

HOUSE BILL NO. 172

INTRODUCED BY D. MOORE

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A BILL FOR AN ACT ENTITLED: "AN ACT PROHIBITING A COUNTY TREASURER FROM INCLUDING IN A TAX LIEN SALE CERTAIN PROPERTY OWNED BY A SENIOR CITIZEN; AMENDING SECTIONS 15-17-122 AND 15-17-211, MCA."

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

Section 1. Section 15-17-122, MCA, is amended to read:

"15-17-122. Notice of pending tax lien sale. (1) ~~The~~ Except as provided in subsection (8), the county treasurer shall publish or post a notice of a pending tax lien sale. The notice must include:

(a) the specific time, date, and place an interest in the property on which the taxes are delinquent will be offered for sale;

(b) a statement that the delinquent taxes, including penalties, interest, and costs, are a lien upon the property and that unless the delinquent taxes, penalties, interest, and costs are paid prior to the time of the tax lien sale, the lien will be offered for sale at the time and place specified in subsection (1)(a).

(2) The notice required in subsection (1) must also include a statement that a list of each property on which the taxes are delinquent is on file in the office of the county treasurer and open to inspection. The list must include:

- (a) the name and address of the person to whom the delinquent taxes are assessed;
- (b) the amounts of the delinquent taxes, all accrued penalties, interest, and other costs; and
- (c) a statement that penalties, interest, and costs will be added to delinquent taxes.

(3) The notice must be published once a week for 3 consecutive weeks in the newspaper designated for county printing as provided in 18-7-411. If no newspaper is published in the county, the notice must be posted by the county treasurer in three public places. The notice must be first published or posted on or before the last Monday in June.

(4) Except as provided in 15-17-211(2), the tax lien sale may not be held less than 21 days or more than 28 days from the date of first publication or first day the notice is posted.

(5) The sale must be held at the office of the county treasurer.



1 (6) Property on which taxes are delinquent but for which proper notification was not made may not be
2 included in the current year's notice and tax lien sale. In the event of improper notification, the tax lien sale may
3 be held on all property properly noticed.

4 (7) The provisions of this section do not apply to property for which delinquent property taxes have been
5 suspended or canceled under the provisions of Title 15, chapter 24, part 17.

6 (8) A county treasurer may not include in the notice of pending tax lien sale property provided for in
7 15-17-211(4)."

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9 **Section 2.** Section 15-17-211, MCA, is amended to read:

10 **"15-17-211. Conduct of tax lien sale.** (1) On the date and at the time and place specified in the notice,
11 the county treasurer shall, except as provided in 15-17-124, begin the tax lien sale of all property described in
12 the list required in 15-17-122(2). The tax lien sale must continue until the county treasurer declares it over, but
13 must continue for a period of not less than 1 day. The treasurer is not required to read the list but shall make a
14 copy of the list available for public inspection during regular business hours.

15 (2) The treasurer may postpone the day of commencing the tax lien sale on a day-to-day basis without
16 publishing a new notice if the sale is held within 3 weeks from the day first fixed.

17 (3) Property assessed under 15-17-324 that has not been sold to a purchaser other than the county may,
18 at the discretion of the county treasurer, be offered for sale at tax lien sales subsequent to the tax lien sale at
19 which it was first offered.

20 (4) (a) The county treasurer may not include in a tax lien sale residential property on which the taxes are
21 delinquent if:

22 (i) the owner or owners are 65 years of age or older;

23 (ii) the income for the preceding calendar year of the owner or owners is \$21,032 or less for a single
24 person or \$28,043 or less for a married couple;

25 (iii) the owner occupied the property as the primary residence for the entire year; and

26 (iv) the taxes have been delinquent for 5 years or less.

27 (b) The income levels contained in subsection (4)(a)(ii) must be adjusted annually for inflation as
28 provided in 15-6-134(2)(b)(ii)."

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