

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
HOUSE OF REPRESENTATIVES  
50TH LEGISLATIVE SESSION

January 29, 1987

The meeting of the Taxation Committee was called to order by Chairman Ramirez, on January 29, 1987, at 9 a.m. in Room 312B of the State Capitol.

ROLL CALL: All members were present. Also present was Dave Bohyer, Researcher, Legislative Council.

CONSIDERATION OF HOUSE BILL NO. 138: Rep. Bob Raney, House District #82, sponsor of HB 138, said the bill provides for a \$20,000 exemption from the appraised value of all occupied residences in Classes 4 and 12; providing it is a single family residence and was occupied at least ten months of the year that the owner makes application for the Department of Revenue (DOR) for relief, and that taxes are not delinquent.

Rep. Raney said I105 and CI27 prompted the bill, and that a budget deficit of \$650 million is anticipated if some form of property tax relief is not given. Rep. Raney explained that he chose \$20,000 as it approximated the cost of a basic shelter. He said the substance of the bill is on pages 11 and 12, and that the legislation applies to residences of up to \$55,000 in value.

Rep. Raney said that the effective date is proposed to be taxable year 1988. He explained that the bill would have a fiscal impact of \$38 million annually, and said the size of local governments needs to be reduced. Rep. Raney advised that he did not provide a means of revenue replacement in the bill.

PROPOSERS: Rep. Kelly Addy stated he had discussed the matter with many voters in his districts, who urged him to support the bill.

Claudia Clifford, United Food and Commercial Workers, read from a prepared statement in support of the bill. She said the bill is a fair tax relief measure, and provided a letter of support from the AFL-CIO in support of the bill (Exhibits #1 and #2).

OPPOSERS: Gordon Morris, MACO, commented that the same measure has been brought before the legislature by the counties for some time, and said he would support the bill with revenue replacement.

Alec Hansen, Montana League of Cities and Towns, said the bill would reduce property tax collections for local

governments by \$7 million, or 15% of the \$45 million they collect. He asked that the Committee consider the loss of federal revenue sharing of \$7 million, bringing total revenue loss to 30%. Mr. Hansen added that a balanced budget must also be a fair budget in order to protect the financial stability of local governments. (Exhibit #2a)

Phil Campbell, Montana Education Association, stated the fiscal impact of the bill would take 50% of the \$20 million for schools. He said the MEA is in favor of tax relief for homeowners, and that he would support the concept of the bill with provisions to replace lost revenue.

Marvin Barber, Montana County Assessors Association, stated that in his 15 years of service as a county assessor, property taxes were reduced in several classes, but no relief has been provided for education.

Rep. Bob Gilbert stated opposition to the bill from Judy Fritz, Dawson County Assessor, who could not be present.

QUESTIONS ON HOUSE BILL NO. 138: Rep. Koehnke asked if agricultural property were included. Rep. Raney replied it is not and said a home and one acre of agricultural land were given property tax relief during the 1985 session.

Rep. Harrington asked if the Committee were looking at a tax shift. Rep. Raney replied that the legislature will not leave without doing something for school and local governments.

Rep. Harrington stated he was not that optimistic. Rep. Raney replied that the votes on H105 and CI27 call for property tax relief, and said that if the legislature doesn't do something now, it won't have a property tax system to deal with.

Rep. Harrington asked Rep. Raney if he would still favor the bill, knowing what will happen to schools. Rep. Raney replied he would.

Rep. Williams asked if there is a companion bill which would raise \$30 million. Rep. Raney replied there is no companion bill, and commented that had there been such a bill it would have been discussed by special interest groups. Rep. Raney stated the problem is that taxes are used to fund appropriations and that maybe the situation needs to be changed, by setting appropriations at a level acceptable to taxpayers.

TAXATION COMMITTEE

January 29, 1987

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Rep. Ellison asked Rep. Raney if he thought HB 138 would make property taxes equitable and fair. Rep. Raney replied that it would not, as there are 18 classes of property and it is almost impossible to make taxation fair.

Rep. Sands asked if any comparisons had been made with other states. Rep. Raney replied that Montana is not the highest property tax state, but in comparison with other states, seems excessive.

Rep. Sands commented that the bill would provide no tax relief for low income renters.

Rep. Ream asked how the number of dwellings contained in the fiscal note was determined. Rep. Raney explained that he sent the fiscal note back twice as he was concerned about the number, and said he was uncertain as to how the figures were derived. Greg Groepper, Property Assessment Division, DOR, said he received the information from residential property tax files.

Chairman Ramirez asked Claudia Clifford about her statement concerning property tax relief for small business, and if she thought a bill should address this situation. Ms. Clifford replied affirmatively. She said between 1973 and 1983 there has been \$118 million in gas and oil relief, \$104 million in commercial relief, and \$52 million in agricultural relief, while business owners have received only \$6-8 million in inventory tax relief in 1981. Chariman Ramirez requested a copy of this information.

Chairman Ramirez asked Alec Hansen and Gordon Morris if they would still be proponents if the Committee decided to pass the bill and to worry about revenue later. Mr. Morris replied he would support the bill only with revenue replacement. Mr. Hansen replied he would do the same.

Rep. Asay stated that one reason for higher taxes is voted mill levies. He asked if there were any restraint on this. Alec Hansen replied there is a 65 mill limit, but levies are up to compensate for static property tax valuations in Montana. He said \$38 million was levied by cities for property tax last year, and \$45 million this year.

CLOSING: Rep. Raney stated his objection to Alec Hansen and Gordon Morris being shown as opponents if they would oppose the bill without replacement of revenue.

CONSIDERATION OF HOUSE BILL NO. 330: Rep. Jan Brown, House District #46, read from a prepared statement in support of the bill (Exhibit #3 and 3a).

PROPOSERS: Cort Harrington stated his support of the bill, and said it mainly puts the burden on the taxpayer to advise the county treasurer of his or her appropriate school district.

Rep. Hansen asked if this were an urban or a rural problem. Cort Harrington replied it seems to be more of a problem in urban areas.

Chairman Ramirez asked what the penalty would be for taxpayers who fail to properly notify their county treasurer. Cort Harrington replied there is no particular penalty, and although Title 61 allows a fine to be levied, he is not interested in doing so.

CLOSING: Rep. Brown closed without comment.

CONSIDERATION OF HOUSE BILL NO. 369: Rep. Bruce Simon, House District #91, said HB 369 is a repealer for the realty transfer act (Exhibit #4). He explained that the information on a realty transfer certificate is supposed to be confidential, but some information on the forms has ended up in hearings. He added that the cost of realty transfer certificates is a responsibility of the counties.

PROPOSERS: Rep. Bob Hoffman stated that, as a former county assessor, he believes DOR has abused the purpose of the act, which was enacted 10 years ago. He said the Clerk and Records don't pay any attention to the certificates, as they often contain inaccurate information. Rep. Hoffman said he assumed administrative costs would be quite high, and asked the Committee to repeal the realty transfer act.

Rep. Tom Hannah stated that according to 15-7-308, MCA, the information on realty transfer forms can be used only for trending. He added that he believes people don't complete the forms honestly.

Rep. Ellison asked to be shown as a proponent of the bill.

Robert Holding, Montana Association of Realtors, explained that the act pertains mainly to the sale of a residence and exempts many other sales.

OPPOSERS: Gordon Morris, Montana Association of Counties, stated he opposed the bill as county officials don't uniformly dislike the form and because SB 50 addresses this situation by requiring that a realty transfer certificate be used for valuation and assessment.

