

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

April 5, 1985

The sixty-fifth meeting of the Senate Taxation Committee was called to order by Chairman Thomas E. Towe at 8:07 am in Room 413-415 of the State Capitol.

ROLL CALL: All members of the committee were present.

CONSIDERATION OF HB 122: Senator Brown discussed with the committee the amendments to HB 122 found in Exhibit 1. He said this would allow each taxing authority to act separately. He said that he was not inflexible, but he did want the school districts involved in the decision making process.

Senator Towe suggested the amendments in Exhibit 2. He said that for the provisions of the bill to work all the taxing authorities must agree before the incentive could be granted.

Senator Brown asked how that would work. Senator Towe said that each governing board would pass a separate resolution.

Senator Eck asked about the differences between the amendments. Senator Brown said that with his each taxing authority could grant the incentive for its portion of the taxation while with Senator Towe's amendments they would all be tied together.

Senator Towe said that his problem with the bill was that it expanded the definition of industry too broadly. He said that historically industry has had to pay for its impact on the community and this bill would do the opposite.

Senator Hirsch said he thought this would subject the county to unnecessary pressures. He also believed that existing businesses would be hurt by competition being granted tax incentives not available to others.

MOTION: Senator Neuman moved that HB 122 be tabled.

Senator Halligan spoke against the motion. He said the definition of industry should be expanded and the termination date made July 1987 so that the Legislature could give the program a chance to work. He said the phrase "or modernized processes" should be stricken and the bill should be passed as is.

Senator Eck also spoke against the motion saying that protection exists for existing business by requiring the approval of all three local governing bodies. She said if it were left to the county commission alone only two people would have to be swayed.

Senator Hirsch used the ethanol plant in Hardin as an example, saying that it would go in anyway and they would apply for the incentive. He suggested that these dollars should not be taken away from local government.

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Senator Goodover asked if the incentive should be tied to a level of new job opportunity. Senator Eck said that would be a new bill. Senator Hirsch responded that still did not help the small, steadily growing firm.

Senator Neuman said that the property tax base could be cut in half by the bill.

Senator Hager said that a new business in his industry had the advantage of more effective and cost effective equipment and also of investment credit and this would be more incentive than was competitively fair.

Senator Halligan said that industrial revenue bonds are already issued at that level. Senator Eck said, yes, but that they did not affect the tax base.

Question on the motion was called. Senators Halligan, Goodover and Mazurek voted no. Senator McCallum was absent. All other senators voted yes, and the motion carried.

CONSIDERATION OF HB 696: Senator Towe discussed the amendments which would first limit the application to federally protected property. The amendments are found in Exhibit 4, April 4, 1985, minutes.

Mr. Jim Hughes, Mountain Bell, said that they have no position on the amendments. He said that this bill is not for new rule making. He said the concept proposed in the amendments would work, particularly if incorporated into this bill.

Mr. Les Loble, representing Northwest Airlines and other scheduled airlines, said that the amendments would mandate something that could not work. He noted that the value of a fleet of airplanes cannot be determined from isolated sales. He said the amendment would mandate the use of reconstruction cost new, and doesn't allow the offset against that.

Mr. Stan Kaleczyc, representing Burlington Northern, said that he had a lack of enthusiasm for the amendment. He said the authority the amendment seeks is already available in regulation. He said the real test is market value and he doesn't want a specific methodology tied to that. He said that for railroad property replacement cost is not a good measure.

Mr. Greg Groepper, Property Assessment Division Administrator for the Department of Revenue, said that the rule came about because the courts have said that if one process is changed the public needs to be noticed. He said that they are concerned that information needed would be refused on the basis of legislative intent in killing this amendment. He said the Department wants replacement cost information available. "We want a clear understanding," he said, "that we can still use replacement cost as an indicator of market value."

Mr. Dennis Burr, representing Mountain Bell, said that the Department

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made replacement cost mandatory by administrative rule. He said a court would say that no one had given the Department authority to do this. He said this bill simply means that replacement cost is not mandatory, but does not disallow its use. He said that with the rule taxes would be paid under protest in many counties.

Senator Towe asked Mr. Burr about a problem in assigning legislative intent. Mr. Burr said the bill already states that they have the options.

Senator Towe said that the bill amends a rule and thus is not subject to any deadlines. He suggested the committee could come up with a separate bill or study resolution. He said that further action would be postponed and that the minutes should clearly reflect that it is not the committee's intention to disallow use of replacement cost as an indicator of market value.

