



AN ACT ALLOWING FOR A CIVIL ACTION TO COLLECT DELINQUENT PROPERTY TAXES; SPECIFYING WHO CAN BRING THE ACTION; ALLOWING FOR THE AWARDED OF ATTORNEY FEES; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE.

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

**Section 1. Civil action to collect delinquent taxes.** (1) A taxing jurisdiction may bring a civil action to collect the entire balance due of delinquent property taxes when the amount equals \$250,000 or more owed to all taxing jurisdictions.

(2) A civil action may be brought as provided in this section for property to which a tax lien was attached pursuant to 15-17-212 and for which no assignment was made pursuant to 15-17-323 within 3 years of the attachment of the tax lien.

(3) The taxing jurisdiction shall bring the civil action in the district court of the county in which the property is located.

(4) Reasonable attorney fees must be awarded to the prevailing party in an action brought pursuant to this section.

(5) If the taxing jurisdiction prevails in the civil action provided for in this section, the taxpayer shall pay interest and penalties as provided in 15-16-101(1)(b). The interest and penalties must be distributed to the funds to which the taxes are distributed in the same proportion as the taxes are distributed.

**Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 16, part 5, and the provisions of Title 15, chapter 16, part 5, apply to [section 1].

**Section 3. Effective date.** [This act] is effective on passage and approval.

**Section 4. Applicability.** [This act] applies to property taxes that are delinquent on or after [the effective

date of this act].

- END -

I hereby certify that the within bill,  
HB 0516, originated in the House.

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2017.

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Chief Clerk of the House

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2017.

HOUSE BILL NO. 516

INTRODUCED BY K. DUDIK, D. ANKNEY, T. JACOBSON, T. RICHMOND, B. TSCHIDA, A. HERTZ

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