

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
52nd LEGISLATURE - REGULAR SESSION**

COMMITTEE ON PROPERTY TAX

Call to Order: By CHAIRMAN COHEN, on April 4, 1991, at 7:00 AM

ROLL CALL

Members Present:

Rep. Ben Cohen, Vice-Chairman (D)
Rep. Ed Dolezal (D)
Rep. Russell Fagg (R)
Rep. Ed McCaffree (D)
Rep. Mark O'Keefe (D)
Rep. Ted Schye (D)
Rep. Fred Thomas (R)
Rep. Dave Wanzenried (D)

Members Absent:

Rep. Orval Ellison (R)

Staff Present: Lee Heiman, Legislative Council
Julia Tonkovich, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

DISCUSSION ON SB 412

Denis Adams, Department of Revenue, explained that there was a large increase in many assessment values last year because properties were being reappraised from their 1982 values. HB 436 and HB 703 allowed for increases in values; prior to that, there was only legislation allowing downward value adjustments. Some regions did not have increases last year and are showing them this year, others are having smaller increases this year than last, and still others are showing larger increases this year. There is no general statewide trend either upward or downward. However, the areas with the largest increases also seem to have the most sales activity.

Mr. Adams explained the bill. Section 1 deals with appeals. This was the area in both HB 703 and HB 436 with the most problems; both these bills did not allow appeals. A taxpayer can appeal based on current market value. Previously, appeals were to be based on the 1982 values, not current market value. This bill provides that the taxpayer can present independent appraisals, selling price, or other data to the department as evidence of current market value. The bill also gives value to

the county and state tax appeals board, allowing them to consider the selling price and independent appraisals as evidence of current market value.

REP. DOLEZAL asked if the bill presents guidelines or standard procedures for taxpayers to use. **Dave Woodgerd, DOR**, said previously, the tax appeal board disputed whether they should use this data as evidence. This allows the appeals board to use the data in cases where market value is set forth. There are some sales that are not ongoing sales, and do not rely on market values. Sales between relatives, foreclosures, and HUD sales do not reflect market values.

REP. COHEN disagreed, saying that HUD sales seem to reflect the appropriate market adjustment of overpriced homes. **Mr. Adams** said that is true for some areas. The rest of the market is also impacted by HUD sales; if there are many HUD properties up for sale in a certain area, that tends to pull the rest of the homes down.

Dennis Burr, Montana Taxpayers' Association, said the original language of the bill was very restrictive as far as using independent appraisals and sales prices as supportive data was concerned. The current language is more flexible. Saying "the taxpayer 'shall'" rather than "the taxpayer 'may'" puts a heavier burden on the taxpayer.

REP. DOLEZAL said he wanted to ensure that the bill will allow the taxpayer a fair hearing. Leaving the word "may" will allow the county tax appeal board to disregard the information the taxpayer presents.

Mr. Adams discussed the bill further. The language on page 5 clarifies that if the state determines an adjustment shall be made, the department shall adjust the base value. Each property parcel has its own base value. **REP. COHEN** asked if the sales assessment ratio would be adjusted accordingly. **Mr. Adams** replied it would be too late in the process to include the new base values in the current cycle. They would, however, be used in the next appraisal cycle.

Mr. Adams discussed the language beginning on page 5, line 17. Area adjustments will go through district court, not the county tax appeals board. This would happen after the rule hearing process takes place.

REP. COHEN asked how areas are selected. **Mr. Adams** replied that the department tries to separate the counties into homogeneous areas, featuring comparably priced homes of approximately the same age. The overall economic climate of the area is also considered. The department also considers information given by the county appraiser, realtors, and individual taxpayers. If there are many complaints, the department will adjust the area boundaries. It is more difficult if there is conflicting

testimony from people who challenge the boundaries. If members of the board of realtors are the only people who challenge the results, then the only data the department has to work from, besides its own, is theirs. In Cascade County, the primary group to challenge the boundaries was realtors. However, in other counties like Gallatin and Flathead, a wide range of people recommended boundary changes, and the department followed up on those recommendations. The areas do not have to be contiguous. Changes in the boundaries are included in rule changes, and are reviewed by the Revenue Oversight Committee.

REP. DOLEZAL asked where the input came from in Cascade County. **Mr. Adams** replied that there was not much public pressure to change boundaries; the suggestions more often concerned adjusting values within certain boundaries.

REP. MCCAFFREE said in his area, many people appealed their property values in 1986 and 1987. Those who appealed got their values adjusted, and those who did not appeal were left as they were. This does not seem like a fair process. **Mr. Adams** replied that this resulted from a Supreme Court decision that made many taxpayers unhappy. The court took a "let the buyer beware" position, stating in effect that people who appeal deserve an adjustment; people who do not appeal do not deserve one.

Mr. Burr addressed page 6, subsection D, which deals with areas and percentage changes. Line 6 states that the court may not restrain or enjoin either the district or the percentage. This seems restrictive. A person may be paying taxes for two or three years on a percentage estimate that will eventually come down. The court should be able to reduce payments based on an estimated percentage. **Mr. Woodgerd** said the provision was included to protect local governments. If there is an injunction issued, and the taxes are not paid when they come due, it may be very difficult to collect them.

REP. MCCAFFREE asked why the Lewis and Clark court system must be burdened with all the appeals cases. It makes the process easier for the state's lawyers, but not for the taxpayers. **Mr. Woodgerd** said the suit can be filed in the county where the property is. Problems arise when there is a suit encompassing an area covered by more than one judicial district. The bill states that in such cases, the suit will be held in Lewis and Clark County.

