

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

February 12, 1987

The meeting of the Taxation Committee was called to order by Chairman Ramirez, on February 12, 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. 575: Rep. Mike Kadas, House District #55, sponsor of HB 575, said the bill clarifies the provisions of I-105 and extends to all classes of property. He provided copies of an explanation of the bill (Exhibit #1), and told the Committee he had amendments which were not yet completed.

Rep. Kadas said the main context of the bill is contained in page 3, and referred to subsections (a)-(g), which list exclusions. He commented that "business districts" need to be added to this group, and said the bill would sunset at the end of the coming biennium as it is not seen as a permanent solution to taxation issues. Rep. Kadas added that net and gross proceeds are not addressed in the bill, but should be included.

PROponents OF HOUSE BILL NO. 575: Jim Nugent, City Attorney, Missoula, and representative of the Montana League of Cities and Towns, read from a prepared statement in support of the bill (Exhibit #2). He said the bill needs clarification of what is meant by each tax levy.

Dennis Burr, Montana Taxpayers Association, told the Committee he believes the bill clarifies the intent of the drafters of I-105 and would save the state from needless law suits during the next few years.

Alec Hansen, Montana League of Cities and Towns, stated the bill is a good beginning toward dealing with problems in taxing jurisdictions and bonds, but does need some work.

Allen Tandy, City Administrator, Billings, said he supported issues addressed by the bill.

OPponents OF HOUSE BILL NO. 575: There were no opponents of the bill.

TECHNICAL COMMENTS ON HOUSE BILL NO. 575: Greg Groepper, Property Assessment Division Administrator, DOR, addressed

Section 4 on page 3 of the bill, and said he would like to add: (1) property moved from one taxing jurisdiction to another; (2) subdivided property; and (3) reclassified property.

Mr. Groepper said the other problem is how to address net and gross proceeds, because it will be a problem for some counties. He suggested that I-105 could be amended, rather than attempting to interpret the Initiative, in order to alleviate some problems.

QUESTIONS ON HOUSE BILL NO. 575: Rep. Harrington asked who decides when tax relief has reached an appropriate level. Rep. Kadas replied that any legislation passed by the Legislature must meet mandates in I-105.

Rep. Williams asked what some of the exemptions were in property classes. Greg Groepper replied that Class 3-agricultural lands, Class 4-residential and commercial property, Class 6-livestock, grain, storage, and leased land, Class 9-furniture and fixtures (includes 3/4 ton and larger trucks and radios), Class 12-mobile homes, and Class 14-farm buildings, and 1 acre of land beneath a home, are addressed in the bill.

Rep. Hoffman asked if the authors of I-105 could not define "substantial property tax relief". He asked why it is the responsibility of the Legislature to do so. There was no response.

Chairman Ramirez asked if local option taxes would meet second half requirements for replacement revenue. Rep. Kadas replied they would.

CLOSING: Rep. Kadas told Chairman Ramirez his last question pointed out part of the problem, and said MONTREC had a sales tax on their mind as a property tax relief measure. He commented that property tax relief could not be provided unless it could be afforded, and that a freeze seems an appropriate vehicle for now. He added that he knows the bill needs more work.

CONSIDERATION OF HOUSE BILL NO. 525: Rep. Norm Wallin, House District #78, sponsor of the bill, said HB 525 is a simple bill to repeal certain sections of code and eliminates fees in lieu of taxes on light vehicles. He stated that if the fee system were changed to the ad valorem system, it would cost \$33 million in lost revenue. Rep. Wallin then requested that the Committee table the bill.

PROPONENTS OF HOUSE BILL NO. 525: There were no proponents of the bill.

TAXATION COMMITTEE

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Chairman Ramirez advised he would provide summaries of the coal tax bills to committee members later this date.

Rep. Williams commented that a copy of the Governor's proposal in Sen. Neuman's bill should be included.

DISPOSITION OF HOUSE BILL NO. 375: Rep. Sands made a motion that HB 375 be TABLED. The motion CARRIED unanimously.

ADJOURNMENT: There being no further business before the Committee, the meeting was adjourned at 12 noon.


Representative Jack Ramirez,
Chairman

DAILY ROLL CALL

HOUSE TAXATION COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 2-12-87

NAME	PRESENT	ABSENT	EXCUSED
REP. RAMIREZ	7		
REP. ASAY	7		
REP. ELLISON	7		
REP. GILBERT	7		
REP. HANSON	7		
REP. HARP	7		
REP. HARRINGTON	7		
REP. HOFFMAN	7		
REP. KEENAN	7		
REP. KOEHNKE	7		
REP. PATTERSON	7		
REP. RANEY	7		
REP. REAM	7		
REP. SANDS	7		
REP. SCHYE	7		
REP. WILLIAMS	7		

OPPONENTS OF HOUSE BILL NO. 525: Alec Hansen, Montana League of Cities and Towns, advised that the bill would cost cities and towns about \$34 million, and stated his opposition to the bill.

Gordon Morris, Montana Association of Counties, stated his opposition to the bill.

Jim Nugent, Missoula City Attorney, told the Committee his city would lose \$330,000, in addition to other fees.

Phil Campbell, Montana Education Association, and representative of Montana AFL-CIO, Montana State University, and the City of Billings, stated his opposition to the bill for the same reasons.

QUESTIONS ON HOUSE BILL NO. 525: There were no questions on the bill.

CLOSING ON HOUSE BILL NO. 525: Rep. Wallin advised that the fiscal note indicates losses of \$23 million in FY88 and \$34 million in FY89.

DISPOSITION OF HOUSE BILL NO. 525: Rep. Raney made a motion that HB 525 be TABLED. The motion CARRIED unanimously.

CONSIDERATION OF HOUSE BILL NO. 318: Rep. Ray Brandewie, House District #49, sponsor of HB 318, told the Committee his is a simple bill to create a new class of property. He said SB 413 changed the greenbelt law, which was passed last session, but hurt property owners in suburban areas.

Rep. Brandewie explained that DOR property assessment is short of funds and is not able to make necessary on-site assessments of property situated on flood plains or that is unusable. He said the bill would tax land with improvements the same as other land in Class 4 property, while all other land would be classed as agricultural or timber, where applicable.

Rep. Brandewie advised that language in the bill pertaining to agricultural grazing land needs to be cleaned up. He said land situated on the flood plain on the Whitefish River can't sell for \$10,000 per acre, yet is valued at \$25,000 per acre. He provided copies of a 1985 assessment for an East Helena woman, who applied for an agricultural designation and was denied that classification by DOR because she hauled feed to her property (Exhibit #3).

OPPONENTS OF HOUSE BILL NO. 318: Gordon Morris, Montana Association of Counties, provided copies of a legislative analysis of bills impacting counties, which total \$172,190,528 million (Exhibit #4). He asked the Committee to consider the fiscal implications of the bill.