Dennis Burr, Montana Taxpayers Association, stated that if SB 150 does not pass he would probably agree with proponents of the bill. He said people don't usually know what neighboring homes are assessed at, much less whether or not they should appeal their appraisal.

Greg Groepper, DOR, said he opposed the bill as DOR cannot do its job without the certificate. He stated the calculation of sales/assessment ratios is not a point of dispute in the court case between DOR and BN. Mr. Groepper explained that he tried for three years to subscribe to multiple listing services, and is now receiving the information from Great Falls and Bozeman only. He explained that information unobtainable from a real estate sales person or broker must be obtained from the realty transfer certificate.

Mr. Groepper provided copies of the new realty transfer certificate (Exhibit #5). He said it was incorrectly stated by Rep. Hoffman that appraisers don't like the realty transfer certificate and that the forms are not used. Mr. Groepper stated he was willing to change his outlook if the legislature came up with a better alternative.

Larry Holman, Bureau Chief, Water Rights Division, DNRC, said a realty transfer certificate is needed for water rights information, which is maintained by DNRC. He explained that, without the certificates, the cost of obtaining this information would probably increase.

Stan Kaleczyc, Helena attorney, representing Burlington Northern, told the Committee there is no way to make assessment for the 4-R Act without a realty transfer certificate.

QUESTIONS ON HOUSE BILL 369: Rep. Ellison asked if water rights transfer certificates were filed. Mr. Holman replied that people aren't always aware of the form and don't file it.

Chairman Ramirez asked if the information on the reverse side of a realty transfer certificate could actually be used for appraisal purposes. Greg Groepper replied it could be used for that purpose, but not for final appraisals.

Chairman Ramirez asked if the information on the reverse side of a realty transfer certificate could actually be used for that purpose, but not for final appraisals.

CLOSING ON HOUSE BILL 369: Rep. Simon advised that a realty transfer certificate is not a legal document and that the required information can be found on a deed. He said DOR relies heavily on the certificates for that information, and recommended that written procedures be developed to see that DOR meets responsibilities it has held since 1983.

TAXATION COMMITTEE  
January 29, 1987  
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DISPOSITION OF HOUSE BILL 330: Rep. Harrington made a motion that HB 330 DO PASS.

Rep. Raney stated that the bill is adding redundancy to current law.

Rep. Williams explained that the fee system corrects one problem and the bill should complete correction of any existing problems.

Rep. Patterson asked why assessors don't have a map on their office walls.

Rep. Gilbert said the bill requires taxpayers to certify that the district listed is correct.

Rep. Williams asked if it were not the taxpayers' responsibility to know what jurisdiction they reside in.

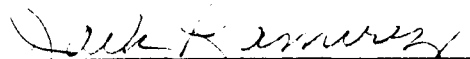
The motion made by Rep. Harrington failed 5-10 on a roll call vote (RCV), and was reversed to DO NOT PASS.

DISPOSITION OF HOUSE BILL 359: Rep. Williams made a motion that HB 369 DO NOT PASS.

Rep. Ellison made a substitute motion that HB 369 DO PASS.

Rep. Schye made a substitute motion for all motions pending that HB 369 be TABLED, until SB 150 is acted upon and/or additional information is collected. The motion CARRIED unanimously.

ADJOURNMENT: Rep. Asay announced that a Coal Tax Subcommittee meeting would be held soon. There being no further business before the Committee, the meeting was adjourned at 11:15 a.m.

  
Representative Jack Ramirez,  
Chairman

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## DAILY ROLL CALL

HOUSE TAXATION COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date

1-29-87

NAME	PRESENT	ABSENT	EXCUSED
REP. RAMIREZ	✓		
REP. ASAY	✓		
REP. ELLISON	✓		
REP. GILBERT	✓		
REP. HANSON	✓		
REP. HARP	✓		
REP. HARRINGTON	✓		
REP. HOFFMAN	✓		
REP. KEENAN	✓		
REP. KOEHNKE	✓		
REP. PATTERSON	✓		
REP. RANEY	✓		
REP. REAM	✓		
REP. SANDS	✓		
REP. SCHYE	✓		
REP. WILLIAMS	✓		

# STANDING COMMITTEE REPORT

JANUARY 29

19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 330

☐ do pass

☒ do not pass


☐ be concurred in

☐ be not concurred in

☐ as amended

☐ statement of intent attached

Representative Jack Ramirez, Chairman

 **FIRST** reading copy ( **WHITE** )  
color



# ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 1/29/87

BILL NO. HB 330

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK			✓
ASAY, REP. TOM			✓
ELLISON, REP. ORVAL			✓
GILBERT, REP. BOB			✓
HANSON, REP. MARION			✓
HARP, REP. JOHN			✓
HARRINGTON, REP. DAN		✓	
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY	✓		
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN			✓
RANEY, REP. BOB			✓
REAM, REP. BOB		✓	
SANDS, REP. JACK		✓	
SCHYE, REP. TED		✓	
WILLIAMS, REP. MEL		✓	
TALLY	1	5	10

Joann Banschbach

Secretary

Rep. Jack Ramirez

Chairman

Motion: Rep. Harrington To Pass  
Failed

# ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE

1/29/87

BILL NO.

HB 369

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK		✓	
ASAY, REP. TOM		✓	
ELLISON, REP. ORVAL		✓	
GILBERT, REP. BOB		✓	
HANSON, REP. MARION		✓	
HARP, REP. JOHN		✓	
HARRINGTON, REP. DAN		✓	
HOFFMAN, REP. ROBERT		✓	
KENNAN, REP. NANCY	✓		
KOEHNKE, REP. FRANCIS		✓	
PATTERSON, REP. JOHN		✓	
RANEY, REP. BOB		✓	
REAM, REP. BOB		✓	
SANDS, REP. JACK		✓	
SCHYE, REP. TED		✓	
WILLIAMS, REP. MEL		✓	
TALLY	1	15	

Joann Banschbach

Secretary

Rep. Jack Ramirez

Chairman

Motion:

Schye-Table



District Council #17

EXHIBIT #1

DATE Jan 29, 1987

HB 138

UNITED FOOD & COMMERCIAL WORKERS INTERNATIONAL UNION

1000 1st Ave., 1621 - 114th Ave., SE, Bellevue, WA 98004

TESTIMONY BY CLAUDIA CLIFFORD IN SUPPORT OF HB 138 BEFORE HOUSE TAXATION,  
JANUARY 29, 1987.

Mr. Chairman, members of the committee, my name is Claudia Clifford. I am here today on behalf of United Food and Commercial Workers and their approximately 4,000 members in Montana.

UFCW supports HB138 as an appropriate means to respond to Initiative 105. This initiative was a message from distraught homeowners and small business people that property taxes need to be reduced. Homeowners' discontent is due primarily to increasing mill levies as a result of many tax breaks given to corporate and business interests in the last 13 years. The last tax relief granted to homeowners was in 1973 when residential property taxes were reduced by \$17 million dollars. During the time since 1973 income producing property has been given over \$320 million dollars worth of tax breaks. No wonder the voters are screaming about property taxes.

We are concerned that this bill does not attempt to replace lost revenue. We encourage the committee to hold this bill while the legislature considers progressive tax reform measures which raise revenue. Such proposals include eliminating the Accelerated Cost of Recovery System, setting more progressive income tax rates, taxing bank shares, and increasing income producing property taxes. It is time to re-evaluate whether the business tax breaks granted in the past have done any good and are fair to homeowners.

