

MINUTES OF THE MEETING
GENERAL GOVERNMENT AND HIGHWAYS SUBCOMMITTEE
MONTANA STATE
JOINT SUBCOMMITTEE

January 28, 1985

The meeting of the General Government and Highways Subcommittee was called to order by Chairman Quilici on January 28, 1985 at 7:00 a.m. in Room 437 of the State Capitol.

ROLL CALL: All members were present, with the exception of Senator Stimatz. Also present were Cliff Roessner, from the LFA Office, and Carolyn Doering, from the Governor's Office.

EXECUTIVE SESSION

DEPARTMENT OF JUSTICE

Fire Marshal Bureau: Cliff Roessner explained the differences in the budget issues. There was discussion on the issues.

Representative Lory moved the Executive budget for the agency, with 2 percent vacancy savings. The motion was seconded, and passed unanimously.

Representative Lory moved approval for the budget modification requesting a Deputy State Fire Marshal. The motion was seconded, and passed unanimously.

Senator Keating moved that the budget modification for a secretary/keypunch operator do not pass. The motion was seconded, and passed unanimously.

Identification Bureau: There was discussion on the budget issues (32;A;230). Representative Lory moved the Executive budget for the agency. The motion was seconded, and passed unanimously.

Senator Keating moved both budget modifications for a latent fingerprint examiner, and funds to support a missing person specialist. The motion was seconded, and passed unanimously.

Forensic Science Division: There was discussion on the budget issues (32;A;430). Senator Keating moved the LFA budget for personal services with 2 percent vacancy savings, the LFA budget for contracted services, and the Executive Budget for all other operating expenses for both years. The motion was seconded, and passed unanimously.

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Representative Lory moved \$48,025 in FY 1986 and \$29,286 for FY 1987 for equipment. The motion was seconded, and passed unanimously.

There was discussion on the funding (32;B;90). Senator Keating moved the other funds, subject to the adjustment by the LFA and the OBPP. The motion was seconded, and passed unanimously.

Representative Lory moved that the budget modification for continuing education do not pass. The motion was seconded, and passed unanimously.

Senator Keating moved for approval of the Evidence Camera budget modification. The motion was seconded, and passed unanimously.

Representative Lory moved the budget modification for the Forensic Scientist - DUI Section. It was noted that if this modification was approved, the contracted services would be reduced by \$3,100 each year. The motion was seconded, and passed unanimously.

Senator Gage moved that the budget modification for the Forensic Scientist - Trace Evidence do not pass. The motion was seconded, and passed 4-1 in favor.

There was a short recess, and the executive session ended.

DEPARTMENT OF REVENUE

Motor Fuel Tax Division: Norris Nichols went over the budget worksheet found on Exhibit No. 1 (32;B;270). He explained why they were asking for an additional FTE, these reasons are found on Exhibit No. 1A, along with the other budget issues. The one clerical FTE may be needed as the number of wholesale petroleum distributors increase. The difference in communications expense is due to a telephone system being put in FY 1986.

Exhibit No. 2 is the budget modification requesting an automated system for accounts receivable. Currently, there is no file backup for the division. Exhibit No. 2 explains the problem, the proposed solution, and the benefits. Exhibit No. 3 is the budget worksheet for the modification.

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Property Valuation Division: Greg Groepper, Administrator for the division, presented the budget worksheet found on Exhibit No. 4. Exhibit No. 5 is a map of the state and the areas it has been divided into for reappraisal purposes. The graphs show that the division is now on or ahead of schedule in the major categories of field work to complete reappraisal as required by statute. Exhibit No. 6 is a graph that shows the 1984 operating costs versus the Revenue generated. Exhibit No. 7 is a graph that shows when the property reappraisal completion is projected for the field work.

Exhibit No. 8 is a summary of expenses paid to counties. Exhibit No. 9 is a break down of the computer maintenance found on Exhibit No. 8. Exhibit No. 10 are pages copied out of the law book to explain the statutory responsibilities the state has.

Exhibit No. 11 is the budget modification worksheet requesting clerical support for reappraisal. It includes justification for 40 FTE for 8 months, which is 26.67 FTE averaged. It is a one time shot to make sure all the records that come out of the computer get out to the counties, to be put in their computers, and an assessment list is generated as required by statute by the second Monday in July (33;A;159). This is so the court can't invalidate reappraisal.

Exhibit No. 12 is the second modification dealing with key-punch. The additional 6.5 FTE are needed to assure getting the information into the state computer on time so the property gets priced out. In the next appraisal cycle, since all the property records will be in the computer, all that should have to be done are updates for the computer program.

The third modification is for an attorney and part-time typist, found on Exhibit No. 13. They may not need the part-time secretary at this time, or can handle it within their own resources (33;A;240). Exhibit No. 13 includes reasons why this attorney is important.

Exhibit No. 14 is the fourth modification requesting funds to be carried into the next biennium to be used specifically for defense of railroad and airline litigation under federal nondiscriminatory taxation acts. Agreements with railroads expire January 1, 1986 and airlines remain involved in litigation.

Exhibit No. 15 is the third level justification for the Administration budget request for the 1987 biennium. There was discussion on the major differences in the budget.

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Exhibit No. 15A is the budget for Property Assessment - Administration, only at current level.

Exhibit No. 16 is the third level justification for Helena Based Appraisal. Exhibit No. 17 is the budget worksheet. There was discussion on the budget differences (33;B;01).

Exhibit No. 18 is the third level justification for Assessors and Appraisers. Exhibit No. 19 is the budget worksheet. There was discussion on the budget differences (33;B;216).

Exhibit No. 20 is the annual replacement of Property Assessment Division vehicles. It gives the status of all current cars.

Commissioner Tom Beck, from Powell County, who is President of Montana Association of Counties, testified to endorse some of the Department of Revenues requests (33;B;412). He endorses the completion of the reappraisal and discussed the counties that are requesting computers to update and automate their taxes. He would like to see, approximately \$150,000 put in the budget for the counties asking for computers and computer updates.

Exhibit No. 21 is the budget modification for an auditor for personal property in the Corporate Tax Division. There was discussion on the modification and the need (33;B;582).

EXECUTIVE SESSION

DEPARTMENT OF JUSTICE

Criminal Investigation: Representative Lory moved the Executive budget for personal service with 2 percent vacancy savings, and the Executive budget for operating expenses. The motion was seconded, and passed unanimously.

Representative Lory moved one van in FY 1986 and one car in FY 1987. The motion was seconded, and passed unanimously.

There was discussion on the budget modification asking for additional investigators, and clerical support. Exhibit No. 22 is a budget modification for one secretary for the Criminal Investigation Bureau. Representative Lory moved approval for the one secretary. The motion was seconded, and passed unanimously.

Senator Gage moved that the subcommittee go on record as supporting the \$1.2 million request from the Coal Board Funds to fund the balance of the 11 FTE in the modification, and the 1 FTE attorney in the County Attorney Prosecutor's Office. This would be \$750,000 from 84-85 reversion and \$450,000 from the 86 and 87 biennium Coal Board Funds. The motion was seconded, and passed unanimously.

Senator Keating moved the Federal Fund modification for the Rocky Mountain Information Network. The motion was seconded, and passed unanimously.

Representative Lory moved the Agency Request budget for the spending authority of the Coal Board funds. The motion was seconded, and passed unanimously.

Miscellaneous: Representative Lory moved that the \$10,000 travel in Legal Services Division be case related travel instead of out-of-state case related travel. The motion was seconded, and passed unanimously.

Senator Keating moved to reconsider action on the County Prosecutor Services Division for the increase in the Director's salary. The motion was seconded, and passed unanimously.

Senator Keating moved that the Chief of County Prosecutor Services be given a raise that commensurates with County Attorney salaries. This would be an increase of \$3,790 in FY 1986 and \$5,420 in FY 1987. The motion was seconded, and passed unanimously.

County Attorney Prosecutor: The committee recommended that the one FTE attorney request be tied into Senator Gage's bill for the 11 criminal investigators being funded out of the coal grant money.

ADJOURN: There being no further business before the committee, the meeting was adjourned at 12:37 p.m.



JOE QUILICI, Chairman

CURRENT LEVEL SERVICES ONLY

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 10 MOTOR FUEL TAX DIVISION
CONTROL :

AE/OE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	29.67	26.17 (	3.50)		29.67	26.17 (	3.50)	
1100	SALARIES	\$477,324	\$434,806 (	\$42,518)		\$478,009	\$435,529 (	\$42,480)	
1200	HOURLY WAGES	\$0	\$0	\$0		\$0	\$0	\$0	
1400	EMPLOYEE BENEFITS	\$73,504	\$66,495 (	\$7,009)		\$73,864	\$66,809 (	\$7,055)	
1500	HEALTH INSURANCE	\$36,804	\$32,004 (	\$4,800)		\$36,804	\$32,004 (	\$4,800)	
	TOTAL LEVEL	\$587,632	\$533,305 (	\$54,327)		\$588,677	\$534,342 (	\$54,335)	
2000	INFLATION	\$6,030	\$6,547	\$517		\$8,148	\$10,652	\$2,504	
2100	CONTRACTED SERVICES	\$17,524	\$17,524	\$0		\$17,524	\$17,524	\$0	
2200	SUPPLIES & MATERIALS	\$5,428	\$5,490	\$62		\$5,428	\$5,490	\$62	
2300	COMMUNICATIONS	\$32,884	\$31,950 (	\$934)		\$31,884	\$31,950	\$66	
2400	TRAVEL	\$29,793	\$29,021 (	\$772)		\$29,793	\$29,021 (	\$772)	
2500	RENT	\$10,078	\$10,078	\$0		\$10,078	\$10,078	\$0	
2600	UTILITIES	\$0	\$0	\$0		\$0	\$0	\$0	
2700	REPAIR & MAINTENANCE	\$3,965	\$3,965	\$0		\$3,965	\$3,965	\$0	
2800	OTHER EXPENSES	\$3,465	\$2,674 (	\$791)		\$3,589	\$2,674 (	\$915)	
	TOTAL LEVEL	\$109,167	\$107,249 (	\$1,918)		\$110,409	\$111,354	\$945	
3100	EQUIPMENT	\$5,700	\$6,344	\$644		\$9,586	\$10,838	\$1,252	
	TOTAL LEVEL	\$5,700	\$6,344	\$644		\$9,586	\$10,838	\$1,252	
	TOTAL PROGRAM	\$702,479	\$646,898 (	\$55,601)		\$708,672	\$656,534 (	\$52,138)	
02000	SPECIAL FUNDS	\$702,499	\$646,898 (	\$55,601)		\$708,672	\$656,534 (	\$52,138)	
	TOTAL PROGRAM	\$702,499	\$646,898 (	\$55,601)		\$708,672	\$656,534 (	\$52,138)	

BUDGET ISSUES:	FY 86	FY 87
1) ONE CLERICAL F.T.E.	\$15,143	\$15,143
2) COMMUNICATIONS EXPENSE	\$934	\$0
3) MODIFICATIONS - AUTOMATE FUEL TAX COLLECTIONS	\$54,400	\$30,000

-ADDITIONAL FUNDS ARE ANTICIPATED TO BE NEEDED FOR POSTAGE INCREASE. Telephone system

-FTE MAY BE NEEDED AS THE NUMBER OF WHOLESALE PETROLEUM DISTRIBUTORS INCREASE.

-AN AUTOMATED SYSTEM IS CONSIDERED ESSENTIAL TO PROVIDE ACCURACY AND CONTROL OF ACCOUNTS RECEIVABLE. IMPROVEMENTS HAVE REPEATEDLY BEEN REQUESTED BY LEGISLATIVE AUDIT OR THE GOVERNORS' COUNCIL ON MANAGEMENT.

Exhibit # 1
1/28/85

1/28/85

BUDGET ISSUES

	F.Y. 1986	F.Y. 1987
1 F.T.E. Grade 7	\$15,143	\$15,143

There is legislation proposed to amend the alcohol tax incentive act. If the bill passes as amended it will place additional duties on the Motor fuels Tax Division as follows:

Require any person who blends alcohol with gasoline to produce gasohol to become licensed as a distributor, report and remit tax to the Department.

The division will process the applications from distributors, receive documentation prior to issuing payments.

Gather information from purchasers on those gallons exported out of state to verify alcohol was blended in accordance with the statutes.

Each quarter compute the share of non aviation gasoline and gasohol market that is represented by gasohol. This is important as the computation determines when the cap comes into place.

The alcohol industry is estimating up to 14 million gallons to be produced when the plant is in production at Hardin, Montana.

OPERATIONS

	F.Y. 1986		F.Y. 1987	
	OBPP	LFA	OBPP	LEA
Communications (2300)	\$32,884	\$31,950	\$31,884	\$36,950

With the increased cost of postage and mailing of 10% and an anticipated increase in phone costs the Division is requesting the amount for communications be the same for F.Y. 1987 as the OBPP recommended for F.Y. 1986, \$32,884.

MODIFY REQUESTS

AUTOMATE FUEL TAX COLLECTIONS

	F.Y. 1986	F.Y. 1987
Contracted Services	\$50,000	\$30,000
Equipment	\$ 4,400	
Total Program	\$54,400	\$30,000

SEE ATTACHED

Exhibit # 2
1/28/85

MODIFICATION REQUEST 1987 BIENNIUM
MOTOR FUELS TAX DIVISION

DESCRIPTION	REC. MOD FY 86	TOTAL FY 86	REC. MOD FY 87	TOTAL FY 87
CONTRACTED SERVICES	50,000	50,000	30,000	30,000
TOTAL LEVEL	50,000	50,000	30,000	30,000
EQUIPMENT	4,400	4,400		
TOTAL LEVEL	4,400	4,400		
TOTAL PROGRAM	54,400	54,400	30,000	30,000

Automation Of Special Fuels Tax Records

The Motor Fuels Tax Division is beginning to develop a data processing system for Special Fuel Tax Records.

The system would cover the diesel dealer's and user accounts. It would track each account and generate statements on a request basis for delinquent accounts as well as file updates and monthly, quarterly and yearly status reports.

The main goals of an automated system are to improve security by providing adequate file back up, to balance properly and on a timely basis all accounts, and to improve collections.

The present system is a manual system, using posting cards to contain the status of the taxpayer accounts. As present there is no backup system. In case of fire, the records would be lost.

With the growth of accounts, as noted on the attached sheet, it is impossible to keep the accounts current and to provide correct and up to date information to those persons concerned.

The Legislative Auditors have always recommended, in their reports to the Department, that the system be automated in order to have more control over the collections and accounts receivable.

The same recommendations were made by the Governor's Council on Management.

The recommendations are valid.

The Division presently prepares and mails approximately 2000 statements quarterly to users.

Attached is the appropriation request for the next biennium to automate the fuels tax records.

Proposal: Complete automation of special fuels tax records.

Replace an outdated manual system.

Problem: Increased taxpayers have outstripped capacity of manual system.

Legislative Auditor recommends automation.

Governor's Council on Management recommends automation.

Benefits: Security of records.

Proper and timely balancing of accounts.

Improved collections.

A. Mail statements to taxpayers and bonding companies on a regular schedule.

B. Review taxpayer accounts to insure the proper bond amount is on file with the division.

(Attached is the graph showing the increase in accounts since 1976 and the modified budget to automate fuel tax collections.)

Special Fuel Users

No. of Active Accounts

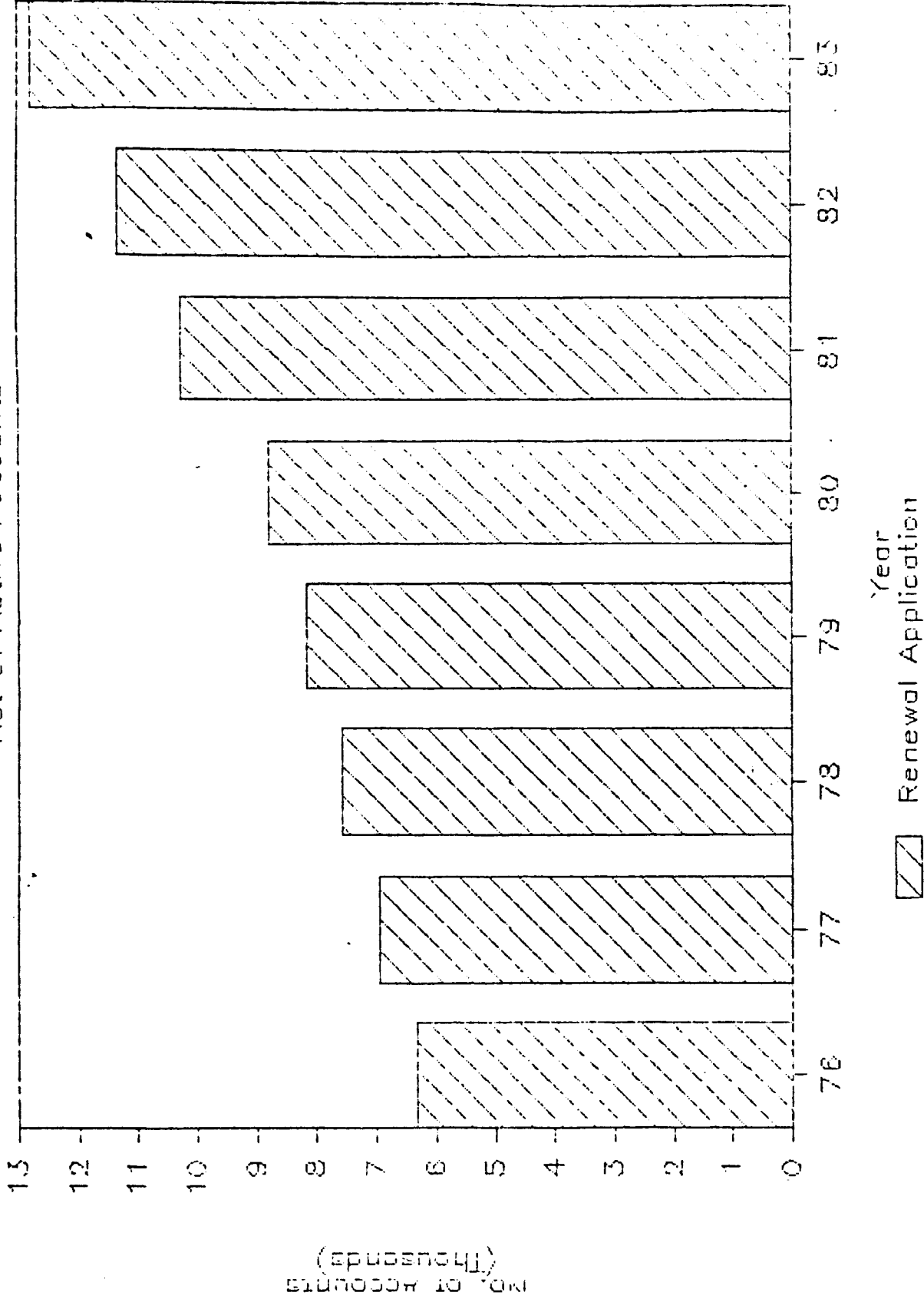


Exhibit # 3
1/28/85

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 10 MOTOR FUEL TAX
CONTROL : 01003 AUTOMATE FUEL TAX COLL.

