

MINUTES OF MEETING
SENATE JUDICIARY COMMITTEE
March 15, 1979

The sixtieth meeting of the Senate Judiciary Committee was called to order in room 331 of the capitol building by Senator Everett R. Lensink on the above date at 9:30 a.m.

ROLL CALL:

All members were present.

CONSIDERATION OF HOUSE BILL 840:

This is an act to provide for justice's court jurisdiction over residential landlord-tenant disputes, etc. Representative Kathy McBridge from Silver Bow County gave an explanation of this bill and stated that this takes out unlawful detainer in landlord-tenant disputes.

Bob Pyfer, staff attorney for the Legislative Council, stated that they had no position on the bill and he stated exactly what the bill does.

Walter Jackovich, representing the Montana Landlords Association, gave a statement in support of this bill.

Gail Stoltz, representing the Montana Human Resources Development Council, stated that there was some problems in a couple areas of the state and asked that they change this and she stated they ended up with this bill hoping it would take care of the problems in Billings and Bozeman.

Bob Palmer, Missoula, stated that there was two years work in this act and it was worked on by both tenants and landlords. He stated that it was passed almost unanimously. He also said that this has support from all sides on this measure.

Jim Jensen, representing the Montana Magistrates Association, stated that they support this bill.

There were no further proponents and no opponents.

Senator Galt questioned what is unlawful detainer. Senator Towe answered that it was holding the property and not giving it up. He said that the tenant holds the property and does not give it up to the landlord and he can be subject to triple damages - that part was written into the landlord-tenants act.

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There were a few questions concerning the bill by Senator Towe and the hearing on this bill was closed.

CONSIDERATION OF HOUSE BILL 833:

This is an act to provide for the creation and conveyancing of solar easements. Representative McBride gave an explanation of this bill and stated that it deals with trying to gain accessibility to the sunlight and she said that this becomes critical if you are investing money in solar heating. She said this provides for negotiation between neighbors and the recording of that contract between people is treated just as any other easement would be treated that was recorded. She stated that the easement is defined in terms of verticle and horizontal angles.

Ron Bogen, engineer for the Alternate Resource Association, gave a statement in support and said that the needs for this is pretty basic, stating that the sun does not shine from straight overhead all the time and all year. He said there is no proplem yet where people have built a large structure to block it off and this is to prevent that.

There were no further proponents.

Joe Crosswhite, representing Western Engineers' Trade Association, gave a statement opposing this bill and stated that what concerns him is that they have so many obstacles standing in the way of construction and many are just for the purpose of stopping the project.

Representative McBride gave a brief summary and the hearing on this bill was closed.

CONSIDERATION OF HOUSE BILL 475:

This is an act to amend section 31-1-110, MCA, to change the interest rate on judgments from 6% per annum to 10% per annum. Representative Kemmis gave a statement and explained this bill.

Mike Meloy, representing the Montana Trial Lawyers' Association, stated that they support this bill and he said the section that provides 6 per cent was enacted in 1933. He said that the house considered the possibility of making this thing a floating rate geared to the present interest rates on loans. The problem is that that rate is keyed to 90 day paper and is a maximum. He testified that if you keyed it to that not only would have have a difference in rates on any given day, but you might end up with a 14 or 15 per cent rate and that is too high.

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There were no further proponents and no opponents.

A question was asked as to how they would address the problem that interest might go back down again and this could be a very high rate of interest. Representative Kemmis stated that this was a problem he did think about and looked into the possibility of making it a floating rate. He said that we really have not seen a significant downward trend for a long time now and he felt that if we do see a downward trend in the future, maybe we should spend some time making it a floating rate.

Senator Towe stated that in 1974, interest rates were high and in 1975, they went back down again and he said that he thought it was very likely to happen again and then we might be stuck with an interest rate that is unreasonable before the next legislature convenes.

Senator Towe also questioned the effective date and wondered what was the intent - was it their intent that a judgment entered before July 1 would not be effected. Representative Kemmis said the intent was that it would apply on judgments entered after July 1.

Senator Lensink asked if they thought there was any possibility that the insurance company would come in and ask for a lower rate if the interest rate fell on the scenario they proposed.

There being no further questions or comments, the hearing on this bill was closed.

CONSIDERATION OF HOUSE BILL 438:

This is an act to require an agency to prepare an estimate of the economic impact of proposed rulemaking upon request of the administrative code committee. Representative Ramirez said this was the product of the administrative code commission, of which he is a member, and he gave an explanation of this bill.

Chad Smith, representing the Montana Hospital Association, stated that they are in support of this bill. He stated that hospitals are the most heavily regulated of

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of all industries and most of the rulemaking is by the federal government. He said that OSHA have actually closed hospitals in the state of Montana because the hallways are too narrow. He gave an example of elevator inspections and the rules they have to comply with and he said that if they had been properly stated with the economic impact, they would have never been accepted; and, therefore, they are strongly in favor of this bill.

Don Allen, representing the Montana Petroleum Association, stated that they were probably the most heavily regulated industry - particularly federally. He stated that it is simply helpful to point out the importance of evaluating the cost of the regulations that are passed and those costs are ultimately paid for by the consumer. He said that since all of us are drowned daily in alphabet soup of regulations, they feel that this is one way that would be helpful and is needed.

Janelle Fallan, representing the Montana Chamber of Commerce, said that she had no statistics on the cost of rules in the state of Montana, but she passed out for the committee what it is on the federal level. (See Exhibit A.) She testified that for every dollar the federal government spends in writing rules, \$20.00 is spent in complying with them. She said that this would help get a handle on some of these problems at state level.

Keith Anderson, Chairman of the Montana Taxpayers' Association, passed out a handout. (See Exhibit B.) He said that none of us really know the impact of this and they should be placed in the position of telling us what the impact really is; and they felt that this bill should be passed.

There were no further proponents and no opponents.

Senator Turnage said by way of example, he asked the committee to look at the handout on page 96 and look at the assessment of automobiles. He said in terms of comparing the cost of complying to taxpayers, it read, "The minimum assessed value of automobiles shall be the average loan value of such property". He said they struck average

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loan value and put in average retail value and this is from low book to high book - they jumped over medium. He stated that to comply with that literally had to raise your car taxes by 1/3.

Senator Towe asked how does the bill operate - first, assuming that there was a change from low book to retail value, the statement should include the cost to the state and the aggravated cost of compliance to all persons affected, and he wondered if that were all persons who owned automobiles in the state of Montana. He stated you are looking for a fiscal impact statement.

Representative Ramirez said yes, fiscal impact and it would state how much the state is going to collect.

Senator Towe said that what Senator Turnage did not tell you is that the department of revenue has been doing this already; they have interpreted the old regulation to allow the high book so there would be no change; your requirement would be that there was no change since this is how it has been in practice.

Senator Brown said that the fiscal note they got on this bill tells us nothing and he wanted to know who is going to hire the economists to do this. Representative Ramirez said that he thought they would have to go to the budget office and this is not going to be something that is going to occur very often. This will not be done every time - it will be at the discretion of the administrative code commission, he stated; and there are numerous regulations that we have to adopt and there is no reason to find out the fiscal impact because they have to do this in regardless.

Senator Brown asked if he has any objections to them doing this - he stated that this bill does not say that. Representative Ramirez said this says it at the request of the administrative code commission; if you don't have confidence in them and if it is abused, I think you should set some guidelines. He said that this very thing came up in the committee and that is one reason why we did not require it in all instances - it was rejected by the committee.

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Senator Brown stated in some instances, an agency proposes a rule that is bad, and he said there were a lot of comments today about slowing down rulemaking and then he said we should do it by law - somehow pass legislation that limits. He commented that you are talking about something where he could assure them that no one in the health department could do this kind of thing.

Representative Ramirez said that it is not just the fault of the agencies - he thought the legislature is at fault also. He stated that we give blanket rules of authority and then when something goes wrong, we go back at them. He stated there should be more guidelines put into the statutes - that is part of the solution. He said the other part is that agencies do go beyond what the legislature intended and he said that the administrative code committee was created to do that and this is another tool to do that job.

Senator O'Hara said that at least we hope to get the bureaucrats thinking - a little more inclined to find out what effect they have down the line and he said that he would like to see this at a federal level and wondered if there is any. Mr. Allen stated that he did not know of any. He said they would like this in the federal regulations, but they know they are stuck.

Senator Brown said that the health department just doesn't draw up rules and to make a blanket statement that they don't think things out or that they go beyond, he felt this was not true and explained further how he felt.