UFCW supports this measure to exempt from taxation the first \$20,000 on the value of residential property. This is a fair tax break benefiting everyone especially low-income homeowners and folks on fixed incomes. We would like to see this committee give HB138 a DO PASS recommendation after it has considered progressive measures to raise revenue.



CHARTERED BY  
**UNITED FOOD & COMMERCIAL WORKERS INTERNATIONAL UNION**  
AFL-CIO & CLC

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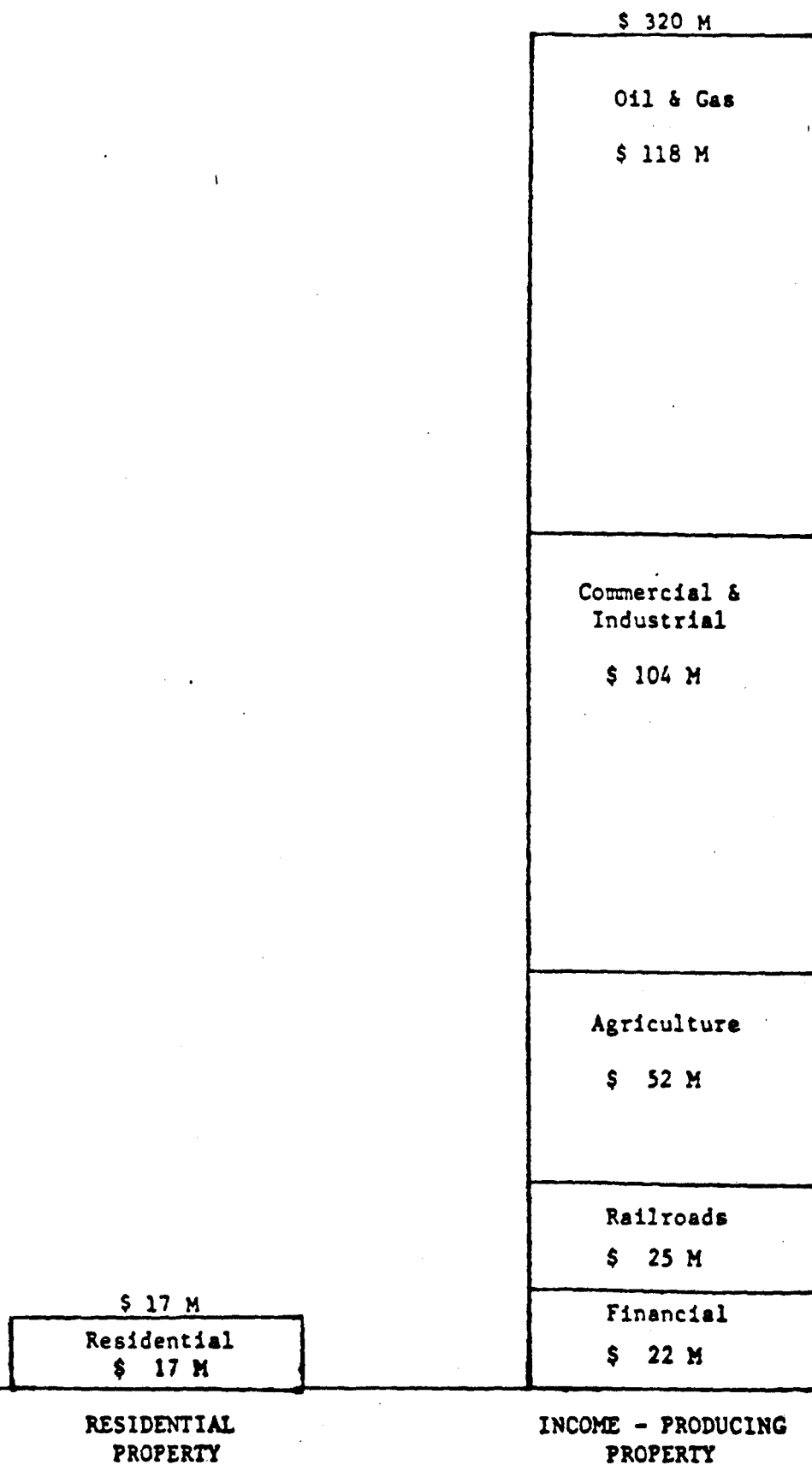
ADDENDUM TO TESTIMONY ON HB 138 PRESENTED ON JANUARY 29, 1987.

Mr. Chairman, members of the committee, attached is the graph and explanation sheet you requested in reference to my comments on the erosion of Montana's property tax base.

My point was that income producing property owners have benefited significantly more than residential property owners. The attached graph looks at the erosion of the property tax base between 1973 and 1983. By 1983 the annual average erosion in the property tax base was \$320 million taxable value compared to \$17 million taxable value for residential property.

The erosion of Montana's property tax base by reductions in income producing property taxes has shifted the tax burden from those who who benefited from the reductions, corporations and large businesses, to those who did not, the Montana homeowner. Moreover, it is the homeowner who has had to assume a disproportionate share of taxes due to increasing mill levies.

Annual Value of Major Property Tax Breaks Granted from 1973-1983



Commercial-Industrial Property

reduction in inventory rate 1975-1976

exemption of inventory property 1981

manual disparity cases

because commercial-industrial

and residential real property are in

the same property class they are supposed

to be assessed and taxed similarly; however,

the Dept of Revenue utilized valuation manuals

from different years for resid and comm-indust.

Businesses sued the state and a settlement

was reached in order to equalize valuation

disparities.

Lost Taxable Valuation

\$ 27,228,146

38,753,870

37,653,186

\$ 103,635,186

Financial

exemption of bank stock 1979

\$ 14,340,846

exemption of bank surplus 1979

7,467,607

in 1979 the state legislature

\$ 21,808,453

exempted bank shares from property

taxation. in order to recover revenues

for local governments (not directly for

school districts and state mills) the

legislature started to return 80% of

the financial corporate franchise tax

to local governments. According to

a 1983 Dept of Revenue Memo the

80% of finan.corp taxes going to

local govts has ranged between

\$500,000 to \$1,600,000 below the revenues

generated by the bank shares tax

Railroad

Burlington Northern Settlement

\$ 24,779,340

the federal ~~UR's~~ Act requires

states to tax railroad property

no differently than commercial-

industrial property. Montana statutes

treated RP property differently than

commercial property. BN sued. A

settlement was reached. The figure to

the right was constructed from information

detailed in the BN-DoR Agreement for 1980-1983.

It is the difference between the taxable value

attributable to BN with and then without the

agreement and an annual average taken.

Agriculture

reduction in rate on livestock 1980

\$ 52,052,600

Oil

windfall profits tax deduction 1981

\$ 118,168,868

the 1981 Legislature allowed oil

corporations and royalty owners

to deduct the federal windfall

profits tax from their gross

proceeds in order to calculate

their net proceeds for property

tax purposes. In 1983 the allowable

percentage was changed from 100% to

70% as proposed by the industry.

The figure to the right is the

average annual lost taxable

value due to the 70% wpt deduction

Residential

exemption of household goods

\$ 17,468,238

TOTAL LOST PROPERTY TAX VALUATION 1973-1983

\$ 337,912,701

Of the total tax base erosion only \$17,468,238 went to the residential owner. As the property tax base eroded, increased mill levies resulted to keep government services at the same level. The increased mill levies are very burdensome to those left in the tax base: those least organized and least able to hire lawyers and accountants - the residential owner. Further property tax erosion by special interests should be stopped and equity restored to the property tax base.

