

1 _____ BILL NO. _____

2 INTRODUCED BY _____
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE INTEREST RATE PAYABLE ON TAX
5 DELINQUENCIES ON PRINCIPAL RESIDENCES; ALLOWING INSTALLMENT PAYMENTS OF DELINQUENT
6 TAXES ON PRINCIPAL RESIDENCES; PROVIDING FOR ADDITIONAL NOTIFICATION OF A TAX LIEN SALE
7 FOR A PRINCIPAL RESIDENCE; EXTENDING RULEMAKING AUTHORITY; AMENDING SECTIONS
8 15-16-101, 15-16-102, 15-17-121, 15-17-122, 15-17-123, 15-17-131, 15-17-212, 15-17-318, 15-18-113,
9 15-18-114, AND 15-18-212, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12
13 **Section 1.** Section 15-16-101, MCA, is amended to read:

14 **"15-16-101. Treasurer to publish notice -- manner of publication.** (1) Within 10 days after the receipt
15 of the property tax record, the county treasurer shall publish a notice specifying:

16 (a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on the next
17 November 30 or within 30 days after the notice is postmarked and that unless paid prior to that time the amount
18 then due will be delinquent and will draw interest at the rate of 5/6 of 1% a month or, for taxes due on a principal
19 residence, at a rate of 2% above the prime rate, as published on the date of delinquency, a month from the time
20 of delinquency until paid and that 2% will be added to the delinquent taxes as a penalty;

21 (b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the next
22 May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate of 5/6
23 of 1% a month or, for taxes due on a principal residence, at a rate of 2% above the prime rate, as published on
24 the date of delinquency, a month from the time of delinquency until paid and that 2% will be added to the
25 delinquent taxes as a penalty; and

26 (c) the time and place at which payment of taxes may be made.

27 (2) (a) The county treasurer shall send to the last-known address of each taxpayer a written notice,
28 postage prepaid, showing the amount of taxes and assessments due for the current year and the amount due
29 and delinquent for other years. The written notice must include:

30 (i) the taxable value of the property;



- 1 (ii) the total mill levy applied to that taxable value;
- 2 (iii) itemized city services and special improvement district assessments collected by the county;
- 3 (iv) the number of the school district in which the property is located;
- 4 (v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax, and
- 5 other tax; and
- 6 (vi) a notice of the availability of all the property tax assistance programs available to property taxpayers,
- 7 including the property tax assistance program under 15-6-134, the extended property tax assistance program
- 8 under 15-6-193, the disabled or deceased veterans' residence exemption under 15-6-211, the refundable income
- 9 tax credit under 15-30-2336, and the residential property tax credit for the elderly under 15-30-2337 through
- 10 15-30-2341.
- 11 (b) If the property is the subject of a tax lien sale for which a tax lien sale certificate has been issued
- 12 under 15-17-212, the notice must also include, in a manner calculated to draw attention, a statement that the
- 13 property is the subject of a tax lien sale and that the taxpayer may contact the county treasurer for complete
- 14 information.
- 15 (3) The municipality shall, upon request of the county treasurer, provide the information to be included
- 16 under subsection (2)(a)(iii) ready for mailing.
- 17 (4) The notice in every case must be published once a week for 2 weeks in a weekly or daily newspaper
- 18 published in the county, if there is one, or if there is not, then by posting it in three public places. Failure to publish
- 19 or post notices does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the
- 20 current year or of delinquent tax will not affect the legality of the tax.
- 21 (5) If the department revises an assessment that results in an additional tax of \$5 or less, an additional
- 22 tax is not owed and a new tax bill does not need to be prepared.
- 23 (6) For purposes of this section, "prime rate" and "principal residence" have the meanings provided in
- 24 15-17-121."

25

26 **Section 2.** Section 15-16-102, MCA, is amended to read:

27 **"15-16-102. Time for payment -- penalty for delinquency.** Unless suspended or canceled under the

28 provisions of 10-1-606 or Title 15, chapter 24, part 17, all taxes levied and assessed in the state of Montana,

29 except assessments made for special improvements in cities and towns payable under 15-16-103, are payable

30 as follows:

1 (1) One-half of the taxes are payable on or before 5 p.m. on November 30 of each year or within 30 days
 2 after the tax notice is postmarked, whichever is later, and one-half are payable on or before 5 p.m. on May 31
 3 of each year.

