

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

February 19, 1985

The meeting of the General Government and Highways Subcommittee was called to order by Chairman Quillici on February 19, 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 Carolyn Doering from the Governor's Office, and Cliff Roessner from the LFA Office.

EXECUTIVE ACTION

DEPARTMENT OF REVENUE

Appraisers and Assessors: The committee continued on with the budget issues. Cliff Roessner kept his budget at the 1984 actual expenditures. The agency and the OBPP Office took into consideration the beginning of the new appraisal cycle.

Cliff Roessner asked what would be one-time expenditures on this budget for the 87' biennium. Gregg Groepper told him up-to-date ownership maps, data collection manuals, cost computation manuals, and the copying cost to go down, more like the current level. (71;B;65)

Senator Keating asked about anticipated appeals, how they came up with these estimates and in what areas of the budget the costs will be reflected. The costs will be increased in gasoline, copies, mileage, travel, lodging, and meal costs. Exhibit No. 1 is a memorandum on the appeal load. Exhibit No. 2 is the reappraisal progress as of January 1, 1985.

There was discussion on the books and reference materials expense (71;B;253). The need for green guides was explained, and there was discussion on how much the state should provide the counties with supplies.

Senator Keating moved a compromise of \$40,000 in FY 1986 and \$46,000 in FY 1987 for Photo Reproduction, 2212. The motion PASSED unanimously.

Senator Keating moved the LFA budget for 2214 and 2215, printing and vehicular. The motion PASSED unanimously.

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Senator Keating moved \$66,000 in FY 1986 and \$61,000 in FY 1987 for gasoline, 2216. The motion PASSED unanimously.

Senator Keating moved the LFA budget for 2219, 2220, and 2224 which are Forms/Central Stores, Forms/ Nonstate Provider, and Maps, Charts & Pamphlets. The motion PASSED unanimously.

Representative Lory moved \$69,725 in FY 1986 and \$64,725 in FY 1987 for books and reference materials, 2225. The motion PASSED unanimously.

Senator Keating moved the OBPP budget of \$30,142 in FY 1986 and \$8,000 in FY 1987 for Paper/Central Stores, 2226. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Photographic, 2231. The motion PASSED unanimously.

Senator Keating moved the OBPP budget on 2236 and 2241, Office Supplies Central Stores and Nonstate Provider. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Microfilm Supplies, 2239. The motion PASSED unanimously.

Representative Lory moved the OBPP budget for Data Processing Supplies, 2245. The motion PASSED unanimously.

Representative Lory moved the LFA budget for the telephone, 2301, and telephone/long distance, 2302. The motion PASSED unanimously.

Representative Lory moved the OBPP budget of \$231,788 in FY 1986 and \$154,788 in FY 1987 for Postage and Mailing, 2304. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Post Office Box Rental, 2308. The motion PASSED unanimously.

Senator Keating moved the LFA budget for advertising, 2309. The motion PASSED unanimously.

Senator Keating moved the OBPP budget cut down to be \$17,000 each year for Telephone, 2314. The motion PASSED unanimously.

Senator Keating moved the LFA budget of \$00.00 for telephone one-time charges. The motion PASSED unanimously.

There was then discussion over the travel issues (72;A;100).

Representative Lory moved the OBPP budget of \$216,196 in FY 1986 and \$183,640 in FY 1987 for Travel, 2400. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for rent, 2500. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Utilities - Electricity, 2600. The motion PASSED unanimously.

There was discussion on Repair and Maintenance (72;A;262). Exhibit No. 3 is a list of the counties and their maintenance costs for hardware and software.

Representative Lory moved the LFA budget for Office Equipment, 2704 and Vehicles, 2706 and the OBPP budget for Tires and Tubes, 2727 and Data Processing Equipment, 2743. The motion PASSED unanimously.

Representative Lory moved the LFA budget for 2801, 2809, and 2815 - Dues, Registrations, and Recruiting and the OBPP budget for 2802 and 2822, Subscriptions and Freight and Express. The motion PASSED unanimously.

Representative Lory moved the OBPP budget for equipment. The motion PASSED unanimously.

Senator Keating moved the LFA budget with 2 percent vacancy savings for personal services. The motion PASSED unanimously.

Helena Based Appraisal: Exhibit No. 4 is the comparison sheet, revised to include the LFA figures. There was discussion on the budget issues (72;B;20).

