

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

March 23, 1981

The 54th meeting of the committee was called to order at 7:30 a.m. in Room 415 of the State Capitol Building, Chairman Pat Goodover presiding.

ROLL CALL: All members present.

Senator Severson had a Statement of Intent to offer for Senate Bill 126. The reason was the bill requires department rules; the Intent shows specific value that is meant to apply.

The Chairman announced he had amendment language in hand for HB 629. Senator McCallum made a motion to adopt the amendments. The motion carried, Senator Towe dissenting.

Senator Healy moved the bill be given a BE CONCURRED IN, as amended. Motion carried with Senator Crippen dissenting.

DISPOSITION OF HOUSE BILL 13:

Senator Norman and Senator Elliott drew up their own amendments and had met with the Department of Revenue. The problem is personal income tax. The taxpayer files his return and a year or so later the federals decide the taxpayer owes another \$50 to \$200. They notify the DOR, after a period of time; after another period of time, DOR notifies the taxpayer. The DOR can waive the penalty but not the interest. Also, Alaskan taxpayers are having troubles because of an unexpected rebate of \$700-\$800 which they now have to pay taxes on.

Senator Elliott said he only had one copy of the amendments and there is a further correction to the title. He said he would try to have it ready for tomorrow's meeting.

DISPOSITION OF HOUSE BILL 34:

The committee had been holding HB 34 for receipt of HB 160. It was reported that HB 160 had been killed. Senator McCallum moved we lay HB 34 on the table. Cort was to inform Representative Ernst of our action. The motion to lay the bill on the table passed unanimously.

DISPOSITION OF HOUSE BILL 36:

Senator Towe moved HB 36 BE CONCURRED IN. He then withdrew his motion for purposes of amendment. Amendment language was phrased to make HB 36 effective upon passage by Congress of a law allowing taxation of electric transmission lines.

CRIPPEN: Are we being requested to pass a bill that is unconstitutional?

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Senator S. Brown made a substitute motion that HB 36 BE NOT CONCURRED IN. Roll call vote resulted in 5 ayes and 8 noes.

A motion was made to amend HB 36. The motion carried with Senators Crippen, Goodover and McCallum dissenting.

Senator Elliott moved the bill as amended. Motion carried. Senator Towe will carry. (Vote was 8-5).

CONSIDERATION OF HOUSE BILL 561:

"AN ACT TO EXTEND THE CURRENT 5-YEAR PROPERTY REVALUATION CYCLE FOR AN ADDITIONAL 2 YEARS AND TO PROVIDE FOR THE VALIDITY OF ASSESSMENTS AND TAXES DURING THIS EXTENDED CYCLE."

Representative Sivertsen explained the bill deals with the re-appraisal cycle we are in. In solving some of the problems that exist, several alternatives are available. One is for a massive appraisal in order to finish the appraisal ending Jan. 1, 1979. We are almost 2 1/2 years into the cycle with 5% of the properties appraised. He is asking a two-year extension be made so we can do a proper job this time and eliminate some of the problems. If we stay with the current system and complete this by January 1, 1983, we would have to have an additional 407 FTE's. If we go to the 2-year extension, it has been estimated that 214 FTE's would be needed. (18 million). If two years, 10 million dollars.

PROPOSERS: Ellen Feaver: What we would end up with at this point is a crash program under which we could not guarantee we would have a more defensible problem than we do now. The job was done on a crash basis but we would submit that we have learned a lot and put together an approach for appraisal that will include all property.

This bill does not conflict with Senator Elliott's bill because his was amended to say after the current cycle it would be 10 years rather than 5 years. Once we are able to make a defensible appraisal we would be back to you anyway with a different approach toward reappraisal. We do not anticipate it would take these people once we have a defensible system and have a less costly means of doing the assessments. Since a lot of property is assessed on an annual basis, we would like to eventually see all property on a yearly basis.

OPPOSERS: None.

Sivertsen closed. About going to appraisals every year, the intent would not be to make more money because the legislature could come in at that time and adjust the taxing rate. The thing is to comply with the law. If we do not do this, I see a lot more legal cases along the road. I think the two-year extension would give an opportunity for DOR to train some people.

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SEVERSON: 473 FTE's at 18 million dollars--to get it down to two years.

SIVERTSEN: By January 1, 1983.

SEVERSON: 214 FTE's, which is less than half. Is that for this biennium or the 4 years?

SIVERTSEN: For the biennium.

SEVERSON: Then the extension will cost more than the crash program. By extending you will be costing more money?

SIVERTSEN: I guess that is probably correct. One of the considerations is that the property is out there and has to be assessed.

SEVERSON: Jack Gribble would like to comment on that.

GRIBBLE: One thing we overlooked is that we would have to come back to the legislature during the next biennium and ask for another year at least.

SEVERSON: 18 million dollars won't do it in 2 years?

GRIBBLE: Yes, it will take 9 million dollars per year.

NORMAN: There was a number generally used around here that we have 5% of the property appraised.

GRIBBLE: Looking at values on the book now, that is probably correct.

NORMAN: So you want to hire another 200 people for 4 years. What would we get then if we didn't even try to keep up with what's on the tax rolls now. Would we get 100% of the property appraised then?

GRIBBLE: Estimates would show 50% complete in the two years.

NORMAN: What has substantially changed in the way you go about it?

GRIBBLE: At the completion of the last reappraisal, the state had 800 people employed in their evaluation process. When the values were put on the books the Governor's office requested funding for approximately 470 people on a permanent basis. The fiscal analyst took a look and said the project be returned to its normal status and recommended cutting 45 FTE's. The last request for funding included enough to do 100,000 per year. The fiscal analyst's office recommended that be eliminated altogether. The law has not changed at all. Demands on DOR are the same as 1975 but funding has been for half the staff. With 200 people per year that will bring us up so that we can take care of maintenance of the program and reappraise new ones.

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NORMAN: In other words, we had an inadequate number of appraisers so only 5% is done. Now we will have twice as many for twice as long and get the job half done.

GRIBBLE: We will be able to do this for somewhere in the area of \$10 per appraisal.

McCALLUM: When they finish up this time it will be an equitable appraisal? Do you feel the last one was?

SIVERTSEN: No, at the present time knowing what they inherited I think we have to give them some time to get the base, train the personnel, etc.

McCALLUM: You appeared in front of the interim finance committee last summer. What changes have you made to give us confidence that you are really going to put the thing to work?

GRIBBLE: We have frozen hiring of all personnel. We have a personnel budget of 5.9 million dollars. We are not even at full strength with 90 people right now. I am not saying we can work any miracles. If you decide you don't want to do that and establish some kind of legislative change so that the law will be phrased differently....

GOODOVER: You said go back to 1975 level. Is it that the 1975 level was equitable?

SIVERTSEN: That's when we got into the 34% cases. When I saw the 1978 inequities, I thought we should have rolled back to 1975.

GOODOVER: Would it be possible now to use the 1975 figures, write in an inflationary factor, and...

SIVERTSEN: 5-year cyclical.

CRIPPEN: It takes money to value on a statewide basis. I watched a program on TV and the Senate was discussing the same problem. They bagged the system in Utah and went back to a county system. I will vote against this because I think we have to go back to the county system. We will be encountering more and more problems.

TOWE: The county system was far more inequitable than this one because we do have a statewide basis. The foundation program doesn't allow us to do that. How is this appraisal system actually being implemented?

GRIBBLE: We are using 1973 values and those figures will continue to be used until 1985. Date for the current cycle is January 1, 1979.

TOWE: The property you are appraising right now, those that you have already gone through for the new cycle. What values are being used?

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ANSWER: January 1, 1979 values are being used.

TOWE: What about new buildings that have been added. Do you determine on 1979 value for that?

GRIBBLE: Yes, that's the problem. When you are doing the problem in retrospect.

SEVERSON: You said 2 1/2 million pieces of property. How many taxpayers?

GRIBBLE: We can't figure because there are out-of-state property owners.

SEVERSON: With 2 1/2 million pieces of property you certainly have people with multiple pieces of property. How many appraisers have you?

GRIBBLE: 90

SEVERSON: What magnitude per person? It looks like you are making an awful big job.

GRIBBLE: We have about 28,000 properties per appraiser. We want to add 173 folks to our staff.

SEVERSON: What have the 90 been doing?

GRIBBLE: A number of functions, land and building analysis, measurements, structural detail.

SEVERSON: Why can't DOR come up with a program that this is the way you will make the appraisals and apply a factor to take care of inflation?

GRIBBLE: You can do that, but there is no base. In 1960 the last appraisal was completed. Individual counties were doing it. They hired people to do it. There is no uniform tax base. When they went to complete the last appraisal process they took 1960 data, transferred to new card and calculated value without even visiting the property. You can't really apply a factor and come up with something uniform.

McCALLUM: When you said automated in 1973, it was all going to be computerized and we appropriated money. No criticism, but I don't think even today you know where you are going.

GRIBBLE: I know where I am going if I get the money. I have done this program in all circumstances and we won't get it done unless the time is extended and the money is forthcoming.

SIVERTSEN: I don't think the legislature in 1975 took a good look. The information available in 1975 wasn't adequate, and that's why we used two different manuals. The legislature should look at what we are required to do by law, but let's help the DOR.

ECK: If we pass this and it would require 170 appraisers, are those figured in or not figured in?

FEAVER: This will be brought before the group who comprise the summit. The money is not in anybody's package, but the statute is there. There was a hearing on the appropriations last week and, as far as I know, it wasn't voted on.

TOWE: In fairness to the department we are asking them for equity. It's expensive. We could repeal the property tax and establish a base.

McCALLUM: Don't you think it would be more realistic to give you five years instead of two years?

FEAVER: We tried to come up with a date that we thought we could get it done in for a defensible appraisal. We think we can do that mess in by 1985.

NORMAN: This whole property tax system is breaking down all over. You say we can't back out. We may have to back out. Just spending money won't get the job done necessarily. This will continue until we go back to the county tax appraisal. What other programs have been considered?

GRIBBLE: I think it is fair to say that any argument I have used has been included. We have had suggestions that perhaps we could use insurance values as an indication of value. When you analyze what alternative costs will be, our recommendation is that it would cost more to administer one of the alternatives than a properly conducted appraisal program.

GOODOVER: What can counties do that the state isn't doing?

NORMAN: If what the state is doing doesn't work, then what the county would be doing wouldn't work; the county would be cheaper.

SEVERTSEN: When you go back the state will have to pick up the 40 and 15 state mill levies. If we are talking about tax equity, the only way we can go is the way we are going.

GOODOVER: Are there any counties that are doing a job under the present set up?

GRIBBLE: A good many are. Major problems are in the larger counties. The largest 20 counties in the state comprise 76% of the workload.

