

Unofficial Draft Copy

As of: August 23, 2016 (1:19pm)

LCt102

**** Bill No. ****

Introduced By *****

By Request of the *****

A Bill for an Act entitled: "An Act ."

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) On or after the first working day in October, a tax lien sale certificate or other official record in which the county is listed as the purchaser possessor of a 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 county attorney in developing the policy.

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

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I,, the treasurer of County, state of Montana, hereby certify that ~~a tax lien sale for tax year 20...~~, ~~in the county of,~~ (insert tax lien certificate number) was ~~held~~ attached on (date), for the purpose of liquidating delinquent assessments, ~~and I further certify that a property tax lien for delinquent taxes in on~~ the following property (insert property description) ~~was offered for sale and that there was no purchaser of the property tax lien.~~ Accordingly, Because delinquent taxes, penalties, interests, and costs remained unpaid on the date of attachment of the tax lien, the county is the possessor of the tax lien was listed as the purchaser as required by 15-17-214, MCA. 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 ~~the~~ attachment of a tax lien sale 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.

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

..... County Treasurer

..... County

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

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

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

(b) the name and address of the original ~~purchaser of the tax lien sale certificate~~ assignee;

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

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

(e) the signature of the party, ~~whether it is the purchaser or the assignee,~~ making the assignment;

(f) the signature of the new assignee; and

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

(4) If the ~~certificate described in subsection (1) or the~~

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

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

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

NOTICE OF PENDING ASSIGNMENT

(Pursuant to 15-17-212 and 15-17-323, MCA)

THIS NOTICE IS VERY IMPORTANT with regard to the tax lien, which
..... County holds on the following property. If the
delinquent taxes are not paid by SEPTEMBER 30, an assignment of
the tax lien will be purchased. THIS COULD RESULT IN THE LOSS OF
YOUR PROPERTY LISTED BELOW.

Please contact the County Treasurer at (406)
..... with questions or to pay the delinquent taxes.

(Required Information):

Owner of Record

Mailing Address

Legal description

Parcel number

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Geocode(s)

Date of notice

.....

Signature of interested assignee

Printed name of interested assignee

~~(6) The provisions of this section apply to any sale of land for which a treasurer's deed was not issued on or before March 5, 1917, or for which a tax deed was not issued on or before April 23, 1987, and the holder of any certificate described in subsection (1) has the same rights, powers, and privileges with regard to securing a deed as any purchaser of land at a tax lien sale may now have."~~

{*Internal References to 15-17-323:*
15-17-214x 15-17-214x 15-17-317x 15-18-212x
15-18-212a }

- END -

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