

## 1 HOUSE BILL NO. 532

2 INTRODUCED BY W. CURDY

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO PROPERTY TAX BILLS;  
5 REQUIRING ADDITIONAL INFORMATION BE PROVIDED TO VOTERS FOR VOTED MILL LEVIES;  
6 REQUIRING PROPERTY TAX INFORMATION REGARDING HOME VALUES BE ADDED TO THE TAX BILL;  
7 AND AMENDING SECTIONS 15-10-425 AND 15-16-101, MCA."

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

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11 **Section 1.** Section 15-10-425, MCA, is amended to read:

12 **"15-10-425. Mill levy election.** (1) A county, consolidated government, incorporated city,  
13 incorporated town, school district, or other taxing entity may impose a new mill levy, increase a mill levy that is  
14 required to be submitted to the electors, or exceed the mill levy limit provided for in 15-10-420 by conducting an  
15 election as provided in this section.

16 (2) An election pursuant to this section must be held in accordance with Title 13, chapter 1, part 4 or  
17 5, or Title 20 for school elections, whichever is appropriate to the taxing entity. The governing body shall pass a  
18 resolution, shall amend its self-governing charter, or must receive a petition indicating an intent to impose a  
19 new levy, increase a mill levy, or exceed the current statutory mill levy provided for in 15-10-420 on the  
20 approval of a majority of the qualified electors voting in the election. The resolution, charter amendment, or  
21 petition must include:

22 (a) the specific purpose for which the additional money will be used;

23 (b) either:

- 24 (i) the specific amount of money to be raised and the approximate number of mills to be imposed; or  
25 (ii) the specific number of mills to be imposed and the approximate amount of money to be raised; and  
26 (c) whether the levy is permanent or the durational limit on the levy.

27 (3) (a) Notice of the election must be prepared by the governing body and given as provided in 13-1-  
28 108. The form of the ballot must reflect the content of the resolution or charter amendment and must include a

1 statement of the impact of the election on a home valued at \$100,000 and a home valued at \$200,000 in the  
2 district in terms of actual dollars in additional property taxes that would be imposed on residences with those  
3 values if the mill levy were to pass. ~~The ballot may also include a statement of the impact of the election on~~  
4 ~~homes of any other value in the district, if appropriate.~~

5 (b) The governing body shall provide with the ballot a statement showing the taxes currently levied on  
6 homes valued at \$100,000, \$200,000, \$300,000, \$400,000, \$500,000, \$750,000, and \$1 million. The statement  
7 must show the taxes levied for all taxing jurisdictions to which the property is subject and be itemized by taxing  
8 jurisdiction.

9 (4) If the majority voting on the question are in favor of the additional levy, the governing body is  
10 authorized to impose the levy in either the amount or the number of mills specified in the resolution or charter  
11 amendment.

12 (5) A governing body, as defined in 7-6-4002, may reduce an approved levy in any fiscal year without  
13 losing the authority to impose in a subsequent fiscal year up to the maximum amount or number of mills  
14 approved in the election. However, nothing in this subsection authorizes a governing body to impose more than  
15 the approved levy in any fiscal year or to extend the duration of the approved levy."  
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17 **Section 2.** Section 15-16-101, MCA, is amended to read:

18 **"15-16-101. Treasurer to publish notice -- manner of publication.** (1) Within 10 days after the  
19 receipt of the property tax record, the county treasurer shall publish a notice specifying:

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

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

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

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

4           (i) the taxable value of the property;

5           (ii) the total mill levy applied to that taxable value;

6           (iii) itemized city services and special improvement district assessments collected by the county;

7           (iv) the number of the school district in which the property is located;

8           (v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax,  
9 and other tax;

10           (vi) an indication of which mill levies are voted levies, including voted levies to impose a new mill levy,  
11 to increase a mill levy that is required to be submitted to the electors, to exceed the mill levy limit provided for in  
12 15-10-420, and to determine which levies are used to fund bond payments;

13           (vii) except as provided in subsection (2)(c), a written statement itemized by taxing jurisdiction showing  
14 the taxes currently levied for all taxing jurisdictions to which the property is subject, including levies that fund  
15 bond payments, on homes valued at \$100,000, \$200,000, \$300,000, \$400,000, \$500,000, \$750,000, and \$1  
16 million; and

17           ~~(vi)~~(viii) a notice of the availability of all the property tax assistance programs available to property  
18 taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax  
19 assistance programs under Title 15, chapter 6, part 3, and the residential property tax credit for the elderly  
20 under 15-30-2337 through 15-30-2341.

21           (b) If a tax lien is attached to the property, the notice must also include, in a manner calculated to  
22 draw attention, a statement that a tax lien is attached to the property, that failure to respond will result in loss of  
23 property, and that the taxpayer may contact the county treasurer for complete information.

24           (c) The information required in subsection (2)(a)(vii) may be posted on the county treasurer's website  
25 or made available on request from the county treasurer's office instead of being included in the written notice.

26           (3) The municipality shall, upon request of the county treasurer, provide the information to be included  
27 under subsection (2)(a)(iii) ready for mailing.

28           (4) The notice in every case must be given as provided in 7-1-2121. Failure to publish or post notices

1 does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the current year  
2 or of delinquent tax will not affect the legality of the tax.

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

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