4 (2) Unless one-half of the taxes are paid on or before 5 p.m. on November 30 of each year or within 30
 5 days after the tax notice is postmarked, whichever is later, the amount payable is delinquent and draws interest
 6 at the rate of 5/6 of 1% a month or, for taxes due on a principal residence, at a rate of 2% above the prime rate,
 7 as published on the date of delinquency, a month from and after the delinquency until paid and that 2% must be
 8 added to the delinquent taxes as a penalty.

9 (3) All taxes due and not paid on or before 5 p.m. on May 31 of each year are delinquent and draw
 10 interest at the rate of 5/6 of 1% a month or, for taxes due on a principal residence, at a rate of 2% above the prime
 11 rate, as published on the date of delinquency, a month from and after the delinquency until paid, and that 2%
 12 must be added to the delinquent taxes as a penalty.

13 (4) (a) If the date on which taxes are due falls on a holiday or Saturday, taxes may be paid without
 14 penalty or interest on or before 5 p.m. of the next business day in accordance with 1-1-307.

15 (b) If taxes on property qualifying under the low-income property tax assistance provisions of
 16 15-6-134(1)(c) are paid within 20 calendar days of the date on which the taxes are due, the taxes may be paid
 17 without penalty or interest. If a tax payment is made later than 20 days after the taxes were due, the penalty must
 18 be paid and interest accrues from the date on which the taxes were due.

19 (5) (a) A taxpayer may pay current year taxes without paying delinquent taxes.

20 (b) The Except as provided in subsection (5)(c) or (8), the county treasurer shall accept a partial payment
 21 equal to the delinquent taxes, including penalty and interest, for one or more full tax years if taxes for both halves
 22 of the current tax year have been paid.

23 (c) If the property on which a taxpayer wishes to pay current year taxes is a principal residence and the
 24 taxpayer is the person to whom the property is assessed, the county treasurer shall, only if taxes for both halves
 25 of the current tax year have been paid, accept payment equal to the total delinquent taxes, including penalty and
 26 interest at a rate of 2% above the prime rate, as published on the date of delinquency:

27 (i) for one or more full tax years; or

28 (ii) with the approval of the county commission, for the total amount due, but payable in equal payments
 29 on a schedule to be completed within 1 year or less as determined by the county treasurer.

30 (d) Payment of taxes for delinquent taxes must be applied to the taxes that have been delinquent the

1 longest.

2 (e) The payment of taxes for the current tax year is not a redemption of the property tax lien for any
3 delinquent tax year.

4 ~~(b)~~(f) A payment by a co-owner of an undivided ownership interest that is subject to a separate
5 assessment otherwise meeting the requirements of subsection ~~(5)(a)~~ (5)(b) or (5)(c) is not a partial payment.

6 (6) The penalty and interest on delinquent assessment payments due to a municipality or a political
7 subdivision of a municipality for specific parcels of land may be waived by resolution of the city council. A copy
8 of the resolution must be certified to the county treasurer.

9 (7) If the department revises an assessment that results in an additional tax of \$5 or less, an additional
10 tax is not owed and a new tax bill does not need to be prepared.

11 (8) The county treasurer may accept a partial payment of centrally assessed property taxes as provided
12 in 76-3-207.

13 (9) For purposes of this section, "prime rate" and "principal residence" have the meanings provided in
14 15-17-121."

15

16 **Section 3.** Section 15-17-121, MCA, is amended to read:

17 **"15-17-121. Definitions.** Except as otherwise specifically provided, when terms mentioned in Title 15,
18 chapters 17 and 18, are used in connection with taxation, they are defined in the following manner:

19 (1) "Certificate" or "tax lien sale certificate" means the document described in 15-17-212.

20 (2) (a) "Cost" means the cost incurred by the county as a result of a taxpayer's failure to pay taxes when
21 due. It includes but is not limited to any actual out-of-pocket expenses incurred by the county plus the
22 administrative cost of:

23 (i) preparing the list of delinquent taxes;

24 (ii) preparing the notice of pending tax lien sale;

25 (iii) conducting the tax lien sale;

26 (iv) assigning the county's interest in a tax lien to a third party;

27 (v) identifying interested persons entitled to notice of the pending issuance of a tax deed;

28 (vi) notifying interested persons;

29 (vii) issuing the tax deed; and

30 (viii) any other administrative task associated with accounting for or collecting delinquent taxes.