NOTE: all figures are based on Department of Revenue statistics

HOUSE #2a  
DATE June 29, 1987  
HB 138

HOUSE BILL 138 A BILL TO EXEMPT \$20,000 OF APPRAISED VALUE OF OWNER OCCUPIED SINGLE FAMILY RESIDENCES FROM PROPERTY TAXATION.

This bill will exempt \$20,000 of appraised value of all homes (not land) in class 4 and class 12 from taxation provided:

- The home is a single family residence
- The home is owner occupied for at least 10 months per year
- The home owner makes proper application
- Special assessments and taxes on the property are not delinquent.

You may ask why I would present a tax relief measure of such magnitude during a session in which our budget deficit may reach \$200,000,000. My answer: I105 and CI27. We cannot deny that the voters of Montana want property tax relief. I believe that the relief they most want and most need is residential property tax relief. And, I believe that relief must be significant or we will see another referendum to abolish property tax and that referendum WILL succeed. When it does, we will face a budget deficit in 1989 that will exceed approximately \$650,000,000, or to put it another way, we won't have property tax to worry about. We may fret and stew about the impact of this 38 million, but our worries will be nothing compared to the problems in 1989 if we fail to act now.

I chose the \$20,000 figure because it seems to approximate the value of a minimum basic structure needed for shelter. I look upon the figure as the STANDARD DEDUCTION FOR RESIDENTIAL PROPERTY TAX. I feel this measure is both progressive and fair.

The main substance of the proposal is on pages 11 and 12 of the bill. In addition to the standard deduction, I have extended the low income provisions in current law to apply after the standard deduction is taken. In other words, low income provisions will extend all the way to \$55,000. The other changes in current law are housekeeping measures.

Because of all the difficulties associated with enacting new tax legislation and the time frame in which local taxing jurisdictions have to work, I have chosen to make the effective date for 1988 tax year. That will also allow schools and local governments time to prepare themselves for the new budget and new taxing authority which we may or may not pass.

This bill will have a statewide local taxing jurisdiction impact of approximately 38 million dollars. (refer to fiscal note) If we pass this bill, we will then have to decide whether or not we wish to replace that lost revenue, and how. Each of us will

have plenty of opportunities to decide how to do that as we face transfers, sales tax, local option tax, and income tax increase and surcharge. I have my own choices, which include reform of the foundation program, school consolidation, administration consolidation, and local option taxation. I find that the questions of whether and how to replace the lost revenue to be ones that must be debated outside the context of this bill and therefore I did not include any revenue replacement measures in this bill.

Bob Ranez

1/29/87





# Montana League of Cities and Towns

P.O. Box 1704

Helena, MT 59624

Phone (406) 442-8768

#2a  
1-30-87  
138

JANUARY 30, 1986

REPRESENTATIVE JACK RAMIREZ  
CHAIRMAN, HOUSE TAXATION COMMITTEE  
STATE CAPITOL  
HELENA, MT 59620

DEAR REPRESENTATIVE RAMIREZ:

THE PURPOSE OF THIS LETTER IS TO CLARIFY THE POSITION OF THE LEAGUE OF CITIES AND TOWNS ON HOUSE BILL 138, SPONSORED BY REPRESENTATIVE BOB RANEY.

AS STATED IN TESTIMONY, WE BELIEVE THAT EXEMPTING THE FIRST \$20,000 OF ASSESSED VALUE ON OWNER OCCUPIED RESIDENCES WOULD BE A FAIR AND EFFECTIVE METHOD OF PROVIDING PROPERTY TAX RELIEF. REDUCTION OF ASSESSMENTS ON HOMES SHOULD ALSO QUELL SOME OF THE PUBLIC OPPOSITION TO THE PROPERTY TAX SYSTEM THAT WAS EXPRESSED BY THE VOTERS OF MONTANA IN THE 1986 GENERAL ELECTION.

AS ALSO INDICATED IN TESTIMONY, THERE IS NO QUESTION THAT THIS BILL, STANDING ALONE WITHOUT REPLACEMENT OF LOST REVENUES, WOULD HAVE DANGEROUS FINANCIAL CONSEQUENCES FOR MONTANA CITIES AND TOWNS AND ALL LOCAL TAXING JURISDICTIONS. THE REMOVAL OF \$7-MILLION FROM THE MUNICIPAL TAX BASE ADDED TO THE LOSS OF FEDERAL REVENUE SHARING AND A POSSIBLE 50 PERCENT CUT IN BLOCK GRANT FUNDING WOULD MAKE IT EXTREMELY DIFFICULT TO FUND ESSENTIAL SERVICES.

THE CITIES AND TOWNS SUPPORT THE CONCEPT OF PROPERTY TAX REFORM THAT WOULD BE PROVIDED BY HB-138, BUT MUST OPPOSE THE MEASURE IF IT IS NOT COMBINED WITH ADEQUATE REPLACEMENT REVENUE.

IF POSSIBLE, WE WOULD APPRECIATE THE INCLUSION OF THIS LETTER IN THE MINUTES OF THE COMMITTEE HEARING.

SINCERELY,



ALEC HANSEN  
EXECUTIVE DIRECTOR

EX-3  
46330  
1/2/87

DATE Jan 29, 1987  
HB 230

# LEWIS AND CLARK COUNTY

City-County Bldg. 316 N. Park — P.O. Box 557

Martha B. McGee

County Treasurer/Assessor

Helena, Montana 5

Joyce E. Saisbury

Assistant Treasurer

Phone 466/413

January 28, 1987

TO: Representative Jan Brown  
Representative Ed Grady

RE: House Bill No. 330

Please find a number of arguments which may give some validity to your support of this bill.

At present, the motor vehicle clerk determines the school district applicable to the motor vehicle by the residential address of the legal owner on the registration receipt. The vehicle owner is asked, at the time of the original registration or re-registration where he resides and the proper school district of his residence. Difficulties arise when the address on the registration is a box number or one's mailing address is not his principal place of residence. If there is a discrepancy between the school district on the registration and the address thereon or because of a box number the school district is questioned, the Treasurer may use one of the following sources to determine the principal residence: telephone and Polk directories and/or personal contact with the registered owner. Any sources, other than the owner may not be reliable; and costs to verify the district are high.

A second argument is the reluctance of some individuals to disclose their place of residence. When asked for their address, they may respond with a post office box. The clerk may ask a second time for the address of the principal residence and be told, that information is private. This leaves the clerk with the responsibility of determining the proper district.

A third argument is this scenerio. Perhaps, in talking with the legal owner, it is determined that the district on the registration is incorrect, because of one of the foregoing situations. The clerk and owner determine the correct district and type the new district on the re-registration. As a result, the district normally associated with the owner's address is not the district indicated on the registration. Because there is no formal signing as to the validity of the information on the receipt, future internal or external audits will classify this registration as being incorrect, when in fact the district is correct.

A fourth defense concerns renewals mailed to the Treasurer's office. In this instance, there is no personal contact with the registered

owner. In this situation, we must use the information sources available and risk putting the office in the position of assuming personal details about individuals and their residences.

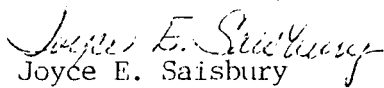
A final consideration maybe the logic that a taxpayer may vote to approve or disapprove increased millage for the school district and in this manner hold some budget controls on the district. But he does not take the responsibility to verify that his address is correct, and more importantly here, that the taxes on his vehicle are collect for the proper school district where he resides. He leaves that responsibility with the Treasurer's office, who has insufficient and inconsistent information to make a proper judgment.