MANLEY: Back to the county. I can remember when the big yell was some counties were underappraising and some were overappraising. They started a program where they had a board to level out everything. We got Powell county complete and it was about that time when this new constitution came along and the counties were starting to get their appraisals with these meetings. I think we might as well decide we should take it back to the counties.

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GOODOVER: There were more abuses in the county than there are now.

ECK: You say you can appraise a property for \$10 average?

GRIBBLE: We feel that by taking today's dollar it will take \$10 per dwelling.

ELLIOTT: The system you are presently setting up will create a very low percentage of error because of the type system you are using. Have you ever thought of using the approach that would allow for more of an error and get the job done faster?

GRIBBLE: That is possible but you are not creating anything that can be updated with any degree of accuracy either.

ELLIOTT: You have a local board of people who oversee the system. When you reappraise property do you immediately send that out?

GRIBBLE: If it is a new home or one that has had some improvements made, they would get notice the ensuing year, but if property remained the same we do not value until value is established.

ELLIOTT: You could send those notices out saying here's the way you will be appraised and let them take it to court before the recycling time begins. I do not think this law contemplates we have within 3% accuracy. DOR is anticipating problems from taxpayers rather than going ahead.

GRIBBLE: I think if we could keep evaluations within 10% we would be doing an excellent job.

GOODOVER: Just throwing this out for consideration: Have you ever thought of using facilities of the Montana Real Estate Association?

GRIBBLE: We have considered that option. The problem is, the wages we can offer, most of the realtors won't work for.

ELLIOTT: Do you have any objection to extending that two-year period by another two years?

SIVERTSEN: I do believe we must do something with the law that sets cyclical appraisal. I am asking for the 2 years so we can take care of some of the problems in the last year or two.

GOODOVER: Does the Republican budget or the Governor's budget address this amount of money?

SIVERTSEN: No.

The hearing was closed on 561.

CONSIDERATION OF HOUSE BILL 305:

"AN ACT TO USE MARKET VALUE AS OF JANUARY 1 OF THE ASSESSMENT YEAR IN ASSESSING MOTOR VEHICLES SUBJECT TO STAGGERED REGISTRATION; AMENDING SECTIONS 15-8-202 AND 61-3-503, MCA; AND PROVIDING AN APPLICABILITY DATE."

REPRESENTATIVE DOZIER: If you read the title, you get the bill. This places market value on automobile assessments as of January 1 of the assessment year. When we went to staggered registrations, the basic intent was to have staggered registration, not to revalue their cars every month.

PROPOSERS: ELLEN FEAVER: This bill did get us out of court because suits are being filed by the way we are assessing automobiles. There are no books published for a monthly system. Personal property tax placed on automobiles should be valued the same date for everyone anyway. This is the way the DOR has been looking at the statute, that all automobiles should be valued by January 1 each year.

SEVERSON: Before I introduced legislation on vehicles I asked my county assessor where she got her greatest complaint---that you are being taxed on retail or that you are being assessed January 1. Her answer was both are equal. When I introduced legislation I chose not to grapple with the fact that we are being taxed on the wrong value.

MCCALLUM: We had a bill that set assessment quarterly.

GOODOVER: That was one of the fee bills.

SEVERSON: Cars have books monthly, quarterly, and semiannually.

MCCALLUM: What do you use now? 1st of January?

FEAVER: Yes.

GOODOVER: If we go to a fee system, possibly this could be used just this year.

Hearing closed on 305.

CONSIDERATION OF SB 44:

"AN ACT TO RAISE THE INDIVIDUAL INCOME TAX EXEMPTION FROM \$800 TO \$1,000; AMENDING SECTION 15-30-112, MCA."

Senator Elliott, District 8. SB 44 proposes to raise individual personal income tax on your return. As a tax practitioner, I see the law reading \$1,000 plus \$50 for every million in the state's surplus. I think the \$1000 level is the same as IRS uses. I see setting the amount in the law as opposed to a sliding scale. For tax planning it is important to know the level of the tax deduction.



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There were no proponents or opponents so questions were called.

ECK: Since this one will have to wait for summit and we are talking about \$1000 figure, would you be willing to amend this so that the figure when indexed would be \$1000? If we put in minimum of \$1000 with indexing that would assure it would be at \$1000?

FEAVER: Yes. I have a concern relating to the initiative measure, but far be it from me to suggest we ought to amend an initiative. I really think the initiative proposal should have attacked the tax rate structure itself rather than delving into the personal and standard deduction of the rates. Maybe the legislature would be agreeable to amending so it affected only the tax rate itself. This bill has an effective date of December 31, 1980.

ECK: If we set it at a minimum of \$900 or \$1000 assuming inflation was 10%, that would give a flat figure to use rather than odd number. Also it would make projections a little easier.

ANSWER: You might have to amend initiative 86 rather than this bill. This sets into law and 86 tells what figures will be adjusted for CPI factor.

GOODOVER: How does yours, without the 15-20% difference that Nordtvedt had, differ?

FEAVER: The main difference is in fiscal impact; it's 3 million dollars less expensive without affecting the schedule. Those who use the standard deduction are usually one class of people - students. There are very few people, other than students, who cannot use federal return to get the amount above the 15-20%.

The hearing was closed on SB 44.

#### DISPOSITION OF SB 44:

Senator McCallum made a motion that SB 44 DO PASS: Senators Eck and S. Brown dissenting.

#### CONSIDERATION OF SB 484:

"AN ACT TO RAISE THE MILL LEVIES GRANTED TO THE DEPARTMENT OF LIVESTOCK FOR BRANDS ENFORCEMENT AND ANIMAL HEALTH; AND TO RAISE THE MILL LEVIES GRANTED FOR PREDATOR CONTROL; AMENDING SECTIONS 15-24-923 AND 81-7-104, MCA."

SEVERSON: This is a bill I requested two weeks ago to run as a companion bill behind SB 47. The reason this is necessary is that the DOR runs at a high percentage on income from livestock industry, which comes from a mill levy assessed on taxable value of livestock. With the passage of SB 47, we have reduced livestock inventories in half. If 47 were to pass and this one not pass, the Livestock Department would be cut in half.

Sivertson's attachment #3. I asked the Department of Livestock

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to prepare a summary of money they have collected during the last four years, Attachment 4. The second page is the present assessment in the counties actually receiving the windfall, Attachment #5.

PROPONENTS: Bob Gilbert, Secretary Treasurer of the Wool Growers; Les Graham, Department of Livestock.

GRAHAM: The Board of Livestock through the years has not levied even their permissable levy by law. They will estimate needs and set levies accordingly. Right now we are at 33 mills when we could be at 40. We manage to stay below what we are allowed by law and the budget has increased 30%. We voluntarily cut 9 positions and our budget still increased.

SEVERSON: I met with the Board of Livestock, and we have set in motion the fact that we have a public relations job to do. As soon as SB 47 is passed, we are going into a public relations job with our people.

MANLEY: Under public relations, a bill went through the Senate the other day placing the voluntary assessment per head per cattle from 5 to 25 cents. That was to advertise our commodity. To follow this, did the Department of Livestock, through revaluation of the DOR receive more rate per head due to that revaluation than they did previously?

GRAHAM: Bottom set of figures on long sheet.

MANLEY: When did you raise registering the brand from \$10 to \$25?

GRAHAM: 1975.

MANLEY: When did you last raise inspection costs.

GRAHAM: I think in 1971.

MANLEY: Why did it cost more to have my cattle inspected this year?

SEVERSON: Brand inspectors work on 20 cents a head but they can also add mileage.

GRAHAM: State inspectors must be paid 20 cents. Those laws have not been changed in 7 years.

ELLIOTT: What happened in your budgeting figures between '79 and '80 where you had the \$600,000 increase?

GRAHAM: Our fund balance will return more of a balance at the end of the fiscal year. If in any one given year the money assessed on mills builds up, they have to wait until the following May to adjust back. The following year the Department will

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lower rather than carry on the books.

McCALLUM: I got a lot of complaints from cattlemen last year because of the state levy. Even by cutting valuation in half and increasing mill levies, you come out with the same amount of dollars. This year your valuation on an old range cow will be \$200 or better. Just figuring that times 70 mills, what do you come to?

GRAHAM: About \$1.37.

SEVERSON: They overestimated in the 1980 year so they ended up with a fund balance balanced out over the 1981 year. For the most part the livestock industry is reasonably happy with the Livestock Department and, as far as any intent for SB 47 doing anything to them, it wasn't intended.

The hearing closed on SB 484.

DISPOSITION OF SB 484:

SEVERSON: I move SB484 DO PASS.

MANLEY: I Won't vote for this bill because I think it is a rip-off. A year ago the Department of Livestock received just as much more money through this revaluation. Now this bill to lower the amount of money DOR will be able to assess against cattle. It seems to me it is lowering the Department's revenue along with the counties.

McCALLUM: You feel under this proposal, 47 lowered the tax rate on cattle and Senator Manley and I felt the Department of Livestock received the boost. What you are doing is making sure that by doubling you will be providing them with the same amount of dollars we got on the windfall a year ago.

SEVERSON: To start with, the sheet in front of you doesn't show that. Secondly the amount that they can levy will be the same amount but they have never collected the full amount they could levy.

OCHSNER: I would like to see a statement for expenditures for these same years.

NORMAN: The way your other bill was, according to you, it cut the tax on cattle in half, though not inadvertently.

SEVERSON: Yes.

McCALLUM: You are trying to cut the county about in half on valuation. But you are raising enough mills that the Department of Livestock can get to maintain the same amount of dollars.

NORMAN: But if the Department of Livestock was getting too much at one time, is it your intent that enough would be half? If this bill doesn't pass, they would end up getting half.

ECK: Looking at your chart, 35 mills on other livestock brought in 1.73 million dollars. If taxable value had doubled, you would expect that would have been bringing in 2.7 million. I think maybe you are overadjusting for that change in assessment.

DISPOSITION OF HB 176:

Senator Turnage thought there was mischief in the bill and requested permission to come before the committee and testify for himself.

DISPOSITION OF HB 188:

The subcommittee recommendation was that it not pass.

ELLIOTT: It is a situation where you fill in two figures and write a check for \$11. I object to some of the penalties they have in the law.

MANLEY: What does the store owner get?

ELLIOTT: He gets general government.

Senator Manley made a motion HB 188 DO PASS. The motion failed 6-7. The secretary was asked to reverse the vote for an adverse 7-6. Senator Crippen will carry the bill on the floor.

The meeting was adjourned at 10:00 a.m.

  
PAT M. GOODOVER, Chairman

ROLL CALL

TAXATION COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date Mar. 23, 1981

NAME	PRESENT	ABSENT	EXCUSED
Goodover, Pat M., Chairman	✓		
McCallum, George, Vice	✓		
Brown, Bob	✓		
Brown, Steve	✓		
Crippen, Bruce D.	✓		
Eck, Dorothy	✓		
Elliott, Roger H.	✓		
Hager, Tom	✓		
Healy, John E. "Jack"	✓		
Manley, John E.	✓		
Norman, Bill	✓		
Ochsner, J. Donald	✓		
Severson, Elmer D.	✓		
Towe, Thomas E.	✓		

Each day attach to minutes.