BUDGET MODIFICATION

AE/OE	DESCRIPTION	DBPP FY 86	DIFFERENCE FY 86	LFA FY 86	SUB-CMT FY 86	DBPP FY 87	DIFFERENCE FY 87	LFA FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	.00				.00			
1100	SALARIES	\$.00				\$.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	.00				.00			
1500	HEALTH INSURANCE	.00				.00			
1600	VACANCY SAVINGS	.00				.00			
	TOTAL LEVEL	\$.00				\$.00			
2000	INFLATION	\$.00				\$.00			
2100	CONTRACTED SERVICES	50,000.00				30,000.00			
2200	SUPPLIES & MATERIALS	.00				.00			
2300	COMMUNICATIONS	.00				.00			
2400	TRAVEL	.00				.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	.00				.00			
	TOTAL LEVEL	\$50,000.00				\$30,000.00			
3100	EQUIPMENT	\$4,400.00				\$.00			
	TOTAL LEVEL	\$4,400.00				\$.00			
	TOTAL PROGRAM	\$54,400.00				\$30,000.00			
02422	HIGHWAYS SPECIAL REVENUE	\$54,400.00				\$30,000.00			
	TOTAL PROGRAM	\$54,400.00				\$30,000.00			

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION DIVISION
CONTROL :

CURRENT LEVEL SERVICES ONLY

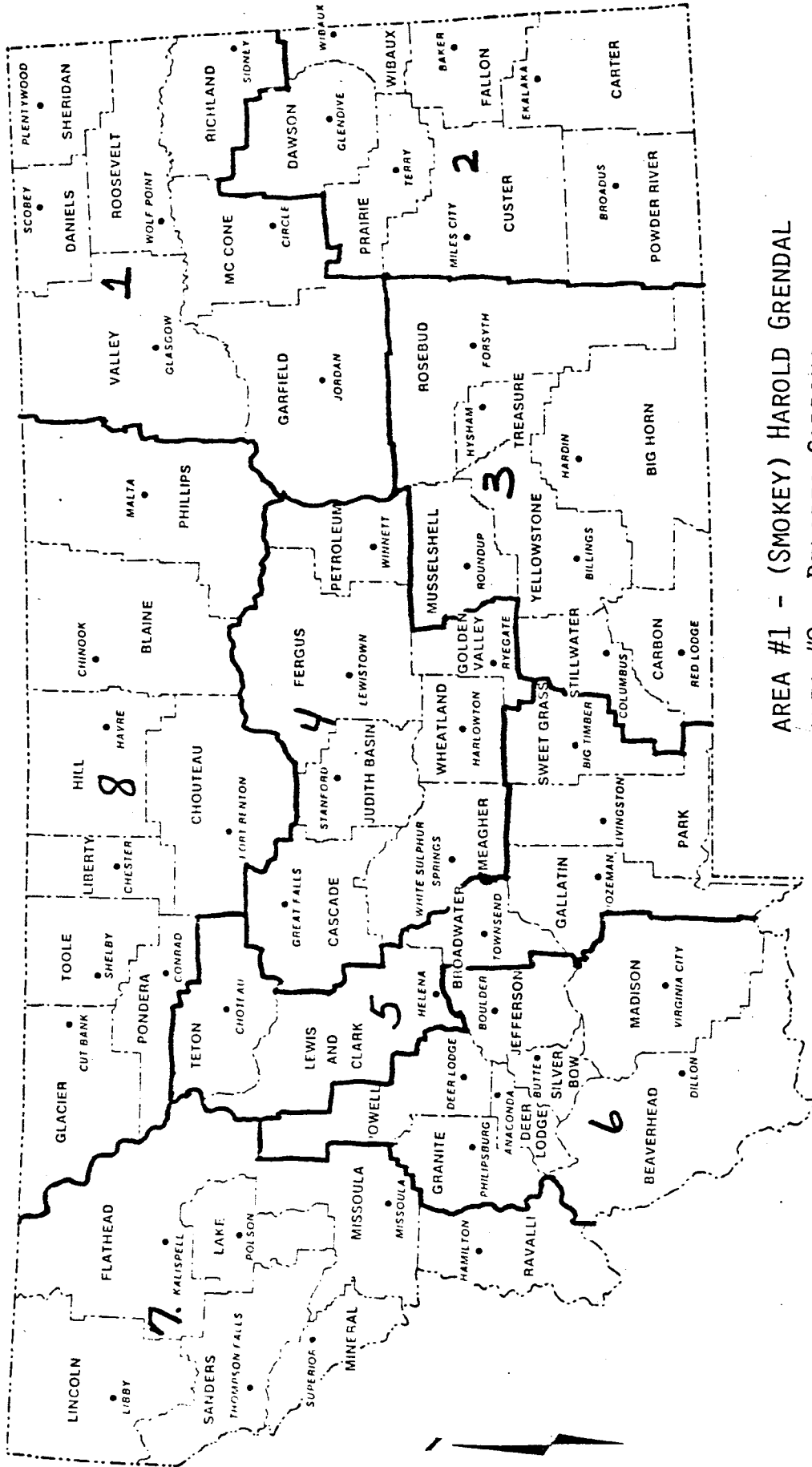
AE/OE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	441.40	441.40	.00		441.40	441.40	.00	
1100	SALARIES	\$7,064,805	\$7,071,807	\$7,002		\$7,072,328	\$7,079,060	\$6,732	
1200	HOURLY WAGES	\$0	\$0	\$0		\$0	\$0	\$0	
1400	EMPLOYEE BENEFITS	\$1,065,145	\$1,065,027	\$118		\$1,070,234	\$1,070,704	\$470	
1500	HEALTH INSURANCE	\$538,800	\$538,800	\$0		\$538,800	\$538,800	\$0	
	TOTAL LEVEL	\$8,668,750	\$8,675,634	\$6,884		\$8,681,362	\$8,688,564	\$7,202	
2000	INFLATION	\$106,144	\$78,525	(\$27,619)		\$110,860	\$134,680	\$23,820	
2100	CONTRACTED SERVICES	\$713,470	\$594,797	(\$118,673)		\$598,909	\$460,363	(\$98,346)	
2200	SUPPLIES & MATERIALS	\$374,197	\$291,478	(\$82,719)		\$347,193	\$291,478	(\$55,715)	
2300	COMMUNICATIONS	\$408,457	\$221,491	(\$186,966)		\$327,317	\$217,897	(\$109,420)	
2400	TRAVEL	\$289,125	\$205,110	(\$84,015)		\$252,197	\$205,110	(\$47,087)	
2500	RENT	\$71,850	\$56,849	(\$15,001)		\$69,162	\$53,849	(\$15,313)	
2600	UTILITIES	\$597	\$597	\$0		\$597	\$597	\$0	
2700	REPAIR & MAINTENANCE	\$201,011	\$85,317	(\$115,694)		\$189,356	\$85,317	(\$104,039)	
2800	OTHER EXPENSES	\$28,707	\$16,310	(\$12,397)		\$18,594	\$16,310	(\$2,284)	
	TOTAL LEVEL	\$2,193,558	\$1,550,474	(\$643,084)		\$1,874,185	\$1,465,801	(\$408,384)	
3100	EQUIPMENT	\$260,050	\$99,644	(\$160,406)		\$227,736	\$201,388	(\$26,348)	
	TOTAL LEVEL	\$260,050	\$99,644	(\$160,406)		\$227,736	\$201,388	(\$26,348)	
	TOTAL PROGRAM	\$11,122,358	\$10,325,752	(\$796,606)		\$10,783,283	\$10,355,753	(\$427,530)	
01100	GENERAL FUND	\$11,122,358	\$10,325,752	(\$796,606)		\$10,783,283	\$10,355,753	(\$427,530)	
	TOTAL PROGRAM	\$11,122,358	\$10,325,752	(\$796,606)		\$10,783,283	\$10,355,753	(\$427,530)	

BUDGET ISSUES: MODIFIED LEVEL FY 86 FY 87 (SEE ATTACHED DETAIL)

- 1) CLERICAL SUPPORT FOR REAPPRAISAL \$387,530
- 2) APPRAISAL DATA KEYPUNCHING \$88,526
- 3) ATTORNEY AND TYPIST \$41,830
- 4) RAILROAD APPRAISAL BIENNIIUM 87 \$120,000

Exhibit # 4
1/28/85

1/28/85



AREA #1 - (SMOKEY) HAROLD GRENDAL

AREA #2 - DELORES COPPING

AREA #3 - DAVE FERGUSON

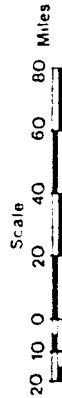
AREA #4 - DON PERRY

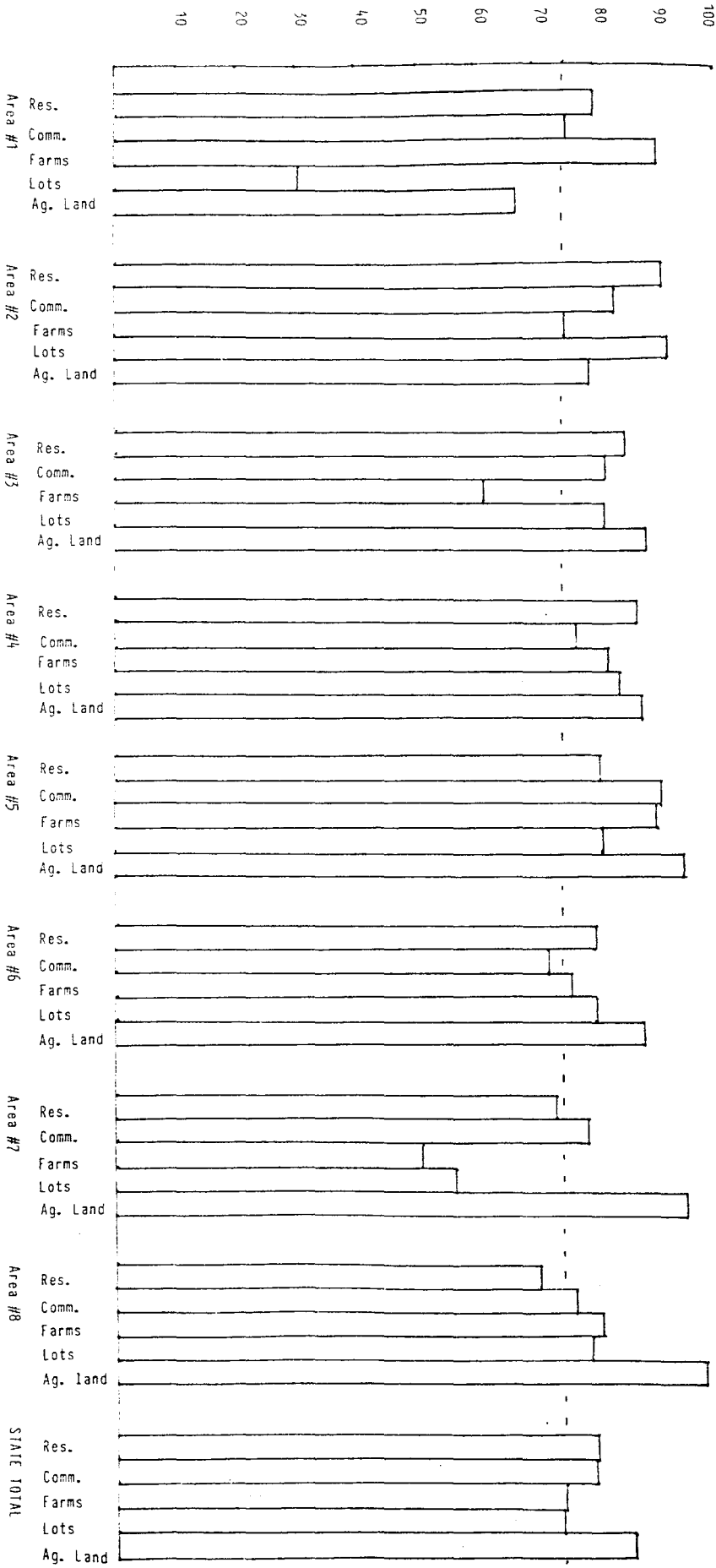
AREA #5 - (SWEDE) ERWIN SCHOCK

AREA #6 - DON COONEY

AREA #7 - MIKE LAMBERT

AREA #8 - MIKE HOFELDT





Property Reappraisal Status
 As of January 1, 1985
 ----- 75% of time elapsed
 (Jan. 1, 1982 to Jan. 1, 1986)