CONSIDERATION OF HB 168: Chairman Towe noted to the committee that this does not affect this cycle of classification. He said it is a clear formula for the next cycle in evaluating the agricultural land.

Senator Severson said that SB 33 was figured on capitalized net income. He said that this bill was introduced because the committees creating the bills desired to leave clear track record of thier actions.

Senator Brown asked about an earlier comment that a 1000 percent increase to a 59 percent decrease in valuation could be accomplished by using the same formula. Senator Severson said that different figures can be used to get those results. He said that the main figure that differs is interest rates.

Senator Brown concluded that the faith would rest in the Department of Revenue not to unduly raise those taxes. Senator Severson said he was satisfied that agricultural people would be involved.

Chairman Towe suggested that the bill might have to be amended to reflect condification properly so that no effect would take place until 1991, though the Department would be able to work on the valuation ahead of that time. The amendments are in Exhibit 3.

Senator Brown asked if it would not take effect until 1991 why it had to be passed now. Senator Neuman said that there are so many parcels of agricultural land that there would be no time to revalue them if it was not passed now.

Senator Towe said the amendments should be looked at in terms of the valuation cycles. He said the process will take five years.

In response to questions from the committee, Senator Neuman said the formula in the bill most accurately reflected the ability of the land to produce. He said that no other formula considered by those working on the bills seemed to work. He noted in Exhibit 4 examples which show serious inequity in the current system. He said that the table is so flawed it could not be updated, that a

new formula was necessary.

Senator Goodover asked what the fiscal impact would be in 1991. Senator Towe said that agricultural land could go down in value at that time. Senator Severson said that the taxable percentages would not change. He said that even though the current schedules are not perfect, they had agreed to stay with the status quo and try to do something better through HB 168.

MOTION: Senator Hirsch moved that HB 168 be amended per Exhibit 3. The motion carried unanimously.

Senator Towe addressed the issue of whether property taxes should be treated as an expense rather than capitalized. Mr. Groepper said the problem with that was that there is very little expense information for many farms. He said that if the information was known it could be in the numerator of the formula. As it is, he said that the information was so poor on the expense side that it would probably result in a higher value. Senator Neuman agreed saying that accurate data was hard to come by and this method would cut down on error.

Mr. Groepper told the committee that the Department person responsible, Mr. Les Saisbury, could address the committee on this point.

Senator Eck asked if the timber problems had been considered. Senator Towe said that timber was clearly excluded from the bill.

Senator McCallum asked if the higher prices would cycle in when farming again became profitable. Senator Severson said the data is collected over a period of years for that reason. Senator Neuman said the percentage can be adjusted and that the point of the bill is to achieve equity among the classes.

Chairman Towe asked the Department to bring staff knowledgeable about agricultural land valuation to the next committee meeting.

CONSIDERATION OF HB 279: Senator Eck said this bill may already be accomplished as HB 885. It was decided to pass consideration until that information could be clarified.

CONSIDERATION OF HB 425. Senator Mazurek said that the definition of leasehold improvements was not yet clear. Senator Hirsch said that the statutes only refer to them with respect to mobile homes, and that there are a host of other applications.

Mr. Groepper said that the law only addresses leasehold improvements as mobile homes. He said that HB 172 tries to make a place for expanded definition in the law, but that the term had been defined by the courts as something that is "man-made affixed permanently to the ground."

Senator Mazurek asked if there would be a tax shift from landlord to tenant. Mr. Groepper said, no, because whether the landlord bills distributively or the bill goes directly to the tenant, the same results. He said that the Department would not do anything

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differently. He said the bill would give the treasurers an opportunity to pick up liens. He said the liability for leasehold improvements would still be with the businesses and for the building with the owner.

MOTION: Senator Eck moved that HB 425 be concurred in.

The committee agreed that HB 172 was not needed if this bill passed. With Senators Mazurek and Neuman voting no and all others voting yes, the motion carried. Senator Eck agreed to carry the bill.

CONSIDERATION OF HB 279: Mr. Jim Lear, committee staff, said that HB 885 in its original form included amendment to the same section but that HB 885 should be disregarded in relationship to this bill.