1 (b) The term includes costs that are required by law and incurred by the purchaser of a property tax lien
 2 other than the county. The county treasurer may require the purchaser of the property tax lien to provide receipts
 3 or may allow the purchaser of the property tax lien to provide a notarized affidavit of costs to the county treasurer
 4 upon issuance of a tax lien sale certificate as required in 15-17-212 and notification that a tax deed may be issued
 5 as required by 15-18-212 and 15-18-216. A county treasurer may at any time require a purchaser who provided
 6 an affidavit of costs to submit the receipted costs upon which the affidavit was based.

7 (c) The term does not include interest for payments for the following:

8 (i) postage for certified mailings and certified mailings with return receipt requested;

9 (ii) a title search, to the extent necessary to identify interested persons entitled to notice of the pending
 10 issuance of a tax deed;

11 (iii) publishing costs for required publications; and

12 (iv) filing costs for proof of notice.

13 (3) "County" means any county government and includes those classified as consolidated governments.

14 (4) "Prime rate" means the prime rate published by the federal reserve system in its statistical release

15 H.15 Selected Interest Rates for bank prime loans.

16 (5) "Principal residence" means a residential dwelling that is a single-family dwelling unit, unit of a
 17 multiple-unit dwelling, trailer, manufactured home, or mobile home that is occupied by the owner for at least 7
 18 months during the tax year.

19 ~~(4)~~(6) "Property tax lien" means a lien acquired by the payment at a tax lien sale of all outstanding
 20 delinquent taxes, including penalties, interest, and costs.

21 ~~(5)~~(7) "Purchaser" means any person, other than the person to whom the property is assessed, who
 22 pays at the tax lien sale the delinquent taxes, including penalties, interest, and costs, and receives a certificate
 23 representing a lien on the property or who is otherwise listed as the purchaser. An assignee is a purchaser.

24 ~~(6)~~(8) "Tax", "taxes", or "property taxes" means all ad valorem property taxes, property assessments,
 25 fees related to property, and assessments for special improvement districts and rural special improvement
 26 districts.

27 ~~(7)~~(9) "Tax lien sale" means:

28 (a) with respect to real property and improvements, the offering for sale by the county treasurer of a
 29 property tax lien representing delinquent taxes, including penalties, interest, and costs; and

30 (b) with respect to personal property, the offering for sale by the county treasurer of personal property

1 on which the taxes are delinquent or other personal property on which the delinquent taxes are a lien."

2

3 **Section 4.** Section 15-17-122, MCA, is amended to read:

4 **"15-17-122. Notice of pending tax lien sale.** (1) The county treasurer shall publish or post a notice of
5 a pending tax lien sale. The notice must include:

6 (a) the specific time, date, and place an interest in the property on which the taxes are delinquent will
7 be offered for sale;

8 (b) a statement that the delinquent taxes, including penalties, interest, and costs, are a lien upon the
9 property and that unless the delinquent taxes, penalties, interest, and costs are paid prior to the time of the tax
10 lien sale, the lien will be offered for sale at the time and place specified in subsection (1)(a).

11 (2) The notice required in subsection (1) must also include a statement that a list of each property on
12 which the taxes are delinquent is on file in the office of the county treasurer and open to inspection. The list must
13 include:

14 (a) the name and address of the person to whom the delinquent taxes are assessed;

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

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

17 (3) (a) The Subject to subsection (3)(b), the notice must be published once a week for 3 consecutive
18 weeks in the newspaper designated for county printing as provided in 18-7-411. If no newspaper is published in
19 the county, the notice must be posted by the county treasurer in three public places. The notice must be first
20 published or posted on or before the last Monday in June.

21 (b) If the tax lien is on a principal residence, the notice of the tax lien sale must also include:

22 (i) specific information that the property owner may be eligible for a property tax reduction pursuant to
23 15-6-134, the extended property tax assistance program under 15-6-193, the disabled or deceased veterans'
24 residence exemption under 15-6-211, the refundable income tax credit available under 15-30-2336, the residential
25 property tax credit for the elderly under 15-30-2337 through 15-30-2341, or other property tax reduction provisions
26 of Title 15, chapter 30, part 23;

27 (ii) a writ of execution, issued by the county treasurer and served by the sheriff, that must be
28 accompanied by a statement that unless the tax lien is redeemed pursuant to 15-18-111 or 15-18-112:

29 (A) the sheriff will proceed pursuant to 15-16-401 and Title 25, chapter 13; and

30 (B) the property may be sold for the amount of the delinquency to anyone other than the person to whom

1 the property taxes are assessed.

