

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
HOUSE OF REPRESENTATIVES  
50TH LEGISLATIVE SESSION

January 27, 1987

The meeting of the Taxation Committee was called to order by Chairman Ramirez, on January 27, 1987, at 9 a.m. in Room 312B of the State Capitol.

ROLL CALL: All members were present. Also present was Dave Bohyer, Researcher, Legislative Council.

CONSIDERATION OF HOUSE BILL NO. 96: Rep. John Patterson, House District #97, sponsor of HB 96, said the bill would exempt hand-held tools from taxation, if used by a resident of a city, but not for a business or trade. He said a proposed amendment to page 5, lines 13-14, would strike "not used for manufacturing and mining purposes". (Exhibit #1)

PROPOSERS OF HOUSE BILL NO. 96: Rep. Jerry Driscoll, House District #92, stated his support of the bill in view of the fact that most farmers don't know they need to report such tools. He added that the proposed amendment is necessary, if the Committee chooses to approve the bill.

Gene Fenderson, Montana State Building Trades Council, stated his support of the bill, with the proposed amendments, or a \$6,000 base on tools.

Dennis Burr, Montana Taxpayers Association, advised that HB 96 is a good example of a type of personal property that is difficult to administer, and said his organization supports lowering personal property taxes.

Leonard Colve, representing coal miners at Colstrip and Decker Coal, stated his support of the bill.

OPPONENTS: Phil Campbell, Montana Education Association, said he was not opposed to the concept of the bill, but the impact reported on the fiscal note. He stated that, as a matter of taxing policy, it doesn't make sense to continue to piecemeal personal property tax. He added that MEA does support a reduction in personal property taxes in general.

Gordon Morris, Montana Association of Counties (MACO), stated his opposition to any piecemeal approach to property tax reduction, and said there is a need for a comprehensive reform approach.

Cort Harrington, County Treasurers Association, stated his opposition to Section 4 of the bill, as the proposed effective date would require that refunds be made.

QUESTIONS ON HOUSE BILL NO. 95: Rep. Raney asked if it would be a problem to change the effective date to January 1, 1988. Rep. Patterson replied it would be changed to December 31, 1987, on page 2, line 17, of the bill.

Rep. Sands asked Greg Groepper, DOR, to explain the fiscal note. Mr. Groepper replied that 929,000 is the upper limit, and that amount would probably be far less. He added that this tax is not properly administrated right now.

CLOSING ON HOUSE BILL NO. 96: Rep. Patterson advised the bill would have some effect on education, but the Legislature needs to address how to fund education. Rep. Patterson stated he hoped that HB 96 would be compatible with related bills assigned to Property/Sales Tax Subcommittee.

DISPOSITION OF HOUSE BILL NO. 136: Rep. Ream made a motion that HB 136 DO PASS.

Chairman Ramirez made a motion to strike section 2 of the bill, and explained an LFA cash-flow analysis of the RTF fund (Exhibit #1). The motion FAILED 3-13, on a roll call vote (attached).

Rep. Raney advised that Burlington Northern says it can't compete with trucks, and vice versa.

Rep. Williams asked how the Committee could judge the validity of the numbers presented by DOH, and those of the LFA. Chairman Ramirez advised the LFA states the DOH operations budget can be held down, with savings to the RTF. He added that DOR should pare down operations like all other agencies.

Rep. Williams asked where property tax reduction was addressed in the bill. Chairman Ramirez replied the Committee is not here to quarter a wash for a certain business. He said the Legislature needs to turn the economy around to the extent that state government can effect that economy.

Rep. Asay stated that DOH hasn't been entirely honest in HB 30, and asked how the Committee could resolve the situation when it doesn't know what the problem is. He said the Committee needs to make certain DOH is being efficient.

Rep. Schye commented he didn't want to see the diesel fuel tax cut to zero.

Rep. Gilbert said he agreed with Rep. Schye, and stated other legislation shows that half of heavy trucks are farm vehicles. He commented the amendment would help agriculture, and that railroad problems are historical problems, that it is not real competition.

Rep. Sands stated he liked the direction of the amendment, but not the degree of direction. He commented the Committee is looking at the tax as a user fee, but the problems are being caused by trucks. Rep. Sands read from the DOH report, and said it it bad public policy, because it doesn't represent the people who didn't testify.

