

MINUTES OF THE MEETING OF THE HOUSE TAXATION COMMITTEE  
January 24, 1983

The meeting was called to order at 9:00 a.m. by Chairman Yardley. Roll call was taken and all committee members were present except Representatives Harrington and Williams, who were excused.

Testimony was heard on HB 286 and HB 316 during the meeting.

Handouts were passed out on HB 50, from the Department of Revenue, and on HB 188, from Howard Heffelfinger and Roger Tippy.

HOUSE BILL 316

REPRESENTATIVE TOM ASAY, District 50, sponsor of the bill, said HB 316 was introduced to try to bring about some equilization of taxation on business properties. House Bill 316 is an act transferring agricultural implements and equipment from class eight to class six for purposes of property taxation. He said class eight property is taxed at 11% of its market value and class six property is taxed at 4% of its market value.

REPRESENTATIVE ASAY said class eight property covers such things as mining and recreational equipment. He wants agricultural implements and equipment taken out of that class and put into class six because it would be a more equitable grouping.

Proponents

JO BRUNNER, representing Women Involved in Farm Economics, said agriculture is a business and should be treated as such. She does not object to fair taxation but instead to the inequity of taxation. She requested the passage of HB 316. (See EXHIBIT 1.)

GARY FJELSTAD, a proponent, passed out copies of figures prepared to show inequity of taxation. (See EXHIBITS 2 and 3.)

ERNIE ICOPINE, a county commissioner and farmer, said he hates to see counties lose money but this is an unfair taxation and would like to see something done.

BLAKE WORDAL, representing the Montana Hardware and Implement Association, said that organization agrees that HB 316 will create taxation equity.

MARION HANSON, a proponent, said she supports HB 316.

REPRESENTATIVE GLENN JACOBSEN, District 1, said a farmer could buy a four-wheel drive tractor for \$12,000 in 1969. Now that same tractor would cost \$45,000-\$50,000. The prices from the commodities of farmers have not kept pace with the increases in the machinery.

REPRESENTATIVE DEAN SWITZER, District 54, urged the passage of HB 316.

Opponents

CHARLES GRAVELEY, representing the county treasurers and county assessors, said the people he represents are concerned with the erosion of the tax base of the counties. If this bill passes, that revenue will have to be made up somewhere else and he has not seen an alternative proposal yet. The mill levy will have to be raised. He said relief should be provided elsewhere for counties if HB 316 is passed.

DON LARSON, Jefferson County Assessor, said his county will lose 2% of the total taxable valuation. He is not against the bill because of cutting the one item but he is against the trend of cutting taxes and the county's tax base is being eroded very quickly. If taxes are going to be adjusted, why not adjust them up instead of down.

BOB HOFFMAN, Madison County Assessor, said the Department of Revenue used to send assessors to schools and as a result had some very good taxmen. Assessors were taught the best way to support local government is through property taxes although it is not always the fairest taxation. If this bill passes, the other companies will want tax breaks. If equilization of taxation is desired, get everyone who owns property to pay taxes.

DAVE SEXTON, representing the Montana Education Association, said this is another attempt to reduce the property tax base and we cannot afford it.

DARRELL MEYER, representing Cascade County, said HB 316 will take away money from the counties that is very needed. The people he represents are opposed to HB 316.

ELLEN FEAVER, Director of the Department of Revenue, said she is appearing in opposition to HB 316 at a request of the Administration. She said they cannot support tax reductions until those taxes are made up somewhere else. If HB 316 passes, there will be a fiscal impact to the general fund of \$2 million per year and an impact to the local school districts of \$8.7 million per year. She said HB 316 is a very substantial bill. The tax base of counties will be eroded by \$650 million.

REPRESENTATIVE ASAY, in closing, said all the opposition to HB 316 have been supportive of the point he was trying to make. There will be lost revenue but those people are looking at one small segment of business to make up those lost taxes. He said the agriculture business is probably the most under-represented group in Montana. He said agricultural people want to pay taxes but on a more equitable basis.

REPRESENTATIVE ASAY suggested putting the agricultural implements and equipment into the class six property and then, if necessary, raise the tax from 4% to 6% of the market value.

REPRESENTATIVE ASAY asked committee members to seriously consider HB 316.

REPRESENTATIVE JACOBSEN said he knows counties are reimbursed for the loss of the vehicle tax but asked what the fiscal impact would be if the counties were not reimbursed. Representative Nordtvedt said the impact would be \$15 million per year of this biennium.

The hearing on HB 316 was closed.

#### HOUSE BILL 286

REPRESENTATIVE JOE QUILICI, District 84, sponsor of HB 286, said the bill is an innocuous bill that changes the compensation paid to county tax appeal board members from \$25 per day to \$45 per day. He said because of the small compensation paid, the members of the boards do not stay on the boards for long periods of time.

The appropriation for the county tax appeals boards is made to the State Tax Appeal Board who then turns the money over to the counties. The boards meet on the third Monday of April each year and continue in session until all protests have been heard and acted upon.

#### Proponents

BOB RAUNDAL, Chairman of the State Tax Appeal Board, told committee members that in 1981, 3,077 appeals were heard and \$32,700 was paid out to the county tax appeal boards. If HB 286 passes, there will be an additional cost of only \$26,160 per year.

SLIM SLATTERY, a member of the Lewis and Clark Tax Appeals Board, said members of the boards have to be very qualified people. He said there were 100 hearings in Lewis and Clark County in 1982 which took 30 days. He said the real work load is not necessarily listening to the hearings, but instead reviewing the materials and testimony presented. A quorum has to be present to review the exhibits.

There were no opponents to HB 286.

REPRESENTATIVE QUILICI said there is obviously a need for an increase in compensation. With times the way they are, there will be more people going before the tax appeals boards than before and we should try to keep qualified people on the boards.