Property Reappraisal Progress
As of June 1, 1983

--- 35.4% of time elapsed as of 6/1/83
Jan. 1, 1982 to Jan. 1, 1986

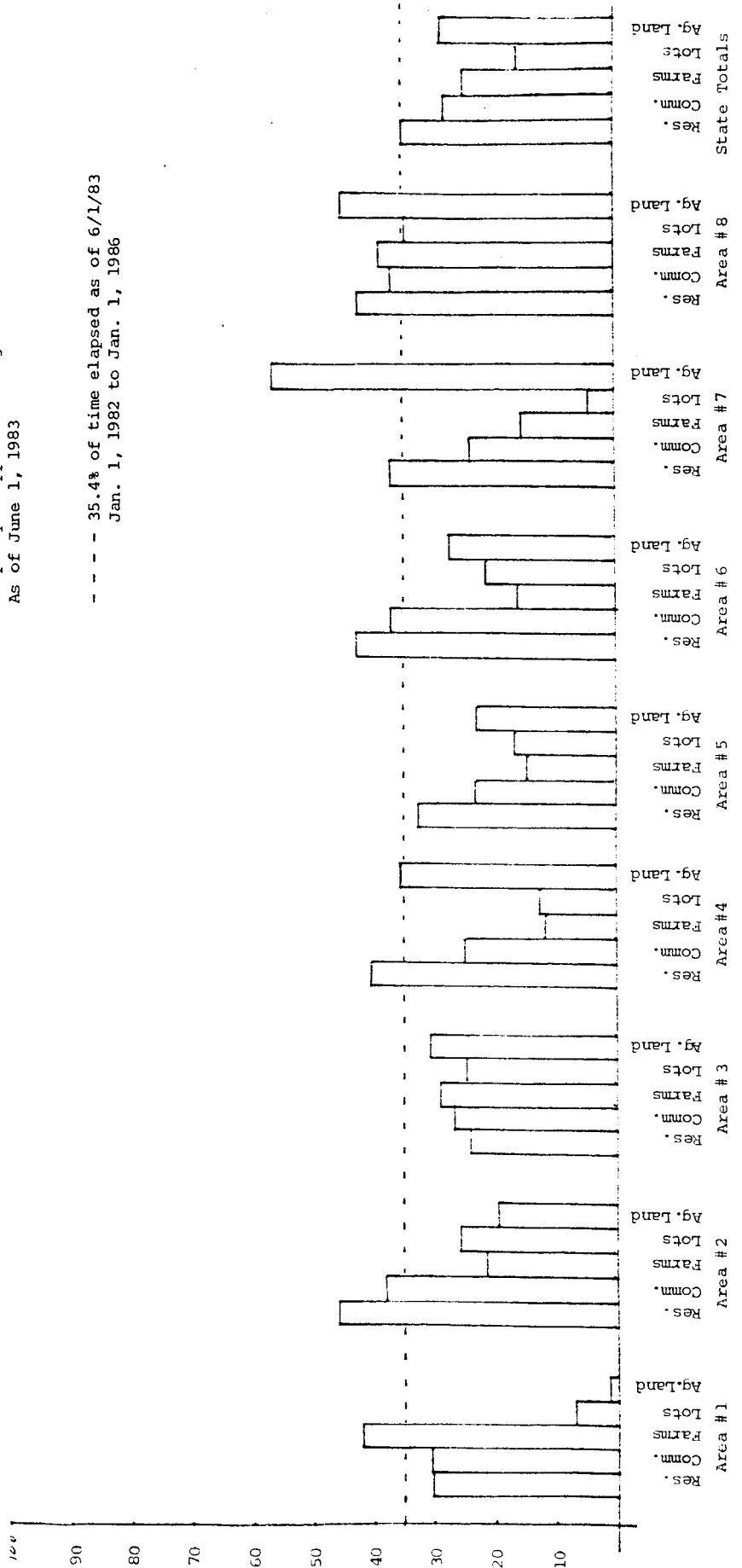
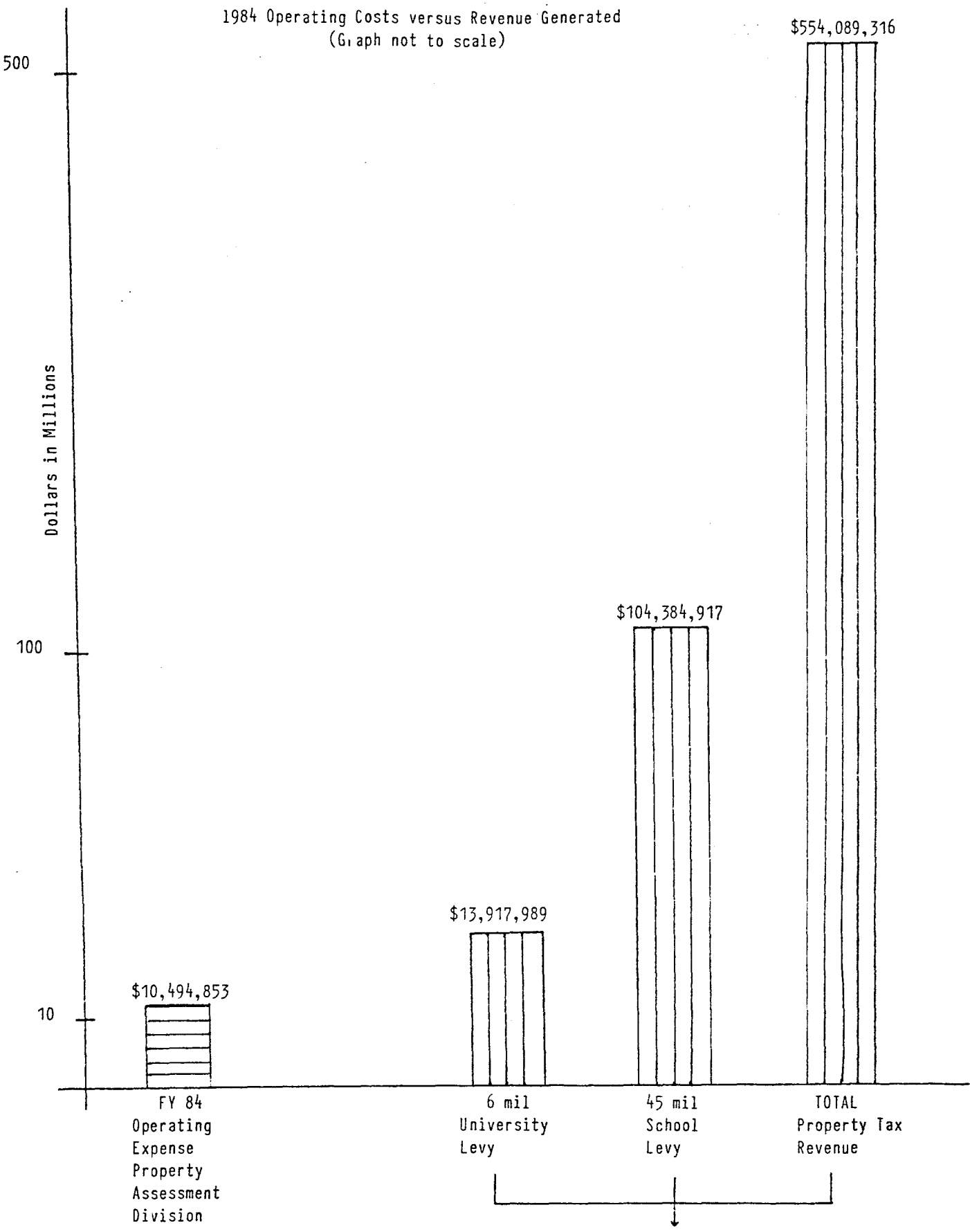


Exhibit # 6
1/28/85

Property Assessment Division
1984 Operating Costs versus Revenue Generated
(Graph not to scale)



PROPERTY TAX
REVENUES
1984

Exhibit # 7
1/28/85

PROPERTY REAPPRAISAL COMPLETION PROJECTIONS - FIELD WORK

<u>Parcel Type</u>	<u>% Complete 7/1/84</u>	<u>% Complete 1/1/85</u>	<u>Difference Difference</u>	<u>Remaining To Be Done</u>	<u>Projected Completion</u>
Residentials	69.2	80.3	11.1	19.7	12/1/85
Commercials	66.6	80.1	13.5	19.9	10/1/85
Farmsteads	59.7	75.1	15.4	24.9	11/1/85
Mobile Homes	59.5	71.8	12.3	18.2	10/1/85

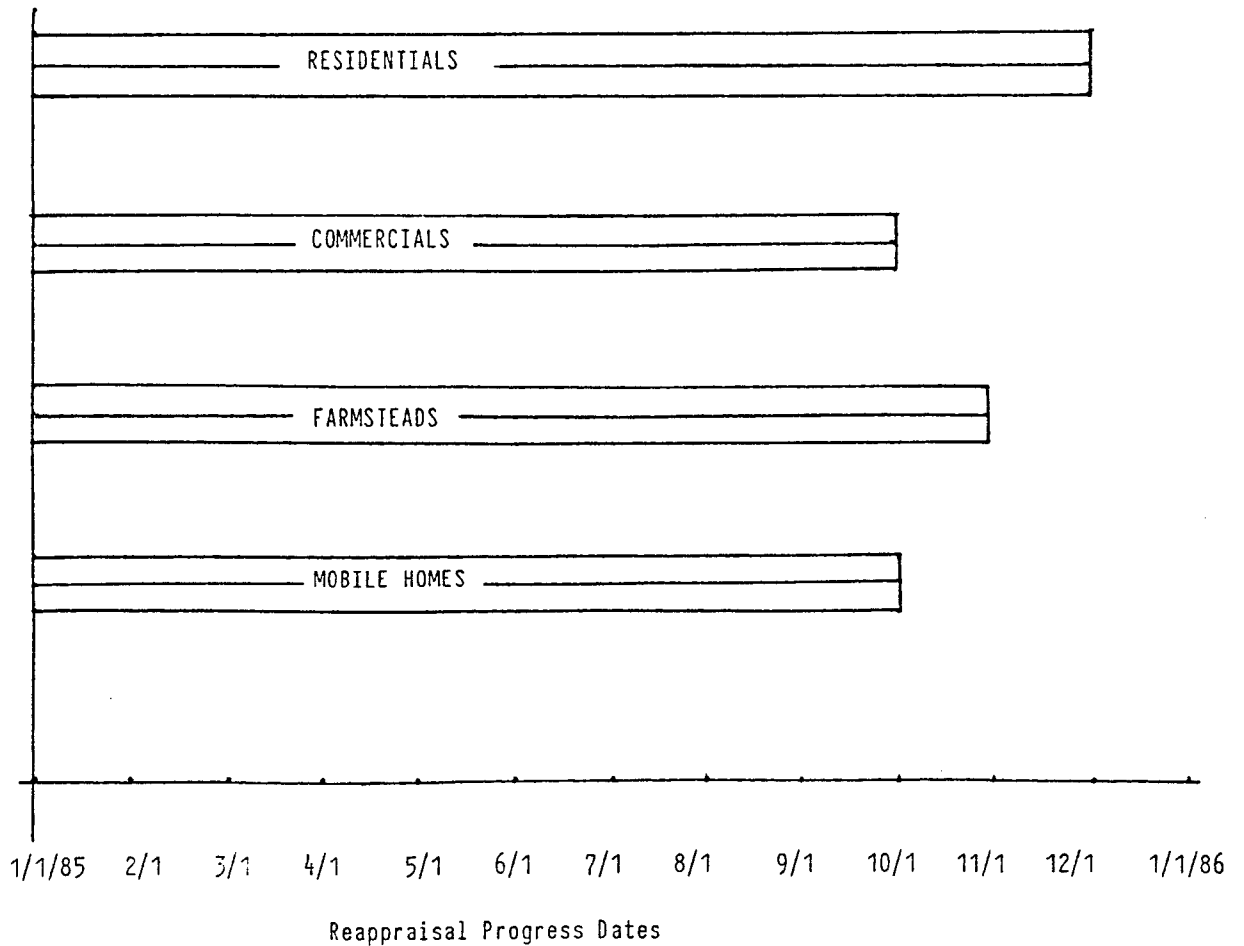


Exhibit #8
1/28/85

SUMMARY OF EXPENSES PAID TO COUNTIES

	<u>AMOUNT PAID</u>	<u>AMOUNT REQUESTED</u>
Computer Maintenance	\$ 41,640	\$ 83,440
Data Processing Services (County Owned Systems)	172,000	172,000
Addressograph Maintenance	28,451	28,451
Photocopies & Microfilming	19,100	24,400
Telephone Systems	59,200	74,200
Printing	5,000	5,000
Equipment:		
Office	69,500	269,500
Computer	<u>408,722</u>	<u>544,722</u>
Total	\$803,613	\$1,201,713

rh98

Exhibit #9
1/28/85

COMPUTER REIMBURSEMENTS, STAFF REDUCTIONS
AND ANNUAL PERSONAL SERVICE SAVINGS

	<u>Counties Paid (One Time Payment)</u>	<u>Computer Maintenance Paid (Contract.)</u>	<u>Staff Reduced By</u>	<u>Annual Savings Due To Reduction of FTE</u>
Beaverhead	\$ 4,000			
Blaine	18,900	\$ 1,500	1	\$ 14,517
Broadwater	2,000	1,200		
Carbon	11,725	1,700		
Chouteau	17,980	1,500	1	14,517
Custer	15,000	1,500	.17	2,468
Daniels	2,000	1,200		
Dawson	20,000	1,500	1	14,517
Deer Lodge	14,783	1,200	1	14,517
Fergus	26,000	2,000	1	14,517
Glacier	16,400	1,500	.75	10,888
Hill	27,147	2,000	.50	7,259
Jefferson	18,268	1,700	.50	7,259
Lake	20,000	2,000	.50	7,259
Liberty	2,000	1,200		
Lincoln	15,869	1,600	1	14,517
Madison	16,493	1,700	.50	7,259
Meagher	8,840	1,000		
Park	22,000	1,700	.50	7,259
Pondera	18,900	1,700	1	14,517
Powder River	2,000	1,200		
Ravalli	25,000	1,200	1	14,517
Richland		1,500		
Roosevelt	20,000	1,500	1	14,517
Rosebud	2,340			
Silver Bow	12,042		.50	7,259
Stillwater	11,975	1,500	.50	7,259
Teton	15,600	1,500	.50	7,259
Toole	18,900	1,500	.50	7,259
Riggin Contract	4,900			
Total	\$408,722	\$41,640	14.42	\$209,340

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Exhibit #10
1/28/85

(4) No person may take the examination for appraising commercial and industrial property unless he holds a certificate in appraising residential property.

History: En. Sec. 2, Ch. 602, L. 1979.

15-7-107. Certification required. (1) Within 1 year after his employment by the department or by July 1, 1980, whichever occurs later, any appraiser employed by the department to appraise:

- (a) residential property must obtain a certificate in appraising residential property;
- (b) agricultural land must obtain a certificate in appraising agricultural land; and
- (c) commercial and industrial property must obtain a certificate in appraising commercial and industrial property.

(2) The department may promulgate rules requiring appraisers to complete continuing education courses in laws, rules, and methods relating to appraisal.

History: En. Sec. 3, Ch. 602, L. 1979.

15-7-108 through 15-7-110 reserved.

15-7-111. Periodic revaluation of taxable property. The department of revenue shall administer and supervise a program for the revaluation of all taxable property within the state at least every 5 years. A comprehensive written plan of rotation shall be promulgated by the department fixing the order of revaluation of property in each county on the basis of the last revaluation of taxable property in each county prior to July 1, 1974, in order to adjust the disparities therein between the counties. The plan of rotation so adopted shall provide that all property in each county shall be revalued at least every 5 years or that no less than 20% of the property in each county shall be revalued in each year. The department shall furnish a copy of the plan and all amendments thereto to each county assessor and the board of county commissioners in each county.

History: En. 84-429.14 by Sec. 1, Ch. 294, L. 1975; R.C.M. 1947, 84-429.14.

Compiler's Comments

Extension of Revaluation Cycle: Chapter 350, L. 1981, provided: "Section 1. Policy. It is the policy of Montana to provide for equitable assessment of taxable property in the state and to provide for periodic revaluation of taxable property in a manner that is fair to all taxpayers."

Section 2. Purpose. (1) It is the purpose of this act to provide an additional 2 years for completion of the current revaluation cycle, implemented pursuant to 15-7-111 through 15-7-114, in order to permit the department of revenue to comply with the revaluation requirements of 15-7-111 through 15-7-114 in a manner that implements the policy provided for in section 1.

(2) This act serves to extend the current cycle only. It is intended that after the extended cycle, the department will implement the provisions of 15-7-111 through 15-7-114 and return to the 5-year cycle.

sions of 15-7-111 through 15-7-114 and return to the 5-year cycle.

Section 3. Extension of current revaluation cycle. (1) Notwithstanding the provisions of 15-7-111 through 15-7-114, the current revaluation cycle, implementing 15-7-111, scheduled to end on December 31, 1983, and representing a 5-year period commencing January 1, 1979, is hereby extended for an additional 2 years, ending December 31, 1985. The new values determined during this period shall be placed on the tax rolls commencing January 1, 1986.

(2) It is not necessary for the department of revenue to commence another 5-year revaluation cycle pursuant to 15-7-111 until January 1, 1986.

(3) The extension provided for in subsection (1) does not affect the validity of any assessments made or to be made or any taxes levied or

- 15-8-502. Representative status to be designated.
 15-8-503. Undistributed property of deceased persons.
 15-8-504. Property and money in litigation.

Part 6 — Assessment Revision

- 15-8-601. Assessment revision — conference for review.

Part 7 — Assessment and Map Books

- 15-8-701. Assessment book — listing property in.
 15-8-702. Persons desiring to be listed.
 15-8-703. Use of duplicate assessment book.
 15-8-704. Map book.
 15-8-705. Assessment and map book delivered to and kept by clerk.
 15-8-706. Statement by agent to the department.
 15-8-707. Correction of defects in form of assessment book.
 15-8-708. Omissions in delinquent lists — correction by publication.
 15-8-709. Statement of changes to be sent to county clerk.
 15-8-710. Assessment and delinquent books prima facie evidence.

Chapter Cross-References

Property tax administration, Art. VIII, sec. 3,
 Mont. Const.
 Equal valuation, Art. VIII, sec. 4, Mont.
 Const.

Taxation of condominium units, Title 70, ch.
 23, part 7.
 Hard-rock mining impact property tax base
 sharing, Title 90, ch. 6, part 4.

Part 1

General Provisions

15-8-101. Department responsibilities. The department of revenue shall have full charge of assessing all property subject to taxation and equalizing values and shall secure such personnel as is necessary to properly perform its duties.

History: En. Sec. 1, Ch. 61, L. 1925; re-en. Sec. 2001.1, R.C.M. 1935; amd. Sec. 1, Ch. 100, L. 1939; amd. Sec. 2, Ch. 405, L. 1973; amd. Sec. 49, Ch. 566, L. 1977; R.C.M. 1947, 84-402(2).

Cross-References

Assessment of Department basis for taxation
 of cities and towns, 7-6-4409.

15-8-102. County assessor as agent of department — counties to furnish office space. (1) The county assessors of the various counties of the state are agents of the department of revenue for the purpose of locating and providing the department a description of all taxable property within the county, together with other pertinent information, and for the purpose of performing such other administrative duties as are required for placing taxable property on the assessment rolls. The assessors shall perform such other duties as are required by law, not in conflict with the provisions of this subsection.

(2) The county commissioners of the various counties shall provide existing office space in the county courthouse for use by the county assessor, his deputies and staff, and the state appraiser and staff, if such space is reasonably available. If such space is not reasonably available in the courthouse and

the same must be contracted for, the department shall pay the cost thereof. Additional personal property required by the department for the assessor to perform his duties as agent of the department shall be provided by the department.

(3) The department must provide maps for the use of its agents, showing the private lands owned or claimed in the county and, if surveyed under authority of the United States, the divisions and subdivisions of the survey. Maps of cities and villages or school districts may in like manner be provided. The cost of making such maps is a state charge and must be paid from the state general fund.

History: (1), (2) En. Sec. 1, Ch. 61, L. 1925; re-en. Sec. 2001.1, R.C.M. 1935; amd. Sec. 1, Ch. 100, L. 1939; amd. Sec. 2, Ch. 405, L. 1973; amd. Sec. 49, Ch. 566, L. 1977; Sec. 84-402, R.C.M. 1947; (3) En. Sec. 3732, Pol. C. 1895; re-en. Sec. 2551, Rev. C. 1907; re-en. Sec. 2056, R.C.M. 1921; Cal. Pol. C. Sec. 3658; re-en. Sec. 2056, R.C.M. 1935; amd. Sec. 32, Ch. 405, L. 1973; Sec. 84-509, R.C.M. 1947; R.C.M. 1947, 84-402(1), (4), 84-509.

