

HOUSE BILL NO. 640

INTRODUCED BY G. HENDRICK

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A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING THAT CERTAIN CLASS FOUR PROPERTY IS CONSIDERED IRREGULARLY ASSESSED FOR TAX LIEN PURPOSES; AMENDING SECTION 15-17-124, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 15-17-124, MCA, is amended to read:

"15-17-124. Irregular assessment. (1) If the county treasurer discovers, prior to the tax lien sale, that property on which the taxes are delinquent has been irregularly assessed, the county treasurer may not offer the property or a property tax lien for sale. The taxes on the property must be listed on the property tax record as uncollected for the year in which they were due, and they must be assessed and collected during the succeeding year as taxes are regularly assessed and collected.

(2) For the purposes of this section, property under 15-6-134 is considered irregularly assessed if taxes are delinquent on the property for tax year 2009 or 2010. This subsection also applies to property under 15-6-134 for tax years 2011 and 2012 if property taxes are delinquent on the property for tax year 2009 or 2010."

NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 3. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to delinquent property taxes for tax years beginning after December 31, 2008.

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