Senator Lensink stated that we are specifically putting faith in the Administrative Code Commission and they may find that there is not that much to do and he said he would put his faith in them.

There were no further comments or questions, and the hearing on this bill was closed.

DISPOSITION OF HOUSE BILL 438:

Senator Towe moved that this bill be concurred in. Senator Galt stated that some federal programs are optional. Senator Brown stated that that is true and he said there is not a lawyer that cannot take that into court and hold it up for five years for an economic impact

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statement. He commented that you give them a chance to litigate the question of whether a certain analysis was adequate and he felt that it had problems beyond this.

Senator Towe said that that may be legitimate and it would be easy to challenge on that basis and he suggested that they make it clear that a rule cannot be challenged. Senator Towe withdrew his motion.

Senator Towe moved that the bill be amended on page 2, line 9, following line 9, insert :" (5) The final adoption, amendment, or repeal of a rule is not subject to challenge in any court as a result of the inaccuracy or inadequacy of a statement required under this section."

Senator Towe moved that this bill be concurred in, as amended. The motion carried unanimously.

Senator Turnage suggested that the minutes show that the agencies and administrative code commission do not abuse this so that it is not used too often.

DISPOSITION OF HOUSE BILL 840:

Senator Towe moved that this bill be concurred in. The motion carried with six voting yes and four voting no. See roll call vote.

DISPOSITION OF HOUSE BILL 833:

Senator Towe moved that the bill be amended on line 24, subsection (3), by striking this in its entirety.

Senator Turnage said you are trying to clutter up a well-established property law. Senator O'Hara made a substitute motion that this be not concurred in. The vote was five to five. See roll call vote.

Senator Van Valkenburg said that this needs to be provided for by law. Senator Lensink wondered if this can be purchased right now and suggested that someone should do some research on it and wondered what the supreme court of Montana would say.

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DISPOSITION OF HOUSE BILL 475:

Senator Turnage said if a person is injured in an automobile accident, has \$10,000.00 coming for a judgment, the insurance company can afford to appeal it when only pay 6 per cent for holding their money.

Senator Lensink suggested that it be amended to 8 per cent as he felt this would be a better middle figure.

Senator Towe moved that the bill be amended on line 12, by striking the "10" and inserting "8" and also on line 6. He further moved to amend on page 1, line 14 by inserting "Section 2. Effective date. This act shall apply to all judgments entered and unsatisfied as of July 1, 1979, except that a new rate of interest shall commence from July 1, 1979. The motions carried.

Senator Towe moved that this bill be concurred in as amended.

There being no further business, the meeting was adjourned at 11:26 a.m.

SENATOR EVERETT R. LENSINK, Chairman
Senate Judiciary Committee

Date 2/15/20

ROLL CALL

JUDICIARY COMMITTEE

46th LEGISLATIVE SESSION - 1979

Each Day Attach to Minutes.

Please sign & return to Secretary! Deadline

SENATE COMMITTEE

BILL

VISITORS' REGISTER

DATE

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of Rule 42-2.22 (2)-S2260) NOTICE OF PROPOSED AMENDMENT
of the Assessment of Aircraft) OF RULE 42-2.22 (2)-S2260
aircraft) regarding assessment of
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22 (2)-S2260 which provides for the assessment of aircraft.
2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S2260 ASSESSMENT OF AIRCRAFT (1) The minimum value-of-aircraft-shall-be-sixty-six-and-two-thirds-percent +66-2/3%+ of-the-approximate-wholesale-value average market value of aircraft shall be the approximate retail value of such property as shown in the A.D.S.A. Aircraft Bluebook, "January Edition" (the first quarter) of the year of assessment, P. O. Box 621, Aurora, Colorado 80010. This Bluebook may be reviewed in the Department or purchased from the publisher.
(2) This rule would be effective for tax years beginning after December 31, 1978.
(3) This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 701). By the legislature did away with the concept of assessed value. All Personal Property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22 (2)-S2270) NOTICE OF PROPOSED AMENDMENT
of the Assessment of Billboards) OF RULE 42-2.22 (2)-S2270
billboards) regarding assessment of
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22 (2)-S2270 which provides for the assessment of billboards.
2. The rule, as proposed to be amended, provides as follows:

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Exhibit B

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42-2-22(2)-S2270 ASSESSMENT OF BILLBOARDS (1) The minimum-assessed-value-of-billboards-shall-be-according-to the-schedule-he-in-adopted-and-incorporated-by-the-Department of-Revenue-by-referenc--The-billboard-assessment-schedule may-be-reviewed-in-this-Department-or-purchased-from-this Department-at-each average market value of billboards shall be determined using a depreciation table established by the Department of Revenue. This is a ten year table and reflects the average life of these properties.

(2) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S2280 Assessment of Bowling Alleys) NOTICE OF PROPOSED AMENDMENT) OF RULE 42-2-22(2)-S2280) regarding assessment of bowling alleys) NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S2280 which provides for the assessment of bowling alleys.

2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S2280 ASSESSMENT OF BOWLING ALLEYS determining-the-minimum-assessed-value-of-combination-automatic pin-setters-and-lanes-the-base-value-shall-be-\$6,400.00--After the-first-year-and-the-value-shall-be-\$4,670.70--After-the-second year-the-value-shall-be-\$3,765.07--After-the-third-year-the-value shall-be-\$3,016.95--After-the-fourth-year-the-value-shall-be \$2,768.07--After-the-fifth-year-the-value-shall-be-\$2,717.57--After the-sixth-year-the-value-shall-be-\$2,479.07--After-the-seventh year-the-value-shall-be-\$2,176.65--After-the-eighth-year-the-value shall-be-\$1,475.45--After-the-ninth-year-and-over-the-value-shall-be \$1,345.70--After-the-tenth-year-and-over-the-value-shall-be \$1,280.00

the-minimum-assessed-value-of-lanes-only-shall-be-a-base price-of-\$4,000.00--After-one-year-the-value-shall-be-\$2,920.00 after-two-years-\$2,780.00--After-three-years-\$2,700.00--After-four years-\$1,760.07--After-five-years-\$1,736.07--After-six-years-\$1,729.00--After-seven-years-\$1,640.07--After-eight-years-\$1,620.07--After-nine years-\$8,001--After-ten-years-\$6,898.07--With-a-minimum-of-\$500.00.

(1) The average market value of bowling alleys and equipment shall be determined using a depreciation table established by the Department of Revenue. This is a ten Year table and reflects the average life of these properties.

(2) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S2290 Assessment of Unprocessed Agricultural Products on the Farm) NOTICE OF PROPOSED AMENDMENT) OF RULE 42-2-22(2)-S2290) regarding assessment of unprocessed agricultural products on the farm) NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S2290 which provides for the assessment of unprocessed agricultural products on the farm.

2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S2290 ASSESSMENT OF GRAIN ASSESSMENT OF UNPROCESSED AGRICULTURAL PRODUCTS ON THE FARM OR A STORAGE, EXCEPT PERISHABLE FRUITS, VEGETABLES, LIVESTOCK AND POULTRY

(1) The minimum-assessed-value-of-small-grains-shall-be-the-statewide-average-\$6.70-A-year--The-mean-value-for-which-a mean-value-has-been-established--The-mean-value-of-the-year-of-assessment-shall-be-used--average market value shall be the statewide average on the First day of January of the year of assessment.

(2) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislature the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(2)-S22000)
Assessment of heavy Equipment)
NOTICE OF PROPOSED AMENDMENT
OF RULE 42-2.22 (2)-S22000
regarding assessment of heavy equipment

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22000 which provides for the assessment of heavy equipment. This rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22000 ASSESSMENT OF HEAVY EQUIPMENT (1) The minimum assessed value of heavy equipment shall be the wholesale value average market value of heavy equipment shall be the average resale value of such property as shown in "Green Guides", Volumes I and II, or "Green Guides Older Equipment Guide", "Green Guides Life Trucks", or "Green Guides Off Highway Trucks and Trailers". The current volumes of the year of assessment, Equipment Guide Book Company, 3980 Fabian Way, P. O. Box 1013, Palo Alto, California 94303. This guide may be reviewed in the Department or purchased from the publisher.

(2) If the above named publication cannot be used to value these properties then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.

(3) This rule will be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislature the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes.

