

HOUSE BILL NO. 88
INTRODUCED BY MCCAFFREE

IN THE HOUSE

DECEMBER 23, 1992 INTRODUCED AND REFERRED TO COMMITTEE
ON LOCAL GOVERNMENT.

JANUARY 4, 1993 FIRST READING.

JANUARY 13, 1993 COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

JANUARY 14, 1993 PRINTING REPORT.

JANUARY 16, 1993 SECOND READING, DO PASS.

JANUARY 18, 1993 ENGROSSING REPORT.

THIRD READING, PASSED.
AYES, 98; NOES, 1.

TRANSMITTED TO SENATE.

IN THE SENATE

JANUARY 20, 1993 INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FIRST READING.

FEBRUARY 1, 1993 COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

FEBRUARY 2, 1993 SECOND READING, CONCURRED IN.

FEBRUARY 3, 1993 THIRD READING, CONCURRED IN.
AYES, 47; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 4, 1993 RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

HOUSE BILL NO. 88

INTRODUCED BY MCCAFFREE

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE MINIMUM
BID REQUIREMENT AT A SHERIFF'S SALE OF PERSONAL PROPERTY;
AND AMENDING SECTION 15-17-911, MCA."

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

Section 1. Section 15-17-911, MCA, is amended to read:

**"15-17-911. Sale of personal property for delinquent
taxes -- fee -- disposition of proceeds -- unsold property.**

(1) The tax on personal property may be collected and
payment enforced by the seizure and sale of any personal
property in the possession of the person assessed. Seizure
and sale are authorized at any time after the date the taxes
become delinquent or by the institution of a civil action
for its collection in any court of competent jurisdiction. A
resort to one method does not bar the right to resort to any
other method. Any of the methods provided may be used until
the full amount of the tax is collected.

(2) The provisions of 15-16-113 and this section apply
to a seizure and sale under subsection (1).

(3) A sale under subsection (1) must be at public
auction. ~~The--minimum-bid-for-any-property-offered-for-sale
must-be-of-a-sufficient-amount-to-pay-the-delinquent--taxes,~~

~~including-penalties,-interest,-and-costs,-~~

(4) For seizing and selling personal property, the
treasurer shall charge \$25, plus the mileage allowance
provided by law to the sheriff, plus reasonable expenses for
seizing, handling, keeping, or caring for any property so
seized. The charge and other costs may be charged only when
property is actually seized and offered for sale or sold.

(5) On payment of the price bid for any property sold
as provided in this section, delivery of the property, with
a bill of sale, vests the title of the property in the
purchaser.

(6) (a) All money collected from the sale of property
in liquidation of the delinquency, including delinquent
taxes, penalties, and interest but not costs, must be
credited by the treasurer to the appropriate funds.

(b) Any money collected in excess of the delinquent
tax, penalties, interest, costs, and charges must be
returned to the person owning the property prior to the
sale, if known. If the person does not claim the excess
immediately following the sale, the treasurer shall deposit
the money in the county treasury for a period of 1 year from
the date of sale. If the person has not claimed the excess
within 1 year from the date of sale, the county treasurer
shall deposit the amount in the county general fund and the
person has no claim to it thereafter.

1 (7) Any property seized for the purpose of liquidating
2 a delinquency by a tax sale that remains unsold following a
3 sale may be left at the place of sale at the risk of the
4 owner.

5 (8) The provisions of this section do not apply to
6 property for which delinquent property taxes have been
7 suspended or canceled under the provisions of Title 15,
8 chapter 24, part 17."

-End-

APPROVED BY COMM.
ON LOCAL GOVERNMENT

HOUSE BILL NO. 88

INTRODUCED BY MCCAFFREE

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE MINIMUM
BID REQUIREMENT AT A SHERIFF'S SALE OF PERSONAL PROPERTY;
PROVIDING FOR THE DISTRIBUTION OF MONEY COLLECTED FROM THE
SALE; ALLOWING COUNTY COMMISSION TO CANCEL ANY PERSONAL
PROPERTY TAXES, INCLUDING INTEREST, PENALTY, COSTS, AND
CHARGES THAT REMAIN UNSATISFIED AFTER SALE OF THE PERSONAL
PROPERTY; AND AMENDING SECTION 15-17-911, MCA."

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

Section 1. Section 15-17-911, MCA, is amended to read:

"15-17-911. Sale of personal property for delinquent
taxes -- fee -- disposition of proceeds -- unsold property.

