

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

March 3, 1987

The meeting of the Taxation Committee was called to order by Chairman Ramirez on March 3, 1987, in Room 312B of the State Capitol.

ROLL CALL: All members were present, except Rep. Hoffman who was excused. Also present was Dave Bohyer, Researcher, Legislative Council.

CONSIDERATION OF HOUSE BILL NO. 643: Rep. Earl Lory, House District #59, sponsor of HB 643, said the bill would set the maximum severance tax rate on surface mined coal at 18.5%, disallowing deduction of taxes and royalties from contract sales prices.

PROPOSERS OF HOUSE BILL NO. 643: Rep. Hal Harper, House District #44, alluded to legislative responsibility to balance the budget.

Tom Towe, former state Senator from Billings, read from a prepared statement in support of the bill (Exhibit #1). He suggested the Committee insert exact revenue-neutral figures on page 4, if it is determined that 18.5% is not appropriate. Mr. Towe explained that gross receipts would drop from 45% to 30% as proposed in an amendment (Exhibit #2).

Arnold Silverman, representing himself, read from a prepared statement in support of the bill (Exhibit #3).

Wallace McRae, Northern Plains Resource Council, read from prepared testimony in support of the bill (Exhibit #4).

Jean-Marie Souvigny, Montana Sierra Club, read from a prepared statement in support of the bill (Exhibit #5).

Phil Campbell, Montana Education Association, stated his support of the bill, to maintain current educational funding levels.

George Ochenski, Montana Environmental Information Center, stated his support of the bill.

Sara Parker, State Librarian, stated her support of the bill.

Terry Minnow, Montana Federation of Teachers and Federation of State Employees, stated her support of HB 643.

Earl Reilly, Montana Senior Citizens, stated he supported the bill because of its honest concept.

OPPONENTS OF HOUSE BILL NO. 643: Jim Mockler, Montana Coal Council, read from a prepared statement in opposition to the bill (Exhibit #6).

Ken Williams, Western Energy, said that if HB 643 were adopted, the Montana coal severance tax would automatically increase. He urged the Committee to give the bill a do not pass recommendation.

Rep. Tom Asay, House District #27, explained that in 1985, Montana collected \$89 million in severance taxes from 33 million tons of coal mined, at \$2.69 per ton. He stated Wyoming collected \$131 million in severance taxes that same year.

TECHNICAL COMMENTS ON HOUSE BILL NO. 643: Rich Marble, Solid Minerals Bureau Chief, Natural Resource and Corporation Tax Division, DOR, advised the Committee that DOR is currently in court with the Blackfeet Tribe concerning gas and oil royalties. He said the Committee may wish to amend the bill to alleviate further instances of this sort.

QUESTIONS ON HOUSE BILL NO. 643: Rep. Raney asked if anyone could figure out what the tax would be if the bill were to pass. Jim Mockler replied a simultaneous equation cannot be calculated.

Rep. Raney asked the same question to Tom Towe. Mr. Towe replied that he disagreed, that the bill does not represent a tax upon a tax. He agreed it is difficult to arrive at a precise figure.

Rep. Raney asked if any action has been taken since 1975 to increase or decrease the tax. Mr. Towe replied that in 1983 royalties were reduced.

CLOSING ON HOUSE BILL NO. 643: Rep. Lory urged serious consideration of the bill, because it is revenue-neutral. He said he is willing to change the percentage rate from 18.5%, if necessary.

CONSIDERATION OF HOUSE BILL NO. 759: Rep. Tom Asay, House District #27, sponsor of HB 759, said the bill would consolidate property classes into one class at 4% of market value. He said the class of real estate has been reduced twice since 1977, with no similar reductions for personal

property. Rep. Asay said the rate in Montana is three times higher than in neighboring states, and read from a prepared statement in support of the bill (Exhibit #7).

Dennis Burr, Montana Taxpayers Association, said other types of property are equalized by the Board of Equalization in different ways. He explained that the bill attempts to move a lot of property back to the same class in which it was in the past, and advised that several area states do not tax personal property at all. Mr. Burr provided copies of proposed amendments for class 7 property (Exhibit #8).

Mons Teigen, Montana Stockgrowers and CattleWomen, stated his support of the bill (Exhibit #9).

Dore Allere, Montana Wood Products Associations, used visual aids to make a comparison between state and local taxes.

Gerald Bittner, Western Sugar, Billings, read from a prepared statement in support of the bill (Exhibit #10), and said that in 1986 property tax bills were two to four times higher than in other states producing sugar.

Ben Havdahl, Montana Motor Carriers Association, stated his support of the bill.

Jim Mockler, Montana Coal Council, stated his support of the bill.

Gary Langley, Executive Director, Montana Mining Association, said these taxes are placed on property vital to production and are an inhibitor of development in Montana.

OPPONENTS OF HOUSE BILL NO. 759: Claudette Morton, Executive Secretary, Board of Public Education, said the retroactive date would create funding problems this year for supplemental requests. She urged the Committee to give the bill a do not pass recommendation.

Phil Campbell, Montana Education Association, said he opposed the bill because the state equalization fund would lose more than \$21 million.

Terry Minnow, Montana Federation of Teachers and State Employees, said the state cannot afford such tax giveaways right now.

Alec Hansen, Montana League of Cities and Towns, said he opposed the bill as it would cost cities and towns 8% of 1986 collections, or \$3.59 million. He stated there are some advantages in the bill, if some other form of replacement revenue is found.

Jim Nugent, Missoula City Attorney, told the Committee he opposed the bill for the same reasons already given and because it would mean a \$.5 million loss in revenue to Missoula, when budgets have already been set (Exhibit #11).

TECHNICAL COMMENTS ON HOUSE BILL NO. 759: Greg Groepper, DOR, told the Committee the \$9.60 tax on marginal property would cost \$20 to collect, and that the Committee may also want to address the retroactive applicability date.

QUESTIONS ON HOUSE BILL NO. 759: Rep. Ream asked about the f.o.b. price. Dan Potts, Stone Container, replied the current f.o.b. delivery price base is \$3.50 per ton. He added that principle markets are in the midwest and in southern California.

CLOSING ON HOUSE BILL NO. 759: Rep. Asay told the Committee the bill is not intended to be irresponsible legislation, and an effort must be made to improve attitudes to create jobs in the state.

CONSIDERATION OF SENATE BILL NO. 26: Sen. Tom Hager, Senate District #48, sponsor of HB 26, said the bill would establish either the Department of Fish, Wildlife and Parks, or the Montana Historical Society, as a receiving entity for the Moss Mansion in Billings. He explained that a study commission, comprised of state senators and representatives, and area county commissioners, recently made recommendations for the mansion. Sen. Hager read from a prepared statement in support of the bill (Exhibit #12), which he said would provide 61.5% undivided interest to the state and 38.5% to the City of Billings. He advised that \$102,000 was pledged by the City of Billings for the mansion, which is valued at \$760,000.00 and had more than 7,000 visitors in 1986.

Sen. Hager explained he didn't want the property to go to the Department of Revenue in lieu of unpaid inheritance taxes, and said the fiscal note indicates a small tax loss to schools and the city.

PROPONENTS OF SENATE BILL NO. 26: Kay Foster, Billings Chamber of Commerce, said she served as Chairperson of the Publicity Committee for the Moss Mansion, and displayed a water color of the Mansion done by Jim Haughey, a law partner of Rep. Ramirez. Mr. Foster also provided signatures of supporters (Exhibit #13).

Brian Cockhill, Administrative Officer, Central Services, Montana Historical Society, advised the Committee the project would be a cooperative effort between the state and the City of Billings.

Glenda Crosby, Billings, volunteer interpreter at the Moss Mansion, stated her support of the bill.

Brenda Schye, Montana Cultural Advocacy, urged the Committee to give the bill favorable consideration (Exhibit #14).

Alan Tandy, City of Billings, stated his support of the bill (Exhibit #15).

Claudia Finley, Director, Moss Mansion, requested that the Committee support the bill.

Dewey Hanson, Billings, told the Committee he resides near the Moss Mansion and works as a volunteer.

Rep. Mel Williams stated that, as Chairman of the Revenue Oversight Committee, he supported the bill, and believes it to be an excellent piece of legislation.

OPPONENTS OF SENATE BILL NO. 26: There were no opponents of SB 26.

QUESTIONS ON SENATE BILL NO. 26: Rep. Raney asked what would happen if SB 26 does not pass. Sen. Hager replied the bill is somewhat of a test case.

Rep. Ellison asked if the organization were sound enough to meet on-going needs such as insurance, so the Mansion would not revert back to the state. Sen. Hager replied that the Mansion has received \$760,000 in state and city contributions, in addition to \$400,000-\$500,000 in private contributions.

CLOSING ON SENATE BILL NO. 26: Sen. Hager asked the Committee to give a "unique opportunity" favorable consideration.

CONSIDERATION OF HOUSE BILL NO. 794: Rep. Mel Williams House District #85, sponsor of HB 794, said the bill was drafted at the request of the Taxation Committee as a result of Rep. Nelson's HB 17. He stated the "meat" of the bill is on page 2, lines 10-12, wherein it is stated that no surgical center operating at a profit shall be exempt from taxation.

PROPONENTS OF HOUSE BILL NO. 794: Bill Leary, Montana Hospital Association, said only 2 of 60 hospitals situated in the state are profit-making and pay taxes. He suggested adding "licensed, non-profit long term care facilities" to language in the bill, and further defining "non-profit health care facilities who produce a letter from the IRS for 501C3 status.

OPPONENTS OF HOUSE BILL NO. 794: Doug Alvord, M.D., Bozeman Surgery Center, stated his opposition to the bill.

Connie Martin, R.N., Bozeman Surgery Center, also stated her opposition to the bill.

Robert St. John, M.C., Butte Highland View Surgery Center, told the Committee that medical care is estimated to be 12% of the GNP, of which 60% is spent by hospitals. He explained that surgi-centers perform surgeries at 30-50% less than hospitals, and that his center has no profit from 1984-1986, and no intent of making a profit.

Van Kirke Nelson, Flathead Outpatient Surgical Center, read from a prepared statement in opposition to the bill (Exhibit #16).

QUESTIONS ON HOUSE BILL NO. 794: There were no questions.

CLOSING ON HOUSE BILL NO. 794: Rep. Williams advised that many medical clinics in Butte are not requesting such exemptions and will not have a problem.

CONSIDERATION OF HOUSE BILL NO. 807: Rep. Ben Cohen, House District #3, said the bill is an attempt to respond to recommendations to improve the business climate in the state. He explained that the bill would transfer manufacturing machinery and equipment from class eight to class twenty for property taxation purposes and provide for coordination with the creation of a class twenty for commercial property.

PROPOSERS OF HOUSE BILL NO. 807: There were no proponents of the bill.

OPPONENTS OF HOUSE BILL NO. 807: Marvin Barber, Montana Assessors Association, and Gordon Morris, Montana Association of Counties, stated their opposition to the bill.

QUESTIONS ON HOUSE BILL NO. 807: There were no questions on the bill.

CLOSING ON HOUSE BILL NO. 807: Rep. Cohen closed without comment.

DISPOSITION OF SENATE BILL NO. 26: Rep. Williams made a motion that SB 26 BE CONCURRED IN. The motion CARRIED, with all members voting aye, except Reps. Gilbert, Raney, and Ellison, who voted no.

CONSIDERATION OF SENATE BILL NO. 100: Sen. Hubert Abrams, Senate District #12, sponsor of SB 100, said the bill was

introduced at the request of the Department of Highways, and would clarify the types of vehicles subject to new car sales tax by excluding trailers, semitrailers, and housetrailers.

PROPOSERS OF SENATE BILL NO. 100: Jesse Munro, Administrator, Gross Vehicle Weight Division, stated his support of the bill.

OPPOSERS OF SENATE BILL NO. 100: Ben Havdahl, Montana Motor Carriers Association, read from a prepared statement in opposition to the bill (Exhibit #17).

QUESTIONS ON SENATE BILL NO. 100: Rep. Gilbert asked if the amendments would revise the entire meaning of the bill. Sen. Abrams replied it would.

CLOSING ON SENATE BILL NO. 100: Sen. Abrams advised that SB 100 started out as a simple bill, but the amendments have changed that.

ADJOURNMENT: There being no further business before the Committee, the meeting was adjourned at 10:45 a.m.

  
Representative Jack Ramirez,  
Chairman

## DAILY ROLL CALL

HOUSE TAXATION COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date March 3, 1987

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

DATE 5-3-87

HB Senate 76

MARCH 3

19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report SENATE BILL NO. 26

☒ do pass  
☐ do not pass

☐ be concurred in  
☐ be not concurred in

☐ as amended  
☐ statement of intent attached

Representative Jack Ramirez, Chairman

3-2-87  
Ex 1

PROPOSED AMENDMENTS  
HOUSE BILL 643  
Introduced (White) Copy

EXHIBIT #1  
DATE 3-3-87  
HB 643

1. Title, line 7.  
Following: "PRICE;"  
Insert: "REVISING THE TAXABLE PERCENTAGE RATE APPLICABLE TO  
CERTAIN CLASS TWO PROPERTY TO OFFSET THE ELIMINATION OF  
CERTAIN DEDUCTIONS IN DETERMINING THE CONTRACT SALES PRICE;"
2. Title, line 7.  
Following: "SECTIONS"  
Insert: " 15-6-132,"
3. Page 9, following line 10.  
Insert: "Section 5. Section 15-6-132, MCA is amended to read:  
"15-6-132. Class two property -- description --  
taxable percentage. (1) Class two property includes:  
(a) the annual gross proceeds of metal mines;  
(b) the annual gross proceeds of underground coal  
mines; and  
(c) the annual gross proceeds of coal mines using the  
strip-mining method.  
(2) Class two property is taxed as follows:  
(a) Property described in subsection (1)(a) is taxed  
at 3% of its annual gross proceeds, as defined in 15-23-801.  
(b) Property described in subsection (1)(b) is taxed  
at 33 1/3% 22 1/4% of its annual gross proceeds.  
(c) Property described in subsection (1)(c) is taxed  
at 45% 30% of its annual gross proceeds."  
Renumber subsequent sections

1 CX #2  
3-3-87

Thomas E. Towe

#2  
3-3-87  
643

TESTIMONY ON HB 643  
HOUSE TAXATION COMMITTEE

March 3, 1987

HB 643 DEALS WITH PERCEPTION.