This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22 (2)-S22010)
Assessment of Livestock)
NOTICE OF PROPOSED AMENDMENT
OF RULE 42-2.22 (2)-S22010
regarding assessment of livestock

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22010 which provides for the assessment of livestock.
2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22010 ASSESSMENT OF LIVESTOCK. (1) ~~The minimum assessed value of livestock shall be approximately forty percent (40%) of the average gate price for the preceding twelve months to the year of assessment. The average market value for cattle shall be determined by multiplying the weighted average price per cwt. for beef cattle, marketed in Montana during the preceding twelve month period December through November, times established factors for each of the seven categories of cattle. The established factors are:~~

Bulls - 9 months thru 20 months	<u>15</u>
Bulls - 21 months and older	<u>17.5</u>
Cattle - 9 months thru 20 months	<u>5</u>
Cattle - 21 months thru 32 months	<u>6.25</u>
Cows - 33 months and older	<u>7.5</u>
Steers - 33 months and older	<u>10</u>
Dairy Cows - 21 months and older	<u>10</u>

(a) The average market value for blooded or registered cattle shall be thirty percent (30%) more than the average market value for stock cattle.

(2) ~~The minimum-assessed-value-of-blooded-or-registered livestock shall be 30% more than the minimum-assessed-value for other livestock. The average market value for sheep shall be determined by multiplying the average price per cwt. for slaughter lambs, marketed in Montana during the preceding~~

twelve month period December through November, times established factors for each of the four categories of sheep. The established factors are:

Registered Bucks - 9 months and older 2.6

Stock Bucks - 9 months and older 2

Sheep - 9 months thru 70 months .7

Sheep - 71 months and older .2

(3) The average market value for swine shall be determined pursuant to Section 84-5222, R.C.M. 1947.
(a) The most recent five year average U.S.D.A. Omaha quotation prices are: Grades 1 to 3 at 200 to 240 pounds
\$40.68; gows 270 to 330 pounds \$34.51.

(4) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(2)-S22030
regarding assessment of mobile homes

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22030 which provides for the assessment of mobile homes.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22030 ASSESSMENT OF MOBILE HOMES (1) The minimum-assessed-value of mobile homes shall be the average market value of mobile homes herein adopted and incorporated by the Department of Revenue by

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reference. This schedule may be reviewed in the Department or purchased from the Department at cost.

(2) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

NOTICE OF PROPOSED AMENDMENT
OF RULE 42-2.22(2)-S22040
regarding assessment of house trailers

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22040 which provides for the assessment of house trailers.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22040 ASSESSMENT OF HOUSE TRAILERS (1) The minimum-assessed-value average market value of house trailers shall be the ~~whole~~^{average} value used retail value of the property as shown in the "N.A.D.A. Recreation Vehicle Appraised Guide," January Edition of the year of assessment, National Automobile Dealers Association, P.O. Box 1407, Covina, California 91722. This guide may be reviewed in the Department or purchased from the publisher.

42-2.22(2)-S22040 ASSESSMENT OF HOUSE TRAILERS (1) The minimum-assessed-value average market value of house trailers shall be the ~~whole~~^{average} value as shown in the "Official Mobile Home Market Reporter," January Edition of the year of assessment, Judy Berrier-Publishing-Company, 10960-West Roosevelt-Road, West Chester-Editor-60153-(This report may be reviewed for the Department or purchased from the publisher.)

43- (1) If either of the above-named Publications does not value the house trailer cannot be used to value these properties, then the depreciation schedule for house-trailers established by the Department of Revenue shall be used to value the property. determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.

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(3) This rule would be effective for tax years beginning after December 31, 1978.
3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(2)-S22050 Assessment of Farm Machinery)
NOTICE OF PROPOSED AMENDMENT)
OF RULE 42-2.22 (2)-S22050)
regarding assessment of farm machinery
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22050 which provides for the assessment of tractor and farm equipment.
2. The rule, as proposed to be amended, provides as follows:

42-2.22 (2)-S22050 ASSESSMENT OF FARMER-AN-B-FARM-EQUIPMENT FARM MACHINERY AND EQUIPMENT
(1) The assessed-value-of
tractors-and-farm-equipment-shall-be-the-average
market value of large farm machinery shall be the average resale
Price of such property shown in "Official Guide Tractors and Farm Equipment", Spring Edition of the year of assessment, NRFEA Publications, Inc., 2340 Hampton, St. Louis, Missouri 63139. This guide may be reviewed in the Department or purchased from the publisher.
(2) Farm-machinery-not-listed-in-the-above-publication
includer-but-not-limited-to-farm-irrigation-systems-shall-be-assessed-farm-a-schedule-based-upon-a-fifteen-year-life
depreciation-60-a-minimum-of-nineteen-percent-4194-of-original
easter-if-first-in-use-will-be-a-seventy-percent-47031-less
value. If the above named publication cannot be used to values these properties, then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.
(3) The average market value of other farm machinery which includes, but is not limited to, farm irrigation systems, shall be determined using a schedule established by the Department of Revenue. This schedule may be reviewed in the Department or purchased from the Department at cost.

(4) This rule would be effective for tax years beginning after December 31, 1978.
3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(2)-S22060)
NOTICE OF PROPOSED AMENDMENT)
OF RULE 42-2.22(2)-S22060)
regarding assessment of automobiles)
automobiles
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22060 which provides for the assessment of automobiles.
2. The rule, as proposed to be amended, provides as follows:

42-2.22 (2)-S22060 ASSESSMENT OF AUTOMOBILES
(1) The minimum-assessed-value average market value of automobiles shall be the average mean retail value of such property as shown in N.A.D.A. Official Used Car Guide, Mountain States January Edition of the Year of assessment, National Automobile Dealers Used Car Guide, 200 OK Street Northwest, Washington, D.C. 20006. This guide may be reviewed in the Department or purchased from the publisher.
(2) If the above named publication cannot be used to value these properties, then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.
(3) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule

would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22070) NOTICE OF PROPOSED AMENDMENT
Assessment of Oil Field Machinery and Supplies) OF RULE 42-2-22(2)-S22070
field machinery and supplies) regarding assessment of oil
NO PUBLIC HEARING CONTEMPLATED) field machinery and supplies.
TO: All Interested Persons:
1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22070 which provides for the assessment of oil field machinery and supplies. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S22070 ASSESSMENT OF OIL FIELD MACHINERY AND SUPPLIES (1) ~~the assessed value-for-oil-field-machinery equipment-and-supplies-shall-be-forty-percent-of-the current-market-price;~~ The average market value of oil and gas field equipment, fixtures, machinery, and supplies shall be in accordance with the oil and gas field equipment schedule herein adopted and incorporated by the Department of Revenue by reference. This schedule may be reviewed in the Department or purchased from the Department at cost. (2) This rule would be effective for tax years beginning after December 31, 1978. 3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22110) NOTICE OF PROPOSED AMENDMENT
Assessment of Television Cable System) OF RULE 42-2-22(2)-S22110
regarding assessment of television cable system)
NO PUBLIC HEARING CONTEMPLATED)
TO: All Interested Persons:
1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22110 which provides for the assessment of large trucks and commercial trailers.

(2) This rule would be effective for tax years beginning after December 31, 1978. 3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22120) NOTICE OF PROPOSED AMENDMENT
Assessment of Trucks and Commercial Trailers) OF RULE 42-2-22(2)-S22120
and commercial trailers) regarding assessment of trucks and commercial trailers
NO PUBLIC HEARING CONTEMPLATED)
TO: All Interested Persons:
1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22120 which provides for the assessment of trucks and commercial trailers.
2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S22120 ASSESSMENT OF TRUCKS AND COMMERCIAL TRAILERS (1) ~~The minimum assessed value of trucks and trailers shall be in accordance with the truck and commercial trailer schedules hereinafter set forth.~~ The average market value for large trucks, those rated over 1 1/2 tons, shall be the average retail values of such property as shown in the "Truck Bluebook Official Used Truck Valuation" January first edition of the Year of assessment, National Market Report, Inc., 900 South Wabash Ave.,

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22110 which provides for the assessment of television cable systems.
2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S22110 ASSESSMENT OF TELEVISION CABLE SYSTEM (1) ~~The minimum assessed average market value of television cable systems is \$800 per mile of co-axial cable (transmission line), \$225 ~~56~~ per mile of telplex cable (or equivalent), and \$10 25 per service drop.~~ This rule would be effective for tax years beginning after December 31, 1978.
3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22120) NOTICE OF PROPOSED AMENDMENT
Assessment of Trucks and Commercial Trailers) OF RULE 42-2-22(2)-S22120
and commercial trailers) regarding assessment of trucks and commercial trailers
NO PUBLIC HEARING CONTEMPLATED)
TO: All Interested Persons:
1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22120 which provides for the assessment of trucks and commercial trailers.
2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S22120 ASSESSMENT OF TRUCKS AND COMMERCIAL TRAILERS (1) ~~The minimum assessed value of trucks and trailers shall be in accordance with the truck and commercial trailer schedules hereinafter set forth.~~ The average market value for large trucks, those rated over 1 1/2 tons, shall be the average retail values of such property as shown in the "Truck Bluebook Official Used Truck Valuation" January first edition of the Year of assessment, National Market Report, Inc., 900 South Wabash Ave.,

Chicago, Illinois 60600. This guide may be reviewed in the Department or purchased from the publisher.
(2) If the above named publication cannot be used to value these properties, then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.