Phil Campbell, Montana Education Association, said he opposed the bill because of its impact on Montana schools, and commented that he sympathized with Rep. Brandewie's concerns. He added that is evidence the tax structure in the state needs to be changed.

Claire Wilkin, Montana Association of Appraisers, read from a prepared statement in opposition to the bill (Exhibit #5).

TECHNICAL COMMENTS ON HOUSE BILL NO. 318: Greg Groepper, Property Assessment Division Administrator, DOR, explained that right now, the taxable valuation of grazing land is \$3.80 per acre at 30%, for \$1.30, which breaks down to 27 cents per acre at 240 mills. He advised that the bill would change those figures to 4 cents per acre at 240 mills.

Mr. Groepper said he would prefer to omit the retroactive effective date, because of the impact to local governments and insufficient number of personnel to complete required work. He stated that SB 20 addresses the problem with the greenbelt legislation and suggested HB 318 be referred to the property tax subcommittee for additional consideration.

QUESTIONS ON HOUSE BILL NO. 318: Rep. Harp stated he was concerned that DOR was manipulating descriptions of land. Greg Groepper replied he was unaware of such action, but would look into it.

Rep. Ream asked what the problem was with bringing in feed from outside the property. Greg Groepper replied that the law states the land must produce \$1,500 in income and cannot be used just to raise cattle, for instance.

Chairman Ramirez stated he would like a summary of information on the greenbelt issue.

Rep. Raney requested information on laws in other states pertaining to the issue.

Rep. Ellison advised that federal regulations require one-half of income to be produced agriculturally to receive an agricultural classification. He said he believes Montana has a problem in extending the classification to everyone.

CLOSING ON HOUSE BILL NO. 318: Rep. Brandewie advised that Mrs. Holliday, the woman from East Helena, told him it took the state 53 years to find an easement across her property. He said the bill addresses \$11 million taken from taxpayers and given to cities and towns one year ago, which needs to be returned to the taxpayers. He added that the needs of retiring, native Montanans need to be addressed.

CONSIDERATION OF HOUSE BILL NO. 314: Rep. John Patterson, House District #97, sponsor of HB 314, said his bill deals

with Class 8 property, because it was not included in I-105. He explained that Gary Buchanan, MONTREC, told the Appropriations Committee in January of this year, that he would include all classes of property in I-105, if he had it all to do over again.

Rep. Patterson advised that "1987" on page 2, line 9 of the bill, needs to be changed to "1986" to comply with the fiscal note. He said the bill represents a \$27 million loss to seven state entities, county and local governments, the state education system, and state assumed counties.

PROPOSERS OF HOUSE BILL NO. 314: Mons Tiegen, Montana Stockgrowers and Montana Cattlewomen, stated his support of the bill.

Lorna Frank, Montana Farm Bureau, stated her support of the bill.

OPPOSERS OF HOUSE BILL NO. 314: Gordon Morris, Montana Association of Counties, said he opposed the bill for the same reasons he had given in earlier testimony this date.

Don Judge, Montana AFL-CIO, Phil Campbell, Montana Education Association, and Alec Hansen, Montana League of Cities and Towns, also stated their opposition to the bill. Mr. Hansen stated that cities collect \$45 million in revenue, of which \$10 million goes to the state. He advised that the City of Missoula, the City of Billings, and the Associated Students of the University of Montana were also opposed to the bill.

TECHNICAL COMMENTS ON HOUSE BILL NO. 314: Greg Groepper, DOR, advised that he concurred with Rep. Patterson's request to change the effective date.

CLOSING ON HOUSE BILL NO. 314: Rep. Patterson stated the Committee must realize how dependent the state is on local property taxes.

CONSIDERATION OF HOUSE BILL NO. 515: Rep. Mel Williams, House District #85, sponsor of HB 515 said the main portion of the bill is in section 1, a new section to create a new property classification to separate residential and commercial property and improvements. He explained such property and improvements are taxed at 3.86% of market value for property tax purposes and provided copies of the present property classification structure (Exhibits #6 and #7).

Rep. Williams read from a prepared statement in support of the bill (Exhibit #8). He said DOR did no sales ratio for residential property, and even if it did, the results would not be the same as they are for commercial property. He stated his belief that homeowners are subsidizing commercial property owners, as separate factors indicated a 3.75% tax

rate for homeowners and a 4.17% tax rate for commercial property owners.

PROPOSERS OF HOUSE BILL NO. 515: Don Judge, Montana AFL-CIO, read from a prepared statement in support of the bill (Exhibit #9).

Ken Perez, Montana Alliance for Progressive Policy, stated that the shift in the tax burden between 1972-82 is not appropriate.

OPPOSERS OF HOUSE BILL NO. 515: Dennis Burr, Montana Taxpayers Association, said it has been mentioned that business has received some tax reductions over the years. He stated that 17% of the tax burden was shifted to residential property and 83% to other property. Mr. Burr stated his hope that the Committee would take the same position it had last session on this bill.

Kay Foster, Billings Area Chamber of Commerce, advised now is not the time to make a change in property classification.

Stuart Doggett, Montana Chamber of Commerce, said he opposed the bill for the same reasons stated by Dennis Burr.

QUESTIONS ON HOUSE BILL NO. 515: Rep. Asay asked Rep. Williams how he could propose tax equity when there is a non-equitable voting base. Rep. Williams replied that he proposed leaving the tax rate the same, but separating the two types of property for appraisal purposes only. He added that he believed such action would not shift the burden from residential to commercial property owners.

Rep. Gilbert asked for an explanation of the income stream. Greg Groepper replied that DOR uses market value, income stream, and replacement costs to estimate the selling value of a parcel of property. He explained that DOR uses income generated for one year to determine future worth of that income stream to a potential buyer.

CLOSING ON HOUSE BILL NO. 515: Rep. Williams made no closing comments.

CONSIDERATION OF HOUSE BILL NO. 520: Rep. Jack Ramirez, House District #87, and Sen. Bruce Crippen, Senate District #45, testified as co-sponsors of the bill. Rep. Ramirez stated the bill authorizes a local option sales tax in counties with a resident population in excess of 100,000, and requires voter approval prior to imposition of such tax.

Rep. Ramirez explained that the tax would be limited to a maximum of 3% of the sales price, and the revenue would be used as a replacement vehicle for property tax relief. He said the bill was introduced as an alternative measure

should a statewide sales tax not be implemented, as Yellowstone County is about to lose Western Sugar.

Rep. Ramirez stated that if more communities were interested, he would be happy to amend the bill to include them.