HB 643 deals with perception. It does not lower Montana's Coal Tax.

Other bills introduced this session drastically lower Montana's Coal Severance Tax:

	<u>Revenue Loss Over Next 26 Years</u>	<u>Loss to the General Fund Over Next 26 Years</u>
SB 307 (Governor's bill)	\$700 million	\$132.7 million
HB 252 (Hansen)	\$962 million	\$179.4 million
HB 274 (Asay)	\$1.258 billion	\$234 million
HB 456 (D. Brown)		

These figures are based on existing levels of production on existing prices. By 1993, both figures are expected to start increasing. These bills have gathered much support, even though there is no assurance that their passage will mean one additional ton of coal will be sold or that one coal mining job will be preserved. As concluded by the Coal Tax Oversight Committee, there is simply no conclusive evidence that the Coal Tax is the sole determining factor in the awarding of any new contracts for future coal production. Indeed, arguments can be made that based

on most recent contracts, a reduction in the Coal Tax by one-third or one-half would not have made any difference in the awarding of the contracts. In fact, while some people in the industry disagree, it is not at all certain that by eliminating the Coal Tax altogether or even subsidizing the sale of coal we would still sell any more coal than we presently are selling.

There is probably one thing that we can all agree on, however. That is that a 30% tax is perceived as extremely high. We were told in the Tax Conference put on by the Universities last fall that perception is sometimes more significant than reality in terms of attracting new business. This bill, HB 643, deals with that perception.

As we all know, because of the deductions, there is not a 30% tax in Montana. The tax is more like approximately 18%. This bill eliminates the deductions and reduces the tax to 18%.

It will not affect revenues at all - it will not increase or decrease the money that Montana receives from its Coal Severance Tax. Consequently, the large losses contemplated by all of the other bills will not come about under this bill. Nevertheless, we will have effectively reduced the tax from 30% to 18% by eliminating all of the deductions. It will very dramatically deal with the perception problem and perhaps give Montana the edge that it needs in the coal market without losing the very substantial sums of revenue that would be lost by other bills.

3-3-87  
Ex 3

EXHIBIT #3  
DATE 3-3-87  
HB 643

March 3, 1987

TESTIMONY BEFORE THE MONTANA HOUSE TAXATION COMMITTEE

REGARDING HB643

by Arnold J. Silverman

Mr. Chairman, Members of the Committee, my name is Arnold Silverman from Missoula, Montana, and I have appeared before you before to testify against a series of coal severance tax reduction bills that you were considering on January 28, 1987. I have also corresponded with the Committee on February 3, 1987, regarding my previous testimony, and providing the Committee with information regarding coal mining profitability. Today I am here to testify in favor of Representative Lory's bill, HB643.

Representative Lory has presented us with a bill that speaks to the critical issues we have heard for the past two sessions with regard to the Montana Coal Severance tax. This bill does exactly what the members of the coal industry, the governor and the legislature have said needs to be done. It 1) provides an accurate description of what the Montana Coal Tax rate really is, and eliminates the confusion about whether or not Montana has a 30% coal tax, or a 20% coal tax, or a 18% coal tax; 2) it places squarely on those with the ability to pay the obligation to pay, as it is a tax on FOB mine price of which the largest components of that price are mining costs and profits; 3) as coal prices rise and fall, State revenue from the tax will rise and fall in concert; 4) it provides for Montana a continuing open "window of opportunity" so that all new contracts, and renewal of old contracts, will benefit from a tax rate that will be comparable to the Wyoming tax rate; 5) it allows the State of Montana to say unequivocally

that we have improved the business climate for Montana coal producers and that outsiders should not have the impression that we are either unfairly taxing mineral resources in comparison to other tax entities, or that we are making unwarranted or uneconomic decisions about the ability to pay a fair severance tax within the coal industry.

For all these reasons, Mr. Chairman, I support HB643. In addition, one must add the following observations with regard to this bill and the other legislative initiatives that speak to a significant reduction of coal severance tax. If it is true, as sponsors have proposed, that a reduction in taxation is necessary to make Montana coal producers competitive with those in Wyoming and elsewhere, then the "window of opportunity" provided under HB643 will accommodate all new contracts and renewal of old contracts that possibly appear on the horizon. There is no excuse, on the basis of coal severance tax alone, for the industry to be uncompetitive. Therefore, Montana will be able to extract its fair market share from whatever coal demand there is in the Northern Plains coal markets.

Secondly, HB643 will protect the current revenue flow to the trust funds and other accounts that will enable the State of Montana to invest in a variety of worthwhile projects that do effect the overall health of the State. Dollars available for investment in highways, community support, education, alternative energy systems, and other innovative programs are all supported by the revenues of the coal severance tax. To reduce this level substantially, as confirmed by the Fiscal Notes on the other bills before you, is to destroy the possibility of applying these tax benefits, that the State is entitled to from coal production, to the economic and educational

vitality we need in the next decade.

Thirdly, perhaps the most fallacious argument of all, is that profoundly reducing the coal severance tax will somehow automatically significantly improve the employment prospects for those now unemployed due to the temporary slump in demand for Montana coal. Whoever promised the Colstrip miners their jobs back if coal severance taxes were reduced, and convinced others that the unemployment plight of those workers will be significantly relieved should coal severance tax be reduced, are responsible for a most deceptive, deliberately calloused and unworthy position with regard to this important public policy concerns.

Many, if not most, of the jobs that were lost in the reorganized increased efficiency of strip mining in the Montana coal fields are lost indefinitely. Increased production, back to levels that we saw prior to the recent setbacks, can be handled by far fewer employees. Mining employment in the coal fields will not increase in any dramatic way until substantially larger tonnages are mined 10 to 15 years from now. It is just not true that placing up to \$50 million a year back in the profit column of the coal companies ledger sheets will put coal miners back to work. The coal industry cannot cut their price to the extent that they will now be able to compete in markets that they have never been able to compete in before; they will not be able to undercut their Wyoming competition. All that will happen from coal tax reduction is that profit margins will jump this year, and miners will still be unemployed until demand catches up with the large Powder River Basin overcapacity sometime in the future.

Suppose for the sake of argument that we take the industry position that a hundred unemployed miners are put back to work, mining five to six million tons more of coal per year, with an annual payroll of \$3 million, assuming about a \$30,000/year for each miner. Those 100 jobs will create 200 more jobs at \$10,000/year for another \$2 million in total income. Does the legislature really believe that foregoing \$50 million a year in coal severance tax for \$5 million in income for 300 jobs is a responsible trade-off in a state with struggling farm, ranch and timber economies, social and educational needs, and underfunded transportation and government services? Our natural resource industries, including coal, have always been the victim of supply and demand cycles, and the workers in these industries have always been subjected to varying levels of employment as the market grows and contracts with the normal business cycle. It will expand again, we can be sure, as coal continues to be a major product of the Montana economy. But to suggest that the near elimination of the Montana coal severance tax can somehow eradicate or significantly alter that cycle is mere wishful thinking. HB643 is a wise and studied alternative to the bills that you have before you, and I hope you will consider it for passage.

#4  
43

# NORTHERN PLAINS RESOURCE COUNCIL

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TESTIMONY PRESENTED BEFORE  
HOUSE TAXATION COMMITTEE  
IN SUPPORT OF  
HOUSE BILL 643  
3-3-87

EXHIBIT #4  
DATE 3-3-87  
HB 643

by Wallace D. McRae

Mr. Chairman and members of the House Taxation Committee. For the record, my name is Wallace D. McRae. I live and ranch in Rosebud County, just southeast of Colstrip, Montana. I'm a past chairman of the Northern Plains Resource Council, and it is on their behalf that I'm testifying in support of House Bill 643.

Mr. Chairman, Montana's coal severance tax represents the shaking off of the corporate dominance which plagued Montana through most of its 98 year existence. States and countries rich in natural resources are typically exploited by outsiders, and Montana has been no exception. Fabulous wealth and many fortunes were taken out of Butte and out of Montana from copper mining, and Montana has almost nothing to show for it, except the environmental and social problems caused by the wind down of the mining. The coal tax is testimony to our determination that this won't happen again!

The community of Costrip represents one of the main reasons the coal severance tax was passed over ten years ago. It was simply unfair to the existing agricultural community and the coal company employees that moved into the Costrip area to have the companies refuse to acknowledge their financial obligations to that area and to the State as well.

We long-term residents of the Colstrip area had also seen the boom and bust of resource extraction first hand in our own community. My family saw the Colstrip mines open in the twenties and saw the mines close in the fifties. We paid for the bust in the fifties and in the seventies found ourselves paying for the boom because the companies refused to do so. It was unacceptable that the agricultural

community and the miners should economically, socially, and culturally again subsidize the extraction of this vast natural non-renewable resource.

Mr. Chairman, there is no hard evidence that a reduction of the coal severance tax will result in one additional ton of coal being purchased and sold from Montana. The "window of opportunity" was supposed to test whether a reduction would make a difference. Only one new contract was claimed, and the importance of the window on this contract is unclear. In fact, the Coal tax oversight committee, charged with studying this matter concluded:

"After careful consideration of all the relevant information, the subcommittee was unable to find conclusive evidence that the New Coal production Incentive Tax Credit was the sole determining factor in the awarding of any new contracts for future coal production to a Montana mine."

There is simply no evidence that reducing the coal tax will protect our markets. The only thing that is certain is that if the coal tax is the incremental competitive factor between Montana and Wyoming, then, Wyoming will simply reduce its coal tax accordingly, and we will be right back where we started.

Mr. Chairman, Northern Plains has supported both the right to tax and the rate of Montana's coal tax since 1975. However Mr. Chairman, we submit that it has been years since Montana has had a true 30% Coal Severance Tax! Because of this, we support this bill, HB 643 that proposes a flat rate of 18.5% severance tax. After this bill was drafted, it was really no surprise, but somewhat confusing to read a Coal Council analysis that put forth that an 11.5% cut from 30% represented a tax increase. Mr. Chairman and members of the committee, how can a tax cut in our 30% tax of over 33% be considered a tax increase by the mining industry? We either have a 30% tax or we don't! Mr. Chairman, the legislature and the people of Montana have a right to know what is the truth about our coal tax rate. Thank you for the opportunity to comment in support of HB 643.

Wallace D. McRae  
Rt. 1  
Rocker Six Cattle Co.  
Forsyth, Mt. 59327

X #5  
3-87

HB 643  
House Taxation Committee  
March 3, 1987

#5  
DATE 3-3-87  
HB 643

Mr. Chairman, members of the Committee, I am James D. Mockler, Executive Director of the Montana Coal Council, appearing today in opposition to HB 643.

HB 643 has the effect of compounding taxes paid on the coal as it is produced -- that is, it taxes the taxes.

In the process of compounding the rates it makes it impossible to calculate on a simple hand calculator what the taxes are. For example, at present for coal that sells prior to production taxes for \$8.50, you simply multiply the \$8.50 X 30% to find the severance X 4.5% to find the gross proceeds tax, etc.

What HB 643 does is change the calculation to a percentage of the f.o.b. mine price which is an unknown, and a computer programmed to calculate not only the severance, but also gross proceeds, black lung and royalty, is required.

Following is a calculation done on coal valued at \$8.50 prior to taxes and on the present method.

	<u>Proposed Bill</u>	<u>Existing Law</u>	<u>Increase As A Result of Proposed Law</u>	<u>Percentage Increase From Proposed Bill</u>
Sales Price Before Taxes & Royalty	\$8.500	\$8.500	\$0.000	0.00%
Severance Tax	2.791	2.595	0.196	7.55%
Gross Proceeds Tax	0.905	0.519	0.386	74.37%
Resource Indemnity Trust Tax	0.020	0.020	0.000	0.00%
Reclamation Fee Tax	0.350	0.350	0.000	0.00%
Black Lung Excise Tax	0.636	0.606	0.03	4.95%
Royalty	1.886	1.799	0.087	4.84%
Total Sales Price	\$15.088	\$14.389	\$0.699	4.86%

Much has been said about the "effective rate" of the coal taxes and that they are really less than 30%. The effective-rate of Montana's production taxes is the rate it raises the cost to the customer of the coal. In Montana that is 30% severance, 4.5% gross proceeds and .5% Resource Indemnity Trust, for a total of 35%.

Let's say, for example, that you have a product for sale for \$10.00, but by the time you pay your production taxes, you must charge your customer \$15 for it. If you are the seller or the buyer, you would say that taxes raised the price of the product 50%. If you want to play charades, you say "Of course not, because you live in Montana, you're only paying 33%. After all, \$5.00 is only 1/3 of your total \$15.00 price."

Now let us look at what makes up the original \$8.50. That "contract sales price" includes:

1. Labor

- a) Wages
- b) Workers Comp
- c) Unemployment
- d) Benefits
  - i) Retirement
  - ii) Health & Medical
  - iii) Social Security
  - iv) Vacation
  - v) Other

2. Equipment

- a) Personal Property Tax
- b) Replacement Allowance
- c) Recovery Cost
- d) Fuel
- e) Parts & Supplies

3. Real Property

- a) Real Property Taxes
- b) Acquisition Costs
- c) Costs of Fixed Facilities, e.g., Crushers, Loadouts, Etc.

4. Profit

- a) Income Taxes

I hope this Committee will view this bill as an attempt to turn a sow's ear into a silk purse -- a nice idea but one that simply won't work.

Asay  
3-3  
EX#6

HB-759

EXHIBIT #6  
DATE 3-3-87  
759

HOUSE BILL 759 IS A BILL TO CONSOLIDATE PERSONAL PROPERTY INTO ONE CLASS AND SET THE CLASSIFICATION RATE AT 4% OF MARKET VALUE. UNDER OUR CURRENT CLASSIFICATION SYSTEM, PERSONAL PROPERTY IS FOUND IN CLASSES 6,7,8,9,10 AND 16 WITH CLASSIFICATION RATES RANGING FROM 4% OF MARKET VALUE TO 16% OF MARKET VALUE. IN ADDITION, THE PERSONAL PROPERTY OF CENTRALLY ASSESSED COMPANIES IS CLASSIFIED AT 12%.

