

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE  
HOUSE OF REPRESENTATIVES

January 22, 1985

The eighth meeting of the Taxation Committee was called to order in room 312-1 by Chairman Gerry Devlin on January 22, 1985 at 8:07 a.m.

ROLL CALL: All members were present as was Dave Boyher, Researcher for the Legislative Council, and Alice Omang, secretary.

CONSIDERATION OF HOUSE BILL 177: Representative Ream, District 54, said that this bill addresses a different aspect of the bill that was heard by Representative Marks that addressed the problem of assigning property and this involves the interest rate that those assignees pay. He said that it currently is set at 8% per year and this bill would change that rate to the same rate that is set for delinquent property tax.

PROPOSERS: Charles Gravely, representing the County Treasurers' Association, stated that this bill was introduced by himself at the request of the association and he indicated the idea was to make this interest rate the same as is on delinquent taxes. He explained that there was a bill that proposes to raise the interest rate on delinquent taxes.

Alec Hanson, representing the Montana League of Cities and Towns, testified that they support this bill in the interest of uniformity in delinquent property.

There were no further proponents.

OPPONENTS: There were none.

QUESTIONS ON HOUSE BILL 177: Representative Raney asked what the difference was in the tax rate right now.

Representative Reams replied that it was 8% in this bill and 5/6th of 1% per month, which comes out to be about 10% per year compounded and then a 2% penalty would be applied.

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Representative Raney asked if the "scalpers" right now were not paying more.

Representative Ream answered that they are paying 8% and the others are paying roughly 12%.

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

CONSIDERATION OF HOUSE BILL 41: Representative Hannah, District 86, Billings, passed out information for the committee. See Exhibits 1 and 2. He explained that the purpose of the realty transfer act was to obtain necessary data to determine levels and uniformity of real estate across the state of Montana. He explained that he thought the information they required was a real invasion of the privacy of the people in the state of Montana to request from them to whom they sold their property, how much they sold it for, whether they sold it by a contract, what the interest rate was, for how many years, etc. He continued that he was offering an amendment to this bill that would do away with section 15-7-309, which is the section that gives them the authority to ask for all these details.

PROPONENTS: There were none testifying.

OPPONENTS: Gregg Groepper, Administrator of the Property Assessment Division of the Department of Revenue, noted that he and Representative Hannah have come a long way toward middle ground, but he was not sure he would agree with amending out some of that sales data. He indicated that the only way they can determine market value is to get information on sales. He advised the committee that a better way to handle this problem might be through a resolution. See Exhibit 3.

Stan Kaleczyc, Helena, representing the Burlington Northern, Inc., said that Bob Gustavson, an expert from the state of California, helped the Revenue Oversight Committee and he (Mr. Gustavson) pointed out that you must compare the real market value to the appraised value in order to make certain that your system works right. He agreed with Mr. Groepper in that the realty transfer certificates

are a working tool in determining whether the appraisers are accurately doing their job in the state. He informed the committee that railroad property is appraised annually and other commercial and industrial property is appraised every five years and to establish some sense of equality it is necessary to equalize the values of industrial and commercial property. He felt that the way to do that is by the Sales Assessment Ratio Study, where you compare assessed values to current market values to property and this is most easily determined by using the kind of data that appears on the realty transfer certificates.

Charles Gravely, appearing on behalf of the Assessors' Association, said that he was not in opposition to or in favor of this bill but wished to inform the committee that at the assessors' convention there was a resolution that proposed to repeal the realty transfer act, but, after much discussion, it was determined that that resolution should be tabled and they would take no position on the act. He advised that he was requested to indicate to the committee that approximately one-half of the assessors feel that this information requested on the certificate is not necessary.

There were no further opponents.

QUESTIONS ON HOUSE BILL 41: Representative Switzer asked Mr. Kaleczyc about Burlington Northern's attitude toward revealing specific information on contracts, rates, etc.

Mr. Kaleczyc replied that under the sales ratio studies, provisions that are in current law say that individual data is not available to the public - it is aggregate value that is used and he thought that is what current legislation calls for.

Representative Switzer asked him to clarify.