Rep. Hoffman said the competitive nature of the business is in question, and asked if the bill would affect competition. Chairman Ramirez referred to an industry chart, and said if taxes are the measure, the state is not competitive.

Rep. Harp commented there is activity in other states to raise the diesel tax.

Chairman Ramirez made a motion to raise the gas tax by 2 1/2 cents, and the diesel tax by 1 1/2 cents. He advised the LFA believes this amount will enable the RTF program to work effectively.

Re . Ellison asked if the LFA indicated where differences were. Rep. Harp replied there are no real differences between the LFA and DOH estimates, and said additional dollars come from arbitrage and land interest.

Rep. Harp asked what the interest is on the \$100 million in bonding. Chairman Ramirez replied the Committee did not have this information.

Rep. Harp stated that expenditures are different. He said the Highway Patrol budget is taken entirely from the highways budget now, and advised that the Patrol is asking for high-band radios and other equipment.

Rep. Williams stated the amendment would still provide truckers with a \$200,000 break via another bill.

Chairman Ramirez advised that Rep. Harp's concerns are legitimate, and that the Legislature must balance equation cuts in Appropriations, including the Highway Patrol. He said the LFA states current level will support the RTF program at the amounts proposed in his amendment.

TAXATION COMMITTEE

January 27, 1987

Page 4

The motion made by Chairman Ramirez FAILED 7-9, on a roll call vote (attached).

Rep. Asay stated the Committee could extend the program by restructuring the bonding program.

Rep. Gilbert made a motion to approve 3 cents for gasoline and 2 cents for diesel fuel.

Rep. Hoffman stated the issue should be debated on the House floor.

Rep. Ellison commented he had no doubt there would be a debate, and said it is the Committee's job to make its best recommendation.

The motion made by Rep. Gilbert FAILED, 6-10, on a roll call vote (attached).

Rep. Patterson commented that the Legislature shifted funds around during the 1985 June Special Session.

Rep. Harp advised that the RTF used to get coal tax interest and fund one-half of the Highway Patrol budget.

Rep. Patterson asked what the 1985 Special Session kept intact. Rep. Harp replied it was the Governor's plan to take the coal interest as well, and that was saved via a floor amendment.

Rep. Sands commented the Governor's plan was to approve a 5 cent gas tax increase and a 3 cent diesel fuel tax increase, and use coal interest for the general fund. He added that the RTF now has those increases and coal interest.

Rep. Harp stated that \$6 million was built in, and the RTF program is not getting the necessary \$9 million. He advised that in 1983, it was known that more money would be needed in 1987, and that with the shifts in financing from the RTF to the general fund, those dollars are even more necessary.

Rep. Asay stated the Legislature did not analyze the problem, but threw out more dollars. He commented there is a need for construction, but there is a greater need for answers.

Chairman Ramirez made a motion that HB 136 DO PASS. The motion made by Chairman Ramirez CARRIED, 9-7, on a roll call vote (attached).

DISPOSITION OF HOUSE BILL NO. 255: Rep. Gilbert made a motion that HB 255 DO PASS. He said the purpose of the bill

is to fund the RTF program, and that dollars from the coal tax should go to highways, education, and infrastructure.

Rep. Williams stated he must oppose the bill, because of his support of another bill.

Rep. Raney commented the bill is trust-busting, and asked why ongoing government should be funded in this manner. Rep. Gilbert replied the bill is funded by the bond fund, and not the trust.

Rep. Raney stated that is not entirely accurate, and said the state closed interest at 8 percent per year.

Rep. Sands asked if the bill were necessary, because \$15 million has already been passed.

Rep. Williams commented the bill needs Rep. Donaldson's amendments.

Rep. Harrington asked about the fiscal impact of the bill. Rep. Gilbert replied there would be a loss in interest, but that thinking is flawed.

Chairman Ramirez said he would support the bill for the reason that the gas tax bill is on the House floor, it could be amended there. He commented that HB 255 and HB 136 could be incorporated on the House floor, and said he agreed with Rep. Raney that ongoing expenditures should not be funded with trust dollars. Chairman Ramirez stated, that the Legislature should also invest the interest, which is not being done right now.

Rep. Keenan stated it is a waste of time to discuss the matter on the House floor.