REPRESENTATIVE NILSON asked the sponsor of the bill if he would object to putting the board members on the pay classification plan, similar to the prison guards. Representative Quilici said he would have no problem with that.

REPRESENTATIVE UNDERDAL asked if a raise to \$45 per day would attract and keep more qualified people. Mr. Slattery said he did think so. He said he felt he wasn't being compensated enough for his input to the board. Because of the way the hearings are set up, it is too hard for a person on the board to have another job but yet those members cannot afford to live off what they make from the boards.

REPRESENTATIVE REAM asked when the last pay increase for board members was. Mr. Raundal said it was in 1973.

CHAIRMAN YARDLEY asked if HB 286 should be passed on to the Appropriations Committee after this committee has acted on the bill. Representative Quilici said yes because it has to be built into the budget.

REPRESENTATIVE ZABROCKI asked if the members of the boards were put on the classification plan, would they be paid a flat fee or an hourly wage. Representative Quilici said he would prefer they be put on a salary rather than an hourly wage. The budget to pay the members on an hourly scale would be too high.

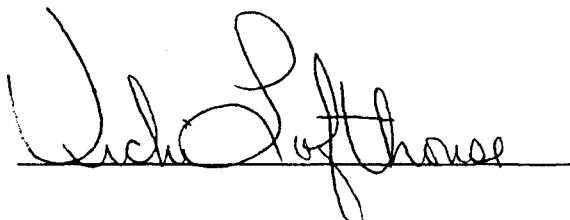
The hearing was closed on HB 286.

CHAIRMAN YARDLEY told the committee members that he received a book entitled Fiscal Report - Special Task Force of Long Range Planning and Future Delivery of Alcohol and Drug Abuse in Montana, which is a reference for HB 168 sponsored by Representative Pistoria, if any committee member would like to look at it.

CHAIRMAN YARDLEY said he wants to take executive action on HB 29, HB 168, HB 188, HB 202 and HB 241 this week. He said there still is no fiscal note on the revised HB 50 so this committee will not take any action on that bill until the fiscal note is received.

The meeting was adjourned at 10:35 a.m.

  
DAN YARDLEY, Chairman

  
Vicki Luffhouse

It appears that the amendments to HB50 have cured the technical problems associated with assigning a value to each vehicle for the purposes of setting the fee. The amended version does not, however, address the fundamental concern of where the workload connected with finding values and calculating fees will be situated. The bill seems to be aimed at centralizing this process, but because of the mobility of vehicles owners, it is clear that large numbers of people will appear at the various county courthouses with nothing more than a registration slip in hand. Some local official is going to be charged with the responsibility for setting fees. Since only eleven counties have electronic access to Deer Lodge it will, indeed, necessarily devolve on local workers to find values and set fees.

In this regard HB50 presents a system which is not much different from the ad valorem system the state abandoned in 1982. Under the old system the Assessor placed a value on the vehicle, entered 11% of it as taxable value, and recorded the mill levy to which the car was subject. The owner then took the slip to the Treasurer multiplied the taxable value by the mill levy, processed the paper and collected the tax. Under the system of HB50, someone (probably the Treasurer) is going to have to set the value on the vehicle, multiply the number by .016, round the result to the nearest \$10, process the paper and collect the fee. There is a fair amount of room for dispute -- for example: Was the correct value selected? Was the multiplication carried out properly? Was the rounding done properly?

In contrast, the current system based on age and weight is much more straight-forward. In most cases the only possible question bears on whether a car is heavy or light and this can be easily settled. The proper fee is easily obtained from a table and is not subject to error arising from calculation and rounding. The process envisioned by HB50 is much more complex and time-consuming.

The Department of Revenue removed approximately 31 positions from Assessor's Offices across the state. In great measure, this shift was attributable to the loss of the workload associated with the assessing of motor vehicles. Even the most optimistic view of HB50 cannot assume that a workload which once occupied 31 people could be absorbed by the people now available in local offices. The question of how local administration will be handled should be thoroughly explored.

There is no data on middle-book (or any other) values for motor vehicles for 1982. In fact, the last data available comes from 1980. Assuming that the 1982 middle-book value for all light vehicles in the state would have been approximately \$1,500,000,000, it appears that the 1.6% would raise about \$24,000,000. The effect of rounding to the nearest \$10 cannot be estimated. The original fiscal note used an average fee of \$40 per vehicle. Recalculation has shown that the average fee was actually slightly over \$45 per vehicle. Thus, the rate should probably be set at 1.8% of middle-book value. Even if the tax raises an equivalent amount the composition of the local vehicle population of revenue statewide, there may be local anomalies which cannot be predicted.

Even under the amendments there still seems to be a problem with determining the value to be used. Amendment 3 (subsection 2) requires the Motor Vehicle Division to make fee schedules available by March 1 of each year. It is not clear what fees would be used during January and February. If fees from the previous year are to be used, there will be some vehicles which are not listed. Specifically any vehicle which is new in January or February of year X would not appear in the fee schedule for year X and thus the fee would not be available in January or February of year X+1. It might be possible to use the book to determine a value and set the fee during these months. However, the book may not arrive until well after the first of January so there is a potential for taxpayer aggravation.

Finally, the fee system based on age and weight attempts in a rough fashion to recognize that smaller, lighter vehicles are not only more energy efficient but also produce proportionally less wear on streets and highways. A driver who chooses to sacrifice the comfort of a large vehicle in order to conserve energy is rewarded. HB 50 represents a retreat from this philosophy.