Mr. Kaleczyc responded that when talking about coal contracts, there is an agreement between the parties to the contract that that information be kept confidential and those coal contracts are individually negotiated and they are competitive contracts and for that reason, the parties agree to keep that information confidential. He commented that beyond that he does not have any further information.

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Representative Switzer stated that he was thinking of grain contracts - not coal.

Mr. Kaleczyc answered that he did not know what the situation is on grain, but he thought that those rates were published and were public information.

Representative Sands asked if in 15-7-304, did this apply only in contract for deed.

Mr. Groepper replied that one example would be where the deed is held by the original owner and is not registered with the clerk and recorders office, it is still a transaction and he thought that in the last session of the legislature, there was a bill that passed that required that contracts for deed be registered somehow with the court house so that the taxes would go to the person buying the house.

Representative Sands said that this reads, "all transfers of real property which are not evidenced by a recorded document," and he thought that would mean that anytime you do not have a deed, this would apply.

Mr. Groepper referred him to 15-7-305, subsection (2), where it says, "No instrument or deed evidencing a transfer of real estate may be accepted for recordation until the certificate has been received by the county clerk and recorder." He continued that as he understood the law, if you transfer real property, you have to file a realty transfer certificate.

Mr. Patterson asked if when a person buys a property and takes a mortgage out on it, if there were not a form filled out in the clerk and recorders' office that shows the value of the loan and he asked if this was a duplication of this.

Mr. Groepper replied that he thinks this process varies somewhat from county to county. He indicated that there are a lot of transactions that say for \$1.00 and other value, because the parties do not want it to be public information what they sold their property for, but they have to have the actual dollar value of the property.

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Representative Patterson asked how confidential was the information that goes on the realty transfer certificate.

Mr. Groepper replied that by law the information is confidential, which means that they cannot release the information to the general public or they cannot use that information in a tax issue.

Representative Ream noted that Representative Hannah's two major concerns were privacy and how this information was being used and he asked if his proposed amendment would address this.

Representative Hannah replied that it was his understanding that it did as they were taking away the problem of basic privacy on this document.

Representative Sands asked how current they were on the sales information.

Mr. Groepper indicated that the information started coming in from the field this last December and they have started punching that information out - probably about 5% right now on sales. He said they project that they will have that information in the computer and start doing the sales market and appraisal analysis in July.

There were no further questions.

Representative Hannah said that they say that this information is used for trending and he asked if they want to use this information for appraisal purposes or do they want to use this information for trending purposes and he thought there was a key distinction. He also felt that there was some non-compliance and people were using the figure of \$1.00 because they just do not want others to know the details of that sale.

The hearing on this bill was closed.

EXECUTIVE SESSION:

DISPOSITION OF HOUSE BILL 177: Representative Keenan moved that this bill DO PASS.

Representative Williams indicated that Dave Bohyer has been analyzing the language on this bill and the way

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it reads it could be that the payment doesn't go to the county treasurer, but it could go to the assignee, if it has been assigned; and he wondered if this should not be fixed.

Mr. Bohyer replied that it seems to him that the assignee has paid for this tax and interest; and if the property is then redeemed, he would be reimbursed for the tax and the interest that he paid.

Chairman Devlin clarified that where he had been paying 8%, if redeemed, he would get the 10% plus 2%.

Mr. Bohyer answered that he was not sure if he (the assignee) would get it or not - the county may be still getting it, but he would like to check it.

Representative Keenan withdrew her motion.

DISPOSITION OF HOUSE BILL 54: Representative Iverson said that their committee recommended DO KILL. He explained that the guy who almost lost his land to assignment in Helena had this problem before 1983, at which time, the statute was changed. He said that notice is given now as required by statute, but it isn't done in every county because there are a few counties that still do this by hand. He indicated that they could go further and require that they give notification at delinquency as well, but they can not do that with this bill as it will not match with the title; and he moved that this bill be TABLED.

There was no discussion and the motion passed unanimously.

Representative Iverson commented that if someone was interested in pursuing this further, they could go with a committee bill.

Mr. Bohyer explained that it would be a one-section item - 15-101 and would require the county treasurer, when the property is assigned, to give notice by registered mail to the owner of the property and the cost of the notice would be paid by the person to whom it had been assigned.