Senator Keating moved the LFA budget with 14 FTE and 2 percent vacancy savings. The motion PASSED unanimously.

Senator Keating moved the LFA budget plus \$1,000 each year for work study, in Consulting and Professional Services, 2102. The motion PASSED unanimously.

Senator Keating moved the LFA budget for 2104, 2110 and 2120 - Insurance, Printing, and Storage Fees. The motion PASSED unanimously.

Senator Keating moved the OBPP budget of \$8,600 in FY 1986 and \$9,100 in FY 1987 for Computer Processing, 2172. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for supplies and materials. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for communications. The motion PASSED unanimously.

Senator Keating moved the LFA budget on travel for both years. The motion PASSED unanimously.

Representative Lory moved the OBPP budget for rent. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Repair and Maintenance and for Other Expenses. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Equipment with a biennial appropriation. The motion PASSED unanimously.

Administration: Exhibit No. 5 is the comparison sheet for the agency, revised with the LFA figures. There was discussion on the budget issues (72;B;340).

Representative Lory moved the LFA budget with 18 FTE and 2 percent vacancy savings for personal services. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Consulting and Professional Services of \$17,760 in FY 1986 and a decrease of \$2,000 in FY 1987 making the figure \$11,920, \$7,500 will be line itemed for independent fee appraisers, a one-time appropriation in FY 1986. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Printing, 2110. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Film Services, 2129. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Private Legal Counsel, 2157. The motion PASSED unanimously.

Representative Lory moved the OBPP budget for Computer Processing, 2172. The motion PASSED unanimously.

Representative Lory moved the LFA budget for 2173 and 2175, Computer Processing-Nonstate and Systems Development and Support. The motion PASSED unanimously.

Senator Keating moved the LFA budget plus an increase of \$1,500 to make the total \$4,487 both years for gasoline, 2216. The motion PASSED unanimously.

Senator Keating moved the LFA budget for 2212 and 2219, Photo and Reproduction and Forms/Central Stores. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Books and Reference Materials, 2225. The motion PASSED unanimously.

Representative Lory moved the LFA budget for 2226, 2236, and 2241. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for communications. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Travel. Gregg Groepper explained why they need the increase. Representative Lory made a SUBSTITUTE MOTION to approve the OBPP budget for travel. The motion PASSED unanimously.

Representative Lory moved the OBPP budget for rent. The motion PASSED unanimously.

Senator Keating moved the LFA budget for Repair and Maintenance and Other Expenses. The motion PASSED unanimously.

Senator Keating moved the OBPP budget for Equipment. The motion PASSED unanimously.

The meeting was recessed at 10:10 a.m. until the adjournment of the Senate later today.

HB 589 and HB 433

There was discussion on the bills (73;A;130). The lack of money in the general funds was the reason the committee did not fully consider the bills.

Senator Keating moved to recommend \$15,000 a year for Crimestoppers to be used for contractual services for brochures and publicity, and the authority to allocate these funds to local communities using their current staff, and this money can be used for federal match. The motion PASSED unanimously.

Representative Lory moved to send HB 589 down to Full Appropriations without any recommendation. The motion PASSED unanimously.

DEPARTMENT OF REVENUE

Property Assessment

There was then discussion on the budget modifications for the agency (73;A;255). The first modification was for clerical support in FY 1986 to help finish the reappraisal. The reappraisal has a deadline and this modification will help insure that the reappraisal is finished. There was discussion on the possibility of getting the needed work done by contracted services.

Representative Lory moved approval of the budget modification for the needed FTE clerical support. The motion PASSED unanimously.

There was also a budget modification for additional help in Key punch to help finish the reappraisal on time and get the information into the computers. Representative Lory moved approval for this modification. The motion PASSED unanimously.

Gregg Groepper told the committee that he will not use the FTE if he doesn't need to (73;A;567).

The next budget modification was for an attorney and a typist. Gregg Groepper told the committee the agency felt they could get along without the typist. He also told the committee that the attorneys do not initiate the law suits against the citizens. Representative Lory moved approval of the attorney, the figures will be adjusted properly. The motion PASSED unanimously.

The budget modification for airline litigation and railroad appraisal was then discussed (73;B;10). The agency wants \$120,000 to be a line itemed appropriation in case they need money for costs arising from defense. Representative Lory moved \$120,000 for a biennial appropriation. The motion PASSED unanimously.

