

MINUTES OF THE MEETING
TAXATION COMMITTEE
49TH LEGISLATURE
SPECIAL SESSION III
HOUSE OF REPRESENTATIVES

June 27, 1986

The eighth meeting of the taxation committee was called to order in room 312-1 of the capitol on the above date at 3:30 p.m. by chairman Gerry Devlin.

ROLL CALL: All members were present as were Dave Bohyer, researcher for the legislative council, and Alice Omang, secretary.

CONSIDERATION OF SENATE BILL 20: Senator McCallum, senate district 26, explained that this bill, which revises the criteria for classification of certain property as class four, was amended by Senator Towe and the amendments were adopted by the committee and the senate. He informed the committee that these amendments placed land with less than twenty acres in a new classification, but left the building in class four. He indicated that there were two classes - class eighteen and class nineteen.

Senator McCallum further stated that the reason he put this bill in is because when the appraisals came out, everyone was upset; and he would advise all of the legislators that when the appraisals come out in their county, that they should hang up the phone or take it off the hook - or something. He stated that there was a taxpayer in Mineral county, who had 155 acres and the valuation on the land went from \$143 to \$35,000. He explained that the land was almost as steep as a wall, there was not a building site on it, there is no water on it and about the only use for this land was by the elk and deer in the winter time.

He gave many other examples of appraisals that had increased tremendously in his area.

PROPONENTS: Senator Swift, co-sponsor of this bill, read from an excerpt from the Independent Record, which was entitled, "Taxed to Death", and which said, "we

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have barely survived four years of depression in the valley, we, along with all Montanans who own property, are being given the coup de grace." He said that one parcel of 189 acres, which is 22 miles south of Ennis and which is still completely undeveloped, and on which they have allowed their neighbor's cattle to graze completely free of charge, and since they cannot show the \$1,500 annual income which qualifies this for agriculture classification, the assessment had jumped from just over \$700 last year to over \$287,000 this year - an increase of about 409 times. He asked how can this be justified on a piece of property.

He submitted that there was another parcel of 17 acres four miles from Ennis, that earned \$600 grazing last year, and that piece of property went up nine times in value.

He advised there was another parcel, which was ten acres and 35 miles south of Ennis, was assessed for 433 times what the previous year's assessed value was.

He informed the committee of how his own valuation was increased ten times and when he checked at the courthouse, it was so busy that they couldn't take care of the people and this bill will give those people that were turned away an opportunity now by extending the date so they can address some of their concerns.

He stated that the amendments by Senator Towe basically gutted the bill and he proposed to amend this bill back to the way it was originally written with two exceptions. He distributed exhibit 1, which is the proposed amendments, to the committee. He advised that this bill in its original form had three categories of property. He contended that the revenue department has arbitrarily taken those tracts that

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did not qualify for the \$1500 for the reduction requirements and they arbitrarily set them up as residential suburban with the increases that he mentioned. He advised that this amendment would allow some relief on classifying some of those lands as agricultural rather than residential suburban and it makes a category of land from five to twenty acres, reducing the market value by one-half, and there will be some discussion on senate bill 19, which will give them (the committee) the reason for that, because they feel that one of the basic problems with the tax approach they have used is that the market value in the appraisals eschewed materially.

He explained the fiscal note to the committee and advised them of the fiscal impact of this bill.

Representative Mercer, house district 50, testified that, from what he can tell from the numerous complaints he has received, there is the problem of the green belt, which is creating some incredibly unfair tax increases. He noted what Senator Towe did to this bill and felt that he had destroyed the ability for them to get much relief. He advised of a 20 acre tract, called the Black Lake Ranch, which is on Flathead Lake, and each one of these tracts are owned by different people and they take them all and put them into a grazing association. He continued that it is just about impossible to prove \$1500 income off each one of those lots and their lots have gone from the agricultural valuation of around \$100 to from \$20,000 to \$40,000 valuations.

Julie Hacker, representing the Missoula County Freeholders and a group of property owners living next door and some people living in Frenchtown, stated that they support this bill with the Towe amendments removed. She advised that, in her own neighborhood, the parents have divided the land off for their kids, it is a very mountainous area and they

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Page Four

are being hit with enormous tax increases because of reevaluation by the department of revenue.

Dennis Burr, representing the Montana Taxpayers' Association, stated that they support this bill and Representative Swift's amendments. He felt that they may have gotten a little off base with the \$1500 requirement. He advised that a lady in Lewis and Clark county called him and they have a ranch, wherein they took 40 acres and ~~deeded~~ 20 acres to each one of their sons and the tax on those 20 acres now are something approaching \$20,000.

Terry Murphy, representing the Montana Farmers' Union, stated that he was a proponent of the bill as it was amended by the senate and an opponent of changing it back to its original form. He clarified that there are a lot of horror stories going around about valuations, until you sit down with your calculator and figure what the taxes will be, and in most cases, things are nowhere near as horrible. He stressed that this is a 12-year-old program and the new classifications that were amended in by the senate committee seem to be a logical way to deal with this land that somehow is not agriculture anymore, i.e., not purchased for the purpose of agriculture, but yet has not become commercial or residential.

Jo Bruner, representing the Montana Grange, testified that they support this bill as it came to this committee and they are sincerely concerned about all the excessive evaluations, but they see no fairness in putting non-agricultural land back into an agricultural classification, simply because they do not fit into a subdivision - they surely do not fit into agriculture either.

Lorna Frank, representing the Montana Farm Bureau, said that they agree with the bill as it is amended and they hope the committee will pass this bill as the senate did.

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There were no further proponents.

OPPONENTS: There were none.

QUESTIONS ON SENATE BILL 20: Representative Cohen asked what is going on here and could someone from the department explain this.

Gregg Groepper, administrator of the property assessment division of the department of revenue, said that this bill as they have it before them, gets at maybe the bulk of the complaints that have reached his desk and tries to find something that approaches fairness.

Representative Cohen asked if they put all these amendments in, would this ~~destroy~~ the bill.

Mr. Groepper responded that he thought they would be back approximately to the fiscal note that was drawn for this bill the first time around. He indicated that he understood that, if you adopt the bill the way it was originally drafted, then you need to add up all the totals that are there including the improvements and if they adopt the bill as it is before them, it looks as though you would generate a reduction in taxes of about \$1.2 million statewide. In its present form, it would probably have a minimum fiscal impact, he advised, but if you take out those amendments, the fiscal impact is substantial.