(3) The average market value of commercial trailers shall be in accordance with the schedule established by the Department of Revenue. This schedule may be reviewed in the Department or purchased from the Department at cost.
(4) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22140 Assessment of Boats and Motors) NOTICE OF PROPOSED AMENDMENT
of Rule 42-2-22(2)-S22140) OF RULE 42-2-22(2)-S22140
regarding assessment of boats and motors)
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22140 which provides for the assessment of boats and motors.

2. The rule, as proposed to be amended, provides as follows:

42-2-22(2)-S22140 ASSESSMENT OF BOATS AND MOTORS (1) The minimum-assessed average market value of outboard boats shall be the "low-book-value suggested retail price of such property in the Official Outboard Boat Trade In Guide Bluebook", January Edition of the Year of assessment, ABOS Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.
(2) The minimum-assessed average market value of outboard motors shall be the "low-book-value suggested retail price of such property in the Official Outboard Motor Trade In Guide Bluebook", January Edition of the year of assessment, ABOS

Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(3) The minimum-assessed average market value of inboard/outboard boats shall be the "low-book-value suggested retail price of such property as shown in the "Official Inboard/Outboard Boat Trade In Guide Bluebook", January Edition of the Year of assessment, ABOS Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(4) The average market value of sailboats shall be the suggested retail price as shown in the "Official Sailboat Trade In Guide Bluebook", January Edition of the Year of assessment, ABOS Marine Publishing Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(5) If the above-named publications do not value these properties, then a depreciation schedule established by the Department of Revenue shall be used to determine the average market value for them. This schedule may be reviewed in the Department or purchased from the Department at cost.
(6) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2-22(2)-S22150) NOTICE OF PROPOSED AMENDMENT
of Rule 42-2-22(2)-S22150) OF RULE 42-2-22(2)-S22150
Assessment of Trailers/Campers) regarding assessment of
trailers/campers
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2-22(2)-S22150 which provides for the assessment of trailers/campers.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22150 ASSESSMENT OF CAMPERS/BOAT

TRAILERS, CAMPING AND TRAVEL TRAILERS, TRUCK CAMPERS AND MOTOR HOMES

(1) The minimum-assessed average market value of boat trailers shall be the low-book-value suggested retail price of such property as shown in "Official Boat Trailer Trade-In Guide Blue-Book Bluebook," January Edition, ABOS Marine Publications Intertec Publishing Corp., 1014 Wyandotte, Kansas City, Mo. Missouri 64105. This bluebook may be reviewed in the Department and purchased from the publisher.

(2) The minimum-assessed average market value of camping and travel trailers shall be the low-book-value used retail price of such property as shown in the "N.A.D.A. Recreation Vehicle Appraisal Guide," January Edition of the year of assessment. National Automobile Dealers Association, P. O. Box 1407, Covina, California 91722. This guide may be reviewed in the Department or purchased from the publisher.

(3) The minimum-assessed average market value of truck campers and motor homes shall be the wholesale-value-(W.V.) used retail price of such property as shown in the "N.A.D.A. Recreation Vehicle Guide," January Edition of the year of assessment. National Automobile Dealers Association, P. O. Box 1407, Covina, California 91722. This guide may be reviewed in the Department or purchased from the publisher.

(4) If-the-above-named-publication-does-not-value-the property-then-the-depreciation-schedule-established-for-the property-by-the-Department-of-Revenue-shall-be-used-to-value the property--This-schedule-may-be-reviewed-in-the-Department or-purchased-from-the-Department-at-cost. The average market value of motor homes shall be the used retail price of such

property as shown in the "N.A.D.A. Recreation Vehicle of Appraisal Guide," January Edition of the Year of assessment.

National Automobile Dealers Association, P. O. Box 1407, Covina, California 91722. This guide may be reviewed in the Department or purchased from the publisher.

(5) If the above-named publications do not value these properties, then the depreciation schedule established by the Department of Revenue shall be used to determine the average market value from them. This schedule may be reviewed in the Department or purchased from the Department at cost.

(6) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 94-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

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be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

NOTICE OF PROPOSED AMENDMENT
OF RULE 42-2.22(2)-S22160
regarding assessment of Snowmobiles and)
snowmobiles and ATVs)
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22160 which provides for the assessment of snowmobiles and ATVs.
2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22160 ASSESSMENT OF SNOWMOBILES AND ATV'S
(1) The minimum-assessed average market value of snowmobiles shall be the low-book-value suggested retail price of such property as shown in "Official Snowmobile and ATV Trade-In Guide Blue-Book Bluebook," Current Season, Technical Publications Division, Intertec Publishing Corp., 1014 Wyandotte, Kansas City, Mo. Missouri 64105. This blue-book guide may be reviewed in the Department or purchased from the publisher.

(2) If the above-named publication does not value the property, then a depreciation schedule established by the Department of Revenue shall be used to value the property. This schedule may be reviewed in the Department or purchased from the Department at cost.
(3) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

NOTICE OF PROPOSED AMENDMENT
OF RULE 42-2.22(2)-S22170
regarding assessment of Motorcycles)
Assessment of Motorcycles)

TO: All Interested Persons: NO PUBLIC HEARING CONTEMPLATED

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22170 which provides for the assessment of motorcycles.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(2)-S22170 ASSESSMENT OF MOTORCYCLES (1) The minimum assessed average market value for motorcycles shall be the tow-book-value suggested retail price of such property as shown in the "Official Motorcycle and Mini-Bike Trade-In Guide," January Edition of the year of assessment, Technical Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64015. This guide may be reviewed in the Department or purchased from the publisher.

(2) If the above-named publication does not value the property, then a depreciation schedule established by the Department of Revenue shall be used to value the property. This schedule may be reviewed at the Department or purchased from the Department at cost.

(3) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendment made to Section 80-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(2)-S22174 Assessment of Ski Lift Equipment) NOTICE OF PROPOSED AMENDMENT) OF RULE 42-2.22(2)-S22174) regarding assessment of ski lift equipment NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(2)-S22174 which provides for the assessment of ski lift equipment.

2. The rule, as proposed to be amended, provides as follows:

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42-2.22(2)-S22174 ASSESSMENT OF SKI LIFT EQUIPMENT (1) The assessed average market value of ski lift equipment, which are classified as Aerial Lifts, Surface Lifts, Portable Lifts and Tows and which include the towers, cables, ropes, sheave assemblies, the conveying devices, power units, and all accessories, shall be determined using assessment depreciation tables and procedures established by the Department of Revenue.

(2) The assessment depreciation table reflects the average remaining life of these properties times-a-sixty percent-f60%-equalization-factor.

(3) The installation cost of these properties can be determined by applying the designated percentage, by life classification, to the invoice cost.

(4) The minimum assessed average market values for the lift equipment shall be ~~45%~~ (25%) of its installed cost.

(5) Five percent (5%) of the installed cost of the entire lift will be used as the cost of the tower bases and will be appraised and assessed as are all other improvements to real estate.

DEPRECIATION TABLE FOR ASSESSMENT
SKI LIFT EQUIPMENT

YEAR	INSTALLED COST X ASSESSMENT-FACTOR	PERCENT GOOD = ASSESSED AVERAGE MARKET VALUE
1st	55%	9.2%
2nd	54%	9.0%
3rd	53%	8.8%
4th	49%	8.2%
5th	44%	7.7%
6th	39%	6.5%
7th	34%	5.7%
8th	29%	4.8%
9th	23%	3.8%
10th	19%	3%
11th and Older	15%	2.5%

Method of determining installation cost using invoice price of equipment by classifying invoice price x percent for that classification = installation cost.

CLASSIFICATION

Aerial Lifts (Gondola-Chair)	40%
Surface Lifts (T-Bar, J-Bar, Platter)	30%
Tows (Rope, Cable)	20%
Portable Lift	10%

PERCENT OF INVOICE
FOR INSTALLATION
FOR INSTALLATION

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Note: 5% of installed costs on Aerial and Surface Lifts will be placed in Class 11, Improvements to Real Property. Taxpayer must list each year as of January first.

