

HOUSE BILL NO. 201

INTRODUCED BY M. DUNWELL

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING TAX LIEN LAWS; REVISING THE ASSIGNMENT OF RIGHTS FOR PROPERTY TAX LIENS; AND AMENDING SECTION 15-17-323, MCA."

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

**Section 1.** Section 15-17-323, MCA, is amended to read:

**"15-17-323. Assignment of rights -- form.** (1) (a) A tax lien certificate or other official record in which the county is listed as the possessor of the tax lien must be assigned by the county treasurer to any person who, after providing proof of mail notice to the person to whom the property was assessed, as required by subsection (5), pays to the county the amount of the delinquent taxes, including penalties, interest, and costs, accruing from the date of delinquency.

(b) The county treasurer shall develop a policy for assigning a tax lien when more than one person seeks the assignment and provides proof of mail notice to the person to whom the property was assessed. The county treasurer shall seek input from the county clerk and recorder and the county attorney in developing the policy.

(2) (a) The assignment made under subsection (1) must be in the form of an assignment certificate in the following form:

I, ....., the treasurer of ..... County, state of Montana, hereby certify that tax lien ..... (insert tax lien certificate number) was attached on ..... (date), for the purpose of liquidating delinquent assessments on the following property ..... (insert property description). Because delinquent taxes, penalties, interest, and costs remained unpaid on the date of attachment of the tax lien, the county is the possessor of the tax lien. As of the date of this assignment certificate, the delinquency, including penalties, interest, and costs amounting to \$ ....., has not been liquidated by the person to whom the property was assessed, nor has the delinquency been otherwise redeemed.

Because there has been no liquidation of the delinquency or other redemption, I hereby assign all rights, title, and interest of the county of ....., state of Montana, acquired in the property by virtue of attachment of a tax lien to ..... (name and address of assignee) to proceed to obtain a tax deed to the property or receive payment in case of redemption as provided by law.



1 Witness my hand and official seal of office this ..... day of ....., 20...

2 ..... County Treasurer

3 ..... County

4 (b) A copy of an assignment certificate must be mailed to the person to whom the taxes were assessed,  
5 at the address of record, together with a notice that the person may contact the county treasurer for further  
6 information on lien assignments, property tax liens, and property tax assistance programs.

7 (3) An assignment made by an assignee of the county or by a previous assignee may be made for any  
8 consideration whatsoever. An assignment so made is legal and binding only upon filing with the county treasurer  
9 a statement that the assignee's interest in the property has been assigned. The county treasurer shall file a copy  
10 of the statement with the clerk and recorder. The statement must contain:

11 (a) the name and address of the new assignee;

12 (b) the name and address of the original assignee;

13 (c) the name and address of each previous assignee, if any;

14 (d) a description of the property upon which the property tax lien was issued, which must contain the  
15 same information as contained in the tax lien certificate or assignment certificate, as appropriate;

16 (e) the signature of the party making the assignment;

17 (f) the signature of the new assignee; and

18 (g) the date on which the statement was signed.

19 (4) If the assignment certificate described in subsection (3) is lost or destroyed, the county treasurer  
20 shall, upon adequate proof and signed affidavit by the assignee that loss or destruction has occurred, issue a  
21 duplicate assignment certificate to the assignee.

22 (5) Prior to making a payment under subsection (1), a person shall send notice of the proposed payment,  
23 by certified mail, to the person to whom the property was assessed. The notice must have been mailed at least  
24 2 weeks prior to the date of the payment but not earlier than August 15. The person making the payment shall  
25 provide proof of the mailing.

26 (6) The notice must be in the following form:

27 NOTICE OF PENDING ASSIGNMENT

28 (Pursuant to 15-17-125 and 15-17-323, MCA)

29 THIS NOTICE IS VERY IMPORTANT with regard to the tax lien, which ..... County holds on the following  
30 property. If the delinquent taxes are not paid by ....., an assignment of the tax lien will be purchased. THIS



- 1 COULD RESULT IN THE LOSS OF YOUR PROPERTY LISTED BELOW.
- 2 Please contact the ..... County Treasurer at (406) ..... with questions or to pay the delinquent taxes.
- 3 (Required Information):
- 4 Owner of record .....
- 5 Mailing address .....
- 6 Legal description .....
- 7 Parcel number .....
- 8 Geocode(s) .....
- 9 Date of notice .....~~(Notice expires 60 days from date of notice)~~
- 10 DATE TAX LIEN WILL BE PURCHASED IF DELINQUENT TAXES ARE NOT PAID.....
- 11 .....
- 12 Signature of interested assignee
- 13 .....
- 14 Printed name of interested assignee
- 15 .....
- 16 PRINTED NAME OF COMPANY (IF APPLICABLE)"
- 17 - END -