Representative Gilbert noted on page 8, line 25, it stated, "class nineteen property includes parcels of nonproductive real property containing less than 20 acres that are precluded from being developed for residential, commercial or industrial purposes because of subdivision or zoning laws, regulations, or ordinances or that are precluded from being so developed for other reasons" and he asked if "subdivision and zoning laws" is this just because the law would not allow that property to be subdivided.

Mr. Groepper replied that this would be his interpretation, i.e., if someone had 20 acres with a house

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on it, but they couldn't take an additional benefit from the remaining 19 acres through subdivision because it was in a floodplain or some ordinance that said they couldn't go lower than 20 acres, he understood that this would allow them to take the buildings and perhaps an acre of land at market value as the homesite and they would discount the other 19 acres at one-half the tax rate.

Representative Gilbert asked about the words, "for other reasons" and wondered if one of those reasons could be that the person who owns the land does not want to develop it - would that be a valid reason, because he thought this was very important.

Mr. Groepper answered that he sat in on the senate taxation meeting and he thought that the intent of adding "for other reasons" was that there might be some other thing come up that they had not anticipated through an ordinance - something that would cause that land not to be able to be resold for purposes for which it was purchased. He continued that he did not think the senate taxation committee thought that just the idea that a person did not want to develop that land or he did not want to subdivide it would be reason enough to reduce the value. He indicated that what they were looking for specifically was some regulated government impediment that would stop a person from using that land for any purpose which they chose.

Representative Gilbert asked if he were to buy 19 acres with the sole intention of having a buffer zone or some private land for myself with no intention of subdividing, but the land was subdividable because of the terrain, water conditions, etc., that he would not get any consideration and would be considered suburban residential.

Mr. Groepper responded that as he understands the wording based on the testimony and reflections of

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Representative Ellison asked how would 20-acre tracts be treated that have covenants that say they can't be further subdivided.

Mr. Groepper replied that, as he understands, if there is a covenant, he would suspect that would be one of the other reasons - if you buy the land and the covenants remain, as long as those covenants are in effect, then under this bill, as it is written now, you would petition the department and they would take the land not used for the homesite and put that into another class.

Representative Ream asked if the \$1500 criteria for agriculture land still holds whether it is 20 acres or less.

Mr. Groepper answered that is correct and they now have people with less than 5 acres that qualify as agriculture that did not before because they can meet \$1500.

There were no further questions.

Senator McCallum indicated that they are talking about any tract that does not bring in \$1500 or more so if any of them (the committee) own any acres or a section of ground for which they are not receiving any money, but it is agricultural land, they are going to be taxed as suburban tract, and that is an injustice and that is why he wanted to go to 20 acres, because above 20 acres, he did not consider it a tract.

The hearing on this bill closed.

CONSIDERATION OF SENATE BILL 19: Senator Christiaens, senate district 17, distributed suggested amendments to senate bill 19 (exhibit 3) and a copy of an assessment sheet (exhibit 4), which went out from one of the counties. This bill requires a county tax appeal board review of exceptional increases in assessments before placement on assessment books; requires

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the department of revenue to standardize property tax classification and appraisal notices; and requires the department to send a standard notice to taxpayers with exceptional increases in 1986 assessments.

He informed the committee that the primary reason for this bill was the exceptional increases in taxable valuations throughout the state of Montana and it was extremely apparent that they were going to see large numbers of taxpayers disputing their taxes.

He advised that this bill returns the burden of proof to the department of revenue to justify the new appraisals before the county tax appeal board and it relieves the taxpayer from having to go in and plead their case on an individual basis. It also puts in place a standardized assessment list, he continued, that will go out throughout the state, so they will no longer have forms, which he considers garbage, going out to the taxpayers.

He said that the county tax appeal board, with these amendments, will be able to address all of the properties that have come up with a new assessment figure of 180% or more, which amount to over 109,000 parcels in the state, and they will review them in the aggregate form. If the taxpayer still has a problem, the deadline for the appeal is extended to August 1, or 15 days from the date of notification and this will give quite an extension for those taxpayers who have been affected.

PROPOSERS: Senator Crippen, senate district 45, co-sponsor of this bill, stated that he has a serious problem with some of the reassessment work and they know that they have to do something and he urged the committee to support this bill.

Dennis Burr, representing the Montana Taxpayers' Association, testified that they support this bill and the amendments.

Representative Swift, house district 64, stated that for the same problems that were expressed in this bill and in senate bill 20, he supports this bill.

Julie Hacker, representing the Missoula Freeholders, said that in her community, they begin comparing notes after the new assessment lists came out and they found out that there was a discrepancy between \$3,500 valuations for a one-acre farmstead up to over \$15,000 for the same one-acre improved farmstead. She submitted that this is not equality of taxation or equality in valuations. She indicated that people do need an extension of time to correct the inequalities that have been assessed upon them by the department of revenue and it is time for the legislature to get a hand on what is going on in the local offices of the department of revenue.

Bill Barba, who has been engaged in real estate for 21 1/2 years and lives in the Polson area, showed the committee some pictures of properties that had tremendous increases in valuation on them in the Polson area. A sample of these pictures is shown in exhibit 5. He offered testimony to the committee as per exhibit 6.

Representative Rapp-Svrcek, house district 51, stated that he was in favor of both senate bill 19 and senate bill 20, but he was somewhat ambivalent about the amendments submitted by Representative Swift. He said that he thought there is a difference between someone who is engaged in farming and someone who just wants to live in the country.

Representative Raney, house district 82, informed the committee that in Livingston a lot of property values have gone up from 300 to 500% and the properties that they went up on happened to be older homes and many of these people are throwing their

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notices in the garbage and expect to see in November that their taxes have gone up \$20 or \$30, when, in fact, they are going to go up \$300, \$400 or \$500, so he felt it was their responsibility to inform those people what is happening.

Gregg Groeppper, administrator of the property assessment division of the department of revenue, said that they stand as a proponent of this bill if the amendments that Senator Christiaens has proposed are adopted. He indicated that he thought the important part was the issuance of the standard statewide assessment notice.

There were no further proponents.

OPPONENTS: Bob Randall, chairman of the state tax appeal board, testified that he did not want to appear as either a proponent or an opponent, but he would like to point out some problems, although he thinks the amendments have helped considerably. He clarified that he did not know how you would look at Billings in aggregate - you can look at the land, but he did not know how you could do an aggregate on buildings. He commented on the August 1 deadline--he does not know how the STAB could do this, as some of the members on the boards are retired people, who may be on vacation, etc. and there are 50,000 properties in Lewis and Clark County and there would probably be about 5,000 appeals to look at. He indicated that they will need some funding for this.