Comparison of fees for selected vehicles

	1983 (A)	HB 50 1.6% of m.b. - rounded (B)	Difference B - A
1981 Buick Skylark-L4 Sedan 4D mbv = 4925	\$70	78.80	\$80
1979 Chevrolet Nova 2D Coupe AT-PS mbv = 2800	\$90	44.80	\$40
1980 Corvette 4spd-PS-AC mbv 10450	\$90	167.20	\$170
1977 Aspen sbd 4D sedan mbv = 1475	\$50	23.60	\$20
1974 Ford mbv = \$625	\$15	10.00	\$10

COMPARISON OF REIMBURSEMENT (CURRENT SYSTEM V. HB50 SYSTEM) FOR 1983

Selected Counties For Which Information Is Available  
Base Year Statistics

	Number of Vehicles	Property Tax	Fee	1982 Reim.	Average Per Vehicle	1982 # of Veh.	1982 Fee Total	Actual 1983 Reim.	Projected Reim. For 1983 under HB50
Beaverhead	6640	418577.51	326401.00	92176.51	13.88	6263	\$280735.00	86930.44	114076.89
Blaine	4347	213254.37	232700.00	0	0	4139	197460.00	0	5685.56
Carbon	7492	434375.17	297047.52	137327.65	18.33	7354	293071.34	134798.82	133302.79
Carter	1715	114788.04	82765.00	25443.04	14.84	1589	76150.83	23580.76	30203.80
Chouteau	6768	346946.16	312425.00	34521.16	5.10	7111	318826.69	36266.10	45702.59
Dawson	12034	844359.40	536305.00	308054.40	25.60	10142	527184.56	259635.20	184423.64
Garfield	1773	92654.20	71205.00	21449.20	12.10	1601	67855.04	19372.10	15810.71
Glacier	5502	379162.06	298875.00	80287.06	14.59	5445	258974.04	79442.55	116259.95
Judith Basin	2844	149692.38	130770.00	18922.38	6.65	2630	109154.06	17489.50	29274.55
Meagher	2120	136226.31	90990.00	45236.31	21.34	1963	81200.00	42479.32	44927.85
Petroleum	696	32151.19	34502.70	0	0	657	30720.00	0	0
Powder River	2597	138656.62	148870.00	0	0	2780	143506.28	0	4920.91
Prairie	1786	100689.35	79620.00	21069.35	11.80	1845	73588.55	21771.00	30427.04
Pondera	6072	361942.09	280980.00	80962.09	13.33	5994	236570.74	79900.02	120721.90
Teton	6509	367561.25	250795.00	116766.25	17.94	7278	265949.15	130567.32	145037.30
Treasure	1041	59229.67	51278.69	7950.98	7.64	986	45538.03	7533.04	10562.31
Wheatland	1970	126079.14	80580.00	45499.14	23.10	1975	81448.84	45622.50	44950.30

HANDOUT ON  
HOUSE BILL 188**STATE OF MONTANA**DEPARTMENT OF REVENUE  
LIQUOR DIVISION  
MITCHELL BUILDING  
HELENA, MONTANA 59601

HB 188



January 18, 1983

Representative Dan Yardley  
Montana House of Representatives  
State Capitol Building  
Helena, MT 59601

Dear Representative Yardley:

As you know, various committee members of the House Taxation Committee requested some specific information as to how much taxes on wine and beer would have to increase to produce the same approximate amount of revenue which would be generated by the annual license renewal fee increases sought in House Bill 188 sponsored by Representative Pistoria. In responding to a question I indicated that wine taxes created by wine sales through the Department amounted to \$140,917 in fiscal year 1982. However, total wine taxes realized as a result of sales through private distributors amounted to \$746,880. Furthermore, to be fair it should be noted that beer should also be included since the distributors and retailers affected by the fees handle both products. In fiscal year 1982, the beer tax yielded \$3,279,701. Thus, the total tax for both products sold through private distributors and retailers amounted to \$4,026,581.

We estimated that the fee increases proposed in the bill would have produced approximately \$560,100 in fiscal year 1982. Therefore, an actual tax increase to make up this amount would have been approximately 14 percent. It is obviously understood that not all such wholesalers and retailers carry both beer and wine, although most do.

I hope this information will be helpful. If you or other committee members should need any additional data please contact me.

Very truly yours,

Handwritten signature of Howard Heffelfinger in cursive.

Howard Heffelfinger  
Administrator

HH:eb





**Montana  
Beer & Wine  
Wholesalers  
Association**

Post Office Box 124 • Helena, Montana 59624 • Telephone (406) 442-4451

HANDOUT ON HB 188

January 19, 1983

Representative Robert R. Ream  
House Taxation Committee  
Montana Legislature

Re: House Bill 188

Dear Representative Ream:

During the hearing on Rep. Pistoria's above-referenced bill, you asked me to supply data regarding the size of firms in the beer and wine wholesaling industry. The most accurate figures on sales volume of the different firms are the taxes on beer and wine paid to the Department of Revenue by the wholesalers.

Tax returns show that twelve firms handled under 10,000 barrels of beer in 1981, twenty firms handled between 10,000 and 20,000 barrels, and fifteen firms handled over 20,000 barrels of beer. The wine tax reporting procedure was changed in the middle of 1981, so figures for the full year are not available. Missoula's wholesale wine tax reports for last October are probably typical of the distribution of firm size.

Zip Beverage, Inc.	49,315 liters
Earl's Distributing, Inc.	23,466 liters
Dan Yochim Whlsl. Wine Mcht.	10,087 liters
Vehrs Wine Imports	7,449 liters

I hope this information answers your question. Please contact me if further data is required.