Senator Eck said that the dollars remaining were difficult to distribute. Senator Towe noted that the bill was optional and not required. Senator McCallum questioned the timing of the movement of the money, wanting to be assured that there would be the money to pay the original RID.

MOTION: Senator Hager moved that HB 279 be concurred in.

Senator Hager said that the only dollars used for maintenance would be those that came after the loan is paid. Senator Hirsch noted that line 23 of the bill required the debt to be fully paid.

Question was called and the motion carried unanimously.

CONSIDERATION OF HB 493, HB 494, HB 495:

MOTION: Senator Halligan moved that HB 493, HB 494, and HB 495 be tabled.

MOTION: Senator Goodover moved as a substitute motion that HB 493 be concurred in. Senator Goodover suggested that the bills were being tabled for political leverage.

Senator Mazurek said, no, they were being tabled on merit.

MOTION: Senator Hager moved as a substitute motion for all motions pending that HB 493 be amended per Exhibit 5. It was explained that otherwise the referendum would exceed the maximum number of words allowed on the ballot. The motion carried unanimously.

Senator Goodover spoke in support of his motion saying that this bill was another way to create jobs and money. Senator Towe said that revenue from the trust income would not be replaced and the state could actually lose income.

Question was called on Senator Goodover's motion. Senators Goodover, Hager, McCallum and Severson voted yes. All other members voted no. The motion failed.

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Question was called on Senator Halligan's original motion to table HB 493, HB 494 and HB 495. Senators Brown, Eck, Halligan, Hirsch, Lybeck, Mazurek, Neuman and Towe voted yes. Senators Goodover, Hager, McCallum and Severson voted no. The motion carried.

CONSIDERATION OF HB 518:

MOTION: Senator Hager moved that HB 518 be tabled. He said that if these are excluded from income tax then social security should also be excluded. The motion carried unanimously.

CONSIDERATION OF HB 625:

MOTION: Senator Hager moved that HB 625 be amended per Exhibit 6.

MOTION: Senator Eck moved to amend the previous amendment by striking 40 percent and inserting 50 percent. She said that 50 percent of valuation had been standard in the Local Government Committee. The motion carried unanimously.

MOTION: Senator Hager moved to further amend the amendment following the word "district" by adding "or a written protest against passage of the proposed ordinance is filed by not less than 50 percent of the owners of property within the district". The motion carried unanimously.

Chairman Towe then called for the question on the original amendment. The motion carried unanimously.

MOTION: Senator Brown moved that HB 625 be concurred in as amended. The motion carried unanimously.

CONSIDERATION OF HB 815: Senator Severson suggested that a bracket for "any amount" should be included.

MOTION: Senator Severson moved to amend HB 815 to include the same checkoff language as is found in SB 334. The motion carried unanimously. (That amendment is specified in the Standing Committee Report attached here.)

MOTION: Senator McCallum moved that HB 815 be concurred in as amended.

MOTION: Senator Brown moved as a substitute motion that line 15 be stricken from the bill. The motion carried unanimously.

The committee in discussion of Senator McCallum's motion agreed to disgust and the inefficiency of this collection mechanism, and general irritation at the administrative cost involved. Senator Severson said he had discussed it with the Department and they assured him that it took this much to set up the checkoff.

Senator Eck said that other collection methods were also expensive.

Senator Towe said that the effectiveness of the checkoff system would

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be diminished by allowing too many.

Senator Lybeck said that it was important to the people involved and they ought to be given the courtesy of a two year trial. Senator Brown agreed saying that if the Legislature were against inefficiency third reading could be abolished.

Question was called and the motion carried unanimously. Chairman Towe said that Senator Aklestad would carry the bill.

CONSIDERATION OF HB 845: The committee discussed what this bill did that others already considered on the subject did not do. Mr. Lear, committee staff, said he didn't know, but he did know there was no conflict between the bills in question.

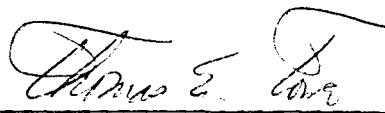
MOTION: Senator Lybeck moved that HB 845 be concurred in.

The committee discussed the situation in Valley County and also invented other possible applications of the bill. Senator Towe questioned the penalty section.

Question was called. Senators Eck, Halligan and Lybeck voted yes. Senators Brown, Goodover, Hager, Hirsch, McCallum, Neuman, Severson and Towe voted no. The motion failed.