(a) All equipment by year of installation.

(b) Invoice costs as per year of installation.

(c) Make special note of any addition or deletion from previous years list, with invoice cost.

(d) This rule would be effective for tax years beginning after December 31, 1978.

3. This rule is proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislature the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes. This rule would be effective for tax years beginning after December 31, 1978.

4. Interested parties may submit their data, views or arguments concerning the proposed amendments in writing to R. Bruce McGinnis, Chief Tax Counsel, Department of Revenue, Mitchell Building, Helena, Montana 59601, no later than March 15, 1979.

5. The authority of the department to make the proposed amendments is based on Section 15-1-201, MCA (Section 84-708.1, R.C.M. 1947). Implementing Section 15-6-101 (2), MCA (Section 84-301.1, R.C.M. 1947).

Certified to the Secretary of State February 6, 1979.

Lauri A. Lewis
Acting Director
Department of Revenue

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of Rule 42-2.22 (1)-S2200) NOTICE OF PROPOSED AMEND-
MENT OF RULE 42-2.22 (1)-S2200) MENT OF RULE 42-2.22 (1)-
S2200 regarding Real Property
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(1)-S2200 which provides for the assessment of real property.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(1)-S2200 ~~Montana-Appraisal-and-Marshall-and-Marshall~~
VALUATION SERVICE (1) The Department of Revenue has herein adopted and incorporated the "Montana-Appraisal-Manual" -1972 Edition hereby referred to as "the Manual". This Manual may be reviewed or purchased for \$10.00 per copy from the Department of Revenue, "Marshall Valuation Service," 1916 Beverly Boulevard, Los Angeles, California 90026 by reference. Copies of this publication may be reviewed in this Department or purchased from the publisher.

(a) Marshall Valuation Service shall be used for the valuation for tax purposes in all Montana counties of real and personal properties not specifically or sufficiently covered in the 1972 edition of Montana-Appraisal-Manual or other valuation schedules made a part of administrative codes by reference for property tax purposes.

(b) Replacement sections and updated cost multiplier tables for Marshall Valuation Service, that are received monthly shall be used to replace the outdated sections only as of July 1st of each year or when a new appraisal has been completed for the current tax year. This will insure that the same levels of values are used for the appraisal of all properties valued from the publication for the assessment year.

~~for-Montana-Appraisal-Manual-and-Marshall-and-Marshall-Valuation Service--the-Department-of-Revenue-has-recently-adopted-and-incorporated-the-Marshall-Valuation-Service--1972-Beverly Boulevard--Los-Angeles--California--90026--by-reference--Copies of this publication may be reviewed in this Department or purchased from the publisher.~~

(c) This rule would be effective for tax years beginning after December 31, 1978.

3. Rule 42-2.22(1)-S2200 is proposed to be amended pursuant to Section 84-129.7 wherein the Department is required to establish uniform methods for the appraisal of all real property and improvements in the State of Montana. This rule implements that provision by adopting a nationally recognized appraisal service rather than the Department of Revenue as has been the practice in the past, making its own appraisal manual. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(1)-S2220) NOTICE OF PROPOSED AMENDMENT OF
RULE 42-2.22(1)-S2220 which provides for the assessment of city and town lots

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(1)-S2220 which provides for the assessment of city and town lots and improvements.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(1)-S2220 ASSESSMENT OF CITY AND TOWN LOTS AND IMPROVEMENTS (1) The assessment of city and town lots and the assessment of rural and urban improvements for-1963-and thereafter-shall-be-at-the-rate-of-4% -of-the-appraisals-made pursuant-to-the-provision-of shall be at market value as determined by appraisal using Montana Appraisal Manual and Marshall Valuation Service. Said Appraisals shall have been made in the same manner as provided in Section 84-429.7 through 429.13, R.C.M. 1947.

(2) The assessments-of-improvements-constructed-after the-date-of-completion-of-the-appraisals-made-pursuant-to the-provisions-of-Section-84-429.7-through-429-13-R.C.M. 1947-which will be based-on-4% -of-the-appraisals-of-such-property Said appraisals-shall-have-been-made-in-the-same-manner-as provided-in-said Sections-84-429-7-through-429-13-R.C.M.-1947- (2) This rule would be effective for tax years beginning after December 31, 1978.

3. Rule 42-2.22(1)-S2220 is proposed to be amended because the legislature pursuant to Chapter 566, Laws 1977 (House Bill 70) has abolished the concept of assessed value.

Therefore the Department of Revenue is amending this regulation to reflect that city and town lots may be appraised at market value by using an accepted appraisal manual. This rule would be effective for tax years beginning after December 31, 1978.

NOTICE OR PROPOSED AMENDMENT
OF RULE 42-2.22(1)-S2220
Assessment of Timber for
Certain Counties
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(1)-S2220 which provides for the assessment of timber for Flathead, Granite, Mineral, Lewis and Clark, Lincoln, Mineral, Missoula, Powell, Ravalli, and Sanders Counties.

2. The rule, as proposed to be amended, provides as follows:

42-2.22(1)-S2230 ASSESSMENT OF TIMBER FOR FLATHEAD, GRANITE, LAKE, LEWIS AND CLARK, LINCOLN, MINERAL, MISSOULA, POWELL, RAVALLI, AND SANDERS COUNTIES (1) The assessed value of timber shall be according to the schedules in subsection (11) of the rule.

(2) The values shown on the schedule in subsection (11) are per acre assessed values by access and topography classes for each condition class. They are not necessarily the same as those in an adjoining county because of differences in stand volumes and species distribution between different areas. Condition class designations are abbreviated to speed up valuation computation. For instance, the condition classes P9WM and P9WP are valued alike, so only one designation, P9M is shown. Likewise P9P includes P9WP, P9MP and P9PP; and L9P includes L9WP, L9MP, and L9PP, etc.

(3) The following factors have been considered and reflected in the attached valuations:

(a) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(b) Revised stand volume tables including 9" and 10" diameters as saw logs.

(c) Differentials in logging costs between lands with favorable, average, and difficult accessibility and topography.

(d) Differentials in logging costs due to varying board foot volumes of timber per acre.

(4) These values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands. They also include the minimum or G6 grazing value. For timber lands on which a grade of grazing higher than G6 is established, add to the values furnished as follows:

For G5 grazing, add \$0.65 per acre
For G4 grazing, add 1.70 per acre
For G3 grazing, add 2.90 per acre
For G2B grazing, add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the County-commissioners Department of Revenue.

(5) A valuation record must be kept for each owner of timber lands in the county. Both timber and agricultural land classifications must be checked to determine proper acreages in each classification and the applicable access and topography classes. Only acreages under the headings N6 NF (non-forest), NC (non-commercial), CO (cottonwood), and OH (other hardwoods) appearing on timber classification records will be assessed as grazing or in some other agricultural designation. The balance of the lands appearing on your timber classification records must be assessed as timber lands even though, in some cases, the value of the grazing may exceed the value of timber. In the case of seedling and sapling stands, designated by map symbol 7, and non-stocked areas, map symbol 6,

there is no calculable timber value so they must be assessed at their grazing value plus land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands and a possible Christmas tree value if they are being harvested.

(6) The following instructions for valuation of timber and timber lands are issued for that portion of Flathead County that was cruised by county personnel to determine timber inventories and topography and accessibility characteristics. These instructions supersede all instructions and values previously furnished by this Board the State Board of Equalization, and it is hereby ordered that they be used for assessment of timber and timber lands in your county for the year 1973 and succeeding years unless rescinded by this Board the Department of Revenue. The changes from previous valuation schedules and instructions are the result of a concerted effort to equalize timber assessments in Flathead County with surrounding counties having similar lands.

(a) The following factors have been considered and reflected in the attached valuation instructions:

(i) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(ii) Differential in logging costs between lands with favorable, average and difficult accessibility and topography.

(iii) Pole values that have not previously been considered in timber valuation in Flathead County.

(b) The following schedule will be used in determining saw log values:

Per Thousand Board Feet

A. & T.	Species Group I	Species Group II	Species Group III	
Favorable	\$ 2.92	\$ 1.41	\$ 1.28	
Average	2.19	.68	.55	

(c) Pole values will be calculated at \$0.32 per cord.

(d) All volumes will be calculated for all acreages.