## COMMITTEE

5. BILLS 44,284  
House " 305,561

VISITORS' REGISTER

DATE 3/23/81

Please note bill no.

(check one)

NAME

REPRESENTING

BILL #

**SUPPORT**

OPPOS

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY



# STATE OF MONTANA

DEPARTMENT OF REVENUE  
MITCHELL BUILDING  
HELENA, MONTANA 59601

February 13, 1981

## PROPERTY ASSESSMENT DIVISION 1983 BIENNIUM BUDGET MODIFICATION

5-YEAR CYCLE

### R E C A P

	<u>FY'82</u>	<u>FY'83</u>
FTE	407	407
PERSONAL SERVICES*	\$6,022,364	\$6,022,364
OPERATING EXPENSES	2,385,773	2,837,629***
EQUIPMENT	719,019	559,757
	<hr/>	<hr/>
TOTAL **	\$9,127,156	\$9,419,750

\* All personal service costs are based on the FY'81 salary matrix are unadjusted for inflation, merit increase, and anticipated grade increases.

\*\* These figures represent the anticipated increase only.

\*\*\* Operating expenses are inflated from FY'82 to FY'83 on inflation factors stated in 01/15/81 letter from Representative Art Lund, Chairman, House Appropriation Committee, to Sub-Committee Chairman.

APPRAISAL OF RESIDENTIAL PROPERTY  
(5-year cycle)

## PERSONAL SERVICES\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>EXTENSION</u>
Appraiser III	85	10.2	\$ 12,138	\$ 1,031,691
Appraiser IV	24	11.2	13,182	316,358
Appraiser V	17	12.2	14,339	243,752
Appraiser VI	13	13.2	15,597	202,765
Appraisal Clerk II	41	7.2	9,523	390,457
Appraisal Clerk III	36	8.2	10,308	371,103
	<u>216</u>			
			SUBTOTAL	<u>2,556,126</u>
			(20.9% Benefits)	<u>534,230</u>
			TOTAL	<u>3,090,356</u>

	<u>FY '82</u>	<u>FY '83</u>
Personal Services*	\$ <u>3,090,356</u>	\$ <u>3,090,356</u>
Operating Expenses		
\$188,255 ÷ 102 x 216 =	\$ <u>398,658</u>	\$ <u>430,550</u>
Equipment		
\$ 46,160 ÷ 102 x 216	\$ <u>97,751</u>	\$ <u>35,153</u>
GRAND TOTAL	\$ <u><u>3,586,765</u></u>	\$ <u><u>3,556,059</u></u>

\*All personal service costs are based on the FY '81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.



APPRAISAL OF COMMERCIAL PROPERTY  
(5-year cycle)

Personal Services\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>EXTENSION</u>
Appraiser III	40	10.2	\$ 12,138	\$ 485,502
Appraiser IV	12	11.2	13,183	158,178
Appraiser V	6	12.2	14,338	86,030
Appraiser VI	5	13.2	15,598	77,988
Appraisal Clerk II	18	7.2	9,523	171,419
Appraisal Clerk III	14	8.2	10,309	144,319
	<u>95</u>			
			SUBTOTAL	\$ 1,123,436
			(209% Benefits)	234,798
			TOTAL	\$ 1,358,234

	<u>FY '82</u>	<u>FY '83</u>
Personal Services*	\$ <u>1,358,234</u>	\$ <u>1,358,234</u>
Operating Expenses		
\$ 90,200 ÷ 45 x 95 =	\$ <u>190,422</u>	\$ <u>205,656</u>
Equipment		
\$ 22,120 ÷ 45 x 95 =	\$ <u>46,698</u>	\$ <u>16,467</u>
\$ 7,800 ÷ 45 x 95 =		
GRAND TOTAL	\$ <u>1,595,354</u>	\$ <u>1,580,357</u>

\* All personal service costs are based on the FY '81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

APPRAISAL OF INDUSTRIAL PROPERTY  
(5-year cycle)

Personal Services\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>EXTENSION</u>
Bureau Chief	1	16.8	\$ 23,024	\$ 23,024
Crew Supervisor	4	15.6	20,275	81,098
Appraiser VII	6	14.5	18,241	109,446
Auditor/Appraiser	4	13.4	16,257	65,028
Clerk	1	9.2	11,181	11,181
	<u>16</u>			
			SUBTOTAL	\$ 289,777
			(20.9% Benefits)	60,563
			TOTAL	\$ 350,340

	<u>FY '82</u>	<u>FY '83</u>
Personal Services"	\$ <u>350,340</u>	\$ <u>350,340</u>
Operating Expenses		
\$ 103,510 ÷ 8 x 16	\$ <u>207,020</u>	\$ <u>223,582</u>
Equipment	<u>0</u>	<u>0</u>
GRAND TOTAL	\$ <u><u>557,360</u></u>	\$ <u><u>573,922</u></u>

\* All personal service costs are based on the FY '81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

APPRAISAL OF AGRICULTURAL LAND  
(5-year cycle)

Personal Services\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>EXTENSION</u>
Bureau Chief	1	16.8	\$ 23,024	\$ 23,024
Land Section Head	1	14.6	18,619	18,619
Timber Section Head	1	14.6	18,619	18,619
Researcher	1	14.3	17,504	17,504
Draftsman IV	2	10.2	12,138	24,275
Appraiser VI	9	13.2	15,597	140,377
Appraiser V	9	12.2	14,388	129,046
Appraisal Clerk II	9	7.2	9,523	85,711
Timber Cruiser	10	13.2	15,597	155,973
	<u>43</u>			
			SUBTOTAL	\$ 613,148
			(20.9% Benefits)	128,148
			TOTAL	\$ 741,296

	<u>FY '82</u>	<u>FY '83</u>
Personal Services*	\$ <u>741,296</u>	\$ <u>741,296</u>
Operating Expenses		
\$165,162 ÷ 27 x 43 =	\$ <u>263,036</u>	\$ <u>284,079</u>
Equipment		
\$ 71,525 ÷ 27 x 43 =		
\$ 35,000 ÷ 27 x 43 =	\$ <u>113,910</u>	\$ <u>55,741</u>
GRAND TOTAL	\$ <u>1,118,242</u>	\$ <u>1,081,116</u>

\* All personal service costs are based on the FY '81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

ASSESSOR OFFICES  
( 5-year cycle)

Personal Services\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>EXTENSION</u>
Draftsman III	3	9.3	\$ 11,419	\$ 34,258
Draftsman IV	7	10.2	12,138	84,963
Assessor Clerk I	12	6.2	8,803	105,636
Assessor Clerk II	3	7.2	9,523	28,570
	<u>25</u>			
			SUBTOTAL	\$ 253,427
			(20.9% Benefits)	52,966
			TOTAL	\$ 306,393

	<u>FY '82</u>	<u>FY '83</u>
Personal Services*	\$ <u>306,393</u>	\$ <u>306,393</u>

Operating Expenses

Contracted Services	\$ 109,011	\$ 117,732
Supplies & Materials	16,426	17,822
Communication	11,494	12,471
Travel	399	431
Rent	-0-	-0-
Utilities	-0-	-0-
Repair & Maintenance	2,690	2,919
Other	8,641	9,375
	\$ <u>148,661</u>	\$ <u>160,750</u>

Equipment

Drafting Equipment	\$ 34,000	\$ -0-
Office Equipment	22,460	24,476
	\$ <u>56,460</u>	\$ <u>24,476</u>

TOTAL	\$ <u>511,514</u>	\$ <u>491,619</u>
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\* All personal service costs are based on the FY '81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

MISCELLANEOUS ADDITIONAL ADMINISTRATIVE EXPENSES  
5 YEAR CYCLE

## PERSONAL SERVICES\*

<u>NEW PERSONNEL</u>	<u>NUMBER</u>	<u>GRADE</u>	<u>ANNUAL SALLARY</u>	<u>EXTENSION</u>
Area Manager	2	15.3	\$ 19,064	\$ 38,127
Auditor (Inter-County Property Bureau)	2 4	13.2	15,597	31,194
			SUBTOTAL	\$ 69,321
			(20.9% Benefits)	14,488
			TOTAL	\$ 83,809

## Personal Services\*

	<u>FY'82</u>	<u>FY'83</u>
	\$ 83,809	\$ 83,809
SUBTOTAL	\$ 83,809	\$ 83,809

## Operating Expenses

Contracted Services

Personal Property Bureau	\$ 13,186	\$ 14,241
Assessment Standards Bureau	280,000	302,400
Inter-County Property Bureau	16,300	17,604
Administration	2,134	2,306

Supplies & Materials

Personal Property Bureau	600	651
Inter-County Property Bureau	500	1,085
Administration	634	688

Communications

Inter-County Property Bureau	54	117
Administration	3,177	3,447

Travel

Personal Property Bureau	511	552
Inter-County Property Bureau	18,000	19,440
Administration	326,252	352,352

Rent

Leased Computer Equipment	500,000	800,000
---------------------------	---------	---------

Utilities

	-0-	-0-
--	-----	-----

Repairs and Maintenance

Personal Property Bureau	201	218
Inter-County Property Bureau	450	488
Administration	157	170

\* All personal service costs are based on the FY'81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

MISCELLANEOUS ADDITIONAL ADMINISTRATIVE EXPENSES  
(Continued)

## Operating Expenses (Con't)

Other Expenses

Personal Property Bureau	\$ 1,817	\$ 1,971
Inter-County Property Bureau	150	326
Adminsitration	96	104
SUBTOTAL	\$ 1,164,219	\$ 1,518,160

## Equipment

Micro-Computer System	\$ 9,000	\$ -0-
Vehicles (40/year)	387,200	425,920
Personal Property Bureau Office Equip.	1,000	1,000
Inter-County Property Bureau Office Equip.	1,000	1,000
SUBTOTAL	\$ 398,200	\$ 427,920

