

FISCAL NOTE

Bill #: SB281

Title: Notify owner of tax payment by other entity or tax sale action

Primary

Sponsor: Dale Mahlum

Status: Introduced

Sponsor signature	Date	Chuck Swysgood, Budget Director	Date
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Fiscal Summary

	FY2002	FY2003
	<u>Difference</u>	<u>Difference</u>
Net Impact on General Fund Balance:	0	0

<u>Yes</u>	<u>No</u>		<u>Yes</u>	<u>No</u>	
x		Significant Local Gov. Impact	x		Technical Concerns
	x	Included in the Executive Budget		x	Significant Long-Term Impacts
	x	Dedicated Revenue Form Attached		x	Family Impact Form Attached

Fiscal Analysis

ASSUMPTIONS:

- No revenue or expenditure impact to the Department of Revenue (see Technical Notes)

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

In reading section 2, which amends 15-16-104, it appears subsection (3) would require the county treasurer to mail a notice to all persons who pay their property tax. If this were the intention of the proposal, it would require significant expenditures by the county treasurer with no reimbursement from the state. This is an unfunded mandate contrary to Section 1-2-114 of the MCA. (see technical note)

TECHNICAL NOTES:

- It appears section 2 subsection (3) would require the county treasurer to mail a notice of payment to *all* persons who pay their property tax. The language in the proposal states “ Within 10 days of the payment of property taxes on real property, the county treasurer shall mail a notice of payment to the person to the property was assessed at the person’s address of record