The last budget modification for an auditor was discussed. Gregg Groepper explained why they were requesting this modification (73;B;100). Senator Keating moved that the modification DO NOT PASS. The motion PASSED with 3 voting yes and 2 voting no.

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Exhibit No. 6 was information on the budget modification for the auditor.

ADJOURN: There being no further business before the committee, the meeting was adjourned at 6:30 p.m.



JOE QUILICI, Chairman

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DAILY ROLL CALL

General Government and Highways SUB COMMITTEE

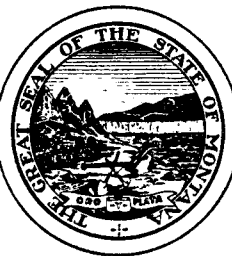
49th LEGISLATIVE SESSION -- 1985

Date 2/19/85

[illegible]

Exhibit # 1
2/19/85

DEPARTMENT OF REVENUE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA, MONTANA 59620

February 13 1985

TO: John LaFaver
Director

FROM: *Gregg* Grepper, Administrator
Property Assessment Division

RE: State Tax Appeal Board: Appeal Load

Since the Legislature convened, there has been concern expressed about the amount of litigation carried on by various state agencies against corporations and the citizens of Montana in general.

Helen Peterson of the State Tax Appeal Board provided me some information on the level of appeals before the State Tax Appeal Board beginning with 1977. I thought you might find this information interesting.

<u>Calendar Year</u>	<u>Number of Appeals</u>
1977	260
1978	1411
1979	2772
1980	2420
1981	1153
1982	1256
1983	1195
1984	454

Additionally Helen Peterson informed me that they average between 300 to 500 appeals every year which do not involve manual disparity or 34% cases.

The drop in appeals from 1980 to 1981 is attributable to a policy I implemented in 1981 which I have attached for your information. The slight increase in appeals in 1982 was attributable to the request of the Revenue Oversight Committee that we remove arbitrary property tax reductions such as Farm Home Discounts.

The reason for requesting the additional attorney is evident from reviewing the statistics. The last year of the first appraisal cycle

was 1977. The first year of the second appraisal cycle was 1978. As you can see from the statistics provided by the State Tax Appeal Board, appeals increased 540% in the first year of the second reappraisal cycle. There was a marked increase in appeals in the second year of the appraisal cycle because many people didn't realize they had a new appraised value until they received their tax bills.

The only additional piece of information I would add to this explanation is that since 1981, the Property Assessment Division has been involved in 8 cases that have gone all the way to the Supreme Court. In all 8 of those cases the Property Assessment Division has prevailed. I think that is as good an indication as any that we do not pursue frivolous matters beyond the State Tax Appeal Board. I would point out, however, we are required by law to defend these tax matters when a taxpayer appeals decisions of the State Tax Appeal Board. It is primarily because of taxpayer-generated appeals we are stretching ourselves beyond the limit to provide sound defense of Montana's taxation laws.

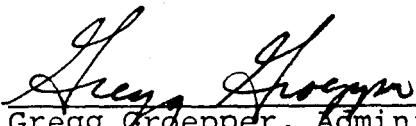
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PROPERTY ASSESSMENT DIVISION POLICY STATEMENT		SECTION	
		NUMBER	81-7
		EFFECTIVE DATE	12-24-81
SUBJECT	Appeals		

It will be the policy of the Property Assessment Division to minimize appeals before the County Tax Appeal Boards and the State Tax Appeal Board. The Policy of the Division will be to accept the decisions handed down by the County Tax Appeal Board except in cases where rulings go directly against department or division policy, administrative rule, statute or set a dangerous precedent for appeals in other counties. The Department will continue to provide assistance to the County Assessors in appeals before the County Tax Appeal Board.

In the exception outlined above, the Division will support appeals to the State Tax Appeal Board. However, those appeals must be approved in advance by the Division Administrator.

The intent of this policy is to establish the Division's respect for the rulings of the County Tax Appeal Board and to help minimize the administrative impact of appeals cases on the Department of Revenue.