Toni Hagen, representing the Montana Association of Counties, stated that she was prepared to be an opponent of the bill, but the amendments have mitigated some of the things she was opposed to. She advised that in Hill County, they have had over 400 tax appeals and she emphasized that these people do have other occupations and the people on the appeal boards are serving more as volunteers and at times, it is very difficult for them to find time to listen to these appeals. She advised that they have to set budgets within that first week of August and if they don't know how those appeals have been settled,

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and they have no idea what that taxable valuation will amount to, that is going to be a major factor.

There were no other opponents.

QUESTIONS ON SENATE BILL 19: Representative Raney asked what is the cost going to be to county government.

Mr. Groepper replied that as he reads the bill, there are two parts - one which requires the county to hold the hearings and secondly, the part which requires the department of revenue to notify everybody who had increases in excess of 180%. He felt that in order to do that in a short period of time, they are going to have to use their assessment files here in Helena, so there would be no cost to the counties, but the state would have some cost.

Representative Raney asked what is going to be the problem with this August 1 deadline and should there be some way to provide extra time.

Mr. Groepper responded that he thought that the use of August 1 recognized that they need to have final taxable values set in local government as of the second Monday in August so they can set their budgets. In terms of the department of revenue, they are going to try and get their part done and in terms of the county boards, there are unique problems in each county, he continued, but there is the possibility that they won't get done and they won't know if they will win, lose or draw, but they should at least have an idea by county how many properties are affected at the 180% level and what the values of those properties are, so they should be able to take that into account in the budgeting process.

In reply to a question by Representative Asay concerning the standardized assessment sheet, Mr. Groepper advised that they want to show the old and the new market values and the old and new taxable values

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and going beyond that, he thought they could show the difference in the two taxable values and instruct the taxpayer how to apply the mill levy.

Representative Williams asked if the tax appeal board could use a substitute in the absense of a member.

Mr. Randall replied that he was not familiar with the county tax appeal board, but they looked into this before the last session and, at that time, the governor's lawyer indicated that it did not look practical. He pointed out that there are already 443 appeals filed with county tax appeal boards and that was before some of the larger counties had their appraisal notices sent out and they could be looking at 8,000 appeals; and if the county tax appeal boards spent all their time on this, he did not think they would be done.

Representative Williams asked if there would be any point to put in this bill wording that would allow the county commissioners to appoint a substitute if they felt it was necessary.

Senator Christiaens responded that he hadn't thought of that as a problem, but if the committee felt it was necessary, he would have no problems with it.

There were no further questions.

Senator Christiaens informed the committee that Cascade County hadn't even sent out their assessment forms and there were already 31 appeals filed and he thought the August 1 deadline was an important point to keep in mind.

The hearing on this bill was closed.

EXECUTIVE SESSION:

Taxation Committee
June 27, 1986
Page Fourteen

DISPOSTION OF SENATE BILL 19: Representative Raney moved that this bill BE CONCURRED IN.

Representative Raney moved the adoption of the amendments submitted by Senator Christiaens.

Representative Sands indicated that he thought there were a lot of other amendments that have to be made to clean up this bill.

The motion to adopt the amendments passed unanimously.

Mr. Bohyer indicated that there were some amendments needed to clean this bill up and Representative Williams moved to have Mr. Bohyer put in the amendments needed to clean the bill up.

The motion carried unanimously.

A vote was taken on the motion that the bill BE CONCURRED IN AS AMENDED. The motion passed unanimously.

DISPOSITION OF SENATE BILL 20: Representative Williams moved that this bill BE CONCURRED IN with no amendments.

Representative Gilbert made a substitute motion to adopt the amendments that were brought in by the sponsor and co-sponsor.

Representative Ream noted that in going through these, he thought there were some legal problems and he could not support the amendments.

A vote was taken on the adoption of the amendments and the motion failed with a vote of 8 voting no and 11 voting yes. See roll call vote no. 1.

A vote was taken on the motion to BE CONCURRED IN with no amendments. The motion carried with Representatives Switzer, Gilbert, Ellison, Asay and Hanson voting no.

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DISPOSITION OF HOUSE BILL 44: Representative Gilbert moved to reconsider their action yesterday on this bill for the purpose of further amendments.

The motion passed unanimously.

Representative Gilbert moved a DO PASS on this bill and moved to strike Representative Sand's amendment, which is on page 6, line 9, which intends to force counties to pay the federal discount plus four from the time they start using this money and yesterday, they did not realize that this could amount to from 14 to 19% because they are worrying about arbitrage and this completely guts the entire purpose of the bill. He would move to insert on line 9, where it says "10%" in the original bill the words, "federal reserve discount rate plus four".

Representative Sands indicated that he thought this was a big mistake and this rate is essentially what the banks loan people money, and by taking it back to 6% from that, in effect, what you are doing is allowing the county and the local jurisdiction to borrow money from the taxpayer at 6% rather than borrowing it from the banks. He advised that they are permitting them to spend money that is protested after the first of the year and this compounds that by allowing them to borrow money from the taxpayer at a rate that is about 4% less than they would have to pay to borrow elsewhere.

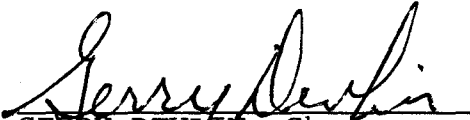
Representative Asay noted that it was a short time until the regular session and maybe the least change they do here now, maybe the better and there can't be too much harm come in that time and there is a better chance to understand how it is going to operate.

There was further discussion on the amendment and the motion passed with a vote of 10 voting yes and 3 voting no. See roll call vote #2.

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A vote was taken on the DO PASS AS AMENDED motion and it passed with Representatives Switzer and Sands voting no.

ADJOURNMENT: There being no further business, the meeting was adjourned at 5:15 p.m.