GRAND TOTAL	\$ 1,646,228	\$ 2,029,889
-------------	--------------	--------------

SUPPORT DIVISION EXPENSES  
5YEAR CYCLE

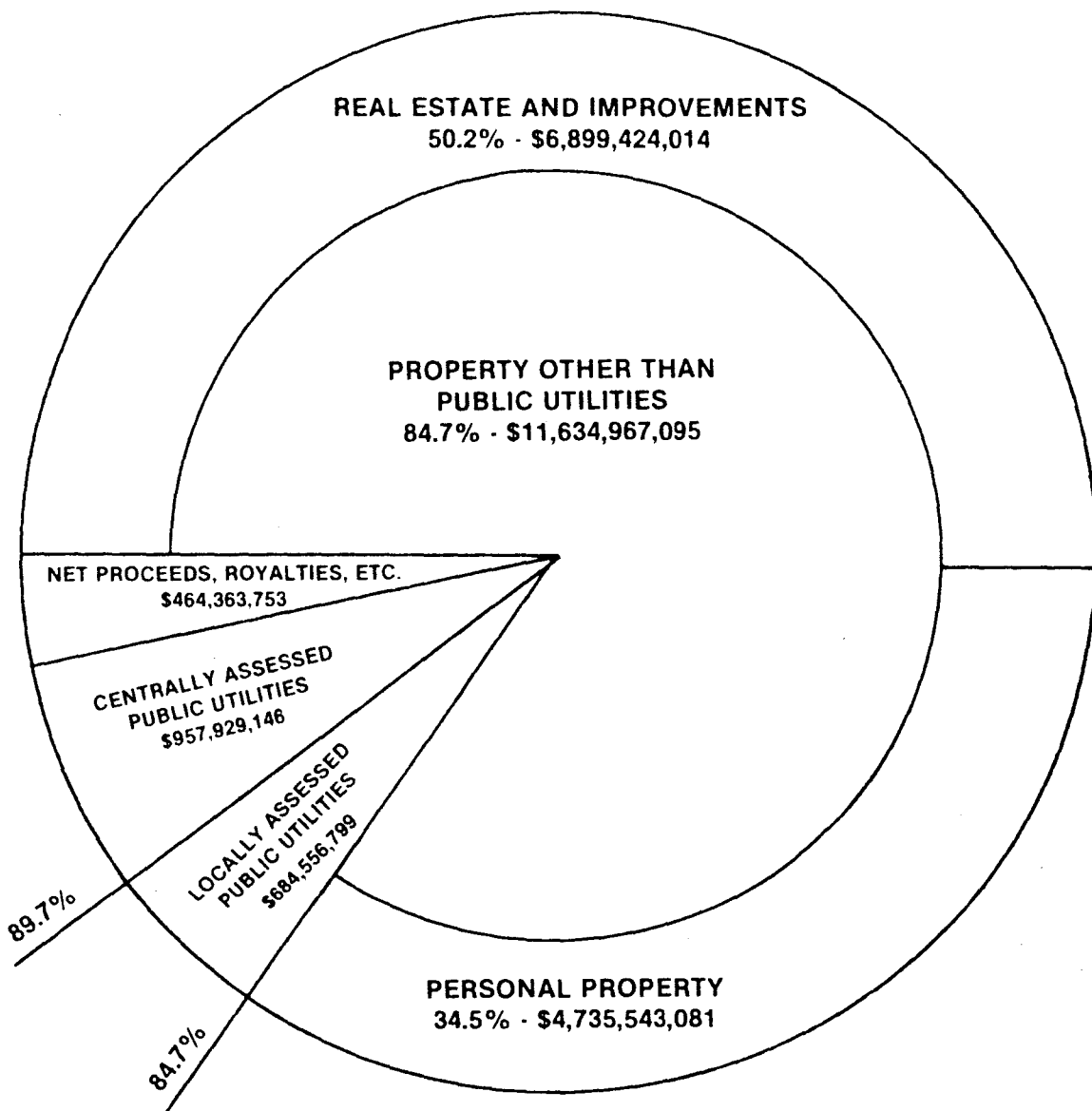
## PERSONAL SERVICES\*

NEW PERSONNEL	NUMBER	GRADE	ANNUAL SALARY	EXTENSION
Clerk II (payroll, personnel)	2	7.2	9,523	\$ 19,047
Program Analyst I	1	13.7	17,295	17,295
Program Analyst II	1	14.7	19,007	19,007
Program Analyst III	1	15.7	20,694	20,694
	<u>5</u>			
			SUBTOTAL	\$ 76,043
			(20.9% Benefits)	15,893
			TOTAL	\$ 91,936

		FY'82	FY'83
Personal Services*		\$ 91,936	\$ 91,936
	SUBTOTAL	\$ 91,936	\$ 91,936
Operating Expenses			
Contracted Services		\$ 5,102	\$ 5,511
Supplies & Materials		508	551
Communications		930	1,009
Travel		109	118
Rent		4,889	5,255
Utilities		-0-	-0-
Repairs & Maintenance		1,709	1,855
Other Expenses		510	553
	SUBTOTAL	\$ 13,757	\$ 14,852
Equipment			
8775 CRT's		\$ 6,000	\$ -0-
	SUBTOTAL	\$ 6,000	\$ -0-
	GRAND TOTAL	\$ 111,693	106,788

\* All personal service costs are based on the FY'81 salary matrix and are unadjusted for inflation, merit increases, and anticipated grade increases.

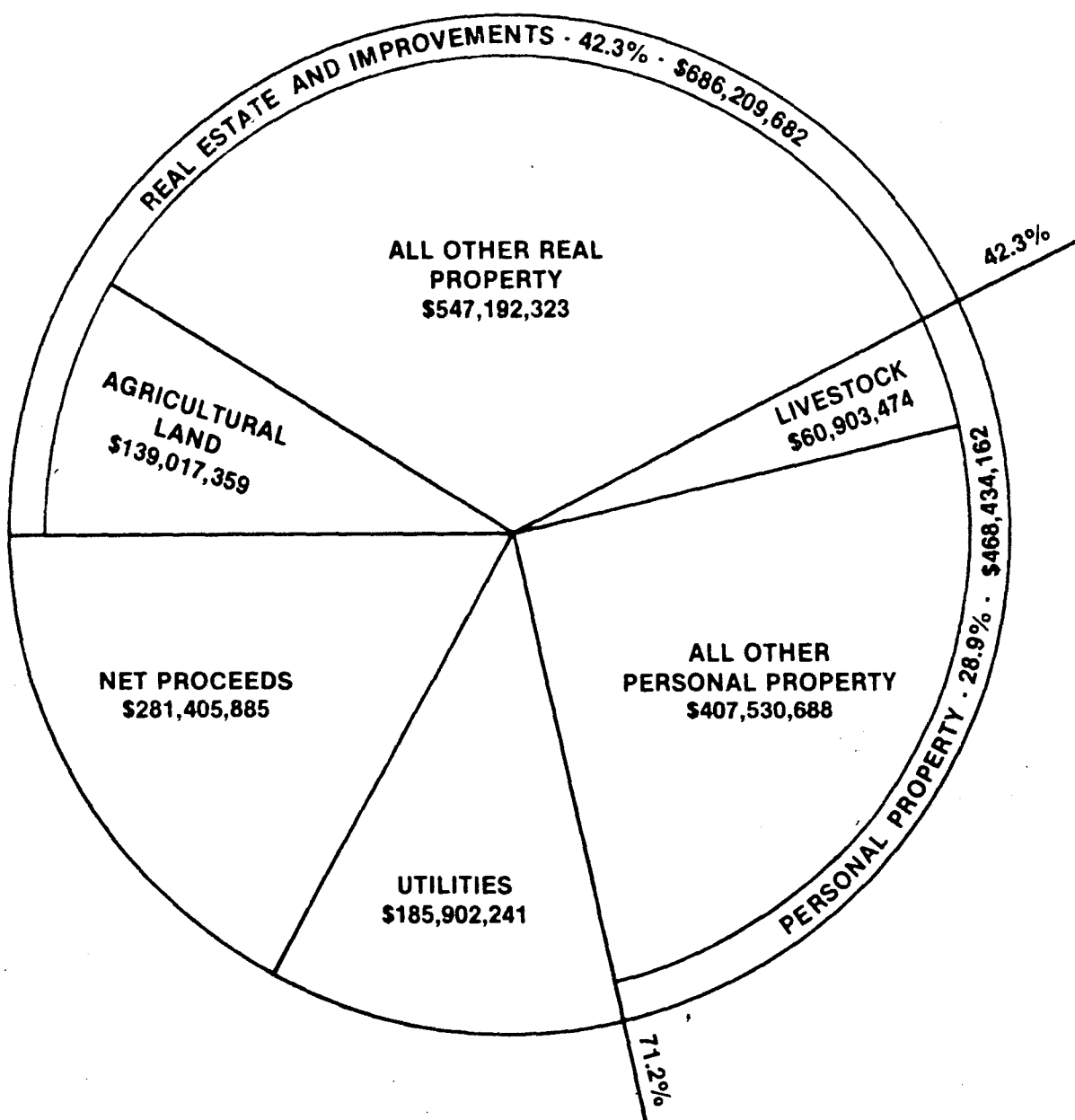
**ANALYSIS OF ASSESSMENT VALUATION OF STATE — 1979**  
**TOTAL ASSESSED VALUED — \$13,741,816,793**



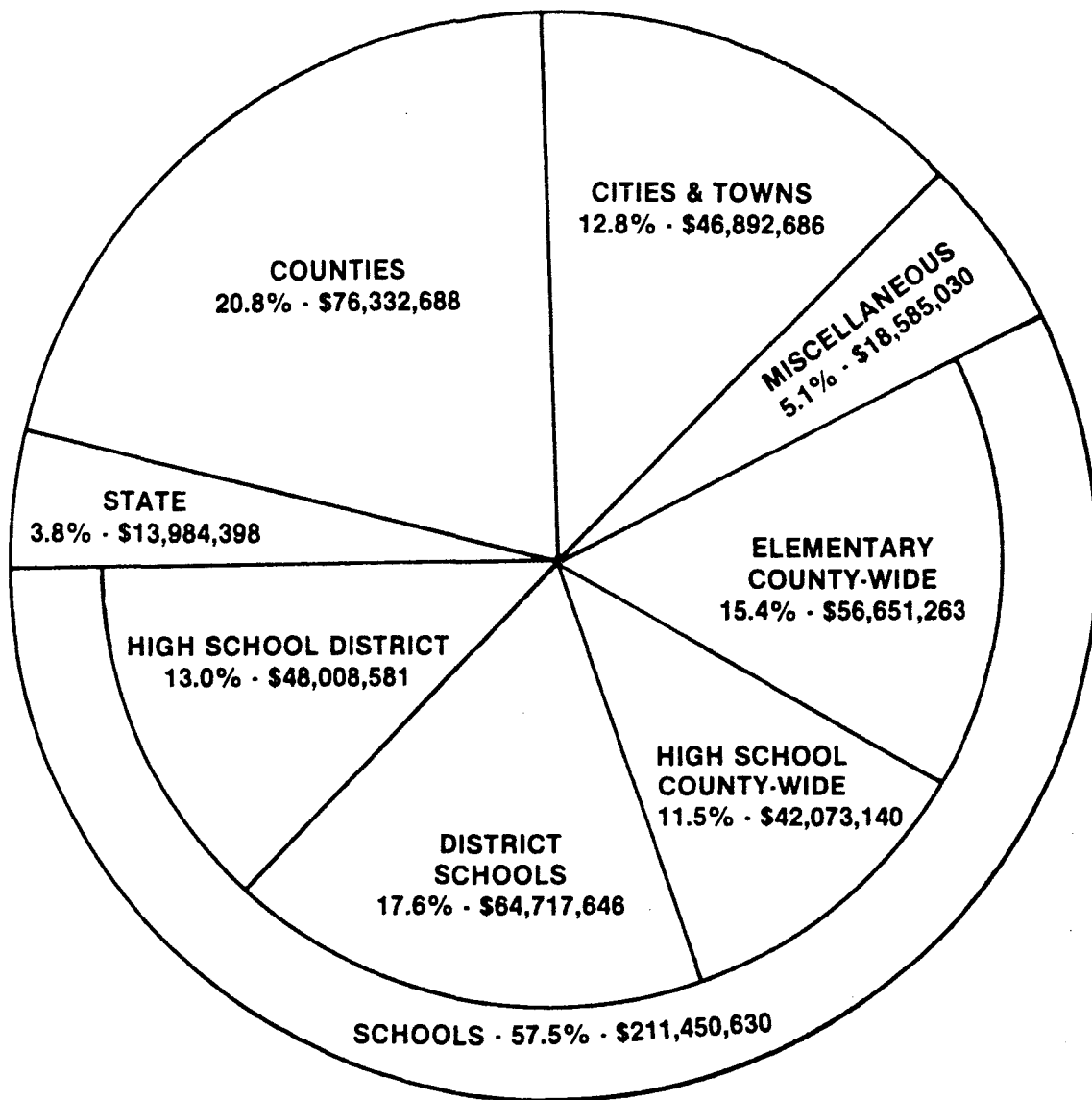
SOURCE: Report of the State Dept. of Revenue