Gregg Groepper, Administrator
Property Assessment Division

PROPERTY ASSESSMENT DIVISION
 REAPPRAISAL PROGRESS AS OF JAN. 1, 1985
 "PERCENTS COMPLETED"

Exhibit # 2
 2/19/85

Form 4256 Counties State Publishing Co. Helena, Montana		RESIDENTIAL		COMMERCIAL		FARMSTADS	
		DEC. 84	TO DATE	DEC. 84	TO DATE	DEC. 84	TO DATE
Beaverhead		0	97.5	12.1	84	0	74.5
Big Horn		.8	68	0	62	0	53
Blaine		0	80	0	61	0	66
Broadwater		.7	100	7.6	100	.8	100
Carbon		2.3	97	.9	98	3.9	42
Carter		10.4	79	0	91	0	73
Cascade		2.0	89.8	1.9	75.5	.7	72.3
Chouteau		9.2	95.1	1.4	80.3	0	98
Custer		.1	80	1.7	81	10.2	38
Daniels		0	95	.7	97	0	100
Dawson		1.9	98	0	77	3.9	85
Deer Lodge		.3	78.9	0	50.7	0	37.8
Fallon		0	100	0	88	5.2	71
Fergus		2.3	80.4	8.8	87.4	.8	91.7
Flathead		1.1	67	1.1	76	1.0	23
Gallatin		.7	74.5	4.4	94.7	1.1	81.9
Garfield		0	97.1	0	100	0	100
Glacier		.2	64	.4	67	0	79
Golden Valley		3.5	76.2	0	96.6	3.5	89.9
Granite		0	100	0	100	0	78
Hill		.9	56	.1	83	2.1	77
Jefferson		2.1	75.5	1.4	95.1	1.6	91.2
Judith Basin		3.5	72.2	11.9	85.9	1.0	88.6
Lake		.4	97.6	5.0	89.7	1.4	63.1
Lewis and Clark		1.3	82.5	.8	89.5	.2	97.9
Liberty		.5	63	.7	86	0	99
Lincoln		2.5	63.9	1.2	67.4	0	52.5
Madison		0	100	0	49.7	0	72.4
McCone		.6	77	8.3	73	0	66
Meagher		.3	94	0	64	.3	95
Mineral		2.8	75.8	.7	65.3	4.4	55.1
Missoula		.6	76.6	2.5	69.6	0	57.3
Musselshell		.3	84	.4	78	.2	65
Park		3.6	90	.3	93.5	0	92.7
Petroleum		0	49.6	3.4	6.9	0	4.1
Phillips		.5	76	0	80	0	43
Pondera		.6	77.1	.8	73.4	0	91.5
Powder River		0	95	0	100	0	84
Powell		0	81	0	64	0	82
Prairie		0	100	0	100	0	100
Ravalli		1.0	76	1.7	75	3.3	52.8
Richland		0	72	0	66	10.9	96
Roosevelt		5.8	70	1.3	81	0	85
Rosebud		.8	100	16.2	100	.4	100
Sanders		.8	58.9	1.4	72	2.7	100
Sheridan		1.9	90	.5	82	0	100
Silver Bow		0	74	0	79	0	95
Stillwater		3.6	100	5.3	100	1.1	33
Sweet Grass		combined with PARK COUNTY					
Teton		.8	84.9	.6	76.3	.6	89
Toole		.5	87	.4	88	.4	94
Treasure		1.7	97	3.7	100	.6	79
Valley		.6	82	3.9	67	0	89
Wheatland		3.6	66.9	0	98.5	.9	96.7
Wibaux		0	97	0	100	0	80.3
Yellowstone		.7	81	3.0	80	1.5	73
STATE		1.1	80.3	2.2	80.1	1.3	75.1

Exhibit # 3
2/19/85

	GS-33 New 783	HARDWARE & SOFTWARE MAINTENANCE	TERMINALS ONLY				
AM	Beaverhead	3188 -			*1986 Request is \$12,989.00	*1987 request	
	Big Horn				requires the same hardware and terminal		
IBM23	Blaine	2840 -			dollars of \$10,334.00	The \$11,655.00	
AM	Broadwater	3188 -			difference between 1986 and 1987 is that		
AM	Carbon	3188 -			we will no longer be paying for software		
	Carter				maintenance		
IBM38	Cascade		648 -				
IBM23	Chouteau	2840 -					
NCR	Custer	6000 -					
AM	Daniels	3188 -					
NCR	Dawson	4500 -					
IBM36	Deer Lodge	3125 -					
	Fallon						
IBM36	Fergus	3125 -					
BURR.	Flathead		864 -				
NCR	Gallatin		864 -				
	Garfield						
AM	Glacier	3188 -					
	Golden Valley						
	Granite						
AM	Hill	6000 -					
IBC	Jefferson	2340 -					
	Judith Basin						
IBC	Lake	2340 -					
IBM38	Lewis and Clark		432 -				
AM	Liberty	3188 -					
AM	Lincoln	3188 -					
IBM23	Madison	2840 -					
	McCone						
AM	Meagher	3188 -					
	Mineral						
BURR.	Missoula		1080 -				
	Musselshell						
IBM36	Park	3125 -					
	Petroleum						
	Phillips						
IBM23	Pondera	2840 -					
IBC	Powder River	2340 -					
---	Powell	3188 -					
	Prairie						
IBM34	Ravalli	3125 -					
AM	Richland	3188 -					
NCR	Roosevelt	6000 -					
AM	Rosebud	3188 -					
	Sanders						
BURR	Sheridan	4009 -					
IBM34	Silver Bow		864 -				
AM	Stillwater	3188 -					
	Sweet Grass						
IBM23	Teton	2840 -					
IBM23	Toole	2840 -					
	Treasure						
---	Valley	3188 -					
	Wheatland						
	Wibaux						
AM	Yellowstone		1080 -				
AM	Field Support Comput	2644 -					
		107157 -	5832 -		= \$112,989		

