxes;

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

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

1 each-year;

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

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

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

25 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--fsection

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-

HOUSE BILL NO. 12

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."

11 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—fit—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.

1                   {2}--If--the--mobile--home--is--located--in--a--city--or--town  
2        that--has--provided--by--ordinance--for--the--collection--of--its  
3        taxes--for--general--municipal--and--administrative--purposes--by  
4        the--city--treasurer--or--town--clerk,--the--department--shall--at  
5        the--same--time--furnish--to--the--city--treasurer--or--town--clerk--a  
6        duplicate--of--the--notice--to--the--county--treasurer.  
7  
8                   {3}--For--the--purpose--of--determining--the--taxes--due--on--a  
9        mobile--home,--the--department--or--its--agent--must--use--the--levy  
10        made--during--the--previous--year.

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

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



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

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

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

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

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

1        on--the-second-Monday-in-August-of-each-year-apply-to-mobile  
 2        homes-during-the-ensuing-tax-year:  
 3        (2)--Upon-collection-of--any--mobile--home--taxes--the  
 4        county--treasurer--shall--immediately--distribute--the-money  
 5        collected-to-the-proper-funds-in-his-charge;

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

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

16        NEW SECTION.--**Section 6.**--Treasurer's-duty--to--collect  
 17        certain--taxes:--(1)--The--county--treasurer--shall--demand  
 18        payment-of-poor-taxes,--authorized--by--53-2-321,--and--road  
 19        taxes,--authorized--by--7-14-2206--or--7-14-2501--through  
 20        7-14-2504,--of--every-mobile-home-owner-liable-for-the--mobile  
 21        home--taxes-and-whose-name-does-not-appear-on-the-assessment  
 22        lists.--Upon-neglect-or-refusal-of-a-mobile-home-owner-to-pay  
 23        the-taxes,--the-treasurer-shall-collect-the-taxes-by--seizure  
 24        and--sale-of-any-property-owned-by-the-person:  
 25        (2)--The--taxes--referred--to-in-subsection-(1);--must-be

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

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

8 **SECTION 1. SECTION 15-16-113, MCA, IS AMENDED TO READ:**  
 9       **"15-16-113. Personal property -- duty of treasurer --**  
 10 **penalty.** (1) The county treasurer shall collect taxes on all  
 11 personal property and, in the case provided in 15-16-111,  
 12 shall immediately upon receipt of the report prescribed by  
 13 15-16-111 notify the person or persons against whom the tax  
 14 is assessed and any person who has a properly perfected  
 15 security interest of record with the department of justice  
 16 that the amount of the tax is due and payable at the county  
 17 treasurer's office.

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

1 the sheriff.

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

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

22       (4) The county treasurer and his sureties are liable  
 23 on his official bond for all taxes on personal property  
 24 remaining uncollected by reason of the willful failure and  
 25 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 SURSECTION (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

1 with the first payment due in that year.

2 ~~(3)(6) The--department-of-revenue-shall-issue-tax-paid~~  
 3 ~~stickers-to-the--county--treasurers.--The--treasurers--shall~~  
 4 ~~issue--the--stickers--to--the--owners--of--mobile--homes-and~~  
 5 ~~housetrailers-if-the-taxes-and-any-interest-and-penalty-owed~~  
 6 ~~are-paid-in-full.-An-owner-shall-then-display--the--sticker,~~  
 7 ~~which--must--be-visible-from-the-exterior-of-the-mobile-home~~  
 8 ~~or-housetrailer. No mobile home movement declaration of~~  
 9 ~~destination provided for in 15-24-206 may be issued unless~~  
 10 ~~the taxes have been paid in full to the county treasurer.~~

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

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

1 treasurer shall forward all delinquent taxes, special  
 2 assessments, penalties, and interest collected under  
 3 15-16-102 to the county treasurer for the county of origin.  
 4 The county of destination shall retain the penalty assessed  
 5 under this subsection."

6 **Section 3.** Section 15-24-204, MCA, is amended to read:  
 7 "15-24-204. Failure to display or produce declaration,  
 8 sticker, or receipt -- penalty. (1) Whoever makes a false or  
 9 fraudulent declaration of destination or, when required,  
 10 fails to execute a declaration of destination or fails to  
 11 display or produce a declaration of destination or tax-paid  
 12 receipt, if a tax-paid receipt is required, is guilty of a  
 13 misdemeanor and upon conviction is punishable by  
 14 imprisonment in a county jail for not more than 6 months or  
 15 by a fine of not more than \$500, or both.

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

25 **NEW SECTION:--Section 9.** Delinquent mobile home tax as

1 a--judgment--or--lien---Notwithstanding-other-provisions-of  
 2 this-title,-a-tax-levied-pursuant-to-the-provisions-of--this  
 3 chapter--is--a--judgment--against-the-person,-and-every-lien  
 4 created-by-this-chapter-is-an-execution-duly-levied--against  
 5 a--mobile-home-in-the-possession-of-the-person-assessed-from  
 6 and-after-the--date--the--assessment--is--made;--The--county  
 7 treasurer--may--issue--a--writ--of--execution-for-delinquent  
 8 mobile-home-taxes-and-deliver-the-writ-to-the--sheriff.--The  
 9 sheriff--shall--proceed--upon--the--writ--in-the-same-manner  
 10 prescribed-by-law-with-respect-to-executions-issued--against  
 11 property-upon-judgments-of-a-court-of-record.--The-sheriff-is  
 12 entitled--to--receive--the--same--fee--as--that--authorized-by  
 13 §-17-911-for-making-a-seizure-and-sale.--The-judgment-is-not  
 14 satisfied-nor-the-lien-removed-until-the-taxes-are--paid--or  
 15 the-property-is-sold-for-the-payment-of-the-taxes.

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

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

1 each-year.

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

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

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

25 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-15-6-1427--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--fitting--of--lists--{1}--Within--30  
 25 days--of--receipt--of--the--list--prepared--pursuant--to--{section

1       177-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       127--When--the--order--is--made--a--copy--of--the--corrected  
 7       list--must--be--filed--

8        fa7--as--a--part--of--the--records--of--the--board--  
 9        fb7--with--the--county--clerk--and--recorder--as--a--public  
 10      record--and--  
 11      fc7--with--the--county--treasurer--as--a--permanent--record--

12       NEW SECTION.--**Section 19.**--Adjustment--of--accounts--after  
 13       cancellation--Open--notification--of--the--order--for  
 14       cancellation--pursuant--to--Section--107--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       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-