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Representative Ellison moved that they consider a committee bill where the owner would be notified by registered mail. He stated that he understood that this was one of the big problems - that sometimes the original owner never was notified and, therefore, he had no opportunity to redeem it.

Representative Sands said that the person who testified was referring to a time before the law passed.

Representative Gilbert said that the problem they were having was the type of mail used - registered versus certified.

Representative Ellison commented that if the person has moved, he may never get that notice.

Representative Devlin indicated that they needed a 2/3 vote for a committee bill. A vote was taken and there were 10 voting yes. The motion failed.

DISPOSITION OF HOUSE BILL 24: Representative Koehnke passed out copies of some proposed amendments. See Exhibit 4.

Chairman Devlin explained that these amendments were put into the body of the bill as they would appear. Representative Koehnke explained the amendments.

Representative Zaborcki exclaimed that he felt that less than 5% are approved by the county or state and when people in ranching areas want to dig their well and put in septic systems, they do it.

Mr. Koehnke (Representative Koehnke's son) stated that he worked on these amendments and the reason they presented two different alternatives is because of the fiscal impact on every septic system in the state of Montana - there are 212,000 of them and if you exempt them all, the fiscal impact would be \$9.9 million and they decided to pare this down and just look at those approved by the Board of Health. He informed the committee that those approved by the Board

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of Health would have a fiscal impact of \$3.9 million and that for every septic system that is exempt from county taxes would result in about a \$47.00 reduction in property tax, if you follow the assumption that each one is worth \$2,500.00.

Representative Williams asked who put these figures together.

Mr. Groepper from the Department of Revenue said that Representative Koehnke gave them the proposed approach and asked if they could get some numbers together for them.

Representative Williams asked if they decide to adopt this amendment 2, under the present proposal now under the five-year moratorium on appraisal of properties, eliminating the one-acre proposal from HB 48, then this would have no impact whatsoever.


Mr. Groepper replied that, as he understands this, if you took this approach and the legislature did nothing else, instead of the 6300 farms that have an assessed value right now, that number would drop down to 2470, so there would probably be a positive impact by going to just the approved ones.

Representative Patterson said that some people in Ingo-mar, Montana just got water for the first time; until now, these people have been using outhouses without water and everyone wants people to have these approved septic systems, but they should not tax them and they should encourage them to do this; and if you tax them, people will not put these systems in.

There were further questions and discussion and Chairman Devlin indicated that he would like to put this bill in a subcommittee. He appointed Representative Ellison, Chairman; Representative Gilbert; Representative Koehnke and Representative Schye to serve on the committee.

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ADJOURNMENT: There being no further business, the meeting was adjourned.

  
Gerry Devlin, Chairman

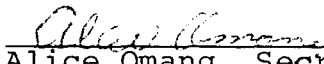
  
Alice Omang, Secretary

Exhibit 2  
1/9/85  
HB 41  
Hannah

## REALTY TRANSFER ACT

The Realty Transfer Act (Sections 15-7-301 through 15-7-311, MCA) was enacted by the Montana Legislature in 1975. The purpose of the act was to obtain sales data on real estate. The data would be used to develop a more efficient, economical and reliable method to determine uniform statewide real estate assessments. The act was intended to identify transfers of real property so that assessment rolls in each county could be updated in a timely manner. The act would also provide for market information on trends in selling prices of real estate and improvements.

The act has not been amended. In October of 1976, the Department of Revenue adopted rules to aid in the administration of the act.

### WHAT INFORMATION IS AVAILABLE

All transfers of real property since July 1, 1975 (with some exceptions) are to be accompanied by a certificate indicating the sales price of the real estate. Before assessment rolls are changed to reflect a change in owner, a completed certificate is to be presented to the county clerk and recorder.

Certain types of property are exempt from the sales price disclosure provisions of the act. Agricultural land which is used for agricultural purposes is exempt. In addition, sales which are not "arms-length" transactions or involve government entities are exempt. "Non-arms-length" transactions include: transfers of a gift, transfers of decedents' estates, transfers pursuant to court decree or to mergers, or transfers between family members for a nominal amount. However, even exempt transfers must be filed, listing the names of the parties, a property description and the reason for exemption.