2 (4) Except as provided in 15-17-211(2), the tax lien sale may not be held less than 21 days or more than
3 28 days from the date of first publication or first day the notice is posted.

4 (5) The sale must be held at the office of the county treasurer.

5 (6) Property on which taxes are delinquent but for which proper notification was not made may not be
6 included in the current year's notice and tax lien sale. In the event of improper notification, the tax lien sale may
7 be held on all property properly noticed.

8 (7) The provisions of this section do not apply to property for which delinquent property taxes have been
9 suspended or canceled under the provisions of Title 15, chapter 24, part 17."

10

11 **Section 5.** Section 15-17-123, MCA, is amended to read:

12 **"15-17-123. Copy of notice to be filed with county clerk -- affidavit.** (1) Immediately following
13 publication or posting of the notice required in 15-17-122, the county treasurer shall file a copy of the notice with
14 the county clerk. The copy must be accompanied by an affidavit signed by the county treasurer stating:

15 (a) the name of the newspaper and its address of publication; ~~and~~

16 (b) the dates the notice was published; and

17 (c) if the notice is for the sale of a tax lien on a principal residence, that the requirements of
18 15-17-122(3)(b) were met.

19 (2) If no newspaper is published in the county, the affidavit must list the locations and date of the posting
20 required by 15-17-122.

21 (3) The affidavit filed under subsection (1) or (2) is prima facie evidence of all the facts stated ~~therein in~~
22 the affidavit."

23

24 **Section 6.** Section 15-17-131, MCA, is amended to read:

25 **"15-17-131. Common undivided ownership interest -- separate assessment -- property tax**
26 **payments.** (1) Except as provided in subsection (2), payment of all property taxes on a parcel by any co-owner
27 is considered payment by all owners, whether or not the property is assessed and taxed separately to co-owners
28 or to a single owner. Any payment by a co-owner in excess of the amount assessed to the co-owner must be the
29 total amount due on the parcel or a partial payment ~~amounting to a year of deficiency~~, as provided in
30 15-16-102(5)(a)(5)(b) or (5)(c). The nonpayment of taxes by a co-owner who is separately assessed and taxed

1 subjects only the interest of the nonpaying co-owner to a tax lien sale.

2 (2) (a) A co-owner may receive a tax lien on property in which the co-owner has an undivided interest
3 if:

4 (i) the co-owner pays the proportional amount of taxes on that co-owner's interest and on another
5 co-owner's interest;

6 (ii) the paying co-owner has notified the nonpaying co-owner of the property tax payments and annually
7 demands reimbursement in writing by certified mail, return receipt requested, addressed to the nonpaying
8 co-owner's last-known mailing address; and

9 (iii) the paying co-owner has paid the property taxes for 3 consecutive years without reimbursement.

10 (b) Upon proof that a co-owner has complied with the provisions of this subsection (2), the paying
11 co-owner is considered the purchaser of a tax lien on the ownership interest of the nonpaying co-owner and the
12 county treasurer shall prepare a tax lien sale certificate with the paying co-owner as the purchaser. The certificate
13 shall conform to the provisions of 15-17-212, except the certificate need not contain the information required in
14 15-17-212(1)(a) and (1)(b). The treasurer shall comply with the provisions of 15-17-212(2) regarding the
15 certificate.

16 (c) For the purposes of this subsection (2), if there are more than two co-owners, single and multiple
17 paying co-owners can receive a tax lien on the undivided interests of single and multiple nonpaying co-owners."

18

19 **Section 7.** Section 15-17-212, MCA, is amended to read:

20 "**15-17-212. Tax lien sale certificate.** (1) After receiving proof of mail notice to the person to whom the
21 property was assessed, as required by subsection (3), and upon receipt of all delinquent taxes, penalties, interest,
22 and costs, the county treasurer shall prepare a tax lien sale certificate that must contain:

23 (a) the date on which the property taxes became delinquent;

24 (b) the date on which a property tax lien was sold at a tax lien sale;

25 (c) the name and address of record of the person to whom the taxes were assessed;

26 (d) a description of the property on which the taxes were assessed;

27 (e) if the tax lien sale certificate pertains to a principal residence, the date on which the requirements of
28 15-17-122(3)(b) were met;

29 ~~(e)~~(f) the name and mailing address of the purchaser;

30 ~~(f)~~(g) the amount paid to liquidate the delinquency, including a separate listing of the amount of the

1 delinquent taxes, penalties, interest, and costs;

2 ~~(g)~~(h) a statement that the certificate represents a lien on the property that may lead to the issuance of
3 a tax deed for the property;

4 ~~(h)~~(i) a statement specifying the date on which the purchaser will be entitled to a tax deed; and

5 ~~(i)~~(j) an identification number corresponding to the tax lien sale certificate number recorded by the county
6 treasurer as required in 15-17-213.