Mr. Adams explained Section 7 of the bill, which repeats the appeals language in Section 1. Section 7 goes into effect after July 1, 1993. Until that time, the current appeals process will be in place. After July 1, 1993, the sales assessment ratio adjustment will cease, since after 1993 the 3-year appraisal cycle will go into effect. The new appraisal cycle will use actual sales or depreciated cost. There will no longer be an area-wide adjustment, only individual adjustments. Section 1 will no longer be applicable after July 1, 1993, which is why

Section 7 repeats the appeals language contained in Section 1.

Judy Rippingale, DOR, noted that the areas used in the 3-year appraisal cycle will be significantly smaller than current areas.

Mr. Adams explained Section 2 of the bill, which is applicable from 1991 to 1993. It defines condominiums as residential property, and establishes how the department chooses selected reappraisal areas. The classification of condominiums currently varies according to area.

REP. DOLEZAL asked how the department will assess trailers. **Mr. Adams** said trailers will not receive an adjustment. The land that the trailer rests on will receive whatever adjustment the area receives; if the area goes up 10%, so will the land. Trailers that are fixed to the land do not appreciate in value, which is why the department will no longer give them an adjustment. There is no procedure for adjusting the value of mobile homes.

Ms. Rippingale explained subsection B, page 8. For tax year 1991, there are different criteria in place than for tax years 1992 and 1993. In 1991, the department will work from the assessment level only. In 1992, both the assessment level and the coefficient of dispersion will be considered. The Department has two sets of criteria because the selective reappraisals must be done at the end of May. Because there is such a limited amount of time in which to complete the reappraisals, the criteria for 1991 are considerably looser than for subsequent years. Only the "worst" areas of the state (those with the least accurate assessment levels) will be reappraised this year.

REP. DOLEZAL asked whether the bill addresses overassessed properties. **Ms. Rippingale** said the major overassessments were taken care of last year.

Mr. Burr said if someone were to challenge this legislation, the overassessed properties will probably be the issue under fire. The department might consider freezing the assessments at their 1990 levels, since the criteria will then be consistent for the entire three years. Presently, the criteria is somewhat subjective. The department should try to come up with something more objective that will still allow it to meet its requirements. Any area in the state can present the same information as Great Falls, as far as the coefficient of dispersion is concerned. There are severely underappraised and overappraised properties in every area of the state, and this could lead to more court action. The values in the entire state should not be adjusted to meet the needs of one county.

REP. COHEN asked for clarification of the difficulties of keeping the values frozen at 1990 levels, as **Mr. Burr** suggested. **Mr. Woodgerd** said there are two problems. One is what the department

will do after 1993, and the other is what the department will do for the remainder of this reappraisal cycle. The court has ruled that the current levels were set under an unconstitutional statute, but agreed to give the department one year to deal with the problem. The problem with freezing the values at their 1990 levels is that the unconstitutionally set values will be in place for two to three more years. Mr. Burr said the underlying values are the problem, not necessarily the value adjustment process. To avoid additional lawsuits, the department might not want to make the adjustments for the next two years. Since the Supreme Court decision was so vague, it will be difficult to make the process both constitutional and fair.

DISCUSSION ON SB 111

Motion/Vote: REP. MCCAFFREE moved to remove the word "transport" from the entirety of the bill. Motion carried unanimously.

Motion/Vote: REP. FAGG moved to change the word "solely" to "primarily" in the statement of intent. Motion carried unanimously.

REP. FAGG said the retroactive date should be moved from 1986 to 1990. Stone Container did most of their work in 1989, and under the current language, they would receive approximately \$30 million in tax credits. Moving the retroactive date to 1990 will take care of that situation.

Motion/Vote: REP. MCCAFFREE moved to change the retroactive date from 1986 to January 1, 1990. Motion carried unanimously.

Mr. Morrison said the committee may want to be slightly more flexible with the tax credits. REP. FAGG said the credits might not be used heavily during the next two years. If they are, the next legislature could make the necessary changes. The bill is based on an Oregon law that is currently working well.

REP. FAGG asked Mr. Heiman to look at the definition of "industrial waste" as it applies to the bill. According to testimony, the word "industrial" should be struck, because it applies to a very specific type of chemically-oriented waste that does not concern recyclables such as cardboard and aluminum. If the phrase is left in, many businesses could claim the exemption for simply handling their own wastes.

DEPARTMENT OF REVENUE ANALYSIS OF HB 1004

Mr. Adams explained the fiscal impacts of HB 1004. Exhibit 1 The net impact to the state is an \$8 million reduction. Local governments will see a \$6.7 million loss. Both the state and the local government will lose.

REP. COHEN said the data shown on this handout does not match the data shown on the fiscal note he requested for HB 1011. The different departments seem to be working from different sets of data, and this is leading to a substantial amount of confusion for the committee members, as well as for the staff members trying to analyze taxation proposals.

ADJOURNMENT

Adjournment:


BEN COHEN, Chair


JULIA TONKOVICH, Secretary

BC/jmt

HOUSE OF REPRESENTATIVES
PROPERTY TAX SUBCOMMITTEE

ROLL CALL

DATE

4/4/91

NAME	PRESENT	ABSENT	EXCUSED
REP. BEN COHEN, VICE-CHAIR	X		
REP. ED DOLEZAL	X		
REP. ORVAL ELLISON		X	
REP. RUSSELL FAGG	X		
REP. DAVID HOFFMAN	X		
REP. ED MCCAFFREE	X		
REP. MARK O'KEEFE	X		
REP. TED SCHYE	X		
REP. FRED THOMAS	X		
REP. DAVE WANZENRIED	X		
REP. DAN HARRINGTON, CHAIRMAN			