The information on individual certificates is not public information and remains confidential. Only compilations of the data can be used to summarize, analyze and evaluate sales and property information.

The Department of Revenue estimates that approximately 125,000 certificates per year are completed. Individual county offices estimate that they file between 20 to 75 forms per week. They average about 40 per week.

Contrary to the intent of the act, summary information is not available on a statewide basis. The Department of Revenue in Helena has not compiled the information and it has not been used to develop uniform assessment methods. Even though some counties have submitted information to Helena to be placed on the state's computer system, the information is not being entered on the system.

At the county level, Department of Revenue personnel (i.e. appraisers, assessors) have various uses for the certificates.

Some county appraisers use their own summaries of the data to obtain estimates of market value for certain types of real property in their counties. Others use them to record and update addresses for tax rolls. Yet, others do not use the information.

#### ROLE OF THE COUNTY

The county office involved in the Realty Transfer Act process is the county clerk and recorder. The county assessor and county appraiser are employees of the Department of Revenue and are therefore considered state personnel.

The clerk and recorder serves as the party responsible for filing of the transfer certificate. The certificate is to be filed with the clerk and recorder when the deed or other instrument evidencing a transfer of real property is filed.

The county does not compile or analyze any of the information. The clerk and recorder does not keep a copy of the certificate. The original is sent to the county appraiser and a copy to the county assessor.

#### ROLE OF THE DEPARTMENT

The Department of Revenue is to compile the transfer information to obtain price data necessary to determine standard levels and uniformity of real estate assessments. However, by law the sale price is not to be the sole determinant of the assessed value. Other factors such as terms of the contract, amount of down payment, etc., will affect the actual consideration.

As previously mentioned, the department is not using the information as intended. Some county level personnel are using the data to aid in their appraisal and reappraisal of real property in their areas. Others are not using the information at all. Overall, there has been no method established using the Realty Transfer Act to provide for efficient, economical, and reliable assessment of property on a statewide level.

JP/cLel

READ INSTRUCTIONS ON REVERSE

Revised  
8/24/83

DEPARTMENT OF REVENUE  
PROPERTY ASSESSMENT DIVISION  
MITCHELL BUILDING  
HELENA, MONTANA 59601

# REALTY TRANSFER CERTIFICATE

## THIS STATEMENT IS CONFIDENTIAL

**PART 1** (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

Grantor's Name (SELLER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City

State

Zip Code

Grantee's Name (BUYER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City

State

Zip Code

SALES DATE ►

Month/Day/Year

**PART 2** Type of Real Estate

- ☐ Vacant Residential Lots
- ☐ Other Vacant Lots
- ☐ Residential
- ☐ Commercial
- ☐ Industrial
- ☐ Agricultural
- ☐ Timber
- ☐ Tax Exempt by Law

**PART 3** Description of Property: (If description is too lengthy, please attach on separate page)

County Municipality (City) Addition (Subdivision) Block Lot

Other description

**PART 4** This sale is exempt from reporting sale information because. (Please check only one)

- ☐ Property is agricultural land which will remain in that use.
- ☐ Purchaser is U.S., State or other governmental agency.
- ☐ Transfer is to correct, modify or supplement a previously recorded instrument. NO ADDITIONAL CONSIDERATION IS MADE.
- ☐ Transfer is pursuant to a court decree.
- ☐ Transfer is pursuant to a merger, consolidation or reorganization of a business entity.
- ☐ Transfer is from a subsidiary to a parent corporation without actual consideration.
- ☐ Transfer is pursuant to a decedent's estate.
- ☐ Transfer is gift.
- ☐ Transfer is between husband and wife or parent and child with nominal actual consideration.
- ☐ Purchaser and seller are identical parties.
- ☐ Transfer is pursuant to delinquent taxes, sheriff's sale, bankruptcy or foreclosure.
- ☐ Transfer is made in contemplation of death without actual consideration.
- Instrument does not transfer realty:
- ☐ Mineral interest, lease or royalty
- ☐ Assignment of interest as collateral

**PART 5** This sale includes a transfer of water rights: ☐ Yes ☐ No**PART 6** If no exemption is indicated in Part 4 this part must be completed (See instructions on reverse)

Actual Consideration

\$

Value of any personal property

(Please see instructions) \$

Have SID's been paid?