7 (2) The certificate must be signed by the county treasurer and delivered to the purchaser. A copy of the
8 certificate must be filed by the treasurer in the office of the county clerk. A copy of the certificate must also be
9 mailed to the person to whom the taxes were assessed, at the address of record, together with a notice that the
10 person may contact the county treasurer for further information on property tax lien sales.

11 (3) Prior to paying delinquent taxes, penalties, interests, and costs received by the county treasurer
12 under subsection (1), a person shall send notice of the proposed payment, by certified mail, to the person to
13 whom the property was assessed. The form of the notice must be adopted by the department by rule. The notice
14 must have been mailed at least 2 weeks prior to the date of the payment but may not be mailed earlier than 60
15 days prior to the date of the payment. The person making the payment shall provide proof of the mailing."
16

17 **Section 8.** Section 15-17-318, MCA, is amended to read:

18 **"15-17-318. Assignment of municipality's interest.** (1) (a) At any time after a parcel of land that is not
19 all or part of a principal residence has been acquired by a municipality, as provided in 15-17-317, and has not
20 been redeemed, the treasurer of the municipality shall assign all the rights of the municipality in the property to
21 any person who pays:

22 ~~(a)~~(i) the purchase price paid by the municipality;

23 ~~(b)~~(ii) the delinquent assessments;

24 ~~(c)~~(iii) interest on the purchase price and delinquent assessments at the rate of 5/6 of 1% a month or,
25 for taxes due on a principal residence, at a rate of 2% above the prime rate, as published on the date of
26 delinquency, a month; and

27 ~~(d)~~(iv) penalties and costs as provided by law.

28 (b) If the parcel of land is all or part of a principal residence that has been acquired by a municipality,
29 as provided in 15-17-317, but on which the delinquent taxes and assessments, including penalties, interest, and
30 costs, have not been redeemed, the treasurer of the municipality may request the county treasurer to proceed

1 with the sale of the property.

2 (2) The treasurer of the municipality shall execute to the person a certificate of sale for of the
3 municipality's interests in the parcel, which may be in substantially the form provided in 15-17-212 for the
4 assignment of the interests of the county. If the certificate of sale becomes lost or accidentally destroyed by the
5 assignee, the treasurer of the municipality shall issue a duplicate certificate to the assignee after the assignee
6 delivers to the treasurer evidence satisfactory to the treasurer, including an affidavit of the assignee, that the
7 certificate has been lost or destroyed.

8 (3) An assignment by a municipality under this section discharges the trust created under 15-17-317.
9 ~~The~~ If the property for which the municipality's interest is assigned is not a principal residence, the municipality
10 may also discharge the trust created under 15-17-317 by paying into the improvement fund the amount of the
11 delinquent assessments and interest accrued on the assessments.

12 (4) If the property in which the municipality has a tax lien interest is a principal residence, the municipality
13 may request that the county treasurer proceed with the sale of the property. Sale of the property discharges the
14 trust created under 15-17-317."

15

16 **Section 9.** Section 15-18-113, MCA, is amended to read:

17 **"15-18-113. Treasurer to record redemptions.** (1) Upon payment of all delinquent taxes, including
18 penalties, interest, and costs, by the person to whom taxes were assessed or the person's agent to the county
19 treasurer and refunded to the person listed as purchaser, as provided in 15-17-212~~(1)(e)~~(1)(f), 15-17-213, or
20 15-17-214, or distributed, as provided in 15-18-114, the word "redeemed", the date, and the name of the
21 redemptioner must be marked by the county treasurer on the tax lien sale certificate or in the record required in
22 15-17-214. Upon redemption, the county treasurer shall execute a certificate of redemption to be filed or recorded
23 with the county clerk and recorder.