4-3-91
4:00 pm

EXHIBIT 1

EXHIBIT

DATE 4/4/90

HB 1004

HB1004 - WITH AMENDMENTS
Impact on Broad Classes of Property Taxpayers

Class 4 Residential Real	\$5,476,426	
General Fund-Income Tax Credit	(23,200,000)	
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Class 4 Residential Real - Net Impact		(17,723,574)
Class 4 Commercial Real		20,532,432
Class 5 New Industry, Pollution Control		3,839,380
Class 8 Personal Property		(19,810,849)
Class 11 Utilities		(2,633,022)
Class 12 Mobile Homes		192,265
Class 13 Timber		84,488
Class 14 Farmsteads		589,948
Class 15 Railroads		(134,937)
Class 17 Airlines		45,336
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TOTAL IMPACT		<u>(\$15,018,533)</u>

Impact by Fund Type:

General Fund		(10,733,600)
Property Tax		8,181,467
HB20 Reimbursements to Local Governments		<u>(12,466,400)</u>
TOTAL IMPACT		<u>(\$15,018,533)</u>

Impact by Government Entity:

STATE		
- Property Tax		2,493,779
- Income Tax Credit	(23,200,000)	
- HB20 Reimbursement, State Savings	<u>12,466,400</u>	
- Net General Fund		<u>(10,733,600)</u>
Net State		<u>(\$8,239,821)</u>
LOCAL GOVERNMENT		
- Property Tax, Counties		1,549,137
- Property Tax, Cities/Towns		2,406,522
- Property Tax, Schools		1,732,029
- HB20 Reimbursements-Loss to Local Govt.		<u>(12,466,400)</u>
Net Local		<u>(\$6,778,712)</u>

TOTAL IMPACT		<u>(\$15,018,533)</u>
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Impact to Local Property Tax Revenues - By County

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

***** Change in Property Tax Revenue *****

County	Counties	Local Schools	Cities/Towns	Special Districts	Total
Beaverhead	(48,781)	(66,641)	105	0	(115,316)
Big Horn	(217,360)	(182,997)	310	(1,728)	(401,775)
Blaine	(35,405)	(62,771)	4,555	(2,009)	(95,631)
Broadwater	(29,206)	(18,671)	115	0	(47,761)
Carbon	(14,296)	(28,795)	6,990	(2,394)	(38,495)
Carter	(21,573)	(14,863)	(469)	0	(36,904)
Cascade	111,882	116,916	98,302	(29,443)	297,658
Chouteau	(90,714)	(110,121)	1,168	(23,888)	(223,555)
Custer	(20,439)	(41,287)	(8,123)	(53)	(69,901)
Daniels	(42,715)	(56,594)	(522)	(60)	(99,890)
Dawson	(43,749)	(79,742)	(6,781)	(617)	(130,889)
Deer Lodge	23,129	14,578	534	(8,283)	29,958
Fallon	(39,153)	(53,109)	(1,638)	(795)	(94,695)
Fergus	(72,286)	(120,980)	(6,176)	(2,434)	(201,876)
Flathead	171,496	171,159	101,026	(11,581)	432,100
Gallatin	(13,136)	(37,400)	50,211	(11,027)	(11,352)
Garfield	(25,577)	(16,761)	(299)	0	(42,637)
Glacier	(37,851)	(54,565)	(6,526)	(1,420)	(100,363)
Golden Valley	(5,837)	(9,455)	260	(224)	(15,257)
Granite	(18,255)	(22,689)	(479)	(2,410)	(43,834)
Hill	(51,301)	(68,285)	21,494	(2,572)	(100,664)
Jefferson	(79,358)	(127,249)	2,448	(5,144)	(209,302)
Judith Basin	(24,646)	(23,757)	67	(792)	(49,127)
Lake	7,353	6,711	(7,528)	(5,944)	592
Lewis And Clark	90,463	102,459	37,746	(118)	230,550
Liberty	(40,531)	(29,294)	1,807	(235)	(68,253)
Lincoln	(68,596)	(203,188)	901	(2,169)	(273,051)
Madison	(53,128)	(71,404)	(1,016)	(10,394)	(135,942)
McCone	(58,357)	(41,920)	(1,147)	(31)	(101,455)
Meagher	(13,819)	(11,958)	125	(771)	(26,423)
Mineral	(16,084)	(30,768)	1,100	(1,593)	(47,345)
Missoula	(167,138)	(147,360)	134,420	(102,304)	(282,382)
Musselshell	(22,160)	(26,862)	1,557	(55)	(47,520)
Park	(14,208)	(30,455)	9,578	(1,675)	(36,760)
Petroleum	(6,454)	(9,263)	266	0	(15,452)
Phillips	(51,539)	(88,470)	3,430	(1,174)	(137,752)
Pondera	(59,017)	(71,426)	4,321	(3,074)	(129,195)
Powder River	(88,858)	(35,513)	(14)	(118)	(124,503)
Powell	(29,705)	(41,306)	975	(361)	(70,397)
Prairie	(22,453)	(10,029)	(259)	(58)	(32,800)
Ravalli	6,479	6,689	506	(4,000)	9,674
Richtland	(128,555)	(242,218)	5,604	0	(365,170)
Roosevelt	(61,146)	(107,634)	(5,176)	(5,778)	(179,734)
Rosebud	113,564	319,070	(1,297)	(8,076)	423,261
Sanders	(13,699)	(22,276)	(899)	(455)	(37,330)
Sheridan	(58,876)	(160,944)	2,506	(5,254)	(222,567)
Silver Bow	(134,891)	(139,647)	57	(50,536)	(325,017)
Stillwater	(84,339)	(124,830)	(13,002)	(7,931)	(230,102)
Sweet Grass	(8,214)	(11,676)	2,051	0	(17,839)
Teton	(57,365)	(72,537)	2,149	(1,403)	(129,158)
Toole	(93,819)	(87,769)	(9,790)	(2,516)	(193,895)
Treasure	(12,046)	(13,652)	(257)	(97)	(26,052)
Valley	(40,402)	(91,790)	6,353	(343)	(126,181)
Wheatland	(11,406)	(13,349)	1,049	0	(23,706)
Wibaux	(33,122)	(19,517)	(1,515)	(901)	(55,055)
Yellowstone	(134,393)	(297,916)	184,236	(44,674)	(292,747)
Statowide	(1,991,595)	(2,714,122)	615,412	(368,910)	(4,459,216)