**ANALYSIS OF TAXABLE VALUATION OF STATE — 1979**  
**TOTAL TAXABLE VALUE — \$1,621,951,970**

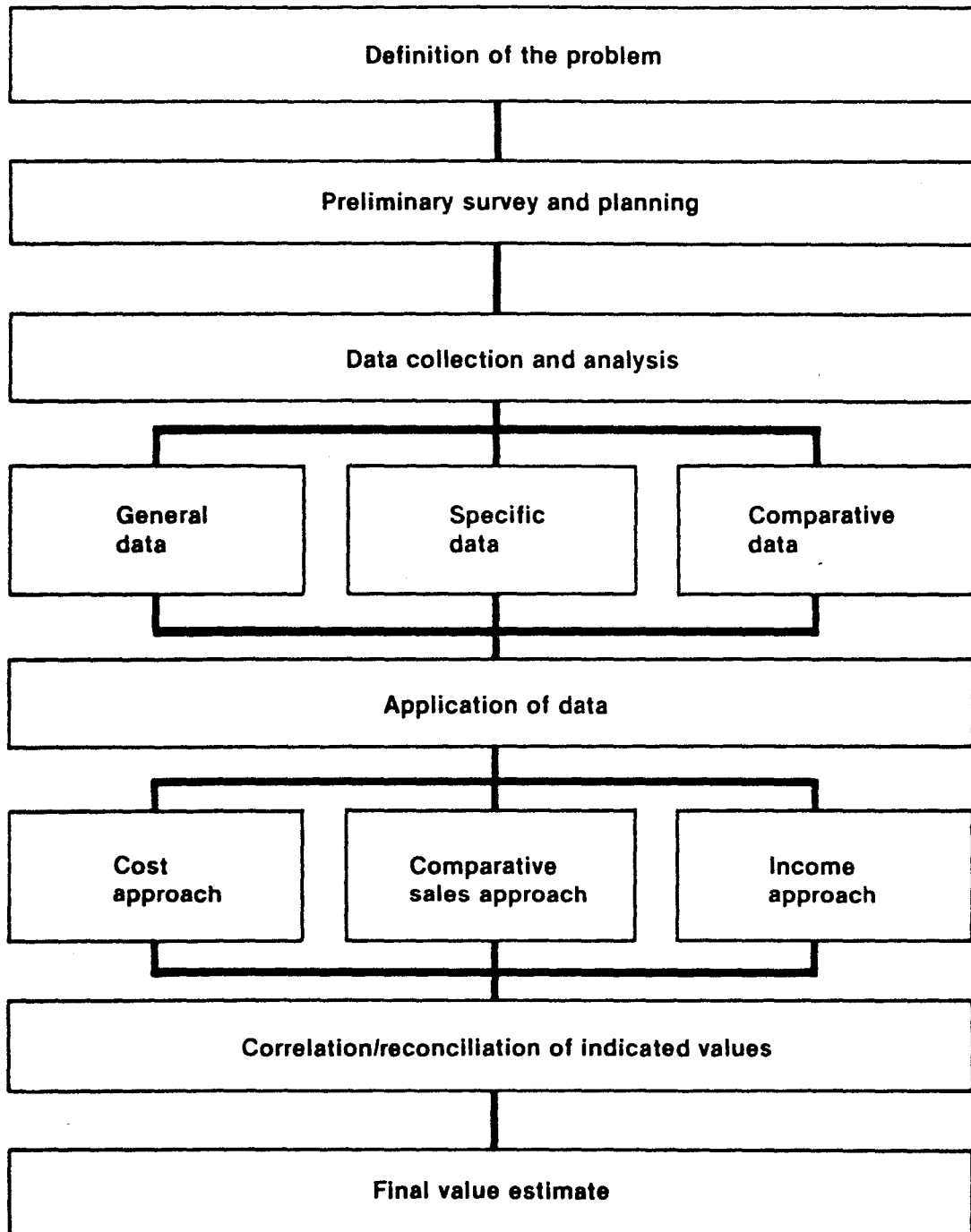


**ALLOCATION OF TAXES LEVIED WITHIN STATE — 1979**  
**TOTAL TAXES LEVIED — \$367,245,432**

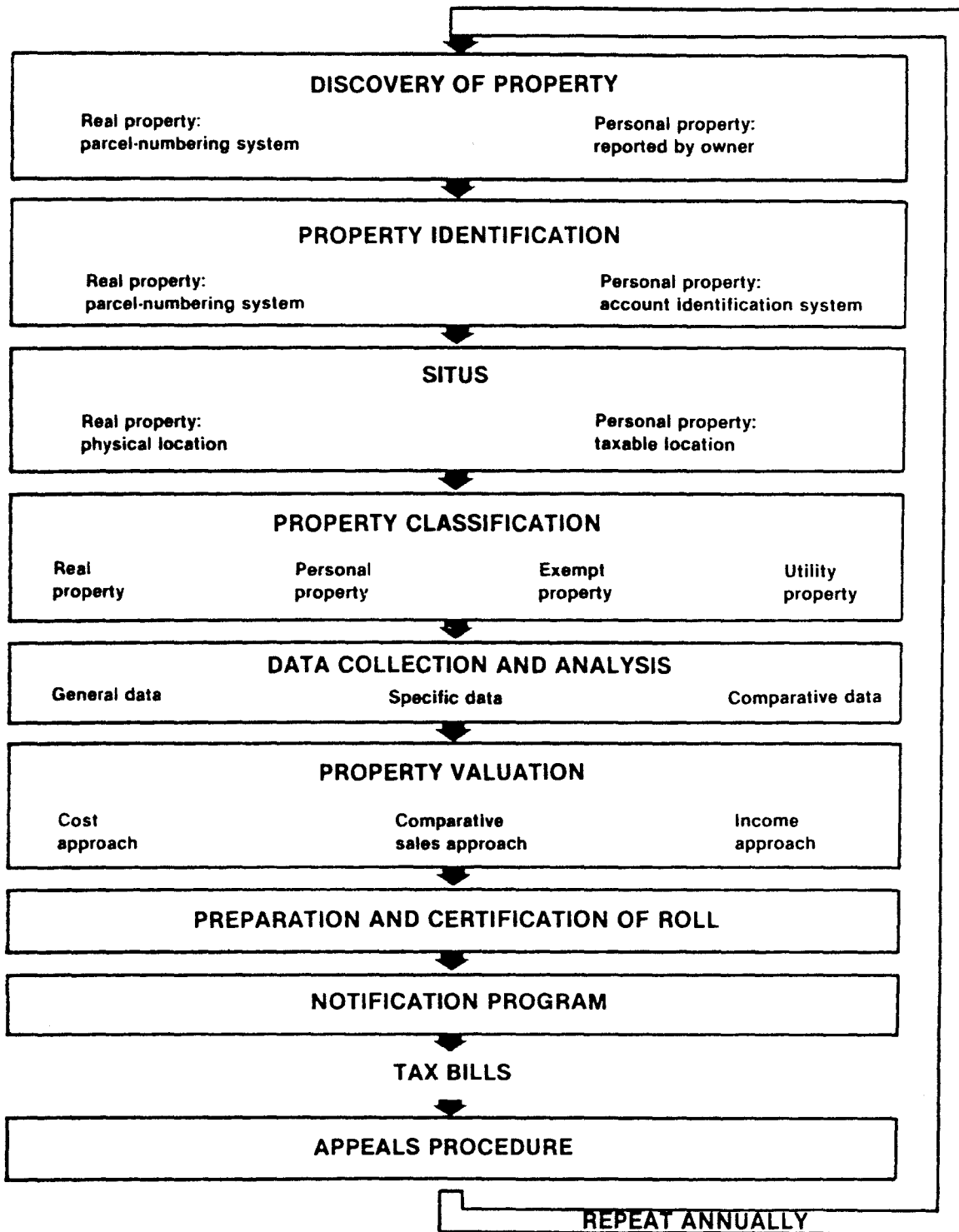


SOURCE: Report of the State Dept. of Revenue

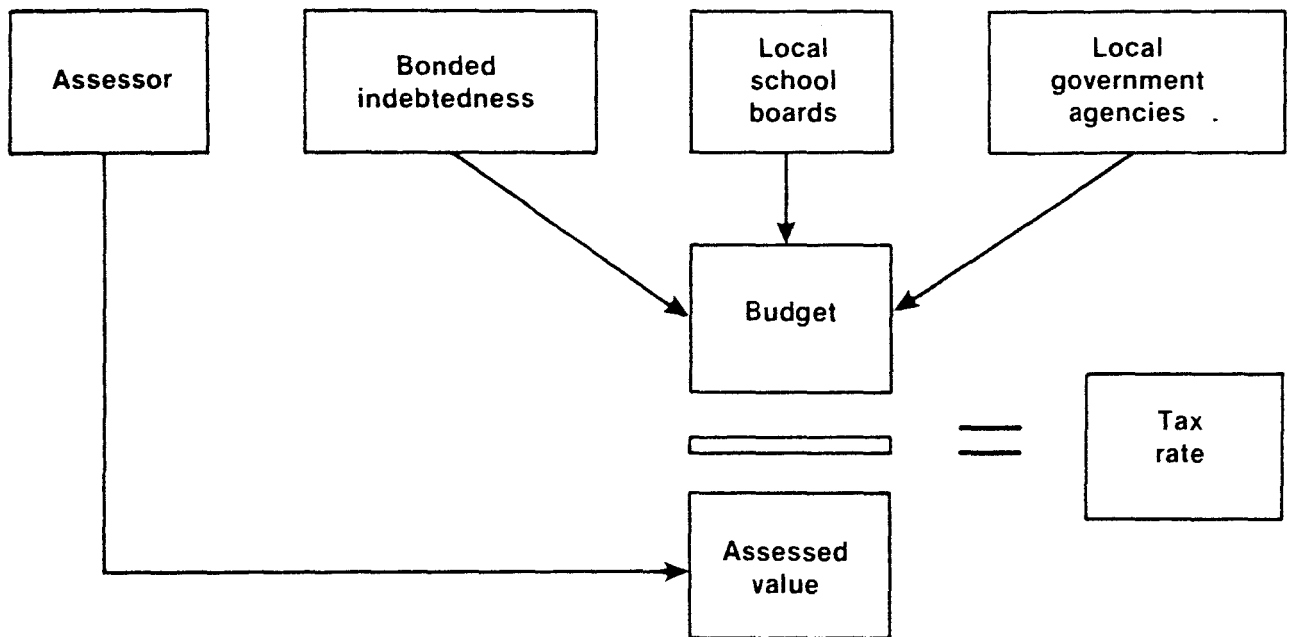
## The Appraisal Process



# The Assessment Process

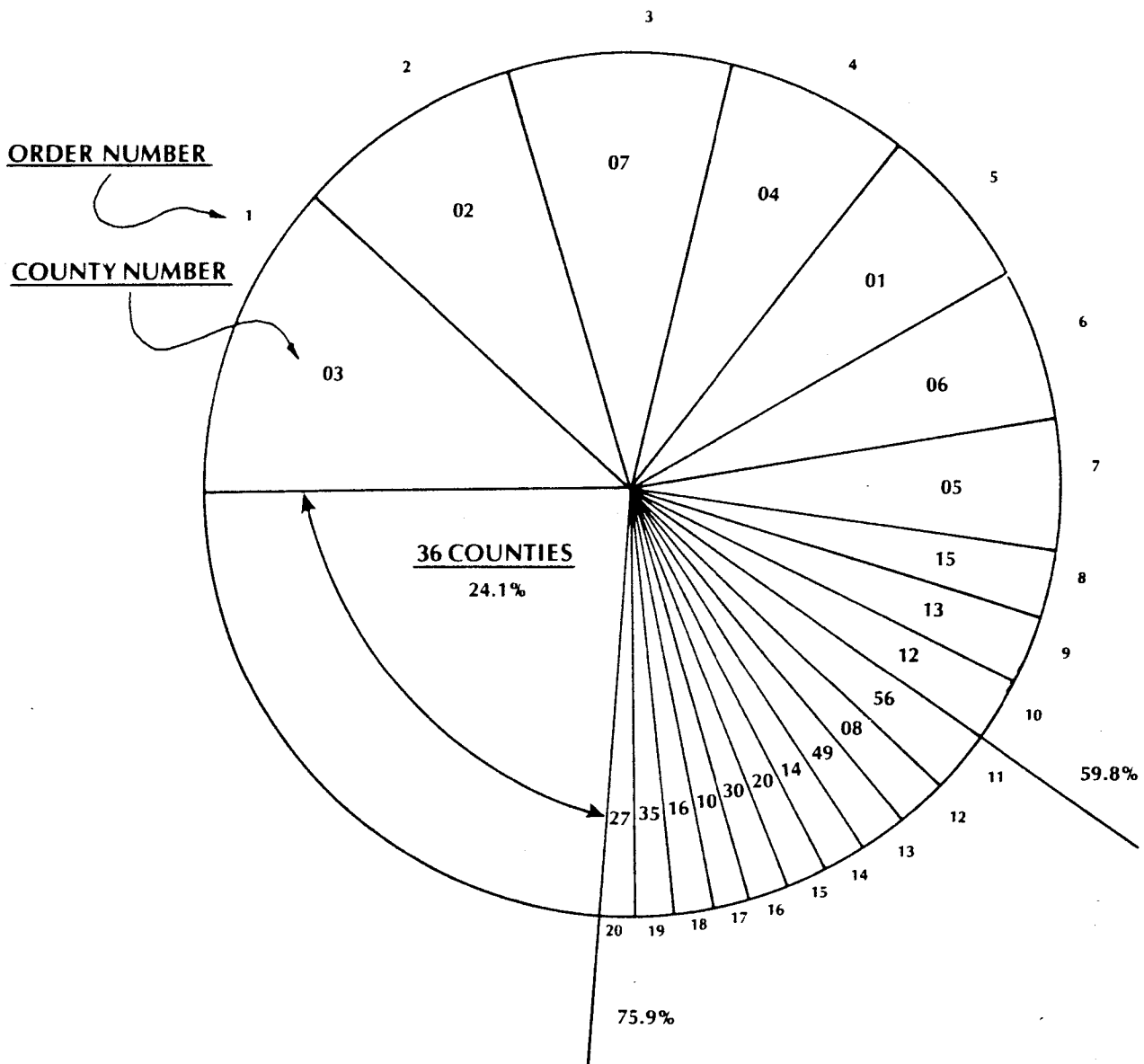