Concerns on this matter have been voiced by the school districts, auditors and treasurers. The Treasurer's office finds itself in the same position with the school districts as they were when the liability insurance was first inacted, i.e. the responsibility was placed on the clerk to verify that the owner had complied with the liability insurance law, by his proof of insurance. As with the liability insurance, we ask that the responsibility of determining the proper school district be placed in the hands of the people who are the best source of information, the registered owner himself. With his signature he would verify that the address and school district is correct; and that he has complied with the liability insurance requirements.

As public servants, we welcome the opportunity to explain to the owner what his signature verifies; and we do not wish to have the taxpayer uninformed. But through this legislation, we do hope to make the public more aware of their responsibilities to their taxing jurisdictions.

Thank you for your support Representatives Brown and Grady. We appreciate your efforts in making our jobs easier. If you have any further questions or concerns, please call.

Sincerely,

  
Joyce E. Saisbury  
Chief Deputy

EX 3A 1-29 HB 330

**GBS** BILLINGS, MONTANA (406) 259-8161

EXHIBIT # 32

DATE Jan 29

HB 330

**OWNER'S CERTIFICATE OF REGISTRATION AND PAYMENT RECEIPT**

Current Plate	Type	Veh. Yr.	Make	Model	Style	Color
<b>EXPIRATION DATE</b>		Vehicle Ident. Motor No.		Title Number		
Tab. No.	Gas (1) Diesel (2) LPG (3)		Equip. No.	Unladen Wt.	Tons 2 1/2, Etc.	
Registered Owner's Name and Address						
Lienholder's Name and Address					Lien Amount	
Val'd. by	Market Value	Taxable Val.	School Dist. #	Mill Levy	Co.	
Treas. or Dep.	I CERTIFY UNDER PENALTY OF LAW THAT THIS VEHICLE IS INSURED AS PRESCRIBED BY MONTANA STATUTE TITLE 61, CH. 5, PART 1, MCA. <b>X</b>			Signature of Registered Owner		
Date Issued	<b>RPO ONLY OUT OF STATE REGISTRATION INFORMATION</b>					
	Out of State Plate	Title	State			
Legal Domicile				Zip		

REGISTRAR'S COPY  
MONTANA

**D0963353**

G.V.W. LICENSE	
CLASS	
100%	75%
55%	16%
SCH. 3	
GROSS WT.	Lbs
EXPIRES	
FEES PAID	
G.V.W. Fee	
New Use Tax	
M.V. Fee	
Co. Tax	
Reg. Fee	
Title	
Junk Vehicle	
F.W. & P.	
Co. Total	
Title	
Lien	
Pers. Plate	
Dup. Plate	
TOTAL	

1. IF YOUR VEHICLE IS ON THE STAGGERED SYSTEM, YOU HAVE 25 DAYS FROM THE EXPIRATION DATE TO RENEW YOUR REGISTRATION.
2. IF YOUR VEHICLE IS ON THE NON-STAGGERED SYSTEM, YOUR REGISTRATION EXPIRES ON DECEMBER 31 AND MUST BE RENEWED BY FEBRUARY 15.

<input type="checkbox"/> P.U. Camper	<input type="checkbox"/> Topper	<input type="checkbox"/> Beet Box	<input type="checkbox"/> Livestock	_____
<input type="checkbox"/> Grain Dump	<input type="checkbox"/> Hoist	<input type="checkbox"/> Van	<input type="checkbox"/> Tanker	_____
Other _____				Total _____

Market Value	Taxable Value	School Dist. No.	Mill Levy	County Tax
				\$
Factory Price	Date Valued	Valued By		\$

**APPLICANT FILE COPY. VALID FOR RE-REGISTRATION.  
SIGN AND RETAIN IN VEHICLE  
(YOUR REGISTRATION CANNOT BE RENEWED WITHOUT A TITLE NUMBER)**

VEHICLES ON STAGGERED SYSTEM - Passenger Cars and Light Trucks up to 10,000 Lbs. GVW (Except Amateur Radio and Disabled Veterans).

VEHICLES ON NON-STAGGERED SYSTEM - Trucks exceeding 10,000 Lbs. GVW, Mobile Homes and Motor Homes, Amateur Radio, Disabled Veterans, Trailers, Semi-Trailers, Tractors, Buses, Motorcycles, Cycle Motors, and Special Mobile Equipment.

\_\_\_\_\_  
Date of Birth \_\_\_\_\_



DEPARTMENT OF REVENUE  
PROPERTY ASSESSMENT DIVISION  
MITCHELL BUILDING  
HELENA, MONTANA 59601

READ INSTRUCTIONS ON REVERSE

REALTY TRANSFER CERTIFICATE

THIS STATEMENT IS CONFIDENTIAL

HB

369

RTC 9465

EX #

4

PART 1 (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

Pantor's Name (SELLER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City State Zip Code

Grantee's Name (BUYER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City State Zip Code

SALES DATE ►

Month/Day/Year

PART 2 Type of Real Estate

☐ Vacant Residential Lots

☐ Other Vacant Lots

☐ Residential

☐ Commercial

☐ Industrial

☐ Agricultural

☐ Timber

☐ Tax Exempt by Law

PART 3 Description of Property: (If description is too lengthy, please attach on separate page)

County Municipality (City) Addition (Subdivision) Block Lot

Other description

PART 4 This sale is exempt from reporting sale information because: (Please check only one; see instructions on reverse)

- ☐ Property is agricultural land which will remain in that use.  
☐ Purchaser is U.S., State or other governmental agency.  
☐ Transfer is to correct, modify or supplement a previously recorded instrument. NO ADDITIONAL CONSIDERATION IS MADE.  
☐ Transfer is pursuant to a court decree.  
☐ Transfer is pursuant to a merger, consolidation or reorganization of a business entity.  
☐ Transfer is from a subsidiary to a parent corporation without actual consideration.  
☐ Transfer is pursuant to a decedent's estate.

- ☐ Transfer is a gift.  
☐ Transfer is between husband and wife or parent and child with nominal actual consideration.  
☐ Purchaser and seller are identical parties.  
☐ Transfer is pursuant to delinquent taxes, sheriff sale, bankruptcy or foreclosure.  
☐ Transfer is made in contemplation of death without actual consideration.  
Instrument does not transfer realty:  
☐ Mineral interest, lease or royalty  
☐ Assignment of interest as collateral

PART 5 This sale includes a transfer of water rights: ☐ Yes ☐ No

Part 6 If no exemption is indicated in Part 4 this part must be completed (See instructions on reverse)

Actual Consideration  
\$

Value of any personal property  
(Please see instructions) \$

Have SID's been paid?

☐ YES ☐ NO

If no, amount due

\$

(SALE OF RESIDENTIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract ☐ Assumption of existing loan or ☐ new loan

(SALE OF COMMERCIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract ☐ Assumption of existing loan or ☐ new loan

How many total days  
has this property been  
exposed to the market?  
\_\_\_\_\_ days.

PART 7 Prepared By:

Name

Address (Number and Street or Rural Route)

City State Zip Code

I declare that I have examined this statement, and that it is to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

SIGN  
HERE ►

Signature

Date Signed

WHEN COMPLETED, FILE WITH CLERK AND RECORDER WHEN FILING THE DEED

PART 8 County Clerk & Recorder (See Part 7 instructions on reverse)

Type of Instrument recorded in Book \_\_\_\_\_ Page \_\_\_\_\_ Date \_\_\_\_\_  
Instrument: Deeds: ☐ Warranty ☐ Grant ☐ Quit claim ☐ Contract for Deed  
(Check one) Other: ☐ Declaration of Interest ☐ Decree ☐ Assignment of Mineral Rights or Royalty  
☐ \_\_\_\_\_

— INSTRUCTIONS —

**THIS STATEMENT IS STRICTLY CONFIDENTIAL AND ONLY FOR OFFICIAL USE BY THE DEPARTMENT OF REVENUE**

Section 15 - 7 - 310 M.C.A. states that "A person convicted of violating any provision of this act shall be fined not to exceed five hundred dollars (\$500) or be imprisoned in the county jail for any term not to exceed six (6) months or both."

