

Amendments to Senate Bill No. 301  
1st Reading Copy

Requested by Senator Bob Story

For the Senate Local Government Committee

Prepared by Lee Heiman  
February 3, 2005 (3:40pm)

1. Title, line 7.

Following: "LEVIES;"

Insert: "CHANGING THE CONTENTS OF THE PROPERTY TAX NOTICE;"

2. Title, line 9.

Following: "7-21-3410,"

Insert: "15-16-101,"

3. Page 7, line 6.

Insert: "Section 14. Section 15-16-101, MCA, is amended to read:

"15-16-101. Treasurer to publish notice -- manner of publication. (1) Within 10 days after the receipt of the property tax record, the county treasurer shall publish a notice specifying:

(a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on the next November 30 or within 30 days after the notice is postmarked and that unless paid prior to that time the amount then due will be delinquent and will draw interest at the rate of 5/6 of 1% per month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a penalty;

(b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate of 5/6 of 1% per month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a penalty; and

(c) the time and place at which payment of taxes may be made.

(2) (a) The county treasurer shall send to the last-known address of each taxpayer a written notice, postage prepaid, showing the amount of taxes and assessments due for the current year and the amount due and delinquent for other years. The written notice must include:

- (i) the taxable value of the property;
- (ii) the total mill levy applied to that taxable value;
- ~~(iii) the value of each mill in that county;~~
- ~~(iv)~~ (iii) itemized city services and special improvement

(over)

district assessments collected by the county;

~~(v)~~(iv) the number of the school district in which the property is located; and

~~(vi)~~(v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax, and other tax.

(b) If the property is the subject of a tax sale for which a tax sale certificate has been issued under 15-17-212, the notice must also include, in a manner calculated to draw attention, a statement that the property is the subject of a tax sale and that the taxpayer may contact the county treasurer for complete information.

(3) The municipality shall, upon request of the county treasurer, provide the information to be included under subsection ~~(2)(a)(iv)~~ (2)(a)(iii) ready for mailing.

(4) The notice in every case must be published once a week for 2 weeks in a weekly or daily newspaper published in the county, if there is one, or if there is not, then by posting it in three public places. Failure to publish or post notices does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the current year or of delinquent tax will not affect the legality of the tax.

(5) If the department revises an assessment that results in an additional tax of \$5 or less, an additional tax is not owed and a new tax bill does not need to be prepared."

{ Internal References to 15-16-101:

2-9-212x            15-7-140x            15-16-118x            15-16-118x  
15-16-119x            15-16-203x            20-15-403x }"

**Renumber:** subsequent sections

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