HB 1004 With Proposed Amendments Including the Repeal of HB-20 Impact to Local Property Tax Revenues - By County

EXHIBIT 1
DATE 4/4/90
HB 1004

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

County		Counties	Local Schools	Cities/Towns	Total
Beaverhead	Property Impact	(2,975)	(3,846)	10,292	3,470
	HB 20 Impact	(45,806)	(62,795)	(10,186)	(118,787)
	Net Impact	(48,781)	(66,641)	106	(115,317)
Big Horn	Property Impact	(41,769)	(43,794)	9,175	(76,387)
	HB 20 Impact	(175,591)	(139,203)	(8,865)	(323,659)
	Net Impact	(217,360)	(182,997)	310	(400,046)
Blaine	Property Impact	2,373	3,951	13,033	19,357
	HB 20 Impact	(37,778)	(66,723)	(8,478)	(112,979)
	Net Impact	(35,405)	(62,771)	4,555	(93,622)
Broadwater	Property Impact	3,783	2,513	3,336	9,632
	HB 20 Impact	(32,989)	(21,183)	(3,220)	(57,393)
	Net Impact	(29,206)	(18,671)	115	(47,761)
Carbon	Property Impact	12,925	25,251	16,772	54,948
	HB 20 Impact	(27,221)	(54,046)	(9,782)	(91,049)
	Net Impact	(14,296)	(28,795)	6,990	(36,101)
Carter	Property Impact	(5,537)	(3,534)	780	(8,291)
	HB 20 Impact	(16,036)	(11,328)	(1,248)	(28,613)
	Net Impact	(21,573)	(14,863)	(469)	(36,904)
Cascade	Property Impact	297,874	426,998	253,963	978,836
	HB 20 Impact	(185,992)	(310,082)	(155,661)	(651,735)
	Net Impact	111,882	116,916	98,302	327,101
Chouteau	Property Impact	(17,944)	(21,582)	9,036	(30,489)
	HB 20 Impact	(72,770)	(88,540)	(7,868)	(169,178)
	Net Impact	(90,714)	(110,121)	1,168	(199,667)
Custer	Property Impact	21,322	34,107	23,503	78,931
	HB 20 Impact	(41,761)	(75,394)	(31,625)	(148,780)
	Net Impact	(20,439)	(41,287)	(8,123)	(69,848)
Daniels	Property Impact	(4,581)	(6,114)	3,855	(6,841)
	HB 20 Impact	(38,133)	(50,479)	(4,377)	(92,989)
	Net Impact	(42,715)	(56,594)	(522)	(99,830)
Dawson	Property Impact	16,377	26,285	20,025	62,687
	HB 20 Impact	(60,126)	(106,027)	(26,806)	(192,959)
	Net Impact	(43,749)	(79,742)	(6,781)	(130,272)

HB 1004 With Proposed Amendments Including the Repeal of HB-20 Impact to Local Property Tax Revenues - By County

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

<u>County</u>		<u>Counties</u>	<u>Local Schools</u>	<u>Cities/ Towns</u>	<u>Total</u>
Deer Lodge	Property Impact	54,390	34,598	1,770	90,758
	HB 20 Impact	(31,262)	(20,020)	(1,236)	(52,517)
	Net Impact	<u>23,129</u>	<u>14,578</u>	<u>534</u>	<u>38,241</u>
Fallon	Property Impact	(7,483)	(9,966)	5,023	(12,426)
	HB 20 Impact	(31,670)	(43,143)	(6,661)	(81,474)
	Net Impact	<u>(39,153)</u>	<u>(53,109)</u>	<u>(1,638)</u>	<u>(93,900)</u>
Fergus	Property Impact	(5,356)	(9,154)	15,217	707
	HB 20 Impact	(66,931)	(111,825)	(21,393)	(200,149)
	Net Impact	<u>(72,286)</u>	<u>(120,980)</u>	<u>(6,176)</u>	<u>(199,442)</u>
Flathead	Property Impact	395,372	542,535	147,587	1,085,494
	HB 20 Impact	(223,877)	(371,376)	(46,561)	(641,814)
	Net Impact	<u>171,496</u>	<u>171,159</u>	<u>101,026</u>	<u>443,681</u>
Gallatin	Property Impact	142,967	244,837	176,354	564,159
	HB 20 Impact	(156,103)	(282,238)	(126,143)	(564,484)
	Net Impact	<u>(13,136)</u>	<u>(37,400)</u>	<u>50,211</u>	<u>(325)</u>
Garfield	Property Impact	(5,667)	(2,907)	512	(8,061)
	HB 20 Impact	(19,911)	(13,854)	(811)	(34,576)
	Net Impact	<u>(25,577)</u>	<u>(16,761)</u>	<u>(299)</u>	<u>(42,637)</u>
Glacier	Property Impact	(1,502)	(2,083)	5,677	2,092
	HB 20 Impact	(36,349)	(52,482)	(12,204)	(101,035)
	Net Impact	<u>(37,851)</u>	<u>(54,565)</u>	<u>(6,526)</u>	<u>(98,943)</u>
Golden Valley	Property Impact	(18)	(27)	497	452
	HB 20 Impact	(5,820)	(9,428)	(238)	(15,485)
	Net Impact	<u>(5,837)</u>	<u>(9,455)</u>	<u>260</u>	<u>(15,033)</u>
Granite	Property Impact	2,762	3,252	1,463	7,477
	HB 20 Impact	(21,017)	(25,942)	(1,943)	(48,901)
	Net Impact	<u>(18,255)</u>	<u>(22,689)</u>	<u>(479)</u>	<u>(41,424)</u>
Hill	Property Impact	36,352	44,803	46,926	128,080
	HB 20 Impact	(87,653)	(113,088)	(25,432)	(226,172)
	Net Impact	<u>(51,301)</u>	<u>(68,285)</u>	<u>21,494</u>	<u>(98,092)</u>
Jefferson	Property Impact	1,752	3,379	5,150	10,281
	HB 20 Impact	(81,111)	(130,627)	(2,702)	(214,439)
	Net Impact	<u>(79,358)</u>	<u>(127,249)</u>	<u>2,448</u>	<u>(204,158)</u>

