

SENATE BILL 230

Introduced by Hager

1/25	Introduced
1/25	Referred to Local Government
1/27	Rereferred to Taxation
2/02	Hearing
	Died in Committee

1 Sen. Rager BILL NO. 230  
2 INTRODUCED BY Rager  
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING PAYMENT OF  
5 NONDELINQUENT PROPERTY TAXES IN 12 MONTHLY INSTALLMENTS;  
6 AUTHORIZING A TAXPAYER AND THE COUNTY TREASURER TO MUTUALLY  
7 DETERMINE A MONTHLY REPAYMENT SCHEDULE FOR DELINQUENT  
8 PROPERTY TAXES SUBJECT TO RATIFICATION BY THE GOVERNING BODY  
9 OF THE COUNTY; AND AMENDING SECTION 15-16-102, MCA."

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

12 **Section 1.** Section 15-16-102, MCA, is amended to read:

13 "15-16-102. Time for payment -- penalty for  
14 delinquency. All taxes levied and assessed in the state of  
15 Montana, except assessments made for special improvements in  
16 cities and towns payable under 15-16-103 and assessments  
17 made on interim production and new production as provided in  
18 Title 15, chapter 23, part 6, and payable under 15-16-121,  
19 shall be payable as follows:

20 (1) (a) One-half one-half of the amount of such the  
21 taxes shall may be payable paid on or before 5 p.m. on  
22 November 30 of each year or within 30 days after the tax  
23 notice is postmarked, whichever is later, and one-half on or  
24 before 5 p.m. on May 31 of each year; or

25 (b) the amount of tax due may be paid in 12 equal

1 monthly installments beginning on or before 5 p.m. on  
2 November 30 of each year or within 30 days after the tax  
3 notice is postmarked, whichever is later, and paid on or  
4 before 5 p.m. on the last day of each month thereafter.

5 (2) Unless one-half--of--such taxes are paid on or  
6 before 5 p.m. on November 30 of each year or within 30 days  
7 after the tax notice is postmarked, whichever is later as  
8 provided under subsection (1), then such amount--so--payable  
9 the total amount remaining to be paid on the date the  
10 taxpayer first fails to make a payment for that tax year  
11 shall--become is treated as delinquent and shall draw  
12 interest at the rate of 5/6 of 1% per month from and after  
13 such delinquency, regardless of any subsequent installment  
14 payment, until the entire unpaid amount is paid in full and  
15 2% shall be added to the amount considered as delinquent  
16 taxes as a penalty.

17 {3}--All taxes due and not paid on or before 5 p.m. on  
18 May 31 of each year shall be delinquent and shall draw  
19 interest at the rate of 5/6 of 1% per month from and after  
20 such delinquency until paid and 2% shall be added to the  
21 delinquent taxes as a penalty.

22 {4}{3} If the date on which taxes are due falls on a  
23 holiday or Saturday, taxes may be paid without penalty or  
24 interest on or before 5 p.m. of the next business day in  
25 accordance with 1-1-307.

1       ~~f5~~(4) If the taxes become delinquent, the county  
2       treasurer may shall:

3       (a) for the latest tax year, accept a partial payment  
4       ~~equal---to---the---delinquent---taxes,---including---penalty---and~~  
5       ~~interest,---for---one---or---more---full---taxable---years,---provided---both~~  
6       ~~halves---of---the---current---tax---year---have---been---paid, equal to~~  
7       one-half or one-twelfth of the tax for that year; and

8       (b) for previous tax years, mutually determine with  
9       the taxpayer a reasonable monthly repayment schedule,  
10      subject to ratification by the governing body of the county.  
11      If a repayment schedule cannot be mutually determined and  
12      ratified, the county treasurer shall accept a partial  
13      payment equal to the delinquent taxes, including penalty and  
14      interest, for the tax year most delinquent.

15      (5) Payment of delinquent taxes must be applied to the  
16      taxes that have been delinquent the longest."

17      NEW SECTION. Section 2. Extension of authority. Any  
18      existing authority to make rules on the subject of the  
19      provisions of [this act] is extended to the provisions of  
20      [this act].

-End-