

1 HOUSE BILL NO. 497  
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 4 RUSK, J. FITZPATRICK

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

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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  
 20 the next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the  
 21 rate of 5/6 of 1% a month from the time of delinquency until paid and 2% will be added to the delinquent taxes  
 22 as a 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  
4 tax, 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  
6 levy, to increase a mill levy that is required to be submitted to the electors, or to exceed the mill levy limit  
7 provided for in 15-10-420; and

8 (vii) except as provided in subsection (2)(c), an itemization of the taxes due for each mill levy and a  
9 comparison to the amount due for each mill levy in the prior year; and

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

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

17 (c) The information required in subsection (2)(a)(vii) may be posted on the county treasurer's  
18 website instead of being included on the written notice.

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

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

24 (5) If the department revises an assessment that results in an additional tax of \$5 or less, an  
25 additional tax is not owed and a new tax bill does not need to be prepared."  
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27 NEW SECTION. Section 2. Applicability. [This act] applies to property tax notices issued for taxes  
28 on or after [the effective date of this act].

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