

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE
HOUSE OF REPRESENTATIVES

March 7, 1985

The thirty-sixth meeting of the Taxation Committee was called to order in room 312-1 of the state capitol at 8:02 a.m. by Chairman Gerry Devlin.

ROLL CALL: All members were present with the exception of Representative Iverson. Also present were Dave Bohyer, Researcher for the Legislative Council, and Alice Omang, Secretary.

CONSIDERATION OF HOUSE BILL NO. 851: Representative Pistoria, House District #36, presented this bill and amendments (Exhibit 1) which make this exclusively privately owned buses that make profits. He then presented a letter from the Montana School Transportation Association (Exhibit 2) and an article regarding this issue (Exhibit 3). He said the Department of Revenue should not make these determinations and it is up to the legislature to decide.

PROPONENTS: Cathy Campbell, Montana Association of Churches, voiced support from the association for the amendment. She said, without the amendment, the bill would tax both profit and nonprofit operators.

OPPONENTS: Gene Phillips from Kalispell said he is involved in a 4-H camp near Big Fork and he feared this bill would make them pay taxes even though they are not a nonprofit organization. He was not sure if the amendment exempted the Flathead 4-H Camp or not.

Bob Stockton, Office of Public Instruction, said about half of the busses now being used are under contract with the school districts; this bill forces the imposition of a property tax to pay a property tax because the money will not be paid by the contractors; and they will pass the cost on to the school districts which are funded with property taxes.

Charles Simonsen, KAL Lines in Billings and member of the Board of Directors of the Montana School Transportation Association, said they do and will pass these costs on to the school districts.

Rod Johnson, Great Falls Public Schools Transportation Director, said the Great Falls public schools do oppose this bill because we are taking money out of one pocket and putting it into another.

Wayne Buchanan, Montana School Boards Association, said the contractors in two cases that he knows of have reduced their fees because of the tax break, but they said they would pass those costs on to the school districts if this bill passes.

He commented he thought this bill, excluding the amendments, would not only cover busses but also other property leased to the school districts.

Senator Cecil Weeding, Senate District #14, appeared on behalf of a contractor that was unable to attend the meeting, who has exclusive contracts in both Garfield and McCone Counties. He said there is one school district in that area that has its own bus but that is the only exception. He reiterated previous testimony that this contractor would have to pass this cost on the school district contracts and he urged the committee to kill this bill.

Darlene Cashman reiterated previous testimony and urged the committee to kill this bill.

QUESTIONS ON HOUSE BILL NO. 851: Representative Schye asked if the busses that only haul kids to and from schools are exempt. It was noted that it only applies to buses that contract only with school districts - the buses used for extracurricular activities, such as football games, the county tax has to be paid.

There was discussion regarding the passing on of the costs to the school districts. Mr. Buchanan said, if this bill does pass, all contractors will pass the costs on to the school districts because of the competition factor.

Representative Asay asked how many private companies are used to contract with the school district. Mr. Stockton replied there are over 600 buses belonging to private contractors and about 200 contract with the state school districts.

Representative Patterson asked Mr. Simonsen if he took advantage of the depreciation allowances on federal and state income taxes. Mr. Simonsen answered in the affirmative.

The hearing was closed to further questions and Representative Pistoria closed by telling Mr. Phillips that this bill is not meant to tax the 4-H. He also said the concerns raised about taxing buildings is absurd because that language is not even in the bill and this bill would identify the buses that carry school children for the school districts by exempting them. He stressed that the Department of Revenue took the determination away from the legislature as to who should be making that determination.

The hearing on HB 851 was closed.

CONSIDERATION OF HOUSE BILL NO. 915: Representative Grady, House District #47, presented this bill. The primary purpose of this bill is to make a discount for farm homes because they are usually sold with the farm as they are undesirable if separate from the farm.

PROPOSERS: Dennis Burr, representing Montana Taxpayers Association and the Montana Stockgrowers Association, said this is kind of involved with the concept of using replacement cost as an approximation of market value on residential property. He indicated there are a lot of disadvantages to owning a house on agricultural land if you don't own that land and this bill addresses this problem. He advised there is a bill pending in the senate to reduce the classification on agricultural homes by about 20% and he asked favorable consideration of HB 915 if the bill that is in the senate now does not pass.