THE CLASSIFICATIONS ON PERSONAL PROPERTY HAVE NOT CHANGED SIGNIFICANTLY DURING THE PAST FEW YEARS BUT THE CLASSIFICATION OF REAL ESTATE AND IMPROVEMENTS HAVE BEEN REDUCED TWICE SINCE 1977. THESE REDUCTIONS HAVE CAUSED MONTANA TO BECOME UNBALANCED IN ITS TREATMENT OF PERSONAL PROPERTY COMPARED TO REAL PROPERTY.

IN 1977 THE PERSONAL PROPERTY CLASSIFICATIONS WERE MUCH AS THEY ARE NOW, RANGING FROM 11% TO 16% ON MOST PROPERTY CLASSES. REAL ESTATE AND IMPROVEMENTS WERE CLASSIFIED AT 12% OF VALUE, REASONABLY CLOSE TO THE MAJORITY OF PERSONAL PROPERTY CLASSIFICATIONS. SINCE 1977, THE CLASSIFICATION OF REAL PROPERTY HAS BEEN REDUCED, FIRST TO 8.55% AND NOW TO 3.86% OF VALUE FOLLOWING THE LAST TWO REAPPRAISAL CYCLES. THE RESULT HAS BEEN TO HOLD REAL ESTATE TAXES ABOUT CONSTANT OVER THE PAST 10 YEARS OR SO WHILE PERSONAL PROPERTY TAXES HAVE INCREASED, BOTH IN DOLLAR AMOUNTS AND IN RELATION TO TAXES ON REAL PROPERTY.

WE HAVE COME TO THE POINT WHERE MONTANA IS REGARDED AS PUNITIVE IN TAXING BUSINESS PERSONAL PROPERTY AND WE ARE TAXING THIS PROPERTY AT RATES SO MUCH HIGHER THAN SURROUNDING STATES THAT WE ARE NOT COMPETITIVE IN ATTRACTING OR KEEPING BUSINESS IN MONTANA.

THE TAX STUDY PREPARED BY MILLER AND ASSOCIATES FOR THE MONTANA FORWARD COALITION REPORTS THAT THE EFFECTIVE RATE OF PROPERTY TAX ON REAL PROPERTY IN MONTANA IS 1.32% OF MARKET VALUE. THE EFFECTIVE TAX RATE ON COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY IN MONTANA IS 4.46% OR 338% OF THE RATE ON REAL ESTATE. FURTHERMORE, MONTANA'S RATES ARE AT LEAST 3 TIMES AS HIGH AS ANY NEIGHBORING STATE. THE EFFECTIVE TAX RATES ON COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY ARE 1.53% IN IDAHO, 1.48% IN UTAH, 1.14% IN WASHINGTON AND .89% IN WYOMING. FURTHERMORE, THE STATES OF MINNESOTA, NORTH DAKOTA AND SOUTH DAKOTA EXEMPT BUSINESS PERSONAL PROPERTY FROM TAXATION COMPLETELY. IF MONTANA IS TO ONCE AGAIN BECOME COMPETITIVE FOR INVESTMENT AND JOBS WITH SURROUNDING STATES WE MUST RESTORE THE BALANCE IN PROPERTY TAXATION BETWEEN REAL AND PERSONAL PROPERTY AND WE MUST GET BACK IN LINE WITH NEIGHBORING STATES IN THE TAX TREATMENT OF OUR BUSINESS PROPERTY.

HOUSE BILL 759, BY REDUCING THE CLASSIFICATION RATES ON PERSONAL PROPERTY WILL ACCOMPLISH THESE GOALS. FIRST BY ESTABLISHING A RATE OF 4% ON PERSONAL PROPERTY WE WILL SIMPLIFY THE CLASSIFICATION SYSTEM AND WE WILL TAX PERSONAL PROPERTY AT A RATE ONLY SLIGHTLY HIGHER THAN REAL PROPERTY. SECOND, ALTHOUGH THE EFFECTIVE PERSONAL PROPERTY TAX RATE WILL STILL EXCEED THE RATES OF FIVE OF THE SEVEN NEIGHBORING STATES, OUR RATES WILL BE CLOSE ENOUGH TO DEMONSTRATE MONTANA'S COMMITMENT TO ATTRACT AND KEEP BUSINESS IN THE STATE.

IT IS VITAL THAT WE RESTORE BALANCE AND COMPETITIVENESS TO MONTANA'S PROPERTY TAX SYSTEM DURING OUR EFFORTS TO COMPLY WITH INITIATIVE 105 AND TO REFORM MONTANA'S TAX SYSTEM.

HOUSE BILL-759 HAS SIGNIFICANT COSTS TO LOCAL GOVERNMENT ASSOCIATED WITH IT. WHEN IMPLEMENTED HB-759 WOULD REDUCE TAXES ON PERSONAL PROPERTY BY ABOUT \$48 MILLION PER YEAR. THIS IS A REDUCTION IN TOTAL PROPERTY TAXES COLLECTED OF ABOUT 9%, A SUBSTANTIAL, BUT NOT A DEVASTATING REDUCTION IN PROPERTY TAXES. IF THE LEGISLATURE ADOPTS A SALES TAX OR OTHER MEANS OF BROADENING MONTANA'S REVENUE SYSTEM, HB-759 WILL ALLOW AN ORDERLY AND COMPLETE REPLACEMENT OF REVENUES LOST TO LOCAL GOVERNMENT. IF NEW SOURCES OF REVENUE DO NOT BECOME AVAILABLE, HB-759 SHOULD BE ADOPTED TO PREVENT THE FURTHER LOSS OF BUSINESS IN MONTANA. THE EROSION OF MONTANA'S PROPERTY TAX BASE AS BUSINESSES LEAVE THE STATE BECAUSE OF OUR UNBALANCED AND NON-COMPETITIVE PROPERTY TAX STRUCTURE WILL COST THE STATE MORE REVENUE IN THE LONG RUN THAN THE TAX REFORMS CONTAINED IN HB-759.

EX #7  
3-3-87  
Burr

#7  
3-3-87  
HB 759

HOUSE BILL 759

1. AMEND THE TITLE ON LINE 5, FOLLOWING CLASSES BY INSERTING SEVEN, AND ON LINE SIX FOLLOWING 15-6-136, BY INSERTING 15-6-137.
2. AMEND HB-759, PAGE 6, LINE 16 FOLLOWING THE WORD "VALUE" BY INSERTING THE FOLLOWING NEW SECTION:  
SECTION 3. SECTION 15-6-137 IS AMENDED TO READ:  
15-6-137. CLASS SEVEN PROPERTY - DESCRIPTION - TAXABLE PERCENTAGE. (L) CLASS SEVEN PROPERTY INCLUDES:  
(A) ALL PROPERTY USED AND OWNED BY PERSONS, FIRMS, CORPORATIONS, OR OTHER ORGANIZATIONS THAT ARE ENGAGED IN THE BUSINESS OF FURNISHING TELEPHONE COMMUNICATIONS EXCLUSIVELY TO RURAL AREAS OR TO RURAL AREAS AND CITIES AND TOWNS OF 800 PERSONS OR LESS;  
(B) ALL PROPERTY OWNED BY COOPERATIVE RURAL ELECTRICAL AND COOPERATIVE RURAL TELEPHONE ASSOCIATIONS THAT SERVE LESS THAN 95% OF THE ELECTRICITY CONSUMERS OR TELEPHONE USERS WITHIN THE INCORPORATED LIMITS OF A CITY OR TOWN; AND  
(C) ELECTRIC TRANSFORMERS AND METERS; ELECTRIC LIGHT AND POWER SUBSTATION MACHINERY; NATURAL GAS MEASURING AND REGULATING STATION EQUIPMENT, METERS, AND COMPRESSOR STATION MACHINERY OWNED BY NONCENTRALLY ASSESSED PUBLIC UTILITIES; AND TOOLS USED IN THE REPAIR AND MAINTENANCE OF THIS PROPERTY; AND  
~~(D) TOOLS, IMPLEMENTS, AND MACHINERY USED TO REPAIR AND MAINTAIN MACHINERY NOT USED FOR MANUFACTURING AND MINING PURPOSES.~~  
(2) TO QUALIFY FOR THIS CLASSIFICATION, THE AVERAGE CIRCUIT MILES FOR EACH STATION ON THE TELEPHONE COMMUNICATION SYSTEM DESCRIBED IN SUBSECTION (L)(B) MUST BE MORE THAN 1 MILE.  
(3) CLASS SEVEN PROPERTY IS TAXED AT 8% OF ITS MARKET VALUE.
3. RENUMBER SUBSEQUENT SECTIONS.

#8  
87

WITNESS STATEMENT

#8  
DATE 3-3-87  
HB 759  
How  
BILL NO. 759

NAME Mons Teigen  
ADDRESS Helena Box 1679 DATE \_\_\_\_\_  
WHOM DO YOU REPRESENT? Mont. Stockgrowers & Cattlemen  
SUPPORT X OPPOSE \_\_\_\_\_ AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

This bill will serve to bring about more equity in its taxation policies. We release it will cause a shortfall in revenue but should be considered in supporting other revenue sources such as the sales tax. Our organization supports this concept and ask that HB 759 be passed.

EFFECT OF HOUSE BILL 759 ON CITY OF MISSOULA  
PREPARED: 2/27/87

DATE 3-3-87  
HB 759

		1986 CITY OF						
PROPERTY CLASS CODE	CATEGORY *	PROPERTY TAX CLASS	MISSOULA MARKET VALUE	CURRENT TAXABLE PERCENTAGE	CURRENT CITY TAXES	PROPOSED TAXABLE PERCENTAGE	PROPOSED CITY TAXES	CITY TAX LOSS
4211	TRUCKS, 1 TON & 1.5 TON	9	\$627,806.00	13	\$10,590.33	4	\$3,258.56	(\$7,331.77)
4215	TRUCKS, 1 TON & 1.5 TON (L.A.)	9	\$72,338.00	13	\$1,220.26	4	\$375.46	(\$844.79)
4231	TRUCKS OVER 1.5 TONS	10	\$1,194,045.00	16	\$24,790.28	4	\$6,197.57	(\$18,592.71)
4233	TRUCKS OVER 1.5 TONS (L.A.)	10	\$225,101.00	16	\$4,673.46	4	\$1,168.36	(\$3,505.09)
4271	COAL & ORE HAULERS	10	\$0.00	16	\$0.00	4	\$0.00	\$0.00
4301	BUSES (VALUE INCLUDED W/ TRUCKS)	9	\$0.00	13	\$0.00	4	\$0.00	\$0.00
4401	MOTORCYCLES (BACK TAX ONLY)	16	\$40,903.00	11	\$583.83	4	\$212.30	(\$371.53)
4513	TRAILERS 18,000 LBS & UNDER (LA)	8	\$33,267.00	11	\$474.84	4	\$172.67	(\$302.17)
4531	TRAILERS 18,001 LBS & OVER	10	\$123,257.00	16	\$2,559.01	4	\$639.75	(\$1,919.26)
4532	TRAILERS 18,000 LBS & UNDER	8	\$260,750.00	11	\$3,721.84	4	\$1,353.40	(\$2,368.44)
4533	TRAILERS 18,001 LBS & OVER (LA)	10	\$11,146.00	16	\$231.41	4	\$57.85	(\$173.56)
4601	AIRCRAFT	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
4701	BOATS, MOTORS, & WATERCRAFT	16	\$771,757.00	11	\$11,015.75	4	\$4,005.73	(\$7,010.02)
4831	ALL TERRAIN VEHICLES/GOLF CARTS	16	\$15,444.00	11	\$220.44	4	\$80.16	(\$140.28)
6112	HARNESS, SADDLERY, & TACK	16	\$660.00	11	\$9.42	4	\$3.43	(\$5.99)
6311	COMMERCIAL FURNITURE & FIXTURES	9	\$35,585,746.00	13	\$600,288.83	4	\$184,704.26	(\$415,584.58)
6315	COMM. FURNITURE/FIXTURES (L.A.)	9	\$0.00	13	\$0.00	4	\$0.00	\$0.00
6511	HEAVY MACHINERY & SM EQUIPMENT	8	\$1,833,156.00	11	\$26,165.74	4	\$9,514.81	(\$16,650.92)
6514	MANUFACTURING MACHINERY & TOOLS	8	\$579,567.00	11	\$8,272.51	4	\$3,008.18	(\$5,264.32)
6515	MINING MACHINERY & TOOLS	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6516	OIL & GAS FIELD EQUIPMENT	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6517	SKI LIFTS	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6519	SUPPLIES & MATERIALS	8	\$819,534.00	11	\$11,697.70	4	\$4,253.71	(\$7,443.99)
6520	DRILL RIGS	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6521	SEISMOGRAPH RIGS & EQUIPMENT	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6522	SERVICE/WORKOVER RIGS & OIL EQUIP	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6533	MANUFACTURING MACH. & TOOLS (LA)	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6534	SUPPLIES & MATERIALS (L.A.)	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6535	HEAVY EQUIPMENT (L.A.)	8	\$0.00	11	\$0.00	4	\$0.00	\$0.00
6536	UTILITY INTRA-COUNTY LINES (LA)	10	\$0.00	16	\$0.00	4	\$0.00	\$0.00
6831	CABLE TELEVISION SYSTEMS	10	\$829,319.00	16	\$17,217.99	4	\$4,304.50	(\$12,913.49)
6832	THEATRE PROJECTORS/SOUND EQUIP	10	\$47,285.00	16	\$981.71	4	\$245.43	(\$736.28)
6833	RADIO/TV BROADCASTING EQUIP	10	\$710,194.00	16	\$14,744.76	4	\$3,686.19	(\$11,058.57)
6834	CITIZEN BAND RADIOS/MOBILE PHONE	9	\$7,663.00	13	\$129.27	4	\$39.77	(\$89.49)
6835	ALL OTHER PROPERTY (NEC)	10	\$0.00	16	\$0.00	4	\$0.00	\$0.00
6837	LEASED/RENTAL EQUIP NOT ELSEWHERE	8	\$8,749.00	11	\$124.88	4	\$45.41	(\$79.47)
6838	OIL & GAS FLOW LINES	10	\$0.00	16	\$0.00	4	\$0.00	\$0.00
TOTAL EFFECT ON CITY			\$43,797,687.00		\$739,714.27		\$227,327.51	(\$512,386.75)

LOSS OF \$512,386 EQUALS 7.67% OF THE CITY'S \$6,678,422 1986 PROPERTY TAXES (INCLUDING TAX INCREMENT TAXES).