Cross-References

Agent required to submit form for state land equalization payment, 77-1-503.

Agent required to explain and determine if taxpayer wishes to be covered under crop hail insurance levy, 80-2-204.

Agent required to add irrigation district assessment to assessment book, 85-7-2136.

Agent required to add drainage district assessment to assessment book, 85-8-601.

15-8-103. Department to conduct assessing schools. The department of revenue shall schedule and hold area schools within the state for appraisers and assessors as often as it considers necessary. The costs of such appraisers and assessors attending shall be borne by the state. The department shall notify all assessors and appraisers at least 6 months before such school is scheduled. All assessors and appraisers shall attend.

History: En. 84-708.1 by Sec. 53, Ch. 405, L. 1973; amd. Sec. 1, Ch. 134, L. 1975; amd. Sec. 1, Ch. 381, L. 1975; amd. Sec. 1, Ch. 465, L. 1975; amd. Sec. 9, Ch. 98, L. 1977; amd. Sec. 53, Ch. 566, L. 1977; R.C.M. 1947, 84-708.1(part).

15-8-104. Department audit of taxable value — costs of audit paid by department. (1) When in the judgment of the director of revenue it is necessary, audits may be made for the purpose of determining the taxable value of net proceeds of mines and oil and gas wells and all other types of property subject to ad valorem taxation.

(2) The cost of the audit shall be paid by the department.

History: (1) En. 84-708.9 by Sec. 1, Ch. 235, L. 1975; amd. Sec. 1, Ch. 107, L. 1977; Sec. 84-708.9, R.C.M. 1947; (2) En. 84-708.10 by Sec. 2, Ch. 235, L. 1975; Sec. 84-708.10, R.C.M. 1947; R.C.M. 1947, 84-708.9, 84-708.10; amd. Sec. 1, Ch. 222, L. 1979; amd. Sec. 10, Ch. 634, L. 1979; amd. Sec. 1, Ch. 613, L. 1981.

Compiler's Comments

1981 Amendment: In (1), deleted "business inventories" after "gas wells"; and deleted sub-

sections (2) and (3) relating to business inventories.

15-8-105 through 15-8-110 reserved.

15-8-111. Assessment — market value standard — exceptions.

(1) All taxable property must be assessed at 100% of its market value except as provided in subsection (5) of this section and in 15-7-111 through 15-7-114.

BUDGET MODIFICATION

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 08810 CLERICAL SUP/REAPPRAISAL

AE/DE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	26.67				.00			
1100	SALARIES	\$324,350.00				\$.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	47,323.00				.00			
1500	HEALTH INSURANCE	32,004.00				.00			
1600	VACANCY SAVINGS	(16,147.00)				.00			
	TOTAL CEPEL	\$387,530.00				\$.00			
2000	INFLATION	\$.00				\$.00			
2100	CONTRACTED SERVICES	.00				.00			
2200	SUPPLIES & MATERIALS	.00				.00			
2300	COMMUNICATIONS	.00				.00			
2400	TRAVEL	.00				.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	.00				.00			
	TOTAL CEPEL	\$.00				\$.00			
3100	EQUIPMENT	\$.00				\$.00			
	TOTAL CEPEL	\$.00				\$.00			
	TOTAL PROGRAM	\$387,530.00				\$.00			
01100	GENERAL FUND	\$387,530.00				\$.00			
	TOTAL PROGRAM	\$387,530.00				\$.00			

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER:	5801	AGENCY NAME:	Revenue
PROGRAM NUMBER:	08	PROGRAM NAME:	Property Assessment
CONTROL VARIABLE:	08810	CONTROL VARIABLE NAME:	Appraisal Field Fund

MODIFIED LEVEL NARRATIVE JUSTIFICATION: CLERICAL SUPPORT FOR REAPPRAISAL

FY'86 396,112 OBPP Recommended \$387,530 FY'87 -0-

Reappraisal field work is progressing at rates which indicate that this work should be complete or very nearly so by July 1, 1985. However, while the field work is progressing at a satisfactory rate, we are confronted with a very significant obstacle which threatens timely completion of reappraisal - a substantial shortage of clerical support.

Reappraisal field work production is much greater than the current clerical staff can realistically process even though reappraisal-related activities have been given top priority while emphasis on the other clerical duties associated with the operation of the appraisal offices has been reduced to a critical minimum. In some cases, appraisers have had to delay appraisal field work in order to handle mandatory clerical support activities.

There are currently 79.2 FTE assigned as clerical positions associated with reappraisal. During the months of July 1984 through December 1984, these clerks averaged 11,980 hours per month on reappraisal clerical work. As of January 1, 1985 there were 198,821 hours of clerical work remaining to be done to complete reappraisal. Using these base figures to make completion projections and assess clerical needs for this reappraisal cycle, the calculations are as follows:

Clerical hours remaining for reappraisal completion as of January 1, 1985	198,821 hours
Less anticipated clerical production between January 1, 1985 and July 1, 1985 at 11,980 hours per month for current 79.2 FTE	- 71,880 hours
Balance of clerical work remaining as of July 1, 1985	126,941 hours
Less anticipated clerical production between July 1, 1985 and January 1, 1986 at 11,980 hours per month for 79.2 FTE.	- 71,880 hours
Clerical hours of work remaining on January 1, 1986 at current FTE and production rates	55,061 hours

Current rate of production of the clerical staff is 11,980 hours per 79.2 FTE or 151.6 hours per FTE per month. Therefore, it would take an additional 60.5 clerks working from July 1, 1985 through December 31, 1985 (6 months) to complete the clerical reappraisal work in a timely manner.

60.5 FTE X 6 months @ 151.6 hours/month = 55,031 hours

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER: 5801 AGENCY NAME: Revenue
PROGRAM NUMBER: 08 PROGRAM NAME: Property Assessment
CONTROL VARIABLE: 08810 CONTROL VARIABLE NAME: Appraisal Field Fund

MODIFIED LEVEL NARRATIVE JUSTIFICATION: CLERICAL SUPPORT FOR REAPPRAISAL.

This calculation assumes two factors:

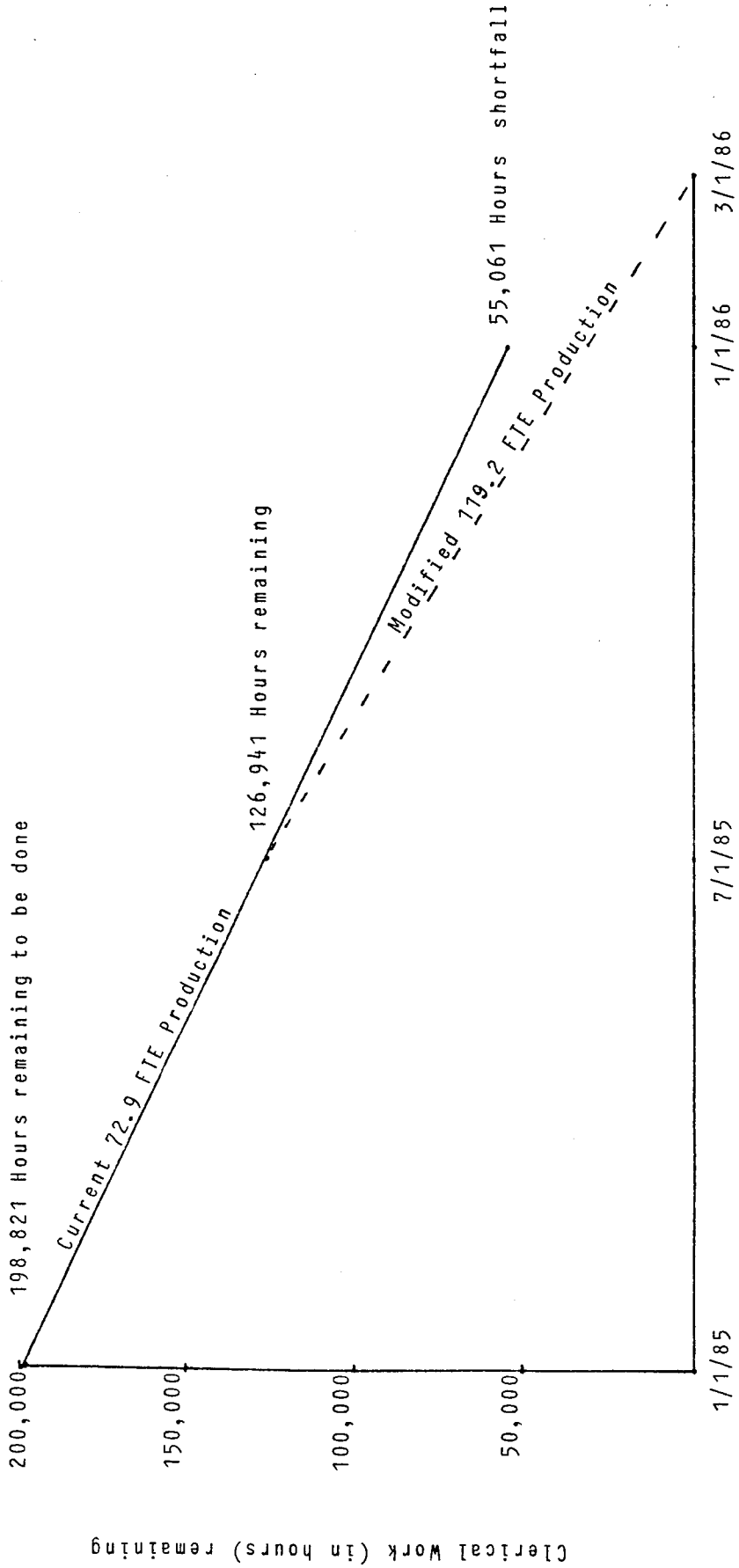
- First - that additional clerical FTE will not be available until July 1, 1985; and
- Second - that clerical production will remain constant during the last twelve months of this reappraisal cycle.

However, regarding the second assumption, it is believed that production rates per FTE will increase as clerks improve efficiency and proficiency with experience.

Our request for additional clerical support in the reappraisal effort is in the amount of 40 FTE for the time period from July 1, 1985 until March 1, 1986 at which time all loose ends in the clerical portion of the workload are expected to be cleaned up.

The addition of these clerical personnel is considered critical if we are to have reappraisal complete and ready for the tax rolls in 1986.

REAPPRAISAL CLERICAL HOURS



REAPPRAISAL PROGRESS DATES

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : '68 PROPERTY VALUATION
CONTROL : 08813 KEYPUNCH/APPRaisal

BUDGET MODIFICATION

AE/OE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	6.50							
1100	SALARIES	\$73,667.00				\$0.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	10,748.00				.00			
1500	HEALTH INSURANCE	7,800.00				.00			
1600	VACANCY SAVINGS	(3,689.00)				.00			
	TOTAL LEVEL	\$88,526.00				\$0.00			
2000	INFLATION	\$0.00				\$0.00			
2100	CONTRACTED SERVICES	.00				.00			
2300	SUPPLIES & MATERIALS	.00				.00			
2300	COMMUNICATIONS	.00				.00			
2400	TRAVEL	.00				.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	.00				.00			
	TOTAL LEVEL	\$0.00				\$0.00			
3100	EQUIPMENT	\$0.00				\$0.00			
	TOTAL LEVEL	\$0.00				\$0.00			
	TOTAL PROGRAM	\$88,526.00				\$0.00			
01100	GENERAL FUND	\$88,526.00				\$0.00			
	TOTAL PROGRAM	\$88,526.00				\$0.00			

Exhibit #12
1/28/85

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER:	5801	AGENCY NAME:	Revenue
PROGRAM NUMBER:	08	PROGRAM NAME :	Property Assessment
CONTROL VARIABLE:	08810	CONTROL VARIABLE NAME:	Appraisal Field Fund

MODIFIED LEVEL NARRATIVE JUSTIFICATION: APPRAISAL DATA INPUT (KEYPUNCHING)

FY'86: \$89,972

FY'87: \$ 0

Completion of all required field work is initially the most vital phase in accomplishing reappraisal. The office work and data entry that accompanies the fieldwork are of equal overall importance.

The field staff of the Property Assessment Division have expended enormous amounts of time and energy preparing the necessary appraisal forms for entry into the Helena computer. Approximately 376,500 forms remained to be keypunched on January 21, 1985. We currently have 14.25 FTE worth of keypunching resources which we expect can only complete 244,530 forms by January 1, 1986 (14.25 FTE x 1560 Forms Per Month x 11 Months).

The problem can be approached in two ways:

1. Hire additional keypunching FTE and supervise their work, or
2. Contract with Department of Administration and pay a specific keystroke rate for use of their data entry staff.

Hiring additional keypunching FTE in FY'86 is the most cost effective way to resolve the situation. Purchasing keypunching from the Department of Administration would require a much larger outlay of money to accomplish the same task. Since our administrative structure is established, the incremental cost of adding additional staff is only personal services salaries and fringe benefits. Department of Administration rate per keystroke of \$.002640 includes rent, equipment replacement and other administrative overhead. We estimate there will be 84,378,033 keystrokes that our current level data entry staff will be unable to complete. That translates into approximately 132,047 appraisal forms at 639 average strokes per form. The current charge by Department of Administration is \$.002640 per keystroke. Thus the Department of Administration cost for keypunching the overflow data would be:

84,378,033	keystrokes remaining
x \$.002640	per keystroke
\$ 222,758	additional data entry cost.

Our experience has been that one data entry FTE has the ability to complete 49,842 keystrokes (78 forms) per day. As previously indicated, there will be 132,047 forms our current level staff will be unable to complete.

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER: 5801
PROGRAM NUMBER: 08
CONTROL VARIABLE: 08810

AGENCY NAME: Revenue
PROGRAM NAME : Property Assessment
CONTROL VARIABLE NAME: Appraisal Field Fund

MODIFIED LEVEL NARRATIVE JUSTIFICATION: APPRAISAL DATA INPUT (KEYPUNCHING)

The following is a summary of the Department's request for additional data entry staff.

Appraisal forms remaining to be keypunched as of January 21, 1985	376,577
Less anticipated production of 14.25 current FTE (7 day-shift FTE & 14.5 half-time night-shift FTE):	
14.25 FTE x *1560 forms per month x 11 months	<u>-244,530</u>
Anticipated shortfall in forms to be keypunched	132,047
One FTE entering 1560 forms per month x 6 months	<u>: 9,360</u>
132,047 : 9,360 equals needed FTE	14 FTE

Terminations and leave requests have hampered our ability to accomplish data entry of more forms. Through some management changes we intend to make up the lost ground.

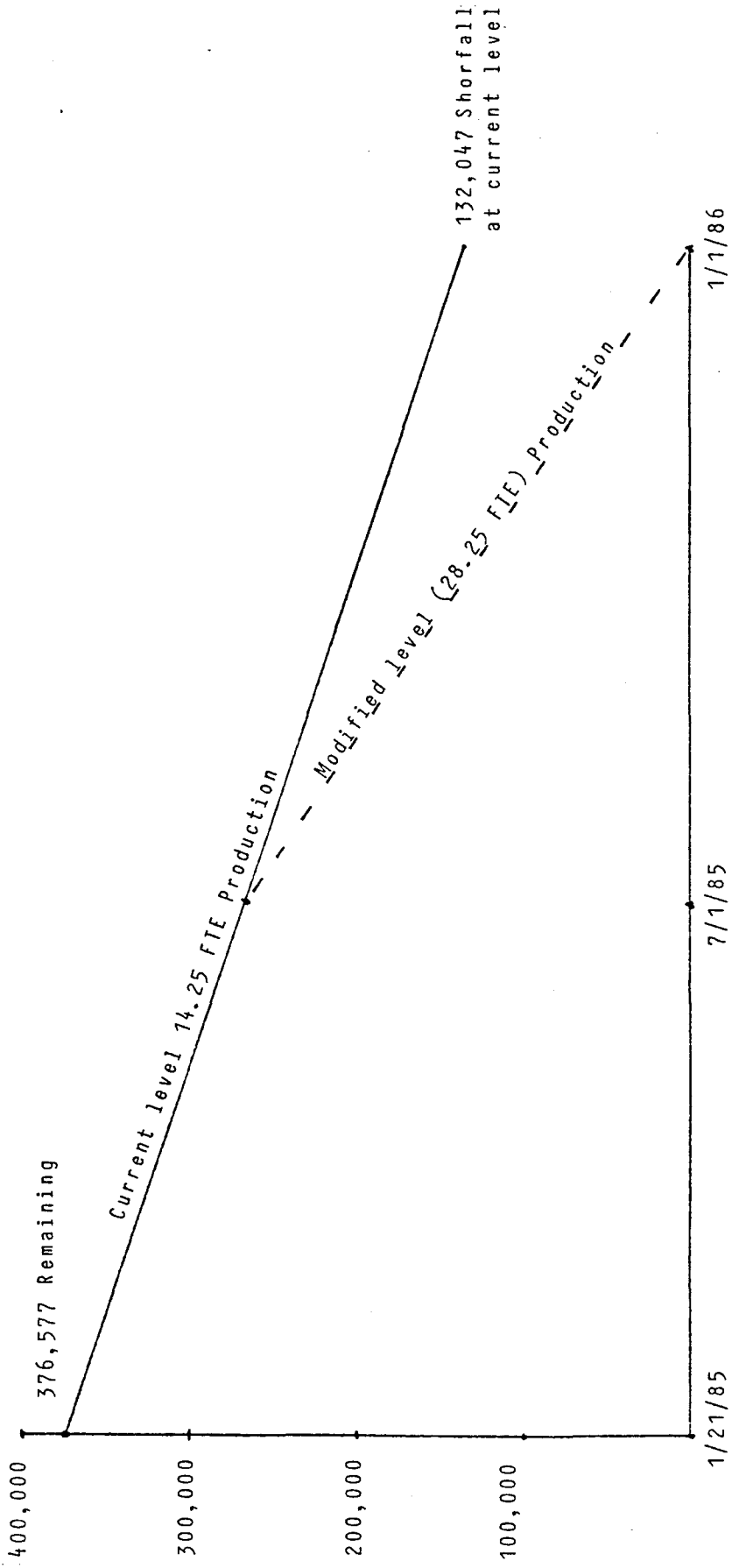
We are, therefore, requesting 6.5 FTE for fiscal year 1986 to accommodate 13 data entry operators for the six month period from July 1, 1985 until January 1, 1986 to assure timely processing of appraisal forms for reappraisal completion.