Rep. Williams said he would rather table the bill, and made a substitute motion that HB 255 be TABLED. The motion FAILED 7-9, on a roll call vote (attached).

The original DO PASS motion made by Rep. Gilbert FAILED, 6-10, on a roll call vote (attached). The voted was reversed on a motion that HB 255 DO NOT PASS, made by Rep. Williams, and CARRIED, 10-6.

ADJOURNMENT: There being no further business before the Committee, the meeting was adjourned at 11:05 a.m.

Representative Jack Ramirez,  
Chairman



# STANDING COMMITTEE REPORT

JANUARY 27

19 97

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 136

do pass  
 do not pass

be concurred in  
 be not concurred in

as amended  
 statement of intent attached

Representative Jack Ramirez, Chairman

FIRST reading copy ( WHITE )  
color

# STANDING COMMITTEE REPORT

JANUARY 27

19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 255

do pass

do not pass

be concurred in

be not concurred in

as amended

statement of intent attached

~~Representative Jack Ramirez~~ Chairman

FIRST reading copy ( WHITE )  
color

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 136 Amendment (Ramirez)

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM			✓
ELLISON, REP. ORVAL			✓
GILBERT, REP. BOB		✓	
HANSON, REP. MARION		✓	
HARP, REP. JOHN			✓
HARRINGTON, REP. DAN			✓
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY			✓
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN			✓
RANEY, REP. BOB			✓
REAM, REP. BOB			✓
SANDS, REP. JACK			✓
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL			✓
TALLY		3	13

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: Amend to omit Section 2 of HB 136

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 136 Amended (Ramirez)

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM		✓	
ELLISON, REP. ORVAL		✓	
GILBERT, REP. BOB		✓	
HANSON, REP. MARION		✓	
HARP, REP. JOHN			✓
HARRINGTON, REP. DAN			✓
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY			✓
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN		✓	
RANEY, REP. BOB			✓
REAM, REP. BOB			✓
SANDS, REP. JACK		✓	
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL			✓
TALLY		7	9

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: Ramirez: gas @ 2 1/2¢ increase; diesel  
at 1 1/2¢ increase

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 136 Amend #3 (billnt)

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM		✓	
ELLISON, REP. ORVAL		✓	
GILBERT, REP. BOB		✓	
HANSON, REP. MARION			✓
HARP, REP. JOHN			✓
HARRINGTON, REP. DAN			✓
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY			✓
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN		✓	
RANEY, REP. BOB			✓
REAM, REP. BOB			✓
SANDS, REP. JACK			✓
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL		✓	
TALLY		6	10

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: Gilbert 3¢ on gas 2¢ on diesel

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 136

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM			✓
ELLISON, REP. ORVAL			✓
GILBERT, REP. BOB			✓
HANSON, REP. MARION			✓
HARP, REP. JOHN		✓	
HARRINGTON, REP. DAN		✓	
HOFFMAN, REP. ROBERT		✓	
KENNAN, REP. NANCY		✓	
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN			✓
RANEY, REP. BOB		✓	
REAM, REP. BOB		✓	
SANDS, REP. JACK			✓
SCHYE, REP. TED		✓	
WILLIAMS, REP. MEL		✓	
TALLY		9	7

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: DD Pass Carried 9-7

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 255

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK			✓
ASAY, REP. TOM		✓	
ELLISON, REP. ORVAL			✓
GILBERT, REP. BOB			✓
HANSON, REP. MARION			✓
HARP, REP. JOHN			✓
HARRINGTON, REP. DAN		✓	
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY		✓	
KOEHNKE, REP. FRANCIS		✓	
PATTERSON, REP. JOHN			✓
RANEY, REP. BOB			✓
REAM, REP. BOB		✓	
SANDS, REP. JACK		✓	
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL		✓	
TALLY		7	9

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: Sub TABLE Wilkins Failed

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/27/87 BILL NO. HB 255

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM			✓
ELLISON, REP. ORVAL		✓	
GILBERT, REP. BOB		✓	
HANSON, REP. MARION		✓	
HARP, REP. JOHN		✓	
HARRINGTON, REP. DAN			✓
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY			✓
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN		✓	
RANEY, REP. BOB			✓
REAM, REP. BOB			✓
SANDS, REP. JACK			✓
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL			✓
TALLY		6	10