PROPOSERS OF HOUSE BILL NO. 520: Sen. Bruce Crippen advised that proponents of the bill are looking at the ability of communities to fund projects to benefit residents, via local option taxes, such as Casper, Wyoming has done. He urged the Committee to support the bill.

Allen Tandy, City Administrator, Billings, read from a prepared statement in support of the bill (Exhibit #10). He said the City of Billings would like to be a test case.

Irv Dillinger, Executive Secretary, Montana Building Materials Association, told the Committee he was appearing this date as a citizen to remind the Committee of its 1985 action to assist West Yellowstone with a local option tax. He explained that the town was able to purchase a police car for \$13,000 and is now eligible for bonded indebtedness for new streets and a water system. He urged the Committee to give the bill favorable recommendation.

Alec Hansen, Montana League of Cities and Towns, said Anaconda-Deer Lodge has one of the highest mill levies in the state, yet ranks lowest among counties in income. He stated his support of the concept of the bill and asked the Committee to broaden its authority to include options suitable to other areas of the state.

Kay Foster, Billings Chamber of Commerce, stated her support of the bill, with the stipulation that it be applied on a county-wide basis.

Jim Nugent, President, Montana League of Cities and Towns, said the local option tax concept includes more than taxes, and asked the Committee to keep this in mind.

OPPOSERS OF HOUSE BILL NO. 520: Sam Ryan, Montana Senior Citizens, stated his opposition to local option taxes.

Don Judge, Montana AFL-CIO, read from a prepared statement in opposition to the bill (Exhibit #11).

John Alke, Montana-Dakota Utilities, requested that the Committee amend the bill to exempt public utilities because their rates are set on a uniform basis (Exhibit #12).

Stuart Doggett, Montana Chamber of Commerce, said he didn't believe local option taxes would be a long-term solution.

Terry Carmody, Montana Farmers Union, and Jo Bruner, Montana Grain Growers Association, stated their opposition to the bill.

QUESTIONS ON HOUSE BILL NO. 520: Rep. Koehnke asked Rep. Ramirez how he felt about funding projects with a portion of the tax. Rep. Ramirez replied that saving a business is more important right now than consideration of funding certain projects via the bill.

Rep. Harp asked what effect the bill would have on the university system and equalization of higher education. Rep. Ramirez replied the legislation would provide only dollar for dollar return on property tax reduction.

Rep. Raney asked Rep. Ramirez what he would think of striking the "100,000" population requirement and inserting "residential" prior to property tax, or of using a formula for residential property tax relief. Rep. Ramirez replied he was looking at the bill as a great experiment, limited to the Billings area for now. He explained he believes residential property tax relief should be up to the local taxing jurisdiction.

Rep. Patterson asked why the fiscal note does not show revenue that could be generated by the bill. Rep. Ramirez replied he would ask for this information, as he was unsure of those projections.

Rep. Williams asked John Alke why an amendment was necessary. Mr. Alke replied that all expenses are used to calculate utility rates, which would be passed on to rate-payers statewide.

Rep. Schye asked if a 3% local option sales tax would put large equipment dealers at a disadvantage. Rep. Ramirez replied that West Yellowstone tailored its tax to certain exemptions, and that he assumed Yellowstone County officials would do the same. He added that the bill gives communities the option to choose exemptions, up to a point.

CLOSING ON HOUSE BILL NO. 520: Rep. Ramirez stated his belief that a general sales tax is still the best option, but if it does not pass, HB 520 would give the Billings area an opportunity to explore alternatives.

DISCUSSION OF OTHER BUSINESS: Chairman Ramirez advised the Committee would meet at 8 a.m. on Friday, February 13, to discuss SB 122 and the coal tax bills.

Rep. Ellison advised that the Coal Tax Subcommittee would propose an amendment in an attempt to eliminate problems, but would not make much in the way of recommendations.

COUNTY #1
DATE 2-12-87
BY 575

QUESTIONS ON I-105

Is there impermissible discrimination by "freezing" taxes in 6 property classifications while leaving 11 other property classifications unaffected?

.....

Are the 11 "unfrozen" classifications of property subject to unequal increases in taxation to fund local government needs to offset necessary increases that would normally be equally spread across all property classifications?

.....

Which of the two (county government or state legislature) is required to insure full funding of state-mandated school district programs such as retirement, social security, workmen's compensation, transportation, comprehensive insurance, etc.?

.....

Does the property tax relief requested in the Initiative require equal relief on all affected classifications of property? Is that relief by percentage of total tax load or by equal percentage to all classification affected?

.....

Does the Initiative "freeze" the total taxes paid by the affected property classifications, or is the "freeze" specific to taxing authority (e.g. county, city, school district, soil conservation district, etc.)?

.....

Does the Initiative "freeze" voluntary tax increases as may be approved by a majority of local voters, such as a school district special levy request?



OFFICE OF THE CITY ATTORNEY

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February 11, 1987

87-101

Representative Mike Kadas
Montana State House
Montana State Capitol
Helena, Montana 59620

Representative Jack Ramirez
House Taxation Chairman
Montana State House
Montana State Capitol
Helena, Montana 59620

#2
2-12-87
575

Re: Support for HB-575 clarifying provisions of Initiative I-105

Dear Representatives Kadas and Ramirez:

Montana League of Cities and Towns and City of Missoula officials would prefer that sufficient meaningful tax reform occur so that Initiative 105 does not go into effect. However, in the event that Initiative 105 does go into effect, it is vitally important that Initiative 105 be clarified by providing procedures to enable local government units to function smoothly under the Initiative 105 limitations.

There is much uncertainty throughout Montana as to the correct interpretation and application of many aspects of Initiative I-105. The Montana League of Cities and Towns at its annual meeting September 19, 1986 adopted a resolution identifying several serious problems associated with the application and administration of Initiative 105 if it was adopted, and instructed Montana League of Cities and Towns officials to work with the 1987 State Legislature to have these problems addressed.

HB-575 attempts to deal with many of the uncertainties associated with the correct interpretation and application of Initiative 105 by providing direction to the Department of Revenue and local government units so that they may function smoothly pursuant to Initiative 105. Examples of clarification provided by HB-575 pertain to such items as: (1) the nature of the taxcap limitation imposed; (2) the tax status of property transferred into another taxing jurisdiction; (3) the tax status of property transferred from tax exempt status to private taxable ownership status; (4) satisfaction of court judgments; (5) special improvement districts; (6) levies pledged for the repayment of bonded indebtedness, especially tax increment bonds; and (7) city street maintenance districts, etc.

