

## 1 SENATE BILL NO. 212

2 INTRODUCED BY R. OSMUNDSON, M. BLASDEL, S. FITZPATRICK, C. GLIMM, C. SMITH, G. VANCE, L.

3 JONES, R. LYNCH

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5 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO PROPERTY TAX BILLS;  
6 REQUIRING A PROPERTY TAX BILL TO BE ITEMIZED BY MILL LEVY AND INDICATE WHICH LEVIES ARE  
7 VOTED LEVIES; REQUIRING PROPERTY TAX COMPARISON INFORMATION FOR THE COUNTY TO BE  
8 PROVIDED WITH THE TAX BILL; AND AMENDING SECTION 15-16-101, MCA."

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

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

13 **"15-16-101. Treasurer to publish notice -- manner of publication.** (1) Within 10 days after the  
14 receipt of the property tax record, the county treasurer shall publish a notice specifying:

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

19 (b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the  
20 next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate  
21 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  
22 penalty; and

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

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

27 (i) the taxable value of the property;

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

- 1 (iii) itemized city services and special improvement district assessments collected by the county;
- 2 (iv) the number of the school district in which the property is located;
- 3 (v) the amount of the total tax due itemized by mill levy that is levied as city tax, county tax, state tax,
- 4 school district tax, and other tax;
- 5 (vi) an indication of which mill levies are voted levies, including voted levies to impose a new mill levy,
- 6 to increase a mill levy that is required to be submitted to the electors, or to exceed the mill levy limit provided for
- 7 in 15-10-420; and

8 ~~(vi)(vii)~~ a notice of the availability of all the property tax assistance programs available to property

9 taxpayers, including the intangible land value assistance program provided for in 15-6-240, the property tax

10 assistance programs under Title 15, chapter 6, part 3, and the residential property tax credit for the elderly

11 under 15-30-2337 through 15-30-2341.

12 ~~(b) The county treasurer shall include with the written notice information on the change in property~~

13 ~~taxes levied over the previous 10 years. The information must include the consumer price index adjusted for~~

14 ~~population, the average annual growth rate of Montana personal income, and property taxes levied by the state,~~

15 ~~the county, the county seat, and the five largest incorporated cities or towns by population within the county.~~

16 ~~The department of revenue shall provide to county treasurers the consumer price index adjusted for population~~

17 ~~and the average annual growth rate of Montana personal income. The department of administration shall~~

18 ~~provide to county treasurers the information on property taxes levied.~~

19 (B) (i) THE DEPARTMENT OF REVENUE, WITH THE SUPPORT OF THE DEPARTMENT OF ADMINISTRATION, SHALL

20 PROVIDE TO COUNTY TREASURERS THE TAXPAYER INFORMATION ON:

21 (A) THE CONSUMER PRICE INDEX ADJUSTED FOR POPULATION AND THE AVERAGE ANNUAL GROWTH RATE OF

22 MONTANA PERSONAL INCOME; AND

23 (B) ESTIMATED PROPERTY TAXES LEVIED OVER THE PREVIOUS 10 YEARS BY THE STATE, THE COUNTY, AND

24 ANY INCORPORATED CITIES OR TOWNS WITHIN THE COUNTY AND LOCAL SCHOOL AVERAGE MILLS BY COUNTY.

25 (ii) THE COUNTY TREASURER SHALL INCLUDE THE INFORMATION RECEIVED FROM THE DEPARTMENT OF

26 REVENUE SHALL PROVIDE TO THE TAXPAYER THE INFORMATION REQUIRED PURSUANT TO SUBSECTION (2)(B)(i) WITH THE

27 WRITTEN NOTICE BY THE SECOND MONDAY IN OCTOBER.

28 ~~(b)(c)~~ If a tax lien is attached to the property, the notice must also include, in a manner calculated to

1 draw attention, a statement that a tax lien is attached to the property, that failure to respond will result in loss of  
2 property, and that the taxpayer may contact the county treasurer for complete information.

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

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

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

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