24 (2) The form of the certificate of redemption may be made as follows:

25 CERTIFICATE OF REDEMPTION

26 I,, the treasurer of County, certify the following:

27 1. For tax years (years), the taxes were delinquent on the following real property:
28 (description of the property).

29 2. The tax lien on the property was sold on.....(date of the tax lien sale). Tax Lien Sale Certificate No.
30 or Tax Lien Assignment No. (if applicable).



1 and

2 (C) if the money is not claimed by the purchaser within the 1-year period, the purchaser relinquishes all
3 claim to the money and the money must be credited to the county general fund.

4 (3) The publication required in subsection (2)(b)(ii) must be made at least annually, but the 1-year period
5 described in subsection (2)(b)(ii)(B) may not begin until the date of publication.

6 (4) The county treasurer shall keep an accurate account of all money paid in redemption, including a
7 separate accounting of other delinquent taxes, interest, penalties, and costs, and when and to whom distributed."
8

9 **Section 11.** Section 15-18-212, MCA, is amended to read:

10 **"15-18-212. Notice -- proof of notice -- penalty for failure to notify.** (1) Not more than 60 days prior
11 to and not more than 60 days following the expiration of the redemption period provided in 15-18-111, a notice
12 must be given as follows:

13 (a) for each property other than a principal residence for which there has been issued to the county a
14 tax lien sale certificate or for which the county is otherwise listed as the purchaser or assignee, the county clerk
15 and recorder shall notify the parties as required in subsection (4) and the current occupant of the property, if any,
16 that a tax deed may be issued to the county unless the property tax lien is redeemed prior to the expiration date
17 of the redemption period; ~~or~~

18 (b) for each property other than a principal residence for which there has been issued a tax lien sale
19 certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or
20 assignee, as appropriate, shall notify the parties as required in subsection (4), if any, that a tax deed will be
21 issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the
22 redemption period; or

23 (c) for each property that is a principal residence for which there has been issued a tax lien sale
24 certificate, for which the county is listed as the purchaser, or for which an assignment has been made, the
25 purchaser or assignee, as appropriate, shall notify the parties as required in subsection (4) that a tax deed will
26 be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of
27 the redemption period.

28 (2) (a) Except as provided in subsection (2)(b), if the county is the purchaser, an assignment has not
29 been made, and the board of county commissioners has not directed the county treasurer to issue a tax deed
30 during the period described in subsection (1) but the board of county commissioners at a time subsequent to the

1 period described in subsection (1) does direct the county treasurer to issue a tax deed, the county clerk and
 2 recorder shall provide notification to the parties as required in subsection (4) and the current occupant, if any, in
 3 the manner provided in subsection (1)(a). The notification required under this subsection must be made not less
 4 than 60 days or more than 120 days prior to the date on which the county treasurer will issue the tax deed.

5 (b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after
 6 giving the notice required by subsection (1)(a) or (1)(b), additional notice need not be given.

7 (3) (a) If a purchaser other than the county or an assignee fails or neglects to give notice as required by
 8 subsection (1)(b) or (1)(c) and the failure or neglect is evidenced by failure of the purchaser or assignee to file
 9 proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall notify
 10 the purchaser or assignee of the obligation to give notice under subsection (1)(b) or (1)(c). The notice of
 11 obligation may be sent by certified mail, return receipt requested, to the purchaser or assignee at the address
 12 contained on the tax lien sale certificate provided for in 15-17-212 or on the assignment form provided for in
 13 15-17-323.

14 (b) If within 120 days after the county treasurer mails the notice of obligation the purchaser or assignee
 15 fails to give notice as required by subsection (1)(b) or (1)(c), as evidenced by failure to file proof of notice with
 16 the county clerk and recorder as required in subsection (8), the county treasurer shall cancel the property tax lien
 17 evidenced by the tax lien sale certificate or the assignment. Upon cancellation of the property tax lien, the county
 18 treasurer shall file or record with the county clerk and recorder a notice of cancellation on a form provided for in
 19 15-18-217.

20 (4) (a) The notice required under subsections (1) and (2) pertaining to property that is not a principal
 21 residence must be made by certified mail, return receipt requested, to the current occupant, if any, of the property
 22 and to each party, other than a utility, listed on a property title guarantee, provided that:

23 (i) the guarantee has been approved by the insurance commissioner and issued by a licensed title
 24 insurance producer; and

25 (ii) the guarantee was ordered on the property by the person required to give notice.