(1) The tax on personal property may be collected and
payment enforced by the seizure and sale of any personal
property in the possession of the person assessed. Seizure
and sale are authorized at any time after the date the taxes
become delinquent or by the institution of a civil action
for its collection in any court of competent jurisdiction. A
resort to one method does not bar the right to resort to any
other method. Any of the methods provided may be used until
the full amount of the tax is collected.

(2) The provisions of 15-16-113 and this section apply

to a seizure and sale under subsection (1).

(3) A sale under subsection (1) must be at public
auction. ~~The--minimum-bid-for-any-property-offered-for-sale~~
~~must-be-of-a-sufficient-amount-to-pay-the-delinquent--taxes,~~
~~including-penalties,-interest,-and-costs-~~

(4) For seizing and selling personal property, the
treasurer shall charge \$25, plus the mileage allowance
provided by law to the sheriff, plus reasonable expenses for
seizing, handling, keeping, or caring for any property so
seized. The charge and other costs may be charged only when
property is actually seized and offered for sale or sold.

(5) On payment of the price bid for any property sold
as provided in this section, delivery of the property, with
a bill of sale, vests the title of the property in the
purchaser.

(6) (a) ~~All-money-collected-from-the-sale--of--property~~
~~in--liquidation--of--the--delinquency,-including-delinquent~~
~~taxes,-penalties,-and--interest--but--not--costs,-must--be~~
~~credited--by--the--treasurer-to-the-appropriate-funds; AFTER~~
SALE OF THE PROPERTY, THE PROCEEDS OF THE SALE MUST BE USED
FIRST TO REIMBURSE THE COUNTY FOR ALL COSTS AND CHARGES
INCURRED IN SEIZING THE PROPERTY AND CONDUCTING THE SALE.
ANY EXCESS, UP TO THE TOTAL AMOUNT OF THE TAXES OWED, MUST
BE DISTRIBUTED PROPORTIONALLY TO THE FUNDS THAT WOULD HAVE
RECEIVED THE TAXES IF THEY HAD BEEN PAID BEFORE BECOMING

1 DELINQUENT, ANY REMAINING EXCESS, UP TO THE AMOUNT OF THE
 2 PENALTY AND INTEREST OWED, MUST THEN BE DISTRIBUTED
 3 PROPORTIONALLY TO THE FUND THAT WOULD HAVE RECEIVED THE
 4 PENALTY AND INTEREST IF THEY HAD BEEN PAID IN FULL.

5 (b) Any money collected in excess of the delinquent
 6 tax, penalties, interest, costs, and charges must be
 7 returned to the person owning the property prior to the
 8 sale, if known. If the person does not claim the excess
 9 immediately following the sale, the treasurer shall deposit
 10 the money in the county treasury for a period of 1 year from
 11 the date of sale. If the person has not claimed the excess
 12 within 1 year from the date of sale, the county treasurer
 13 shall deposit the amount in the county general fund and the
 14 person has no claim to it thereafter.

15 (7) Any property seized for the purpose of liquidating
 16 a delinquency by a tax sale that remains unsold following a
 17 sale may be left at the place of sale at the risk of the
 18 owner.

19 (8) The provisions of this section do not apply to
 20 property for which delinquent property taxes have been
 21 suspended or canceled under the provisions of Title 15,
 22 chapter 24, part 17.

23 (9) THE COUNTY COMMISSION, IN ITS DISCRETION, MAY
 24 CANCEL ANY PERSONAL PROPERTY TAXES, INCLUDING PENALTY,
 25 INTEREST, COSTS, AND CHARGES THAT REMAIN UNSATISFIED AFTER

1 THE PROPERTY UPON WHICH THE TAXES WERE ASSESSED HAD BEEN
 2 SEIZED AND SOLD. IF THE TAXES ARE CANCELED, ONE COPY OF THE
 3 ORDER OF CANCELLATION MUST BE FILED WITH THE COUNTY CLERK
 4 AND ONE COPY WITH THE COUNTY TREASURER."

-End-

HOUSE BILL NO. 88

INTRODUCED BY MCCAFFREE

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE MINIMUM BID REQUIREMENT AT A SHERIFF'S SALE OF PERSONAL PROPERTY; PROVIDING FOR THE DISTRIBUTION OF MONEY COLLECTED FROM THE SALE; ALLOWING COUNTY COMMISSION TO CANCEL ANY PERSONAL PROPERTY TAXES, INCLUDING INTEREST, PENALTY, COSTS, AND CHARGES THAT REMAIN UNSATISFIED AFTER SALE OF THE PERSONAL PROPERTY; AND AMENDING SECTION 15-17-911, MCA."