Sincerely yours,

  
ROGER TIPPY

RT:ah

# WIFE Women Involved in Farm Economics



NAME JO BRUNNER BILL NO. HB 316  
 ADDRESS 563 3rd St. Helena DATE JAN. 24, 1983  
 REPRESENT WOMEN INVOLVED IN FARM ECONOMICS  
 SUPPORT X OPPOSE \_\_\_\_\_ AMEND \_\_\_\_\_

**COMMENTS:**

MR. CHAIRMAN, MEMBERS OF THE COMMITTEE, MY NAME IS JO BRUNNER AND I REPRESENT THE WOMEN INVOLVED IN FARM ECONOMICS ORGANIZATION.

WE WISH TO CONCUR WITH HOUSEBILL NO. 316.

IT IS OUR CONTENTION THAT AGRICULTURE IS A BUSINESS AND SHOULD BE TREATED AS SUCH. WHILE WE ARGUED IN THE 1981 SESSION OF THE MONTANA LEGISLATURE FOR THE LOWERING OF THE LIVESTOCK INVENTORY TAX, WE *also* TESTIFIED AGAINST THE COMPLETE WITHDRAWAL OF OTHER "BUSINESS" INVENTORY TAXES, BECAUSE WE FELT THAT AGRICULTURE SHOULD BE ~~ALSO~~ RECOGNIZED AS A BUSINESS, ~~AN INDUSTRY,~~ AND OUR INVENTORY TAXES SHOULD BE ELIMINATED ALSO.

WE RECOGNIZE THAT THIS TAX WILL HAVE TO BE PICKED UP ELSEWHERE. WE ~~WANT TO REPEAT~~ REPEAT THIS SESSION THAT WE DO NOT OBJECT TO A ~~TAX~~ <sup>TAX</sup>, BUT TO THE INEQUITY OF THE TAXATION, AND THAT IF ALL BUSINESS ~~AND~~ INDUSTRY ~~INVENTORY~~ TAXES, INCLUDING AGRICULTURE WERE COMPATABLE, WE WOULD NOT BE PROTESTING.

WE ARE SUPPORTIVE OF A REINSTATEMENT OF OTHER BUSINESS INVENTORY TAXATION BECAUSE WE ARE AWARE THAT THE NEEDED FINANCING WILL IN ALL PROBABILITY BE PUT ON PROPERTY, ONCE MORE HITTING AGRICULTURE TO A GREATER DEGREE, BUT UNTIL THAT IS DONE. WE REQUEST PASSAGE OF THIS BILL THAT WILL GIVE AGRICULTURE SOME OF THE INVENTORY TAX RELIEF AFFORDED OTHER BUSINESSES AND INDUSTRIES.

TAX INFORMATION FOR TAX BILL  
MONTANA LEGISLATURE

TAX COMPARISON TO SHOW UNFAIR MACHINERY TAX

		<u>Taxes</u>
<u>1980 IH. 1460 Combine (at 11%)</u>		<u>\$851.32</u>
300 acres	A. Irrigated land	855.92
11,119 acres	Dry land grazing North side of Yellowstone R.	859.92
6525 acres	Dry land graze, south of Yellowstone	860.92
5560 acres	Land and 163 head of cattle (combined)	860.00
53,360	House in town	806.00
325	Head of cows	858.92
589 acres	Dry land farm ground	858.00

STRECKER FARMS

24496	\$4327.37	Machinery
	2129.28	buildings
2629 total acrs	3237.65	land
1065 irr. acres	3005.52	land

KOLB BROS

19659	\$3474.96	Machinery
558 irr acres	1711.94	land

WELCH FARMS

17220	\$3042.09	Machinery
664 irr land (rented & own)	1607.43	land

1460 International 1980 Combine      value in 1982 book      43812

EROSION OF PROPERTY TAX BASE

In addition to long-standing exemptions from property taxation (such as public buildings, charity and religious property and public art galleries), the legislature has removed or lowered the taxable value of other properties during the past five sessions, including the following:

- Household goods
- Freeport merchandise
- Unprocessed fruits and vegetables
- Unprocessed agricultural products
- Livestock under nine months
- Swine under three months
- Bankshares
- One-half of coal contracts if producer extracts less than 20,000 tons annually
- Pickup toppers less than 300 pounds
- Property of nonprofit community service organizations
- Sprinkler irrigation systems
- Senior citizen centers
- Business inventories
- Automobiles and light trucks
- Livestock and poultry (from 8% to 4%)
- 100% disabled veterans (depending on adjusted gross income)
- Rollback taxes
- Agricultural machinery and trucks (from high book to low book)
- Aircraft (to low book)
- Trucks over 3/4 ton (to low book)
- Construction Equipment (to low book)
- Motor boats (to low book)
- Boat trailers (to low book)
- Motorcycles (to low book)
- Windfall profits tax (deducted from net proceeds tax)

WITNESS STATEMENT

Name Slattery A.G. Slim Committee On Taxation  
Address 1711 6th Ave Date 2 Jan '83  
Representing Lewis & Clark County Tax Appeals Board Report yes  
Bill No. HB 286 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. approximately 100 Hearings per year in Lewis and Clark County, approx 30 days
2. time on hearings range from 1 hour to a full day and sometimes analyzing exhibits required more time in which we don't
3. Ask for additional Pay because all board members aren't present but we feel an increase would be justified!
4. 2 board members are retired and one employed,
- 5 Endorse state tax appeals Board, endorsements

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

Handwritten notes and signatures in the bottom right corner, including a date stamp "JAN 10 1983" and various initials and numbers.

ROBERT RAUNDAL

INCREASED PAY FOR COUNTY TAX APPEAL BOARDS

The State Tax Appeal Board will request the 1983 Legislature to increase the per diem for County Tax Appeal Boards to \$45 per day instead of \$25 per day.

In fiscal 1982, the County Boards were paid \$32,700 at \$25.00 a meeting. That would be 1308 individual board member attendance at meetings at approximately 433 meeting days.