GERRY DEVLIN, Chairman


Alice Omang, Secretary

DAILY ROLL CALL

TAXATION

COMMITTEE

49th LEGISLATIVE SESSION -- 1986

Second Special

Date _____

NAME	PRESENT	ABSENT	EXCUSED
DEVLIN, Gerry, Chairman	✓		
WILLIAMS, Mel, Vice-Chairman	✓		
ABRAMS, Hugh	✓		
ASAY, Tom	✓		
COHEN, Ben	✓		
ELLISON, Orval	✓		
GILBERT, Bob	✓		
HANSON, Marian	✓		
HARRINGTON, Dan	✓		
HARP, John	✓		
IVERSON, Dennis	✓		
KEENAN, Nancy	✓		
KOEHNKE, Francis	✓		
PATTERSON, John	✓		
RANEY, Bob	✓		
REAM, Bob	✓		
SANDS, Jack	✓		
SCHYE, Ted	✓		
SWITZER, Dean	✓		
ZABROCKI, Carl	✓		

STANDING COMMITTEE REPORT

June 23,

19 96

Mr. Speaker: We, the committee on TAXATIONreport SENATE BILL 19

☐ do pass
☐ do not pass

☒ be concurred in
☐ be not concurred in

☒ as amended
☐ statement of intent attached

GERRY DEVLIN,

Chairman

**TO REQUIRE STATE TAX APPEAL BOARD REVIEW OF EXCEPTIONAL INCREASES
 IN ASSESSMENTS BEFORE PLACEMENT ON ASSESSMENT BOOKS; ETC.**

1. Title, line 8.

Following: "ASSESSMENTS"Insert: "MADE UNDER 15-7-111, MCA,"

2. Title, line 16.

Following: "DATE"Insert: "AND AN APPLICABILITY DATE"

3. Preamble, page 1, line 20.

Following: "ASSESSMENTS"Insert: "MADE UNDER 15-7-111, MCA,"

4. Preamble, page 2, line 10.

Following: "ASSESSMENTS"Insert: "MADE UNDER 15-7-111, MCA,"

5. Page 5.

Strike: lines 1 through 25 in their entirety

Re-number subsequent sections

Re-number internal references as necessary

6. Page 6, line 1.

Strike: "2"Insert: "1"

7. Page 6, line 5.

Strike: "UNDER [SECTION 1]"

8. Page 6, lines 7 through 12.

Following: "ASSESSMENTS" on line 7Strike: the remainder of line 7 through "NOTICE" on line 12Insert: "in the aggregate"

9. Page 6, line 13.
Strike: "3"
Insert: "2"

10. Page 7, line 1.
Strike: "sections"
Insert: "section"
Strike: "and 2"

11. Page 7, line 4.
Strike: "4"
Insert: "3"

12. Page 9, line 13.
Following: "END A"
Insert: "revised"

13. Page 9, lines 14 and 15.
Following: "IN" on line 14
Strike: "SECTION 1 OF THIS ACT"
Insert: "15-7-102"

14. Page 9, line 19.
Strike: "6"
Insert: "5"

15. Pages 9 and 10.
Strike: lines 25 on page 9 through line 3 on page 10
Renummer subsequent sections

16. Page 10, line 4.
Strike: "8"
Insert: "6"

17. Page 10, line 8.
Strike: "9"
Insert: "7"
Following: "date"
Insert: "-- applicability"

18. Page 10, line 9.
Following: "approval"
Insert: "and applies to tax year 1936"

STANDING COMMITTEE REPORT

June 28,

19 86

Mr. Speaker: We, the committee on TAXATION

report SENATE BILL 20

☐ do pass
☐ do not pass

☒ be concurred in
☐ be not concurred in

☐ as amended
☐ statement of intent attached

GERRY DEVLIN,

Chairman

TO REVISE THE CRITERIA FOR CLASSIFICATION OF CERTAIN PROPERTY AS CLASS
THREE OR CLASS FOUR: ETC.

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ROLL CALL VOTE

Resolution COMMITTEE

Date: June 27, 1956 Bill # SB20 Number 1

Motion: 2 page amendment - for
Swift

Name	Aye	Nay
DEVLIN, Gerry, Chm.	✓	
WILLIAMS, Mel, V.Chm.		✓
ABRAMS, Hugh		✓
ASAY, Tom		✓
COHEN, Ben		✓
ELLISON, Orval	✓	
GILBERT, Bob	✓	
HANSON, Marian		✓
HARRINGTON, Dan		✓
HARP, John	✓	
IVERSON, Dennis		
KEENAN, Nancy		✓
KOEHNKE, Francis		✓
PATTERSON, John	✓	
RANEY, Bob		✓
REAM, Bob		✓
SANDS, Jack	✓	
SCHYE, Ted		✓
SWITZER, Dean	✓	
ZABROCKI, Carl	✓	
Totals	8	11

STANDING COMMITTEE REPORT

June 28,

19³⁶

Mr. Speaker: We, the committee on TAXATION

report HOUSE BILL 44

☒ do pass

☐ do not pass

☐ be concurred in

☐ be not concurred in

☒ as amended

☐ statement of intent attached

GERRY DEVLIN

Chairman

TO REVISE THE PROCEDURES FOR THE PAYMENT OF A MONTANA TAX OR LICENSE FEE UNDER PROTEST; ETC.

1. Page 2, line 2.

Following: "protest"

Insert: ", which grounds may include but are not limited to changes in assessment due to reappraisal under 15-7-111"

2. Page 6, line 9.

Following: "and at the"

Insert: "combined"

Following: "rate of"

Strike: "10%

Insert: "the federal reserve discount rate quoted from the federal reserve bank in New York, New York, on the date of final resolution, plus four percentage points,"

3. Page 6, line 17.

Following: "general fund"

Insert: ", except that amount generated by the all-purpose mill levy,"

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ROLL CALL VOTE

Torahon COMMITTEE

Date: 6/27/86 Bill # 44 Number 2

Motion: Gilbert Amendment

Name	Aye	Nay
DEVLIN, Gerry, Chm.	✓	
WILLIAMS, Mel, V.Chm.	✓	
ABRAMS, Hugh	✓	
ASAY, Tom	✓	
COHEN, Ben	✓	✗
ELLISON, Orval	✓	
GILBERT, Bob	✓	
HANSON, Marian	✓	
HARRINGTON, Dan	✓	
HARP, John	✓	
IVERSON, Dennis	✓	
KEENAN, Nancy	✓	
KOEHNKE, Francis	✓	
PATTERSON, John	✓	
RANEY, Bob	✓	
REAM, Bob	✓	
SANDS, Jack		✓
SCHYE, Ted	✓	
SWITZER, Dean		✓
ZABROCKI, Carl		✓
Totals	10	3

June 27, 1986

Sen. Swift

Amend SB 20, Third Reading Copy

1. Title.

Following: line 8

Insert: "CLASS THREE OR"