HB 1004 With Proposed Amendments

Including the Repeal of HB-20

Impact to Local Property Tax Revenues - By County

EXHIBIT 1
 DATE 4/4/90
 HB 1004

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

<u>County</u>		<u>Counties</u>	<u>Local Schools</u>	<u>Cities/Towns</u>	<u>Total</u>
Judith Basin	Property Impact	1,627	1,540	1,099	4,266
	HB 20 Impact	<u>(26,273)</u>	<u>(25,297)</u>	<u>(1,032)</u>	<u>(52,601)</u>
	Net Impact	(24,646)	(23,757)	67	(48,335)
Lake	Property Impact	62,166	69,409	13,744	145,319
	HB 20 Impact	<u>(54,813)</u>	<u>(62,698)</u>	<u>(21,271)</u>	<u>(138,783)</u>
	Net Impact	7,353	6,711	(7,528)	6,536
Lewis & Clark	Property Impact	244,725	351,891	136,701	733,318
	HB 20 Impact	<u>(154,262)</u>	<u>(249,433)</u>	<u>(98,956)</u>	<u>(502,651)</u>
	Net Impact	90,463	102,459	37,746	230,667
Liberty	Property Impact	(5,000)	(3,603)	3,126	(5,477)
	HB 20 Impact	<u>(35,531)</u>	<u>(25,691)</u>	<u>(1,319)</u>	<u>(62,541)</u>
	Net Impact	(40,531)	(29,294)	1,807	(68,018)
Lincoln	Property Impact	13,675	39,570	11,825	65,069
	HB 20 Impact	<u>(82,271)</u>	<u>(242,757)</u>	<u>(10,923)</u>	<u>(335,952)</u>
	Net Impact	(68,596)	(203,188)	901	(270,883)
Madison	Property Impact	(2,286)	(3,028)	3,524	(1,790)
	HB 20 Impact	<u>(50,843)</u>	<u>(68,376)</u>	<u>(4,540)</u>	<u>(123,758)</u>
	Net Impact	(53,128)	(71,404)	(1,016)	(125,548)
McCone	Property Impact	(11,546)	(8,234)	2,464	(17,315)
	HB 20 Impact	<u>(46,811)</u>	<u>(33,686)</u>	<u>(3,611)</u>	<u>(84,109)</u>
	Net Impact	(58,357)	(41,920)	(1,147)	(101,424)
Meagher	Property Impact	(2,017)	(1,505)	1,804	(1,718)
	HB 20 Impact	<u>(11,802)</u>	<u>(10,453)</u>	<u>(1,679)</u>	<u>(23,934)</u>
	Net Impact	(13,819)	(11,958)	125	(25,652)
Mineral	Property Impact	9,372	16,271	3,553	29,196
	HB 20 Impact	<u>(25,456)</u>	<u>(47,040)</u>	<u>(2,452)</u>	<u>(74,948)</u>
	Net Impact	(16,084)	(30,768)	1,100	(45,752)
Missoula	Property Impact	361,186	522,719	341,983	1,225,888
	HB 20 Impact	<u>(528,324)</u>	<u>(670,080)</u>	<u>(207,563)</u>	<u>(1,405,966)</u>
	Net Impact	(167,138)	(147,360)	134,420	(180,078)
Musselshell	Property Impact	102	121	4,295	4,517
	HB 20 Impact	<u>(22,262)</u>	<u>(26,983)</u>	<u>(2,738)</u>	<u>(51,982)</u>
	Net Impact	(22,160)	(26,862)	1,557	(47,465)