Lorna Frank, representing the Montana Farm Bureau, voiced support from the Bureau for this bill and presented written testimony (Exhibit 4).

OPPOSERS: Randy Lokey, Department of Revenue, said there are a couple of bills that attempt to provide a reduction in value for farm home residents - the primary one being SB 431. He said he opposed this bill because of the 20% end. He explained that 20% reduction is valid and the department felt this bill is requiring them to do something that is unlawful, i.e. to change the administrative rule. He also stated that this bill may have constitutional problems by affording preferred treatment of one type of property over other types of property when these properties are in the same tax class. He inferred that the best way to accomplish what this bill sets out to do is to outline its purpose in statute and that would require, in their estimation, placing farm residences in a separate tax class. He said that is what SB 431 proposes to do.

QUESTIONS ON HOUSE BILL NO. 915: Representative Williams said there are speculators buying agricultural land for up to 100 times the productivity value of the land, which is what the land is taxed on, and that land is still being taxed as farm land. He asked Mr. Burr, when evaluating the home on that land, did he think it was reasonable to give that home the 20% discount. Mr. Burr replied he thought it was reasonable because the farm home would sell for less than another house in that area. Representative Williams said he could see that if the land was bought for agricultural purposes but, in this case, it is bought for speculation purposes and the land is being sold for quite a bit over what it would be sold for if it was sold as agricultural land. Mr. Burr advised that the only way the taxes on that land would go up is if the land is no longer used for agricultural purposes and as long as it is valued on productivity, it doesn't matter how much it sells for, as long as it is still being used for that purpose.

Representative Sands asked Mr. Lokey on what grounds this bill could be found unconstitutional. Mr. Lokey responded that the feeling of the legal staff at the Department of Revenue was this was due to preferential treatment to one group of property

owners within a specific property tax class.

Representative Sands inquired if there is a rational basis for the reduction. Mr. Lokey responded that they don't have enough evidence through the market to indicate what, if any, should be afforded these properties or whether the same kind of reduction should be afforded to other folks out in the "boondocks" and the department is currently analyzing that information. There was a great deal of discussion regarding appraisals.

Representative Ream asked Representative Grady why he attempted to change the administrative rules instead of making a statute. Representative Grady responded that this reduction for farm homes has been ongoing for the last 20 years under administrative rules but there was inequity - some people were getting the break and others weren't. Also, many people didn't know they qualified for a 20% discount, he said, and nothing has really changed so why should the rules.

There were no further questions and Representative Grady closed and the hearing was closed on HB 915.

CONSIDERATION OF HOUSE BILL NO. 857: Representative Keenan, District #66, presented this bill. She noted that this is model legislation developed by the Advisory Commission on Intergovernment Relations and it is developed by other states. There are now 35 states that use the same kind of legislation, she noted, and the financial plight of local governments is presented in an article from the Great Falls Tribune which outlines the impact on Montana from federal cuts (Exhibit 7). She did not feel this tax is extremely overburdensome.

PROPOSERS: Gordon Morris, Montana Association of Counties, said this is a local-government-sharing bill in that it proposes to generate revenue to be shared between the state general fund and local governments. He stated that this bill should correctly be identified as a realty transfer tax act and, as such, it is an act that proposes to amend the realty transfer act; this would impose a fee; and the clerks and recorders are performing duties, such as recordation, which had not originally been conceived of as being funded solely by the property tax. He handed out a breakdown of percentages from other states (Exhibit 5A) and these came from the Advisory Commission on Intergovernment Relations. He informed the committee that he recently purchased a house in Helena that cost \$98,000 for closing. He said, if this bill had been in effect, the \$98 fee would not have deterred him from buying the house. He declared that this is a potential new revenue source and he asked the committee to pass this bill.

Don Judge, Montana AFL-CIO, said this bill should be considered a fee because it is the cost of providing a service. He went over the cuts outlined on Exhibit 7. He encouraged a do pass consideration on this bill.

Ann Mary Dussault, Missoula County Commissioner, said she had been asked by the Urban Coalition to voice their support of this bill. For her own testimony, Ms. Dussault went over sources of revenue for local governments, noting that each time the legislature is in session the value of the county mill declines. She said the imposition of this fee will not deter prospective buyers and she urged favorable consideration of this bill.