One concern that does exist with respect to HB-575 is the necessity for inclusion within HB-575 of provisions applicable to HB-575 similar in effect to the provisions of Subsection 3(2) of Initiative 105, which stated in its entirety as follows:

- (2) This act will not become effective if, prior to July 1, 1987, an act is passed and approved that:
 - (a) states that it is being enacted in response

DATE- 6/10/86

LEWIS & CLARK COUNTY

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1986 ASSESSMENT NOTICE OF REAL PROPERTY SUBJECT TO TAXATION

THIS IS NOT A TAX BILL
Keep For Your Records
Market/Assessed & Taxable Values

IN#- 9223
ALLIDAY EARL D & MARGARET A
850 N MONTANA AVE.
ELENA MT 59601
SCHOOL DISTRICT-03

PROPERTY LOCATION
MONTANA N AVE 7880

PROPERTY DESCRIPTION/LOCATION	SEC	TWN	RGE	CODE	CLASSIFICATION	TAXABLE PERCENTAGE	QUANTITY	MARKET FROM	MARKET VALUE TO	TAXABLE VALUE
29.9%	18	11	03	2101	TRACT LAND	3.8600	18.940	1	28410	1097
OLLAHOME 14X70 TRAILER	1972			3301	IMPS-ON TRACT LAND	3.8600		15017	32291	1246
				5312	BULLS 9 MONTHS & OLD	4.0000	1.000		645	26
				5315	CATTLE 21 THRU 32 MO	4.0000	2.000		574	23
				5316	CATTLE 33 MONTHS & O	4.0000	8.000		2584	103
				5705	MARKET PIGS 91-180 D	4.0000	2.000		140	6
				5811	CHICKENS	4.0000	15.000		15	1
				5814	DUC'S AND GESE	4.0000	15.000		75	3
				5403	GOATS/DEES	4.0000	3.000		109	4
				4701	WATER CRAFT-BOAT MOT	11.0000			180	20
				6512	SHOP EQUIPMENT & TOOLS	8.0000			1118	89
				6111	AG MACH/EQUIPMENT &	11.0000			2617	288
					CLASS 04 TOTAL-				60701	2343
					CLASS 06 TOTAL-				4141	166
					CLASS 07 TOTAL-				1118	89
					CLASS 08 TOTAL-				2617	288
					CLASS 16 TOTAL-				180	20
					GRAND TOTALS-				68757	2906

FOLLOWING ARE THE SPECIAL CHARGES ASSOCIATED WITH THIS PARCEL	
CODE#	DESCRIPTION
3002	3002 W.V. FIRE
8003	8003 SCRATCH GVL
8006	8006 MOSQUITO
8013	8013 SOIL/WATER
8020	8020 LIVESTOCK
8023	8023 MT BEEF ACT

ATTENTION: PLEASE NOTE VALUE CHANGE(S)
NOTIFICATION OF CHANGE IN VALUE PLACED ON YOUR PROPERTY IS PURSUANT TO 15-7-102, M.C.A.

ANY DISAGREEMENTS FOUND WITH THE ASSESSMENT OF PERSONAL PROPERTY MUST BE REPORTED TO THE ASSESSOR.

#3
2-12-87
3/8

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LEWIS & CLARK COUNTY

1985 ASSESSMENT NOTICE OF REAL PROPERTY SUBJECT TO TAXATION

DATE- 02/25/85

PIN#- 5223

HALLIDAY EARL B & MARGARET A
7880 N MONTANA AVE. MT 59001
HELENA

SCHOOL DISTRICT-03

PROPERTY DESCRIPTION/LOCATION	SEC	TWN	R	CF	CODE	CLASSIFICATION	TAXABLE PERCENTAGE	QUANTITY	MARKET VALUE FROM	MARKET VALUE TO	TAXABLE VALUE
1972 ROLLHOME 14X70 TRAILER	19	11	08		1201	TRAILER UNREG	35.0000	4.0000	102	102	31
					1202	TRAILER REG	35.0000	14.9400	156	156	17
					1203	TRAILER 16' X 70'	35.0000		4514	4514	14
					1204	TRAILER 16' X 70'	35.0000		5500	5500	17
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					1281	TRAILER 16' X 70'	35.0000				14
					1282	TRAILER 16' X 70'	35.0000				14
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					1289	TRAILER 16' X 70'	35.0000				14
					1290	TRAILER 16' X 70'	35.0000				14
					1291	TRAILER 16' X 70'	35.0000				14
					1292	TRAILER 16' X 70'	35.0000				14
					1293	TRAILER 16' X 70'	35.0000				14
					1294	TRAILER 16' X 70'	35.0000				14
					1295	TRAILER 16' X 70'	35.0000				14
					1296	TRAILER 16' X 70'	35.0000				14
					1297	TRAILER 16' X 70'	35.0000				14
					1298	TRAILER 16' X 70'	35.0000				14
					1299	TRAILER 16' X 70'	35.0000				14
					1300	TRAILER 16' X 70'	35.0000				14
					1301	TRAILER 16' X 70'	35.0000				14
					1302	TRAILER 16' X 70'	35.0000				14
					1303	TRAILER 16' X 70'	35.0000				14
					1304	TRAILER 16' X 70'	35.0000				14
					1305	TRAILER 16' X 70'	35.0000				14
					1306	TRAILER 16' X 70'	35.0000				14
					1307	TRAILER 16' X 70'	35.0000				14
					1308	TRAILER 16' X 70'	35.0000				14
					1309	TRAILER 16' X 70'	35.0000				14
					1310	TRAILER 16' X 70'	35.0000				14
					1311	TRAILER 16' X 70'	35.0000				14
					1312	TRAILER 16' X 70'	35.0000				14
					1313	TRAILER 16' X 70'	35.0000				14
					1314	TRAILER 16' X 70'	35.0000				14
					1315	TRAILER 16' X 70'	35.0000				14
					1316	TRAILER 16' X 70'	35.0000				14
					1317	TRAILER 16' X 70'	35.0000				14
					1318	TRAILER 16' X 70'	35.0000				14
					1319	TRAILER 16' X 70'	35.0000				14
					1320	TRAILER 16' X 70'	35.0000				14
					1321	TRAILER 16' X 70'	35.0000				14
					1322	TRAILER 16' X 70'	35.0000				14
					1323	TRAILER 16' X 70'	35.0000				14
					1324	TRAILER 16' X 70'	35.0000				

Department of the Treasury
Internal Revenue Service

Name of proprietor(s)

HALLIDAY

Social security number (SSN)

477 36 669

A Agricultural Activity Code. (Write in the code that best describes your principal income-producing activity. The codes are listed on page 2 of this schedule.) ▶ 0213

B Principal Product. (Describe in one or two words your principal crop output for the current tax year.) ▶ LIVESTOCK

If you disposed of commodities received under the payments-in-kind (PIK) program, check the box(es) that apply:

Feed for livestock

Sold and reported in income

Employer ID number (NOT SSN)