The cost of these 6.5 FTE would be:

6.5 FTE at grade 6 step 2 salary	73,387
Benefits: 22.6% (7,800 ins + 8,785 msc.)	<u>16,585</u>
Total	<u>89,972</u>

*Factors in actual 6 hour day for data entry staff.

KEYPUNCHING REAPPRAISAL DATA



RDCF's to be Entered

REAPPRAISAL PROGRESS DATES

DATE : 01/10/85

DEPARTMENT REVENUE
BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 06 PROPERTY VALUATION
CONTROL : 08600 ATTORNEY/TYPIST

BUDGET MODIFICATION

AE/OE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	1.50				1.50			
1100	SALARIES	\$35,931.00				\$35,931.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	5,242.00				5,241.00			
1500	HEALTH INSURANCE	2,400.00				2,400.00			
1600	VACANCY SAVINGS	(1,743.00)				(1,744.00)			
	TOTAL LEVEL	\$41,830.00				\$41,848.00			
2000	INFLATION	\$.00				\$.00			
2100	CONTRACTED SERVICES	.00				.00			
2200	SUPPLIES & MATERIALS	.00				.00			
2300	COMMUNICATIONS	.00				.00			
2400	TRAVEL	.00				.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	.00				.00			
	TOTAL LEVEL	\$.00				\$.00			
3100	EQUIPMENT	\$.00				\$.00			
	TOTAL LEVEL	\$.00				\$.00			
	TOTAL PROGRAM	\$41,830.00				\$41,848.00			
01100	GENERAL FUND	\$41,830.00				\$41,848.00			
	TOTAL PROGRAM	\$41,830.00				\$41,848.00			

Exhibit #13
1/28/85

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER:	5801	AGENCY NAME:	Revenue
PROGRAM NUMBER:	08	PROGRAM NAME:	Property Assessment
CONTROL VARIABLE:	0860	CONTROL VARIABLE NAME:	Administration

MODIFIED LEVEL NARRATIVE JUSTIFICATION: ATTORNEY AND PART-TIME TYPIST

FY 86 = \$43,835	FY 87 = \$43,835
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It is conservatively estimated that reappraisal will cause an approximate ten percent overall appeal rate of properties in 1986. This possibility translates into over 33,400 separate tax appeals.

Montana statutes require the State of Montana to defend property tax appeals. Appeal defense is currently handled by one full-time attorney assigned to the Property Assessment Division. In the last two years because of manual disparity cases, increases in industrial and commercial appeals and litigation efforts involving airlines under protected federal legislation, the staff attorney has accumulated several hundred hours of compensatory time and has not been able to take vacation.

The Department envisions hiring an assistant attorney to relieve the current workload burden on the staff attorney, while preparing to assume a significant portion of the anticipated high tax appeal load in 1986. This approach would also provide the Property Assessment Division a trained backup, in the event the primary attorney left State employment. It would also allow the existing staff attorney to work within the 2080 hours of work per year and be able to take vacation without losing it each year. It is anticipated a half-time legal typist could provide the necessary clerical support for the additional attorney.

Appeal defense in major property tax cases such as Anaconda Company, Stauffer Chemical and Asarco require we have an attorney present at the county tax appeal level since those corporations are always represented by high caliber legal staff and the amount of taxable value at stake is frequently a significant portion of local government taxable value, as well as significant support for university and foundation programs.

15-8-112. Assessments to be made on classification and appraisal. (1) The assessments of all lands, city and town lots, and all improvements must be made on the classification and appraisal as made or caused to be made by the department of revenue.

(2) The percentage basis of assessed value as provided for in chapter 6, part 1, is determined and assigned by the department when it makes its annual assessment of the property which it is required to assess centrally under the laws of this state. The department shall transmit such determination and assignment to its agents in the various counties with the assessments so made, and its determination is final except as to the right of review in the state tax appeal board or the proper court.

History: (1)En. Sec. 3, Ch. 191, L. 1957; amd. Sec. 16, Ch. 405, L. 1973; Sec. 84-429.9, R.C.M. 1947; (2)En. Sec. 3, Ch. 61, L. 1925; re-en. Sec. 2001.3, R.C.M. 1935; amd. Sec. 49, Ch. 100, L. 1973; amd. Sec. 2, Ch. 516, L. 1973; amd. Sec. 8, Ch. 98, L. 1977; amd. Sec. 50, Ch. 566, L. 1977; Sec. 84-404, R.C.M. 1947; R.C.M. 1947, 84-404, 84-429.9.

Cross-References

State Tax Appeal Board, Title 15, ch. 2.

15-8-113. Appeal from percentage assignment. If any taxpayer shall feel aggrieved at the percentage assignment so made by the department of revenue or its agent, he shall have the right to appeal to the county tax appeal board on the percentage assignment the same as he now has on valuations and also the right to appeal from the county tax appeal board to the state tax appeal board, whose findings shall be final except as to the right of review in the proper courts.

History: En. Sec. 2, Ch. 61, L. 1925; re-en. Sec. 2001.2, R.C.M. 1935; amd. Sec. 3, Ch. 405, L. 1973; R.C.M. 1947, 84-403.

Cross-References

State Tax Appeal Board, Title 15, ch. 2.

County Tax Appeal Board, Title 15, ch. 15, part 1.

15-8-114. Department to prepare blanks and rolls for assessor. It shall be made the duty of the department of revenue to prescribe such forms of assessment blanks and assessor's rolls as will comply with the above provisions, grouping all the same percentage class as nearly as possible in one group on blanks and assessor's roll.

History: En. Sec. 5, Ch. 61, L. 1925; re-en. Sec. 2001.5, R.C.M. 1935; amd. Sec. 3, Ch. 516, L. 1973; R.C.M. 1947, 84-405.

15-8-115. Department to defend property tax appeals — costs and judgments. (1) The department of revenue or its designee is the party defendant in any proceeding before a county tax appeal board, the state tax appeal board, or a court of law that seeks to dispute or adjust an action of the department under 15-8-101 arising from the exercise of the department's duties as prescribed by law or administrative rule. For the purposes of proceedings before county tax appeal boards, service on the department may be obtained by serving the local county assessor.

(2) Costs, if any, shall be assessed against the department and not against a local taxing unit.

(3) In any suit brought in the courts of this state for the refund of taxes paid under protest and those funds are held by the treasurer of a unit of

<u>YEAR</u>	<u>CORPORATION</u>	<u>CONTESTED VALUES</u>
1983	Portland General Electric Co.	\$ 6,373,779.00
1982	American Timber, Co.	2,253,987.00
1982	Northwest Airlines, Inc; Frontier	4.5 million/yr pending (taxes)
1983	Airlines, Inc; Western Airlines, Inc;	
1984	Big Sky Airlines, Inc.-consolidated	
1981	Northwest Land & Development, Inc.	1,168,270.00
1982	Peabody Coal Co.	142,415.00
1984	Stauffer Chemical Co.	7,240,248.00
1982	Conagra, Inc.	982,236.00
1982	Intermountain Microwave	800,000.00
1983	Soo Line Railroad Co.	203,630.00
1983	Cardinal Drilling Co.	1,400,750.00
1984	Atco Drilling	10,000,000.00
1984	Minnesota Power & Light Co.	1,600,000.00
1984	Westco Pipeline Co.	2,000,000.00
1984	Puget Sound Power & Light	118,000,000.00
1984	Montana-Dakota Utilities Co.	100,000.00
1984	Peavey Co.	864,100.00
1984	Consolidated Hydrocarbons, Inc.	3,544,164.00
1983/84	Republic Airlines, Inc.	300,000.00
1983	Pfizer, Inc.	1,027,444.00
1979	Eagle Communications, Inc.(Taxes)	48,521.00
1980	Eagle Communications, Inc.(Taxes)	24,293.00
1981	Eagle Communications, Inc.(Taxes)	38,817.00
1979	Kaiser Cement Corp.	6,250,000.00
1983	Conagra, Inc.	210,000.00
1980	Asarco	2,207,175.00

1981	Asarco	4,301,883.00
1982	Asarco	25,231,024.00
1984	Anaconda Minerals Co.	37,000,000.00
1983	Puget Sound Power & Light	85,649,081.00
1984	Portland General Electric	8,377,456.00
1983	Cleveland Wrecking Co.	17,000,000.00
1984	Haines Pipeline Construction Co.	4,000,000.00
1981	Minnesota Power & Light Co.	1,577,737.00
1982	Minnesota Power & Light Co.	1,799,610.00
1984	Pacific Power & Light Co., et. al.	1.5 million per yr. (taxes)
1983	Anaconda Minerals Co.	3,000,000.00

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**DIRECTOR
DEPT. OF REVENUE**

October 3, 1984

The Honorable Robert L. Marks
Montana State Representative
302 Lump Gulch
Clancy, MT 59634

Dear Representative Marks:

Last week I reviewed with Ellen Feaver litigation involving House Bill 747, and we discussed your letter on the subject.

Mrs. Feaver told me you met recently with Department of Revenue representatives, county commissioners, and county attorneys from counties primarily affected by the litigation. She said the meeting participants reached a consensus on litigation strategy for the near term. That strategy included Department of Revenue counsel being the lead attorney in the case, with county attorneys assisting. This strategy will significantly reduce the cost to the state in the initial phase of the case. I understand that the meeting participants agreed that they would discuss the issue of seeking additional funding at a future meeting if the need for expert witnesses or other assistance arose.

Please let me know immediately if you are not satisfied with this arrangement. If I do not hear from you, I will assume that consensus on strategy was reached.

Thank you for your interest in this important case.

Sincerely,

TED SCHWINDEN
Governor

cc: Ellen Feaver

DATE : 01/10/85

DEPARTMENT OF REVENUE
BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 86502 AIRLINE LITIGATION / RAILROAD APPRAISAL

BUDGET MODIFICATION

AE/OE	DESCRIPTION	DBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	DBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	.00				.00			
1100	SALARIES	\$.00				\$.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	.00				.00			
1500	HEALTH INSURANCE	.00				.00			
1600	VACANCY SAVINGS	.00				.00			
	TOTAL LEVEL	\$.00				\$.00			
2000	INFLATION	\$.00				\$.00			
2100	CONTRACTED SERVICES	120,000.00				.00			
2200	SUPPLIES & MATERIALS	.00				.00			
2300	COMMUNICATIONS	.00				.00			
2400	TRAVEL	.00				.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	.00				.00			
	TOTAL LEVEL	\$120,000.00				\$.00			
3100	EQUIPMENT	\$.00				\$.00			
	TOTAL LEVEL	\$.00				\$.00			
	TOTAL PROGRAM	\$120,000.00				\$.00			
01100	GENERAL FUND	\$120,000.00				\$.00			
	TOTAL PROGRAM	\$120,000.00				\$.00			

Exhibit #14
1/28/85

STATE OF MONTANA
AGENCY BASE INFORMATION FORM

AGENCY NUMBER:	5801	AGENCY NAME:	Revenue
PROGRAM NUMBER:	08	PROGRAM NAME:	Property Assessment
CONTROL VARIABLE:	086501	CONTROL VARIABLE NAME:	Railroad Appraisal

MODIFIED LEVEL NARRATIVE JUSTIFICATION: RAILROAD APPRAISAL

FY86-87 - \$220,000 (Biennial Appropriation Request)

For the last biennium the Property Assessment Division was appropriated \$265,000 specifically for costs arising from defense of railroad and airline litigation under federal nondiscriminatory taxation acts such as the Tax Equity and Fiscal Responsibility Act and the Railroad Revitalization and Regulatory Reform Act. Agreements with railroads expire January 1, 1986 and airlines remain involved in litigation. The Department proposes carrying the remaining amount of this appropriation, estimated to be \$220,000 after FY85, into the next biennium with the same restrictions.

It is expected the end of the reappraisal cycle will generate additional lawsuits under this protective legislation. The Department will continue to need this resource to effectively defend these issues and protect the local government tax base.

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DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

A00083 ADMINISTRATION
BIENNIUM 87 BUDGET REQUEST
THIRD LEVEL JUSTIFICATION

PERSONAL SERVICES

FY'84 Budgeted (Full Funding) - \$485,091 FY'84 Spent - \$470,004 Vacancy Savings 3.11%

OPERATING EXPENSES

2100 CONTRACTED SERVICES (FY'84 curtailments - \$10,000, Legal Counsel, Consulting & Mgt. Reports)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$23,451			
Budgeted		\$26,545		
OBPP Request			\$46,835	\$44,920
LFA Request			29,914	20,620

2102 Consulting and Professional Services (FY'84 Spent-\$3,502)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$18,500	\$18,500
OBPP Request	17,760	13,920

Expert witness on tax appeals (\$5,000), independent fee appraisers to assist with reappraisal completion (\$7,500) and appraisal manual preparation for the next cycle (\$6,000).

2110 Printing (FY'84 spent \$16,228)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,906	\$ 8,500
OBPP Request	5,906	8,500

FY'84 was unusually high due to data collection manual preparation and printing and massive appraisal school handouts. Cost transferred to 00081 for FY'85. Policy and procedure statements to be distributed to all field offices plus Administrative Rule printing.

2129 Film Services (FY'84 spent 0)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,000	\$ 0
OBPP Request	1,000	0

Film services necessary to develop appraisal manual for next cycle.

2157 Private Legal Counsel (FY'84 spent \$739)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 7,100	\$ 3,800
OBPP Request	3,200	1,800

Hearings officer legal costs on Administrative Rules for both reappraisal and personal property annual updates. Two hearings in November 1984 cost about \$1,250.

2172 Computer Processing - D of A (FY'84 spent \$6,644)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$13,819	\$15,550
OBPP Request	13,819	15,550

Additional records storage and processing for reappraisal, management reports and the state report of assessed value. File size will triple by completion of reappraisal.

2173 Computer Processing - Nonstate (FY'84 spent \$4,900)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 4,900	\$ 4,900
OBPP Request	4,900	4,900

Ongoing expenses actually incurred on county computer systems.

2175 Systems Development & support - D of A (FY'84 spent \$274)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 250	\$ 350
OBPP Request	250	350

Bursting and delving of computer printed materials for reappraisal.

2200 SUPPLIES AND MATERIAL (FY'84 curtailment in office supplies & valuation books)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$23,451			
Budgeted		\$23,696		
OBPP Request			\$27,825	\$26,325
LFA Request			22,418	22,418

2212 Photo and Reproduction (FY'84 spent \$5,798)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 4,776	\$ 4,776
OBPP Request	4,776	4,776

Normal cost of photocopying

2216 Gasoline (FY'84 spent \$2,987)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 6,205	\$ 6,205
OBPP Request	6,353	4,853

Travel for appeal defense and taxpayers information meetings (6 staff x 12,000 miles each at 17 miles per gallon).

2219 Forms/Central Stores (FY'84 spent \$594)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 594	\$ 594
OBPP Request	594	594

Forms for personnel/payroll, travel, procurement, etc.

2225 Books and Reference Materials (FY'84 spent \$4,166)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 6,052	\$ 6,052
OBPP Request	6,000	6,000

Increase if for computer manuals necessary to develop software for assessment at the county level and reduce software maintenance in the future.

2226 Paper/Central Stores (FY'84 spent \$523)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 823	\$ 823
OBPP Request	823	823

Paper for typewriters, word processors, copy machine and microcomputer.

2236	Office Supplies/Central Stores (FY'84 spent \$7,115)		
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 7,932	\$ 7,224
	OBPP Request	7,115	7,115

Ongoing current level requirement for necessary varied office supplies.

2241	Office Supplies/Nonstate Proc. (FY'84 spent \$2,249)		
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 2,164	\$ 2,164
	OBPP Request	2,164	2,164

Ongoing current level requirement to miscellaneous office supplies unavailable from Central Stores.

2300 COMMUNICATIONS

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$47,775			
Budgeted		\$35,338		
OBPP Request			\$49,326	\$46,636
LFA Request			53,211	49,617

2301	Telephone - Local Service & Equipment (FY'84 spent \$12,910)		
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		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$12,910	\$12,910
	OBPP Request	12,910	12,910

Ongoing current level fixed costs

2302	Telephone - Long Distance (FY'84 spent \$2,191)		
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		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 2,308	\$ 2,308
	OBPP Request	2,191	2,191

Ongoing current level use costs.