If the hearing load does not increase in the next two fiscal years, the per diem increase would amount to \$26,160 ( $\$20 \times 1308$ ).

Total per diem for county boards would then amount to \$58,860.

Please see next page for results of a probable increase in the county board case load.

1982 COUNTY TAX APPEAL BOARDS

BEAVERHEAD Dillon	Wilbur Anderson	683-5189	Dillon	59725
	1222 E. Center St.	683-2327W		
	Richard Gosman	276-3554	Lima	59739
	Donald Jones	839-2140	Wise River	59762

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BIG HORN Hardin	*Clyde A. Rader	665-1122W	Hardin	59034
	Center Street	665-1323		
	Edwin A. Miller	342-5251	Big Horn	59010
	James E. Torske	665-2420	Hardin	59034
	10 East 5th	665-1510W		
Secretary	Shirley Moots	665-1563H	665-1122W	

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BLAINE Chinook	*Gilbert Anderson	353-2570	Harlem	59526
	Ralph G. Oehmcke	353-2560	Chinook	59523
	Box 158			
	John G. Overcast	357-4114	Chinook	59523
	R. R. 1, Box 73			
Secretary	Sharon Haider	357-2353		

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BROADWATER Townsend	*D. A. Bollinger	266-3731	Townsend	59644
	Box 691 (see card for winter address)			
	Jerry N. Brammer	266-3875	Townsend	59644
	Box 215			
	Bill Berberet	266-3617	Toston	59634
	Box 3			
Secretary	Lynne Arensmeyer	H266-4279	B266-3444	

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CARBON Red Lodge	*J. D. Dykstra	445-2201	Roberts	59070
	Box 187			
	Richard Boggio	446-1664	Red Lodge	59068
	Box 375			
	Clifford W. Helt	662-3772	Bridger	59014
	Box 262			

Secretary

Marie Gilder H-446-1563

B-446-1166



CARTER	Lyle H. Tauck	775-6356	Hammond	59332
Ekalaka				
	Joe Schallenberger	775-8757	Ekalaka	59324
	*James E. Courtney	828-4529	Alzada	59311

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Secretary	Frances LaBreck			
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CASCADE	<i>Resigned</i> Patrick Gilfeather	453-6700W	Great Falls	59405
Great Falls	2816 4th Avenue So.			
	Murry Moore	468-2232	Cascade	59421
	Stockmen's Bank			
	Box 545			
	*Mrs. E. W. Hempleman	761-3220	Great Falls	59404
	1100 Avenue B, N. W.			

Send Hearing Notices and/or letter of dismissal to Connie Heiman so she won't or will type transcripts.

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CHOUTEAU	Donald J. Huffman	733-2942	Highwood	59450
Fort Benton				
	Lee Knedler	737-4217	Geraldine	59446
	Box 244			
	Ronald M. Upham	378-3273	Loma	59460
Secretary	Joanne Peres	H622-3682	B-622-5151	

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CUSTER	*H. D. Crone	232-1656	Miles City	59301
Miles City	705 S. Fifth			
	J. W. Boulware	232-4453	Miles City	59301
	33 Balsam Drive			
	Vic Kosty	232-0562	Miles City	59301
	Route 1, Box 288-40			
Secretary	Carol A. Kirkpatrick	H232-6477	B-232-6666	

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DANIELS	*J. Perry Wolfe	487-2252	Scobey	59263
Scobey	Box 150			
	Thomas Zimmer	724-3283	Richland	59260
	Eugene Hatfield	779-3534	Flaxville	59222
Secretary	Janet Ereth	487-5576		

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DAWSON	L. E. Gene Wood	365-4230H	Glendive	59330
Glendive	221 N. River	365-2718W		
	*Mrs. Signa Kubesh	365-5797	Glendive	59330
	1618 N. Meade			
	Myron Schultz	583-7740	Bloomfield	59315
Secretary	Linda Zeller	687-3670		

DEER LODGE Anaconda	*Patty Guiberson 1905 Hamburg	563-3817 693-2221 Ex. 2284	Anaconda	59711
	Carl B. Meyer 1436 Middle Road	693-2367	Deer Lodge	59722
	Mike Finnegan West of Anaconda K. R. O. Co. Office	563-2847	Anaconda	59711

FALLON Baker	Ardis Kyle 519 Kimball	778-2342	Baker	59313
	Bernard Heiser P.O. Box 468	778-2435	Baker	59313
	*Robert Morton Box 674	773-2032	Baker	59313
Secretary	Linda Groshans	778-2172		

FERGUS Lewistown	Charles W. Lelek P.O. Box 603	538-5961	Lewistown	59457
	John Lubinus Castle Butte Route	538-8641	Lewistown	59457
	*George Hamilton Heath Route	538-9882	Lewistown	59457
Secretary	Roberta Donovan	538-3347		

FLATHEAD Kalispell	Clyde A. Turner 920 Kalispell Avenue	862-2039	Whitefish	59937
	Yvonne Kleinhans 820 Montana Hiway #208	857-3405	Somers	59932
	*Richard Barron 1038 Trumble Creek Rd.	257-5239	Kalispell	59901
Secretary	Leah Farley	H-755-5841	B-755- <sup>53</sup> <del>5800</del> , Ex. 509	

GALLATIN Bozeman	Allen T. Hargrove Hidden Valley Mobil Estates, Box 46	587-2824	Bozeman	59715
	<del>Tom Falgout</del> <sup>Virgil HANKS</sup> 10401 <del>205-3482</del> Box 1030 <sup>Green Hill Road</sup>		<del>Bozeman</del> <sup>GALLATIN Gateway</sup>	59730
	Regina Lindvig 6877 Fowler Lane	586-3050	Bozeman	59715
Secretary	Patricia Davis	388-4955		