HB 1004 With Proposed Amendments

Including the Repeal of HB-20

Impact to Local Property Tax Revenues – By County

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

<u>County</u>		<u>Counties</u>	<u>Local Schools</u>	<u>Cities/ Towns</u>	<u>Total</u>
Park	Property Impact	25,224	37,644	33,843	96,710
	HB 20 Impact	<u>(39,432)</u>	<u>(68,099)</u>	<u>(24,264)</u>	<u>(131,795)</u>
	Net Impact	(14,208)	(30,455)	9,578	(35,085)
Petroleum	Property Impact	(1,537)	(2,198)	321	(3,414)
	HB 20 Impact	<u>(4,917)</u>	<u>(7,065)</u>	<u>(56)</u>	<u>(12,038)</u>
	Net Impact	(6,454)	(9,263)	266	(15,452)
Phillips	Property Impact	(7,957)	(13,522)	10,279	(11,201)
	HB 20 Impact	<u>(43,582)</u>	<u>(74,947)</u>	<u>(6,849)</u>	<u>(125,378)</u>
	Net Impact	(51,539)	(88,470)	3,430	(136,579)
Pondera	Property Impact	(693)	(808)	13,095	11,594
	HB 20 Impact	<u>(58,324)</u>	<u>(70,618)</u>	<u>(8,774)</u>	<u>(137,715)</u>
	Net Impact	(59,017)	(71,426)	4,321	(126,121)
Powder River	Property Impact	(15,252)	(8,461)	1,779	(21,933)
	HB 20 Impact	<u>(73,606)</u>	<u>(27,052)</u>	<u>(1,794)</u>	<u>(102,452)</u>
	Net Impact	(88,858)	(35,513)	(14)	(124,386)
Powell	Property Impact	3,559	5,462	5,058	14,080
	HB 20 Impact	<u>(33,264)</u>	<u>(46,768)</u>	<u>(4,084)</u>	<u>(84,116)</u>
	Net Impact	(29,705)	(41,306)	975	(70,036)
Prairie	Property Impact	(9)	(4)	1,860	1,847
	HB 20 Impact	<u>(22,445)</u>	<u>(10,025)</u>	<u>(2,119)</u>	<u>(34,589)</u>
	Net Impact	(22,453)	(10,029)	(259)	(32,742)
Ravalli	Property Impact	57,703	81,115	23,143	161,961
	HB 20 Impact	<u>(51,224)</u>	<u>(74,427)</u>	<u>(22,637)</u>	<u>(148,287)</u>
	Net Impact	6,479	6,689	506	13,674
Richland	Property Impact	(13,573)	(26,014)	21,462	(18,124)
	HB 20 Impact	<u>(114,983)</u>	<u>(216,204)</u>	<u>(15,859)</u>	<u>(347,045)</u>
	Net Impact	(128,555)	(242,218)	5,604	(365,170)
Roosevelt	Property Impact	(6,152)	(10,777)	6,043	(10,886)
	HB 20 Impact	<u>(54,994)</u>	<u>(96,857)</u>	<u>(11,219)</u>	<u>(163,069)</u>
	Net Impact	(61,146)	(107,634)	(5,176)	(173,956)
Rosebud	Property Impact	129,704	375,034	5,590	510,328
	HB 20 Impact	<u>(16,140)</u>	<u>(55,965)</u>	<u>(6,887)</u>	<u>(78,991)</u>
	Net Impact	113,564	319,070	(1,297)	431,337

HB 1004 With Proposed Amendments Including the Repeal of HB-20 Impact to Local Property Tax Revenues - By County

DATE 4/4/90
HB 1004

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

County		Counties	Local Schools	Cities/ Towns	Total
Sanders	Property Impact	16,874	20,995	6,615	44,484
	HB 20 Impact	(30,573)	(43,271)	(7,514)	(81,359)
	Net Impact	(13,699)	(22,276)	(899)	(36,875)
Sheridan	Property Impact	(9,051)	(20,052)	11,388	(17,715)
	HB 20 Impact	(49,825)	(140,891)	(8,882)	(199,599)
	Net Impact	(58,876)	(160,944)	2,506	(217,313)
Silver Bow	Property Impact	109,511	122,168	272	231,952
	HB 20 Impact	(244,403)	(261,815)	(216)	(506,433)
	Net Impact	(134,891)	(139,647)	57	(274,482)
Stillwater	Property Impact	(27,829)	(38,478)	(1,981)	(68,289)
	HB 20 Impact	(56,510)	(86,352)	(11,021)	(153,882)
	Net Impact	(84,339)	(124,830)	(13,002)	(222,171)
Sweet Grass	Property Impact	10,774	13,970	6,460	31,204
	HB 20 Impact	(18,988)	(25,646)	(4,410)	(49,044)
	Net Impact	(8,214)	(11,676)	2,051	(17,839)
Teton	Property Impact	(591)	(741)	7,709	6,377
	HB 20 Impact	(56,774)	(71,797)	(5,560)	(134,131)
	Net Impact	(57,365)	(72,537)	2,149	(127,754)
Toole	Property Impact	(15,746)	(16,639)	2,790	(29,595)
	HB 20 Impact	(78,073)	(71,131)	(12,580)	(161,784)
	Net Impact	(93,819)	(87,769)	(9,790)	(191,379)
Treasure	Property Impact	845	939	832	2,617
	HB 20 Impact	(12,891)	(14,592)	(1,089)	(28,571)
	Net Impact	(12,046)	(13,652)	(257)	(25,955)
Valley	Property Impact	4,964	11,630	22,755	39,349
	HB 20 Impact	(45,366)	(103,420)	(16,401)	(165,187)
	Net Impact	(40,402)	(91,790)	6,353	(125,838)
Wheatland	Property Impact	1,075	1,059	2,981	5,115
	HB 20 Impact	(12,481)	(14,408)	(1,932)	(28,822)
	Net Impact	(11,406)	(13,349)	1,049	(23,706)
Wibaux	Property Impact	(6,276)	(3,650)	644	(9,282)
	HB 20 Impact	(26,846)	(15,867)	(2,159)	(44,871)
	Net Impact	(33,122)	(19,517)	(1,515)	(54,154)

HB 1004 With Proposed Amendments Including the Repeal of HB-20 Impact to Local Property Tax Revenues – By County

Note: County values do not contain impact to centrally assessed property of proposed exempt personal property.

