

1 \_\_\_\_\_ BILL NO. \_\_\_\_\_

2 INTRODUCED BY \_\_\_\_\_  
3 (Primary Sponsor)

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING PROPERTY TAX NOTIFICATION REQUIREMENTS;  
5 REQUIRING THE PROPERTY TAX BILL TO INCLUDE A COMPARISON WITH PRIOR YEAR TAXES DUE;  
6 AND AMENDING SECTION 15-16-101, MCA."

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

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10 **Section 1.** Section 15-16-101, MCA, is amended to read:

11 **"15-16-101. Treasurer to publish notice -- manner of publication.** (1) Within 10 days after the  
12 receipt of the property tax record, the county treasurer shall publish a notice specifying:

13 (a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on the next  
14 November 30 or within 30 days after the notice is postmarked and that unless paid prior to that time the amount  
15 then due will be delinquent and will draw interest at the rate of 5/6 of 1% a month from the time of delinquency  
16 until paid and 2% will be added to the delinquent taxes as a penalty;

17 (b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the  
18 next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate  
19 of 5/6 of 1% a month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a  
20 penalty; and

21 (c) the time and place at which payment of taxes may be made.

22 (2) (a) The county treasurer shall send to the last-known address of each taxpayer a written notice,  
23 postage prepaid, showing the amount of taxes and assessments due for the current year and the amount due  
24 and delinquent for other years. The written notice must include:

25 (i) the taxable value of the property;

26 (ii) the total mill levy applied to that taxable value;

27 (iii) itemized city services and special improvement district assessments collected by the county;

28 (iv) the number of the school district in which the property is located;

1 (v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax,  
2 and other tax;

3 (vi) an itemization of the taxes due for each mill levy and a comparison to the amount due for each mill  
4 levy in the prior year; and

5 ~~(vi)~~(vii) a notice of the availability of all the property tax assistance programs available to property  
6 taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax  
7 assistance programs under Title 15, chapter 6, part 3, and the residential property tax credit for the elderly  
8 under 15-30-2337 through 15-30-2341.

9 (b) If a tax lien is attached to the property, the notice must also include, in a manner calculated to  
10 draw attention, a statement that a tax lien is attached to the property, that failure to respond will result in loss of  
11 property, and that the taxpayer may contact the county treasurer for complete information.

12 (3) The municipality shall, upon request of the county treasurer, provide the information to be included  
13 under subsection (2)(a)(iii) ready for mailing.

14 (4) The notice in every case must be given as provided in 7-1-2121. Failure to publish or post notices  
15 does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the current year  
16 or of delinquent tax will not affect the legality of the tax.

17 (5) If the department revises an assessment that results in an additional tax of \$5 or less, an  
18 additional tax is not owed and a new tax bill does not need to be prepared."

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