**WHO MUST FILE:**

Any individual, corporation, partnership, or business organization, trust, fiduciary, or agent or any other party presenting a document for recordation must file this certificate.

**WHEN AND WHERE TO FILE:**

This certificate must be filed with the County Clerk & Recorder when the deed is presented for recording.

**PART 1 —** Identify the grantee (buyer) and grantor (seller) by name and address. Business addresses should be used for business organizations such as corporations, trusts, and partnerships.

The sales date is the date on which the deed was signed by the grantor unless otherwise specified in the deed.

Contracts for deed and notices of purchaser's interest should use the date the contract or notice was initially signed for the sale date; not the date the contract was finalized.

**PART 2 —** Select the item which most nearly describes the real estate.

**PART 3 —** Identify the sale parcel by its location. The legal description may be found in your deed or abstract to the real estate, on tax receipts, or by asking your county assessor. Include number and street address if assigned.

If the legal description is too lengthy for the space allowed on the form, please attach additional pages as necessary to complete the total description.

**PART 4 —** If any of the exemption(s) listed applies to the sale, check the appropriate box and skip Part 6. If you are unsure whether the transaction should be defined as an exemption, please request a decision from the local county appraisal office supervisor. A nominal consideration would be a purchase price bearing no relation to the current market value of the real estate such as a purchase for "one dollar" or a gift or purchase when the real consideration is concealed.

**PART 5 —** Except in the case of a transfer of real property served by a public service water supply, when any person presents for recording a deed or other instrument evidencing a transfer of real property, the realty transfer certificate shall note whether or not the transfer includes a transfer of water rights. If the realty transfer certificate notes

a transfer of water rights, the clerk and recorder shall provide such person a water right transfer certificate for recordation.

**PART 6 —** All sales that do not have an exemption indicated in Part 4 must complete this part. Actual consideration is the total purchase price paid or to be paid including cash, mortgages, property traded, assumed liabilities, leases, easements, and personal property purchased.

The total dollar value of items specifically set out in the deed and included in total purchase price which did not relate to the purchase price of the real estate such as unattached personal property (drapes, stoves, refrigerators, etc.), leases, and easement should be listed. Personal property which is permanently attached to the real estate cannot be deducted. If none, enter zero.

Complete the appropriate section that pertains to the type of property sold. Please do not complete the area entitled "Sale of Commercial Property" if the property sold is residential property. Please do not complete the area entitled "Sale of Residential Property" if the property sold is commercial property.

The total number of days the property has been exposed to the market should be calculated by subtracting the earliest date the property was placed on the market from the date of sale. The time frame should include all changes in realtors, personal sale of property by owner, etc.

**PART 7 —** All Realty Transfer Certificates must be signed and dated by the individual preparing the certificate. The information provided must be true and correct and the signee must be duly authorized to sign this certificate.

**PART 8 —** The County Clerk and Recorder shall cause to be executed by the parties to the transaction or their agents or representatives a certificate declaring the consideration paid or to be paid for the real estate transferred.

No instrument or deed evidencing a transfer of real estate may be accepted for recordation until the certificate has been received by the County Clerk and Recorder (15 - 7 - 305 M.C.A.)

**After Parts 1 through 7 have been completed file this Realty Transfer Certificate with the County Clerk and Recorder at the same time the deed to the real estate is filed.**

**PART 9 — COUNTY APPRAISER**

KEY DATA			
101	County	09	
102	Township	08	
103	Section	08	
104	Parcel Quarter Section	11	
105	Quarter Section Block	12	
106	Quarter Section Lot	14	
107	Unit Number	16	
801	Sale Date	Mo/Da/Yr	28 / 11 / 00
110	Action Code: 1 = Delete 2 = Add 4 = Main Update	28	
SALE DATA			
802	Book	27	
803	Page	31	
804	Type of Deed: 1 = Warranty 2 = Grant 3 = Contract 4 = Lease 5 = Quitclaim 6 = Easement 7 = Power 8 = Executor's 9 = Agent's A = Tax Deed B = NFI C = Trust Instrument D = Release & Agree E = Gift F = Life Estate G = Other	35	
805	County Transfer Certificate Num. (for Property Assessment Section use only)	36	

806	Actual Sale Price	41	
807	Adjustment to Sale Price (if none enter +, 0)	± 42	9 00
808	Condition of Sale: 0 = None 1 = Return 2 = Refund 3 = Correct Deed or Easement Joint Tenancy 4 = Other 5 = Ag Land Sale 6 = Decedent's Estate 7 = Seller's Sale 8 = Govt. Purchase 9 = Court Order A = Gift B = Partnership & Other Same C = Decedent Transfer Realty D = Business Merger, etc.	43	
809	Valid Sale: 0 = No 1 = Yes (The appraiser's answer indicates that this sale, as reported, is a satisfactory comparable sale for similar properties in this locale.)	44	
810	Sale Reviewing Appraiser (The number of the appraiser who completes Forms 806, 807 and 809)	45	
811	Reviewed On	Mo/Yr	05 / 11
MISCELLANEOUS			
812	Current Appraised Land Value	The value of the property's appraised at the time of sale: 0	0 00
813	Current Appraised Improvement Value	The value of the property's appraised at the time of sale: 0	0 70
201	Municipality (if none enter XXX)	46	
210	Property Type: 1 = Residential 2 = Apartment 3 = Commercial 4 = Industrial 5 = Ag Land 6 = Other 7 = Empty	47	
501	Structure Code (The codes are on hand, pick the one code that best describes the improvements, if there are no improvements enter XXX)	48	
703	Continued/Review Needed on Improvements (if none enter 00)	49	



# REALTY TRANSFER CERTIFICATE

THIS STATEMENT IS CONFIDENTIAL

## PART 1 (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

Grantor's Name (SELLER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City State Zip Code

Grantee's Name (BUYER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City State Zip Code

SALES DATE ►

Month/Day/Year

## PART 2 Type of Real Estate

- ☐ Vacant Residential Lots
- ☐ Other Vacant Lots
- ☐ Residential
- ☐ Commercial
- ☐ Industrial
- ☐ Agricultural
- ☐ Timber
- ☐ Tax Exempt by Law

## PART 3 Description of Property: (If description is too lengthy, please attach on separate page)

County Municipality (City) Addition (Subdivision) Block Lot

Other description

## PART 4 This sale is exempt from reporting sale information because: (Please check only one; see instructions on reverse)

- ☐ Property is agricultural land which will remain in that use.
- ☐ Purchaser is U.S., State or other governmental agency.
- ☐ Transfer is to correct, modify or supplement a previously recorded instrument. NO ADDITIONAL CONSIDERATION IS MADE.
- ☐ Transfer is pursuant to a court decree.
- ☐ Transfer is pursuant to a merger, consolidation or reorganization of a business entity.
- ☐ Transfer is from a subsidiary to a parent corporation without actual consideration.
- ☐ Transfer is pursuant to a decedent's estate.
- ☐ Transfer is a gift.
- ☐ Transfer is between husband and wife or parent and child with nominal actual consideration.
- ☐ Purchaser and seller are identical parties.
- ☐ Transfer is pursuant to delinquent taxes, sheriff sale, bankruptcy or foreclosure.
- ☐ Transfer is made in contemplation of death without actual consideration.
- Instrument does not transfer realty:
- ☐ Mineral interest, lease or royalty
- ☐ Assignment of interest as collateral

## PART 5 This sale includes a transfer of water rights: ☐ Yes ☐ No

## Part 6 If no exemption is indicated in Part 4 this part must be completed (See instructions on reverse)

Actual Consideration

\$

Value of any personal property

(Please see instructions)

\$

Have SID's been paid?