MOTION: Senator McCallum moved that HB 845 be not be concurred in. Senators Brown, Goodover, Hager, Hirsch, McCallum Neuman, Severson, and Towe voted yes; Senators Eck, Halligan and Lybeck voted no. The motion carried.

Chairman Towe adjourned the meeting at 10:55 am.

  
\_\_\_\_\_  
Chairman

# ROLL CALL

## SENATE TAXATION COMMITTEE

49th Legislative Session -- 1985

Date April 5, 1985

Location -- Room 413-415

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Name	Present	Absent	Excused
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Senator Brown	✓		
Senator Eck	✓		
Senator Goodover	✓		
Senator Hager	✓		
Senator Halligan	✓		
Senator Hirsch	✓		
Senator Lybeck	✓		
Senator Mazurek	✓		
Senator McCallum	✓		
Senator Neuman	✓		
Senator Severson	✓		
Senator Towe	✓		



Amend HB 122, third reading copy, as follows:

*Brown*

1. Page 2, lines 23 and 24.

Following: "county" on line 23

Strike: through "approved" on line 24

Insert: ", an affected incorporated city or town, if any, or the trustees of an affected high school district or elementary school district must approve"

2. Page 2, line 24.

Following: "EACH"

Insert: "improvement, modernization, construction or expansion"

3. Page 3, line 2.

Following: "BODY"

Insert: "or trustees of a school district"

4. Page 3, line 6.

Following: "body"

Insert: "or trustees of a school district"

5. Page 3, lines 11 and 12.

Following: "improvements" on line 11

Strike: "OR MODERNIZED PROCESSES"

Insert: ", modernization, construction, and expansion"

6. Page 3, lines 17, 19, and 22.

Following: "body" on those 3 lines

Insert: "or trustees" in those 3 places

7. Page 3, lines 25 through line 5, page 4.

Following: "(4)" on line 25, page 3

Strike: through "MAY" on line 5, page 4

Insert: "If a taxing jurisdiction listed in subsection (2) approves a resolution for an improvement, modernization, construction, or expansion project that would confer a percentage reduction in taxation under this section, the percentage reduction only applies to the mills levied and assessed by such approving jurisdiction. A taxing jurisdiction listed in subsection (2) may confer such a tax benefit whether other taxing jurisdictions affected by the project confer or do not confer a tax benefit within their jurisdictions."

8. Page 4, line 6-

Following: "(1)"

Insert: "does not"

Amend HB 122, third reading copy

*Towe-1*

1. Page 2, lines 23 and 24.  
Following: "county" on line 23  
Strike: through "approved" on line 24  
Insert: ", an affected incorporated city or town, if any,  
and the trustees of an affected high school district and  
elementary school district must approve"
2. Page 3, line 2.  
Following: "(1)"  
Strike: "for its respective jurisdiction"  
Following: "BODY"  
Insert: "AND TRUSTEES"
3. Page 3, lines 6 through 9.  
Strike: subsection (b) in its entirety  
Renumber: subsequent subsection
4. Page 3, lines 17, 19, and 22.  
Following: "body" on those 3 lines  
Insert: "and trustees" in those 3 places
5. Page 3, lines 18 and 22.  
Following: "taxing" on those 2 lines  
Strike: "jurisdiction" in those 2 places  
Insert: "jurisdictions" in those 2 places
6. Page 4, lines 4 and 5.  
Following: "BODY" on line 4  
Strike: through "DISCRETION" on line 5  
Insert: "of the affected county and the affected  
incorporated city or town, if any"

PROPOSED AMENDMENTS  
House Bill No. 168  
Third Reading (Blue) Copy

1. Page 2, lines 12 and 13.

Following: "~~values-~~" on line 12

Strike: remainder of line 12 through "1986" on line 13

Insert: "In computing the agricultural land valuation schedules  
to take effect on January 1, 1991, or on the date that  
the revaluation cycle commencing January 2, 1986, takes  
effect pursuant to 15-7-111"

Current  
Schedule

~~Excluded~~

CLASSES, GRADES, AND VALUES FOR MONTANA AGRICULTURAL LANDS AS APPROVED  
BY THE STATE DEPARTMENT OF REVENUE

NON-IRRIGATED FARM LAND (F)

