



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

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

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

(2) When a mobile home or houstrailer is sold under the contract conditions that title is not immediately conveyed, the parties to the transaction shall immediately file with the county clerk and recorder a notice of intention to transfer the title. The notice must indicate the name of the party who is responsible for payment of taxes on the mobile home or houstrailer after the transfer. The clerk and recorder shall immediately notify the department of the information in the notice.

Section 2. Cancellation of delinquent property taxes on mobile home or houstrailer. (1) The board of county commissioners may order the cancellation of delinquent property taxes on a mobile home or houstrailer if the mobile home or houstrailer is to be moved for the purposes of destruction or recycling.

- (2) An order made under subsection (1) must be included in the board's minutes. The order must include:
- (a) the name and address of the delinquent taxpayer;
 - (b) the physical address or location of the mobile home or houstrailer;
 - (c) the amount of the delinquent taxes, plus interest, penalties, and costs, if any;

- (d) the date the taxes became delinquent; and
- (e) the taxpayer identification number.

(3) One copy of the order must be recorded with the county clerk and recorder as a public record, and one copy of the order must be filed with the county treasurer as a permanent record of the treasurer's office.

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

"15-24-202. Payment of tax -- interest and penalty -- display of tax-paid sticker. (1) (a) The owner of a mobile home, manufactured home, or housetrailer that is not taxed as an improvement, as improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 10-1-606 or 15-24-206.

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

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

(d) If not paid on or before the date due, the tax is considered delinquent and subject to the penalty and interest provisions in 15-16-102 applicable to other delinquent property taxes. The penalty must be assessed and interest begins to accrue on the first day of delinquency.

(2) Upon request, the treasurer shall notify a lienholder if taxes on a mobile home, manufactured home, or housetrailer have not been paid.

(3) Taxes assessed against a mobile home or manufactured home after the second payment date must be prorated to reflect the remaining portion of the tax year. The prorated taxes must be added to the following year's tax roll and, except as provided in 15-24-206, are due with and must be collected with the first payment due in that year.

(4) The department of revenue shall issue tax-paid stickers to the county treasurers. ~~Except as provided in 15-24-206 and 15-24-209, if a mobile home, manufactured home, or housetrailer is to be moved and all taxes, interest, and penalties on the mobile home or housetrailer are paid in full, the~~ A treasurer shall issue a tax-paid sticker to the owner of the a mobile home, manufactured home, or housetrailer that is to be moved and on which all taxes, interest, and penalties have been paid in full unless the exceptions in 15-24-206(3), 15-24-209, or [section 2] apply. Prior to and while in the process of moving the mobile home, manufactured home, or housetrailer, the owner shall display the tax-paid sticker, which must be visible from the exterior of the mobile

home, manufactured home, or housetrailer.

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

- (a) the taxes have been paid in full to the county treasurer; or
- (b) the exceptions in 15-24-206(3), ~~or~~ 15-24-209, or [section 2] apply.

~~(5)~~(6) On the movement of a mobile home, manufactured home, or housetrailer in violation of this part, the county treasurer for the county where the mobile home, manufactured home, or housetrailer first comes to rest shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments, penalties, and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater, must be added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes, special assessments, penalties, and interest, the county treasurer shall forward all delinquent taxes, special assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin. The county of destination shall retain the penalty."

Section 4. Codification instruction. [Sections 1 and 2] are intended to be codified as an integral part of Title 15, chapter 24, part 2, and the provisions of Title 15, chapter 24, part 2, apply to [sections 1 and 2].

Section 5. Effective date. [This act] is effective on passage and approval.

- END -

I hereby certify that the within bill,
HB 0192, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2013.

President of the Senate

Signed this _____ day
of _____, 2013.

HOUSE BILL NO. 192

INTRODUCED BY R. HAGAN

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