\* (L.A.) OR (LA) AFTER CATEGORY DESCRIPTION DENOTES LOCALLY ASSESSED PROPERTY OF A CENTRALLY ASSESSED ENTERPRISE.

SOURCE: MISSOULA COUNTY ASSESSORS REPORT TO THE STATE DEPARTMENT OF REVENUE FOR THE YEAR 1986  
FOR THE INCORPORATED CITY OF MISSOULA.  
OWN CALCULATIONS.

#10  
87

## WITNESS STATEMENT

#10  
~~3-3-87~~  
~~759~~

NAME Claudette Morton BILL NO HB 759  
ADDRESS 33 S. Last Chance Gulch, Helena DATE 3/3/87  
WHOM DO YOU REPRESENT? Board of Public Education  
SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## Comments:

The Board of Public Education is concerned first and foremost with the quality of education for all of Montana's children. While we recognize that these are difficult economic times for Montanans, HB 759 is not the answer with regard to tax relief. We must oppose HB 759 because of the significant cut to the School Equalization fund. Particularly distressing, besides the future negative impact on education, is the retroactive date which would create problems for this very year of which we are in the last half. Therefore, we urge your committee to defeat HB 759.



EXHIBIT # 11  
DATE 3-3-87  
CITY OF BILLINGS HB \_\_\_\_\_

JAMES W. VAN ARSDALE

MAYOR

P.O. BOX 1178

BILLINGS, MT 59103

PHONE (406) 657-8296

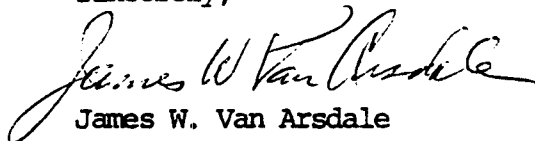
January 5, 1987

MEMBERS OF THE SENATE TAXATION COMMITTEE:

The City Council of the City of Billings voted in the Spring of 1986 to invest \$102,000 in the Moss Mansion. Many of our historic structures are being razed and we need to save these magnificent structures, such as the Moss Mansion, for future generations.

We urge the Senate Taxation Committee to give positive consideration for financial support of the Moss Mansion.

Sincerely,

  
James W. Van Arsdale  
Mayor

JWVA:bm



EXHIBIT \_\_\_\_\_  
DATE 3-3-87  
HB \_\_\_\_\_

January 5, 1987

MEMBERS OF THE SENATE TAXATION COMMITTEE:

In as much as our State's second largest industry, tourism, is the only Montana industry which is presently showing any growth, it is important that the people in Montana nurture its growth and development.

The Tourism and Conventions Council and the Billings Chamber Board of Directors, therefore, see the preservation of historic buildings and landmarks throughout our State as a high priority item. The Billings Preservation Society's ambitious efforts to purchase and maintain the historic Moss Mansion is an endeavor which has our overwhelming support.

We urge the Senate Taxation Committee to consider the very positive, proactive value of providing its support for the purchase of the Mansion, as well.

Sincerely,

*Alan Elliott*

Alan Elliott, Chairman  
Tourism and Conventions Council  
Billings Chamber of Commerce

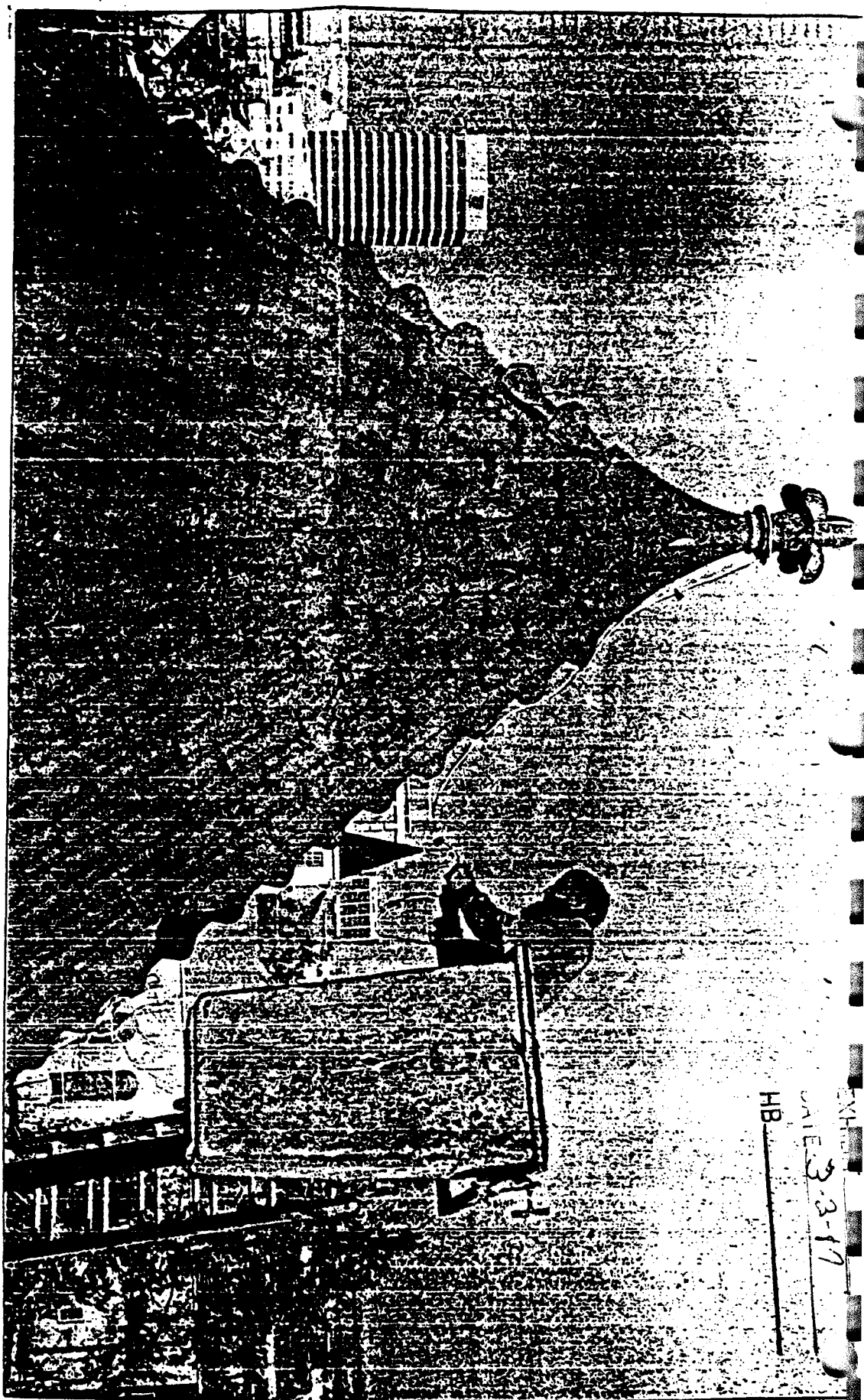
AE/nh

# High lights

Terry Reimers of Billings Neon on Thursday attaches the highest portion of the 660 white lights that will decorate the Moss Mansion during the holidays. The lights, which The Billings Ga-

zette helped pay for, will shine for the first time on Nov. 28, when the Billings Holiday Parade marches past the house. The parade begins at 7 p.m.

Gazette photo by Larry Meyer



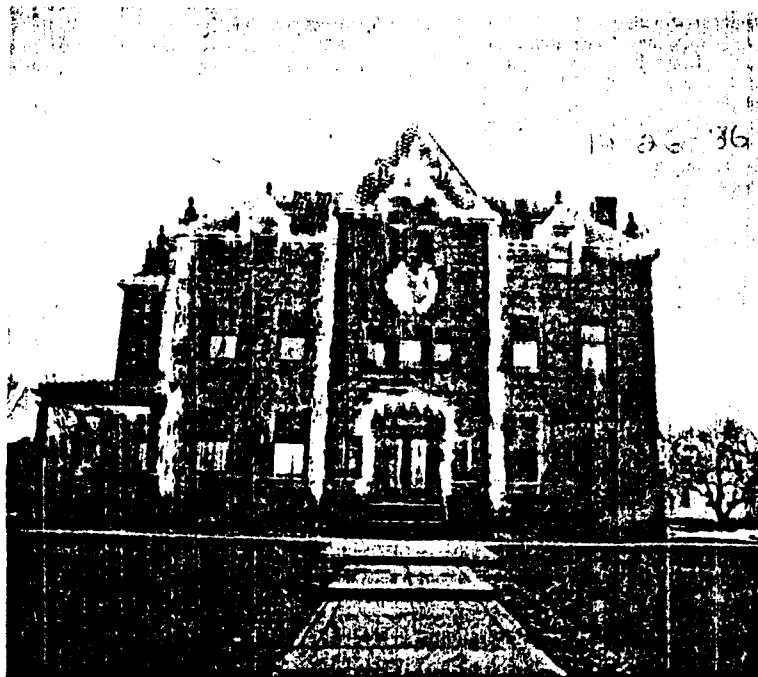
HB

EX-101  
DATE 3-3-17

3-3-87

HB

# Our Christmas Gift to the Community



Gazette photo by James Woodcock

Christmas lights on the Moss Mansion shine brightly at dusk. The decorations will be lit every night through the holiday season.

**T**he Billings Gazette is proud to have funded and coordinated the installation of the Christmas lights on the Moss Mansion. Our goal was to focus attention on this historic home during the holidays. This project is part of the Gazette's continuing effort to assure that the Moss Mansion will truly become "A Mansion for Everyone."

**W**e wish to thank the following individuals and businesses for their advice and assistance in this project:

Billings Neon  
Grant Gustafson, Drake Gustafson & Associates  
Eddy's Ornamental Iron  
Kathy Shiroki  
Dick Howe, Lamplighter Systems

The Moss Mansion is open  
Saturday **Tour Is** m.- 3 p.m.  
**Sold Out**  
Chill — \$4.00

Billings Gazette





# BILLINGS PRESERVATION SOCIETY

3-3-87  
HB

## Board of Directors

**President**  
Joy Gulver  
Certified Public Accountant

**First Vice President**  
Carol Waller  
Community Volunteer

**Second Vice President**  
Grant Gustafson  
Architect

**Corresponding Secretary**  
Ruth Towe  
Community Volunteer

**Recording Secretary**  
Sherril Burke  
Community Volunteer

**Treasurer**  
Jack Dempsey  
Community Volunteer

**Members-at-Large:**  
Tom McKellick  
Community Development Director  
Judy McNally  
Community Volunteer  
Lockwood Brown  
Architect  
Sonia Hart  
Community Volunteer  
Vern Drake  
Architect  
Lucille Mills  
Director of Cable TV Company

**Rep. of Billings Park, Recreation  
& Preservation Foundation**  
John Fekety  
Certified Public Accountant

## Committee Chairmen:

**Moss Mansion Coordinator**  
Dwight Olson  
Community Volunteer  
**Publicity**  
Kay Foster  
Community Volunteer  
**Publications**  
Loretta Breslin  
Human Res. Director  
**Member Relations**  
Dorothy Dempsey  
Community Volunteer  
**Tours**  
Judy Rich & Linda Cladis  
Community Volunteers  
**Preservation Awareness**  
Grant Gustafson  
Architect  
**Planning**  
Christine Scott  
Community Volunteer

**Jack Dempsey**  
Treasurer  
230 Parkhill Dr.  
Billings, MT 59102

**Business Correspondence**  
P.O. Box 1456  
Billings, MT 59103

## MOSS MANSION Summary of 1986 operations

### Income:

Tours-regular	\$20,821	(Over 7,000 visitors in eight months)
Tours-fundraising	9,176	
Special Events	6,308	
Membership Dues	730	
Gift Shop	922	
Interest Income	1,191	
Grants	5,100	
Gifts to Acquisition & Start-up Fund	90,281	
Less Down Payment	(72,000)	
Other operating income	1,391	
	<u>63,920</u>	

### Disbursements:

House & Grounds Expenses	24,669*
Tours & Museum Supplies	1,392
Promotion & Fund Develop.	10,353**
Newsletter, Membership & Administration Costs	2,306
	<u>38,720</u>

### Notes:

\*Includes \$7,228 property taxes, \$3295 for electronic security system, \$4951 for interim director's compensation, \$2604 for utilities, and \$2165 for janitorial/groundskeeping.

\*\*Includes \$3,000 deposit with supplier of bricks used in current engraved brick promotional campaign.

\* \* \* \* \*

### Project Cost:

Purchase price	\$450,000
Estimated	
Start-up cost	30,000
Endowment fund	17,000
<b>Total</b>	<u>497,000</u>

### Project Funding:

City of Billings	\$102,000
Inheritance Tax	113,000
LRBP Bonds	50,000
Down Payment	
Remitted 2/86	72,000
Expended Start-up	13,000
Acquisition Fund	
Account Balance	39,000
Pledges Outstanding	53,000
Remaining Funds	
For Acquisition	21,000
For Start-up	17,000
For Endowment	17,000
	<u>497,000</u>

# Moss Mansion coming 'home'

 EXHIBIT 11  
 DATE 3-3-87  
 HB

The Moss Mansion is nearing its "ribbon cutting" stage.

Sure, the mansion has been open to the public, and the people have come in droves for tours, for a taste of life that is uniquely portrayed within its walls.

But the ribbon hasn't been cut yet, there has been no snip of scissors.

Ribbon cuttings are symbolic, marking the end of efforts to build bridges across rivers, or bridges to the past like the Moss Mansion.

And we await that final act, but two important steps remain to be taken.

First the Legislature must pass Senate Bill 26.

Rep. Tom Hager introduced the bill co-signed by Kelly Addy, Gary Spaeth, Tim Whalen, Cal Winslow, Tom Keating, 'Doc' McLane, Bob Brown, Nancy Keenan, Bruce Crippen, Dan Harrington, Dennis Rehberg, Jack Ramirez, Bruce Simon, John Harp, M. Williams and Joseph Mazurek.

The bill is entitled:

"An act requiring the Department of Revenue, on behalf of the state of Montana, to accept in-kind payment of certain inheritance and estate taxes from the Moss estate, and providing an immediate effective date."