Grade	Bu. Wheat Per Acre On Summer Fallow	Assessed Value Per Acre
1A8	40 & over	81.08
1A7	38 - 39	74.51
1A6	36 - 37	67.94
1A5	34 - 35	61.37
1A4	32 - 33	54.80
1A3	30 - 31	48.60
1A2	28 - 29	42.79
1A1	26 - 27	37.31
1A	24 - 25	32.22
1B	22 - 23	27.50
2A	20 - 21	23.15
2B	18 - 19	19.17
2C	16 - 17	15.56
3A	14 - 15	12.31
3B	12 - 13	9.44
4A	10 - 11	6.94
4B	8 - 9	4.81
5	Under 8	3.06

WILD HAY LAND (WH)

Grade	Tons of Hay Per Acre	Assessed Value Per Acre
1	3.0 & over	67.60
2	2.5 - 2.9	53.03
3	2.0 - 2.4	41.38
4	1.5 - 1.9	29.43
5	1.0 - 1.4	19.38
6	.5 - .9	10.05
7	Less than .5	5.54

GRAZING LAND (G)

Grade	Acres Per 1000# Steer 10 Mos.	Assessed Value Per Acre
1A2	Under 3	71.69
1A1	3 - 5	44.18
1A +	5.1 - 5.9	31.27
1A	6 - 10	20.51
1B	11 - 18	10.53
2A	19 - 21	7.17
2B	22 - 27	5.42
3	28 - 37	3.72
4	38 - 55	2.52
5	56 - 99	1.47
6	100 or over	.82

NON-IRRIGATED CONTINUOUSLY CROPPED  
FARM LAND (CC)

Grade	Bu. of Wheat Per Acre Each Year	Assessed Value Per Acre
1A4	44 & over	125.71
1A3	42 - 43	116.94
1A2	40 - 41	108.17
1A1	38 - 39	99.40
1A	36 - 37	90.63
1	34 - 35	81.86
2	32 - 33	73.09
3	30 - 31	64.81
4	28 - 29	57.05
5	26 - 27	49.75
6	24 - 25	42.96
7	22 - 23	36.67
8	20 - 21	30.87
9	18 - 19	25.56
10	16 - 17	20.75
11	14 - 15	16.41
12	12 - 13	12.59
13	10 - 11	9.25
14	Less than 10	6.41

## TILLABLE IRRIGATED LANDS (I)

### CLASS 1 (Maximum Rotation) Assessed Value Per Acre by Water Cost Classes

Grade	Tons Alfalfa Per Acre	Under \$1.50	\$1.50 2.49	\$2.50 3.49	\$3.50 4.49	\$4.50 5.49	\$5.50 6.49	\$6.50 7.49	\$7.50 & Over
1A	4.5 +	110.40	103.74	97.07	90.40	83.74	77.07	70.40	63.74
1B	4.0-4.4	94.70	88.98	83.26	77.55	71.83	66.11	60.39	54.68
2	3.5-3.9	78.70	73.96	69.20	64.45	59.70	54.94	50.19	45.44
3	3.0-3.4	63.70	59.85	56.00	52.16	48.31	44.47	40.62	36.78
4	2.5-2.9	48.53	45.60	42.67	39.74	36.81	33.88	30.95	28.02
5	2.0-2.4	31.92	30.00	28.07	26.14	24.21	22.29	20.36	18.43
6	1.5-1.9	19.86	18.67	17.47	16.27	15.07	13.87	12.67	11.47
7	1.0-1.4	11.37	10.69	10.00	9.31	8.63	7.94	7.25	6.57
8	-1.0	4.55	4.28	4.00	3.72	3.45	3.18	2.90	2.63

### CLASS 2 (Medium Rotation) Assessed Value Per Acre by Water Cost Classes

Grade	Tons Alfalfa Per Acre	Under \$1.50	\$1.50 2.49	\$2.50 3.49	\$3.50 4.49	\$4.50 5.49	\$5.50 6.49	\$6.50 7.49	\$7.50 & Over
1A	4.5 +	97.26	90.60	83.93	77.27	70.60	63.94	57.27	50.60
1B	4.0-4.4	81.72	76.12	70.52	64.92	59.32	53.72	48.12	42.52
2	3.5-3.9	67.27	62.66	58.05	53.44	48.83	44.22	39.61	35.00
3	3.0-3.4	53.90	50.21	46.51	42.82	39.12	35.43	31.73	28.04
4	2.5-2.9	41.60	38.76	35.90	33.05	30.20	27.35	24.49	21.65
5	2.0-2.4	30.39	28.31	26.22	24.14	22.06	19.98	17.89	15.81
6	1.5-1.9	19.86	18.67	17.47	16.27	15.07	13.87	12.67	11.47
7	1.0-1.4	11.37	10.69	10.00	9.31	8.63	7.94	7.25	6.57
8	-1.0	4.55	4.28	4.00	3.72	3.45	3.18	2.90	2.63