Marie McAlear, Madison County Commissioner and the legislative chairman for the Montana Association of Counties, offered their support for this bill. Ms. McAlear called attention to the fact that the federal government had a realty transfer fee up to the mid-1960's, and the state could have picked up this fee at that time but did not. She asked that we do so now by supporting this bill.

OPPONENTS: Dennis Burr, Montana Taxpayers Association, said the realty transfer act was established to provide the Department of Revenue with the information they need to assess property. He feared that, if we add a tax to this act, we could raise some revenue for two years but this act will probably be repealed next session. He urged the committee to not pass this bill.

Terry Carmody, Montana Association of Realtors, said this will be in addition to closing costs and, a lot of people have a hard time coming up with the closing costs. He opposed the wording that the sale of real estate is a "privilege". He said it is a right. He contended this fee is nothing more than a sales tax with different name and he opposed it for these reasons.

Janelle Fallan, Montana Chamber of Commerce, opposed this bill because this is, as previously testified, a sales tax.

Carol Mosher, Montana Stockgrowers and Montana Cowbellies, opposed this bill for those organizations for the reasons previously cited in testimony.

Dave Goss, Billings Chamber of Commerce, said just because 35 other states have this fee doesn't mean Montana should adopt it. He said this would be just another of the many fees involved in the transfer of property.

QUESTIONS ON HOUSE BILL NO. 857: Representative Harrington asked what the realtor's percentage is on a sale. Mr. Carmody replied that depends upon the particular transaction and that figure

is negotiable. He advised that federal law does not allow a set percentage because it is an anti-trust act to do so.

Representative Harp indicated that he was concerned with the word "privilege". Representative Keenan said she had no problem with deleting that word because it doesn't really apply or add to the bill.

Representative Ellison asked Mr. Morris if he would have any problem changing "tax" to "appropriate fee". Mr. Morris responded that he would have no problem with that, however, there may be some difficulty trying to determine appropriate fees.

Representative Ellison said a fee is set on services rendered and a tax is set on dollar value. Mr. Morris said, based on that rationale, he would rather use the term tax.

Representative Devlin told Mr. Morris that, based on Exhibit 5A, this bill would impose a tax similar to only two of the 35 states that now have this tax. Mr. Morris said the \$1 per thousand would fall around the 0.1%, not 1.0%.

Representative Gilbert asked Representative Keenan if she would be amenable to completely taking the Department of Revenue out of this bill. Representative Keenan responded that, if that would help the bill to pass, she would have no problem with it.

Representative Sands asked Mr. Morris if the 35 other states who use this tax use it in lieu of a sales tax. Mr. Morris said no, it is in addition to a sales tax in the states that have a sales tax.

Representative Asay asked Ms. Dussault if this isn't just another tax for property owners. Ms. Dussault responded that this tax is not spread out over all property owners; just the ones in the buyer/seller market. Representative Asay asked Ms. Dussault about the concern voiced in testimony that this is a sales tax. Ms. Dussault responded that she has no problem with selective sales taxes but she does not support a general sales tax.

Representative Patterson asked if the concern that someone will try to increase this percentage next session due to further cutbacks to local governments is valid. Representative Keenan answered that we should not preempt passage of a bill like this on the possibility that the percentage may be increased in two years.

There was some discussion regarding the effect this bill might have on the realty transfer act.


The hearing on this bill was closed and Representative Keenan closed.

House Taxation Committee
March 7, 1985
Page 7

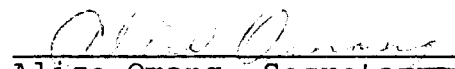
EXECUTIVE SESSION:

DISPOSITION OF HOUSE BILL NO. 844: Representative Patterson explained the amendments to this bill (Exhibit 6). There was discussion on the amendments. Representative Patterson moved to accept the amendments. The motion CARRIED unanimously. Representative Patterson moved HB 844 DO PASS AS AMENDED. The motion CARRIED unanimously.

Adjournment: There being no further business, the meeting was adjourned at 10:52 a.m.