Business # for Board 586-5218

GARFIELD Jordan	Robert N. Phipps	557-6282	Brusett	59138
	Philip Pluhar Box 345	557-2776	Cohagen	59322
	*Richard Burgess P.O. Box 105	557-2756	Jordan	59337
Secretary	Alice Pfeifer	557-2833		

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GLACIER Cut Bank	Jim Hannah 230 6th Avenue S. E.	873-2178	Cut Bank	59427
	LeRoy Wacker East of Cut Bank	873-4250	Cut Bank	59427
	*Doug MacCarter Southwest of Cut Bank	873-2879	Cut Bank	49427
Secretary	Deborah Rolleri	873-2497		

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GOLDEN VALLEY Ryegate	*Eugene Schaff	568-2568	Ryegate	59074
	Steve Schanz	575-4423	Ryegate	59074
	Nick Schaff Box 193	636-4676	Lavina	59046
Secretary				

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GRANITE Philipsburg	Roger Minckler Box 566	859-3714	Philipsburg	59858
	*Everett L. Miller P.O. Box 179	859-3746	Philipsburg	59858
	Marvin Radtke	288-3422	Hall	59837
Secretary	Patricia Stremcha	859-3637H	859-3648-B	

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HILL Havre	*Gary Grant 730 6th Street N.	265-4490 265-6811W	Havre	59501
	Paul J. Kuhr Box 1310	265-2457	Havre	59501
	Terry Stevenson Box 494	397-3104	Hingham	59528
Secretary	Maureen Dolan	265-7179		

JEFFERSON Boulder	* Paul A. Bessler Box 102, Star Route	443-3768	Montana City	59602
	Mrs. Josie Streib Box 242	225-3772 225-3354-Store	Boulder	59632
	Martha Keogh P.O. Box 53	287-3540	Whitehall	59759

Secretary

JUDITH BASIN Stanford	Rudy Larson Box 389	566-2480	Stanford	59479
	Glenn M. Gore P.O. Box 631	423-5262 423-5483 W	Hobson	59452
	* G. Curtis Hughes Box 158	566-2650	Stanford	59479

LAKE Polson	*Earl Brooks Box 210	745-4589	St. Ignatius	59865
	Lucinda Willis Box 804	883-5306W 883-2453H	Polson	59860
	Clarence Erickson Box 152	675-2385	Pablo	59855

Secretary

LEWIS & CLARK Helena	A. G. Slattery 1711 6th Avenue	442-6001	Helena	59601
	Myrlin G. Donaldson 3747 Juniper Drive	442-9878	Helena	59601
	*Alex B. Stephenson 528 W. Lawrence	443-5772	Helena	59601

Secretary

Glenda Pennington	442-4498	W-443-1010 ex 311
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LIBERTY Chester	*L. J. Schaefer	759-5556	Chester	59522
	Ronald Christopherson	456-3392	Ledger	59456
	George Mattson Box 428	292-3679	Chester	59522

Secretary

Dora Heimbiqner	759-5365
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LINCOLN Libby	Chester Apeland Box 71	882-4562	Fortine	59918
	*Harry C. Kottke 1120 Montana Avenue	293-5493	Libby	59923
	Roy Richardson P.O. Box 307	295-4117	Troy	59935
Secretary	Denise Haug	293-3110		
MADISON Virginia City	*John Claypool Laurin Route	842-5687 842-5570 (Mother)	Sheridan	59738
	Neil Kent Box 8	682-4308	Ennis	59729
	John A. Gornick RFD 129A	287-3359	Whitehall	59759
Secretary	Jeanne L. Ardisson			
McCONE Circle	* F. A. Whitmus Box 4096	525-3328	Wolf Point	59201
	Clair Schillinger Box 4100	485-2475	Wolf Point	59201
	Roger Eissinger	485-2274	Brockway	59214
Secretary				
MEAGHER White Sulphur Springs	* Phil Rostad Lennep Route	572-3351	Martinsdale	59053
	Carol H. Saunders Box 421	547-3590	White Sulphur Springs	59645
	George A. Berg Box 135	547-3507	White Sulphur Springs	59645
MINERAL Superior	* Philip B. Donally Route 2, Box 520	822-4424	Superior	59872
	Joseph B. Spangler R. R. 1, Box 25	822-4880	Superior	59872
	Mrs. Truby Bachman Box 470	649-2739	St. Regis	59866
Secretary	Jean Faller	822-4789		

MISSOULA Missoula	Robert D. Watt 451 Kensington	549-8215	Missoula	59801
	Laura Norman 440 Connell Avenue	543-7914-H 543-6771-W	Missoula	59801
	*David L. Schroeder Box 396	273-6740-H 721-1010-W	Lolo	59847
Secretary	Grace Knudson	H-251-3339	W-721-5700 Ex 459	
MUSSELSHELL Roundup	*Alice B. Graves 615 3rd Street W P.O. Box 156	323-1724 2581	Roundup	59072
	Nick Raths Box 305	323-2390	Roundup	59072
	Clyde Brewer, Jr.	358-2248	Melstone	59054
Secretary	Almeda Moore			
PARK Livingston	*Kazan Alverson 603 East Montana	222-2517	Livingston	59047
	Allen F. Nelson Route 38, Box 2072	222-3337	Livingston	59047
	George Ommundsen 617 N. 3rd Street	222-0859	Livingston	59047
Secretary	Dixie Dill	222-3337	NEW No. B 222-0448 (656-0034-Billings)	
PETROLEUM Winnett	Torger Sikveland	429-4276	Winnett	59087
	Bruce A. Dutton	429-6601	Cat Creek	59017
	*Leo Solf Box 121	429-7301	Winnett	59087
Secretary	Beverly Altenburg			
PHILLIPS Malta	Alfred Grabofsky Box 8	379-2511	Loring	59537
	*Clarence Blunt	658-2508	Regina	59539
	Edna O'Brien Box 116	527-	Saco	59261
Secretary			B-527-3461	
PONDERA Conrad	Karen Kay Bokma Route 3, Box 432	278-3486	Conrad	59425
	Ruth Selle Dyer Box 154	753-2356	Brady	59416
	*Paul Barrett	279-3474	Valier	59486