## The Determination of a Tax Bill



$$\begin{array}{|c|} \hline \text{Tax} \\ \hline \text{rate} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Property} \\ \hline \text{value} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Tax} \\ \hline \text{bill} \\ \hline \end{array}$$

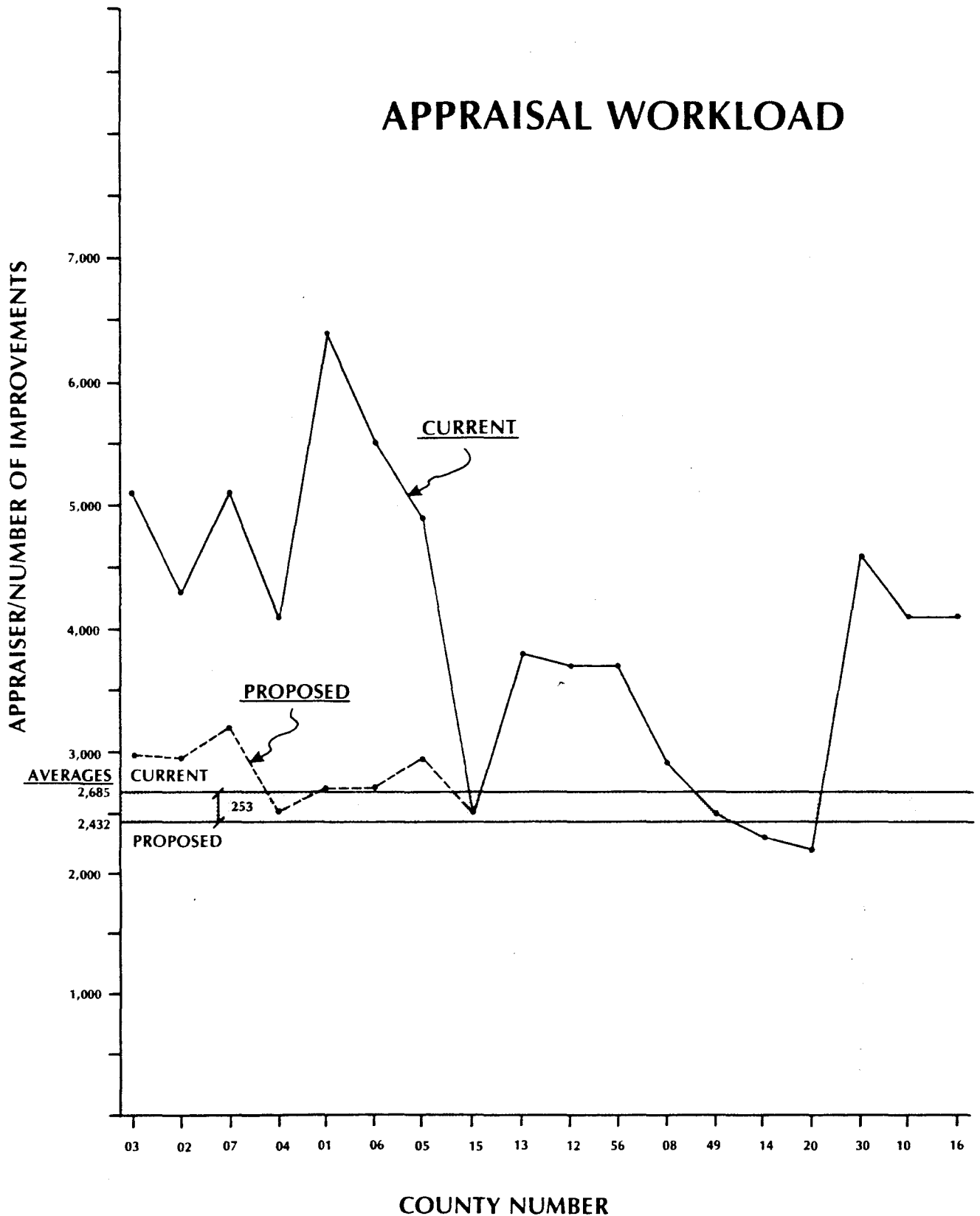
# **% OF THE IMPROVEMENTS WITHIN A COUNTY OF THE TOTAL IMPROVEMENTS WITHIN THE STATE**