☐ YES ☐ NO

If no, amount due

\$

### (SALE OF RESIDENTIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

Terms

☐ Assumption of existing loan or ☐ new loan

### (SALE OF COMMERCIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

TERMS

☐ Assumption of existing loan or ☐ new loan

How many total days  
has this property been  
exposed to the market?  
\_\_\_\_\_ days.

## PART 7 Prepared By:

Name

Address (Number and Street or Rural Route)

City State Zip Code

I declare that I have examined this statement, and that it is to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

SIGN  
HERE ►

Signature

Date Signed

WHEN COMPLETED, FILE WITH CLERK AND RECORDER WHEN FILING THE DEED

## PART 8 County Clerk & Recorder (See Part 7 instructions on reverse)

Type of

Instrument recorded in Book \_\_\_\_\_ Page \_\_\_\_\_ Date \_\_\_\_\_

Instrument:

Deeds:

☐ Warranty

☐ Grant

☐ Quit claim

☐ Contract for Deed

(Check one)

Other:

☐ Declaration of Interest

☐ Decree

☐ Assignment of Mineral Rights or Royalty

☐



# WARRANTY DEED

EXHIBIT

DATE Jan 29, 1995

12531

Helena, MT 59601

NO

1994-02

THIS INDENTURE, Made the 29th day of Jan, 1995, between

Larry R. Kolb & Judith P. Kolb, husband and wife

Missoula, Montana part i.e.s of the FIRST PART and David C. Rankin, a  
single man of Helena, Montana, the party of the SECOND PART,

WITNESSETH: That the said part i.e.s of the FIRST PART for and in consideration of the sum of Ten and no/100

Dollars (\$ 10.00) lawful money of the United States of America to them

hand paid by said part Y of the SECOND PART, the receipt whereof is hereby acknowledged, do by these presents grant,

again, sell, convey, warrant and confirm unto the said part Y of the SECOND PART, and to his heirs and assigns forever,

hereinafter described real estate situated in the County of Lewis & Clark, State of Montana, to-wit:

the South Half (S-1/2) of the Southeast Quarter (SE-1/4) of the Northwest Quarter (NW-1/4), Section Two (2), Township Eleven (11) North, Range Four (4) East, Principal Meridian, Montana.

6 Certificates of Survey Nos. 243269 and 243270

SUBJECT, HOWEVER, to the following:

1. All reservations, easements, or rights-of-way of every type and nature contained in patents or subsequent deeds of record, or actually in place and located on the ground;
2. A reservation of a right-of-way and easement over and across the East 30 feet of the property conveyed for the purpose of establishing a public road and easement for utilities;
3. That certain Declaration of Restrictive Covenants filed in the Office of the Clerk and Recorder, Lewis and Clark County, Montana, in Book 105 Misc. at Page 611-618.

TOGETHER with all and singular the hereinbefore described premises together with all tenements, hereditaments, and appurtenances thereto belonging or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof; and also all the estate, right, title, interest, right of dower and right of homestead, possession, claim and demand whatsoever, as well in law as in equity, of the said part i.e.s of the FIRST PART, of, in or to the said premises, and every part and parcel thereof, with the appurtenances thereto belonging. TO HAVE AND TO HOLD, all and singular the above mentioned and described premises unto the said part Y of the SECOND PART, and to his heirs and assigns forever.

And the said part i.e.s of the FIRST PART, and their heirs, do hereby covenant that they will forever WARRANT and DEFEND all right, title and interest in and to the said premises and the quiet and peaceable possession thereof, unto the said part Y of the SECOND PART his heirs and assigns, against all acts and deeds of the said part i.e.s of the FIRST PART, and against every person and persons whomsoever lawfully claiming or to claim the same.

IN WITNESS WHEREOF, the said part i.e.s of the FIRST PART have hereunto set their hand and seals the day and year first hereinbefore written.

Larry R. Kolb (SEAL)  
Judith P. Kolb (SEAL)

STATE OF MONTANA.  
County of Lewis & Clark ss.

On this 30th day of Dec, 1995, before me the undersigned

Notary Public for the State of Montana personally appeared



DEPARTMENT OF REVENUE  
PROPERTY ASSESSMENT DIVISION  
MITCHELL BUILDING  
HELENA, MONTANA 59601

READ INSTRUCTIONS ON REVERSE

# REALTY TRANSFER CERTIFICATE

THIS STATEMENT IS CONFIDENTIAL

369

## PART 1 (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

Kolb, Larry R. and Judith P. Kolb

Grantor's Name (SELLER) (Last, First, and Middle Initial)

Box 4903

Address (Number and Street or Rural Route)

Missoula, Mt. 59801

City

State

Zip Code

Rankin, David C.

Grantee's Name (BUYER) (Last, First, and Middle Initial)

15012 82nd Ave. NW

Address (Number and Street or Rural Route)

Gig Harbor, WA. 98335

City

State

Zip Code

SALES DATE ▶

1/1/76

Month/Day/Year

## PART 2 Type of Real Estate

- ☐ Vacant Residential Lots
- ☒ Other Vacant Lots
- ☐ Residential
- ☐ Commercial
- ☐ Industrial
- ☐ Agricultural
- ☐ Timber
- ☐ Tax Exempt by Law

## PART 3 Description of Property: (If description is too lengthy, please attach on separate page)

County

Municipality (City)

Addition (Subdivision)

Block

Lot

Lewis and Clark

Other description S1SE1NW1 Section 2 Township 11 North Range 4 West.

## PART 4 This sale is exempt from reporting sale information because: (Please check only one; see instructions on reverse)

- ☐ Property is agricultural land which will remain in that use.
- ☐ Purchaser is U.S., State or other governmental agency.
- ☐ Transfer is to correct, modify or supplement a previously recorded instrument. NO ADDITIONAL CONSIDERATION IS MADE.
- ☐ Transfer is pursuant to a court decree.
- ☒ Transfer is pursuant to a merger, consolidation or reorganization of a business entity.
- ☐ Transfer is from a subsidiary to a parent corporation without actual consideration.
- ☐ Transfer is pursuant to a decedent's estate.
- ☐ Transfer is a gift.
- ☐ Transfer is between husband and wife or parent and child with nominal actual consideration.
- ☐ Purchaser and seller are identical parties.
- ☐ Transfer is pursuant to delinquent taxes, sheriff sale, bankruptcy or foreclosure.
- ☐ Transfer is made in contemplation of death without actual consideration.

Instrument does not transfer realty:

- ☐ Mineral interest, lease or royalty
- ☐ Assignment of interest as collateral

## PART 5 This sale includes a transfer of water rights: ☐ Yes ☒ No

## Part 6 If no exemption is indicated in Part 4 this part must be completed (See instructions on reverse)

Actual Consideration

\$

Value of any personal property

(Please see instructions) \$

### (SALE OF RESIDENTIAL PROPERTY)

Financing ☐ Cash ☐ FHA ☐ VA ☐ Conv. ☒ Contract ☐ Assumption of existing loan or ☒ new loan

### (SALE OF COMMERCIAL PROPERTY)

Financing ☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract ☐ Assumption of existing loan or ☐ new loan

Have SID's been paid?