2304	Postage & Mailing (FY'84 spent \$17,702)		
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		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$23,312	\$23,312
	OBPP Request	20,392	17,702

Anticipate increase in correspondence for taxpayer and elected official inquiries regarding reappraisal.

2307 Messenger Services (FY'84 spent \$292)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 292	\$ 292
OBPP Request	292	292

In the past, some legal documents, to be timely, required service by messenger. Expect that cost to continue in FY'86 an FY'87.

2308 Post Office Box Rental (FY'84 spent \$69)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 69	\$ 69
OBPP Request	69	69

Ongoing current level requirement.

2314 Telephone - STS Usage (FY'84 spent \$13,172)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$13,172	\$13,172
OBPP Request	13,172	13,172

Ongoing current level requirement for Hot Line.

2316 Telephone - One Time charges (FY'84 spent \$1,439)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 520	\$ 520
OBPP Request	300	300

Occasional requirement for phone moves, additions or removals.

2400 TRAVEL (FY'84 curtailment - \$5,000 for field travel and training)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$17,111			
Budgeted		\$24,927		
OBPP Request			\$26,566	\$22,194
LFA Request			17,111	17,111

2401 In-State Personal Car Mileage (FY'84 spent \$1,035)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 2,088	\$ 1,263
OBPP Request	2,088	1,263

Travel to appeals and reappraisal information meetings. personal cars (17.5¢) cheaper than motor pool (30¢/mile).

2402 In-State Commercial Transport (FY'84 spent \$1,633)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 3,640	\$ 3,224
OBPP Request	3,640	2,224

Attendance at public meetings regarding reappraisal and county computerization meetings. Driving is not cost effective given staff limitations.

2403 In-State Aircraft Rental (FY'84 spent \$863)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 2,135	\$ 2,135
OBPP Request	2,135	1,135

Attendance of meetings in locations not served by commercial transport when driving is not cost effective.

2407 In-State Meals (FY'84 spent \$5,384)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 7,736	\$ 7,089
OBPP Request	7,736	7,089

Increased travel requirement anticipated for appeals and public inquiries regarding reappraisal. Some reduction expected in FY'87.

2408 In-State Lodging (FY'84 spent \$5,810)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 8,708	\$ 8,224
OBPP Request	8,708	8,224

Increased travel requirement anticipated for appeals and public inquiries regarding reappraisal. Some reduction expected in FY'87.

2412 Out-of-State Commercial Trans. (FY'84 spent \$1,544)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 4,600	\$ 4,600
OBPP Request	1,544	1,544

Interstate tax meeting and specialized training attendance.

2417 Out-of-State Meals (FY'84 spent \$211)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,080	\$ 1,080
OBPP Request	211	211

Interstate tax meeting and specialized training attendance.

2418 Out-of-State Lodging (FY'84 spent \$504)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 2,410	\$ 2,410
OBPP Request	504	504

Interstate tax meeting and specialized training attendance.

2500 RENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$17,330			
Budgeted		\$26,228		
OBPP Request			\$14,166	\$14,308
LFA Request			17,500	17,500

2516 Meeting Rooms (FY'84 spent \$30)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 200	\$ 200
OBPP Request	100	100

Meeting space for information meetings, schools, planning sessions and hearings.

2527 Rent - D of A space (FY'84 spent \$17,265)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$17,265	\$17,265
OBPP Request	14,066	14,208

Office space in the Capital Complex.

2700 REPAIR AND MAINTENANCE

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 7,005			
Budgeted		\$ 8,379		
OBPP Request			\$10,172	\$10,172
LFA Request			10,051	10,051

2704 Office Equipment (FY'84 spent \$7,005)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 8,806	\$ 8,806
OBPP Request	8,806	8,806

Maintenance contracts on OS/6, 2-8775's, 1-3732, 2-5210 printers, a microcomputer, copy machine, computer terminals and miscellaneous typewriters and calculators.

2706 Vehicles - Passenger (FY'84 spent \$1,166)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,600	\$ 1,600
OBPP Request	1,166	1,166

Ongoing maintenance anticipated on Helena based vehicles.

2727 Tires & Tubes (FY'84 spent -0-)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 200	\$ 200
OBPP Request	200	200

Same as 2706 except no tires bought in FY'84

2800 OTHER EXPENSES (FY'84 Cuts - \$5,000 in subscriptions and training)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 3,488			
Budgeted		\$ 8,269		
OBPP Request			\$ 3,443	\$ 3,443
LFA Request			3,488	3,488

2802 Subscriptions (FY'84 spent \$801)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 877	\$ 877
OBPP Request	801	801

Professional journals relating to appraisal and assessment and legal publications regarding litigation decisions and new property valuation concepts.

2809 Registration Fees for Training Conferences (FY'84 spent \$2,202)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 3,428	\$ 3,428
OBPP Request	2,202	2,202

Specialized training for Helena administrative staff.

2814 Tuition (FY'84 spent \$340)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,215	\$ 1,215
OBPP Request	340	340

Specialized training for Helena Administrative staff.

2815 Recruiting (FY'84 spent -0-)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 300	\$ 300
OBPP Request	100	100

Determined advertising in newspapers is essential to meet Affirmative Action goals.

2822 Freight and Express (FY'84 spent \$45)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 45	\$ 45
OBPP Request	45	45

Occasional requirement for furniture or package shipment.

3000 EQUIPMENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 4,177			
Budgeted		\$ 7,000		
OBPP Request			\$ 2,630	\$ 1,446
LFA Request			3,944	2,168

3112 Office Equipment (Our Request FY'86 \$3,944; FY'87 \$2,168)

<u>Administration</u>				<u>Personal Property</u>			
	<u>FY'86</u>		<u>FY'87</u>		<u>FY'86</u>		<u>FY'87</u>
Desk	\$380	Desk	\$475	2 Tables	\$300	Desk	\$380
Chair	\$230	2 Chairs	\$174	2 Chairs	\$200	Table	\$200
File Cabinet	\$199	File Cabinet	\$199	Calculator	\$100		
Calculator	\$200			Dividers	\$300		
	<u>1,009</u>		<u>848</u>		<u>1,000</u>		<u>580</u>

<u>Residential/Commercial</u>			
	<u>FY'86</u>		<u>FY'87</u>
2 Desks	\$600	2 Tables	\$300
2 Chairs	\$450	4 Chairs	\$400
2 File Cabinets	\$400	Microfiche	\$300
2 Calculators	\$400		
	<u>1,850</u>		<u>1,000</u>

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EXHIBIT 15A
1/28/85

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION DIVISION
CONTROL : 83 PROPERTY ASSESSMENT-ADMINISTRATION

CURRENT LEVEL SERVICES ONLY

AE/DE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	18.00	18.00	.00		18.00	18.00	.00	
1100	SALARIES	\$405,336	\$405,099	(\$237)		\$405,946	\$405,737	(\$209)	
1200	HOURLY WAGES	\$0	\$0	\$0		\$0	\$0	\$0	
1400	EMPLOYEE BENEFITS	\$59,272	\$59,222	(\$50)		\$59,771	\$59,732	(\$39)	
1500	HEALTH INSURANCE	\$21,600	\$21,600	\$0		\$21,600	\$21,600	\$0	
	TOTAL LEVEL	\$486,208	\$485,921	(\$287)		\$487,317	\$487,069	(\$248)	
2000	INFLATION	\$9,832	\$4,999	(\$4,833)		\$12,507	\$9,555	(\$2,952)	
2100	CONTRACTED SERVICES	\$46,835	\$29,914	(\$16,921)		\$44,920	\$20,620	(\$24,300)	
2200	SUPPLIES & MATERIALS	\$27,825	\$22,418	(\$5,407)		\$26,325	\$22,418	(\$3,907)	
2300	COMMUNICATIONS	\$49,326	\$53,211	\$3,885		\$46,636	\$49,617	\$2,981	
2400	TRAVEL	\$26,566	\$17,111	(\$9,455)		\$22,194	\$17,111	(\$5,083)	
2500	RENT	\$14,166	\$17,500	\$3,334		\$14,308	\$17,500	\$3,192	
2600	UTILITIES	\$0	\$0	\$0		\$0	\$0	\$0	
2700	REPAIR & MAINTENANCE	\$10,172	\$10,051	(\$121)		\$10,172	\$10,051	(\$121)	
2800	OTHER EXPENSES	\$3,443	\$3,488	\$45		\$3,443	\$3,488	\$45	
	TOTAL LEVEL	\$188,165	\$158,692	(\$29,473)		\$180,505	\$150,360	(\$30,145)	
3100	EQUIPMENT	\$2,630	\$3,944	\$1,314		\$1,446	\$2,168	\$722	
	TOTAL LEVEL	\$2,630	\$3,944	\$1,314		\$1,446	\$2,168	\$722	
	TOTAL PROGRAM	\$677,003	\$648,557	(\$28,446)		\$669,268	\$639,597	(\$29,671)	
01100	GENERAL FUND	\$677,003	\$648,557	(\$28,446)		\$669,268	\$639,597	(\$29,671)	
	TOTAL PROGRAM	\$677,003	\$648,557	(\$28,446)		\$669,268	\$639,597	(\$29,671)	

BUDGET ISSUES: CURRENT LEVEL (REQUEST OBPP AMOUNTS)

- 1) CONTRACTED SERVICES- REDUCTION THREATENS EXPERT WITNESS ON APPEALS, RULES HEARINGS OFFICERS AND MANAGEMENT REPORTS.
- 2) SUPPLIES AND MATERIALS- GAS TO TRAVEL TO APPEALS AND INFORMATION MEETINGS AND VALUATION AND REFERENCE BOOKS TO BEGIN THE NEW CYCLE ARE CRITICALLY NECESSARY.
- 3) TRAVEL- OUR ATTORNEY AND VALUATION EXPERTS MUST BE ABLE TO TRAVEL TO APPEALS, INFORMATION MEETINGS. WE MUST ALSO MAKE TRAINING AVAILABLE TO OUR RESIDENT SPECIALIST IN ASSESSMENT AND APPRAISAL AND HAVE MONEY TO EXPLAIN REAPPRAISAL SINCE WE LOST THE TAXPAYERS INFORMATION PROGRAM.

Exhibit # 16
1/28/85

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

00082 HELENA BASED APPRAISAL
(INCLUDES INTER-COUNTY, INDUSTRIAL & AG/TIMBER BUREAUS)
BIENNIUM 87 BUDGET REQUEST
THIRD LEVEL JUSTIFICATION

PERSONAL SERVICES

FY'84 Budgeted (full funding) \$384,473 FY'84 Spent - \$361,234 Vacancy Savings 6.04%

This high rate of vacancy savings was incurred as a result of unexpected turnovers and vacant recruitment periods in industrial appraiser positions. This unfortunate situation has caused us to fall somewhat behind schedule on industrial property reappraisal.

OPERATING EXPENSES

2100 Contracted Services: (FY'84 Sacrifices - \$14,000 for Computer Develop. & New Forms)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$31,460			
Budgeted		\$18,200		
OBPP Request			\$25,439	\$25,939
LFA Request			14,782	14,782

2102 Consulting and Professional Services (FY'84 Spent \$22,599)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$11,600	\$11,700
OBPP Request	11,600	11,600

Expert witnesses for litigation, DP program updating on Inter-county property valuation and work study and aerial photo updating for the Ag/Timber Bureau.

2104 Insurance and Bonds (FY'84 spent \$300)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 300	\$ 300
OBPP Request	\$ 300	300

Coverage on IBM PC's transported from county to county for timber valuation.

2110 Printing (FY'84 spent \$3,499)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 4,240	\$ 4,190
OBPP Request	3,499	3,499

A variety of valuation forms are used by these three bureaus, including Ag forms and industrial property forms.

2120 Storage Fees (FY'84 spent \$17)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,440	\$ 1,440
OBPP Request	1,440	1,440

Timber reappraisal requires data storage on the main frame computer in Helena, information wasn't collected until FY'85.

2172 Computer Proc. D of A (FY'84 spent \$3,543)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 8,600	\$ 9,100
OBPP Request	8,600	9,100

Machinery and equipment annual reports; records storage for the Industrial Bureau; updating turnaround documents and allocation forms for the Inter-County Bureau; and updating timber property records and preparing summary reports on timber reappraisal. When reappraisal started in 1981, only 1 industrial property was appraised, expect 800 by end of cycle. Additionally, no records were automated for timber appraisal.

2200 SUPPLIES AND MATERIAL (FY'84 sacrifice - aerial photos not purchased - \$5,000)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$13,844			
Budgeted		\$9,700		
OBPP Request			\$19,936	\$16,916
LFA Request			13,844	13,844

2210 Minor Tools & Equipment (FY'84 spent \$36)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 36	\$ 36
OBPP Request	36	36

First aid kit, flashlights, measuring tapes.

2216 Gasoline (FY'84 spent \$5,039)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 7,600	\$ 7,600
OBPP Request	4,800	4,800

Fuel for 6 vehicles conducting appraisal field work.

2224 Maps, Charts & Pamphlets (FY'84 spent \$1,742)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,150	\$ 5,150
OBPP Request	5,000	5,000

Aerial photos for Ag. land classification - 1/5 of state photo/maps replaced each year - not done in FY'84.

2225 Books and Reference Materials (FY'84 spent \$2,494)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,514	\$ 4,049
OBPP Request	5,514	2,494

Valuation guides necessary to start next reappraisal cycle.

2226 Paper/Central Stores (FY'84 spent \$611)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 611	\$ 611
OBPP Request	611	611

Typing and computer paper for three bureaus.

2231 Photographic (FY'84 spent \$902)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,007	\$ 1,007
OBPP Request	902	902

Film and other photo supplies for pictures of Industrial sites being appraised.

2232 Safety Supplies (FY'84 spent \$57)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 100	\$ 100
OBPP Request	100	100

Hard hats, ear plugs, respirators, etc. required at industrial plants

2233 Paper/Nonstate Provided (FY'84 spent \$74)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 74	\$ 74
OBPP Request	74	74

Occasionally need to buy paper when working in outlying locations.

2236 Office Supplies/Central Stores (FY'84 spent \$794)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 794	\$ 794
ORPP Request	794	794

Ongoing current level requirement for miscellaneous office supplies for three bureaus.

2241 Office Supplies/Nonstate Proc. (FY'84 spent \$1,772)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,772	\$ 1,772
OBPP Request	1,772	1,772

Ongoing current level requirement to buy supplies while doing field work in outlying locations.

2245 Data Processing Supplies (FY'84 spent \$206)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 206	\$ 206
OBPP Request	206	206

Miscellaneous DP supplies for 4 microcomputers.

2247 Shoes (FY'84 spent \$15)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 80	\$ 80
OBPP Request	80	80

Safety shoe procurement for requiring industrial plants.

2265 Miscellaneous Medications (FY'84 spent \$83)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 83	\$ 83
OBPP Request	83	83

First Aid items for field appraisers.

2300 COMMUNICATIONS

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 2,450			
Budgeted		\$ 2,100		
OBPP Request			\$ 2,884	\$ 2,434
LFA Request			2,450	2,450

2301 Telephone - Local Service & Equipment (FY'84 spent \$946)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 946	\$ 946
OBPP Request	946	946

Phone systems for Billings industrial office and Missoula timber office

2302 Telephone - Long Distance (FY'84 spent \$678)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 673	\$ 673
OBPP Request	673	673

Ongoing long distance call incursion.

2304 Postage & Mailing (FY'84 spent \$298)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 298	\$ 298
OBPP Request	298	298

Ongoing requirement for communications with taxpayers and between Helena and field offices.

2308 Post Office Box Rental (FY'84 spent \$69)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 69	\$ 69
OBPP Request	69	69

Requirement to maintain a mail box.

2309 Advertising (FY'84 spent \$448)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 448	\$ 448
OBPP Request	\$ 448	\$ 448

Newspaper ads for recruiting for new employees.

2310 Telephone - One Time Charges (FY'84 spent \$11)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 450	\$ 450
OBPP Request	450	450

Installation of WATTS line at Billings Industrial Appraisal Office. Cost effective over long distance lines.

2400 TRAVEL (FY'84 sacrifice \$5,000 in travel curtailed)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$44,281			
Budgeted		\$40,762		
OBPP Request			\$46,363	\$46,363
LFA Request			44,281	44,281

2401 In-State Personal Car Mileage (FY'84 spent \$6,612)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 6,612	\$ 6,612
OBPP Request	6,612	6,612

Personal cars less expensive than motor pool at 30¢/mile.

2402 In-State Commercial Transport (FY'84 spent \$1,742)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,742	\$ 1,742
OBPP Request	1,742	1,742

Occasional requirement to fly to meetings where driving is not cost effective.

2404 In-State Motor Pool (FY'84 spent \$68)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 68	\$ 68
OBPP Request	68	68

Infrequent need for 4 wheel drive from motor pool.

2407 In-State Meals (FY'84 spent \$12,739)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$12,739	\$12,739
OBPP Request	12,739	12,739

Ongoing travel required for appraisal fieldwork being done in 3 bureaus by 14 personnel.

2408 In-State Lodging (FY'84 spent \$15,129)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$15,129	\$15,129
OBPP Request	15,129	15,129

Ongoing travel required for appraisal fieldwork being done in 3 bureaus by 14 personnel.