DEER RIVER Broadus	*Lars Knudson	427-5494	Volborg	59251
	Bruce Klapmeier	427-5772	Broadus	59317
	Tom Collins	427-5256	Broadus	59317
Secretary				
POWELL Deer Lodge	Allen N. Denton P.O. Box 30	846-2768	Deer Lodge	59722
	*Martin P. Olsen Box 71	846-2419 846-1133	Deer Lodge	59722
	Frank A. Shaw 400 Missouri	846-2396	Deer Lodge	59722
Secretary				
PRAIRIE Terry	*Philip Dale Brown Box 645	486-5659	Terry	59349
	Lawrence Keltner	486-5478	Terry	59349
	William D. Young	637-5557	Terry	59349
	Secretary Don Hubber	637-5438	B-637-5431	
Secretary				
RAVALLI Hamilton	*Matthew Crawford P.O. Box 766	363-2829	Hamilton	59840
	Joan Toole 313 S. 5th	363-1034	Hamilton	59840
	George R. Stephens Box 287	821-3726	Darby	59829
	Secretary Kaye Horsfall	642-3515	B-642-3441	
Secretary				
RICHLAND Sidney	*James E. Spurgeon 101 7th Avenue NW	482-1577	Sidney	59270
	Allen Darnall Route 1, Box 19A	482-1066	Sidney	59270
	Evelyn N. Sorensen 124 3rd Avenue N. W.	482-2668	Sidney	59270
	Secretary Dawn Minder	482-6589		
Secretary				
ROOSEVELT Wolf Point	Parker F. Eldridge P.O. Box 269	653-1306	Wolf Point	59210
	*Peter Dethman Box 48	963-2587	Brockton	59213
	Vernon Pacovsky	769-3281	Bainville	59212
	Secretary Calmer Ersness	653-1007	B-653-2613	

ROSEBUD Forsyth	*Grant L. Erickson Box 274	356-2448	Forsyth	59327
	Don Holland Box 148	347-5438	Forsyth	59327
	Arthur Schiffer	347-5371	Rosebud	59347
Secretary	Delores Storm	356-2327	B-356-7758	
THOMPSON FALLS	John Malinak Route 3	741-2524	Hot Springs	59845
	*Barton O. Wetzel Box 101	246-3564	Hot Springs	59845
	Harry L. Billings Route 4, Box 90	827-4660	Thompson Falls	59873
Secretary	Shirley Miller	827-4568		
REDSTONE	*Emanuel F. States R. R. 1, Box 40	895-2517 895-2648 W	Redstone	59257
Plentywood	Cliff Olson Box 73	765-1105 (Board Phone) 963-2305	Homestead	59242
	Maurice E. Plaisance 334 1st Avenue West	765-1239	Plentywood	59254
Secretary	Alethea Hancock	789-2433		
REDSTONE	Charles C. Davis 2637 Floral Blvd.	494-7621	Butte	59701
	*Harold "Howie" Wing 2235 Grant Avenue	782-0808	Butte	59701
	Donald R. Duncan 1207 West Platinum	782-3062	Butte	59701
Secretary	Linda Erickson	782-7145		
REDSTONE	*Pen Wright	328-8144	Absarokee	59001
Columbus	Stan Bradley P.O. Box 126	633-2458	Park City	59063
	Lloyd Mosdal	663-4742 663-4879W	Rapelje	59067
Secretary	Becky Bruesch	322-5588		



SWEET GRASS Big Timber	* Kermit Anderson Box 236	537-4455	Meville	59055
	Ed Sell Box 477	932-2022	Big Timber	59011
	George Clayton Box 658	932-2765	Big Timber	59011

Secretary

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TETON Choteau	*William L. Olson c/o First Nat'l Bank of Fairfield	467-2531 <i>467-2660</i>	Fairfield	59436
	Robert S. Brownell	469-2261	Pendroy	59467
	Robert E. Stephens	467-2773	Dutton	59433

Secretary

*Dressed*  
~~Mary N. Baker~~     ~~H-466-2042~~     ~~B-466-2860~~

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TOOLE Shelby	* R. J. Woldtvedt P. O. Box 603	434-5673	Shelby	59474
	Lloyd McCormick 226 1st Ave. So	434-2180	Shelby	59474
	H. E. Benjamin Jr. Box 691	337-3421	Shelby	59474

Secretary

Carol Mundt

---

TREASURE Hysham	W. D. Cunningham (Bill) Myers Star Route	342-5642	Hysham	59038
	Lee Wilson	342-5303	Hysham	59038
	*Leslie Kolb Myers Star Route	342-5677	Hysham	59038

Secretary

Nancy Watson

---

VALLEY Glasgow	*John W. Black Box 245	364-2275 364-2202 W	Hinsdale	59241
	Ernst Kummerfeldt	785-4191	Nashua	59248
	Virgil Braden 908 Jet Drive	228-4682	Glasgow	59230

Secretary

---

WHEATLAND	*John H. Robertson	632-4477	Harlowton	59036
Harlowton	Leon M. Lammers	473-2280	Judith Gap	59453
	Marvin Witt	632-4558	Harlowton	59036