### CLASS 3 (Minimum Rotation) Assessed Value Per Acre by Water Cost Classes

Grade	Tons Alfalfa Per Acre	Under \$1.50	\$1.50 2.49	\$2.50 3.49	\$3.50 4.49	\$4.50 5.49	\$5.50 6.49	\$6.50 7.49	\$7.50 & Over
1A	4.5 +	86.26	79.60	72.93	66.27	59.60	52.94	46.27	39.60
1B	4.0-4.4	73.84	68.14	62.43	56.72	51.02	45.31	39.60	33.90
2	3.5-3.9	62.01	57.22	52.43	47.64	42.84	38.05	33.26	28.47
3	3.0-3.4	50.79	46.86	42.94	39.02	35.09	31.16	27.24	23.32
4	2.5-2.9	40.15	37.05	33.95	30.85	27.74	24.64	21.54	18.43
5	2.0-2.4	30.11	27.78	25.46	23.13	20.80	18.48	16.15	13.82
6	1.5-1.9	19.86	18.67	17.47	16.27	15.07	13.87	12.67	11.47
7	1.0-1.4	11.37	10.69	10.00	9.31	8.63	7.94	7.25	6.57
8	-1.0	4.55	4.28	4.00	3.72	3.45	3.18	2.90	2.63

INFRASTRUCTURE TRUST FUND CREATION - REFERRAL TO THE PEOPLE

Respectfully report as follows: That.....HOUSE..... Bill No. 493.....

Be amended as follows:

1. Page 7, line 17.  
Strike: "to be used"
2. Page 7, line 21.  
Following: "Fund"  
Strike: "to be used"

And as so amended,

DO PASS

.....  
Chairman

Exhibit 5 -- HB 493  
April 5, 1985

Amend HB 625, third reading copy, as follows:

1. Title, line 6.

Following: "DISTRICTS;"

Insert: "REVISING THE METHOD OF MEASURING PROTEST VOTES;"

Following: "SECTIONS"

Insert: "7-12-4407,"

2. Page 3.

Following: line 25

Insert: "Section 5. Section 7-12-4407, MCA is amended to read:

"7-12-4407. Protest against ordinance for improvements.  
If 40%-or-more-of-the-abutting-property-owners-protest-in  
writing-to-said-city-or-town-council-against-the-passage-of  
said-proposed-ordinance a written protest against passage  
of the proposed ordinance is filed by owners of property  
within the proposed maintenance district having a taxable  
valuation, when aggregated, representing not less than 40%  
of the total taxable valuation of property within the dis-  
trict, then no further action shall be taken upon the  
proposed district for 1 year." "

Renumber: subsequent sections

*lighting district protest 7-12-4305 - 50%*

*SID's - Protest 7-12-4413 - 50%*

*residential district 7-12-7112 - 50%*

# ROLL CALL VOTE

SENATE TAXATION COMMITTEE  
49 th Legislative Session -- 1985

Time 10:03 Date April 5, 1985 Room 413-415

Motion: that HB493 be Hager.

Name	Yes	No	Excused
Senator Brown		✓	
Senator Eck		✓	
Senator Goodover	✓		
Senator Hager	✓		
Senator Halligan		✓	
Senator Hirsch		✓	
Senator Lybeck		✓	
Senator Mazurek		✓	
Senator McCallum	✓		
Senator Neuman		✓	
Senator Severson	✓		
Senator Towe		✓	



# STANDING COMMITTEE REPORT

April 5, 1985

MR. PRESIDENT

Taxation

We, your committee on.....

House Bill

279

having had under consideration..... No.....

third

blue

reading copy ( )

color

(Senator Hager)

RURAL IMPROVEMENT DISTRICTS--TRANSFER OF MONEY TO MAINTENANCE FUND.

House Bill

279

Respectfully report as follows: That..... No.....