2. Title, lines 9 through 13.

Following: "FOUR;" on line 9

Strike: remainder of line 9 through "LAWS;" ON LINE 13

3. Title, line 15.

Following: "15-7-202"

Strike: "SECTION 15-8-111"

Insert: "SECTIONS 15-6-134, 15-6-144, AND 15-7-202"

4. Page 8, line 14 through line 25, page 12.

Following: line 13

Strike: sections 1 through 5 in their entirety

Insert: "Section 1. Section 15-6-134, MCA, is amended to read:
"15-6-134. Class four property -- description -- taxable
percentage. (1) Class four property includes:

(a) all land except that specifically included in another
class;

(b) all improvements except those specifically included in
another class;

(c) the first \$35,000 or less of the market value of any
improvement on real property and appurtenant land not exceeding 5
acres owned or under contract for deed and actually occupied for
at least 10 months a year as the primary residential dwelling of
any person whose total income from all sources including
otherwise tax-exempt income of all types is not more than \$10,000
for a single person or \$12,000 for a married couple;

(d) all golf courses, including land and improvements
actually and necessarily used for that purpose, that consist of
at least 9 holes and not less than 3,000 lineal yards.

(e) all land, together with improvements, not devoted to a
residential, commercial, industrial, agricultural, or timberland
use if:

(i) the land contains more than 5 acres and less than 20
acres; or

(ii) the land contains not more than 5 acres and is
precluded from being devoted to residential, commercial, or
industrial use because of subdivision or zoning laws,
regulations, or ordinances.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501, property
described in subsections (1)(a) and (1)(b) is taxed at the
taxable percentage rate "P" of its market value.

(b) Property described in subsection (1)(c) is taxed at the
taxable percentage rate "P" of its market value multiplied by a
percentage figure based on income and determined from the
following table:

Income Single Person	Income Married Couple	Percentage Multiplier
\$0 - \$1,000	\$0 - \$1,200	0%
1,001 - 2,000	1,201 - 2,400	10%
2,001 - 3,000	2,401 - 3,600	20%
3,001 - 4,000	3,601 - 4,800	30%
4,001 - 5,000	4,801 - 6,000	40%
5,001 - 6,000	6,001 - 7,200	50%
6,001 - 7,000	7,201 - 8,400	60%
7,001 - 8,000	8,401 - 9,600	70%
8,001 - 9,000	9,601 - 10,800	80%
9,001 - 10,000	10,801 - 12,000	90%

(c) Property described in subsection (1)(d) and (1)(e) is taxed at one-half the taxable percentage rate "P" established in subsection (2)(a).

(3) Until January 1, 1986, the taxable percentage rate "P" for class four property is 8.55%.

(4) Prior to July 1, 1986, the department of revenue shall determine the taxable percentage rate "P" applicable to class four property for the revaluation cycle beginning January 1, 1986, as follows:

(a) The director of the department of revenue shall certify to the governor before July 1, 1986, the percentage by which the appraised value of all property in the state classified under class four as of January 1, 1986, has increased due to the revaluation conducted under 15-7-111. This figure is the certified statewide percentage increase.

(b) The taxable value of property in class four is determined as a function of the certified statewide percentage increase in accordance with the table shown below.

(c) This table limits the statewide increase in taxable valuation resulting from reappraisal to 0%. In calculating the percentage increase, the department may not consider changes resulting from new construction, additions, or deletions during calendar year 1985.

(d) The taxable percentage must be calculated by interpolation to coincide with the nearest whole number certified statewide percentage increase from the following table:

Certified Statewide Percentage Increase	Class Four Taxable Percentage "P"
0	8.55
10	7.77
20	7.12
30	6.57
40	6.10

for valuation, assessment, and taxation as agricultural land each year that none of the parcels is devoted to a commercial or industrial use.

~~{1}~~ (2) Contiguous or noncontiguous parcels of land totaling less than 20 acres under one ownership that are actively devoted to agricultural use shall be eligible for valuation, assessment, and taxation as herein provided each year the parcels meet any of the following qualifications:

(a) the parcels produce and the owner or the owner's agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of livestock, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber; or

(b) the parcels would have met the qualification set out in subsection ~~{1}~~(2)(a) were it not for independent intervening causes of production failure beyond the control of the producer or marketing delay for economic advantage, in which case proof of qualification in a prior year will suffice.

~~{2}-Parcels-that-do-not-meet-the-qualifications-set-out-in subsection-{1}-shall-not-be-classified-or-valued-as-agricultural if-they-are-part-of-a-platted-subdivision-that-is-filed-with-the county-clerk-and-recorder-in-compliance-with-the-Montana Subdivision-and-Platting-Act-~~

(3) Land shall not be classified or valued as agricultural if it is subdivided with stated restrictions prohibiting its use for agricultural purposes.

~~{4}-The-grazing-on-land-by-a-horse-or-other-animals-kept-as a-hobby-and-not-as-a-part-of-a-bona-fide-agricultural-enterprise shall-not-be-considered-a--bona-fide-agricultural-operation-~~

(5) If land has been valued, assessed, and taxed as agricultural land in any year, it shall continue to be so valued, assessed, and taxed until the department reclassifies the property. A reclassification does not mean revaluation pursuant to 15-7-111.

(6) For the purposes of this part, growing timber is not an agricultural use. (Subsection (6) terminates January 1, 1991--sec. 10, Ch. 681, L. 1985.)

Renumber: subsequent sections

50	5.70
60	5.34
70	5.02
80	4.75
90	4.50
100	4.27
110	4.07
120	3.88
130	3.71
140	3.56
150	3.42
160	3.28
170	3.16
180	3.05
190	2.94
200	2.85
210	2.75
220	2.67
230	2.59
240	2.51
250	2.44
260	2.37
270	2.31
280	2.25
290	2.19
300	2.13

(5) After July 1, 1986, no adjustment may be made by the department to the taxable percentage rate "P" until a revaluation has been made as provided in 15-7-111.

(6) Within the meaning of comparable property as defined in 15-1-101, property assessed as commercial property is comparable only to other property assessed as commercial property, and property assessed as other than commercial property is comparable only to other property assessed as other than commercial property."

Section 2. Section 15-6-144, MCA, is amended to read:

"15-6-144. Class fourteen property -- description -- taxable percentage.(1) Class fourteen property includes all improvements on ~~agricultural~~ land that is eligible for valuation, assessment, and taxation as agricultural land under,--as-defined-in 15-7-202(2). Class fourteen property includes 1 acre of real property beneath the agricultural improvements. The 1 acre shall be valued at market value.