GERRY DEVLIN, Chairman



Alice Omang, Secretary

DAILY ROLL CALL

HOUSE TAXATION

COMMITTEE

49th LEGISLATIVE SESSION -- 1985

Date March 7, 1985

NAME	PRESENT	ABSENT	EXCUSED
DEVLIN, GERRY, Chrm.	X		
WILLIAMS, MEL, V. Chrm.	X		
ABRAMS, HUGH	X		
ASAY, TOM	X		
COHEN, BEN	X		
ELLISON, ORVAL	X		
GILBERT, BOB	X		
HANSON, MARIAN	X		
HARRINGTON, DAN	X		
HARP, JOHN	X		
IVERSON, DENNIS		X	
KEENAN, NANCY	X		
KOEHNKE, FRANCIS	X		
PATTERSON, JOHN	X		
RANEY, BOB	X		
REAM, BOB	X		
SANDS, JACK	X		
SCHYE, TED	X		
SWITZER, DEAN	X		
ZABROCKI, CARL	X		

STANDING COMMITTEE REPORT

Page 1 of 2

March 7, 1935

MR. SPEAKER:

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 844

first reading copy (white color)

AN ACT TO EXEMPT FROM TAXATION CERTAIN EQUIPMENT USED TO FARM
SUGAR BEETS ONLY IF SUCH EQUIPMENT HAS BEEN UNUSED FOR A
CERTAIN PERIOD;

Respectfully report as follows: That HOUSE Bill No. 844

be amended as follows:

1. Page 1, line 25.

Following: "[2]"

Strike: "All farm equipment, machinery, and implements"

Insert: "Any beet digger, beet tapper, beet defoliator,
beet thinner, beet cultivator, beet planter, or beet
top saver"

2. Page 3, line 2.

Following: "beets"

Strike: "are"

Insert: "is"

55-PA86

3. Page 1, lines 2 and 3.

Following: "such" on line 2

Strike: "equipment, machinery, and implements have"

Insert: "implement has"

4. Page 2, line 5.

Following: "date"

Insert: ", and there are no available sugar beet contracts
in the surrounding area"

Following: "assessment date."

Strike: the remainder of line 5 and line 6 in its entirety

AND AS AMENDED,
DO PASS

Exhibit 1
HB 851
3/7/85
Paul Pistone

Amendments to House Bill Number 851
Introduced Copy

1. Title, lines 5 through 7.

Following: line 4

Strike: through "IT" on line 7

Insert: "VEHICLES PRIVATELY OWNED AND OPERATED FOR PROFIT ARE NOT EXEMPT FROM TAXATION AS PROPERTY USED FOR EDUCATIONAL PURPOSES"

2. Page 2, line 5.

Following: "~~purposes,~~"

Insert: ", for educational purposes, excluding vehicles privately owned and operated for profit,"

3. Page 3, line 17.

Following: "~~and~~"

Insert: "and"

4. Page 3, lines 22 through 24.

Following: "profit" on line 22

Strike: through "purposes" on line 24

Exhibit 2
HB 851
3/7/85

P. Pistoria

Montana School Transportation Association

9-83

M. S. T. A.

FROM THE PRESIDENT'S DESK

REC'D - Tues. Oct. 18, 1983
Mine. Paul
Pistoria

Congratulations and welcome aboard to the new Board member, Orin Beaty, from Anaconda, and welcome again to Bob Beach and and Doc McCulloch for another term on the Board.

* The good news for the year and one of the biggest projects tackled in some time has paid off after two sessions with the legislature and several meetings with the Department of Revenue. Property tax exemption for buses owned by contractors and used for route transportation is a reality. The following is needed to get buses on exempt status: Form AB30 Rev. 10-8 Application for property tax exemption must be filled out. This form can be obtained from your local appraiser or Department of Revenue, Property Assessment Division, Mitchell Building, Helena Montana 59620. You need a picture of the front of each bus that clearly shows the license plate of the bus and enough of the bus that it can be identified. You also need a list of each bus you are requesting property tax exemption on, and must include the following information: year of the vehicle, make of vehicle, serial number, license number, title number, and your unit number. All of this information must then be taken to your local assessor's office. He then fills out his portion of the form and it is sent to Helena for processing.

Many thanks to all who have worked on this project, especially Charlie Simonsen, Bob Beach, Marty Bates, Don Hall, Jerry Perkins, Karl Hinter, Hugh Grave, and many others. Thanks also to Terry Brown from O.P.I. office for assistance with information, etc.

Agency seeks to tighten up exemption

Tribune Capitol Bureau

HELENA — The state Revenue Department Friday suggested limiting tax exemptions for parsonages to "ordained clergy" rather than just to "clergy" as the law now reads.