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

Section 1. Section 15-17-911, MCA, is amended to read:

"15-17-911. Sale of personal property for delinquent taxes -- fee -- disposition of proceeds -- unsold property.

(1) The tax on personal property may be collected and payment enforced by the seizure and sale of any personal property in the possession of the person assessed. Seizure and sale are authorized at any time after the date the taxes become delinquent or by the institution of a civil action for its collection in any court of competent jurisdiction. A resort to one method does not bar the right to resort to any other method. Any of the methods provided may be used until the full amount of the tax is collected.

(2) The provisions of 15-16-113 and this section apply

to a seizure and sale under subsection (1).

(3) A sale under subsection (1) must be at public auction. ~~The--minimum-bid-for-any-property-offered-for-sale must-be-of-a-sufficient-amount-to-pay-the-delinquent--taxes, including-penalties, interest, and costs.~~

(4) For seizing and selling personal property, the treasurer shall charge \$25, plus the mileage allowance provided by law to the sheriff, plus reasonable expenses for seizing, handling, keeping, or caring for any property so seized. The charge and other costs may be charged only when property is actually seized and offered for sale or sold.

(5) On payment of the price bid for any property sold as provided in this section, delivery of the property, with a bill of sale, vests the title of the property in the purchaser.

(6) (a) ~~All-money-collected-from-the-sale--of--property in--liquidation--of--the--delinquency,--including-delinquent taxes, penalties,--and--interest--but--not--costs,--must--be credited--by--the--treasurer-to-the-appropriate-funds.~~ AFTER SALE OF THE PROPERTY, THE PROCEEDS OF THE SALE MUST BE USED FIRST TO REIMBURSE THE COUNTY FOR ALL COSTS AND CHARGES INCURRED IN SEIZING THE PROPERTY AND CONDUCTING THE SALE. ANY EXCESS, UP TO THE TOTAL AMOUNT OF THE TAXES OWED, MUST BE DISTRIBUTED PROPORTIONALLY TO THE FUNDS THAT WOULD HAVE RECEIVED THE TAXES IF THEY HAD BEEN PAID BEFORE BECOMING

1 DELINQUENT. ANY REMAINING EXCESS, UP TO THE AMOUNT OF THE
 2 PENALTY AND INTEREST OWED, MUST THEN BE DISTRIBUTED
 3 PROPORTIONALLY TO THE FUND THAT WOULD HAVE RECEIVED THE
 4 PENALTY AND INTEREST IF THEY HAD BEEN PAID IN FULL.

5 (b) Any money collected in excess of the delinquent
 6 tax, penalties, interest, costs, and charges must be
 7 returned to the person owning the property prior to the
 8 sale, if known. If the person does not claim the excess
 9 immediately following the sale, the treasurer shall deposit
 10 the money in the county treasury for a period of 1 year from
 11 the date of sale. If the person has not claimed the excess
 12 within 1 year from the date of sale, the county treasurer
 13 shall deposit the amount in the county general fund and the
 14 person has no claim to it thereafter.

15 (7) Any property seized for the purpose of liquidating
 16 a delinquency by a tax sale that remains unsold following a
 17 sale may be left at the place of sale at the risk of the
 18 owner.

19 (8) The provisions of this section do not apply to
 20 property for which delinquent property taxes have been
 21 suspended or canceled under the provisions of Title 15,
 22 chapter 24, part 17.

23 (9) THE COUNTY COMMISSION, IN ITS DISCRETION, MAY
 24 CANCEL ANY PERSONAL PROPERTY TAXES, INCLUDING PENALTY,
 25 INTEREST, COSTS, AND CHARGES THAT REMAIN UNSATISFIED AFTER

1 THE PROPERTY UPON WHICH THE TAXES WERE ASSESSED HAD BEEN
 2 SEIZED AND SOLD. IF THE TAXES ARE CANCELED, ONE COPY OF THE
 3 ORDER OF CANCELLATION MUST BE FILED WITH THE COUNTY CLERK
 4 AND ONE COPY WITH THE COUNTY TREASURER."