(2) Class fourteen property is taxed at 80% of the taxable percentage applicable to class four property."

Section 3. Section 15-7-202, MCA, is amended to read:

"15-7-202. Eligibility of land for valuation as agricultural. (1) Contiguous or noncontiguous parcels of land totaling 20 acres or more under one ownership shall be eligible

Exhibit 2

SB 19

June 27, 1986

Sen. Christians

Amendment to SB19

Page 5

Strike: Lines 1-25

Exhibit 3
SB19
June 27, 1988
Sen. Christiaens

Suggested Amendments to SB19

Page 1 Line 8
Following: ASSESSMENTS
Insert: UNDER 15-7-111, M.C.A.

Page 1 Line 20
Following: ASSESSMENTS
Insert: UNDER 15-7-111, M.C.A.

Page 2 Line 10
Following: ASSESSMENTS
Insert: UNDER 15-7-111, M.C.A.

Page 5 Line 2
Following: ASSESSMENTS
Insert: UNDER 15-7-111, M.C.A.

Page 6 Line 7
Following: ASSESSMENTS
Insert: IN THE AGGREGATE
Strike: REMAINDER OF LINE 7, LINES 8 - 12

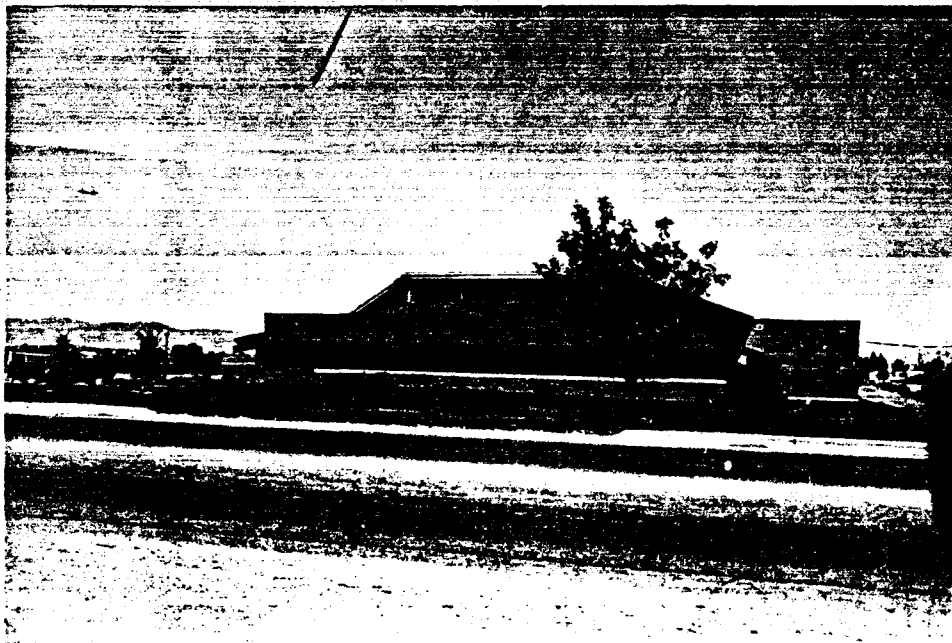
POLSON Commercial

Exhibit 5
SB 19
June 27, 1985
Bill Barber



From 22,500 to 131,600

RONAN Commercial



2.03 ACRES

From: 15,255 to 53,056

(5)

June 27, 1986

SB 19

Bill Barber

"Comments on DEPARTMENT OF REVENUE'S NEW APPRAISALS"

The Montana State Department of Revenue has now entered the free enterprise market of Real Estate.

The free market place of real estate, the market place that has been the american dream since the day's of Lewis and Clark, The Homesteaders, pioneers that broke the first soil, put up the fences, the log houses that can still be seen dotting the country side of rural Montana. A heritage that is fast becoming a thing of the past.

These old buildings, holding sheds on ranches and farms, economically depleted shelter for animals are sadly being pushed to-to-gether and burned or removed.

People are removing decks, porches, patio's, fences, storage sheds and any other things that may have a property tax imposed on it.

Sub-standard homes are being built with tin roofs, post and pole footings, any thing that will fall below the standard as found in the State Department of Revenue's book of standards for homes and buildings.

A lady in Great Falls had been saving for several month's to have a concrete slab poured outside her back door.

She had no sooner had it installed when a State Department of Revenue appraiser had it measured up before the cement was dry. The lady was so upset that she said she was going to have it torn out. I learned later that she did have it removed.

The general atmosphere that is becoming more prevalent among the citizens of Montana is an alarming and sad one, in that they are becoming fearful of improving their homes, painting, putting a patio, gazebo, shop or any other addition on their homes, farms or ranches.

In many cases when a shed has been removed the R;Class office is very slow to remove it from the tax roles

A case in point; In 1972 I removed a small pump house that was approx. 3x4ft. x 3 ft. high. The "appraiser from the Re;class office had been up to my property on more than one occasion during that period as evidenced by the several changes that were made from 1975 thru 1978, then on July 9, 1981, Mr. Carl Reznor and Mr. Gordon Anderson was here and Mr. Reznor checked around and stated "Oh, the pump house is gone", and made a notation on the card. I received a change of valuation form from Kyle Karstens dated 7/9/81 indicating Improvements from 42,950 to 42,807, a reduction of \$143.00. We were paying taxes on a small shed for NINE Years AFTER it had been Removed. We had no way of knowing if it was actually removed in 1972. I called the office and told them that it had been removed. However the fact remains that they were here in 1974 after it was gone and nothing was changed on the records.

A more recent example: Rim Rock Incorporated, Portion Gov. Lot 2, Section 4-22-20; Improvements from \$1,598 to \$17,820. There are NO IMPROVEMENTS on this property. Appraisal card showed burned out shell of dwelling with the value of \$1,598. No inspection was done or it would have shown that the improvements were removed 2 years before. This is the 1986 Assessment sheet.

ACCORDING TO THE U.S. DEPARTMENT OF COMMERCE, MONTANA RANKS 42nd out of 50 STATES FOR THE LOWEST PERSONAL INCOME PER CAPITA. IN 1982 IT WAS 9,580 AND IN 1985 PERSONAL INCOME ROSE TO 10,728. AN INCREASE OF 1,148. They SURE CAN'T SAY THAT ABOUT OUR PROPERTY VALUES!

There are many more such stories too numerous to mention here, however a Task force study could easily reveal the many discrepancies thru out the entire State.