Because the Moss Mansion is of such significance historically, the state is asked to accept "as in-kind payment in lieu of \$113,000 due in estate and inheritance taxes an interest in the Moss Mansion."

Basically, the state would be entitled to a 61.5 percent ownership interest in the property, and the city of Billings 38.5 percent.

The bill is a good one.

It will give the state a historical treasure for virtually no money. The state gets \$113,000 worth of property in lieu of cash. It will allow the city of Billings to preserve the structure for the benefit of all state residents.

The Senate recognized its worth. The bill passed second reading by a 50-0 margin, and the third reading 46-3. It will come before the House in early March. It is hoped the House will follow the Senate's lead on the bill.

The second step is almost as easy.

The people of Billings have pulled to within \$20,000 of their goal to buy the mansion. Already, the people have personally put more than \$100,000 in cash and pledges into the program.

To raise the remaining \$20,000 area residents are being asked to buy a brick which will be used in landscaping the mansion grounds. These bricks will be etched with the names of contributors, and will cost \$25 for one line and \$35 for two. For more information call the Moss Mansion, or write to Moss Mansion, 914 Division Street, Billings, 59101.

That isn't much money to invest in Billings' future and Billings' past. That isn't much to have an anchor to hold tourists in Billings in the summer, to have a place to take Aunt Tildy when she comes visiting next summer.

And that isn't much money to have your name etched in brick so your children and their children will know that you played a part in preserving a piece of history.

Be a brick. Buy a brick, and help build a monument to the caring people of Montana.

2-19-87

1188/11

EXHIBIT 3 10-17

100

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1188/11

MOSS MANSION STATISTICS

1. Tours started May 11, 1986 and continued until Dec. 27, 1986. There were 65 tours in this period. Average attendance was 112 persons per tour.

2. Attendance was as follows:

Out of State guests - - - - -	818
State of Montana guests (excludes Billings) - - - - -	794
Billings, Montana guests - - - - -	4,251
Miscellaneous guests - no record kept of addresses. Many would have been from out of State or out of Billings - - - - -	1,370
Foreign guests - - - - -	<u>48</u>

TOTAL ATTENDANCE during this period - - - - - 7,281

3. Total attendance in this 7½ months period:

States represented, including Alaska and Hawaii - -	43
Cities and towns in Montana represented - - - - -	110
Cities in United States represented - - - - -	333

4. We are attaching a list of the various States with representatives attending the Mansion during this period. California was No. 1. Washington State was No. 2.
5. We are attaching a list of the cities in Montana with representatives visiting the Mansion.
6. We are attaching a list of the foreign countries represented at the Mansion.
7. A petition has been circulating to request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations. The petition was started in October and there are now 1700 signatures.

Guests from the following towns and cities in Montana visited the Moss Mansion from May 11, 1986 though November 29, 1986.

Absarokee	Seeley Lake	Twin Bridges
Bridger	Savage	Wolf Point
Broadview	Joliet	Wibaux
Butte	Laurel	Whitehall
Bozeman	Lavina	White Sulphur Springs
Baker	Livingston	West Yellowstone
Belgrade	Lewistown	Worden
Billings	Lakeside	Winnett
Bridger	Molt	Sand Coulee
Brockway	Missoula	Stevensville
Belt	Miles City	Anaconda
Big Timber	Malta	Ashland
Busby	Moore	Antelope
Columbus	Medicine Lake	Ballantine
Colstrip	Melville	Cut Bank
Choteau	Peerless	Culbertson
Conrad	Philipsburg	Glasgow
Custer	Park City	Edgar
Deer Lodge	Power	Grass Range
Dell	Polson	Fishtail
Ekalaka	Rapelje	Gardiner
Frenchtown	Roundup	Havre
Fairfield	Ryegate	Kalispell
Fairview	Ramsey	Lodge Grass
Forsyth	Raynesford	Lolo
Fort Peck	Red Lodge	Melstone
Fromberg	Ronan	Warren
Great Falls	Roundup	Belfry
Glendive	Silesia	Big Sky
Helena	Shepherd	Chester
Havre	Sidney	Circle
Huntley	Stevensville	Dutton
Hysham	Stockett	Froid
Harlowton	Terry	Hobson
Reed Point	Pryor	Philipsburg
Hardin	Polson	Plentywood
Acton		Ingomar

TOTAL OF 110. 794 guests from these 110 cities and towns in Montana visited the Moss Mansion during this period. The 794 figure does not include anyone from Billings.

Guests from the following States visited the Moss Mansion from May 11, 1986 through November 29, 1986.

Pennsylvania  
South Dakota  
Texas  
West Virginia  
Washington, D.C.  
Tennessee  
Utah  
Vermont  
New Mexico  
Virginia  
Wyoming  
Washington  
Wisconsin  
Arizona  
Colorado  
California  
Florida  
North Carolina  
Georgia  
Illinois  
Alaska  
Hawaii

Idaho  
Indiana  
Iowa  
Kansas  
Kentucky  
Louisiana  
Minnesota  
Michigan  
Connecticut  
Maryland  
New Jersey  
Nebraska  
North Carolina  
North Dakota  
New York  
Nevada  
Delaware  
Ohio  
Oklahoma  
Missouri  
Oregon

Total of 43 states represented in this period.

-----  
Guests from the following foreign countries visited the Moss Mansion.

Taybilaron Bohol, Phillippines  
Mexico City, Mexico  
London, England  
Gibraltar  
Winnipeg, Canada  
Edmonton, Alberta, Canada  
Japan (9 visitors)  
Regina, Sas., Canada  
Diamond City, Alberta, Canada  
Denmark  
Ludenscheid, West Germany  
Okinawa  
Hanover, Germany

Christ Church, New Zealand  
Vancouver, B.C. Canada  
Moose Jaw, Sask., Canada  
British Columbia, Canada  
Big Bear Lake, Canada  
Lethbridge, Alb., Canada  
Venezuela  
Australia  
Botswana, Africa  
Calgary, Canada  
Bordeau, France  
Winnipeg, Manitoba, Can.  
Edmonton, Alb., Canada

THE MOSS MANSION WORKS FOR MONTANA

EXHIBIT  
DATE 3-3-87  
HB                     

FACT: The MOSS MANSION is a National historic treasure. Famous architect, Henry Janeway Hardenbergh designed The Plaza Hotel and original Waldorf Astoria in N.Y. City and the Willard Hotel in Washington D.C.

1. Out of state tourists are drawn to this fact.

FACT: The MOSS MANSION has proved itself as a major tourist attraction

1. 7,000 paying guests in 7 months
2. 110 Montana cities and towns represented
3. 43 different states
4. numerous foreign countries

FACT: The MOSS MANSION, with it's Victorian opulence, will be a tremendous educational tool.

1. An educational program for school children is underway.
2. Established tours educate guests on our history.

FACT: The BILLINGS PRESERVATION SOCIETY now has more than 400 members.

1. The MOSS MANSION has captured the hearts and interest of the community.
2. Out of town patrons have both joined the Society and returned for second tours.

FACT: Numbers of guests have increased past our grandest expectations.  
Guests tell our tour guides that the MOSS MANSION ranks among the finest historic homes across our Nation.

# BIG

The above material was provided by the Travel and Convention Bureau. It is our belief that every tourist dollar spent in Billings is another tourist draw added to the State of Montana. What holds them an extra day in Billings brings the tourist back another year to see more. Our State has only begun to tap it's tourist potential.



DATE 3-3-19  
HB

## Moss Mansion has magic for Billings

Building must be preserved

The heavy door opens a crack, and a woman stands tentatively in the entryway. Introductions are made: all is as it should be.

The visitors are invited to enter. They step over the threshold and into the past. The trip is sheer delight.

### Gazette opinion

Within the walls of Billings' own time machine, the Moss Mansion on Division Street, lives a world nearly a century old. It truly lives there in a library of heavy woods, leather-backed books and stained-glass windows, in a Louis XV parlor with rose motif.

It takes only a little imagination to see Billings' early aristocracy seated at the table in the family dining room, to picture children seated on cushions on the second-floor landing, watching some gala affair below.

And everywhere is evidence of the family that lived there.

Photographs of a little girl and the

dress she wore. Pictures of people long departed, parties long forgotten.

There were decisions made in this home which shaped the state's past and our present, handshakes that made the Magic City magic.

The Billings Preservation Society is working hard to preserve the mansion.

The building is vulnerable. It occupies a full block of valuable downtown property. It is filled with antiques that most collectors only dream about. There is conjecture that some might strip the building, tear it down and build something more in keeping with our times.

But the heirs would like to see the building preserved. They would like to keep the time machine in place so that flocks of school children might wander through and see the past through the works of a family who lived in those times and not just on the pages of history books.

The property has been appraised at \$600,000. The family is willing to sell the mansion, grounds and furnishings to the

preservation society for \$450,000 in return for the knowledge that it will be preserved, not destroyed.

That takes commitment.

The preservation society has collected \$10,000 and has pledges for more. That takes commitment.

Be under notice that The Gazette is making a commitment, too.

The paper intends to enter a partnership with the preservation society to ensure that this goal is achieved. We will lend our efforts to a fund-raising project. We will put our money where our mouth is. The Gazette will announce a major contribution to the project at a later date.

It is time now for the community to realize the asset it has in the Moss Mansion and to commit itself to the building's preservation.

The mansion can draw people to Billings. It can hold them here a few extra hours, a few extra days as the ambiance of the building captures them. It can provide a pleasant afternoon for visitors in Billings.

It can allow us to step back in the past for a few magic moments in the Magic City.

Make a commitment. Send \$15, \$25, \$50 dollars to the Billings Preservation Society, c/o Jack Dempsey, treasurer, Box 1456, Billings, 59103. Send more if you can. Let the magic touch you, and work a little magic of your own.

Commit!



HENRY JANEWAY HARDENBERGH, ARCHITECT

P.B. MOSS hired the best. Mr. Henry Hardenbergh was highly recognized in the east coast for his innovative work on deluxe apartment buildings and elegant hotels. When Mr. Moss contracted with Hardenbergh to design his grand home on the outskirts of Billings around 1900 he set a high architectural standard for the new boom town. The opulent Billings Mansion is the only work we are aware of in the west. After designing the Moss Mansion, Hardenbergh went on to do some of the finest and most cherished buildings in New York City, Boston and Washington D.C.

A VERY ABBRIEVIATED LIST OF SOME OF HIS WORK IS AS FOLLOWS:

Original Waldorf and Astor Hotels of New York City  
Dakota Apartments - New York City  
Plaza Hotel - New York City  
The Tower for Carnegie Hall - New York City  
Copley Plaza Hotel - Boston  
Willard Hotel - Washington D.C.  
New Windsor Hotel - Monreal, Canada  
Buildings on Rutgers University Campus -New Jersey  
Palmer Stadium and Physical Labortories, Princeton University - N.J.  
Dwellings, churches, businesses in N.Y., N.J., Pennsylvania  
P.B. Moss Mansion - Billings, Montana

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Because of it's architectural and on going educational value the MOSS MANSION will continue to be a tourist draw to our State of Montana and to our local citizens and school children as they study the Victorian Era of American history.

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THE PLAZA HOTEL , New York City.

Significant as one of the most distinguished examples of American architecture of the early twentieth century, the hotel remains today as one of the truly great hotels of the world. It has been the setting of many famous movies, the most recent being "Crocodile Dundee".

Architect - H. Hardenbergh





WESTIN HOTELS

Jeffrey Flowers  
Managing Director

# *The Plaza*

EXHIBIT \_\_\_\_\_  
DATE 3-3-87  
HB \_\_\_\_\_

October 24, 1986

Ms. Judy McNally  
Billings Preservation Society  
5604 Walter Hagen Drive  
Billings, Montana 59106

Dear Ms. McNally:

Thank you for your recent letter to my office regarding your research on Plaza architect Henry Janeway Hardenbergh. I especially liked your biographical notes ... please keep me up to date on anything additional you hear or read about concerning Hardenbergh ... our notes are limited.


I can add, however, that I believe the Bellevue Stratford Hotel in Philadelphia was also a project of Hardenbergh's. You may want to look into that further.

Enclosed is a book on The Plaza published during our 75th anniversary celebration in 1982. Also included is a press kit on our historic hotel.

We are very proud that The Plaza has recently been named a National Historic Landmark. A distinction only our hotel holds in New York City. Of course, it is a tribute to Henry J. Hardenbergh's fine work!

Best regards,

T H E P L A Z A

  
Janet E. Martin  
Advertising & Public  
Relations Manager

Enclosures

# Polishing The Crown Jewel Of HB Pennsylvania Avenue

*Vacant since the 1960s and nearly demolished, the historic and influential Willard Hotel has been restored to its earlier grandeur*

Nathaniel Hawthorne, while covering the Civil War for *The Atlantic Monthly*, said that The Willard Hotel on Pennsylvania Avenue in Washington, D.C., could be "much more justly called the center of Washington and the Union than either the Capitol, the White House, or the State Department. . . You exchange nods with governors of sovereign States; you elbow illustrious men, and tread on the toes of generals; you hear statesmen and orators speaking in their familiar tones. You are mixed up with office seekers, wire pullers, inventors, artists, poets, prosers. . . until your identity is lost among them."

Today, following a meticulous, \$113-million renovation, the Willard Hotel is aiming to regain the prominence and prestige it lost during its decline after World War II. Its new incarnation combines ele-

gantly restored hotel spaces with a subdued office retail addition, to make it viable in today's market.

## Came to prominence in 1850s

The site on which The Willard stands has served as a hostelry in some form since 1816, but it was not until Henry Willard bought the property in 1850 that its position as a major social and political force in Washington really began. With his brothers Edwin and Joseph, Henry conceived the notion of a grand hotel for Washington, and with its location across from the Treasury Building and up the street from the White House, the Willard offered much potential. As a result, the three brothers merged the existing row houses into a four-story, 100-room hotel.

There is no question it has played an exciting role in U.S. history al-

ready. It was there that such presidents as Abraham Lincoln and Calvin Coolidge stayed until they moved into the White House. It also was where Julia Ward Howe penned the lyrics to "The Battle Hymn of the Republic"; where Andrew Johnson stayed when he returned to Washington as a Tennessee senator following his term as president; where Ulysses S. Grant would go for an afternoon respite, only to find himself cornered in the lobby by people seeking his help, coining the term "lobbyist."