But members of the Legislature's Revenue Oversight Committee thought that could open up exemptions to mail-order "phoneys" while denying them to genuine ministers who don't believe in ordination.

Gregg Gropper, head of the department's Property Assessment Division, said applications for tax exemptions on the residences of religionists range from "the legitimate to the bizarre." About 90 percent are legitimate, he said.

"We have had people say, 'I am the church, therefore my house ought to be exempt,'" he said. "They call themselves clergy and worship by themselves."

When in doubt, the department

denies the application, he said. If it is upheld by the State Tax Appeal Board, then the exemption is applied to others in similar situations.

The department suggested limiting the exemptions to ordained clergy to tighten up the law, which was passed in 1975.

Sen. Bill Norman, D-Missoula, replied that he could get ordained by mail from Los Angeles, and wondered about religions who don't ordain, such as the Hutterites and Menonites.

Rep. Dan Yardley, D-Livingston, noted that the state had long been exempting parsonages as part of the general exemption for religious property. The 1975 Legislature was merely trying to "legalize the status quo," he said, not grant broad new exemptions.

Rep. Paul Pistoria, D-Great Falls, appeared before the committee to task the department to task for granting exemptions to private

school bus operators after the Legislature had twice rejected them.

"I think Revenue has too much power, determining issues contrary to the Legislature," he said.

He said Cascade County stands to lose \$30,000 to \$35,000 from the exemptions.

Rep. Mel Williams, D-Laurel, agreed that it was "not the intent of the Legislature to exempt private buses."

The department's reasoning, according to lawyer Larry Schuster, is that as long as the property is used exclusively for an educational use, the fact that it's privately owned is inconsequential.

Sen. Tom Towe, D-Billings, suggested that the law be revised to allow exemptions only for property owned by schools and other exempt entities. Rep. Jack Ramirez, R-Billings, objected that if an entity leases property for tax advantages, it shouldn't be denied the exemption.

Schuster told the committee there is also a gray area in the exemption laws regarding what are termed "institutions of purely public charity." That "antiquated" terminology is given "very liberal interpretation" by the State Tax Appeal Board, he said. "They are willing to apply an exemption to any organization with a benevolent attitude."

The committee also discussed the confusion surrounding exemptions for "quasi-government" entities. Rural fire districts recently sought exemption for all their personal and real property, according to Schuster.

"Perhaps there is a valid public policy reason for exempting such property," he said in a memo. "However, the Legislature has not provided such an exemption and thus one must not be implied. Nevertheless, the State Tax Appeal Board recently decided that such property is tax-exempt."

Exhibit 3
HB 851
3/7/85
Rep. Pistoria

Why should they deny the exemption to a school bus operator? By exempting property owned by buses, especially school buses, it allows a person to take away the exemption from a school bus operator. They want a refund of the money they took away from the public.



502 South 19th

Phone (406) 587-3153

Bozeman, Montana 59715

Exhibit 4
HB 915
3/7/85

TESTIMONY BY:

Lorna Frank

BILL # H.B. 915

DATE 5/7/85

SUPPORT XXXXX

OPPOSE _____

Mr. Chairman, Committee members and Representative Grady, for the record my name is Lorna Frank, representing the Montana Farm Bureau.

Farm Bureau supports House Bill 915, we believe it was legislative intent many years ago that agriculture be allowed to have this discount.

Farm Bureau, Stockgrowers and Woolgrowers have fought to maintain this discount in the courts and now in the legislature.

Lorna Frank
SIGNED

Exhibit 5
HB 857
3/7/85
Keenan

49th Legislature

LC 1811

STATEMENT OF INTENT

____ BILL NO. ____

This bill requires a statement of intent because section 5 authorizes the department of revenue to adopt rules to implement the process of filing certificates and collecting the tax imposed by this bill. It is the intent of the legislature that such rules prescribe a procedure that is uniform throughout the counties and ensure proper collection of and accounting for the transfer tax. The department shall provide technical advice and assistance, whenever necessary, to county officials in administering the provisions of this act.