2412 Out-of-State Commercial Trans. (FY'84 spent \$3,493)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,000	\$ 5,000
OBPP Request	5,000	5,000

Industrial appraiser attendance at special schools, audits of out-of-state corporate records. Inter-county personnel to attend Western States tax meetings and annual training session in Witchita.

2417 Out-of-State Meals (FY'84 spent \$1,413)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,600	\$ 1,600
OBPP Request	1,600	1,600

Industrial appraiser attendance at special schools, audits of out-of-state corporate records. Inter-county personnel to attend Western States tax meetings and annual training session in Witchita.

2418 Out-of-State Lodging (FY'84 spent \$2,243)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 3,300	\$ 3,300
OBPP Request	3,300	3,300

Industrial appraiser attendance at special schools, audits of out-of-state corporate records. Inter-county personnel to attend Western States tax meetings and annual training session in Witchita.

2500 RENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 5,349			
Budgeted		\$ 3,800		
OBPP Request			\$14,089	\$11,259
LFA Request			9,499	6,499

2504 Office Equipment (FY'84 spent \$99)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 99	\$ 99
OBPP Request	99	99

Occasional need to rent a typewriter or calculator in outlying offices.

2527 Rent - D of A space (FY'84 spent -0-)

	<u>FY'86</u>	<u>FY'87</u>
OBPP Request	\$ 4,986	\$ 5,016

OBPP added this for Livestock Building space.

2528	Rent/Non D of A Buildings	(FY'84 spent \$5,250)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 9,400	\$ 6,400
	OBPP Request	9,024	6,144

Space needed for Billings Industrial Office and for timber appraisal in Missoula and Kalispell.

2700 REPAIR AND MAINTENANCE

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 4,669			
Budgeted		\$ 3,260		
OBPP Request			\$ 6,171	\$ 6,171
LFA Request			6,171	6,171

2704	Office Equipment	(FY'84 spent \$892)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 892	\$ 892
	OBPP Request	892	892

Maintenance on typewriters, calculators and planimeters.

2706	Vehicles - Passenger	(FY'84 spent \$3,493)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 3,493	\$ 3,493
	OBPP Request	3,493	3,493

Six cars require ongoing maintenance to avoid more expensive personal car or motor pool use.

2727	Tires & Tubes	(FY'84 spent \$186)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 186	\$ 186
	OBPP Request	186	186

Four tires need to be replaced.

2743	Data Processing Equipment	(FY'84 spent \$98)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 1,600	\$ 1,600
	OBPP Request	1,600	1,600

We now have 4 microcomputers (instead of the 1 in FY'84) which we expect will require occasional maintenance.

2800 OTHER EXPENSES (FY'85 sacrifice \$4,000 in training)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 5,043			
Budgeted		\$ 5,020		
OBPP Request			\$ 5,219	\$ 5,219
LFA Request			5,043	5,043

2802 Subscriptions (FY'84 spent \$2,216)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 3,320	\$ 3,320
OBPP Request	3,320	3,320

Necessary subscriptions to Industrial journals, utility publications, Ag. and timber publications, Wall Street Journal, etc.

2809 Registration Fees for Training Conferences (FY'84 spent \$1,806)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 1,545	\$ 1,545
OBPP Request	1,056	1,056

Specialized training for industrial appraisers, utility and inter-county property valuers and Ag. land classification specialists.

2814 Tuition (FY'84 spent \$595)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 595	\$ 595
OBPP Request	595	595

Specialized training for industrial appraisers, utility and inter-county property valuers and Ag. land classification specialists.

2815 Recruiting (FY'84 spent \$248)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 248	\$ 248
OBPP Request	248	248

Costs associated with possible personnel replacements.

3000 EQUIPMENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$10,814			
Budgeted		\$ 9,742		
OBPP Request			\$23,400	\$10,270
LFA Request			11,200	21,220

3103 Autos & Trucks (FY'84 spent -0-)

	<u>FY'86</u>	<u>FY'87</u>
OBPP Request	16,980	9,220

Two cars replaced in FY'86 and one in FY'87.

3106 Data Processing (FY'84 spent \$98)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,000	-0-
OBPP Request	5,000	-0-

Procurement of a microcomputer for the Billings Industrial appraisal office.

3112 Office (FY'84 spent \$10,716)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$21,980	\$21,970
OBPP Request	1,420	1,650

Replacement desks, chairs, tables and calculators which are or will be worn out.

rh95

Exhibit # 17
1/28/85

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION DIVISION
CONTROL : 82 PROPERTY ASSESSMENT-HELENA

CURRENT LEVEL SERVICES ONLY

AE/DE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	14.00	14.00	.00		14.00	14.00	.00	
1100	SALARIES	\$303,103	\$302,885 (	\$218)		\$303,489	\$303,288 (	\$201)	
1200	HOURLY WAGES	\$0	\$0	\$0		\$0	\$0	\$0	
1400	EMPLOYEE BENEFITS	\$44,169	\$44,115 (	\$54)		\$44,380	\$44,329 (	\$51)	
1500	HEALTH INSURANCE	\$16,800	\$16,800	\$0		\$16,800	\$16,800	\$0	
	TOTAL LEVEL	\$364,072	\$363,800 (	\$272)		\$364,669	\$364,417 (	\$252)	
2000	INFLATION	\$3,515	\$3,691	\$176		\$3,415	\$6,411	\$2,996	
2100	CONTRACTED SERVICES	\$25,439	\$14,782 (	\$10,657)		\$25,939	\$14,782 (	\$11,157)	
2200	SUPPLIES & MATERIALS	\$19,936	\$13,844 (	\$6,092)		\$16,916	\$13,844 (	\$3,072)	
2300	COMMUNICATIONS	\$2,884	\$2,450 (	\$434)		\$2,434	\$2,450	\$16	
2400	TRAVEL	\$46,363	\$44,281 (	\$2,082)		\$46,363	\$44,281 (	\$2,082)	
2500	RENT	\$14,089	\$9,499 (	\$4,590)		\$11,259	\$6,499 (	\$4,760)	
2600	UTILITIES	\$0	\$0	\$0		\$0	\$0	\$0	
2700	REPAIR & MAINTENANCE	\$6,171	\$6,171	\$0		\$6,171	\$6,171	\$0	
2800	OTHER EXPENSES	\$5,219	\$5,043 (	\$176)		\$5,219	\$5,043 (	\$176)	
	TOTAL LEVEL	\$123,616	\$99,761 (	\$23,855)		\$117,716	\$99,481 (	\$18,235)	
3100	EQUIPMENT	\$23,400	\$11,200 (	\$12,200)		\$10,270	\$21,220	\$10,950	
	TOTAL LEVEL	\$23,400	\$11,200 (	\$12,200)		\$10,270	\$21,220	\$10,950	
	TOTAL PROGRAM	\$511,088	\$474,761 (	\$36,327)		\$492,655	\$485,118 (	\$7,537)	
01100	GENERAL FUND	\$511,088	\$474,761 (	\$36,327)		\$492,655	\$485,118 (	\$7,537)	
	TOTAL PROGRAM	\$511,088	\$474,761 (	\$36,327)		\$492,655	\$485,118 (	\$7,537)	

BUDGET ISSUES: CURRENT LEVEL (REQUEST OBPP AMOUNTS)

- 1) CONTRACTED SERVICES- EXPERT WITNESS ON INDUSTRIAL PROPERTY AND CENTRALLY ASSESSED PROPERTY LITIGATION ARE CRITICAL. ALSO TIMBER REAPPRAISAL DATA PROCESSING MUST BE DONE.
- 2) SUPPLIES AND MATERIALS- GASOLINE FOR REAPPRAISAL AND AERIAL PHOTOGRAPHS MUST BE AVAILABLE.
- 3) RENT- OFFICE SPACE FOR OUTLYING AREAS MUST BE PROVIDED FOR TIMBER AND INDUSTRIAL APPRAISAL ACTIVITIES.

1/28/85

00081 ASSESSORS AND APPRAISERS
 BIENNIUM 87 BUDGET REQUEST
 THIRD LEVEL JUSTIFICATION

PERSONAL SERVICES

FY'84 Full Funded	\$8,047,727
FY'84 Budgeted	7,677,135
FY'84 Spent	7,836,027
Vacancy Savings	2.63%

By statute, elected assessors must be replaced upon resignation. Impossible to generate savings for 53 F.T.E.

OPERATING EXPENSES

2100 CONTRACTED SERVICES (FY'84 Sacrifices - computer expense paid in '83 \$156,000; nonstate computers \$65,000; software development \$28,800; data processing \$150,000)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$526,511			
Budgeted		\$555,652		
OBPP Request			\$641,196	\$488,050
LFA Request			550,101	425,161

2102 Consulting and Professional Services (FY'84 Spent \$74,010)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 59,813	\$ 59,813
OBPP Request	58,000	45,500

Develop sales ratio program, Petroleum County contract, appraisal school instructors, assessment school instructors, and independent fee appraisers for research on land market values to start next appraisal cycle.

2110 Printing (FY'84 spent \$113,331)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$194,020	\$194,020
OBPP Request	144,125	131,728

New value assessment notices on all properties, replacement of plat and ownership books; new appraisal manuals, new assessment forms to start new appraisal cycle; annual assessment manuals.

2120 Storage Fees (FY'84 spent \$84)

	FY'86	FY'87
Our Request	\$ 500	\$ 500
OBPP Request	500	500

Anticipated increase in documents to be stored - litigation files, appeals and memoranda pertinent to reappraisal.

2129 Film Services (FY'84 Spent -0-)

	FY'86	FY'87
Our Request	\$ 6,300	\$ 6,300
OBPP Request	2,800	2,800

County section maps, municipality mylars and overlays, pictures for the proof copy of the appraisal manual all require filming support. 15-8-102(3) requires we produce maps.

2135 Education and Training (FY'84 Spent -0-)

	FY'86	FY'87
Our Request	\$ 41,000	\$ 41,000
OBPP Request	23,600	23,600

Certification training for the appraisal staff plus legally required assessor training school annually. (Money in '84 came from 2102.)

2144 Microfilm Services (FY'84 Spent -0-)

	FY'86	FY'87
Our Request	\$ 31,474	\$ 31,474
OBPP Request	15,680	15,680

To accommodate efficient storage of appraisal and assessment records in each county office. This is critical for freeing up storage space for the next reappraisal cycle. Either we must rent space or reduce storage requirements.

2172 Computer Proc./D of A (FY'84 spent \$34,637)

	FY'86	FY'87
Our Request	\$185,530	\$ 61,400
OBPP Request	185,530	61,400

These are direct reappraisal incursions:

Recost Master File	\$55,100
Regression/Sales Analysis	3,025
County Mgt. Reports for Sales Adjustments	
960,000 Properties	67,200
Corrections & New Construction	30,255

2173 Computer Processing/Nonstate (FY'84 Spent \$303,269)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$206,063	\$206,063
OBPP Request	\$206,063	\$206,063

Assessment data processing on county computer systems in 7 counties (\$164,063) plus Marshall Valuation computer services on commercial properties (\$42,000).

2175 Sys. Development & Support/D of A (FY'84 Spent \$779)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 4,898	\$ 1,000
OBPP Request	4,898	779

Bursting and deleving of appraisal data printouts, D of A data processing manuals and miscellaneous instructional data entry.

2176 Sys. Development & Support/Non State (FY'84 Spent \$28,800)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 45,000	\$ 7,200
OBPP Request		

2200 SUPPLIES AND MATERIAL (FY'84 sacrifices - pricing guides \$50,000; county provided DP supplies \$7,500)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$239,602			
Budgeted		\$278,426		
OBPP Request			\$326,436	\$303,952
LFA Request			255,216	255,216

2212 Photo & Reproduction (FY'84 spent \$18,530)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 48,098	\$ 56,698
OBPP Request	46,130	52,730

Anticipate increased copies of records due to appeals, creation of up-to-date ownership maps and generation of new and data collection manuals and cost computation manuals. Less than \$400 per office for copies, maps, or new manuals.

2214 Printing (FY'84 spent \$148)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 148	\$ 148
OBPP Request	148	148

For miscellaneous printing supplies.

2215 Vehicular (FY'84 spent \$147)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 100	\$ 100
OBPP Request	100	100

Miscellaneous supply items for cars and trucks.

2216 Gasoline (FY'84 spent \$59,713)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$112,014	\$ 81,532
OBPP Request	73,349	61,407

Critically necessary for ongoing appraisal fieldwork both to finish the current cycle and begin the new one. As smaller counties get reappraisal completed, more appraisers will travel outside their county to ensure larger counties are completed. Older worn out cars are using more gas.

2219 Forms/Central Stores (FY'84 spent \$616)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 6,487	\$ 6,487
OBPP Request	616	616

Ongoing requirement for administrative forms to accommodate day-to-day personnel, payroll, travel, procurement activities in the county offices.

2220 Forms/Nonstate Provider (FY'84 spent \$4,473)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 2,283	\$ 2,283
OBPP Request	2,283	2,283

For provision of special assessment forms not available from Central Stores.

2224 Maps, Charts & Pamphlets (FY'84 spent \$1,476)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 6,241	\$ 6,241
OBPP Request	1,476	1,476

Provides for county and city maps, directories and permits to assist in property location efforts.

2225 Books and Reference Materials (FY'84 spent \$39,725)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 98,102	\$ 98,102
OBPP Request	69,725	64,725

We will require new reappraisal reference materials and assessment guidebooks for each county. Increase green guides because counties without them are estimating and randomly assessing the property.

2226 Paper/Central Stores (FY'84 spent \$14,142)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 32,385	\$ 8,000
OBPP Request	30,142	8,000

We provide computer paper to automated county assessment offices.

2231 Photographic (FY'84 spent \$37,425)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 19,593	\$ 19,593
OBPP Request	19,593	19,593

We require pictures of appraised and assessed properties in our records for value comparisons and appeal defense.

2236 Office Supplies/Central Stores (FY'84 spent \$32,417)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 65,881	\$ 65,881
OBPP Request	65,881	65,881

We must by law provide county offices with the various and sundry supplies needed for day-to-day operations. We've been unable to do so in the past.

2239 Microfilm Supplies (FY'84 spent \$812)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 681	\$ 681
OBPP Request	681	681

Several assessor offices are microfilming records which require acquisition of related supplies.

2241 Off. Supplies/Nonstate Provider (FY'84 spent \$21,839)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 11,800	\$ 11,800
OBPP Request	9,000	9,000

Would allow assessor, appraiser and area manager offices to purchase supplies locally when orders of less than \$20 are necessary in compliance with Central Stores policy.

2245 Data Processing Supplies (FY'84 spent \$838)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 9,003	\$ 9,003
OBPP Request	7,000	7,000

Automated counties need diskettes, printer ribbons, printer reels, etc. for their computer components.

2300 COMMUNICATIONS (FY'84 shortage - counties paid \$30,000 of our postage and phone bills)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$166,553			
Budgeted		\$263,401		
OBPP Request			\$356,247	\$278,247
LFA Request			165,830	165,830

2301 Telephone - Local Serv. & Equip. (FY'84 spent \$51,695)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 59,128	\$ 59,128
OBPP Request	51,695	51,695

Ongoing fixed phone costs for assessor, appraiser and area managers offices.

2302 Telephone - Long Distance (FY'84 spent \$32,388)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 36,611	\$ 36,611
OBPP Request	35,661	34,661

Ongoing long distance communications requirements plus expected increase due to reappraisal.

2304 Postage & Mailing (FY'84 spent \$68,164)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$231,788	\$231,788
OBPP Request	231,788	154,788

CRITICAL! We must by law mail out new value assessment notices to virtually all property taxpayers plus the legal requirement to send arbitrary and estimated assessments by registered mail. Some counties have paid our postage bills in the past. Must mail computer generated values to counties. (FY'84 340,820 mailings, FY'86 1,007,774 mailings, FY'87 750,000 mailings)

2308 Post Office Box Rental (FY'84 spent \$667)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 613	\$ 613
OBPP Request	613	613

We need to maintain P.O. Boxes in certain locations as it is the only method of postal delivery.

2309 Advertising (FY'84 spent \$1,726)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 14,605	\$ 14,605
OBPP Request	\$ 14,605	\$ 14,605

Senior citizen exempt deadlines, property tax exempt deadlines, assessor and appraiser office schedules, nonfossil energy applications and recruitment activities all require media advertising.

2314 Telephone - STS Usage (FY'84 spent \$11,266)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 21,770	\$ 21,770
OBPP Request	21,770	21,770

Current use of STS lines in appraisal offices and area managers offices plus anticipated increases in use regarding reappraisal questions and appeals warrants this amount. This figure contemplates inquiries will at least double in FY'86 and FY'87.

2316 Telephone - One-time Charges (FY'84 spent \$650)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 115	\$ 115
OBPP Request	115	115

2400 TRAVEL As smaller counties get reappraisal completed, more appraisers will travel outside their counties to get reappraisal completed.

2nd appraisal school
2nd assessment school

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$143,718			
Budgeted		\$248,079		
OBPP Request			\$216,196	\$183,640
LFA Request			143,718	143,718

2401 In-State Personal Car Mileage (FY'84 spent \$24,503)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 81,272	\$ 65,688
OBPP Request	27,827	25,646

Primarily for assessors doing property field inspections and travel to assessment schools with some personal car travel required by appraisal personnel.

2402 In-State Commercial Transport (FY'84 spent \$3,851)

	FY'86	FY'87
Our Request	\$ 3,642	\$ 3,642
OBPP Request	3,642	3,642

Travel by assessment auditors when driving cost and time is not cost effective.