# APPRAISER/CLERK WORKLOADS

		CURRENT FUNDING				PROPOSED FUNDING			
	Improvement Parcels	Clerk	Appraiser	Parcels / Clerk	Parcels / Appraiser	Clerk	Appraiser	Parcels / Clerk	Parcels / Appraiser
1. Beaverhead	3,509	1	1	3,509	3,509	1	1	3,509	3,509
2. Big Horn	2,753	1	2	2,753	1,377	1	2	2,753	1,377
3. Blaine	2,020	1	1	2,020	2,020	1	1	2,020	2,020
4. Broadwater	1,230	1	1	1,230	1,230	1	1	1,230	1,230
5. Carbon	4,246	1	1	4,246	4,246	1	1	4,246	4,246
6. Carter	871	0	1	---	871	1	1	871	871
7. Cascade	26,346	2	6	13,173	4,391	5	9	5,269	2,927
8. Chouteau	3,567	1	1	3,567	3,567	1	1	3,567	3,567
9. Custer	4,778	2	2	2,389	2,389	2	2	2,389	2,389
10. Daniels	1,828	1	1	1,828	1,828	1	1	1,828	1,828
11. Dawson	4,215	1	1	4,215	4,215	1	1	4,215	4,215
12. Deer Lodge	4,684	1	1	4,684	4,684	1	1	4,684	4,684
13. Fallon	1,998	0	1	---	1,998	1	1	1,998	1,998
14. Fergus	5,690	1	2	5,690	2,845	1	2	5,690	2,845
15. Flathead	25,697	3	5	8,566	5,139	5	8	5,139	3,212
16. Gallatin	16,579	3	3	5,526	5,526	4	6	4,145	2,763
17. Garfield	995	0	1	---	995	1	1	995	995
18. Glacier	3,299	1	1	3,299	3,299	1	1	3,299	3,299
19. Golden Valley	957	0	1	---	957	1	1	957	957
20. Granite	1,540	0	1	---	1,540	1	1	1,540	1,540
21. Hill	7,234	2	2	3,617	3,617	2	2	3,617	3,617
22. Jefferson	2,380	1	1	2,380	2,380	1	1	2,380	2,380
23. Judith Basin	1,713	1	1	1,713	1,713	1	1	1,713	1,713
24. Lake	7,711	1	3	7,711	2,570	2	3	3,856	2,570
25. Lewis and Clark	14,946	4	3	3,737	4,982	4	5	3,737	2,989
26. Liberty	1,357	1	1	1,357	1,357	1	1	1,357	1,357
27. Lincoln	7,296	1	2	7,296	3,648	2	2	3,648	3,648
28. Madison	2,926	1	1	2,926	2,926	1	1	2,926	2,926
29. McCone	2,379	1	1	2,379	2,379	1	1	2,379	2,379
30. Meagher	1,142	1	1	1,142	1,142	1	1	1,142	1,142
31. Mineral	1,178	1	1	1,178	1,178	1	1	1,178	1,178
32. Missoula	20,719	4	5	5,180	4,144	4	8	5,180	2,590
33. Musselshell	2,196	1	1	2,196	2,196	1	1	2,196	2,196
34. Park	5,119	1	2	5,119	2,560	1	2	5,119	2,560
35. Petroleum	364	0	0	---	---	0	0	---	---
36. Phillips	2,511	1	1	2,511	2,511	1	1	2,511	2,511
37. Pondera	2,857	1	1	2,857	2,857	1	1	2,857	2,857
38. Powder River	1,014	0	1	---	1,014	1	1	1,014	1,014
39. Powell	2,731	1	1	2,731	2,731	1	1	2,731	2,731
40. Prairie	963	0	1	---	963	1	1	963	963
41. Ravalli	7,651	1	2	7,651	3,826	2	2	3,826	3,826
42. Richland	4,012	1	1	4,012	4,012	1	1	4,012	4,012
43. Roosevelt	3,575	1	1	3,575	3,575	1	1	3,575	3,575
44. Rosebud	2,914	0	1	---	2,914	1	1	2,914	2,914
45. Sanders	4,199	1	1	4,199	4,199	1	1	4,199	4,199
46. Sheridan	3,307	1	1	3,307	3,307	1	1	3,307	3,307
47. Silver Bow	19,239	2	3	9,620	6,413	4	7	4,810	2,748
48. Stillwater	3,099	1	1	3,099	3,099	1	1	3,099	3,099
49. Sweet Grass	1,342	1	0	1,342	---	1	1	1,342	1,342
50. Teton	3,427	1	1	3,427	3,427	1	1	3,427	3,427
51. Toole	2,864	1	1	2,864	2,864	1	1	2,864	2,864
52. Treasure	342	0	1	---	342	1	1	342	342
53. Valley	4,529	1	2	4,529	2,265	1	2	4,529	2,265
54. Wheatland	1,245	0	2	---	623	1	2	1,245	623
55. Wibaux	902	0	1	---	902	1	1	902	902
56. Yellowstone	35,991	2	7	17,996	5,142	7	12	5,142	2,999
TOTAL	304,176	59	90	3,363.21	2,865.79	86	114	2,863.98	2,432.80
				3,366.56	2,865.25				
TOTAL IMPROVEMENTS				5,155.53	3,379.73				
CLERKS - APPRAISERS									

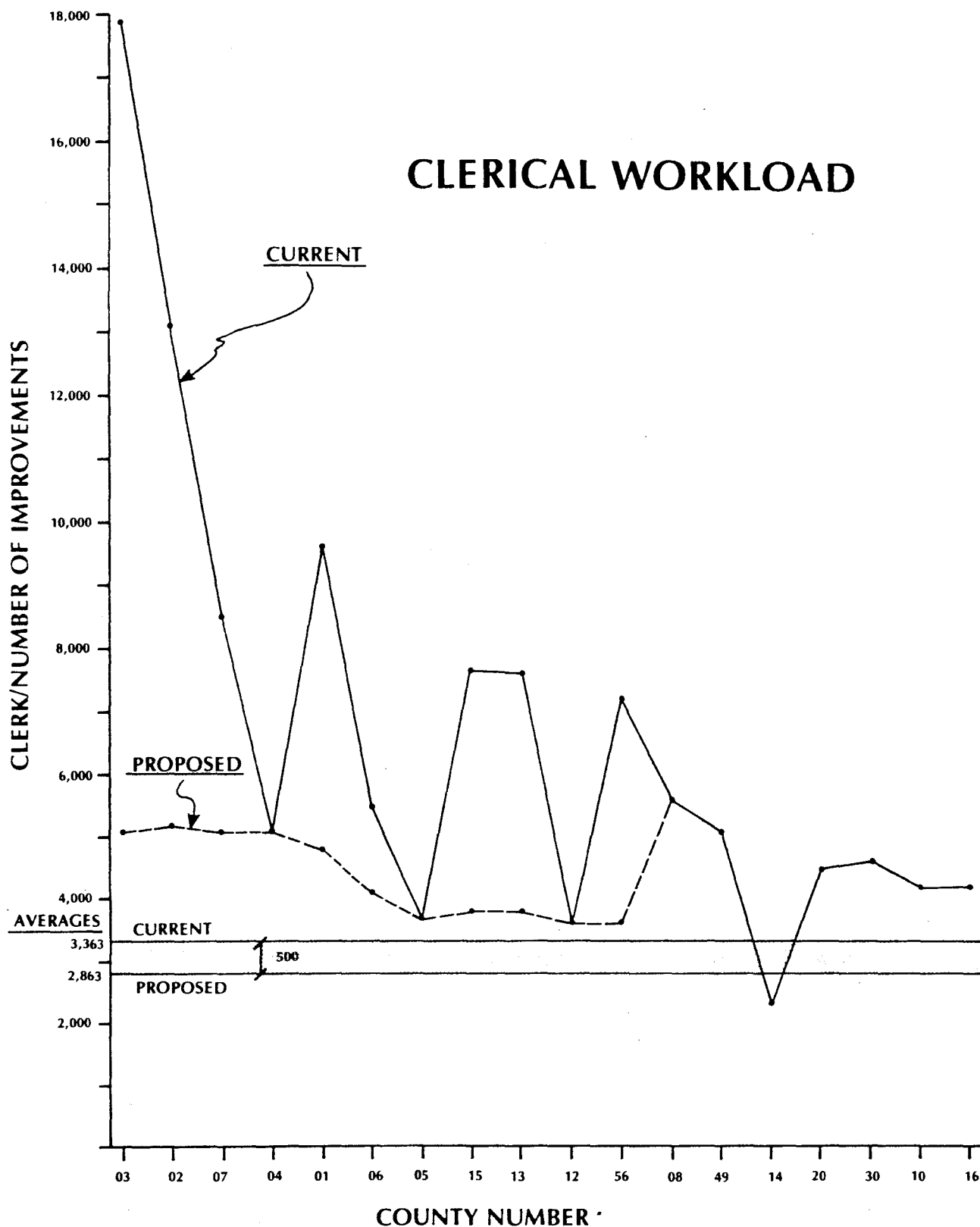
# APPRAISAL WORKLOAD



(RANKED BY NUMBER OF IMPROVEMENTS WITHIN THE COUNTY)



# CLERICAL WORKLOAD



(RANKED BY NUMBER OF IMPROVEMENTS WITHIN THE COUNTY)

## **MAJOR PROBLEMS CONFRONTING THE PROPERTY ASSESSMENT DIVISION**

- 1) Lack of Adequate Personnel**
  - **Maintenance**
  - **Reappraisal**
- 2) Poor Organizational Structure**
  - **Communication**
  - **Control**
- 3) Insufficient Training and Education**
  - **Need for Professionalization**
- 4) Low Salary Levels**
- 5) Poor Quality Work Product**
  - **Not Current Market Value**
- 6) Ever Increasing Defense Workload**
  - **Lack of Uniformity**
  - **Lack of Equity**
- 7) Little Data Processing Support**

## CONVERSION OF PARCELS INTO STANDARD UNITS

PROPERTY TYPE	CONVERSION FACTOR	PARCELS	STANDARD UNITS
1) Urban Commercial Land	.95	48,580	46,151
2) Rural Commercial Land	.70	14,396	10,077
3) Urban Residential Land	.15	323,724	48,558
4) Rural Residential Land	.15	180,682	27,102
5) Agricultural Land	.05	1,438,407	71,920
6) State Owned Land	.05	126,674	6,333
7) Urban Commercial Improvements	3.90	24,579	95,858
8) Rural Commercial Improvements	2.65	10,182	26,982
9) Urban Residential Improvements	1.00	151,622	151,622
10) Rural Residential Improvements	1.10	69,514	76,465
11) Agricultural Improvements	1.45	48,285	70,013
12) Industrial Property	74.50	385	28,682
<u>Total Standard Units</u>			<u>659,763</u>

## CONVERSION OF STANDARD UNITS INTO WORK YEARS

$$\frac{\text{Standard Units} \times \text{Work Hours per Standard Unit}}{\text{Annual Effective Work Hours Per Employee}} = \text{Employee Work Years}$$

