

January 31, 2023

Agenda #1

Agenda Action Report
Prepared for the
Cascade County Commission

ITEM:

Resolution 23-05

An order setting fees for sale of personal property for delinquent taxes.

INITIATED AND PRESENTED BY:

**Paige Smith, Property Tax Supervisor
Treasurer's Office**

BACKGROUND:

The Cascade County Treasurer has recently implemented a process for collection of delinquent mobile home taxes, which necessitates the assistance of the Cascade County Sheriff's Office for such process and falls under the statutory rules for the sale of personal property for delinquent taxes. The fees of the County Treasurer for the collection of delinquent personal property taxes is statutorily established at MCA §15-17-911(4)(a). The County Treasurer is requesting that the Board deviate from the statutorily established fees for this collection of fees, changing the statutorily set fee of \$25 to \$75 to cover the Treasurer's costs related to the collection of delinquent personal property taxes, specifically for mobile homes. The fee charged by the County Treasurer is in addition to administrative fees and the sheriff's fees, mileage, and costs, as provided in MCA §7-32-2141(1) and MCA §7-32-2143; the Sheriff's Office will be processing and serving the Writs of Execution in conjunction with the collection of delinquent mobile home taxes.

RECOMMENDATION:

Approval of the Resolution and adoption of the increase of fees associated with the Writ of Execution Process for delinquent mobile home taxes.

TWO MOTIONS PROVIDED FOR CONSIDERATION:

MOTION TO APPROVE:

Mr. Chairman, I move that the Commission APPROVE, Resolution 23-05, setting the Treasurer's Fee to \$75 associated with the Writs of Execution Process for delinquent mobile home taxes.

MOTION TO DISAPPROVE:

Mr. Chairman, I move that the Commission DISAPPROVE, Resolution 23-05, setting the Treasurer's Fee to \$75 associated with the Writs of Execution Process for delinquent mobile home taxes.

BEFORE THE BOARD OF COUNTY COMMISSIONERS, CASCADE COUNTY MONTANA

**IN RE ORDER SETTING FEES
FOR SALE OF PERSONAL PROPERTY
FOR DELINQUENT TAXES**

RESOLUTION 23-05

WHEREAS, the fees of the County Treasurer for the collection of delinquent personal property taxes is statutorily established at MCA §15-17-911(4)(a); and

WHEREAS, the fees of the Sheriff for various civil services is statutorily established at MCA §7-32-2141(1) and MCA §7-32-2143; and

WHEREAS, the Board of Cascade County Commissioners (Board) may, pursuant to MCA §15-17-911(4)(a), deviate from the statutorily established fees of the County Treasurer for the collection of the delinquent personal property taxes; and

WHEREAS, the County Treasurer is requesting that the Board deviate from the statutorily established fees for this collection of fees, pursuant to MCA §15-17-911(4)(a); and;

WHEREAS, the Cascade County Treasurer has recently implemented a process for collection of delinquent mobile home taxes which necessitates the assistance of the Cascade County Sheriff's Office for such process, and falls under the statutory rules for the sale of personal property for delinquent taxes; and

WHEREAS, the fee charged by the County Treasurer is in addition to the sheriff's fees, mileage, and costs, as provided in MCA §7-32-2141(1) and MCA §7-32-2143, as the Sheriff's Office will be processing and serving the Writs of Execution in conjunction with the collection of delinquent mobile home taxes; and

WHEREAS, the Board finds it is appropriate to change the fee from the statutorily set \$25 to a \$75 fee to cover the Treasurer's costs related to the process and service of Writs of Execution in conjunction with the collection of delinquent mobile home taxes;

WHEREAS, pursuant to MCA § 7-32-2141(2), all fees collected by the Sheriff's Office for the services provided for in Section I must be paid to the county treasurer as provided in MCA § 7-4-2511(1) and deposited by the county treasurer in the general fund of the county unless the county has instituted a public safety levy, in which case the fees must be deposited in the account established pursuant to MCA § 7-6-2513; and

WHEREAS, pursuant to MCA §15-17-911(4)(a), the \$75 fee is in addition to the cost defined in MCA §15-17-121 of the collection of delinquent personal property taxes. This cost is assessed against the delinquent taxpayer and after sale of the property, the proceeds of the sale must be used first to reimburse the County for all costs and charges incurred in seizing the property and conducting the sale. Any excess, up to the total amount of the taxes owed, must be distributed proportionally to the funds that would have received the taxes if they had been paid before becoming delinquent. Any remaining excess, up to the amount of the penalty and interest owed, must then be distributed proportionally to the fund that would have received the penalty and interest if they had been paid in full.