

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 11, 1977

The thirty-ninth meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building by Chairman Mathers at 8:05 a.m.

ROLL CALL: Roll call found all the members present.

Glen Drake, representing League of Cities and Towns was the only witness to sign the register.

CONSIDERATION OF HOUSE BILL 362: Rep. Pistoria said his bill would not change the law on taxation rates but requests additional information on the county treasurer's tax notices. He said many people had asked if there were some way they could find out how much tax they were paying to their city, school district, county, etc., and he thought this method would do this job. He distributed a sample copy of such a form as is being used in Cascade County, Exh. #1. He said this notice had met with the approval of taxpayers and a number of the county treasurers, as they too said they get similar requests from taxpayers who want more information concerning their tax dollars.

There were no other witnesses and following questions from the committee, the bill was moved.

DISPOSITION: Sen. Roskie Moved HB362 Be Concurred In. The motion was carried unanimously. Note here the absence at this time of Sens. Manning, Turnage, Towe and Watt.

CONSIDERATION OF HOUSE BILL 210: Rep. Fabrega presented his bill which allows local governments to assess a charge on empty lots for storm, sewer and water usage. He said water and sewer lines were available to the lots, and services were being reserved should those lots be occupied; he therefore thought the owner should be paying a charge for this. Mr. Drake rose to give his support of the bill.

Chairman Mathers asked for other witnesses and there being none, asked for questions of the committee. A discussion followed wherein the questioned if this would affect lots in the city, on the edge of towns, commercial as well as residential. They also discussed the situation which exists in several cities where the local government does not own the water system, as in Missoula. Following their discussion, the hearing was closed.

CONSIDERATION OF HOUSE BILL 324: Rep. Harrington said his bill deals with the S.I.D.'s and gives the governing body the right to assess all of the people on a block fronting on the improved street, a proportionate share of the costs, rather than assess those with corner lots and having frontage on the improved street the full assessment cost of such improvements. There were no other witnesses other than Mr. Drake who said the League also favored this bill.

Questions by the committee followed and the hearing closed.

CONSIDERATION OF HOUSE BILL 636: Rep. Day, Dist. 54, said his bill broadens exemptions to allow land put under sprinkler type of irrigation systems. By giving such tax exemptions he felt the state would thereby encourage landowners to improve their land, through irrigation, thus putting more land into use and improving dryland or pasture land, thus raising valuation and onsequently, tax base for the future.

There followed some discussion and the committee then moved the bill.

DISPOSITION: Sen. Turnage Moved HB636 Be Concurred In. The motion was seconded by Sen. Watt and carried unanimously. Note here the absence of Sens. Manning and Towe.

The committee again too up HB210 and Sen. Watt said he agreed with the taxation of empty lots if it would pressure some of these owners to sell them so they might be developed.

DISPOSITION: Sen. Norman Moved HB210 Be Not Concurred In. The motion failed as there was a 4-4 tie. SEE BELOW.

Then followed further discussion on the bill and Sen. Turnage pointed out that owners of lots have been taxed on their property as the streets were improved, when sewer and water lines were installed, and this would be a tax for services, commodities they were not using and he questioned the constitutionality of it. In light of this argument, Sen. Watt said he would change his vote to a Yes. The motion therefore carried by a 5-3 vote, see attached roll call vote, and by the 5-3 vote, the committee sent out HB210 with a Be Not Concurred In report.

The committee then directed their attention to some of the Senate bills still in committee, taking up SB350 first. A number of amendments had been proposed and these were distributed to the committee and explained by Mr. Tippy.

Sen. Roskie Moved the Amendments as proposed, as on committee report, attached. His motion carried.

DISPOSITION: Sen. Roskie then made the Motion that SB350, As Amended, Do Pass. The motion was carried unanimously. Note here absence of Sen. Manning, who was attending another hearing.

Next up for consideration was SB422. Sen. Towe Moved it be Tabled. There followed some discussion and Sen. Turnage made a substitute motion.

DISPOSITION: Sen. Turnage Moved that SB422 Do Not Pass. This motion carried, Sens. Towe, Healy and Watt casting "no" votes.

The committee then considered SB394. Sen. Towe Moved SB394 Do Not Pass.

DISPOSITION: Sen. Goodover made a Substitute Motion that

SB394 Be Tabled. This motion carried unanimously.

Sen. Turnage Moved SB351 Do Not Pass. The motion carried unanimously, after a brief discussion.

Sen. Watt Moved SB303 Be Tabled; motion carried unanimously.

Sen. Towe Moved SB167 Do Pass. They discussed the bill and decided to hold it for a time, therefore they did not vote on this motion.

Following their discussion, meeting adjourned.



WILLIAM MATHERS CHAIRMAN

ROLL CALL

SENATE TAXATION COMMITTEE

45th LEGISLATIVE SESSION - - 1977

Date 3/16/77

NAME	PRESENT	ABSENT	EXCUSED
SEN. WATT	✓		
SEN. BROWN	✓		
SEN. GOODOVER	✓		
SEN. HEALY	✓		
SEN. MANNING	✓		
SEN. NORMAN	✓		
SEN. ROSKIE	✓		
SEN. TOWE	✓		
SEN. TURNAGE	✓		
CHAIRMAN MATHERS	✓		

Each day attach to minutes.