Work hours per standard unit = 1.965 hours

Annual effective work hours per employee = 1,665 hours

### EXAMPLE

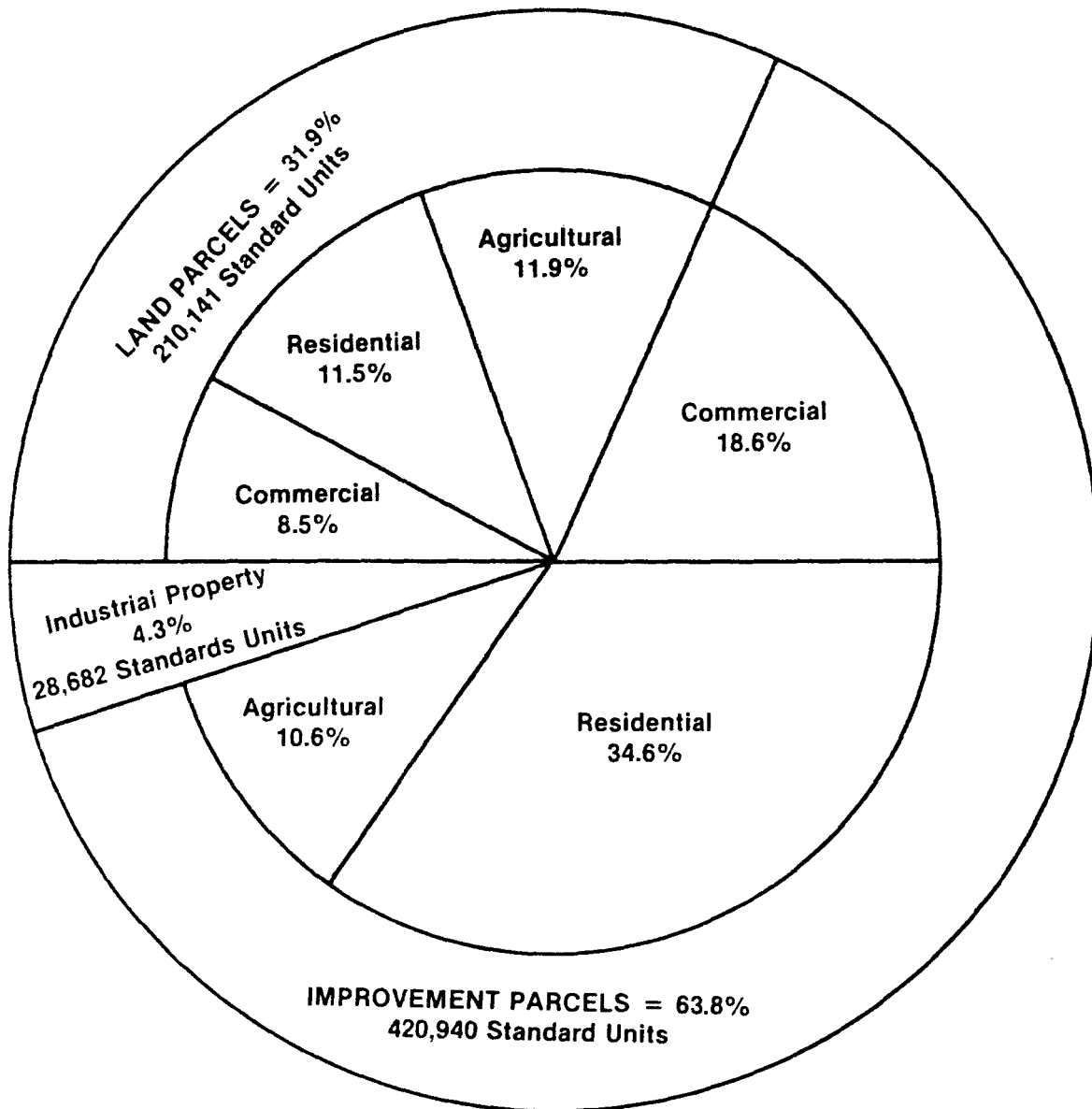
## CONVERSION OF TOTAL REAPPRAISAL EFFORT INTO REQUIRED NUMBER OF EMPLOYEES

$$\frac{659,763 \times 1.965}{1,665 \text{ hours}} = 779 \text{ Total Employee Work Years}$$

$$779 \text{ yrs} \div 4.5 \text{ years (length of extended cycle)} = 173 \text{ Employees/Year}$$

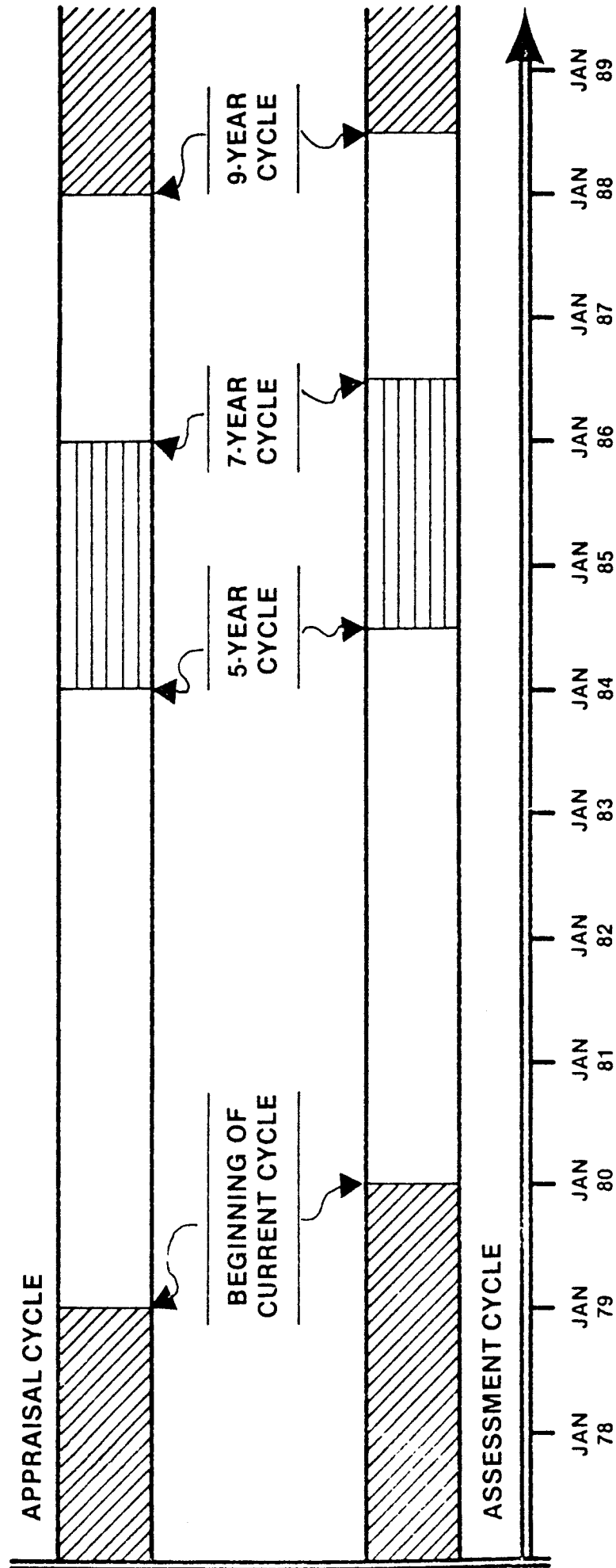
# REAPPRAISAL WORK EXPRESSED IN STANDARD UNITS

659,763 TOTAL STANDARD UNITS



1 Standard Unit = 1.965 hrs = Time required to appraise an average residential building

# TIME FRAMES OF VARIOUS CYCLES



# STANDING COMMITTEE REPORT

March 23

19 81

## PRESIDENT:

MR. ....

## TAXATION

We, your committee on .....

House

36

having had under consideration ..... Bill No. ....

Brand (Towe)

House

36,

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

third reading copy, be amended as follows:

1. TITLE, Line 9.

Following: "OF SUCH PROPERTY,"

Strike: "AND"

2. TITLE, line 10.

Following: "ASSESSED"

Insert: ", AND PROVIDING AN EFFECTIVE DATE CONTINGENT ON CONGRESSIONAL ACTION"

3. Page 5, line 25.

Following: line 24

Insert: "Section 4. Effective date -- contingent on congressional action

This act is not effective until congress passes legislation that allows the state to tax property owned by an agency created by congress to transmit or distribute electric energy."

And, as so amended,

BE CONCURRED IN

XXXXXX  
DO PASS

JRf

SENATE COMMITTEE TAXATION

Date 3/23/81 House Bill No. 36 Time 8:00 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN		✓
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT		✓
SEN. HAGER		
SEN. HEALY	✓	
SEN. MANLEY		✓
SEN. NORMAN		✓
SEN. OCHSNER		✓
SEN. SEVERSON		✓
SEN. TOWE		✓
SEN. GOODOVER (CHAIRMAN)	✓	

5 - 8

Betty Dean  
Secretary  
Motion: That HB 36 DO NOT PASS.

Pat M. Goodover  
Chairman

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

SENATE COMMITTEE TAXATION

Date Mar. 23, 1981 House Bill No. 36 Time 8:03 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN		✓
SEN. CRIPPEN		✓
SEN. ECK	✓	
SEN. ELLIOTT	✓	
SEN. HAGER		
SEN. HEALY		✓
SEN. MANLEY	✓	
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)		✓

8 - 5

Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion: To pass HB 36 as amended.

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



# STANDING COMMITTEE REPORT

March 23

81

19

**PRESIDENT:**

MR. ....

**TAXATION**

We, your committee on .....

**Senate**

**44**

having had under consideration ..... Bill No. ....

**Senate**

**44**

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

JRF

DO PASS

# STANDING COMMITTEE REPORT

March 23

81

19

MR. **PRESIDENT:**

## TAXATION

We, your committee on

**Senate**

**484**

having had under consideration

Bill No.

Respectfully report as follows: That

**Senate**

**484**

Bill No.

DO PASS

RF

SENATE COMMITTEE TAXATION

Date Mar. 23, 1981 Senate Bill No. 484 Time 9:50 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT	✓	
SEN. HAGER		✓
SEN. HEALY	✓	
SEN. MANLEY		✓
SEN. NORMAN		✓
SEN. OCHSNER		✓
SEN. SEVERSON	✓	
SEN. TOWE		
SEN. GOODOVER (CHAIRMAN)		✓

7 - 6

Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion: That 484 Do PASS

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

# STANDING COMMITTEE REPORT

March 23 1981

19.....

**PRESIDENT:**

MR. ....

**TAXATION**

We, your committee on .....

**House**

**188**

having had under consideration ..... Bill No. ....

**Sales (Crippen)**

**House**

**188**

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

BE NOT CONCURRED IN

~~XXXXXX~~  
~~DO PASS~~

JRF

SENATE COMMITTEE TAXATION

Date Mar. 23, 1981 House Bill No. 188 Time 9:56 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN		✓
SEN. STEVE BROWN	✓	
SEN. CRIPPEN		✓
SEN. ECK		✓
SEN. ELLIOTT		✓
SEN. HAGER		✓
SEN. HEALY	✓	
SEN. MANLEY	✓	
SEN. NORMAN	✓	
SEN. OCHSNER		✓
SEN. SEVERSON		✓
SEN. TOWE		
SEN. GOODOVER (CHAIRMAN)	✓	

6 - 7

Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

That HB 188 Do PASS.

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

SENATE COMMITTEE TAXATION

Date Mar 23, 1981 House Bill No. 188 Time 9:58 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN		✓
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT	✓	
SEN. HAGER	✓	
SEN. HEALY		✓
SEN. MANLEY		✓
SEN. NORMAN		✓
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	
SEN. TOWE	absent	
SEN. GOODOVER (CHAIRMAN)		✓

7 - 6

Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

That House Bill 188 DO NOT PASS.

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