

HOUSE BILL NO. 192

INTRODUCED BY R. HAGAN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING MOBILE HOME TAX LAWS; REQUIRING THE PAYMENT
5 OR CANCELLATION OF TAXES PRIOR TO THE TRANSFER OF INTEREST IN A MOBILE HOME OR
6 HOUSETRAILER; ALLOWING A BOARD OF COUNTY COMMISSIONERS TO CANCEL DELINQUENT
7 PROPERTY TAXES ON A MOBILE HOME OR HOUSETRAILER TO BE MOVED FOR THE PURPOSES OF
8 DESTRUCTION OR RECYCLING; AMENDING SECTION 15-24-202, MCA; AND PROVIDING AN IMMEDIATE
9 EFFECTIVE DATE."

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

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13 NEW SECTION. **Section 1. Mobile home or housetrailer -- transfer of interest.** (1) Upon transfer
14 of any interest in a mobile home or housetrailer, the application for the transfer must be made through the county
15 treasurer's office in the county in which the mobile home or housetrailer is located at the time of the transfer. The
16 county treasurer may not accept the application unless all taxes, interest, and penalties that have been assessed
17 on the mobile home or housetrailer have been paid in full or canceled pursuant to [section 2].

18 (2) When a mobile home or housetrailer is sold under the contract conditions that title is not immediately
19 conveyed, the parties to the transaction shall immediately file with the county clerk and recorder a notice of
20 intention to transfer the title. The notice must indicate the name of the party who is responsible for payment of
21 taxes on the mobile home or housetrailer after the transfer. The clerk and recorder shall immediately notify the
22 department of the information in the notice. The penalty provisions of 61-3-220 do not apply if the notice of intent
23 to transfer is filed with the county clerk and recorder within 20 days after the transfer.

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25 NEW SECTION. **Section 2. Cancellation of delinquent property taxes on mobile home or**
26 **housetrailer.** (1) The board of county commissioners may order the cancellation of delinquent property taxes
27 on a mobile home or housetrailer if the mobile home or housetrailer is to be moved for the purposes of destruction
28 or recycling.

29 (2) An order made under subsection (1) must be included in the board's minutes. The order must include:
30 (a) the name and address of the delinquent taxpayer;

- 1 (b) the physical address or location of the mobile home or housetrailer;
- 2 (c) the amount of the delinquent taxes, plus interest, penalties, and costs, if any; and
- 3 (d) the date the taxes became delinquent.
- 4 (3) One copy of the order must be filed with the county clerk and recorder as a public record, and one
- 5 copy of the order must be filed with the county treasurer as a permanent record of the treasurer's office.

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7 **Section 3.** Section 15-24-202, MCA, is amended to read:

8 **"15-24-202. Payment of tax -- interest and penalty -- display of tax-paid sticker.** (1) (a) The owner

9 of a mobile home, manufactured home, or housetrailer that is not taxed as an improvement, as improvements

10 are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 10-1-606 or

11 15-24-206.

12 (b) The first payment is due on or before May 31 or within 30 days from the date of the notice of taxes

13 due, whichever is later.

14 (c) The second payment is due no later than November 30 of the year in which the property is assessed.

15 (d) If not paid on or before the date due, the tax is considered delinquent and subject to the penalty and

16 interest provisions in 15-16-102 applicable to other delinquent property taxes. The penalty must be assessed and

17 interest begins to accrue on the first day of delinquency.

18 (2) Upon request, the treasurer shall notify a lienholder if taxes on a mobile home, manufactured home,

19 or housetrailer have not been paid.

20 (3) Taxes assessed against a mobile home or manufactured home after the second payment date must

21 be prorated to reflect the remaining portion of the tax year. The prorated taxes must be added to the following

22 year's tax roll and, except as provided in 15-24-206, are due with and must be collected with the first payment

23 due in that year.

24 (4) The department of revenue shall issue tax-paid stickers to the county treasurers. ~~Except as provided~~

25 ~~in 15-24-206 and 15-24-209, if a mobile home, manufactured home, or housetrailer is to be moved and all taxes,~~

26 ~~interest, and penalties on the mobile home or housetrailer are paid in full, the~~ A treasurer shall issue a tax-paid

27 sticker to the owner of the a mobile home, manufactured home, or housetrailer that is to be moved and on which

28 all taxes, interest, and penalties have been paid in full unless the exceptions in 15-24-206(3), 15-24-209, or

29 [section 2] apply. Prior to and while in the process of moving the mobile home, manufactured home, or

30 housetrailer, the owner shall display the tax-paid sticker, which must be visible from the exterior of the mobile

1 home, manufactured home, or housetrailer.

2 ~~(5)~~ A mobile home or manufactured home movement declaration of destination provided for in 15-24-206
3 may not be issued unless:

4 (a) the taxes have been paid in full to the county treasurer; or

5 (b) the exceptions in 15-24-206(3), ~~or 15-24-209,~~ or [section 2] apply.

6 ~~(5)(6)~~ On the movement of a mobile home, manufactured home, or housetrailer in violation of this part,
7 the county treasurer for the county where the mobile home, manufactured home, or housetrailer first comes to
8 rest shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments,
9 penalties, and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater,
10 must be added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes,
11 special assessments, penalties, and interest, the county treasurer shall forward all delinquent taxes, special
12 assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin.
13 The county of destination shall retain the penalty."
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15 NEW SECTION. Section 4. Codification instruction. [Sections 1 and 2] are intended to be codified
16 as an integral part of Title 15, chapter 24, part 2, and the provisions of Title 15, chapter 24, part 2, apply to
17 [sections 1 and 2].
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19 NEW SECTION. Section 5. Effective date. [This act] is effective on passage and approval.
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