☐ YES ☐ NO

If no, amount due

\$

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

Down Payment

\$

Interest Rate

Term

**PART 7** Prepared By:

Name

Address (Number and Street or Rural Route)

City

State

Zip Code

I declare that I have examined this statement, and that it is to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

SIGN  
HERE ►

Signature

Date Signed

WHEN COMPLETED, FILE WITH CLERK AND RECORDER WHEN FILING THE DEED

**PART 8** County Clerk & Recorder (See Part 7 instructions on reverse)

Exhibit 3  
HB 41  
1/22/85  
Gregg Groepper

\_\_\_\_\_  
JOINT RESOLUTION NO. \_\_\_\_\_

INTRODUCED BY \_\_\_\_\_

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES  
OF THE STATE OF MONTANA REQUESTING THE DEPARTMENT OF REVENUE  
RESOLVE QUESTIONS RELATING TO THE USE OF REALTY TRANSFER CERTIFI-  
CATE INFORMATION.

WHEREAS, there appears to be questions regarding the Department  
of Revenue use of the Realty Transfer Certificate information;  
and

WHEREAS, the Department of Revenue has indicated the importance  
of the Realty Transfer Certificate information will be to ensur-  
ing uniform and equitable appraisals; and

WHEREAS, the reappraisal cycle will conclude on December 31,  
1985; and

WHEREAS, the Legislature and the Department of Revenue must be  
concerned with promoting the elimination of unnecessary and  
wasteful demands on Montana taxpayers.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF  
REPRESENTATIVES OF THE STATE OF MONTANA:

That during 1986 at the request of the Revenue Oversight Committee the Department of Revenue will satisfactorily demonstrate to the Revenue Oversight Committee that the Realty Transfer Certificate information is used to help make more uniform and equitable property tax appraisals.

BE IT FURTHER RESOLVED, that the Revenue Oversight Committee will advise the Legislature whether the Department of Revenue's use of the Realty Transfer Certificate information is consistent with legislative intent.

BE IT FURTHER RESOLVED, that should the Revenue Oversight Committee determine the Realty Transfer Certificate information is unnecessary and wasteful to the taxpayers of the State of Montana, the Revenue Oversight Committee will recommend repeal of the Realty Transfer Act to the next general session of the Legislature.

BE IT FURTHER RESOLVED, that the Department of Revenue review the composition of the form with affected parties and, if appropriate, modify the form.

BE IT FURTHER RESOLVED, that those involved in the administration of Multiple Listing Services strongly consider providing their Multiple Listing Service to the Department of Revenue to further promote uniformity and equality of property tax appraisals.

Proposed amendments to House Bill 24

Exhibit 4  
HB 24  
1/22/85  
Kochike

To Apply HB 24 to all Homes with Approved Water Wells  
and Septic Tank Sewage Disposal Systems

1 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING ALL APPROVED  
2 DOMESTIC USE SEPTIC TANK SEWAGE DISPOSAL SYSTEMS AND DOMESTIC  
3 USE WELL WATER SUPPLY SYSTEMS OF ALL RESIDENTIAL DWELLINGS FROM  
4 PROPERTY SUBJECT TO TAXATION; PROVIDING AN IMMEDIATE EFFEC-  
5 TIVE DATE AND AN APPLICABILITY DATE."

6

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

8 Section 1. Certain residential sewage disposal and  
9 water supply systems exempt. (1) All approved domestic use  
10 septic tank sewage disposal systems and domestic-use well water  
11 supply systems of all residential dwellings and any related  
12 improvements to such residential property are exempt from  
13 taxation: at a standard exemption rate of \$2,500 per dwelling.

14 (2) As used in this section:

15 (a) "approved" means a sewage disposal and water supply  
16 system that has received the approval of the department of  
17 health and environmental sciences under Title 76, chapter 4,  
18 part 1, MCA.

