

1 House BILL NO. 456
 2 INTRODUCED BY Amelias Meyer
 3
 4 A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT ONE-HALF
 5 OF PERSONAL PROPERTY AND MOBILE HOME TAXES ARE DUE ON MAY 31
 6 AND ONE-HALF ARE DUE ON NOVEMBER 30 OF THE YEAR OF
 7 ASSESSMENT; PROVIDING A PENALTY FOR NONPAYMENT OF TAXES;
 8 AMENDING SECTIONS 15-16-113 AND 15-24-202, MCA; AND
 9 PROVIDING AN APPLICABILITY DATE."

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

12 **Section 1.** Section 15-16-113, MCA, is amended to read:

13 "15-16-113. Personal property -- duty of treasurer --
 14 penalty for delinquency. (1) ~~The--county--treasurer--shall~~
 15 ~~collect--taxes--on--all--personal--property--and,--in--the--case~~
 16 ~~provided--in--15-16-111,--shall--immediately--upon--receipt--of--the~~
 17 ~~report--prescribed--by--15-16-111--notify--the--person--or--persons~~
 18 ~~against--whom--the--tax--is--assessed--and--any--person--who--has--a~~
 19 ~~properly--perfected--security--interest--of--record--with--the~~
 20 ~~department--of--justice--that--the--amount--of--the--tax--is--due--and~~
 21 ~~payable--at--the--county--treasurer's--office. Within 10 days~~
 22 ~~after the receipt of the personal property assessment from~~
 23 ~~the department of revenue or its agent or receipt of the~~
 24 ~~report prescribed by 15-16-111, the county treasurer shall~~
 25 ~~send written notice to the last-known address of each~~

1 taxpayer, postage prepaid, showing the amount of taxes due.
 2 The written notice must include:

3 (a) the market value of the property;
 4 (b) the taxable value of the property;
 5 (c) the total mill levy applied to the taxable value;
 6 (d) the amount of the total tax due that is levied as
 7 city tax, county tax, state tax, school district tax, or
 8 other tax; and
 9 (e) a statement of when the taxes are due and that if
 10 they become delinquent, the property must be seized and sold
 11 to satisfy the tax obligation.

12 (2) The--county--treasurer--shall,--at--the--time--of
 13 receiving--the--report--and--in--any--event--within--30--days--from
 14 the--receipt--of--such--report,--levy--upon--and--take--into--his
 15 possession--the--personal--property--against--which--a--tax--is
 16 assessed--or--any--other--personal--property--in--the--hands--of--the
 17 delinquent--taxpayer--and--proceed--to--sell--the--same--in--the--same
 18 manner--as--property--is--sold--on--execution--by--the--sheriff. All
 19 taxes levied and assessed for personal property are payable
 20 as follows:

21 (a) One-half of the amount of the tax is payable on or
 22 before 5 p.m. on May 31 of the year in which the property is
 23 assessed or within 30 days after the tax notice is
 24 postmarked, whichever is later, and one-half on or before 5
 25 p.m. on November 30 of the year in which the property is

1 assessed.

2 (b) Unless one-half of the taxes is paid on or before
 3 5 p.m. on May 31 or within 30 days after the tax notice is
 4 postmarked, whichever is later, the amount payable becomes
 5 delinquent and draws interest at the rate of 5/6 of 1% per
 6 month from and after delinquency until paid and 2% must be
 7 added to the delinquent taxes as a penalty.

8 (c) All taxes due and not paid on or before 5 p.m. on
 9 November 30 become delinquent and draw interest at the rate
 10 of 5/6 of 1% per month from and after delinquency until
 11 paid, and 2% must be added to the delinquent taxes as a
 12 penalty.

13 (d) If the date on which taxes are due falls on a
 14 holiday or Saturday, taxes may be paid without penalty or
 15 interest on or before 5 p.m. of the next business day in
 16 accordance with 1-1-307.

17 (3) If the taxes become delinquent, the county
 18 treasurer shall notify by first-class mail any person who
 19 has a properly perfected security interest of record in the
 20 property subject to taxes. Not less than 30 days following
 21 the giving of notice to persons with a properly perfected
 22 security interest, the county treasurer shall levy upon and
 23 take into his possession the personal property against which
 24 the tax is assessed or any other personal property in the
 25 hands of the delinquent taxpayer and proceed to sell the

1 property as provided in subsection (4).

2 ~~†3†~~(4) The county treasurer shall, for the purpose of
 3 making the levy and sale, direct the sheriff to make the
 4 levy and sale. The sheriff, undersheriff, or any deputy
 5 sheriff of the county is ex officio a deputy county
 6 treasurer for ~~such~~ these purposes, and either may act and
 7 receive payment of ~~such the~~ taxes. The sheriff may receive
 8 the same fees as he is entitled to in making a seizure and
 9 sale as provided in 15-17-911.

10 ~~†4†~~(5) The county treasurer and his sureties are
 11 liable on his official bond for all taxes on personal
 12 property remaining uncollected by reason of the willful
 13 failure and neglect of the treasurer to levy upon and sell
 14 such personal property for the taxes levied thereon.

15 ~~†5†~~(6) Failure by the sheriff, undersheriff, or deputy
 16 sheriff acting as a deputy county treasurer to make the levy
 17 and sale results in a levy against the official bond of the
 18 sheriff, undersheriff, or deputy sheriff for payment of the
 19 delinquent tax."

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

21 "15-24-202. Payment of tax -- interest and penalty --
 22 display of tax-paid sticker. (1) (a) The owner of a mobile
 23 home or housetrailer which is not taxed as an improvement,
 24 as improvements are defined in 15-1-101, shall pay the
 25 personal property tax in two payments, except as provided in

15-24-206.

(b) ~~The first payment is due~~ One-half 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 from after the date of the tax notice of taxes due is postmarked, whichever is later.

(c) The second half payment is ~~due no later than September 30~~ payable on or before 5 p.m. on November 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.

(2) 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) 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~~ The mobile home movement declaration of destination provided for in 15-24-206 may not 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) 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."

NEW SECTION. Section 3. Applicability date. [This

LC 1185/01

- 1 act] applies to tax years beginning on or after January 1,
- 2 1990.

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