BE CONCURRED IN

~~XXXXXX~~

DO PASS

~~XXXXXXXXXX~~

DO NOT PASS

Senator Thomas E. Towe,

Chairman.

# STANDING COMMITTEE REPORT

April 5, 1985

MR. PRESIDENT

We, your committee on Taxation

having had under consideration House Bill No. 425

third reading copy ( blue )  
color

(Senator Eck)

**MAKING DELINQUENT TAXES ON LEASEHOLD IMPROVEMENTS A LIEN ON PERSONALTY.**

Respectfully report as follows: That House Bill No. 425

BE CONCURRED IN

~~XXXXXX~~

50-1A53

~~XXXXXXXXXX~~

Senator Thomas E. Towe,

Chairman.

# STANDING COMMITTEE REPORT

April 5, 1985

MR. PRESIDENT

## Taxation

We, your committee on .....

## House Bill

625

having had under consideration..... No.....

third

blue

reading copy ( )  
color

(Senator Hager)

## INCREASED ASSESSMENT OPTIONS FOR STREET MAINTENANCE DISTRICTS.

Respectfully report as follows: That..... House Bill No. 625

be amended as follows:

1. Title, line 6.

Following: "DISTRICTS;"

Insert: "REVISING THE METHOD OF MEASURING PROTEST VOTERS;"

Following: "SECTIONS"

Insert: "7-12-4407,"

2. Page 3.

Following: line 25

Insert: "Section 5. Section 7-12-4407, MCA is amended to read:

"7-12-4407. Protest against ordinance for improvements.  
~~If 40% or more of the abutting property owners protest in writing to said city or town council against the passage of said proposed ordinance a written protest against passage of the proposed ordinance is filed by owners of property within the proposed maintenance district having a taxable valuation, when aggregated, representing not less than 50% of the total taxable valuation of property within the district or a written protest against passage of the proposed ordinance is filed by not less than 50% of the owners of property within the district, then no further action shall be taken upon the proposed district for 1 year."~~

Renumber: subsequent sections

AND AS AMENDED  
BE CONCURRED IN

XXXXXX

XXXXXXXXXX

Senator Thomas E. Towe,

Chairman.

# STANDING COMMITTEE REPORT

April 5, 1995

MR. PRESIDENT

We, your committee on **Taxation**  
having had under consideration **House Bill** No. **815**  
third reading copy ( blue )  
color  
(Senator Adklistad)

**TAX CHECKOFF FOR AGRICULTURE IN MONTANA SCHOOLS PROGRAM.**

Respectfully report as follows: That **House Bill** No. **815**

**be amended as follows:**

1. Page 2, line 15.  
Strike: line 15 in its entirety

2. Page 2, line 17.  
Following: "or \_\_\_\_\_"  
Insert: "(specify an amount)"  
Following: "\$10"  
Strike: "\$20"

3. Page 2, line 21.  
Following: "or \_\_\_\_\_"  
Insert: "(specify an amount)"  
Following: "\$10"  
Strike: "\$20"

AND AS AMENDED  
BE CONCURRED IN

XXXXX  
DO PASS

XXXXXXXXXX  
DO NOT PASS

Senator Thomas E. Tove, Chairman.

# STANDING COMMITTEE REPORT

April 5, 1985

MR. PRESIDENT

## Taxation

We, your committee on.....

## House Bill

845

having had under consideration..... No.....

third

blue

reading copy ( )  
color

(Senator Towe)

**PROHIBITS RELOCATION OF IMPROVEMENTS UNLESS PROPERTY TAXES ARE PAID.**

## House Bill

345

Respectfully report as follows: That..... No.....

**BE NOT CONURRED IN**

~~XXXXX~~

DO PASS

~~XXXXXX~~

DO NOT PASS

.....  
Senator Thomas E. Towe, Chairman.

# ROLL CALL VOTE

## SENATE TAXATION COMMITTEE 49 th Legislative Session -- 1985

Time 10:55 Date April 5 Room 413-415

Motion: that <sup>HB</sup> 845 be concurred in.

Name	Yes	No	Excused
Senator Brown		✓	
Senator Eck	✓		
Senator Goodover		✓	
Senator Hager		✓	
Senator Halligan	✓		
Senator Hirsch		✓	
Senator Lybeck	✓		
Senator Mazurek			
Senator McCallum		✓	
Senator Neuman		✓	
Senator Severson		✓	
Senator Towe		✓	