Part I Farm Income—Cash Method—Complete Parts I and II

(Accrual method taxpayers complete Parts II and III, and line 12 of Part I.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	-	1	
2	Cost or other basis of livestock and other items you bought for resale	+	2	
3	Subtract line 2 from line 1		3	
4	Sales of livestock, produce, grains, and other products you raised	-	4	3653 + 88 + 625 = 3366
5	a Total distributions received from cooperatives (from Form 1099 PATR)	-	5a	
	b Less: Nonincome items	+	5b	
6	Net distributions. Subtract line 5b from line 5a		6	
7	Agricultural program payments:			
	a Cash	-	7a	
	b Materials and services	-	7b	
8	Commodity credit loans under election (or forfeited)	-	8	
9	Crop insurance proceeds	-	9	
10	Machine work	-	10	
11	Other income, including Federal and state gasoline tax credit or refund (see instructions)	-	11	35
12	Gross income. Add amounts on lines 3, 4, 6, and 7a through 11. If accrual method taxpayer, enter the amount from Part III, line 52	▶	12	3401

Part II Farm Deductions—Cash and Accrual Method +

Do not include personal or living expenses (such as taxes, insurance, repairs, etc. on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursements before entering the deduction below.

13	Breeding fees	25	26	Mortgage interest paid to financial institutions (see instructions)	
14	Chow feeds	13	27	Other interest	343
15	Conservation expenses		28	Pension and profit-sharing plans	
16	Depreciation, and section 179 expense deduction (from Form 4562)	1476	29	Rent of farm, pasture	829
17	Employee benefit programs other than on line 28		30	Repairs, maintenance	154
18	Feed purchased	2184	31	Seeds, plants purchased	132
19	Fertilizers and lime		32	Storage, warehousing	
20	Freight, trucking	202	33	Supplies purchased	1112
21	Gasoline, fuel, oil	138	34	Taxes	324
22	Insurance	396	35	Utilities	352
23	a Labor hired		36	Veterinary fees, medicine	332
	b Jobs credit		37	Other expenses (specify):	
	c Balance (subtract line 23b from line 23a)			a TRUCK REPAIRS	683
24	Land clearing (see instructions)			b 1676 mi. - 0410	353
25	Machine hire	95		c STRAW HAY	3832
				d SCALE FEES	23
				e TAX ON FUEL + DIESEL	426
38	Total deductions from Part II. Add amounts in columns for lines 13 through 37e	▶	38		13400
39	Net farm profit or (loss) (subtract line 38 from line 12). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, you MUST go on to line 40. (Fiduciaries and partnerships, see the instructions.)		39		11004

40 If you have a loss, you MUST answer this question:

"Do you have amounts for which you are not at risk in this farm (see instructions)?" Yes

If "Yes," you MUST attach Form 6198. If "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.

MICRO
EX
HB318
2-12-87

FILE NAME—LEG COST

#4
DATE 2/12/87
HB 318

MONTANA ASSOCIATION OF COUNTIES
LEGISLATIVE ANALYSIS—COSTS

	ANNUAL COST
HB 96 EXEMPT FROM TAXATION CERTAIN TOOLS	\$929,000
HB 138 PROVIDE 20,000 EXEMPTION	\$32,794,219
HB 156 PROHIBITING STATEWIDE PROP TAX	\$10,695,621
HB 157 TOUR BOAT CLASS CHANGE	\$3,738
HB 245 CLASS TAX RATE AT 1.93	\$16,747,911
HB 260 REDUCE TAXABLE VALUE BY 10%/20%	\$37,746,948
HB 285 ELIMINATE LIVESTOCK	\$4,044,469
HB 314 REDUCE CLASS 8 11% TO 6%	\$16,851,867
HB 316 INVOLUNTARY COMMITMENTS	\$22,900
HB 318 CLASS TWENTY PROPERTY RECLASS	\$11,607,222
HB 383 ACQUISITION VALUE OF RESIDENTIAL PROP	\$8,523,470
HB 494 EXEMPT LIVESTOCK 20 MONTHS OF AGE	\$680,770
HB 512 FEE IN LIEU ON AIRCRAFT	\$172,675
HB 556 FRATERNAL EXEMPTIONS	
SB 12 EXEMPT WHEAT IN STORAGE	\$1,809,049
SB 44 TRANSFER TRUCKS/TRAILERS TO CLASS 8	\$882,891
SB 87 FEE FOR AUTOS FROZEN	\$2,528,659
SB 90 TAX BENEFITS REMODELING	\$6,251,450
FAILURE TO FULLY FUND BLOCK GRANT	\$11,557,867
FAILURE TO FUND DISTRICT COURT	\$2,733,000
RETURN WELFARE TO COUNTIES	\$5,606,802
TOTAL IMPACT ON COUNTIES, SCHOOLS, CITIES & TOWNS	\$172,190,528