<u>County</u>		<u>Counties</u>	<u>Local Schools</u>	<u>Cities/ Towns</u>	<u>Total</u>
Yellowstone	Property Impact	415,952	638,714	467,598	1,522,264
	HB 20 Impact	<u>(550,345)</u>	<u>(936,630)</u>	<u>(283,362)</u>	<u>(1,770,337)</u>
	Net Impact	(134,393)	(297,916)	184,236	(248,073)
Statewide	Property Impact	2,238,942	3,442,040	1,944,600	7,625,582
	HB 20 Impact	<u>(4,230,537)</u>	<u>(6,156,162)</u>	<u>(1,329,188)</u>	<u>(11,715,887)</u>
	Net Impact	(1,991,595)	(2,714,122)	615,412	(4,090,305)

1820 REIMBURSEMENTS - 1990

SUMMARY
TOTAL AS OF 01/07/91

EXHIBIT
DATE 4/4/91
1001

COUNTY	COUNTY GOVERNMENT	FOUNDATION PROGRAM	TOTAL COUNTY	CITIES AND TOWNS	LOCAL SCHOOLS	SPECIAL DISTRICTS	VO-TECH. SCHOOLS	TIFs	REIMBURSEMENT TOTAL	UNIVERSITY SYSTEM (REIMBURSED DIRECTLY)	STATE EQUALIZATION (40 MILLS) REIMBURSEMENT	TOTAL REIMBURSEMENT
BEAVERHEAD	45,805.67	45,017.90	90,823.57	10,186.17	50,104.76	0.00	0.00	0.00	151,114.50	3,526.67	23,511.11	178,152.28
31G HORN	175,590.98	236,542.85	412,133.83	8,865.02	58,262.30	1,728.13	0.00	0.00	480,989.28	16,974.73	113,164.86	611,128.87
CLARINE	37,779.26	63,461.03	101,240.29	8,477.89	35,380.54	2,009.31	0.00	0.00	147,107.03	3,503.88	23,559.17	177,970.08
3BRADWATER	31,989.02	31,782.52	63,771.54	3,220.12	14,055.27	0.00	0.00	0.00	82,046.93	2,689.56	17,930.39	102,666.88
CARSON	27,221.38	43,905.74	71,127.12	9,782.00	36,650.10	2,394.09	0.00	0.00	119,953.31	2,892.02	19,280.16	142,125.49
CARTER	16,036.09	13,319.78	29,355.87	1,248.46	7,401.78	0.00	0.00	0.00	38,006.11	1,024.73	6,831.53	45,862.37
CASCADE	185,970.39	193,802.55	379,772.94	155,660.61	242,123.26	29,442.62	3,465.30	9,187.66	819,674.39	13,728.42	91,522.77	924,925.58
CHOUTEAU	72,770.20	76,346.33	149,116.53	7,868.22	65,985.26	23,887.55	0.00	0.00	246,859.56	5,868.43	39,122.90	291,850.89
CUSTER	11,760.57	62,456.45	74,217.02	31,625.45	40,292.05	53.26	0.00	0.00	176,189.78	2,984.50	19,895.98	199,070.26
DANIELS	38,133.34	35,797.68	73,931.02	4,376.65	34,411.85	60.10	0.00	0.00	112,779.62	2,152.38	14,349.80	129,231.80
DAWSON	60,126.12	94,577.29	154,703.41	26,805.79	52,424.29	617.03	0.00	0.00	234,550.52	4,469.98	29,799.85	268,820.35
DEER LODGE	31,261.55	14,311.48	45,573.03	1,235.69	15,928.22	8,283.15	0.00	0.00	71,020.09	1,114.89	1,114.89	72,134.98
FARGUS	31,670.27	80,630.47	112,300.74	6,661.39	5,995.83	795.26	0.00	0.00	144,739.90	6,813.55	45,432.94	196,987.39
FERRIS	66,930.72	80,030.47	146,961.19	21,392.90	83,252.47	2,434.21	0.00	0.00	254,040.77	5,613.55	37,423.65	297,077.97
FLETCHER	223,876.70	241,113.24	464,989.94	46,560.78	229,122.01	11,580.82	0.00	198,975.03	951,228.58	10,784.61	14,369.57	1,076,382.76
GARFIELD	156,103.37	202,370.48	358,473.85	126,143.18	211,587.59	11,026.72	0.00	0.00	707,231.34	45,205.33	7,730.48	770,167.15
GLACIER	19,910.58	18,662.34	38,572.92	811.14	5,821.27	0.00	0.00	0.00	45,396.67	5,047.65	33,651.03	84,095.35
GOLDEN VALLEY	54,329.28	54,952.13	109,281.41	12,203.64	43,800.21	1,420.42	0.00	0.00	148,725.68	1,587.76	4,571.71	154,885.15
GRAND	5,819.69	9,087.41	14,907.10	237.54	6,626.61	223.93	0.00	0.00	21,995.18	685.76	9,269.96	27,951.90
GRAND	21,017.01	19,658.47	40,675.48	1,942.73	19,001.88	2,409.53	0.00	0.00	64,029.64	1,387.46	4,571.71	70,088.81
HILL	87,652.73	104,425.26	192,077.99	25,431.52	76,857.74	2,571.81	0.00	0.00	296,939.06	7,439.46	49,596.92	353,975.44
JEFFERSON	81,110.62	101,493.25	182,603.87	2,701.59	101,050.09	5,143.56	0.00	0.00	291,499.11	7,845.39	52,302.63	351,647.13
JUDITH BASIN	26,273.10	24,107.06	50,380.16	1,031.68	17,179.86	791.68	0.00	0.00	69,923.38	1,803.30	12,021.97	83,748.66
LAKE	54,813.38	59,482.41	114,295.79	21,271.39	41,327.42	5,944.44	0.00	0.00	182,839.01	4,157.67	27,717.81	214,714.49
LEWIS & CLARK	154,262.11	144,899.52	299,161.63	98,955.56	199,284.02	117.88	2,588.11	40,878.57	640,981.77	10,336.43	68,909.53	720,227.73