Exhibit #4
2/19/85

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 lengthy recruitment periods for 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
LFA Request	6,000	6,000

Expert witnesses for litigation (\$600), DP program updating on Inter-county property valuation (\$5,000), work study (\$3,000) and aerial photo updating for the Ag/Timber Bureau (\$3,000). LFA eliminates aerial photos, reduces work study to (\$1,000) and inter-county programming to (\$2,500), allows (\$2,500) for litigation.

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 300	\$ 300
OBPP Request	300	300
LFA 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
LFA 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
LFA 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
LFA Request	3,543	3,543

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. LFA assumes no increase.

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
LFA 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
LFA Request	5,039	5,039

Fuel for 6 vehicles conducting appraisal field work at 12,000 miles each vehicle.

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
LFA Request	1,742	1,742

Aerial photos for Ag. land classification - 1/5 of state photo/maps replaced each year - not done in FY'84. LFA assumes 1984 level is adequate.

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
LFA Request	2,494	2,494

Valuation guides necessary to start next reappraisal cycle. LFA assumes no new guidebooks to start next 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
LFA 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
LFA 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
LFA Request	57	57

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

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 74	\$ 74
OBPP Request	74	74
LFA 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
OBPP Request	794	794
LFA 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
LFA 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
LFA Request	206	206

Miscellaneous DP supplies for 4 microcomputers.

2247 Shoes (FY'84 spent \$15)

<u>FY'86</u>	<u>FY'87</u>
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Our Request	\$ 80	\$ 80
OBPP Request	80	80
LFA Request	15	15

Safety shoe procurement required at industrial plants.

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ <u>83</u>	\$ <u>83</u>
OBPP Request	83	83
LFA 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	\$ <u>946</u>	\$ <u>946</u>
OBPP Request	946	946
LFA 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	\$ <u>673</u>	\$ <u>673</u>
OBPP Request	673	673
LFA Request	678	678

Ongoing long distance call incursion.

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ <u>298</u>	\$ <u>298</u>
OBPP Request	298	298
LFA 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
LFA 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
LFA Request	448	448

Newspaper ads for recruiting for new employees.

2316 Telephone - One Time Charges (FY'84 spent \$11)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 450	\$ 450
OBPP Request	450	450
LFA Request	11	11

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
LFA 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
LFA 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
LFA 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
LFA 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
LFA 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
LFA Request	3,493	3,493

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 Wichita. Bureau chief elected President of Western States Utility Appraisers Committee. Budget contemplates 2 additional trips.

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
LFA Request	1,413	1,413

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 Wichita. Bureau Chief elected President of Western States Utility Appraisers Committee. Budget contemplates 2 additional trips.

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
LFA Request	2,243	2,243

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 Wichita. Bureau Chief elected President of Western States Utility Committee. Budget contemplates 2 additional trips.

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
LFA 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
LFA Request	0	0

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
LFA Request	9,400	6,400

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
LFA 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
LFA 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
LFA 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
LFA 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
LFA Request	2,216	2,216

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
LFA Request	1,806	1,806

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
LFA 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
LFA 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>
Our Request	\$16,980	\$ 9,220
OBPP Request	16,980	9,220
LFA Request	10,200	20,220

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-
LFA Request	-0-	-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
LFA Request	1,000	1,000

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

rh95

Exhibit #5
2/19/85

DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

00083 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
LFA Request	3,502	3,502

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). LFA assumes current level.