#7
2-12-87
SKS

REPORT OF THE STATE DEPARTMENT OF REVENUE

STATEWIDE

PROPERTY CLASSES	QUANTITY	1985 MARKET	TAXABLE	QUANTITY	1986 MARKET	TAXABLE
ASS 1						
Net Proceeds		616,434,692	616,434,692		560,268,212	560,268,212
ASS 2						
Gross Proceeds		476,848,580	151,836,571		400,437,981	144,795,713
ASS 3						
Agricultural Land: (30%)						
Irrigated	1,488,295	46,787,707	14,037,636	1,958,435	46,187,635	13,857,798
Non-Irrigated	12,196,984	276,739,477	83,025,223	12,216,417	267,979,728	83,397,779
Grazing	43,112,215	129,218,008	38,791,145	36,653,459	128,261,918	38,500,672
Wild Hay	1,081,560	18,509,235	5,553,743	1,066,721	18,437,322	5,532,443
ASS 4						
Land and Improvements:						
Residential (8.55%; 3.86%)		4,515,879,874	386,092,049		10,326,822,923	397,676,463
(0% - 7.695%; 0% - 3.474%)		90,107,262	4,819,686		217,482,523	4,971,432
Commercial (8.55%; 3.86%)		1,922,076,467	164,341,494		4,466,755,410	172,413,631
Industrial (8.55%; 3.86%)		360,369,234	30,811,604		685,144,602	26,445,162
New Manuf. (4.275% - 7.695%; 1.93% - 3.474%)		414,327	17,712		1,463,301	34,957
Golf Courses (4.275%; 1.93%)		12,898,328	552,808		28,174,976	564,187
Water Works (8.55%; 3.86%)		478,072	40,875		498,541	19,243
Remodeled (1.71% - 8.55%; 0.772% - 3.86%)		262,630	12,129		7,294,690	174,121
Improvements on Disparately Owned						
Ag. or Timber Land (8.55%; 3.86%)		263,281	22,516		18,105,661	698,863
ASS 5						
Rural Electric and Telephone Co-op (3%)		299,412,347	8,982,693		314,553,894	9,435,422
New Industrial Property (3%)		148,812,105	4,880,344		311,579,670	9,347,391
Pollution Control and Gasohol (3%)		289,494,270	8,684,830		391,667,412	11,771,823
ASS 6						
Stock (4%)		651,981,243	26,079,341		574,821,208	24,741,696
Agricultural Products (4%)		158,071,580	6,322,759		153,696,900	6,147,888
Leased and Rental Property (4%)		3,234,760	129,387		4,419,600	176,784
ASS 7						
Tools, Implements and Machinery (8%)		63,100,006	5,052,800		61,449,754	4,916,522
Independent Telephone (8%)		10,838,011	1,032,992		36,213,310	3,952,156
ASS 8						
Farm Machinery (11%)		710,504,658	78,156,969		586,498,356	64,516,503
Mining and Manufacturing Machinery (11%)		1,057,242,038	116,296,672		955,888,584	105,147,617
Aircraft (11%)	1,789	41,829,770	4,601,855	1,677	41,788,739	4,715,980
Other Property (11%)		266,105,140	29,290,008		250,894,026	27,597,683
ASS 9						
Light Motor Vehicles - Back Taxes (13%)	343	2,087,978	272,069		-	-
Buses and Trucks (13%)	24,072	32,993,789	4,304,148	25,363	33,342,188	4,335,254
Furniture and Fixtures (13%)		328,400,102	42,692,925		329,231,889	42,931,109
Other Property (13%)		1,030,191	133,928		1,170,651	152,368
ASS 10						
Broadcasting and Theater Equipment (16%)		19,016,625	3,042,651		17,632,335	2,821,152
Trucks and Trailers (16%)	29,841	129,941,783	20,777,657	29,326	121,182,882	19,396,506
Other Property (16%)		34,889,894	5,582,249		47,158,171	7,325,829
ASS 11						
Utilities (12% - 15%; 12%)		2,835,561,312	364,699,781		2,839,632,550	340,547,997
ASS 12						
Mobile Homes (8.55% - 3.86%)	39,202	276,296,004	23,622,461	32,309	378,988,559	15,082,260
(0% - 7.695%; 0% - 3.474%)	859	5,351,495	280,513	1,196	12,028,897	282,915
ASS 13						
Timber Land (30%; 3.84%)	3,177,035	20,722,898	6,217,937	3,071,560	171,873,768	5,600,120
ASS 14						
One Acre Farmsteads (3.088%)		768,581,373	65,714,021		1,782,868,438	55,060,426
(0% - 2.779%)		-	-		6,050,485	116,376
ASS 15						
Railroad Property (Up to 12%)		238,726,084	35,808,936		698,690,259	83,847,680
ASS 16						
Watercraft, ATV and Other Property		56,852,969	6,262,371		44,146,411	4,854,753
ASS 17						
Mobile Home Property (Up to 12%)		32,141,062	4,821,164		33,634,675	4,056,518
TOTAL LAND AND IMPROVEMENTS						
		16,950,506,661	2,370,133,344		27,695,787,255	2,308,229,404

E: Figures shown are as reported to Department of Revenue by County. Classes 18 and 19 are included in classes 3 and 4.

Class 18 Mining claims 3.86%
 Class 19 Land with defects created by regulation - such as
 flood plains, zoning & etc - market value a 2%



EXHIBIT #9
DATE 2-12-87
515

Box 1176, Helena, Montana

JAMES W. MURRY
EXECUTIVE SECRETARY

ZIP CODE 59624
406/442-1708

TESTIMONY OF DON JUDGE ON HOUSE BILL 515, BEFORE THE HOUSE TAXATION COMMITTEE,
FEBRUARY 12, 1987

Mr. Chairman, my name is Don Judge and I am here today on behalf of the Montana State AFL-CIO to testify in support of House Bill 515.

Members of the committee, our organization supports this measure for a very basic reason: it helps address the issues of tax equity and fairness in Montana's tax codes.

Under provisions of House Bill 515, residential and commercial/industrial (revenue producing) properties, which are currently placed in the same tax classification, would be separated. A new classification for commercial/industrial property would be created.

House Bill 515 would amend Montana's property tax laws to acknowledge a very important and pertinent economic fact. Residential and commercial/industrial properties have different purposes and serve their users differently. Therefore, they should be treated differently when it comes to property tax classifications.

Commercial/industrial properties are, by definition, income producing properties. Residential properties, on the other hand, serve as primary residences for homeowners. The Montana State AFL-CIO believes that it is unfair to tax these properties using the same tax classification.

For a homeowner, mortgage payments and constant maintenance represent a negative cash flow, even though they do build up equity in their homes.

Businesses however, recoup payments in revenues and therefore are receiving a positive cash flow on their investments. In a short period of time, under a properly managed business, the property is paid for and would start turning a profit.

House Bill 515 modifies our tax codes to reflect the distinct differences between income generating and investment properties. We believe that House Bill 515 will serve to benefit residential homeowners. We urge you to vote yes on House Bill 515.

#5
2-12-87
318

February 12, 1987

Mr. Chairman and members;

My name is Claire Wilken, Golden Valley County Appraiser and Secretary/Treasurer of the Montana Appraisal Association. I have taken leave time to be here to represent the Association of 105 members, in opposition to H. B. 318.

The first question that comes to mind, is the question of equality in the total property taxation picture.

Suppose, as an example, owner A has a house and 10 acres of land. Under H.B. 318 he would pay taxes on full market value on 1 acre and the remainder could very conceivably be assessed as 9 acres of Grade 3 grazing land. This would amount to a total value of 33 as class 20 property; that 33 would be multiplied by a tax rate of 3.86% to arrive at a taxable value of 1....taking that 1 times a 200 mill levy would result in a total tax bill on that 9 acres of 20¢. Owner B with 9 acres taxed as a bonafide agricultural parcel would see a tax bill of \$2.00.

Keeping these same calculation in mind, what would keep a person who owns 320 acres from enjoying this 'tax break' on his property? He has 1 acre removed with his residence and he could then put up for sale and possibly sell a parcel or two of 20 or 40 acres and tell the taxing agent that he is selling this 320 acres as parcels. Would he (?) then be eligible for Class 20 property classification, enjoying the 3.86% tax rate versus the 30% tax rate of ag land? If so, his tax bill would be \$9.20 as Class 20, whereas the bonafide ranchers tax bill on the same 320 acres graded at the same Grade 3 grazing (\$3.72 per acre) would be \$71.40.