With the dawning of the new century came a new Willard Hotel as well, built on the site of the original. The first phase of its design, a 14-story building that was one of the city's first skyscrapers, opened in 1901. Henry Janeway Hardenbergh, the architect of the Waldorf Astoria and Plaza hotels, designed it

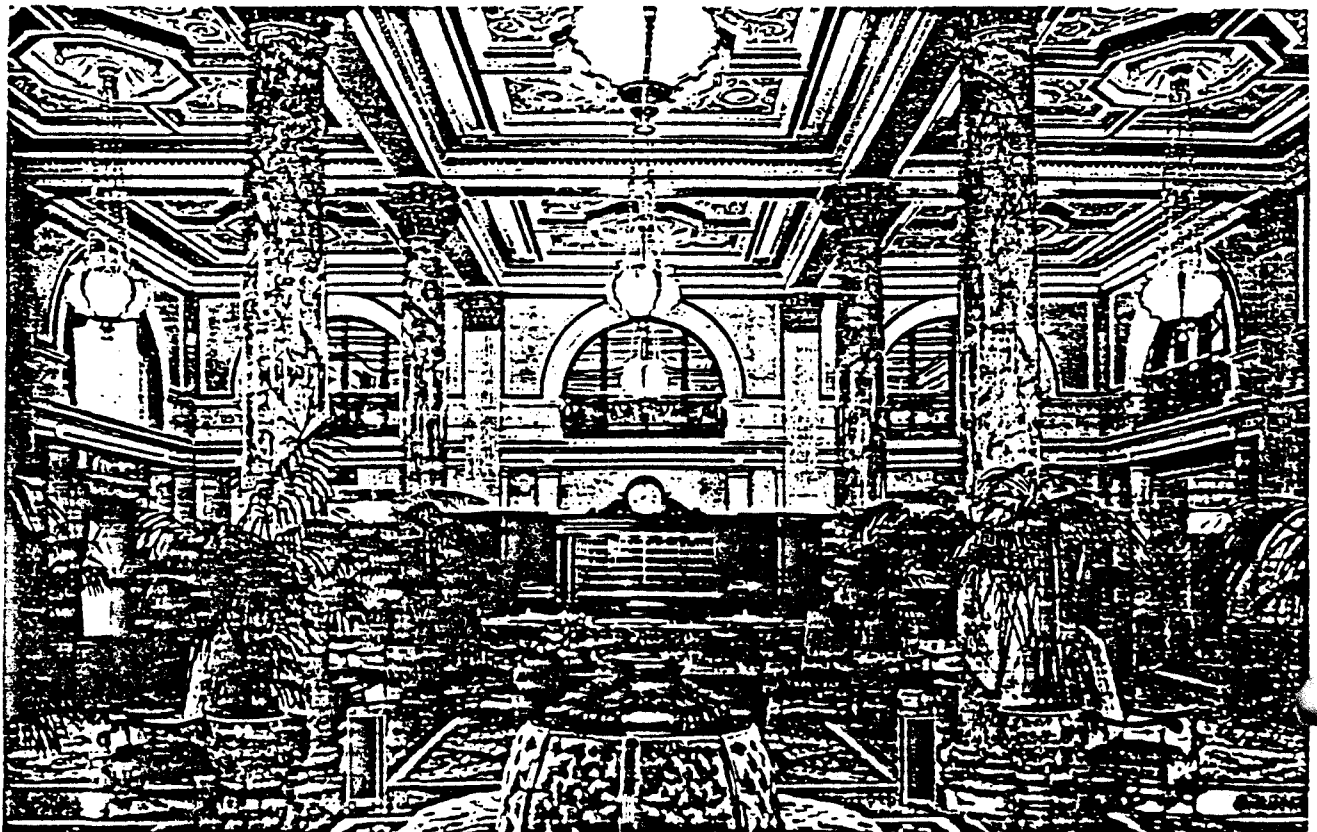


EXHIBIT  
DATE 3-3-87  
HB: \_\_\_\_\_

**THE**  
**WILLARD INTER-CONTINENTAL**  
WASHINGTON, D. C.

---

Mr. Gary Svee  
Opinion Editor  
Billings Gazette  
Billings, Montana

Dear Mr. Svee:

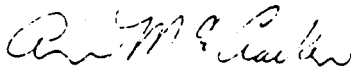
As one who has been closely involved in the restoration of one of the renowned architect Henry Hardenbergh's works, the Willard Inter-Continental Hotel in Washington, DC, I was pleased to learn of the Billings Preservation Society's plans to purchase the P.B. Moss home. It is one of the few residential buildings designed by Hardenbergh, and I understand that it is the only one of his structures in the state of Montana.

The restoration of the Willard has been an extraordinarily rewarding experience. A historic landmark, the Willard has hosted every president from Franklin Pierce to Dwight Eisenhower, and most recently Ronald Reagan. The importance of the Willard in history inspired us to restore the building with painstaking detail. Paint chips were scientifically analyzed in order to duplicate exactly the original colors. Old photographs, letters and documents, even personal interviews with those who remembered the Willard in its heyday were used to return the building to its past grandeur.

Like the historic Waldorf-Astoria, the New York Plaza hotel and the Dakota apartments in New York, the Willard showcased Hardenbergh's innovative talents -- the Second French Empire Beaux-Arts exterior housed one of the first steel structures in Washington, DC.

I am proud to see another example of his fine work being preserved for the enjoyment of all and I applaud the efforts of the Billings Preservation Society. I wish them success and pleasure with this project.

With best wishes,



Ann McCracken  
Director of Public Relations



# THE COPLEY PLAZA

138 ST JAMES AVE  
COPLEY SQUARE, BOSTON, MASSACHUSETTS 02116

DATE 3-3-87  
HB \_\_\_\_\_

December 1, 1986

Editor  
Billings Gazette  
Billings, MT 59106

Dear Sir:

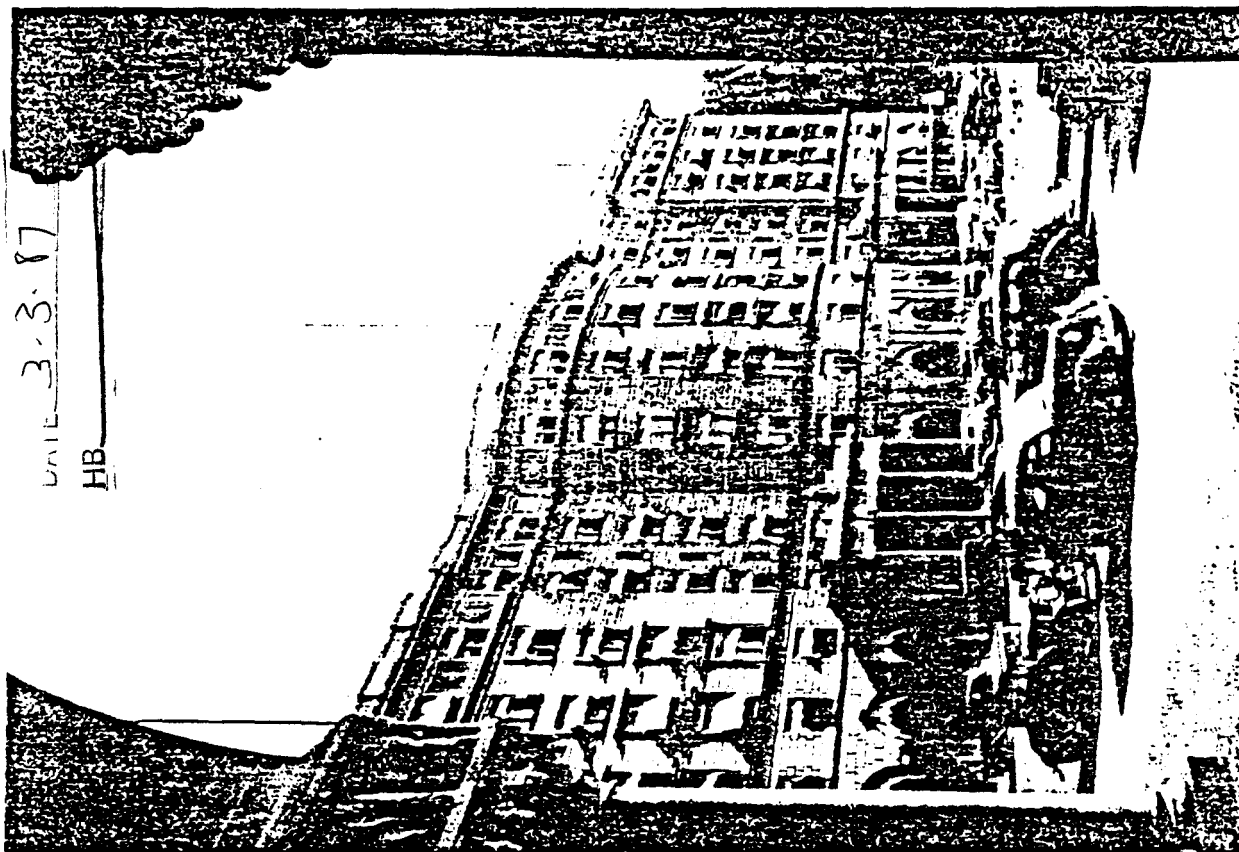
We are delighted to learn from Judy McNally that the Grande Dame of Boston, the Copley Plaza, has a "relative" in Billings, the Moss Mansion, both buildings having been designed by the New York architect, Henry Janeway Hardenbergh.

We would like to wish the Billings Preservation Society every success in it's fundraising drive to preserve the Mansion and hope that any Billings residents coming to Boston will come to the Copley for a personal tour.

Yours sincerely,

Ann Sargent  
Director of Special Events

AS:SH



The Copley Plaza, since its first days, was the Boston "home" of many of the world's most distinguished citizens. Every President since William Howard Taft has stayed at the Copley Plaza; royalty from Greece, Thailand, Abyssinia, Saudi Arabia, Iran, Belgium, Denmark, and England have visited the hotel, as have most of the newsmakers of the last 70 years.

The hotel was purchased in 1973 by its neighbor, the John Hancock Mutual Life Insurance Company, is operated by Hotels of Distinction, Inc. All 450 guest rooms and suites have been designed and decorated to reflect the grace of a glorious past, but in keeping with modern and contemporary avenues of comfortable living. "Boston's most Boston-type room" characterizes the elegant Cafe Plaza with its superior cuisine and service and Copley's Restaurant, described by Managing Director Alan Tremaine as "handsome Edwardian clutter", serve the city as well as in-house guests. The little pink and green Tea Court in the East Lobby provides a quick breakfast, lunch, or leisurely English Tea.

The Copley Plaza is truly the Grande Dame of Boston as it goes forward toward its first century of service in the New Boston. It can be truly said that: "To stay in Boston is to stay at the Copley Plaza."



## COPLEY PLAZA BOSTON

(617) 267-5300

TOLL FREE 800 - 225 7654

Architect - H. Hardenbergh

Original Waldorf-Astoria  
New York City  
Architect - H. Hardenbergh

DATE 3-3-87  
HB \_\_\_\_\_

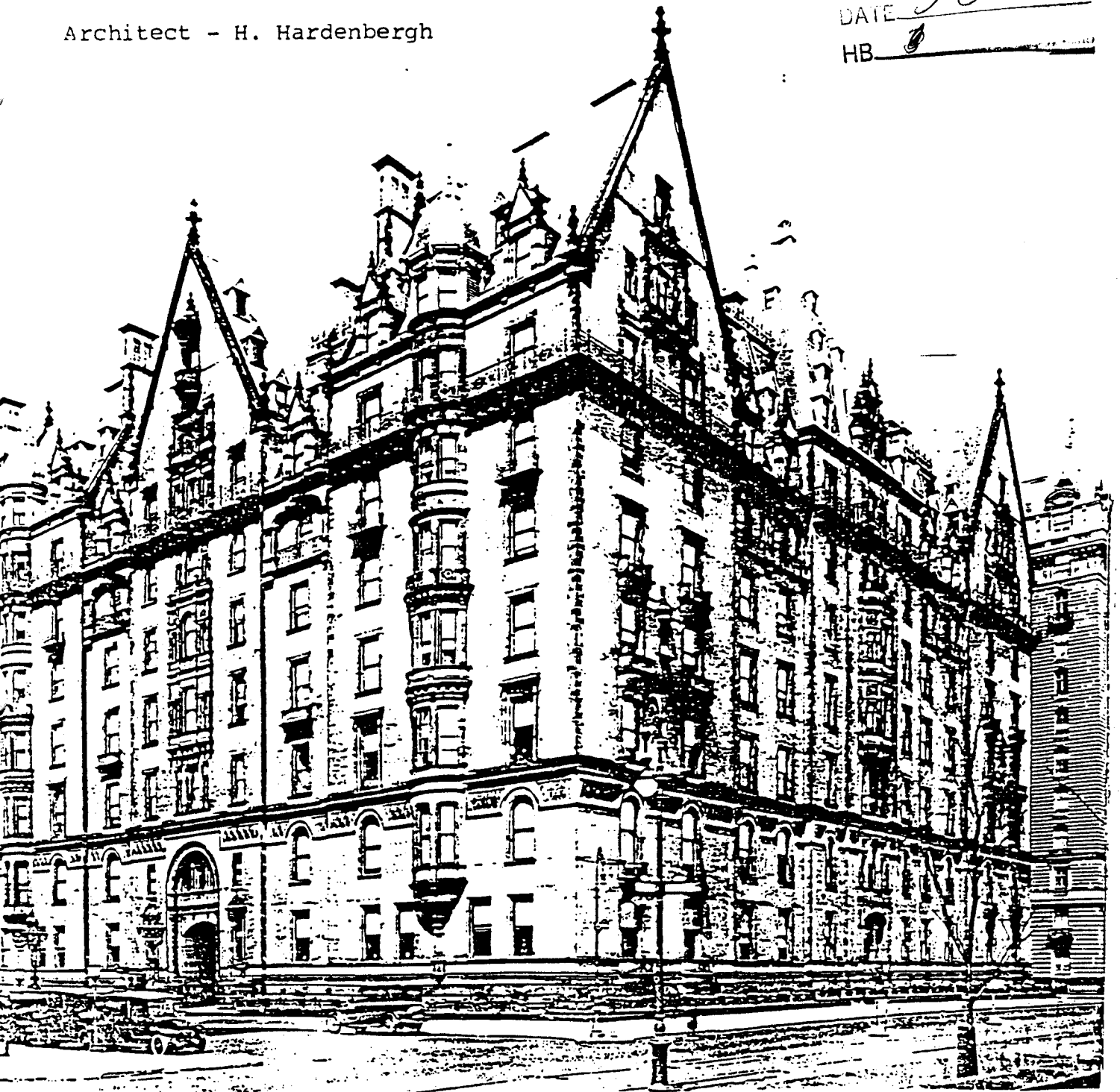


The Waldorf-Astoria was actually two hotels, the Waldorf and the Astoria, that were joined together: the first opened in 1893 and the latter in 1897. The Waldorf was built by William Waldorf Astor, who was preparing to settle in England where he could buy himself a title ( he ultimately became a viscount). Astor razed his father's house on the northwest corner of Fifth Avenue and Thirty-third Street in N.Y. and overshadowed his despised aunt's house next door on the avenue with a massive ten-story hotel crowned by turrets and enormous gables rising another three or four stories. Aunt Caroline's son, John Jacob decided it would be fun to demolish HIS mother's house and build stables to stink up William's resplendent hotel. But since they were in business together- their joint fortune estimated a two hundred million dollars- John Jacob reconsidered and joined his cousin William Waldorf in the hotel business. Both hotels were designed by Henry J. Hardenbergh.