Joann Banschbach  
Secretary

Rep. Jack Ramirez  
Chairman

Motion: DO Pass Gilbert Failed 6/10

Reverse vote on Williams DO NOT PASS  
CARRIED 10Y 6N



STATE OF MONTANA

*Office of the Legislative Fiscal Analyst*

STATE CAPITOL  
HELENA, MONTANA 59620  
406/444-2986

EXHIBIT \_\_\_\_\_  
DATE 1-27-87  
HB 136

JUDY RIPPINGALE  
LEGISLATIVE FISCAL ANALYST

January 27, 1987

Representative Jack Rameriz  
Chairman, Taxation Committee  
Montana House of Representatives  
Seat #29

Dear Representative Rameriz:

As you requested, attached is a cash flow analysis for the combined Highway State Special Revenue and Reconstruction Trust Fund accounts showing a projected cash balance of \$17.9 million at the end of fiscal 1993.

This analysis was made using the executive revenue estimates with a 3 cents per gallon gasoline tax increase beginning in fiscal 1988. There is no diesel tax increase projected. The revenue projection also includes \$100 million in bond proceeds for fiscal 1988.

The expenditure projections for fiscal years 1988 and 1989 are based on the expenditure levels included in the LFA current level with the exception of the bond interest and principal payments, construction costs, and the expenditures projected from the reconstruction trust fund. These three expenditures were based on the Department of Highway projections as shown on the cash flow analysis presented to the Joint Committee on Highway Financing which met in early January. There is a 2 percent per year inflation projected on non-fixed costs for fiscal years 1990 through 1993.

Please let me know if you need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "Jim Haubein".

Jim Haubein  
Principal Fiscal Analyst

JH1:bn:rjr.  
Attachment

DEPARTMENT OF HIGHWAYS

COMBINED HIGHWAY STATE SPECIAL AND RECONSTRUCTION TRUST ACCOUNTS

	FY '84	FY '85	FY '86	FY '87	FY '88	FY '89	FY '90	FY91	FY '92	FY '93
<b>Beginning Balance</b>	\$41,993,035	\$62,787,605	\$74,908,470	\$45,286,749	\$133,517,454	\$124,055,129	\$110,709,356	\$93,482,334	\$73,016,903	\$50,100,097
<b>Revenues</b>										
GASOLINE TAX	\$60,187,002	\$60,948,946	\$59,566,024	\$65,299,704	\$65,517,209	\$64,373,065	\$63,251,803	\$62,152,967	\$61,076,108	\$60,020,785
DIESEL TAX	\$17,793,066	\$19,278,727	\$18,576,576	\$18,576,576	\$18,576,576	\$18,576,576	\$18,576,576	\$18,576,576	\$18,576,576	\$18,576,576
GVM TAX	\$22,632,255	\$23,865,379	\$22,593,890	\$22,809,487	\$23,037,582	\$23,267,958	\$23,500,637	\$23,735,643	\$23,973,000	\$24,212,728
INTEREST	\$0	\$0	\$3,466,058	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORES	\$0	\$0	\$12,792,441	\$12,643,971	\$13,602,298	\$13,672,810	\$14,250,709	\$14,535,723	\$14,826,437	\$15,122,966
COAL TAX	\$0	\$0	\$1,684,344	\$6,144,000	\$9,440,000	\$8,573,000	\$8,147,000	\$7,161,000	\$7,161,000	\$7,161,000
MINERALS TAX	\$8,969,324	\$8,890,580	\$7,577,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER	\$662,546	\$397,424	\$1,014,755	\$1,497,631	\$1,014,755	\$1,014,755	\$1,014,755	\$1,014,755	\$1,014,755	\$1,014,755
ACCOUNTS REC.										
MODIFIED REVENUES					\$12,073,473	\$11,844,598	\$11,546,812	\$11,254,976	\$10,968,977	\$10,688,697
BOND PROCEEDS				\$100,000,000						

<b>TOTAL REVENUES</b>	\$110,244,193	\$113,381,056	\$127,271,871	\$226,971,369	\$143,261,893	\$141,322,762	\$140,288,292	\$138,431,640	\$137,596,853	\$136,797,507
<b>Total Funds Available</b>	\$152,237,228	\$176,168,661	\$202,180,341	\$272,258,118	\$276,779,347	\$265,377,891	\$250,997,648	\$231,913,974	\$210,613,756	\$186,897,604