Affording this sort of 'tax break' would see an increase in out-of-state land owners taking advantage of the investment in Montana land without paying appropriate taxes. H. B. 318 would give a substantial 'tax break' to tract owners who are not any more deserving than any other segment of the taxpaying population.

I would also like to address the effective date. The work required by this proposal would have to be completed by the second Monday in July, due to the retroactive date of December 31, 1986. Timely assessments would be jeopardized, adding uncertainty to the local budgeting process.

In light of the inequity of this proposed tax bill, I most sincerely recommend that you deny passage.

Thank you for allowing me this time to express these views on H. B. 318.



Claire Wilken, Secretary/Treasurer
Montana Appraisal Association

HB 515
2-12-87
EX

#6
DATE 2-12-87
HB 515

PERCENTAGE INCREASE IN MARKET VALUES
FROM REAPPRAISAL

RESIDENTIAL

=====

PERCENTAGE CHANGE IN VALUE

	LAND	BUILDINGS	TOTAL
AREA 1	226.233	113.280	125.134
AREA 2	186.077	106.781	118.732
AREA 3	171.294	129.351	138.333
AREA 4	113.417	99.924	102.404
AREA 5	207.287	134.728	145.143
AREA 6	189.147	121.091	129.770
AREA 7	169.214	104.390	122.431
AREA 8	170.674	122.665	128.761
TOTAL	171.036	117.936	128.592

3.75 tax rate

COMMERCIAL

=====

PERCENTAGE CHANGE IN VALUE

	LAND	BUILDINGS	TOTAL
AREA 1	198.874	89.124	102.167
AREA 2	141.010	61.639	73.421
AREA 3	178.741	78.503	102.115
AREA 4	65.992	124.141	112.799
AREA 5	216.099	122.153	136.308
AREA 6	90.930	100.437	98.928
AREA 7	132.383	86.040	97.090
AREA 8	84.806	85.703	85.580
TOTAL	149.534	93.727	104.951

4.17 tax rate

OVERALL

=====

PERCENTAGE CHANGE IN VALUE

	LAND	BUILDINGS	TOTAL
AREA 1	216.590	105.521	117.678
AREA 2	171.680	92.184	104.107
AREA 3	174.148	111.319	125.259
AREA 4	98.620	107.105	105.517
AREA 5	210.251	130.656	142.266
AREA 6	156.460	115.333	120.944
AREA 7	159.397	98.717	114.884
AREA 8	139.327	109.936	113.774
TOTAL	164.093	110.133	120.969

3.862

EX
2-2-87
HB 520

Mr. Chairman - Committee members my name is Alan Tardy, City Administrator of Billings. I am here to speak in support of House Bill 520.

Ideally we would prefer to see tax reform and diversification of the tax base be state wide and applicable to all municipalities. Unfortunately it is not assured that such state wide reform will take place.

As a back up measure HB 520 is a desirable option to have available to our voters. It recognizes that our community has a huge service area with very heavy traffic from Wyoming. Under our current tax structure only Montanans, through property taxes, support costs of local government. This bill would give our voters the option to distribute some of those costs to the out of state users whose presence in our City does cause impacts for Police, Parks, Streets and other services.

Furthermore this bill could provide an option to achieve a balanced tax structure which is a goal of the City Council. It could provide significant relief to the property tax payer and could reduce the unfair competition that takes place between different local government jurisdictions for the property tax dollar.

The legislature has already recognized through the 1985 resort tax bill that Montana has communities which are unique in nature and which, due to that uniqueness, deserve the opportunity to structure their own unique tax policies. Based upon Senate action this year it appears that the text in west Yellowstone worked and the

definition will be broadened. If the legislature
does not pass broad based local option
taxes and if another test case is passed
then the billings would like to be that test case.



#11
2-12-87
520

Box 1176, Helena, Montana

JAMES W. MURRY
EXECUTIVE SECRETARY

ZIP CODE 59624
406/442-1708

TESTIMONY OF DON JUDGE ON HOUSE BILL 520 BEFORE THE HOUSE TAXATION COMMITTEE,
FEBRUARY 12, 1987

Good morning. My name is Don Judge and I am here today on behalf of the Montana State AFL-CIO to testify in opposition to House Bill 520.

This harmful bill would allow for imposition of a sales tax of up to three percent on the citizens of Yellowstone County. Proceeds from this tax would then allegedly be used to provide property tax relief.

Imposing a local option sales tax is, in our opinion, the first step towards enacting a general sales tax in Montana. In fact, Section 4 on page 4 makes reference to imposition of a statewide sales tax. We remain firmly opposed to sales taxes because they are regressive, shifting the brunt of the tax burden from wealthy individuals squarely onto the backs of those least able to pay. Our low-income citizens, senior citizens, those on fixed incomes and our working men and women would empty their wallets, while corporations would reap millions of dollars in tax savings, if sales taxes are enacted.

However, there is also a more disturbing aspect to this bill. House Bill 520 appears to imply that homeowners will receive property tax relief. Yet, the property tax savings is only an illusion. Because replacement sales taxes will more than offset any minimal savings by reduction of property taxes.

For example, in the city of Billings, a family of four owning a \$60,000 home paid approximately \$779.91 in 1986 in property taxes. (This does not include any SID bonds that may apply.) Let us assume that property taxes are reduced by 10 percent. This would result in a meager tax savings of only \$78. However, this family would pay approximately \$420 a year in sales tax under a three percent general sales tax proposal. (This assumes exemption for groceries, prescriptions, real estate and mobile home sales.) It's clear that any property tax saving would be wiped out and this family would pay an additional \$342 in taxes. In fact, property tax rates would have to be cut by over 50 percent if there were to be any net tax savings.

Members of the committee, there definitely is a mystery surrounding "so-called" property tax relief. Sales tax proponents appear to believe that sales taxes are simply generated out of thin air, when in reality they would be paid for by Montana's working men and women.

To conceal significant sales tax increases for workers while providing millions of dollars in business and corporate tax relief is unfair and inequitable. Regressive sales taxes are not the answer to the state's, or our local governments', budget shortfalls. What is needed are progressive tax measures which fairly and equitably tax individuals and corporations on their abilities to pay. In the long term, Montana will benefit by assuring that its tax system is progressive and fair for all its citizens.

For these reasons, I urge you to oppose House Bill 520.

EXHIBIT #12
DATE 2-12-87
BY 520

HOUSE BILL 520 - INTRODUCED BILL

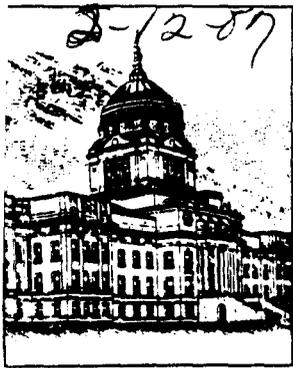
1. Page 4.