(857)

MONTANA ASSOCIATION OF COUNTIES

HOUSE BILL 857
REALTY TRANSFER TAX
HOUSE TAXATION COMMITTEE
March 7, 1985

Exhibit 5-A
HB 857
3/7/85

1802 11th Avenue
Helena, Montana 59601
(406) 442-5209

<u>STATE NAME</u>	<u>PERCENTAGE</u>
Colorado	0.01%
Hawaii	0.05%
Illinois	
Alabama	
Georgia	
Kentucky	
North Carolina	
South Dakota	
Virginia	
Washington State	
Ohio	
Arkansas	0.11%
Conneticut	
Iowa	
Maine	
Michigan	
Nebraska	
Nevada	
Oklahoma	0.15%
South Caroline	0.20%
Minnesota	0.22%
Rhode Island	
West Virginia	
Massachutts	0.228%
New Hampshire	0.25%
Tennessee	0.26%
Wisconsin	0.30%
Indiana	0.325%
New Jersey	0.35%
New York	0.40%
Florida	0.45%

MACo

5

Montana 7th highest budget loser

By CATHERINE SIEGNER
Medill News Service

WASHINGTON — Montana would rank seventh among the 50 states in the amount of money it would lose per person if Reagan Administration cuts in federal education, job training and mass transit programs make it through Congress.

The rankings were released Tuesday in a "State of the States" study sponsored by the American Federation of State, County, and Municipal Employees (AFSCME) and prepared by Fiscal Planning Services, Inc., an independent, Washington-based organization that specializes in federal budget impact analyses.

Calling the proposed cuts "deep, drastic and unworkable," AFSCME President Gerald W. McEntee said

Tuesday his 1.1 million-member union "will see the effects of the service cuts first hand" if the proposed \$13.8 billion cuts in federal aid to state and local governments are approved by Congress.

Montana ranks high in the AFSCME study for the cuts it would sustain in the following programs:

- general revenue sharing and Urban Development Action Grants would be eliminated;

- federal aid to highways (for planning and construction of interstate highways and bridges) would be cut \$10 million, 8 percent;

- medicare would be cut \$9.8 million, 5 percent;

- student higher education aid would be cut \$4.2 million, 2 percent;

- Medicaid would be cut \$2.6 mil-

lion, 4 percent,

- and other proposed cuts include child nutrition programs, \$2.5 million, 23 percent; subsidized housing, \$1 million, 65 percent and job training, \$1.2 million, 9 percent.

The AFSCME study indicated the Pacific Northwest region, including Montana, Idaho, Wyoming, Oregon and Washington, would sustain the third highest per capita cut in domestic spending after the first-place Middle Atlantic region and second-place New England region.

McEntee said instead of domestic spending cuts, his union would support cuts in the defense budget and closure of corporate income tax loopholes as methods of paring the federal deficit.

G.F. Tribune 3/5/85 - Keenan Exhibit 5-B

STATE OF MONTANA.

County of Lewis and Clark ss.
 Filed for record this 21 day of June, 1916, at 10 o'clock A.M., and
 Recorded in Book of Deeds on Page of the Records of County of
 State of Montana. Clerk and Recorder By
 NO. 2E - WARRANTY DEED TO JOINT TENANTS, WITH RIGHT OF SURVIVORSHIP. STATE PRINTING CO., HELENA, MONT.

This Indenture, Made the 17th day of June,
 A. D. one thousand nine hundred and sixty-six (1916) BETWEEN
 of Helena, Montana PART 1st of the FIRST PART
 and of Helena, Montana PART 2nd of the FIRST PART
 with right of survivorship, and of Helena, Montana

of Helena, Montana the PARTIES of the SECOND PART;
 WITNESSETH, that the said PART 1st of the FIRST PART, for and in consideration of
 the sum of One Dollar for the use of the said PARTIES Dollars 1
 lawful money of the United States of America to them in hand paid by said PARTIES of the SEC-
 OND PART, the receipt whereof is hereby acknowledged, do by these presents grant, bargain,
 sell, convey, warrant and confirm unto the said PARTIES of the SECOND PART, AS JOINT
 TENANTS AND TO THE SURVIVOR OF SAID NAMED JOINT TENANTS,
 (and not as tenants in common) and to heirs and assigns of such survivor forever, the hereinafter
 described real estate situated in the city or town of
 County of Lewis and Clark, and State of Montana, to-wit:
Lot Ten (10) in Block Seven (7) of
as said lot and block are numbered, and
plat on file and of record in the office of the County Clerk
said Lewis and Clark County.