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
LFA Request	7,494	7,494

FY'84 was unusually high due to data collection manu-
al preparation and printing and massive appraisal
school handouts. Cost transferred to 00081 for
FY'85. Policy and procedure statements to be dis-
tributed 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
LFA Request	0	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
LFA Request	7,100	875

Hearings officer legal costs on Administrative Rules for both reappraisal and personal property annual updates. Two hearings in November 1984 cost about \$1,250. HJR-2 requires more policies in rule.

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
LFA Request	6,644	6,644

Additional records storage and processing for reappraisal, management reports and the state report of assessed value. File size will triple by completion of reappraisal. LFA assumes no additional workload.

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
LFA 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
LFA Request	274	274

Bursting and deleaving 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
LFA 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
LFA Request	2,987	2,987

Travel for appeal defense and taxpayers information meetings (7 staff x 12,000 miles each at 17 miles per gallon). LFA assumes no additional workload. Appeals increased 540% in first year of current appraisal cycle.

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 594	\$ 594
OBPP Request	594	594
LFA 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
LFA Request	4,166	4,166

Increase is for computer manuals necessary to develop software for assessment at the county level and reduce software maintenance in the future. LFA assumes no increase.

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

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 823	\$ 823
OBPP Request	823	823
LFA Request	523	523

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
LFA 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
LFA Request	2,249	2,249

Ongoing current level requirement for 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)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$12,910	\$12,910
OBPP Request	12,910	12,910
LFA Request	12,910	12,910

Ongoing current level fixed costs

2302 Telephone - Long Distance (FY'84 spent \$2,191)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$ 2,308	\$ 2,308
OBPP Request	2,191	2,191
LFA Request	2,191	2,191

Ongoing current level use costs.

2304 Postage & Mailing (FY'84 spent \$17,702)

	<u>FY'86</u>	<u>FY'87</u>
Our Request	\$23,312	\$23,312
OBPP Request	20,392	17,702
LFA Request	14,577	20,983

Anticipate increase in correspondence for taxpayer and elected official inquiries regarding reappraisal. OBPP allowed a 20% increase over current level.

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

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

In the past, some legal documents, to be timely, required service by messenger. Expect that cost to continue in FY'86 and 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
LFA 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
LFA 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
LFA Request	0	0

Occasional requirement for phone moves, additions or removals.

2400 TRAVEL (FY'84 curtailment - \$5,000 for field travel and training) OBPP assumes additional travel to complete reappraisal and defend appeals. Appeals increased 540% in first year of current cycle. LFA assumes no increase.

	<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
LFA Request	1,035	1,035

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
LFA Request	1,633	1,633

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
LFA Request	863	863

Attendance at 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
LFA Request	5,384	5,384

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
LFA Request	5,810	5,810

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
LFA 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
LFA 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
LFA 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
LFA Request	200	200

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
LFA Requeste	17,265	17,265

Office space in the Capitol 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
LFA 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
LFA 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
LFA Request	0	0

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
LFA 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
LFA 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
LFA 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
LFA request	0	0

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
LFA 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 \$3,859; FY'87 \$2,428)

<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	Calculators	\$200		
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>

rh94

Exhibit #6
2/19/85

MODIFICATION REQUEST 07004

Personal property and centrally assessed property is valued based on a voluntary reporting system. Reporting forms are provided to the taxpayer and upon completion are returned for assessment. We depend upon the figures submitted by the taxpayer to do our valuation. From time to time requests are received from county assessors and county commissioners asking about the accuracy of the figures submitted to them. Last year, at the request of a board of county commissioners, we audited a taxpayer and found that they had under-reported in taxable value millions of dollars resulting in the loss of over 200,000 tax dollars to the State of Montana.

The addition of an auditor would allow us to audit financial records of centrally assessed companies and provide audit assistance to the Personal Property Bureau in the area of corporate farms, commercial businesses, out-of-state construction companies, oil rigs, gas field equipment and other special use properties. The audits conducted by this individual would allow us to check and verify the accuracy of the figures submitted and answer questions regarding centrally assessed properties and personal property.

Expenses associated with this request would be one grade 14 auditor, travel and initial equipment for a total cost of \$32,986 for FY'86 and \$31,227 for FY'87.

jm59c

General Post & Highways COMMITTEE
Revenue Work Session

DATE 2/19/83

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.