26 (b) The notice required under subsections (1) and (2) pertaining to property that is a principal residence
 27 must be made in the same manner provided in subsection (4)(a), except that the notice must be served to the
 28 occupant, if any, in person by the sheriff or by a registered process server provided for in 37-60-301.

29 ~~(b)(c)~~ The address to which the notice must be sent is, for each party, the address disclosed by the
 30 records in the office of the county clerk and recorder or in the title guarantee and, for the occupant, the street

1 address or other known address of the subject property.

2 (5) In all cases in which the address of an interested party is not known, the person required to give
3 notice shall, within the period described in subsection (1) or not less than 60 days or more than 120 days prior
4 to the date upon which the county treasurer will otherwise issue a tax deed, whichever is appropriate, commence
5 publishing once a week for 2 successive weeks, in the official newspaper of the county or another newspaper
6 as the board of county commissioners may by resolution designate, a notice containing the information contained
7 in subsection (6), plus:

8 (a) the name of the party for whom the address is unknown;

9 (b) a statement that the address of the party is unknown;

10 (c) a statement that the published notice meets the legal requirements for notice of a pending tax deed
11 issuance; and

12 (d) a statement that the party's rights in the property may be in jeopardy, including the possible sale of
13 the party's rights.

14 (6) The notices required by subsections (1), (2), and (5) must contain the following:

15 (a) a statement that a property tax lien exists on the property as a result of a property tax delinquency;

16 (b) a description of the property on which the taxes are or were delinquent, which must be the same as
17 the description of the property on the tax lien sale certificate or in the record described in 15-17-214(2)(b);

18 (c) the date that the property taxes became delinquent;

19 (d) the date that the property tax lien attached as the result of a tax lien sale;

20 (e) if the tax lien sale certificate pertains to a principal residence, the date on which the requirements of
21 15-17-122(3)(b) were met;

22 ~~(e)~~(f) the amount of taxes due, including penalties, interest, and costs, as of the date of the notice of
23 pending tax deed issuance, which amount must include a separate listing of the delinquent taxes, penalties,
24 interest, and costs that must be paid for the property tax lien to be liquidated;

25 ~~(f)~~(g) the name and address of the purchaser;

26 ~~(g)~~(h) the name of the assignee if an assignment was made as provided in 15-17-323;

27 ~~(h)~~(i) the date that the redemption period expires or expired;

28 ~~(i)~~(j) a statement that if all taxes, penalties, interest, and costs are not paid to the county treasurer on
29 or prior to the date on which the redemption period expires or on or prior to the date on which the county treasurer
30 will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date on which

1 the redemption period expires or on the date on which the county treasurer will otherwise issue a tax deed; and
2 ~~(j)~~(k) the business address and telephone number of the county treasurer who is responsible for issuing
3 the tax deed.

4 (7) The amount of interest and costs provided for in subsection ~~(6)(e)~~ (6)(f) continues to accrue until the
5 date of redemption. The total amount of interest and costs that must be paid for redemption must be calculated
6 by the county treasurer as of the date of payment.

7 (8) Proof of notice in whatever manner given must be filed with the county clerk and recorder. If the
8 purchaser or assignee is other than the county, the proof of notice must be filed with the county clerk and recorder
9 within 30 days of the mailing or publishing of the notice. If the purchaser or assignee is the county, the proof of
10 notice must be filed before the issuance of the tax deed under this chapter. Once filed, the proof of notice is prima
11 facie evidence of the sufficiency of the notice.

12 (9) A county or any officer of a county may not be held liable for any error of notification."
13

14 NEW SECTION. Section 12. Saving clause. [This act] does not affect rights and duties that matured,
15 penalties that were incurred, or proceedings that were begun before [the effective date of this act].
16

17 NEW SECTION. Section 13. Effective date. [This act] is effective July 1, 2015.
18

19 NEW SECTION. Section 14. Applicability -- nonapplicability. (1) [This act] applies only to tax
20 delinquencies that begin on or after [the effective date of this act] and only to principal residences, as defined in
21 15-17-121 as amended by [this act].

22 (2) [This act] does not affect or apply to any property on which taxes were delinquent prior to [the effective
23 date of this act] or to any tax lien that attached or any tax lien sale, tax lien sale certificate, tax lien assignment,
24 or tax deed that was begun, concluded, or issued pursuant to Title 15 prior to [the effective date of this act].
25

- END -