TOGETHER, with all and singular the hereinbefore described premises, all tenements, hereditaments, and appurtenances thereto belonging
 or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues, and profits thereof, and also all the estate,
 right, title, interest, right of dower and right of homestead, possession, claim, and demand whatsoever, as well to law as in equity, of the said
 of the FIRST PART, of, in or to the said premises, and every part and parcel thereof, with the appurtenances thereto belonging,
 TO HAVE AND TO HOLD all and singular the above mentioned and described premises unto the said PARTIES of the SECOND PART,
 as joint tenants with right of survivorship (and not as tenants in common) and to the heirs and assigns of the survivor of said named joint
 tenants forever.
 And the said PART 1st of the FIRST PART, and heirs, do hereby covenant that they will forever WARRANT
 and DEFEND all right, title and interest in and to the said premises and the quiet and peaceable possession thereof, unto the said
 PARTIES of the SECOND PART, as joint tenants with right of survivorship (and not as tenants in common) and to the heirs and assigns of
 the survivor of said named joint tenants, against all acts and deeds of the said PART 1st of the FIRST PART, and all and every person and
 persons whomsoever lawfully claiming or to claim the same.

IN WITNESS WHEREOF, the said PART 1st of the FIRST PART has here-
 unto set their hands and seals the day and year first hereinbefore written.

Signed, Sealed and Delivered in
 the presence of

Mayor J. Leiner (SEAL)
 (SEAL)
 (SEAL)
 (SEAL)

STATE OF MONTANA.

County of Lewis and Clark ss.
 On this 17th day of June, in the year nineteen hundred and
Sixty-six (1916) before me Henry M. Meritt, a Notary Public
 for the State of Montana, personally appeared Major Steiner and Bertha Steiner, his wife,
and wife,

known to me

 to be the persons whose names are subscribed to the within instrument and acknowledged to me
 that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial
 Seal the day and year first above written

Henry M. Meritt
 Notary Public for the State of Montana.
 Residing at Helena, Montana
 My Commission expires February 2nd, 1916.

Exhibit 6
HB 844
3/2/85
Rep. Patterson

Amendments to HB 844

- (1) Page 1, line 25
Following: "Subparagraph (2)"
Strike: "All farm equipment, machinery, and implements"
Insert: "The following specific implements: beet diggers, beet toppers, beet defoliators, beet thinners, beet cultivators, beet planters and beet top savers"
- (2) Page 2, line 2
Following: "such"
Strike: "equipment, machinery,
- (3) Page 2, line 3
Strike: " and"
- (4) Page 2, line 5
Following: "date."
Strike: "However, the exemption in this"
Insert: ", and there are no available sugar beet contracts in the surrounding area."
- (5) Page 2, line 6
Strike: "subsection does not include tractors."

VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. HOUSE BILL 851

DATE March 7, 1985

SPONSOR REPRESENTATIVE PISTORIA

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
JACK M. SCANLON	Helena.		X
Chuck Smith	Helena S.D. #1		X
Charlie Simonson	KAL Lines Billings		X
Bob Johnson	Great Falls Public Sch.		X
C. T. Blakely	Gr. Falls		X
Darlene Cashman	Helena		X
Deed Uleedung, Sen	Helena (Jardans)		X
Larry Weenken	Nt. Union Sp.	No position	
GELE PHILLIPS	KALISPELL		AMEUD
Rep Paul G. Pistoria	Gr. Falls, State Rep. ^{dist} 3		my bill

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

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VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. HOUSE BILL 915

DATE March 7, 1985

SPONSOR REPRESENTATIVE GRADY

[illegible]

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VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. HOUSE BILL *%& 857DATE March 7, 1985SPONSOR REPRESENTATIVE KEENAN

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Mrs. Teigen ^{Steingrowers} ^{Woolgrowers}	Helena		X
Carol Masher ^{Mont. Cow Belles}	Augusta		X
Dennis Burr	Clancy		X
Jamille Fallon	Helena		X
G. Morris	MACo	X	
Terry Carmody	Helena		X
Ann Mary Rhumacess	Missoula	X	
Marie McAlear	MACO	X	
Greg Jackson	Urban Coalition	X	
Stuart Daggett	mt. Ass of Grazing Districts		X
Lorna Frank ^{Mont. Game} ^{Bureau}	Bozeman		X
Dave Goss	Billings Chamber of Commerce		X

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