	FY '84	FY '85	FY '86	FY '87	FY '88	FY '89	FY '90	FY91	FY '92	FY '93
<b>Disbursements</b>										
GENERAL OPERATIONS	\$18,650,681	\$20,469,555	\$18,642,464	\$19,048,764	\$19,162,998	\$18,990,747	\$19,090,562	\$19,192,373	\$19,296,220	\$19,402,144
CONSTRUCTION	\$9,619,410	\$16,213,526	\$30,919,673	\$12,117,836	\$26,399,212	\$25,601,183	\$20,618,650	\$20,397,940	\$20,380,012	\$22,100,813
MAINTENANCE	\$37,687,627	\$41,808,079	\$41,546,502	\$38,688,379	\$39,543,378	\$39,772,368	\$40,567,815	\$41,379,172	\$42,206,755	\$43,050,890
RECONSTRUCTION	\$3,597,784	\$4,585,664	\$4,787,504	\$3,761,337	\$4,214,625	\$3,593,519	\$3,665,389	\$3,738,697	\$3,813,471	\$3,889,741
CAPITAL OUTLAY	\$5,306,234	\$4,898,063	\$28,109,889	\$35,588,505	\$11,630,000	\$11,630,000	\$11,630,000	\$11,630,000	\$11,630,000	\$20,760,000
EQUIPMENT	\$3,002,594	\$2,523,925	\$2,910,182	\$2,247,850	\$2,247,850	\$11,630,000	\$1,479,101	\$1,508,683	\$1,538,856	\$1,569,634
LONG RANGE BLDG	\$652,457	\$455,738	\$732,886	\$969,821	\$761,000	\$761,000	\$776,220	\$791,744	\$807,579	\$823,731
STORES	\$0	\$0	\$12,442,555	\$12,643,971	\$13,602,298	\$13,672,810	\$14,250,709	\$14,535,723	\$14,826,437	\$15,122,966
GVM PROGRAM	\$2,869,950	\$3,009,690	\$3,205,616	\$3,497,307	\$3,442,252	\$3,503,362	\$3,573,429	\$3,644,898	\$3,717,796	\$3,792,152
DEPT OF JUSTICE	\$6,232,839	\$6,431,679	\$6,843,036	\$9,283,571	\$9,647,310	\$9,704,471	\$9,898,560	\$10,096,532	\$10,298,462	\$10,504,432
DEPT OF COMMERCE	\$75,000	\$75,000	\$75,000	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250	\$71,250
HIGHWAY TRAFFIC SAFE	\$68,319	\$64,478	\$70,791	\$68,194	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
DEPT OF REVENUE	\$681,706	\$690,860	\$787,852	\$753,879	\$775,966	\$805,517	\$821,627	\$838,060	\$854,821	\$871,918
RECONSTRUCTION TRUST					\$23,401,929	\$26,490,308	\$31,000,000	\$31,000,000	\$31,000,000	\$27,000,000

<b>Total Disbursements</b>	\$88,444,601	\$101,226,257	\$151,073,950	\$138,740,664	\$152,724,218	\$154,668,535	\$157,515,314	\$158,897,071	\$160,513,659	\$169,031,669
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<b>Adjustments</b>										
PRIOR YEAR REV	\$133,746	\$250,293	\$250,393							
PRIOR YEAR EXP	(\$638,855)	(\$632,811)	\$622,393							
OTHER	(\$499,913)	\$548,584	(\$6,692,428)							

<b>Total Adjustments</b>	(\$1,005,022)	(\$33,934)	(\$5,819,642)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Ending Balance</b>	\$62,787,605	\$74,908,470	\$45,286,749	\$133,517,454	\$124,055,129	\$110,709,356	\$93,482,334	\$73,016,903	\$50,100,097	\$17,865,934
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27  
HB 76

ASSESSMENT NUMBER EXHIBIT #1  
DATE 1-27-07  
HB 96

# FARM EQUIPMENT AND LIVESTOCK REPORTING FORM

SUPPLEMENTAL STATEMENT FOR USE IN REPORTING FARM EQUIPMENT AND LIVESTOCK AS OF THE FIRST DAY OF JANUARY 19 \_\_\_\_\_. IF EQUIPMENT OR LIVESTOCK ARE ACQUIRED AFTER JANUARY 1 OF THIS YEAR, PLEASE LIST ITEMS AND DATE ACQUIRED.

