

HOUSE BILL NO. 362
INTRODUCED BY A. OLSON

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING A BOARD OF COUNTY COMMISSIONERS TO CANCEL CERTAIN DELINQUENT REAL PROPERTY TAXES; AMENDING SECTIONS 15-16-701 AND 15-16-702, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

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

Section 1. Section 15-16-701, MCA, is amended to read:

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

- ~~(a)~~(i) the name and address of the delinquent taxpayer;
- ~~(b)~~(ii) the amount of the delinquent taxes, plus interest, penalties, and costs, if any; and
- ~~(c)~~(iii) the date the taxes became delinquent.

~~(2)(b)~~ The list prepared pursuant to under subsection (1)~~(a)~~ may not include personal property taxes that remain uncollected because of bankruptcy or other litigation.

(2) (a) At the time the list is prepared as provided in subsection (1)(a), the county treasurer may prepare in triplicate and submit to the board of county commissioners of the county a list of the real property taxes that have been delinquent for 10 years or more. TO BE INCLUDED ON THE LIST, THE TAX LIEN FOR EACH PROPERTY MUST HAVE BEEN SOLD AT A TAX LIEN SALE UNDER CHAPTER 17, WHICH INCLUDES THE COUNTY AS PURCHASER OF THE TAX LIEN UNDER 15-17-214, AT LEAST 3 YEARS BEFORE PREPARATION OF THE LIST. If prepared, the list must show the following:

- (i) the name and address of the delinquent taxpayer;
- (ii) the amount of the delinquent taxes, plus interest, penalties, and costs, if any;
- (iii) the real property identification number;
- (iv) the legal description of the property; and
- (v) the date the taxes became delinquent; AND
- (VI) THE DATE OF THE LAST TAX LIEN SALE ON THE PROPERTY.

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

(3) THE BOARD OF COUNTY COMMISSIONERS MAY ENTER AN ORDER THAT PERMANENTLY AND PROSPECTIVELY CANCELS REAL PROPERTY TAXES ON PARCELS IDENTIFIED BY THE COUNTY TREASURER OR THE BOARD AS BEING SOLELY USED FOR ROAD PURPOSES AND THAT OTHERWISE MEET THE REQUIREMENTS OF THIS SECTION.

~~(3)(4) Every~~ At the time the list is prepared as provided in subsection (1)(a), the county treasurer shall; ~~within the same time;~~ prepare in triplicate and submit to the board of county commissioners of the county a list of all contractual obligations owed to or held by the county for seed grain, feed, or other relief, the collection of which is barred by the statute of limitations provided in 27-2-202(1). The list must show the following:

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

Section 2. Section 15-16-702, MCA, is amended to read:

"15-16-702. Cancellation of taxes and obligations -- filing of lists. ~~(1) Upon receipt of such list or lists and within~~ Within 30 days thereafter of receiving any list prepared under 15-16-701, the board of county commissioners shall examine the ~~same list~~ and make any necessary corrections. ~~Thereupon~~ After examining the list, the board of county commissioners shall make its order canceling all ~~such~~ personal property taxes and contractual obligations contained in the list or lists, as corrected, that are required by this part to be canceled and, subject to subsection (2), canceling real property taxes.

(2) The board may cancel any or all delinquent real property taxes contained in the list prepared under 15-16-701 as corrected under subsection (1) of this section. If the board cancels any real property taxes under this subsection, the cancellation must be included in the order provided for in subsection (1).

(3) The ~~and spread such order upon its~~ made under subsection (1) must be included in the board's minutes. The order and minutes need not set forth in full the contents of the list or lists; may include only a proper reference therein for their for the proper identification being sufficient of any list included in the order. When the order is made, the original or a copy of the list or lists, as corrected, must be filed with ~~and as a part of~~ the records of the board. One legible copy ~~thereof~~ of any list included in the order must be filed with the county clerk and

recorder as a public record, and one legible copy ~~thereof~~ of any list included in the order must be filed with the county treasurer as a permanent record of ~~his~~ the treasurer's office."

NEW SECTION. SECTION 3. SAVING CLAUSE. [THIS ACT] DOES NOT AFFECT RIGHTS AND DUTIES THAT MATURED, PENALTIES THAT WERE INCURRED, OR PROCEEDINGS THAT WERE BEGUN BEFORE [THE EFFECTIVE DATE OF THIS ACT].

NEW SECTION. Section 4. Effective date. [This act] is effective on passage and approval.

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