

SENATE TAXATION

DATE 1/13/05

EXHIBIT NO. 1

BILL NO. 115

Senate Bill 70 explanation:

Cleanup bill to insert language that was required from a court case into a section that was missed in a 1997 bill.

Senate Bill No. 130, 1997, amended 15-18-413, based upon a court case requiring notice. The court said the notice should go out if "the names and addresses are reasonably ascertainable". Publication by notice is insufficient if the parties names and addresses are reasonably ascertainable.

The Preamble to the 1997 bill read: "WHEREAS, the Montana Supreme Court held in Tax Lien Services v. Hall, 53 St. Rep. 614 (1996), that actual notice of a tax sale is required for taxpayers whose names and addresses are reasonably ascertainable."

Section 15-18-413 was amended in the 1997 bill. The amended part reads:

"(b) The notice described in subsection (5)(a) must be served on a taxpayer whose name and address are reasonably ascertainable."

Section 15-18-411, in this bill, should have been included in the 1997 bill and had the same amendment.