(e) Land values of \$1.65 per acre for Favorable, \$1.00 per acre for Average and \$0.40 per acre for Difficult Accessibility and Topography will be added to total timber values. Lands having total A. and T. grade points under 5 shall be considered favorable, points 5, 6 and 7 shall be Average and 8 and 9 shall be Difficult.

(f) Actual grazing values by classified grade will also be added.

(g) A value for Christmas trees that are being harvested may also be added at the discretion of the county commissioners Department of Revenue.

(h) Timber lands with no calculable timber value shall be valued at their grazing value plus the land value as explained above. Any merchantable Christmas tree values may be added.

(i) Non-forest lands, non-commercial timber lands (timber cottonwood or other hardwoods) and lands bearing only timber that never will have commercial value) and lands bearing only cottonwood or other hardwoods shall not be assessed as timber lands.

(j) All values quoted in this directive are assessed values.

(7) The timber valuation schedules take topography, distance to market, and accessibility by roads into account to a greater extent than former schedules by reflecting favorable, average, and difficult accessibility and topography in the per acre assessed values for each species group.

(8) Timber land served by a private road is valued the same as timber land served by a public road.

(9) The future net income from a private timber road not reflected in the land value schedules may be separately assessed by counties through the capitalization of such additional net income.

(10) Any county or counties wishing to assess the value

arising from the future net income from a private timber road not reflected in the land value schedules may do so by establishing such bases of value as the amount of and duration of the additional expected income at a hearing before the Board of Commissioners as provided in Section 84-429-117-R-E-M-1947.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
FLATHEAD COUNTY

(For Portion Classified by State Forestry Personnel)

Schedule I

P	Access and Topography Class Favorable Average	Class Difficult	D Access and Topography Class Favorable Average	Class Difficult
9M	\$35.84	\$25.51	\$13.83	9M \$21.73
9P	14.84	9.56	4.76	9P 14.06
8P	3.86	2.51	1.28	

P Favorable	Access and Topography Class Average	MLP Favorable	Access and Topography Class			MLP Average	Access and Topography Class Difficult
			\$	\$	\$		
9W	\$ 16.59	\$ 8.24	\$ 1.76	\$	\$	\$	
9M	12.42	5.94	1.70	9H	9.45	3.80	1.24
9P	9.34	3.58	1.31	9P	4.85	1.93	1.23
8W	4.83	2.41	1.28	8W	5.23	2.15	1.25
8H	3.70	2.24	1.26	8M	3.57	1.95	1.23
8P	3.15	2.10	1.25	8P	3.40	1.94	1.23

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.15 per acre

For G4 add 1.70 per acre

For G3 add 2.90 per acre

For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE (For Area East of Highway 93 and Flathead Lake)

Schedule 3

P Favorable	Access and Topography Class Average	MLP Favorable	Access and Topography Class			MLP Average	Access and Topography Class Difficult
			\$	\$	\$		
9W	\$ 67.48	\$ 50.80	\$31.46	9W	\$43.35	\$27.66	\$ 9.43
9M	33.42	22.54	10.12	9M	24.19	13.37	1.90
9P	13.40	8.50	4.16	9P	11.23	5.23	1.33
8W	7.91	4.88	2.32	8W	9.03	3.98	1.38
8H	6.14	3.81	1.80	8M	6.74	2.80	1.34
8P	3.86	2.51	1.28	8P	5.66	2.59	1.33

WH Favorable	Access and Topography Class Average	MLP Favorable	Access and Topography Class			MLP Average	Access and Topography Class Difficult
			\$	\$	\$		
9H	\$19.50	\$10.63	\$ 2.74	9M	\$18.73	\$ 9.69	\$ 1.78
9P	6.44	2.50	1.38	9P	8.94	3.80	1.23
8W				8W	3.05	1.86	1.22
8M				8M	2.81	1.83	1.22
8P				8P	2.68	1.85	1.22

C		WLP	DL		DL
9W	29.10	17.22	4.26	9W	15.69
9M	17.77	9.14	1.78	9M	10.27
9P	10.65	4.63	1.33	9P	4.88
8W	5.65	2.52	1.29	8W	5.22
				8M	4.08
				8P	3.62
					1.27
					2.29
					2.36
					1.27
					2.27
					1.27
					2.18
					1.26
					2.02
					1.26

The above values are per acre assessed values. They include land values of \$1.65 on Favorable and \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners department of revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LAKE COUNTY
 (For Area West of Highway 93 and Flathead Lake)

Schedule 4

LAKE COUNTY
 (For Area West of Highway 93 and Flathead Lake)

S		LP		Access and Topography Class	Access and Topography Class
TF	Favorable	Average	Difficult	WLP Favorable	WLP Average
9W	36.71	21.35	3.64	9W	8.61
9M	23.86	13.05	1.26	9M	5.82
9P	20.68	10.97	1.24	9P	5.24
8W	6.89	2.87	1.16	8W	9.68
8M	5.03	2.19	1.26	8M	5.77
8P	3.43	1.95	1.25	8P	5.44
					2.47
					1.41

P	Access and Topography Class				
Favorable	Average	Difficult	Favorable	Average	
9W	\$34.49	\$24.98	\$14.22	9W	\$35.33
9M	21.82	14.33	6.91	9M	16.44
9P	8.20	4.60	2.26	9P	9.64
8W	7.91	4.88	2.32	8W	9.00
8M	6.14	3.81	1.80	8M	6.40
8P	3.86	2.51	1.28	8P	5.67
					2.59
					1.33

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

**TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LEWIS AND CLARK COUNTY
 (West of Continental Divide)**

Schedule 5

Access and Topography Class		Access and Topography Class			Access and Topography Class		
P	Favorable	Average	Difficult	P	Favorable	Average	Difficult
\$	\$			\$	\$	\$	
9M	18.31	12.13	9W	17.45	\$ 9.00		
9P	14.93	9.86	9P	6.15	2.48		
SW	7.03	4.34	SW	8.47	3.91		
8M	5.98	3.81	8M	4.17	2.18		
8P	5.28	3.41	8P	3.70	2.04		
S			Lp				
9M	10.57	4.61					
9P	5.22	2.06	9P	7.86	2.94		
SW	6.82	2.84	SW	8.85	3.54		
			8M	6.77	2.82		
			8P	5.76	2.44		

TR

8W

5.94

2.82

8M

4.93

2.75

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

**TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LINCOLN COUNTY**

Schedule 6

Access and Topography Class			Access and Topography Class			Access and Topography Class		
P	Favorable	Average	P	Favorable	Average	P	Favorable	Average
\$	\$		\$	\$	\$	\$	\$	
9M	33.32	21.65	9M	35.84	25.44	9M	38.66	\$22.18
9P	17.89	10.76	9P	16.45	10.76	9P	16.45	10.76
SW			8W	9.47	5.25	8W	7.91	4.83
8M			8M	6.38	3.51	8M	7.03	4.34
8P			8P	3.62	2.24	8P	3.86	2.51

**TIMBER AND TIMBERLAND VALUATION SCHEDULE
MINERAL COUNTY**

Schedule 7

<u>L.D.</u>	<u>S</u>	<u>9W</u>	<u>4.59</u>	<u>9W</u>	<u>44.58</u>	<u>27.23</u>	<u>7.00</u>	<u>4.56</u>	<u>Access and Topography Class</u>
<u>6 DL</u>									<u>WP Favorable</u>
									<u>Average</u>
9W 37.07	21.97	9M 26.21	15.21	9W 2.93	9M 35.42	21.06	4.56		
9P 12.74	6.55	9P 1.13	9P 14.63	7.25	1.38				
8W 8.50	3.17	8W 1.58	8W 7.28	2.92	1.32				
8M 5.69	2.37	8M 1.27	8M 5.03	2.05	1.24				
8P 5.39	2.23	8P 1.30	8P 6.27	2.72	1.34				
<hr/>									
<u>LP</u>			<u>WH, TP</u>						
			<u>E.C.</u>						
9W 19.29	9.99	1.68	9W 21.90	11.57	1.55				
9M 15.61	7.70	1.24	9M 18.80	10.24	2.84				
9P 9.93	4.03	1.35	9P 10.35	5.55	2.54				
8W 9.07	3.61	1.30	8W 8.99	3.94	1.74				
8M 7.34	2.76	1.34	8M 6.21	2.91	1.54				
8P 5.57	2.61	1.46	8P 5.37	2.66	1.41				
<hr/>									
<u>L.D.</u>	<u>S</u>	<u>9W</u>	<u>34.13</u>	<u>9W</u>	<u>20.29</u>	<u>9W</u>	<u>46.10</u>	<u>28.00</u>	
<u>6 DL</u>									
9M 20.27	11.20	9M 20.27	11.20	9M 32.47	19.20				
9P 12.49	6.18	9P 12.49	6.18	9P 13.38	6.34				
8W 6.19	2.69	8W 6.19	2.69	8W 7.50	2.84				
8M 5.68	2.44	8M 5.68	2.44	8M 4.98	2.07				
8P 3.22	2.10	8P 3.22	2.10	8P 3.83	2.12				

The above values are per acre assessed values. They include land values of \$1.65 on favorable, \$1.00 on Average and \$.10 on difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre

For G4 add 1.70 per acre

For G3 add 2.90 per acre

For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners department of Revenue.