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_ ROUTE \_\_\_\_\_ BOX \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ PHONE # \_\_\_\_\_

LOCATION OF MAIN BUILDINGS \_\_\_\_\_ S.D. NO. \_\_\_\_\_ SEC. \_\_\_\_\_ TWP. \_\_\_\_\_ RGE. \_\_\_\_\_

LIST ADDITIONS OR DELETIONS OF BUILDINGS SINCE LAST REPORT \_\_\_\_\_

IF RENTING PLEASE LIST LANDLORD'S NAME \_\_\_\_\_

READ INSTRUCTIONS ON PAGE SEVEN BEFORE FILLING OUT THIS FORM. ALL APPROPRIATE ITEMS MUST BE FILLED IN AND FORM RETURNED TO THE ASSESSOR'S OFFICE WITHIN 30 DAYS IF LIVESTOCK ARE REPORTED AS AVERAGE INVENTORY. WHEN REPORTED ON MARCH 1st, FORM MUST BE RETURNED BY MARCH 15.

### GENERAL INSTRUCTIONS: THIS FORM MUST BE ITEMIZED

1. Print name and address as it should appear on the tax roll of your county.
2. Complete information regarding the location of your property.
3. List all your property in the proper schedule. Refer to the specific instructions for each schedule.
4. List all the required information.
5. Sign and date the affidavit at the bottom of page one before returning this form to the County Assessor's Office.
6. Return the completed form to the County Assessor's Office.
7. If assistance is needed, please contact the County Assessor's Office.
8. Valuation procedures can be reviewed in the County Assessor's Office.
9. This return is subject to audit by the State of Montana, Department of Revenue.
10. All market values will be computed by the County Assessor's Office.

FOR ASSESSOR'S USE ONLY:		REAL <input type="checkbox"/>	PERSONAL <input type="checkbox"/>	SCHOOL DISTRICT <input type="checkbox"/>		
SCHEDULE	RECAPITULATION	CODE	CLASS	%	MARKET	TAXABLE
SCHEDULE A	LIVESTOCK		CLASS 6	4%		
SCHEDULE B	SADDLES AND TACK	6112	CLASS 16	11%		
SCHEDULE C	SHOP EQUIPMENT AND TOOLS	6512	CLASS 7	8%		
SCHEDULE D	AG. MACH., EQUIP & IMPLEMENTS	6111	CLASS 8	11%		
SCHEDULE E	HEAVY EQUIPMENT	6511	CLASS 8	11%		
SCHEDULE F	AGRICULTURAL PRODUCTS	6131	CLASS 6	4%		
SCHEDULE G	FURNITURE AND FIXTURES	6311	CLASS 9	13%		
SCHEDULE H	WATERCRAFT & BOAT MOTORS	4701	CLASS 16	11%		
SCHEDULE H	AIRCRAFT	4601	CLASS 8	11%		
SCHEDULE H	GOLF CARTS	4831	CLASS 16	11%		

### AFFIDAVIT OF PERSON LISTING THE WITHIN PROPERTY

I, the undersigned, do swear (or affirm) that I am a resident of the County of \_\_\_\_\_, State of \_\_\_\_\_ that my post office address is \_\_\_\_\_; that the within list contains a full and correct statement of all property subject to taxation which I, or any firm of which I am a member, or any corporation, association or company of which I am President, Secretary, Cashier or Managing Agent, owned, claimed, possessed or controlled at 12 o'clock A.M. on the first day of January last and which is not already assessed this year, and that I have not in any manner whatsoever transferred or disposed of any property or placed any property out of said County, or my possession, for the purpose of avoiding any assessment upon the same or of making this statement.

Date \_\_\_\_\_ SIGN HERE (PREPARER) X \_\_\_\_\_

PREPARED BY (PRINT) \_\_\_\_\_

Amend House Bill No. 96  
Introduced copy

1. Page 5, lines 13 and 14.  
Following: "property" on line 13  
Strike: "not used for manufacturing and mining purposes"