-End-

HOUSE BILL NO. 88

INTRODUCED BY MCCAFFREE

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE MINIMUM BID REQUIREMENT AT A SHERIFF'S SALE OF PERSONAL PROPERTY; PROVIDING FOR THE DISTRIBUTION OF MONEY COLLECTED FROM THE SALE; ALLOWING COUNTY COMMISSION TO CANCEL ANY PERSONAL PROPERTY TAXES, INCLUDING INTEREST, PENALTY, COSTS, AND CHARGES THAT REMAIN UNSATISFIED AFTER SALE OF THE PERSONAL PROPERTY; AND AMENDING SECTION 15-17-911, MCA."

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

Section 1. Section 15-17-911, MCA, is amended to read:

"15-17-911. Sale of personal property for delinquent taxes -- fee -- disposition of proceeds -- unsold property.

(1) The tax on personal property may be collected and payment enforced by the seizure and sale of any personal property in the possession of the person assessed. Seizure and sale are authorized at any time after the date the taxes become delinquent or by the institution of a civil action for its collection in any court of competent jurisdiction. A resort to one method does not bar the right to resort to any other method. Any of the methods provided may be used until the full amount of the tax is collected.

(2) The provisions of 15-16-113 and this section apply

to a seizure and sale under subsection (1).

(3) A sale under subsection (1) must be at public auction. ~~The--minimum-bid-for-any-property-offered-for-sale must-be-of-a-sufficient-amount-to-pay-the-delinquent--taxes, including-penalties, interest, and costs.~~

(4) For seizing and selling personal property, the treasurer shall charge \$25, plus the mileage allowance provided by law to the sheriff, plus reasonable expenses for seizing, handling, keeping, or caring for any property so seized. The charge and other costs may be charged only when property is actually seized and offered for sale or sold.

(5) On payment of the price bid for any property sold as provided in this section, delivery of the property, with a bill of sale, vests the title of the property in the purchaser.

(6) (a) ~~All money collected from the sale of property in liquidation of the delinquency, including delinquent taxes, penalties, and interest but not costs, must be credited by the treasurer to the appropriate funds.~~ AFTER SALE OF THE PROPERTY, THE PROCEEDS OF THE SALE MUST BE USED FIRST TO REIMBURSE THE COUNTY FOR ALL COSTS AND CHARGES INCURRED IN SEIZING THE PROPERTY AND CONDUCTING THE SALE. ANY EXCESS, UP TO THE TOTAL AMOUNT OF THE TAXES OWED, MUST BE DISTRIBUTED PROPORTIONALLY TO THE FUNDS THAT WOULD HAVE RECEIVED THE TAXES IF THEY HAD BEEN PAID BEFORE BECOMING

1 DELINQUENT. ANY REMAINING EXCESS, UP TO THE AMOUNT OF THE
 2 PENALTY AND INTEREST OWED, MUST THEN BE DISTRIBUTED
 3 PROPORTIONALLY TO THE FUND THAT WOULD HAVE RECEIVED THE
 4 PENALTY AND INTEREST IF THEY HAD BEEN PAID IN FULL.

5 (b) Any money collected in excess of the delinquent
 6 tax, penalties, interest, costs, and charges must be
 7 returned to the person owning the property prior to the
 8 sale, if known. If the person does not claim the excess
 9 immediately following the sale, the treasurer shall deposit
 10 the money in the county treasury for a period of 1 year from
 11 the date of sale. If the person has not claimed the excess
 12 within 1 year from the date of sale, the county treasurer
 13 shall deposit the amount in the county general fund and the
 14 person has no claim to it thereafter.

15 (7) Any property seized for the purpose of liquidating
 16 a delinquency by a tax sale that remains unsold following a
 17 sale may be left at the place of sale at the risk of the
 18 owner.

19 (8) The provisions of this section do not apply to
 20 property for which delinquent property taxes have been
 21 suspended or canceled under the provisions of Title 15,
 22 chapter 24, part 17.

23 (9) THE COUNTY COMMISSION, IN ITS DISCRETION, MAY
 24 CANCEL ANY PERSONAL PROPERTY TAXES, INCLUDING PENALTY,
 25 INTEREST, COSTS, AND CHARGES THAT REMAIN UNSATISFIED AFTER

1 THE PROPERTY UPON WHICH THE TAXES WERE ASSESSED HAD BEEN
 2 SEIZED AND SOLD. IF THE TAXES ARE CANCELED, ONE COPY OF THE
 3 ORDER OF CANCELLATION MUST BE FILED WITH THE COUNTY CLERK
 4 AND ONE COPY WITH THE COUNTY TREASURER."

-End-