<u>L.P.</u>		<u>T.P.</u>		<u>Access and Topography Class</u>	
C	Favorable	Average	Difficult	WP	WP
9W	24.93	13.70	9W	31.16	18.63
9H	16.85	8.34	9H	26.57	15.40
9P	9.48	3.98	9P	7.38	3.01
8W	4.83	1.84	8W	6.67	3.10
8H	5.06	2.10	8H	6.29	2.48
8P	4.20	2.41	8P	3.22	2.11

<u>Access and Topography Class</u>		<u>L.</u>		<u>D.</u>	
C	Favorable	Average	Difficult	WP	WP
9W	\$14.19	\$ 6.71	9W	44.69	27.45
9P	11.95	5.58	9H	29.73	17.34
8W	6.73	3.10	9P	14.40	7.26
			8W	9.03	3.98
			8M	6.07	2.48
			8P	4.52	2.13

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 Add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

**TIMBER AND TIMBERLAND VALUATION SCHEDULE
MISSOULA COUNTY**

Schedule 8

SP	4.16	2.09	1.27	8P	4.10	2.39

<u>L.P.</u>		<u>T.P.</u>		<u>Access and Topography Class</u>	
C	Favorable	Average	Difficult	WP	WP
9W	24.93	13.70	9W	31.16	18.63
9H	16.85	8.34	9H	26.57	15.40
9P	9.48	3.98	9P	7.38	3.01
8W	4.83	1.84	8W	6.67	3.10
8H	5.06	2.10	8H	6.29	2.48
8P	4.20	2.41	8P	3.22	2.11

<u>L.P.</u>		<u>T.P.</u>		<u>Access and Topography Class</u>	
C	Favorable	Average	Difficult	WP	WP
9W	41.13	24.99	9W	54.46	33.49
9H	26.17	15.04	9H	34.37	19.72
9P	12.71	6.41	9P	17.20	8.75
8W	7.11	3.09	8W	6.93	2.86
8H	4.93	2.44	8H	5.19	2.52
8P	4.16	2.09	8P	4.10	2.39

LP Favorable	Access and Topography Class		Access and Topography Class	
	Average	Difficult	Average	Difficult
9W	\$ 8.76	\$ 3.58	\$	\$
9M	8.10	3.17	9W	26.99
9P	5.00	2.24	9P	6.25
8W	6.95	2.61	8W	7.44
8M	6.23	2.48	8M	7.40
8P	5.21	2.45	8P	3.42
C			MLP	
9M	14.10	6.71	1.36	9M
9P	11.78	5.41	1.68	9P
				5.04
				2.13
				3.07
				1.26
				1.26
				2.19
				2.07
				1.24

LP Favorable	Access and Topography Class		Access and Topography Class	
	Average	Difficult	Average	Difficult
9W	26.99	15.82	4.18	
9M	32.87	23.24		
9P	17.26	11.53		
8W	7.03	4.34		
8M	6.25	3.86		
8P	5.57	3.49		

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE POWELL COUNTY

Schedule 9

<u>TP</u>	<u>W.P.</u>
8M 7.40	2.76
	1.28
	8W 8.07
	3.07
	1.26

The above values are per acre assessed values. They include land values of \$1.65 on favorable, \$1.00 on average and \$.40 on difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
For G4 add 1.70 per acre
For G3 add 2.90 per acre
For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE RAVALLI COUNTY

Schedule 10

P <u>Favorable</u>	<u>Access and Topography Class</u>	<u>Difficult</u>		
		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W \$41.81	\$30.25	\$	9W \$28.90	\$ 2.80
9H 33.96	23.98		9M 19.18	10.37 1.77
9P 17.92	11.98		9P 8.16	3.78 1.58
8W 12.04	7.92		8W 10.77	4.92 1.37
8M 9.01	5.49		8M 5.19	2.38 1.28
8P 3.77	2.46		8P 4.60	2.29 1.29

The above values are per acre assessed values. They include land values of \$1.65 on favorable, \$1.00 on average and \$.40 on difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
For G4 add 1.70 per acre
For G3 add 2.90 per acre
For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE SANDERS COUNTY

Schedule 11

Access and Topography Class			Access and Topography Class		
WP Favorable	Average	Difficult	P Favorable	Average	Difficult
9W \$50.80	\$34.92	\$16.54	9W \$67.40	\$51.04	\$32.08
9M 36.08	23.48	9.08	9M 43.98	31.82	17.81
9P 24.71	16.26	7.86	9P 18.83	12.48	6.32
8W 4.75	2.56	1.43	8W 12.58	7.95	3.56
8M 5.69	2.78	1.45	8M 8.65	5.20	2.35
8P 3.67	2.24	1.26	8P 3.77	2.46	1.28

DL

D		
WP Favorable	Average	Difficult
9W 36.40	21.80	5.02
9M 25.73	14.99	3.46
9P 14.69	7.57	1.98
8W 6.15	2.70	1.42
8M 5.30	2.28	1.26
8P 3.07	2.02	1.24

S

S		
WP Favorable	Average	Difficult
9W 39.55	24.13	6.38
9M 28.65	16.82	3.35
9P 15.77	8.06	1.64
8W 9.77	4.89	2.04
8M 6.09	2.48	1.32
8P 3.48	2.14	1.25

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G6 add \$0.65 per acre

For G4 add 1.70 per acre

For G3 add 2.90 per acre

For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue

- (9) This rule would be effective for tax years beginning after December 31, 1978.
3. Rule 42-2.22(1)-S220 is proposed to be amended because the legislature gave the Department of Revenue the responsibility for the appraisal and assessment of all property in the State of Montana. This amendment updates rules previously adopted by the State Board of Equalization to reflect that legislative enactment. The amendment to schedule 8 is to correct an error in the adoption of the rule by the State Board of Equalization. This rule would be effective for tax years beginning after December 31, 1978.

In the matter of the amendment of Rule 42-2.22(1)-S2240)
NOTICE OF PROPOSED AMEND-)
MENT OF RULE 42-2.22(1)-S2240)
of timber for all counties east of the Continental Divide.
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On March 17, 1979, the Department of Revenue proposes to amend rule 42-2.22(1)-S2240 which provides for the assessment of timber for all counties east of the Continental Divide, including Deer Lodge and Silver Bow Counties.

The rule, as proposed to be amended, provides as follows:

42-2.22(1)-S2240 ASSESSMENT OF TIMBER FOR ALL COUNTIES EAST OF THE CONTINENTAL DIVIDE, INCLUDING DEER LODGE AND SILVER BOW COUNTIES (1) The assessed value for timber shall be according to the schedules in subsection (10) of this rule.

(2) Condition class designations are abbreviated to speed up valuation computation. For instance, the condition classes P9WM and P9MM are valued alike, so only one designation, P9M is shown. Likewise, P9P includes P9WP, P9MP and P9PP; and L9P includes L9WP, L9MP and L9PP, etc.

(3) The following factors have been considered and reflected in the attached valuation.

(a) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(b) Revised stand volume tables include 9" and 10" diameters as saw logs.

(c) Differentials in logging costs due to varying board foot volumes of timber per acre.

(4) These values are per acre assessed values. They include the minimum or G6 grazing value. For timber lands on which a grade of grazing higher than G6 is established, add to the values furnished as follows:

For G5 grazing, add \$0.65 per acre

For G4 grazing, add 1.70 per acre

For G3 grazing, add 2.90 per acre

For G2B grazing, add 4.60 per acre

(5) A valuation record must be kept for each owner of timber lands in the county. Both timber and agricultural land classifications must be checked to determine proper acreages in each classification. All of the timber lands shown on the valuation schedule that may be present in your county will be assessed as timber lands. The balance of the lands appearing on your timber classification records must be assessed as grazing lands or in some other agricultural designation.

