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INTRODUCED BY

Beverly Balkhat House BILL NO. 115

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

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

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

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

(b) ~~Such~~ The certificate ~~shall~~ must contain:

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

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

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

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

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

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-END-

HOUSE BILL NO. 115

INTRODUCED BY BARNHART

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

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