The Dakota - New York City.

Architect - H. Hardenbergh

DATE 3-3-87  
HB 1



The Dakota Apartments were designed as a new form of urban living by Henry J. Hardenbergh. Built in 1882 on Central Park West, the apartments housed New York's society's 400 and was considered the most luxurious apartment house. In more recent years it received news as the home of former Beatle, John Lennon.

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations. #11

NAME	ADDRESS	DATE	CITY
Handa G. Ebel	1119-29 <sup>th</sup> H. W	3-3-81	Blg, 59102
Rosemary McCracken	414 So. 28 St		Blg 59101
Betty J. Wilson	607 <sup>1/2</sup> So. 32 <sup>nd</sup> St		Blgs 59101
Shirley J. Kelly	1316 Concord Ave		Blg 59101
Edward E. Regenzahn	2218 Spruce		
Mary Foster	2511-2 <sup>nd</sup> Ave. So.		
Shirley J. Butler	407 Yellowstone	25-2-22-81	59101
Mucelle Vanica	739 Yellowstone		59102
Cecilia Berger	616 Glen Dr		59102
Rosemary Wilson	430 Water Ave		59101
Frances Jackson	201 Lynn Ln		59102
Don Stark	4128 Lakewood 9th		59102
Marie Hyle	420 Goodwin		"
Andy K. K. K.	3150 Fair Park		59102
George E. McCracken	414 So 28 St		59101
Grenda E. Lamm	270 Ashley Ct.		Blg. 59105
Frances Bradshaw	514 York Ave		Blg. 59044
Alma J. Butler	1819-71 <sup>st</sup> Ave So		Blg. 59044
Frances Jackson	60 Sunset Terrace		Blg. 59044
Mary Sheppard	3026 Raymond		Blg. 59044
Anna J. Lamm	230 Lincoln		Blg. 59044
Harold Carlson			
Mr & Mrs Anne Jones	503 Van Buren		Billings
Jan Dekker			Circle
Shirley Chumantian			Shepherd, MT
Daniel H. Chumantian	1209 Hickory St		Madison WI
Gray Kellison	1209 Hickory St		Madison WI
Alma B. Walter	813 1st St W		Billings, Mt.
M. C. Elliott	1909 Lynelle		Billings MT
Tom E. Elliott	"		"
Donna R. Bay	1537 Westchester Sq		Billings MT
Julia Lamm	2202 Pine St		Billings
Annora Cron	2202 Pine St		Billings



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#11  
3-3-87

Susan O'Leary	1016 W. 3rd	Billings, MT	
Karen Campbell	4407 Old Hudson Rd	Billings, MT	
Norman A. Bert	1831 Ave. D.	Billings, Montana	
Lynne Fauth	1020 Emerson	Billings MT	59105
Lucille Hiee	453 Shamrock	Billings MT	59105
Gerald Hill	453 Shamrock	Blgs. mt.	59105
Barbara Bert	1831 Ave D	Blgs. Mt.	59102
Joyce L. Mayer	516 Ave F	Blgs Mt	59102
Alma Miron	1433 Janis St.	BL	59105
Sol Kovas	1427 Lynn Ave	Billings	59102
Elaine L. Kovas		Billings	
Dawn Wolfe	2303 Wyoming	Billings	59102
Mark	2709 Shara Way	Billings	59101
R. B. Danzer	5003 Sweet William	Billings	59106
K. Danzer	5003 Sweet William	Blgs.	59106
James S. Coe	1323 Carter Ave.	Billings	59102
Ruth P. Brown	3556 Marlene Dr.	"	" 101
Doug Abund	Box 926	Columbus, MT.	59019
Roberta Howard	Box 926	Columbus, MT	59019
Karlyn Cochran-Roberts	3427 Chamberlain Dr.	Blgs. mt.	59101
Scott S. Stetson	723 Ave C	Billings MT	59102
Thomas J. Morris	2215 5th St W	Blgs. MT	59102
Marianne Cross	2204 8th Ave. N.	Blgs. MT.	59101
Shirley J. Bailey	314 North 29th	" "	59101
Anne S. Hedberg	517 Montana Ave	Inter. Int.	59044
Beverly C. Holton	5603 Silver Saddle	Shepherd, Mt.	59079
Barbara Thayer	1129 N. 28 St.	Billings, MT	59101
Catherine Thompson	835 15th St	Thore, MT.	59501
Tom Thayer	835 15th St	Thore MT	59501
Gladys N. Peters	#18 Africa Ln	Billings	2599768
Dorothy Lefcoe	2223 7th St West	Billings	59102
A. M. Peters	3507 P. L. Clear Dr.	Houston, Tex.	77459

# 11

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Janet K. Deibel	211 Lewis	Billings, Mt.
Barbara B. Friday	Box 56	Moore, Mt
Lillian M. Lamm	607 70-25th	Billings, Mt.
Mabel Crockett	813 N. 26th	Billings, Mt.
Anger L. Fisher	1751 Elaine St	Blgo, MT
Charles E. Schmidt	812 Mary St	Blgo, MT
Arlene Priest	842 Burlington	Blgo, MT
John H. Lamm	3214 Floyd Ave	Blgo, MT
Judy M. Sand	2316 Wyoming	Blgo, MT
Robert Porter	345 miles	Blgo, MT
Cheryl Lamm	2527 Wyoming	Blgo, MT
Kathy Greenwood	2513 Arlene	Blgo, MT
Glenda Leaback	2510 Topoka	Laurel, MT.
Dona Canston	28 Burlington	Blgo.
Martha Thompson	2727 Louise	Billings
Jane Hoffman	1624 Virginia Tr	Blgo
Carol Hubich	731 Feather Pl.	Blgo
Patti Lamer	608 N. 30th, #3E	Blgo
Ernie Purcell	310 Clark Ave	" 59101
Donald Lamm	PO Box 34	✓ 59103
Carol Swinney	2138 Fair Park	✓ 59102
Guthy Hedman	617 7th Ave	Laurel 59044
Irene Ewald	Box 337	Fromberg 59029
Synette Kibel	2219 Green Terrace	Blgo 59102
Rebecca C. Berhart	1011 N. 32nd	Blgo 59101
Joan M. Baranti	2020 Monad	Blgo 59102
Ray H. Hefner	3764 Poly	Blgo 59102
Phillip Hammond	3764 Poly	
George A. Benedict	1011 N. 32nd	Blgo 59101
Kellen Merges	131 Alderson	Blgo 59101
Thora Aldrich	210 Yellowstone	Blgo 59101

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Louise Dougherty  
Edna Pitchford  
June Arnold  
Karen Salfer  
Carol Dandy  
Glenda Wright  
Carol Dandy

Elizabeth Wilson  
Kathleen Klotz  
Jayne Chick  
Mary Johnson  
Mary Ann Reindl  
Betty Witzel  
Beth Kordugan  
Shirley A. Dancy  
Muriel Petersen  
Leona Krause

Kay Foster  
Lois Hedge  
Agnes Moore  
Maureen Kuntz  
Dorothy M. Bonner  
Linda C. Knodden  
Ethel Gerand  
Thelma Harrison  
Guth Otto  
Minnie Garhart  
Lesli Hill  
Rae Hill  
Ann Spurway  
Jack Dempsey  
Dorothy Dempsey

Billings, Mt.  
Billings, Mt.  
Billings, Mt.  
Billings, Mt.  
Belo, mt.  
Billings, Mt.  
Billings, Mt.

Billings, Mt.

" "

Powell, Wyo.

Powell, Wyo.

Powell, Wyo.

Powell, Wyo.

Powell, Wyo.

Powell, Wyo.

Billings, MT  
Powell, Wyo.

" "

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Billings, MT.  
" "

Billings, Mont.  
Billings, Mont.

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3-87

Marion Graghty  
 Ruth E. Anderson  
 Dolores F. Reinhardt  
 James A. McElally  
 Clyde Long  
 Leav Steedman  
 Jo Fredlund  
 Helen Jane  
 Nettie Mangel  
 Ella Mae Allen  
 Carolee Duncan  
 Anne K. Hoene  
 Sally Diemo  
 Frank Roney  
 Lora Anderson  
 Olive L. Allen  
 Margerie Zehr  
 Lillian Swell  
 Lorene Keefe  
 Chic Foster  
 Frances Coddington  
 Bernice Zehr  
 Grace Davis  
 Betty McNally  
 Steve Varner

432 Lordwith St. #2 Billings  
910-10th St. W. #104 "  
1100 Clark Ave. Billings, Mt.  
1109 11th Ave North Billings, Mt.  
20 Campbell.  
2019 Colton Blvd. Billings Mt.  
431 Clark Billings Mt.  
1619 Wyoming Ave Billings  
3051 S Daffodil Billings  
1604 Lewis Billings  
420 Beverly Hills Blvd.  
3015 Placer St. Billings  
3009 Marguerite Bldg 8, Mt.  
2103 Spruce "  
2104 Clark Ave. Bldg. Mt. 5910  
18048 Delco Del Verano San Diego Ca 92112  
1400 Del Norte Bldg Mt.  
9936 Roxan Dr Bldg, Mt  
1216 Clark Ave. Bldg. Mt.  
3307 Elm St. - Bldg Mt  
633 Burlington Ave. Bldg, Mt  
8 Roundup Dr Bldg Mt  
1020 Burlington Bldg Mt  
1816 W. Margaca, Bldg, Mt.  
405 West Garfield Bozeman, MT  
1326 Central Ave. , Great Falls, MT.

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Jerene Hayes	626 Alderson	Billings, Mont.
Janey Kyrnick	205 Wyoming	Billings, MT.
Vera Schaff	5620 Windrift	Billings, MT.
Irene Moffet	5120 Fox Dr	Billings, MT.
Ells M. Hery	2194 9th St	Laurel, MT.
Deborah A. Cannon	1130 Nugget	Billings, MT
Roberta A. Baaton	1916 Orchard Ave.	Boulder, Colo.
Don Smith Baaton	1910 Orchard Ave	Boulder, Colo.
Linda Cladd	1802 Oak Knoll	Billings, Mont.
Shirley M. Mance	2128 Wyoming	Blg Mt.
Kathy Kurzma	2127 Wyo.	Blgs Mt.
Arlene Heim	30335 14 Ave So.	Federal Way, WA.
Sharon Adler	2102 Miles	Billings, MT.
Valerie Dequapa	609 Clark Ave	Blgs MT 59101.
Margaret Williams	Box 337	Colstrip, MT. 59322
Kathy B. Todd	4759 Kane Rd.	San Diego, Ca. 92111
Mary E. Nolan	415 N. 2nd	Leamington, N.B. 598
Julie VonEschen	2912 7th Ave N.	Blgs, MT 59101
Marilyn Strange	325 NE Willoughby	Stevensville, MT.
Jan Culver	115 Wyoming Ave	Billings MT 59101
Delroy Hansen	109 Yellowstone Ave	Billings, MT 59101
Francis R. Mann	2016 15th St W.	Billings, MT 59101
Torrence C. Brewster	Box 312	Big Sandy, MT. 595
Terry Gortney	4773 Lemuel	Billings MT 59101
Spencer L. Dried	1908 9th St. W.	Butte, MT. 59102
Scott Sieg	143 Linden Dr	Fairmont, Mn 5605
Chubbins Davidson	1809 Sagebrush Rd	Billings, MT 59101
Robert J. Edwards	2309 Ave B.	Billings, MT. 59101
Allen Sisco	962 Ellis Ave.	San Jose, Calif. 95
Arthur Sisco	962 Ellis Ave	San Jose Calif.
Claudia Hickey	18 Lewis #7	Billings, MT

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations. #11

NAME

STREET ADDRESS

DATE 3-3-77 CITY

Mary Regalle	2802 8th Ave S	Billings
James Regalle	411 2nd Ave S	Billings
Lynne Mac Teer	5911 3rd St	Billings
John & Mary Castro	2912 - 8th Ave	Billings
Robert J. J. J.	5055 2nd	Billings
Agnes C Crow	1031 Calhoun Ln	Billings
Ross Crow	1031 Calhoun Lane	Billings
Marano Galardo	730 S. 2nd	Billings
Elizabeth Wink	703 N. 29th #402	Billings
David H. D. D.	1540 Ave. 7.	Billings
Marguerite Garner	314 Alderson	"
Winfred D. D.	314 Alderson	"
Jessie D. D.	1102 50 Broadway	"
Tom D. D.	310 So 3rd St	"
Janet L. Robinson	4408 Pine Cove Rd	"
Janet C. Robinson	4408 "	"
Pack N. Hengland	2221 Trails End	"
Chris Lewis	Billings	"
Kenar M. Gardner	Billings	"
Theresa D. D.	Billings	"
G. D. D.	1406 Calhoun Blvd	Billings
Barbara D. D.	Billings	Billings
Ydela D. D.	3113 D. D.	Billings
Mozelle D. D.	Billings	Columbus, Mo.
Don Wilkerson	1733 Oak St	Columbus, Mo.
Ed Wilkerson	1733 Oak St	Columbus, Mo.
Grand Wood	900 Apt at Arms	Billings
Kathy Schink	1030 Burlington	Billings
Bob D. D.	4016 W. Mac Donald Dr	Billings, MT
Lisa D. D.	3016 W. Mac Donald Dr	Billings, MT
Melissa D. D.	3016 W. Mac Donald Dr	Billings, MT