(6) The timber valuation schedules take topography, distance to market, and accessibility by roads into account to a greater extent than former schedules by reflecting favorable, average, and difficult accessibility and topography in the per acre assessed values for each species group.

(7) Timber land served by a private road is valued the same as timber land served by a public road.

(8) The future net income from a private timber road is not reflected in the land value schedules - may be separately assessed by counties through the capitalization of such additional net income.

(9) Any county or counties wishing to assess the value arising from the future net income from a private timber road not reflected in the land value schedules may do so by establishing such bases of value as the amount of and duration of the additional expected income at a hearing before the Board of County Commissioners between 8:30-9:00 a.m. on Friday, April 7, 1979. R.R.M.-1947.

TIMBER LAND VALUATION SCHEDULE
COUNTIES EAST OF CONTINENTAL DIVIDE
PLUS SILVER BOW AND DEER LODGE COUNTIES

Schedule 1

P	Access and Topography Class Favorable and Accessage	D	Access and Topography Class Favorable and Accessage	
			9W	9M
		5.57	9W	11.30
		2.54	9M	5.56
		1.47	9P	2.50
		1.16	8W	2.05
		.98	8M	1.46
		.84	8P	1.08
S			L_P	11.03
		14.04	9W	
		8.95	9M	8.20
		4.10	9P	2.74
		2.30	8W	2.83
		1.38	8M	2.06
		1.10	8P	1.38

TP	WLP
9W	7.68
9M	4.17
9P	2.14
8W	1.44
8M	1.24
8P	1.10
	8P

The above values are per acre assessed values. They include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
For G4 add 1.70 per acre
For G3 add 2.90 per acre
For G2B add 4.60 per acre

(E) This rule would be effective for tax years beginning after December 31, 1978.

3. Rule 42-2.22(1)-S2240 is proposed to be amended because the legislature gave the Department of Revenue the responsibility for the appraisal and assessment of all property in the State of Montana. This amendment updates rules previously adopted by the State Board of Equalization to reflect that legislative enactment. The amendment to schedule 1 is to correct an error in the adoption of the rule by the State Board of Equalization.

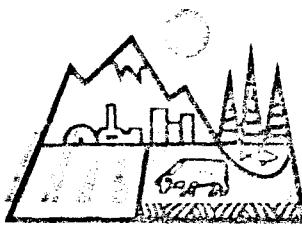
4. Interested parties may submit their data, views or arguments concerning the proposed amendments in writing to R. Bruce McCinnis, Chief Tax Counsel, Department of Revenue, Mitchell Building, Helena, Montana 59601, no later than March 15, 1979.
5. The authority of the department to make these proposed amendments is based on Sections 15-7-101 and 15-7-216, MCA (Section 84-429.7, R.C.M. 1947). Implementing Section 15-7-103, MCA (Section 84-429.12, R.C.M. 1947).

MAR NOTICE NO. 42-2-120

3-2/15/79

3-2/15/79

MAR NOTICE NO. 42-2-120



MONTANA CHAMBER OF COMMERCE

P. O. BOX 1730

• HELENA, MONTANA 59601

• PHONE 442-2405

FEDERAL REGULATORY MOVEMENTS

Figures compiled by Chamber of Commerce of the United States in 1978

<u>Area</u>	<u>1974-79 increase in cost of complying</u>	<u>1976 Administrative cost</u>	<u>1976 Compliance cost</u>
1. Consumer safety & health	105%	\$1.5 billion	\$30 billion
2. Environmental & energy	222%	612 million	12.24 billion
3. Job safety & other working conditions	102%	483 million	9.66 billion
4. Financial reporting and other financial regulations	92%	104 million	2.08 billion
5. Industry specific	39%	484 million	9.68 billion

Overall increase in cost of complying, 1974-1979 = 115%

Compliance cost to business = 20 times the administrative cost

1976: compliance cost \$62.9 billion

1979: compliance is expected to cost \$103 billion

In 1976, complying with federal regulations cost an average of \$307 per person.

Janelle Fallan
Montana Chamber of Commerce

Exhibit A

SENATE COMMITTEE JUDICIARYDate 3/15/78 Bill No. 438 Time 10:42

NAME	YES	NO
Lensink, Everett R., Chr. (R)		✓
Olson, S. A., V. Chr. (R)	✓	
Turnage, Jean A. (R)	✓	
O'Hara, Jesse A. (R)	✓	
Anderson, Mike (R)	✓	
Galt, Jack E. (R)		✓
Towe, Thomas E. (D)	✓	
Brown, Steve (D)	✓	
Van Valkenburg, Fred (D)	✓	
Healy, John E. (Jack) (D)	✓	

Secretary

ChairmanMotion: Refiled Amendment

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

SENATE COMMITTEE JUDICIARYDate _____ Bill No. 833 Time 11:15

NAME	YES	NO
Lensink, Everett R., Chr. (R)	✓	
Olson, S. A., V. Chr. (R)	✓	
Turnage, Jean A. (R)	✓	
O'Hara, Jesse A. (R)	✓	
Anderson, Mike (R)		✓
Galt, Jack E. (R)	✓	
Towe, Thomas E. (D)		✓
Brown, Steve (D)		✓
Van Valkenburg, Fred (D)		✓
Healy, John E. (Jack) (D)		✓

Secretary _____

Chairman _____

Motion: Re sent concurred in

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

#60

SENATE COMMITTEE JUDICIARYDate 3/15 Bill No. 240 Time 10:54

NAME	YES	NO
Lensink, Everett R., Chr. (R)	✓	
Olson, S. A., V. Chr. (R)	✓	
Turnage, Jean A. (R)		✓
O'Hara, Jesse A. (R)	✓	
Anderson, Mike (R)		✓
Galt, Jack E. (R)		✓
Towe, Thomas E. (D)	✓	
Brown, Steve (D)	✓	
Van Valkenburg, Fred (D)	✓	
Healy, John E. (Jack) (D)	✓	
	6	4

Secretary

ChairmanMotion: Reconvened in

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

FORTY-SIXTH LEGISLATURE

HOUSE BILL NO. 338, Proposed Amendments

1. Page 2, line 6.
Following: "owner"
Strike: "or lawful"
Insert: ","
2. Page 2, line 7.
Strike: occupant
Insert: "tenant, or agent in charge"
3. Page 4, line 17.
Following: "owner"
Strike: " or lawful occupant"
Insert: ", tenant, or agent in charge"
4. Page 5, line 1.
Following: "owner"
Strike: "or"
Insert: ","
5. Page 5, line 2.
Strike: "lawful occupant"
Insert: "tenant, or agent in charge"
6. Page 5, line 5.
Following: "owner"
Strike: "or"
Insert: ","
7. Page 5, line 6.
Strike: "lawful occupant"
Insert: "tenant, or agent in charge"
8. Page 5, line 8.
Following: "owner"
Strike: "or lawful occupant"
Insert: ", tenant, or agent in charge."

STANDING COMMITTEE REPORT

March 15

19 79

MR. President

Judiciary

We, your committee on

having had under consideration

House 438

Bill No.

Ramirez (Turnage)

Respectfully report as follows: That..... House 438
Bill No.....
Third reading bill, be amended as follows:

1. Page 2.

Following: line 9

Insert: "(5) The final adoption, amendment, or repeal of a rule is not subject to challenge in any court as a result of the inaccuracy or inadequacy of a statement required under this section."

And, as so amended,
BE CONCURRED IN

XXXXXX

STANDING COMMITTEE REPORT

March 15

19 79

MR. President

Judiciary

We, your committee on

House 475

having had under consideration

Bill No.....

Kammis (Anderson)

Respectfully report as follows: That..... House 475 Bill No.....

Third reading bill, be amended as follows:

1. Title, line 6.

Following: "To"

Strike: "10%"

Insert: "8%"

2. Page 1, line 12.

Following: "6%"

Strike: "10%"

Insert: "8%"

3. Page 1.

Following: line 13

Insert: "Section 2. Application. This act applies to all judgments entered before and remaining unsatisfied on July 1, 1970, except that the 8% interest rate becomes effective on July 1, 1979."

And, as so amended,

BE CONCURRED IN

XVVVVV
DO PASS

STANDING COMMITTEE REPORT

.....March 15,.....19....72...

MR.....President.....

We, your committee onJudiciary.....

having had under considerationHouse..... Bill No.840....

McBride (Towe)

Respectfully report as follows: ThatHouse..... Bill No.840....

BE CONCURRED IN

DOPASS

M.