Following: Line 14

Insert: Section 5. Exemption for public utilities. No public utility subject to rate regulation by the Montana public service commission or owned by a governmental entity, including a rural cooperative utility organized under Title 35, chapter 18, is subject to a tax levied under [this act]."

HB 314

2-12-87



ASUM Student Legislative Action

University Center 105
University of Montana
Missoula, Montana 59812
(406) 243-2451



February 12, 1987

Matt Thiel, Lobbyist
676 N. Davis #3
Helena, MT 59601

DATE 2-12-87
HB 314

Mr. Chairman and members of the House Taxation Committee,

I am supplying a table to show the combined effects various property tax exemptions have on education revenues, and not to debate the merits of any proposal. I would like to stress that ASUM realizes the importance of addressing property tax relief this session.

However, ASUM opposes property tax reform that is not done in a comprehensive manner. ASUM asks the committee to recognize the need to offset accumulative losses due to property tax exemptions.

Please find attached an updated list of revenue losses due to various property tax exemptions.

Thank you for your consideration.

Sincerely,

Matt Thiel, ASUM Lobbyist

ASUM
Student Legislative Action
Missoula

House Taxation Committee Feb. 12, 1987 Matt Thiel, ASUM Lobbyist
COMBINED LOSSES IN EDUCATION REVENUES OVER THE NEXT BIENNIUM DUE TO PRO-
POSED PROPERTY TAX EXEMPTIONS.

<u>HOUSE BILL</u>	<u>UNIV. LEVY</u>	<u>SCHOOL EQUAL.</u>	<u>UNIV./SCHOOL COMB.</u>
96	\$58,000	\$442,000	\$500,000
138	\$673,254	\$5,049,407	\$5,722,661
285	\$136,779	\$1,025,994	\$1,162,773
314	\$1,101,696	\$8,262,728	\$9,364,424
375*	?	?	?
494	\$45,540	\$341,542	\$387,082
556	\$13,734	\$103,002	\$116,736
<u>Totals*</u>	<u>(\$2,029,003)</u>	<u>(\$15,224,673)</u>	<u>(\$17,253,676)</u>

All figures come from fiscal notes prepared by the OBPP.

This list includes property tax bills heard so far in House Taxation, and may not be complete.

*A fiscal note on HB 375 is not available, however, the revenue impact may be large and therefore the total losses in revenue would be greater.

VISITORS' REGISTER

HOUSE TAXATION COMMITTEE

BILL NO. 318

DATE Feb 12, 1987

SPONSOR Brandewie

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Michael Mathison	Assoc Students of U of M		✓
Marvin Ruben	Mt assessors assoc		✓
George Munn	MA CO		X
Joseph K. Sol	Jefferson County		X
Matthew Tull	A SLIM		X
John Hudak	Assoc Students U of M		X
Phil Campbell	ME A		X
Eric Wilson	MONTANA HADARAL ASSOC		✓
BOB HELDING	Mt. ASSOC. REACTORS	X	

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

HB
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VISITORS' REGISTER

HOUSE TAXATION COMMITTEE

BILL NO. 314

DATE Feb 12, 1987

SPONSOR Patterson

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Marian Morris	MNA		X
Moss Teigen	MT Stockgrowers & Cattlemen's Assn	X	
Bob CORREIA	Bozeman Chamber of Comm. Agriculture Preservation Assoc	X	
Michael Mathison	Assoc. Students of U of M		2
Matt Thiel	Presid. Students of U of M		X
Lorna Frank	MT. FARM BUREAU	X	
Marvin Paulsen	mt assessors assoc		X
Douglas K. Schindler	Jefferson County		X
Bill Haddock	Assoc. Students of U of M		X
Phil Campbell	MCA		X
Don Judge	MT STATE AFL-CIO		X
Wesley Hansen	DILET		X
Connie Clark	Mt Forward Coalition	X	
Alan Ford	City of Bozeman		X

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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

House Taxation

COMMITTEE

BILL NO. 515

DATE Feb 12, 1987

SPONSOR Williams

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Stuart Duggan	mt Chamber of Commerce		✓
Dennis BURR	MON TAX		✓
Michael Morrison	Assoc. Students of U of M		
Marvin Amber	mt assessors assoc		✓
MATTHEW TULLER	ASS. STUDENTS UM		
Lodd Haderik	Assoc. Students UMSL		
Phil Campbell	MSA	✓	
Don Judge	MT STATE AFL-CIO	X	
Kay Foster	Buildings Chamber		✓
W. J. F. F.	PP - ...	✓	

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RD
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VISITORS' REGISTER

House Taxation COMMITTEE

BILL NO. 520

DATE Feb 12, 1987

SPONSOR Ramirez

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Jo Brunner	CRANE		✓
Horacio Minin	MILCO		
Alvin Taylor	City of Billings	✓	
John O'Neil	INDU	Amend	
Robert Duggan	mt. Chamber of Commerce		✓
Bob Cordea	Boysman Chamber of Comm.		✓
Michael Mathison	Assoc. Students of U of M		
Sam Ryan	M. S. C. A.		X
erry Carmody	mt. Farmers W		✓
MOON TYLEE	ASUM		
Ed Hadak	Assoc. Student. U of M		
Don Judge	MT STATE AFL-CIO		X
Rita Jensen	MILCO	✓	
John G. Dellinger	Self	✓	
Kay Foster	Billings Chamber	✓	

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VISITORS' REGISTER

House Taxation COMMITTEE

BILL NO. 525

DATE Feb 12, 1987

SPONSOR Wallin

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Gordon Mann	MALC		X
Michael Mathison	Asso. Students of U of M		
J. M. [unclear]	[unclear]		
Maurin [unclear]	MT assessors assoc	X	X
Ladd Hudak	Assoc. Students U of M		X
Phil Campbell	W E A		X
Don Judge	MT STATE AFL-CIO		X
Joe [unclear]	MSC		
Alan [unclear]	Billings Ct		

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VISITORS' REGISTER

House Taxation COMMITTEE

BILL NO. 575

DATE Feb 12, 1987

SPONSOR Kadas

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
<i>John Morris</i>	<i>MAB</i>		
<i>Dennis Burr</i>	<i>MONIA</i>	✓	
<i>Bob Coran</i>	<i>Boyeman Chambers of Conn</i>	✓	
<i>Michael Mathison</i>	<i>Assoc Students of U of M</i>		
<i>Jim [unclear]</i>	<i>[unclear]</i>	✓	
<i>MATT THIEL</i>	<i>ASUM</i>	✓	
<i>Kees Hensen</i>	<i>WLC +</i>	✓	
<i>[unclear]</i>	<i>[unclear]</i>		

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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.