

1 _____ BILL NO. _____

2 INTRODUCED BY _____
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A PROPERTY OWNER TO REQUEST THAT THE
5 PROPERTY OWNER'S NAME NOT BE PUBLICLY PROVIDED IN CONNECTION WITH THE ADDRESS OF
6 THE PROPERTY OWNED BY THE PERSON; AND AMENDING SECTIONS 15-16-701 AND 15-17-122, MCA."

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

9
10 **NEW SECTION. Section 1. Providing name and address of property -- opt out -- definitions.** (1)

11 A person may request that the department and county officials not provide publicly a person's name in connection
12 with the address of property owned by the person.

13 (2) A request made pursuant to subsection (1) must be granted. The department shall provide a form
14 to make the request provided for in subsection (1) and upon receipt of a completed form shall provide a copy to
15 the county treasurer and county clerk and recorder in the county in which the property is located.

16 (3) If a person makes the request pursuant to subsection (1), the department and county officials may
17 provide publicly only the property address and may not include the owner's name.

18 (4) A request made pursuant to subsection (1) does not prohibit:

19 (a) a county tax appeal board, the state tax appeal board, or a court from including a legal description
20 of property in the record of a property tax appeal;

21 (b) a notice under 15-18-212(5) or 15-18-413(5)(a); or

22 (c) listing the name and address of a delinquent taxpayer in a board of county commissioners' minutes
23 as provided in 15-24-212.

24 (5) As used in this section, the following definitions apply:

25 (a) "County official" means a county treasurer, county clerk and recorder, county commissioner, or any
26 other county official or employee with access to property ownership information or property tax records.

27 (b) "Provide publicly" means:

28 (i) publication in a website, newspaper, or other written material intended for public use; or

29 (ii) verbally providing the name of a property owner in connection with the address of the property.
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1 **Section 2.** Section 15-16-701, MCA, is amended to read:

2 **"15-16-701. List of delinquent personal property taxes and real property taxes.** (1) (a) The county
3 treasurer shall prepare in triplicate and submit to the board of county commissioners of the county, on or before
4 the first Monday in June of each year, a list of personal property taxes that are not a lien on real estate and that
5 have been delinquent for 5 years or more. The list must show the following:

- 6 (i) the name and address of the delinquent taxpayer;
7 (ii) the amount of the delinquent taxes, plus interest, penalties, and costs, if any; and
8 (iii) the date the taxes became delinquent.

9 (b) The list prepared under subsection (1)(a) may not include personal property taxes that remain
10 uncollected because of bankruptcy or other litigation.

11 (2) (a) At the time the list is prepared as provided in subsection (1)(a), the county treasurer may prepare
12 in triplicate and submit to the board of county commissioners of the county a list of the real property taxes that
13 have been delinquent for 10 years or more. To be included on the list, the tax lien for each property must have
14 been sold at a tax lien sale under chapter 17, which includes the county as purchaser of the tax lien under
15 15-17-214, at least 3 years before preparation of the list. If prepared, the list must show the following:

- 16 (i) the name and address of the delinquent taxpayer;
17 (ii) the amount of the delinquent taxes, plus interest, penalties, and costs, if any;
18 (iii) the real property identification number;
19 (iv) the legal description of the property;
20 (v) the date the taxes became delinquent; and
21 (vi) the date of the last tax lien sale on the property.

22 (b) The list prepared under subsection (2)(a) may not include real property taxes that remain uncollected
23 because of bankruptcy or litigation.

24 (3) The board of county commissioners may enter an order that permanently and prospectively cancels
25 real property taxes on parcels identified by the county treasurer or the board as being solely used for road
26 purposes and that otherwise meet the requirements of this section.

27 (4) At the time the list is prepared as provided in subsection (1)(a), the county treasurer shall prepare
28 in triplicate and submit to the board of county commissioners of the county a list of all contractual obligations
29 owed to or held by the county for seed grain, feed, or other relief, the collection of which is barred by the statute
30 of limitations provided in 27-2-202(1). The list must show the following:

- 1 (a) the name and address of the person or persons who entered into the contractual obligation;
- 2 (b) the name of the contractual obligation, as "seed loan", "feed loan", or "promissory note", as
- 3 applicable; and
- 4 (c) the date of obligation, the date when the last payment became due, the date of the last payment on
- 5 the obligation, and the date when the collection of the obligation became barred by the statute of limitations
- 6 provided in 27-2-202(1).

7 (5) The name and property address of a person making a request under [section 1] may not be provided

8 publicly as that term is defined in [section 1]."

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10 **Section 3.** Section 15-17-122, MCA, is amended to read:

11 **"15-17-122. Notice of pending tax lien sale.** (1) The county treasurer shall publish or post a notice of

12 a pending tax lien sale. The notice must include:

13 (a) the specific time, date, and place an interest in the property on which the taxes are delinquent will

14 be offered for sale;

15 (b) a statement that the delinquent taxes, including penalties, interest, and costs, are a lien upon the

16 property and that unless the delinquent taxes, penalties, interest, and costs are paid prior to the time of the tax

17 lien sale, the lien will be offered for sale at the time and place specified in subsection (1)(a).

18 (2) The notice required in subsection (1) must also include a statement that a list of each property on

19 which the taxes are delinquent is on file in the office of the county treasurer and open to inspection. The list must

20 include:

21 (a) except as provided in [section 1], the name and address of the person to whom the delinquent taxes

22 are assessed;

23 (b) the amounts of the delinquent taxes, all accrued penalties, interest, and other costs; and

24 (c) a statement that penalties, interest, and costs will be added to delinquent taxes.

25 (3) The notice must be published once a week for 3 consecutive weeks in the newspaper designated

26 for county printing as provided in 18-7-411. If no newspaper is published in the county, the notice must be posted

27 by the county treasurer in three public places. The notice must be first published or posted on or before the last

28 Monday in June.

29 (4) Except as provided in 15-17-211(2), the tax lien sale may not be held less than 21 days or more than

30 28 days from the date of first publication or first day the notice is posted.