19 Section 2. Effective date -- applicability. This act  
20 is effective on passage and approval and is applicable to  
21 taxable years beginning after December 31, ~~1984~~ 1985.

Proposed Amendments to House Bill 24

To Apply HB 24 to Only Farmstead Homes with Approved Water Wells and Septic Tank Sewage Disposal Systems

1 A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING ~~ALL~~ APPROVED  
2 DOMESTIC USE SEPTIC TANK SEWAGE DISPOSAL SYSTEMS AND ~~DOMESTIC~~  
3 USE WELL WATER SUPPLY SYSTEMS OF ALL FARMSTEAD RESIDENTIAL  
4 DWELLINGS FROM PROPERTY SUBJECT TO TAXATION; PROVIDING AN  
5 IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

6  
7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

8 Section 1. Certain residential sewage disposal and  
9 water supply systems exempt. (1) All approved domestic use  
10 septic tank sewage disposal systems and ~~domestic-use~~ well water  
11 supply systems of all farmstead residential dwellings and any  
12 related improvements to such residential property are exempt  
13 from taxation, at a standard exemption rate of \$2,500 per dwelling.

14 (2) As used in this section:

15 (a) "approved" means a sewage disposal and water supply  
16 system that has received the approval of the department of  
17 health and environmental sciences under Title 76, chapter 4,  
18 part 1, MCA.; and

19 (b) "farmstead" means any residence necessary to the  
20 function of a bona fide agricultural farm, ranch, or livestock  
21 operation with a gross production average annual income of at  
22 least \$2,500 over the past 3-years.

## FISCAL IMPACT OF PROPOSED AMENDMENTS TO HB 24

### BASIC ASSUMPTIONS:

1. The taxable valuation of the state will be about \$2,408,903,000 for each fiscal year.
2. The tax rate for Class 4 will remain at 8.55% of market value.
3. The average mill levy is 6 mills for the university system, 45 mills for the foundation program, and 169 mills for local governments.

### FISCAL IMPACT OF AMENDMENT #1 - All septic tank and well systems.

-Estimated number of "approved domestic use septic tank and well water systems" in Montana are: 83,800.

#### -Fiscal Impact Under Proposed Amendment # 1:

University system.....	less (\$ 107,446)
Foundation program.....	less (\$ 805,849)
Local Revenue.....	less (\$3,026,412)
TOTAL IMPACT.....less (\$3,939,707)	

### FISCAL IMPACT OF AMENDMENT #2 - Only Farmstead Dwellings.

-Estimated number of "approved domestic use septic tank and water well systems" on FARMSTEAD DWELLINGS in Montana are: 2,470.

#### -Fiscal Impact Under Proposed Amendment # 2:

University system.....	less (\$ 3,168)
Foundation program.....	less (\$ 23,758)
Local revenue.....	less (\$ 89,225)
TOTAL IMPACT.....less (\$ 116,151)	

WITNESS STATEMENT

NAME 6066 GROETTER BILL NO. HB41  
ADDRESS 501 ADAMS DATE 1/22  
WHOM DO YOU REPRESENT? DEPT OF REVENUE  
SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

*Prefer a resolution (attached)  
Law is necessary to get to market value  
demanded by the tax statutes and Federal law*

WITNESS STATEMENT

NAME STAN KALECZYC BILL NO. 41  
ADDRESS PO BOX 162 HELENA MT 59624 DATE 1/22/85  
WHOM DO YOU REPRESENT? BURLINGTON NORTHERN INC  
SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

HB 41 CALLS FOR THE REPEAL OF THE  
REALTY TRANSFER ACT (RTCA).

INFORMATION FROM REALTY TRANSFER  
CERTIFICATES IS IMPORTANT AND NECESSARY  
IN ORDER FOR THE DEPARTMENT OF REVENUE  
TO EQUALIZE VALUES BETWEEN PROPERTIES WHICH  
ARE ASSESSED ANNUALLY -- LIKE RAILROAD PROPERTY --  
AND PROPERTY APPRAISED ON A FIVE YEAR CYCLE.

## TAXATION

BILL NO. HB 177

SPONSOR Representative Ream

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

CS-33

## TAXATION

BILL NO. HB 41

DATE January 22, 1985

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.