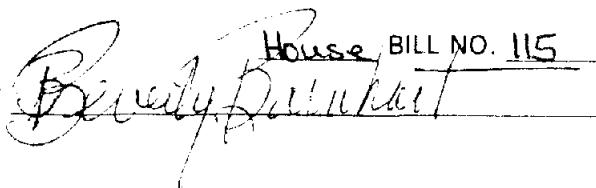


1

2 INTRODUCED BY



House BILL NO. 115
Beverly Balliet

3

4 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING FROM 10 DAYS TO 12 WORKING DAYS THE TIME
5 FOR CITY TREASURERS OR TOWN CLERKS TO CERTIFY DELINQUENT TAXES OR ASSESSMENTS TO THE
6 COUNTY TREASURER; AND AMENDING SECTION 7-6-4423, MCA."

7

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

9

10 **Section 1.** Section 7-6-4423, MCA, is amended to read:

11 **"7-6-4423. Sales for delinquent taxes when municipality collects municipal tax.** (1)(a) ~~Whenever,~~
12 ~~in~~ In a city or town ~~whose city treasurer or town clerk~~ that collects its own taxes or special assessments
13 ~~or both,~~ when any such taxes or assessments shall become delinquent, ~~no~~ a tax sale shall may not be held
14 ~~therefor by such city treasurer or town clerk by the city or town but such~~ unless the city treasurer or town
15 clerk ~~must~~, within ~~10~~ 12 working days after the date on which the same taxes or assessments become
16 delinquent, ~~certify all such~~ certifies the delinquent taxes and assessments to the county treasurer of the
17 county in which the city or town is situated.

18 (b) Such The certificate shall must contain:

19 (i) the description of each lot or parcel of land on which any tax or assessment has become
20 delinquent;

21 (ii) the name and address of the person ~~to whom~~ taxed or assessed;

22 (iii) the date when the same tax or assessment became delinquent;

23 (iv) the amount of the delinquent tax or assessment, and the penalty to be added ~~thereto~~, if any
24 ~~and the total amount of such delinquent tax or assessment with penalty added~~.

25 (c) If any special assessment is payable in installments and any installment ~~thereof~~ becomes
26 delinquent, the amount of ~~such~~ the delinquent installment ~~shall~~ must be included in ~~such~~ the certificate;
27 ~~provided, however, that if~~ If the city or town council, by the adoption of an appropriate resolution, shall
28 ~~declare~~ declares the whole of the total assessment remaining unpaid to be delinquent, as provided in
29 7-12-4182, then ~~the~~ whole of the assessment remaining unpaid shall that total must be included in ~~such~~
30 the certificate.

1 (2) Upon receipt of ~~such~~ the certificate, the county treasurer shall enter ~~such~~ the delinquent taxes
2 and assessments in the delinquent tax list of the county, and the county treasurer in selling property for
3 delinquent taxes ~~must~~ shall include all ~~such~~ city and town delinquent taxes and assessments. There ~~shall~~
4 may be ~~but~~ only one sale for each piece of property. ~~Such~~ The sale ~~shall~~ must cover the aggregate of ~~such~~
5 the city, or town, county, and state taxes and special assessments, with the including penalties, interest,
6 and costs provided by law."

7

-END-

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HOUSE BILL NO. 115

2

INTRODUCED BY BARNHART

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