☐ YES ☐ NO

If no, amount due

\$

How many total days has this property been exposed to the market? \_\_\_\_\_ days.

## PART 7 Prepared By:

Name

Dallas Land Co.

Address (Number and Street or Rural Route)

36 S. Last Chance Gulch

City

State

Zip Code

Helena, Mt. 59601

I declare that I have examined this statement, and that it is to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

SIGN  
HERE ▶

Date Signed

12/22/86

WHEN COMPLETED, FILE WITH CLERK AND RECORDER WHEN FILING THE DEED

## PART 8 County Clerk & Recorder (See Part 7 instructions on reverse)

Type of Instrument recorded in Book 177 Page 5059 Date 12/23/86

Instrument: Deeds: ☒ Warranty ☐ Grant ☐ Quit claim ☐ Contract for Deed

(Check one) Other: ☐ Declaration of Interest ☐ Decree ☐ Assignment of Mineral Rights or Royalty

County Appraiser — White Copy

County Assessor — Yellow Copy



DEPARTMENT OF REVENUE  
PROPERTY ASSESSMENT DIVISION  
MITCHELL BUILDING  
HELENA, MONTANA 59601

# REALTY TRANSFER CERTIFICATE

THIS STATEMENT IS CONFIDENTIAL

HB

#4  
DATE 10/22/12  
369

## PART 1 (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

Grantor's Name (SELLER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City

State

Zip Code

Grantee's Name (BUYER) (Last, First, and Middle Initial)

Address (Number and Street or Rural Route)

City

State

Zip Code

SALES DATE ►

Month/Day/Year

## PART 2 Type of Real Estate

- ☐ Vacant Residential Lots  
☐ Other Vacant Lots  
☐ Residential  
☐ Commercial  
☐ Industrial  
☐ Agricultural  
☐ Timber  
☐ Tax Exempt by Law

## PART 3 Description of Property: (If description is too lengthy, please attach on separate page)

County

Municipality (City)

Addition (Subdivision)

Block

Lot

Other description

## PART 4 This sale is exempt from reporting sale information because: (Please check only one; see instructions on reverse)

- ☐ Property is agricultural land which will remain in that use.  
☐ Purchaser is U.S., State or other governmental agency.  
☐ Transfer is to correct, modify or supplement a previously recorded instrument. NO ADDITIONAL CONSIDERATION IS MADE.  
☐ Transfer is pursuant to a court decree.  
☐ Transfer is pursuant to a merger, consolidation or reorganization of a business entity.  
☐ Transfer is from a subsidiary to a parent corporation without actual consideration.  
☐ Transfer is pursuant to a decedent's estate.  
☐ Transfer is a gift.  
☐ Transfer is between husband and wife or parent and child with nominal actual consideration.  
☐ Purchaser and seller are identical parties.  
☐ Transfer is pursuant to delinquent taxes, sheriff sale, bankruptcy or foreclosure.  
☐ Transfer is made in contemplation of death without actual consideration. Instrument does not transfer realty:  
☐ Mineral interest, lease or royalty  
☐ Assignment of interest as collateral

## PART 5 This sale includes a transfer of water rights: ☐ Yes ☐ No

## Part 6 If no exemption is indicated in Part 4 this part must be completed (See instructions on reverse)

Actual Consideration  
\$

Value of any personal property  
(Please see instructions) \$

Have SID's been paid?  
☐ YES ☐ NO  
If no, amount due  
\$

### (SALE OF RESIDENTIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

Terms

☐ Assumption of existing loan or ☐ new loan

### (SALE OF COMMERCIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

TERMS

☐ Assumption of existing loan or ☐ new loan

How many total days  
has this property been  
exposed to the market?  
\_\_\_\_\_ days.

## PART 7 Prepared By:

Name

Address (Number and Street or Rural Route)

City

State

Zip Code

I declare that I have examined this statement, and that it is to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

SIGN  
HERE ►

Signature

Date Signed

WHEN COMPLETED, FILE WITH CLERK AND RECORDER WHEN FILING THE DEED

## PART 8 County Clerk & Recorder (See Part 7 instructions on reverse)

Type of Instrument recorded in Book \_\_\_\_\_ Page \_\_\_\_\_ Date \_\_\_\_\_  
Instrument: Deeds: ☐ Warranty ☐ Grant ☐ Quit claim ☐ Contract for Deed  
(Check one) Other: ☐ Declaration of Interest ☐ Decree ☐ Assignment of Mineral Rights or Royalty  
☐

County Appraiser — White Copy

County Assessor — Yellow Copy



EXHIBIT  
DATE Jan 29/1987  
HB 138

Box 1176, Helena, Montana

JAMES W. MURRY  
EXECUTIVE SECRETARY

ZIP CODE 59624  
406/442-1708

TESTIMONY OF DON JUDGE ON HOUSE BILL 138 BEFORE THE HOUSE TAXATION COMMITTEE  
ON JANUARY 29, 1987

-----

Mr. Chairman, Members of the Committee, my name is Don Judge and I'm appearing here today on behalf of the Montana State AFL-CIO as a proponent of the concepts embodied in House Bill 138, but to ask this committee to withhold consideration of this measure for the present time.

Mr. Chairman, House Bill 138's intent and purpose is admirable, because basically the tax relief would occur for low and middle income homeowners. This is the first meaningful tax bill in the 50th Legislature which would address equitable tax relief for the vast majority of property owners in Montana.

If indeed the residential property taxpayers of Montana sent a signal to the legislature through Initiative 105, it was that their HOMEOWNER taxes were becoming too high. If property tax relief is to be enacted by the 50th Legislature, we would hope that it be directed almost exclusively to these residential property taxpayers which constituted the vast majority of supporters of Initiative 105.

Unfortunately, we are unable to urge your passage of House Bill 138 at this time because the price tag is simply too high. The revenue loss totals in excess of \$38 million and would aggravate our already serious budget crisis.

We applaud, however, the intent of this bill and we hope that the House Taxation Committee, as well as the rest of the legislature, keeps the goals of this bill in mind as other tax measures are introduced.

With no progressive replacement sources of revenue as yet proposed, we find it inappropriate to urge passage of this measure at this time. But we would urge your committee to keep this measure alive so that it will be available to serve as a vehicle for true residential property tax relief should the legislature determine that a responsible course of action.

I'm sure the residential property taxpayers of Montana will applaud the efforts of Rep. Raney, and this committee, should you later be able to adopt House Bill 138 or an amended form of it.

Thank you.

# VISITORS' REGISTER

1991 - 1999/2001 COMMITTEE

BILL NO. LAB 38

DATE 100-20-107

SPONSOR Randy

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

## HOUSE TAXATION

COMMITTEE

BILL NO. HB 340

DATE Jan 29, 1957

SPONSOR Brown Bag

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

HOUSE MONITORING COMMITTEEBILL NO. 1413-344DATE Jan 24 1987SPONSOR STANLEY

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
BOB HELDING,	MT. NSSOC REALTORS	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Larry Helman	MT. Dept. of Nat. Res. & Cons.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DANA FIELD	MT. Highway Leg. Fund	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Dezmon Warren	MT. H.C.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Charles R. Anderson	Conserv. Co.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
STE. L. L.	State of Montana	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DENNIS TOFFER	MONTANA	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TOM HANNATH	STATE REP	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.