

HOUSE BILL NO. 200

INTRODUCED BY M. DUNWELL

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, 15-24-206, 15-24-208, 15-24-210, 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 15-24-206, MCA, IS AMENDED TO READ:**

18 **"15-24-206. Declaration of destination on imported mobile homes and manufactured homes --**
 19 **display -- tax receipt -- exemptions.** (1) A person who brings a mobile home, ~~or~~ manufactured home, or
 20 housetrailer into the state shall immediately upon arrival in the state execute a written declaration, verified under
 21 oath, stating the destination of the mobile home, ~~or~~ manufactured home, or housetrailer and any other information
 22 the department of revenue may require and shall deliver the original of the declaration to whomever is on duty
 23 at the nearest port of entry station, state vehicle weight station, or other place the department may prescribe. The
 24 person shall also immediately upon arrival in the state affix a copy of the declaration to the mobile home, ~~or~~
 25 manufactured home, or housetrailer at a conspicuous place.

26 (2) The treasurer shall issue the mobile home, ~~or~~ manufactured home, or housetrailer movement
 27 declaration provided for in this section to a person required by this section to execute it, in quantities the person
 28 requests to a maximum of 100. The treasurer shall issue additional quantities of the declaration to a maximum
 29 of 100 as the person requests at the discretion of the county treasurer upon receipt from the person of the
 30 previously issued declarations properly executed. Executed declarations must be delivered to the treasurer within

1 30 days from their issue.

2 (3) A person who moves a mobile home, ~~or a~~ manufactured home, or housetrailer from a point within
3 the state to another point within or outside of the state shall first:

4 (a) execute the declaration provided for in subsection (1), deliver the original of it to the treasurer of the
5 county in which the move originates or to any other person the department prescribes, and affix a copy of it in
6 a conspicuous place on the mobile home, ~~or~~ manufactured home, or housetrailer to be moved;

7 (b) obtain from the county treasurer of the county in which the move originates a receipt showing:

8 (i) payment in full of property taxes with respect to that mobile home, ~~or~~ manufactured home, or
9 housetrailer; or

10 (ii) payment of the property taxes provided for in 15-24-209.

11 (4) The provisions of subsection (3)(b) do not apply whenever a person moves a mobile home, ~~or~~
12 manufactured home, or housetrailer:

13 (a) from a point outside of to a point within the state;

14 (b) between places of business of dealers within or outside of the state;

15 (c) from the place of business of a dealer to a point within or outside of the state; or

16 (d) pursuant to the repossession of a mobile home, ~~or~~ manufactured home, or housetrailer, unless the
17 treasurer has furnished the lienholder or secured party with timely notice of the delinquent tax due when
18 information has been requested under 15-24-202(2)."

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20 **SECTION 3. SECTION 15-24-208, MCA, IS AMENDED TO READ:**

21 **"15-24-208. Penalty for moving mobile home or manufactured home on which taxes due.** Any
22 person who moves a mobile home, ~~or~~ manufactured home, or housetrailer on which property taxes are unpaid
23 is guilty of a misdemeanor."

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25 **SECTION 4. SECTION 15-24-210, MCA, IS AMENDED TO READ:**

26 **"15-24-210. Notice of impending sale to certain lienholders.** After entry of a notation by a county
27 treasurer concerning a mobile home, ~~or~~ manufactured home, or housetrailer that is not taxed as an improvement
28 to real property but before directing the sheriff to make a levy and sale on the mobile home, ~~or~~ manufactured
29 home, or housetrailer, the treasurer shall notify a person who has a properly perfected security interest in the
30 mobile home, ~~or~~ manufactured home, or housetrailer and who has furnished the treasurer a copy of the

1 instrument by which the interest was perfected of the levy and sale. The notice must state that the sheriff may
2 soon be requested to make a levy and sale on the mobile home, ~~or~~ manufactured home, or housetrailer."

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4 **Section 5.** Section 15-24-211, MCA, is amended to read:

5 **"15-24-211. Mobile home, manufactured home, or housetrailer -- transfer of interest.** (1) Upon
6 transfer of any interest in a mobile home, manufactured home, or housetrailer, the application for the transfer
7 must be made through the county treasurer's office in the county in which the mobile home, manufactured home,
8 or housetrailer is located at the time of the transfer. The county treasurer may not accept the application unless
9 all taxes, interest, and penalties that have been assessed on the mobile home, manufactured home, or
10 housetrailer have been paid in full or canceled pursuant to 15-24-212.

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

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