

HOUSE BILL NO. 200

INTRODUCED BY M. DUNWELL

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A BILL FOR AN ACT ENTITLED: "AN ACT REVISING PROPERTY TAX LAWS RELATED TO THE TAXATION OF MOBILE HOMES, MANUFACTURED HOMES, AND HOUSETRAILERS; STANDARDIZING LANGUAGE RELATED TO MOBILE HOMES, MANUFACTURED HOMES, AND HOUSETRAILERS FOR PROPERTY TAX PURPOSES; AND AMENDING SECTIONS 15-24-202 AND 15-24-211, MCA."

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

**Section 1.** Section 15-24-202, MCA, is amended to read:

**"15-24-202. Payment of tax -- interest and penalty -- display of tax-paid sticker.** (1) (a) The owner of a mobile home, manufactured home, or housetrailer that is not taxed as an improvement, as improvements are defined in 15-1-101, shall pay the personal property tax in two payments, except as provided in 10-1-606 or 15-24-206.

(b) The first payment is due on or before May 31 or within 30 days from the date of the notice of taxes due, whichever is later.

(c) The second payment is due no later than November 30 of the year in which the property is assessed.

(d) If not paid on or before the date due, the tax is considered delinquent and subject to the penalty and interest provisions in 15-16-102 applicable to other delinquent property taxes. The penalty must be assessed and interest begins to accrue on the first day of delinquency.

(2) Upon request, the treasurer shall notify a lienholder if taxes on a mobile home, manufactured home, or housetrailer have not been paid.

(3) Taxes assessed against a mobile home, ~~or~~ manufactured home, or housetrailer after the second payment date must be prorated to reflect the remaining portion of the tax year. The prorated taxes must be added to the following year's tax roll and, except as provided in 15-24-206, are due with and must be collected with the first payment due in that year.

(4) The department shall issue tax-paid stickers to the county treasurers. A treasurer shall issue a tax-paid sticker to the owner of a mobile home, manufactured home, or housetrailer that is to be moved and on which all taxes, interest, and penalties have been paid in full unless the exceptions in 15-24-206(3), 15-24-209,

1 or 15-24-212 apply. Prior to and while in the process of moving the mobile home, manufactured home, or  
2 housetrailer, the owner shall display the tax-paid sticker, which must be visible from the exterior of the mobile  
3 home, manufactured home, or housetrailer.

4 (5) A mobile home or manufactured home movement declaration of destination provided for in 15-24-206  
5 may not be issued unless:

6 (a) the taxes have been paid in full to the county treasurer; or

7 (b) the exceptions in 15-24-206(3), 15-24-209, or 15-24-212 apply.

8 (6) On the movement of a mobile home, manufactured home, or housetrailer in violation of this part, the  
9 county treasurer for the county where the mobile home, manufactured home, or housetrailer first comes to rest  
10 shall issue a written notice to the owner, showing the amount of delinquent taxes, special assessments, penalties,  
11 and interest due. In addition to the penalties provided in 15-16-102, 20% or \$50, whichever is greater, must be  
12 added to the delinquent taxes as penalty for violation of this part. On receipt of the delinquent taxes, special  
13 assessments, penalties, and interest, the county treasurer shall forward all delinquent taxes, special  
14 assessments, penalties, and interest collected under 15-16-102 to the county treasurer for the county of origin.  
15 The county of destination shall retain the penalty."  
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17 **Section 2.** Section 15-24-211, MCA, is amended to read:

18 **"15-24-211. Mobile home, manufactured home, or housetrailer -- transfer of interest.** (1) Upon  
19 transfer of any interest in a mobile home, manufactured home, or housetrailer, the application for the transfer  
20 must be made through the county treasurer's office in the county in which the mobile home, manufactured home,  
21 or housetrailer is located at the time of the transfer. The county treasurer may not accept the application unless  
22 all taxes, interest, and penalties that have been assessed on the mobile home, manufactured home, or  
23 housetrailer have been paid in full or canceled pursuant to 15-24-212.

24 (2) When a mobile home, manufactured home, or housetrailer is sold under the contract conditions that  
25 title is not immediately conveyed, the parties to the transaction shall immediately file with the county clerk and  
26 recorder a notice of intention to transfer the title. The notice must indicate the name of the party who is  
27 responsible for payment of taxes on the mobile home, manufactured home, or housetrailer after the transfer. The  
28 clerk and recorder shall immediately notify the department of the information in the notice."  
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