LIBERTY	26,276.16	26,276.16	52,552.32	1,318.52	22,299.66	234.91	0.00	0.00	85,660.47	2,496.55	11,643.65	104,800.67
LINCOLN	82,271.28	180,734.16	262,005.44	10,923.25	169,836.19	2,168.90	0.00	0.00	445,933.58	11,761.44	78,409.61	536,104.63
LOGAN	50,842.69	69,003.23	119,845.92	4,539.95	47,254.43	10,393.79	0.00	0.00	182,036.09	5,223.71	34,822.74	222,082.54
MCCONE	46,811.08	33,089.62	79,900.70	3,611.17	23,073.34	31.01	0.00	0.00	106,616.22	2,451.99	16,346.61	125,414.82
MERCER	11,801.76	11,764.25	23,566.01	1,679.37	7,638.05	771.43	0.00	0.00	33,654.86	976.22	4,508.58	41,139.66
MERCER	25,455.79	25,620.22	51,076.01	2,452.33	37,012.13	1,592.92	0.00	0.00	92,133.39	1,701.02	11,340.14	105,174.55
MERCER	528,323.59	469,097.78	997,421.37	207,563.10	479,373.15	102,303.60	7,839.20	80,102.61	1,874,603.03	30,369.97	202,466.49	2,107,439.51
MERCER	22,261.71	29,733.89	51,995.60	2,737.65	11,292.88	54.50	0.00	0.00	66,080.43	1,532.06	10,213.41	77,825.90
MERCER	39,431.98	48,930.08	88,362.06	24,264.29	53,996.69	1,675.02	0.00	0.00	168,298.05	3,799.41	25,339.41	197,427.47
MERCER	4,917.08	4,943.18	9,860.26	55.55	5,586.28	0.00	0.00	0.00	15,502.09	377.92	2,519.46	18,399.47
MERCER	43,581.63	73,981.10	117,562.73	6,848.99	55,826.21	1,173.69	0.00	0.00	181,411.62	5,984.72	39,899.12	227,295.46
MERCER	51,447.94	53,324.12	104,772.06	8,773.58	55,695.25	3,073.92	0.00	0.00	177,314.81	3,984.61	26,564.06	207,863.48
MERCER	73,606.29	43,843.54	117,449.83	1,793.66	15,365.95	117.51	0.00	0.00	134,725.95	3,508.05	23,386.97	161,621.97
MERCER	33,263.94	38,075.39	71,339.33	4,083.68	33,323.90	360.97	0.00	0.00	109,107.88	2,687.04	17,913.61	129,708.53
MERCER	22,444.50	17,086.21	39,530.71	2,119.31	4,173.34	57.62	0.00	0.00	45,880.98	1,225.55	8,170.33	55,276.86
MERCER	55,418.82	55,418.82	110,837.64	22,637.30	57,400.98	3,999.84	0.00	0.00	190,680.50	4,188.35	27,922.32	222,791.17
MERCER	114,982.71	164,778.83	279,761.54	15,858.50	156,746.01	0.00	0.00	0.00	452,366.05	11,489.52	76,596.78	540,452.35
MERCER	54,993.82	107,459.17	162,452.99	11,218.59	41,015.55	5,778.41	0.00	0.00	220,465.54	5,631.31	37,540.32	263,636.17
MERCER	16,139.80	130,795.67	146,935.47	6,887.87	45,347.34	8,076.10	0.00	0.00	207,245.91	13,110.38	87,402.51	307,758.80
MERCER	30,572.91	39,744.76	70,317.67	7,514.45	29,768.76	454.82	0.00	0.00	108,055.70	2,862.77	19,085.12	130,003.59
MERCER	49,825.37	135,230.89	185,056.26	8,881.95	80,690.33	5,253.83	0.00	0.00	279,882.37	8,185.06	54,567.09	342,634.56
MERCER	244,402.72	110,448.63	354,851.35	11,020.72	58,814.94	50,535.62	0.00	27,017.96	694,435.45	12,048.94	31,262.56	726,746.95
MERCER	56,509.85	70,934.75	127,444.60	4,409.59	18,596.95	7,931.27	0.00	0.00	204,799.76	61,107.14	1,316.02	207,222.92
MERCER	18,987.54	19,113.06	38,100.60	4,409.59	18,596.95	0.00	0.00	0.00	61,107.14	1,316.02	8,773.49	71,196.65
MERCER	56,774.11	55,186.04	111,960.15	5,560.23	51,816.98	1,403.38	0.00	0.00	170,740.74	3,840.67	25,604.47	200,185.88
MERCER	78,073.33	94,569.63	172,642.96	12,579.93	36,908.19	2,516.24	0.00	0.00	224,647.32	6,583.34	43,888.91	275,119.57
MERCER	12,890.58	12,644.12	25,534.70	1,088.95	11,149.98	96.90	0.00	0.00	37,870.53	1,003.90	6,892.67	45,567.10
MERCER	45,585.72	73,758.35	119,344.07	16,401.45	72,803.98	342.65	0.00	0.00	208,672.15	4,706.48	31,376.52	244,755.15
MERCER	12,481.00	21,932.92	34,413.92	1,932.47	10,392.91	0.00	0.00	0.00	37,288.92	923.70	6,158.00	44,370.62
MERCER	26,845.66	21,653.70	48,499.36	2,158.72	7,541.60	901.05	0.00	0.00	65,100.73	2,108.56	14,957.04	81,265.33
MERCER	550,345.23	644,435.02	1,194,780.25	283,361.61	718,973.27	44,674.41	11,639.40	0.00	2,253,428.94	46,557.62	310,384.11	2,610,379.67
ADDITIONAL CENTS FOR ROUNDING UP 50% PAYMENT									0.26			0.26
TOTAL	4,230,537.70	4,949,547.52	9,180,085.22	1,329,188.54	4,375,544.87	368,909.58	25,528.01	356,161.83	15,635,418.31	345,701.46	2,746,676.42	18,285,795.11