WIBAUX	<del>*John S. Marcus</del>	<del>795-2396</del>	Wibaux	59353
Wibaux	<del>South Star Route</del>			
	Wayne D. Marcus	795-2467-H	Wibaux	59353
	Box 238	795-2518-W		
	Glenn Hutchinson	795-2696	Wibaux	59353
Secretary	Patty Lou Robinson	795-2525		

YELLOWSTONE	Jack Yurko	656-3895	Billings	59102
Billings	2121 Iris Lane			
	*Donald M. Shawhan	656-5492	Billings	59101
	1403 1st Avenue N.	252-6606		
	Ralph Winchell	259-3628	Billings	59102
	622 Avenue B	245-5424 (A.M.)		
Secretary	Kay Keller	373-6300		

WITNESS STATEMENT

Name Robert S Pounds Committee On Taxation  
Address 509 Raymond Helms Date 1/24/83  
Representing State Tax Appeal Board Support \_\_\_\_\_  
Bill No. 286 Oppose X  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Don Larson Committee On \_\_\_\_\_  
Address Boulder, Mt. Date \_\_\_\_\_  
Representing Assessor's Assoc Support \_\_\_\_\_  
Bill No. 316 Oppose X \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Robert Hoffman Committee On \_\_\_\_\_  
Address Virginia City, MT Date \_\_\_\_\_  
Representing Mt. Assessors Assoc. Support \_\_\_\_\_  
Bill No. H. B. 316 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

- 1.
  
  
  
  
  
  
  
  
  
  
- 2.
  
  
  
  
  
  
  
  
  
  
- 3.
  
  
  
  
  
  
  
  
  
  
- 4.

WITNESS STATEMENT

Name Glenn A. Paus # Committee On \_\_\_\_\_  
Address 1st Bunk, Mt. Date 1-24-83  
Representing HD. # 13 Support   
Bill No. HB 316 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

- 1.
  
  
  
  
  
  
  
  
  
  
  
- 2.
  
  
  
  
  
  
  
  
  
  
  
- 3.
  
  
  
  
  
  
  
  
  
  
  
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Rep Esther Y Bengtson Committee On \_\_\_\_\_  
Address \_\_\_\_\_ Date \_\_\_\_\_  
Representing ~~HB 31~~ HD 59 Support \_\_\_\_\_  
Bill No. # B. 316 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. *I support HB 316 - because*
2. *it is equitable -*
3. *Agriculture faces a dismal future.*
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Senator Dan O'Connell Committee On \_\_\_\_\_  
Address \_\_\_\_\_ Date \_\_\_\_\_  
Representing Dist 26 Support Yes  
Bill No. H R - 316 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. *Property taxes need to be more equal with other taxes*
2. *Property has the biggest tax load now.*
- 3.
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.



WITNESS STATEMENT

Name Donald Meyer Committee On Taxation  
Address 1st Falls Date 1/24/82  
Representing Cascade County Support \_\_\_\_\_  
Bill No. HB 316 Oppose X  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. Cascade County opposes this bill
2. because it will erode the tax base of county's  
last session of Legislature. In ag equipment
3. was give a tax break from retail value  
to low book value
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Cory Speth Committee On Taxation  
Address Silesia Date \_\_\_\_\_  
Representing HP 71 Support X  
Bill No. 316 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. *I support the bill as per the statement of the proponent*

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Jon Zurler Committee On Taxation  
Address \_\_\_\_\_ Date 1-24-83  
Representing \_\_\_\_\_ Support X  
Bill No. AB 296 Oppose \_\_\_\_\_  
Amend \_\_\_\_\_

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

- 1.
- 2.
- 3.
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

VISITOR'S REGISTER

HOUSE Tarantion

COMMITTEE

BILL H.B. 316

DATE 1-24-83

SPONSOR Asay & Others

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
Tom Asay		Dist 50 Rep.	✓	
Melvin C. West	Nysham, Mt.		✓	
John R. Thurber	Big Horn, Mont.		✓	
Long E. J. ...	Nysham mt.	"	✓	
Emil ...	Nysham Mt		✓	
Donald ...	Glendove	Yellowstone News		
Blake Wood	Helena	MT HARDWARE & IMPLEMENT ASSN	✓	
Don ...	Boulder	Conservation's Assoc.		✓
Robert Hoffmann	Virginia City	" "		✓
Darrel ...	Ashland		✓	
Ray ...	Ashland		✓	
Wanda ...	Ashland		✓	
Melvin ...	Shelby	Dist 12 Rep.		
L. Dean ...	Richey	Dist. 54	✓	
Rep. ...	Plentywood	DIST 1	✓	
Rep. ...	Nebo	Dist # 56	✓	
Rep. ...	Dist. 83 Butte	self	✓	
...	Helena	W. I. F. E.	✓	
David Sexton	Helena	Nga		✓
Ellen ...	Helena	Dept of ...		✓

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

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITOR'S REGISTER

HOUSE ~~1~~

Taxation

COMMITTEE

BILL HB 316

DATE 1/24/83

SPONSOR \_\_\_\_\_

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
<i>Darryl Meyer</i>	<i>Est Falls</i>	<i>Cascad County</i>		<input checked="" type="checkbox"/>
<i>Marion Hansen</i>	<i>Ashland</i>	<i>HD # 57</i>	<input checked="" type="checkbox"/>	

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

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

# STANDING COMMITTEE REPORT

January 25,

19 83

MR. **SPEAKER:** .....

We, your committee on **TAXATION** .....

having had under consideration ..... **HOUSE** Bill No. **206** .....

First reading copy ( White )  
color

**A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING COMPENSATION  
OF COUNTY TAX APPEAL BOARD MEMBERS; AMENDING SECTION 15-15-101,  
MCA; AND PROVIDING AN EFFECTIVE DATE."**

Respectfully report as follows: That ..... **HOUSE** Bill No. **206** .....

DO PASS