2403 In-State Aircraft Rental (FY'84 spent \$2,009)

	FY'86	FY'87
Our Request	\$ 2,009	\$ 2,009
OBPP Request	2,009	2,009

For travel to eastern counties not served by commercial transport for assessment audits and computer programming changes when driving is not practical.

2404 In-State Motor Pool (FY'84 spent \$485)

	FY'86	FY'87
Our Request	\$ 337	\$ 337
OBPP Request	337	337

Occasionally assessors and appraisers need to check out a vehicle to do field work when their vehicle is the shop for repairs or servicing.

2407 In-State Meals (FY'84 spent \$61,319)

	FY'86	FY'87
Our Request	\$ 83,163	\$ 83,163
OBPP Request	76,709	67,422

Appraisal field work, assessment field work, certification training and assessor schools all rely on adequate funding here.

2408 In-State Lodging (FY'84 spent \$49,894)

	FY'86	FY'87
Our Request	\$ 87,909	\$ 87,909
OBPP Request	64,531	56,243

Appraisal field work, assessment field work, certification training and assessor schools all rely on adequate funding here.

2409 In-State Car Rental (FY'84 spent \$422)

	FY'86	FY'87
Our Request	\$ 422	\$ 422
OBPP Request	422	422

Unusual circumstances (car breakdowns, etc.) require us to be able to rent a car in an emergency.

2412 Out-of-State Commercial Trans. (FY'84 spent \$400)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	6,000	\$	6,000
OBPP Request		400		400

Travel for special training of appraisal managers.

2417 Out-of-State Meals (FY'84 spent \$147)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	1,575	\$	1,575
OBPP Request		147		147

Travel for special training of appraisal managers.

2418 Out-of-State Lodging (FY'84 spent \$172)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	3,500	\$	3,500
OBPP Request		172		172

Travel for special training of appraisal managers.

2500 RENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 29,851			
Budgeted		\$ 51,864		
OBPP Request			\$ 43,595	\$ 43,595
LFA Request			29,850	29,850

2504 Office Equipment (FY'84 spent \$1,844)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	1,282	\$	1,282
OBPP Request		1,282		1,282

Occasional rent of typewriters and calculators pending replacement; and overhead projectors, screens and visual aid items for schools, meetings and workshops.

2506 Postage Meter (FY'84 spent \$27)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	588	\$	588
OBPP Request		588		588

Hill County assessor's postage meter and meters for area managers.

2516 Meeting Rooms (FY'84 spent \$1,256)

		<u>FY'86</u>		<u>FY'87</u>
Our Request	\$	3,425	\$	3,425
OBPP Request		3,425		3,425

Rooms for 2 annual assessor schools and area manager staff meetings.

2528 Rent/Non D of A Buildings (FY'84 spent \$26,724)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 38,300	\$ 38,300
OBPP Request	38,300	38,300

Office space for appraisal offices which cannot be accommodated in county buildings. Rosebud County appraisal area condemned; cost based on quoted increases by providers.

2600 UTILITIES-ELECTRICITY (FY'84 spent \$597)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 720	\$ 720
OBPP Request	597	597

We must pay for electricity in rented private office space where appraisal offices are not located in courthouses.

2700 REPAIR AND MAINTENANCE (FY'84 sacrifice - deferred car repairs \$20,000; unpaid county computer maintenance \$25,000)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 94,364			
Budgeted		\$133,074		
OBPP Request			\$184,668	\$173,013
LFA Request			69,095	69,095

2704 Office Equipment (FY'84 spent \$59,479)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 34,360	\$ 34,360
OBPP Request	34,360	34,360

Maintenance required on Burroughs machines, graphotypes and addressographs, etc. in county offices.

2706 Vehicles - Passenger (FY'84 spent \$32,319)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 34,360	\$ 34,360
OBPP Request	34,360	34,360

Vehicle maintenance required particularly on older cars which are no longer cost effective but haven't been replaced yet.

2727 Tires & Tubes (FY'84 spent \$1,940)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 10,200	\$ 10,200
OBPP Request	5,000	5,000

Ongoing requirement for tire replacement on vehicle fleet.

2743	Data Processing Equipment	(FY'84 spent -0-)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$100,989	\$ 89,334
	OBPP Request	112,989	101,334

Maintenance agreements on hardware and software in 30 automated counties. This should go down somewhat in FY'87 as the state develops its own software for assessment and tax billing. No expense was incurred here in FY'84 because payments to counties were made through contract services.

2800 OTHER EXPENSES (FY'84 sacrifices - cancelled certification school \$21,000)

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$ 22,737			
Budgeted		\$ 41,587		
OBPP Request			\$ 20,045	\$ 9,932
LFA Request			7,779	7,779

2801	Dues	(FY'84 spent \$306)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 176	\$ 176
	OBPP Request	176	176

IAAO membership for certification.

2802	Subscriptions	(FY'84 spent \$2,489)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 15,252	\$ 15,252
	OBPP Request	15,252	5,289

Allows counties to subscribe to local real estate publications, multi-list, and city directories for current market information on residences and commercial facilities. Also provides for Marshal Swift commercial appraiser manuals for the new cycle.

2809	Registration Fees for Training	(FY'84 spent \$2,468)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 2,468	\$ 2,468
	OBPP Request	2,468	2,468

Attendance at various management and special skills seminars.

2815	Recruiting	(FY'84 spent \$1,247)	
		<u>FY'86</u>	<u>FY'87</u>
	Our Request	\$ 1,247	\$ 1,247
	OBPP Request	1,247	1,247

Ongoing requirement for recruiting-related expenses with emphasis on Affirmative Action and EEO.

2822 Freight & Express (FY'84 spent \$752)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 5,171	\$ 1,246
OBPP Request	902	752

Shipment of data entry forms to and from Helena.

3000 EQUIPMENT

	<u>FY'84</u>	<u>FY'85</u>	<u>FY'86</u>	<u>FY'87</u>
Spent	\$330,822			
Budgeted		\$103,997		
OBPP Request			\$234,020	\$216,020
LFA Request			84,500	178,000

3103 Autos & Trucks

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$160,000	\$160,000

Replacement of 16 vehicles each year.

3106 Data Processing

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 48,600	21,600

For DP terminals in FY'86 for 27 county appraisal offices having access to county computers. In FY'87 12 additional terminals will be needed in twelve newly automated counties.

3112 Office

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$142,430	\$142,430

This request again returns to 15-8-102(2), MCA, and the requirement to provide sufficient personal property to complete all the assessment and appraisal responsibilities of the state. This request attempts to make up for the short funding in the last biennium as well as reflect our historical expenditures in this category. The expenditure request breaks down as follows and anticipates replacing 25% of the property on an annual basis. For the appraisal offices 51 calculators at \$200 each, each year of the biennium; 6 typewriters at \$1,000 each, each year of the biennium; copy machines at \$1,325 each, each year of the biennium; two microfiche readers at \$250 each, each year of the biennium; 2 proportional dividers at \$80 apiece each year of the biennium; 4 planimeters at \$200 each, each year of the biennium and 10 airconditioners at \$500 each, each year of the biennium. Additionally, the assessment expenditures would include 50 calculators at \$200 each, each year of the biennium; 20 typewriters at \$1,000 each, each

year of the biennium; 10 copiers at \$1,325 apiece each year of the biennium; 4 desks at \$600 apiece each year of the biennium; 10 chairs at \$150 apiece each year of the biennium; 10 file cabinets or data racks at \$250 each, each year of the biennium; 5 shelves at \$125 each, each year of the biennium; 2 tables at \$100 apiece and 4 computer terminals at \$1,800 each, each year of the biennium.

rh97

01/10/85

DEPARTMENT OF REVENUE
BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION DIVISION
CONTROL : 81 APPRAISERS & ASSESSORS

CURRENT LEVEL SERVICES ONLY

AE/OE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	409.40	409.40	.00		409.40	409.40	.00	
1100	SALARIES	\$6,356,366	\$6,363,823	\$7,457		\$6,362,893	\$6,370,035	\$7,142	
1200	HOURLY WAGES	\$0	\$0	\$0		\$0	\$0	\$0	
1400	EMPLOYEE BENEFITS	\$961,704	\$961,690	(\$14)		\$966,083	\$966,643	\$560	
1500	HEALTH INSURANCE	\$500,400	\$500,400	\$0		\$500,400	\$500,400	\$0	
	TOTAL LEVEL	\$7,818,470	\$7,825,913	\$7,443		\$7,829,376	\$7,837,078	\$7,702	
2000	INFLATION	\$92,797	\$69,835	(\$22,962)		\$94,938	\$118,714	\$23,776	
2100	CONTRACTED SERVICES	\$641,196	\$550,101	(\$91,095)		\$488,050	\$425,161	(\$62,889)	
2200	SUPPLIES & MATERIALS	\$326,436	\$255,216	(\$71,220)		\$303,952	\$255,216	(\$48,736)	
2300	COMMUNICATIONS	\$356,247	\$165,830	(\$190,417)		\$278,247	\$165,830	(\$112,417)	
2400	TRAVEL	\$216,196	\$143,718	(\$72,478)		\$183,640	\$143,718	(\$39,922)	
2500	RENT	\$43,595	\$29,850	(\$13,745)		\$43,595	\$29,850	(\$13,745)	
2600	UTILITIES	\$597	\$597	\$0		\$597	\$597	\$0	
2700	REPAIR & MAINTENANCE	\$184,668	\$69,095	(\$115,573)		\$173,013	\$69,095	(\$103,918)	
2800	OTHER EXPENSES	\$20,045	\$7,779	(\$12,266)		\$9,932	\$7,779	(\$2,153)	
	TOTAL LEVEL	\$1,881,777	\$1,292,021	(\$589,756)		\$1,575,964	\$1,215,960	(\$360,004)	
3100	EQUIPMENT	\$234,020	\$84,500	(\$149,520)		\$216,020	\$178,000	(\$38,020)	
	TOTAL LEVEL	\$234,020	\$84,500	(\$149,520)		\$216,020	\$178,000	(\$38,020)	
	TOTAL PROGRAM	\$9,934,267	\$9,202,434	(\$731,833)		\$9,621,360	\$9,231,038	(\$390,322)	
01100	GENERAL FUND	\$9,934,267	\$9,202,434	(\$731,833)		\$9,621,360	\$9,231,038	(\$390,322)	
	TOTAL PROGRAM	\$9,934,267	\$9,202,434	(\$731,833)		\$9,621,360	\$9,231,038	(\$390,322)	

BUDGET ISSUES: CURRENT LEVEL (OBPP BUDGET AMOUNTS ARE CONSIDERED TO BE MINIMUM AMOUNTS CRITICAL FOR COMPLETING REAPPRAISAL)

- 1) CONTRACTED SERVICES- PRINTING AND DATA PROCESSING FOR REAPPRAISAL PLUS LAND STUDIES FOR NEW CYCLE THREATENED TO SUPPLIES AND MATERIALS- GASOLINE FOR REAPPRAISAL FIELD WORK COMPLETION MUST BE ADEQUATE, NEW MANUALS NEEDED TO START APPRAISAL, ADEQUATE PRICING MANUALS FOR ASSESSMENT OFFICE.
- 2) COMMUNICATIONS- POSTAGE FOR ASSESSMENT MAILINGS AND TELEPHONE COST FUNDING FOR 112 OFFICES MUST BE PROVIDED.
- 3) TRAVEL- APPRAISER RELOCATION FOR REAPPRAISAL COMPLETION IS CRITICALLY NECESSARY AS ARE 2 ASSESSORS SCHOOLS PER YEAR.
- 4) REPAIR AND MAINTENANCE- OBLIGATIONS TO 37 COUNTIES FOR COMPUTER SYSTEMS MAINTENANCE SHOULD BE FULLFILLED AND OLD VEHICLES REQUIRE ADDITIONAL MAINTENANCE
- 5) OTHER EXPENSES- TRAINING COSTS FOR APPRAISAL CERTIFICATION MUST BE AVAILABLE.
- 6) EQUIPMENT- VEHICLES MUST BE PROVIDED TO REPLACE APPROXIMATELY 23 CARS THAT CURRENTLY HAVE IN EXCESS OF 100,000 MILES ON THEM AND 10 VEHICLES THAT WILL HAVE 100,000 MILES BY FY 87.
- 7) PERSONAL SERVICES NEEDS TO ALLOW FOR SALARY INCREASES OF ELECTED OFFICIALS (ZERO VAC SAVINGS REQUIRED BY LAW)

Exhibit # 19
1/28/85

ANNUAL REPLACEMENT OF PROPERTY ASSESSMENT DIVISION VEHICLES

Current Status of Vehicles

- 23 Vehicles have over 100,000 miles or are too costly to operate
- 10 Additional Vehicles have over 85,000 miles
- 14 Vehicles were turned over to Surplus Property in 1984.
- 47 Vehicles require immediate replacement

Vehicle Replacement Recommendation

- During the last legislative session the Legislative Fiscal Analyst's Office recommended that 16 vehicles be replaced each year. We agreed!
- The Office of Budget and Program Planning recommends a vehicle replacement schedule of 16 vehicles per year.

Vehicle Replacement Is Cost Effective

1. Motor Pool Use:

- Annual Property Assessment Division Cost to Operate 16 Vehicles	\$20,930
- Annual Motor Pool Cost to Operate 16 Vehicles	<u>\$65,760</u>
- Net Annual Cost Savings by Division Purchase of Vehicles	\$44,830

2. Personal Car Use:

- Annual Property Assessment Division Cost to Operate 16 Vehicles	\$20,930
- Annual Personal Car Cost to Operate 16 Vehicles	<u>\$39,360</u>
- Net Annual Savings by Division Purchase of Vehicles	\$18,430

What If Vehicles Are Not Replaced

- The Property Assessment Division Budget Request was based on replacement of 16 vehicles per year. If that is unavailable to us, we will require a \$40,000 increase in our operating expenses for the first year of the biennium (FY'86) and an \$80,000 increase in our operating expenses during the second year of the biennium (FY'87).

DATE 01/10/85

DEPARTMENT OF REVENUE
BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 07 CORPORATION TAX
CONTROL : 07004 AUDITOR/PERS. PROPERTY

BUDGET MODIFICATION

AE/DE	DESCRIPTION	OBPP FY 86	LFA FY 86	DIFFERENCE FY 86	SUB-CMT FY 86	OBPP FY 87	LFA FY 87	DIFFERENCE FY 87	SUB-CMT FY 87
0000	FULL TIME EQUIVALENT (FTE)	1.00				1.00			
1100	SALARIES	\$19,060.00				\$19,060.00			
1200	HOURLY WAGES	.00				.00			
1400	EMPLOYEE BENEFITS	2,781.00				2,790.00			
1500	HEALTH INSURANCE	1,200.00				1,200.00			
1600	VACANCY SAVINGS	(922.00)				(922.00)			
	TOTAL LEVEL	\$22,119.00				\$22,128.00			
2000	INFLATION	\$212.00				\$244.00			
2100	CONTRACTED SERVICES	.00				.00			
2200	SUPPLIES & MATERIALS	300.00				300.00			
2300	COMMUNICATIONS	465.00				465.00			
2400	TRAVEL	8,000.00				8,000.00			
2500	RENT	.00				.00			
2600	UTILITIES	.00				.00			
2700	REPAIR & MAINTENANCE	.00				.00			
2800	OTHER EXPENSES	90.00				90.00			
	TOTAL LEVEL	\$9,067.00				\$9,099.00			
3100	EQUIPMENT	\$1,800.00				\$1,800.00			
	TOTAL LEVEL	\$1,800.00				\$1,800.00			
	TOTAL PROGRAM	\$32,986.00				\$32,986.00			
01100	GENERAL FUND	\$32,986.00				\$32,986.00			
	TOTAL PROGRAM	\$32,986.00				\$32,986.00			

Exhibit #21
1/28/85

Exhibit #22
1/28/85

BUDGET MODIFICATION

Department of Justice
1986-87 Biennium

Program: Criminal Investigation - 25
Executive Page Number: 171

TITLE: SECRETARY FOR CRIMINAL INVESTIGATION BUREAU

REQUEST: The Department Requests funds to support one secretary for the Criminal Investigation Bureau.

JUSTIFICATION: The Bureau currently has one supervisor, three agents and no clerical support staff. All secretarial work is performed by the secretary for the Law Enforcement Services Division. The lack of clerical help has resulted in extensive delays in transcribing interviews with suspects, delayed the issuance of reports and caused problems for county attorneys in prosecuting cases.

<u>FISCAL DATA:</u>	<u>FY 1986</u>	<u>FY 1987</u>
<u>F. T. E.'s</u>	1.0	1.0
<u>Personal Services</u>	<u>\$17,233</u>	<u>\$17,233</u>
<u>Operating Expenses:</u>		
Contracted Services		
Supplies & Materials	90	90
Communications	924	924
Travel		
Rent		
Utilities		
Repair & Maintenance	430	657
Other Expenses		
Subtotal	<u>1,444</u>	<u>1,671</u>
<u>Equipment</u>	<u>5,162</u>	
Desk - 475		
Chair - 87		
Transcriber - 600		
Terminal - 1,300		
Printer - 2,700		
<u>Total Request</u>	<u>\$23,839</u>	<u>\$18,904</u>
<u>Funding:</u>		
General Fund	23,839	18,904
Other Funds		
Total Funds	<u>\$23,839</u>	<u>\$18,904</u>