If our Law makers were to examine the facts in these cases they will find that these discrepancies are not Isolated, remote, human error, honest mistake, we will check into it, or we will certainly straighten this out, type of problems, but more a problem of Department of Revenue Game plans to minimize the total impact on the property owners and all residents of the great state of Montana.

If our Senators and Representatives would further examine the impact of the confusing so called formula's that are being used on the various types of property to arrive at , in most cases involving land values that are far from being the so called un arguable "1982" market values., or in many cases, extremes.

As I will show by my graphic illustrations, you do not have to be an appraiser to make sidewalk decisions about what I am going to show you.

Property appraisals is a state of art mixed with proper research of comparable property, sales, the surrounding environment, condition of the economy, estimated availability of the buyers that are willing ,able and ready to buy any given property, all of this plus a lot of good common sense.

The final proof of market value is when the buyer and seller agree on the price and the transaction is completed.

This is true of that particular property however as evidenced by the fluctuating market since 1982, there have been many sales showing an inconsistency of true market values especially in the Flathead Valley.

As I will show in another graphic illustration, I will show the influence of buyers that have come to this area on vacation from Alaska, California, Washington DC and other states where land has become a luxury item reserved only for the qualified, very high income people.

I have been a licensed Real Estate Sales person for 21 years in the state of Montana and have hands on experience with this particular phase of real Estate.

I will show an actual analysis that will only take a few minutes that I have prepared.

If our ^{LEGISLATORS} ~~Senators~~ will carefully examine this information I believe they will find some of the truths involved in the very complex market of Real Estate appraisals and the related problems of trying to teach these facts to a computer that is attempting to Stereo type appraisals of property with out an "On site inspection".

A computer will only respond to what is put into it and as evidenced by some of the comparisons that I and others have made in the very short time that was available to make these studies it appears that some alarming discrepancies have shown up merely by making some careful "On Site" inspections as I have graphically illustrated in brief cross sections of various types of property in various areas.

These properties were then photographed and indexed with the assessment sheets as put out by the State Department of Revenue.

The plats were then integrated with the photographs and assessment sheet information to produce a sidewalk type of visual comparison vehicle to provide our very busy law-makers to perhaps realize that there could be a problem involved in the "Boiler Room methods that were used by the Department of Revenue to make the "Deadline".

I must say that I am absolutely impressed with the speed and dispatch that has been demonstrated by the Montana State Department of Revenue in completing such a vast and monumental task of putting the State of Montana into a computer.

Far be it for me to criticize this vast undertaking by the department of Revenue, and my intentions are strictly one of concern due to the findings that I have turned up in a very short time.

My first indication was during my property review interview with a State appraiser in Polson, Montana I had asked a question about one of my assessments that indicated that last years valuation was $167,200 \times 8.550 = 14,296$ taxable. Right under that it showed 1986 $167,200 \times 3.86 = 6,454$ taxable. A real bargain in anybody's language, and if I had been fortunate enough to have picked up one of the 20,000 1986 Informational Guide to Montana's Property Appraisal sheets, I would have taken a "Minute" and looked it over and then if I had any questions I would have "Immediately" called the County Appraisers office for an appointment to "Talk things over."

The average person does not understand what this means but with the taxable seemingly low from last years, why bother?

In answer to my question as to the correctness of my assessment sheet the lady quickly passed it off as a little error and it made no difference.

A few days later I was wondering about it so I called the Lake County Assessor, Lenore Roat and asked her if she could correct that small error if possible and make a new copy for me.

I later dropped in to the office and ~~THE ASSESSOR~~ said it was a good thing that I asked for a correction. She found an error in the computer where one lot out of the nine involved in the assessment was not counted and three of the lots were counted twice. This would reduce the 167,200 by 47,400 which when translated to taxable value \times 1985 mil levy meant a saving of \$443.55.

I asked if this error would show up somewhere along the line and she said no.

Time was too short to make a survey of other errors like this however I did mention it to another gentleman and he had one with the last years the same as 1986. I have a copy of this in my file.

This is another area that our law makers may decide ^{to} take a look at. A careful examination may satisfy them that the accuracy is perhaps acceptable, bearing in mind of course that their constituents money is at stake to say nothing of the extremely erratic values placed on their property.

At this point I would like to take a moment and examine the serious consequences of The State Department Of Revenue taking over the up to now free enterprise real estate market.

First, to establish a ground rule or 2, any given appraisal by any given appraiser can come out in many different forms; Appraisals for estate purposes can come out on the low side, appraisals for net worth sometimes come out on the high side, appraisals for a quick sale, fire sale, divorce sale, hard times, F.H.A., V.A. etc. take your pick. All must appear on Realty Transfs

During the past few years the V.A. and FHA homes that were sold during an inflationary period are not worth what was paid for them. Perhaps the appraisals were too high?

There are literally hundreds of homes on the market now that are not worth what was paid for them. The Free Enterprise market will correct itself given the right time and economy.

Some of these homes, predominately in the Missoula area, are selling several thousand below the price that was paid for them.

I would like to call these the unusual sales and I would like to place many of these in the 1982 "Realty Transfer" forms that were required to be filed with the Recorder's offices all over the State Of Montana.

All of these cases can easily be documented. I personally have multiple sales records dating back over ten years.

Now, in 1985 the Montana State Legislature passed a law that all Montana real property shall have full 1982 market values placed on them.

This came about with little or no knowledge of the general public and it appears, the Real Estate people.

Back in January 1985 I had heard that Senator Ed Smith had introduced a HB as I remember to hold down department of revenue from setting Real Property at full market value.

My wife and I attended the committee meeting as spectators as we had no time to prepare or even understand what was happening.

A few ranchers testified but were totally unprepared and the Department of Revenue walked off with the prize.

Now a quick look at the impact on the actual market:

In the case where an appraisal is higher than the actual market value, here is part of an ad that came out after the assessments were mailed out; It appeared in the Polson Advertiser on June 4, 1986; "\$8,000. BELOW 1982 Appraisal. priced at 68,000 and includes an 11 hp riding mower!

This home has been for sale for over a year and is and has been advertised on a permanent type sign on high-way 93 3 miles north of Polson. The State appraisal is 76,000.

Allow me to present a hypothetical case; A property is State appraised at 100,000. Let's say the property has been offered for sale for a long period of time for 175,000. A hard to find buyer is found and offers to purchase it for 145,000 providing he is satisfied that the value is close. Being an astute buyer, he has looked around and discovered that the State placed market values on the property that are to reflect 1982 values and finds that this property was appraised at 100,000. I would ask the-Honorable Senators to reflect a moment and put them selves in the shoes of the Banker that is asked to put a loan on this property, in the shoes of the buyer, the Realtor?