SENATE TAXATION COMMITTEE

BILL 210,324

VISITORS' REGISTER

DATE 3/11/77

362, 636

[illegible]

for com Mathers, chr. Taxation Committee

NAME Rep. Paul S. Pistoria ^{Dist 39} Bill No. H.B. 362
ADDRESS 2421. Central ave. Mt Falls DATE MAR. 11, 1977
WHOM DO YOU REPRESENT Representative - Sponsor of this
SUPPORT X OPPOSE _____ AMEND _____ Bill

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

*Testify in support
of this Bill.
Rep. Paul S. Pistoria*

REC'D - WED-DEC. 22, 1976

REC'D - WED-DEC. 22, 1976
LEWIS & CLARK CO TREASURER
P. H. H. 362

EXAMPLE
VOLUNTARY
BY LEWIS & CLARK

LEWIS & CLARK COUNTY MONTANA - OFFICE OF COUNTY TREASURER, HELENA, MONTANA
YOU WILL RECEIVE ONE NOTICE ONLY - FIRST PAYMENT NOTICE ONLY.
SECOND PAYMENT NOTICE WILL NOT BE MAILED.
No. 000065
DUPLICATE 1976
NAME AND ADDRESS
DARLENE O'LEARY, County Treasurer
BILL
LETY VALUE
47688

You are hereby notified that State, County and City Taxes for the year 1976 are now due and payable at the office of the County Treasurer, Courthouse, Helena, Montana. The first payment of these taxes is due and payable prior to 5 P.M., November 30, 1976 and the last payment prior to 5 P.M. May 31, 1977. Unless paid on or before these respective dates, a penalty of 2 per cent must be added to the amount thereof, and interest at the rate of 2 1/3 of one per cent per month added until paid. Taxes may be paid in one payment.

Ass'd Value		Taxable Value		School District	Mill Levy
6,505.00	1,951.50	1	277.49	47688	
GEN TAX		541.52	270.76	270.76	
		DESCRIPTION	FIRST HALF	SECOND HALF	
SHEEP PER HEAD		NO. OF HEAD:			
SHEEP		TAXABLE VALUE:			
LIVESTOCK					
SOIL & WATER					
FIRE DISTRICT					
CITY SPECIAL		12	417.08		
This is a breakdown of your tax notice:					
Taxable Value	Land	Bldgs.	Furniture	Livestock	Other Personal
432.00	1,519.50				
Tax	110.88	421.64			
This is a breakdown of where your tax dollar goes.					
City Tax	County Tax	State Tax	School Tax	Other Tax	
126.77	103.92	14.84	295.99	417.08	
TOTAL TAX DUE		FIRST PAYMENT	SECOND PAYMENT		
958.60		Due Nov. 30, 1976	Due May 31, 1977		
		687.84	270.76		

FIRST PAYMENT
TAX RECEIPT 1976
COPY FOR CLERK AND RECORDER

1
44h

SENATE COMMITTEE TAXATIONDate 3/11/77 House Bill No. 210 Time _____

NAME	YES	NO
SEN. WATT	<i>changed to Yes vote</i>	
SEN. BROWN		
SEN. GOODOVER	✓	
SEN. HEALY		✓
SEN. MANNING		
SEN. NORMAN	✓	
SEN. ROSKIE		✓
SEN. TOWE		
SEN. TURNAGE	✓	
CHAIRMAN MATHERS	✓	
	4	4

Nita Fjeseth
SecretaryWilliam L. Mathers
ChairmanMotion: Be Not Concurred In.Motion Failed

(include enough information on motion--put with yellow copy of committee report.)

STANDING COMMITTEE REPORT

..... March 11 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 362

Respectfully report as follows: That HOUSE Bill No. 362

BE CONCURRED IN

~~DO NOT SIGN~~

STANDING COMMITTEE REPORT

..... March 11 19 77

MR. **PRESIDENT**

We, your committee on **TAXATION**

having had under consideration **HOUSE** Bill No. **636**

Respectfully report as follows: That **HOUSE** Bill No. **636**

BE CONCURRED IN

~~DOXASEX~~

STANDING COMMITTEE REPORT

March 11 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 210

Respectfully report as follows: That HOUSE Bill No. 210

BE NOT CONCURRED IN

~~DEPASSX~~

STANDING COMMITTEE REPORT

March 11 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration SENATE Bill No. 422

Respectfully report as follows: That SENATE Bill No. 422

DO NOT PASS

~~DO PASS~~

WILLIAM MATHER


Chairman.

STANDING COMMITTEE REPORT

March 11 19 77

MR. **PRESIDENT**

We, your committee on **TAXATION**

having had under consideration **SENATE** Bill No. **351**

Respectfully report as follows: That **SENATE** Bill No. **351**

DO NOT PASS

~~DO PASS~~