HB
234

The Supervisor of the State Re:classification office in Polson, Montana stated that while a lot of the property may be too high above real market value, it may come down at the next Five Year appraisal. REF: FLATHEAD COURIER.

She also stated at my interview that much of the appraisal work was done thru the computer and not on site. THE DEPARTMENT OF REVENUE PROMISED THE LEGISLATURE ON SITE APPRAISALS. In conclusion, as a result of my very brief but intensive study of this situation I sincerely believe that if our Honorable State Senators will take note of the monumental pressure that was put on the Department of Revenue people to perform an impossible task of putting the entire State of Montana into a computer in such a short time they will find that they have indeed done the job at hand with the tools that they had at hand and in doing so found it necessary to use rather unusual methods to comply with this devastating mandate.

They will perhaps take note of the timing involved in mailing out the Assessment sheets; in Lake county they were mailed out on May 23, 1986, the labor day week-end and , without public notification, instructed to start the 15 day request for review period on the mailing date. This left very little time for at least those who knew how to prepare.

Do the Federal dis-closure laws apply here?

Right to public information was denied by the Re:Class people prior to the Assessment mailing; some inquiries were made to obtain the new values and were told that they could not be released

Flathead County assessments were mailed out even later, I do not have the exact date however some neighbors recently recet their.

Summer + residents were enroute to their places here in the area and where were their assessment sheets?

A neighbor had arrived here and was from Colorado, buying on contract for deed and the assessment was sent to the seller in Montana.

While I do not have all of the mechanics of it, I understand that the old system was systematically destroyed and that it would be disasterous to attempt to switch back for now to allow a closer look at the growing problems.

Perhaps the Honorable Senators may want to ask the obvious question; what happens if the newly installed system fails?

Why wasn't a back-up kept until the system was completely in place?

Or ask why it was pushed so hard as to cover most of the peoples chances of at Least a Right of Recission. No options were left to stop it.

Honorable Senators I close with this: Please take note that the highest Minister in Canada is head of the Department of Revenue, Montana is still a grass roots populated people where the average income is quite low, where the bulk of our tax dollars are spent on education only. to have them leave to the large cities to get jobs, think of the many small towns that contain the silent majority of people that are depending on your leadership, people that are confused by the complexity of the many issues that are facing you, not having the time to study the effects of any seemingly well meaning law that is passed until it hits them in the pocket book.

Honorable Senators, I am asking that you do everything in your power to at least put a moratorium on this Monstrous Mandate for one year or longer.

The property valuation system will only work best if it is returned to the respective counties.

This has become a proven fact as evidenced by the extremely uneven valuations thru-out the State of Montana.

A final argument; If our Legislators were to closely examine the facts that an objective task force would present after a short study perhaps they will find that the reason all counties cannot be equal in valuation is that the cost of building varies from area to area. This whole concept was selling people on the fact that that by changing the laws, it would then "Get" those people on the other side of the mountain who are not paying their fair share.

The 1986 Informational Guide to Montana's Property Reappraisal sheet would not come close to passing the test Federal disclosure laws. I feel that it is not only mis-leading, but it was not handed out or passed out to the majority of the taxpayers/property owners. A total of 20,000 were printed, it is so stated on the back side.

Sincerely,



Bill Barba
West Shore
Polson, Montana 59860
406-849-5416

RECOMMENDATIONS

June 24, 1986

By: Bill Barba
West Shore
Polson, Montana 59860

1. Place a Moritorium on the new Market Appraisal law.
2. The burden of an alternate is on the Department of Revenue.
3. As they closed all the doors to "Rights of Rectisston" so can they find a way back to the last years assessments.
4. The FAIRNESS that the department of Revenue keeps speaking about in the Re: Appraisal Informational Guide fails to pass the test of Comparisntions and any known appraisal methods.
5. Appoint a task force other than employees of the Department of Revenue to take a sampling of values across the State. These people can have a working knowledge of Real Estate and can compile information with the help of Competent Real Estate people across the State.
6. Recognize that not enough time was given to the Department of Revenue and it was impossible to live up to the "Fairness" and proper appraisal procedures.
7. Have some compassion for the people of Montana, the last frontier, people that have worked so hard to accumulate what they have. Don't make it painful to impossible to

containing an average of 400 sq. feet, no water, sewer, power, and establish a fair value on it, base it on reasonable living space; another category; the average home, say 1100 square feet living space, garage, establish a norm for this. The next category could be from 1200 to 2,000 sq. ft. Establish a norm for this.

This could be worked up on Commercial or any building as to usage and artive at an acceptable figure.

9. Avoid the use of "Market Value" to avoid interference with the Free Market of Real Estate. OR REPLACEMENT VALUE

9. Interview the people working in the Re:Class offices and you will find some interesting facts that must be heard by the right people. THEY must be PROTECTED FROM BEING FIRED.
There are also people that are no longer there that must be heard.

10. Make it public about assessment sheet errors. Have people check
I understand that we have access to appeal boards, ESPECIALLY
however most people do not know how to make an WHERE MORE
evaluation/comparison presentation nor can they THAN ONE
afford to hire a competent person to do this for them. LOT IS
INVOLVED

Another argument that is vital in correcting many un-fair appraisals in the State of Montana.

Why do our law makers have to wait un-til a very expensive Proposition 13 type of situation happens.

It is now in progress in the State of Oregon.

He has been on it for 3 years now and intends to get it thru if it takes him the rest of his life.

His name is Phillips and I understand that he was on the California Proposition 13.

WITNESS STATEMENT

NAME

Julia Hacker

BILL NO.

19

ADDRESS

SR Bx 335 Boxer

DATE

6/27/86

WHOM DO YOU REPRESENT? _____

SUPPORT

V

OPPOSE _____

AMEND _____

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

*Dept. of Revenue has sabotaged land
values to meet what the govt demands*

People need extension of time

Let AOR in hand.

WITNESS STATEMENT

NAME Leifur Hacker BILL NO. SB 20
ADDRESS SR Bx 335 DATE 6/27/86
WHOM DO YOU REPRESENT? Msia Co. Truckers
SUPPORT ✓ OPPOSE _____ AMEND _____

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

Support without Time
Amendments

TAXATION

BILL NO. SB 19

DATE June 27, 1986

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.