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

Name	Address	City #11
Gerald T. Shoup	1057 GOURNAY BLVD	Billings
Helen Nordlund	724 Burlington	Billings
Winnie Hanson	601 Alderson	"
Paula Woods	845 Wyoming	Blgs.
Helen K. Erickson	1842 Ave. D	Billings
Louise M. Timmerman	1525 Jamie St	Billings
Lacey Hilland	1504 Jamie	Billings
Ben F. Sum	Box 117	Worden 59088
Lela Sum	Box 117	Worden 59088
Jack Shannon	1025 CUSTER	Billings
Louise Shannon	1025 Custer	Blgs.
Erma Aders	2225 Main	Blgs.
John J. Aders	1110 Lincoln	Blgs.
Joyce Jerabe	239 Clark	Billings
Emi Hatfield	503 Nelson	Blgs.
Goran Salsburg	2219 Belmont	Blgs.
Margaret C. Bickett	1901 W. 4th Ave.	Blgs.
James C. Bickett	1401 W. 4th	Billings
Charles Bickett	518 West 1st	Billings
Edward Wilby	5416 Gene Sarazen Dr	Billings
Robert Wilby	5164 Dallas Dr	Billings
Tommy Bellinger	266 Westchester Sq N	Blgs.
Andrea Hardy	1256 Pryor Crk Rd	Huntley MT 59037
Donna Johnson	124 Freshman	Glendive, MT
Mari Delacour	4417 N. Cedar Dr	Claremore, OK 74017
H. J. Warner	1105-20 W.	Billings, MT 59101
H. A. Wallis	1102 Delphinium	" "
Marjorie B. Sherman	Box 113 Worden, MT	59088
Marjorie B. Sherman	106 Lewis Ave	
James Prosser		
Charles H. Hatcher	2721 Louise Lane	
Carol, Jamie Fay, Sandy Matthews	4011 2nd St	

We, the undersigned, believe the P. E. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature #11 to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

Name	Address	City
Colleen J. Tolson	1087 Governor	Billings
Kathy Holland	1506 Meadow Ln.	Billette WY
Richard Holland	"	"
Janet Lusk	2130 E. Echo St	Billings, MT
Michelle Timmerman	1525 Jane St.	Billings, MT
Karen Wegner		
Don B. H.	124 South 35th	Billings, Mont
John Hahn	1336 Mainline St.	Billings, MT.
Mr & Mrs Robert Prochnick	12 Big Sky	Billings, MT
Elizabeth M. Callan	324 Rice St.	"
Enid Kenzie	Box 263	West Yellowstone MT.
Laid B. Wright	Box 170	POWELL WY.
Ernest Steffensen	820 1st St W.	Billings
Maureen Dolan	1007 Judith St	Billings
Charon Olson	1336 Mainline	"
Donna Reinberg	1724 Mainline Drive	" 59102
Donna Reinberg	1724 Mainline	" 59102
Misty Salter	2219 BLOTT	Blgo 59102
Kathleen Finney	2169 Dallas Drive	Blgo 59102
Christina Dwyer	237 W. Mainline	Blgo 59101
Theresa J. Johnson	1133 Mainline	Blgo 59105
Leona Woods	1125 Yellowstone	Billings 59101
Marci Bedgum	4417 N. Cedar St.	Claremont, OK 74017
Janne Kach	137 Hilltop Rd	Billings 59105
Angela Jackson	2533 N. Mainline RL	Billings, MT. 59105
Charles Williams	2816 Hoover	Billings, MT 59102
Mr + Mrs Clarence Porter		Ames, Iowa 50011
Erie Jacobson		
Bobbi Khasurik	3305 Forsythia	Blgo 59102
Jenny Wolverton	2515 Rainbow Ln	Blgo 59102
Diane Anne	600 Hillside	Blgo

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana #11  
 has unique historical and cultural significance to the City of Billings, 3-17  
 the State of Montana, and the Nation. We thereby request the Montana Legis-  
 lature to approve the request for in-kind payments of certain inheritance  
 and estate taxes as a means of preserving this historic home for future  
 generations.

NAME	STREET ADDRESS	CITY
Stella Tucker	S. 28 <sup>th</sup> 107 Fraser Tower	Blgs
Helma Esch	S. 28 911 Washington Bl	
Bernice E. Est	203 So 31st Blg	Blgs.
Agnes Bonagofsky	507 So 31st	Blgs.
Don Monson	715 S. 28 <sup>th</sup> Fraser Tower	Blgs.
Thara Parcin	812 So 29 <sup>th</sup>	Blgs
Pauline Sinner	524 S. 30 <sup>th</sup>	Blgs.
Lella Herman	718 So 31	Blgs
Lesley Hampton	523 Grand	Blgs.
Richard T. Harris	834 Edgehill Vista Rd	Blgs -
Donna W. Ham	1009 Tower	Blgs.
Bob Witham	1009 Toole	Billings
Betty L. Party	4223 Murphy	Blgs.
Tuanette J. Parkinkle	3111 Chapman Lane	(Billings)
Lea Parkinkle	3111 Chapman Ln	"
Nonda Bergdalen	405 S. Miller	Sewistown
Thomas L. Holbach	405 S. Miller	Lewistown
Kaye Blair	2212 Lougee	Billings 5910
Wm. Vaz	P.O. Box 5522	Borg, Wyo
Myla Heimer	1520 Parkhill	Billings 5910
Thomas A. Clark Jr.	4320 Murphy Ave	Billings, 5910
Madelyn E. Clark	4320 Murphy Ave	Billings 445910
Janne Clark	709 Avenue E	Billings MT 5910
Anstha Rodrick	Box 424	Laurel, Mt
Sue Buty	222 Jim	Billings Mt
Matt, Greg, Sandy, Western	Box 42	Laurel, Mt.
Wayne George	513 Tatro, 5930	Miles City
Edi Thornhold	11 N Sewell	Miles City
Donna Fost	341 Phyllis Cir. E	Blgs
Olaa Kraiter	2744 Phyllis Cir S.	Blgs.
Patricia Almy	Box 216	Samary 5930
Geo & Ali Ryan	3703 Harry Cooper	Blgs.
Joann Sweet	641 E. 16th	Blgs

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HO

NAME

ADDRESS

CITY

Minnie Friethorn	4 Clark Ave	Billings
Ellis Chase	716 710 29	Billings
Betty Dugby	1057 Prickett	Billings
Annemary Schuy	1814 Alhambra	Billings
Josephine Obregon	237 Custer Ave.	Billings
Leona Souza	Bridge Mont.	Billings
Erna Hagenbach	300 Ind.	Billings
Edna A. Sudeb	739 W. Y.	Billings
Annabelle Cantrell	P.O. Box 20222	Blga
Ruana Corales	528 Miles Ave.	Billings
Helen Sommer	1019 2nd F	Billings
Milda Fester	341 Terry Ave.	North Park, Wyo
Gene Foster	14300 Sharpe St.	Upper
Frances M. Kaenholz	588 Suda Pl.	Billings, MT 59105
Barbara O'Neal	1171 Tonderasante	Billings
James E. Herring	623 Jackson	Nauglas, Wyo 8263
Dorothy H. Higgins	1905 Burnstead	Billings
Walter J. Higgins	411 Lauma	Laurel Mt 59044
Lee Lusk	417 Lauma	Billings
Paul W. Lusk	1406 Culston Blvd.	Billings, MT
Bonnie E. Spradge	2512 FERRY	Billings, MT
Thelma Shaw	3115 Harrow Dr.	Billings, MT 02
Wendy A. Robinson	R.R. 1 Box 107	Columbus, Wyo. 59019
Elizabeth	Pearl Moran Laurel Mt.	50584th
Suzie Converse	Ence Schenk	1000 Burlington
Kathleen	1346 Richards Rd	Billings, Wyo
Theresa	4211 Town Lane	Billings
Joanne	3620 Du met Circle	Billings
Patricia	3516 Howard	Billings
Patricia	P.O. Box 369	Sidney, Wyo. 59270
Patricia	6010 7th St	Billings

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DATE 3-3-77

NAME	ADDRESS	CITY
Marquante Konecny	1751 Clark	Billings
Virginia Johnson	427 N. 33rd	"
Mervyn Weyman	2218 Spruce	"
Meta Bodder	401 Yellowstone	"
Giovanna Kerguelen		"
Maggie Jacobs	4207 Janina	"
Margaret J. Crawford	4501 King	"
John Kelly	208 Broadwater	
John Heeger	1751 Marjorie	Billings
Bernice Howard	506 Pemberton	Billings
Mr. & Mrs. Thomas T. Hawkins		Fossil Wyo, WA
Mrs J R (Elinor) Linton		Billings, Mt
Connie Avey		Billings
Mildred Lambert		Billings
Glenn Lawrence		Billings
Charles Davis	2546 Paul	Billings
Betty Wilcox	2532 Hoover	Billings
Susan Condon	3119 Jumpman	Billings
Lois Brown	115 Santa Fe Dr.	Billings
H A Barron	412 Burlington	Billings
Duby & Orr	2240 Howard Rd.	Billings
Elwood Orr	2240 Howard Rd.	Billings
Alma Schaefer	2512 Terry	Billings Mt.
Summer Dary	333 Lake Elmo	Billings Mt
Charlotte Hunter	Rt. 1, Box 31	Lacey, Ark
Kimberly Ornes	413 MONROE DR	JAX. Ark.
Mary Beth Robinson	226 W. Works St.	72070 Sheridan, Wyo.
Arthur A. Hays	3620 Quimet Cir	Billings, mt
A. J. Hays, Jr.	3620 Quimet Cir.	Blgs mt.

Greg Johnson - 3011 Wolf Rd Sps mt  
 Harry & Rachel Johnson - 3011 Wolf Rd Sps mt

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NAME

Address

City

NAME	Address	City
Jean L. Crellin (Mrs. Paul)	2902 Thousand Oaks	Billings 59102
Theresa Romijn	2104 MARION LN	Billings 59102
Barbara Vanues	1315 Cook Ave	
Melen Carcho	3444 Glen Dr.	Billings 59102
Mary Seff	2511 Raymond St.	" 59182
Gett Hagmann	2525 Raymond Pl.	" 59182
Barlene Davis	3862 Heritage Dr.	Billings
Aemia Hart	2116 Virginia Ln 104 Broadway	59102
Margaret Burton	2812 Sunnyview	59102
Jelen Harvman	1278 Greystone Cir	59105
Louise Erickson	541 Park Ln	Billings 59102
Billy Wadon	969 Neptune	59105
Bergema Connolly	27 Jones	Billings 59002
Paul R. Callin	2902 Thousand Oaks	Billings Mt 59102
Jay B. Cuff	2405 11th St W	Billings, Mt. 59102
Barbara J. Nickel	1400 Oak Dr.	Billings, Mt. 59102
Elsie M. Jackson	2230 Fair Park Dr.	Billings Mt 59102
Alta Mae Hardell	17 Heatherwood Lane	Billings Mt. 59102
Harry Hardell	"	"
Rubeta Mackin	3006 Wendover Ln.	

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NAME	ADDRESS	CITY
John A. Sekely	2711 LYNDALE LN	BILLINGS
Robert C. Felt	605 W 13TH	Laurel, MT
Mark E. Good	1015 4TH AVE	Laurel
Doris A. Loh	739 HALLOWELL	BILLINGS
Cody Jackson	2606 Longfellow	Billings
Marlyn J. Harmon	344 Meadowlark LN	BILLINGS
Geanette M. Longman	1327 Maurine St	Billings
Shirley Harris	834 Edgemoor Vista	Billings
Alice L. Norman	24 Addison Ave.	Billings
Jim Leeper	Billings	Mont
Frances Leeper	Billings	Mont
James B. Smith	818 Condon	Blp, MT
Don D. Schmidt	2099 Wash.	Plentywood, MT
Jim Kasper	Box 132	Plentywood, MT
Charles Jones	1708 Auburn	Shelton, MT
Ellen C. Klein	Box 132	Frontier, MT
Ellen C. Klein	124 So 35th	Billings, MT 59101
Minnie & Lark Styer	407 Clark	Blp 59101
Noomi Brush	2437 Cook	Blp 59102
Dennis Pigg	3135 Democrat	Blp 59106
Janet Eschler	2010 15th ST. W.	Blp 5910
May Jo Powers	2010 16th ST WEST	Blp. 59102

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Name	Address	HB	City
Lyne G. Galt	1215 2nd St W		Bigg, MT 59101
Sherril Becking	446 Dixon Lane		Bellevue MT 59102
Ron Mudd	2924 Parkhill		Billings MT 59102
Greg Womack	15 1/2 N. 29th		Billings MT 59102
Delene Skicken	2327 Central #11		Billings, 59105
Theresa Martin	" "		" "
Kathy Fawcett	2808 3rd Ave S.		Billings
Deborah Jackson	1232 Lexington		Billings - 59102
Fynne M. Penrick	535 Wyoming		Bigg MT 59101
Tracy Stancany	2416 Jeton		Bigg 59102
Art H. Haraway	2416 Jeton		Billings, MT 59102
Mike Smith	1907 Clark		Bigg 59102
Lee Stang	2921 Miles		Bigg 59102
Doreen Smith	2921 Miles		Bigg 59102
Dianne Tarnen	1907 Clark		Bigg 59102
Deanne Rose	3007 9th Ave S. #10		Billings MT 59102
Sonja Beckman	1039 Princeton Ave		Billings MT 59102
Nay Chubn	418 W Harrison		Bozeman, MT 597
Jennifer Hiram	1230 Avenue C		Billings MT
Don Holmgren	1311 Miles Ave		Billings MT
Donna J. R. T.	130 S. Crestwood		Billings, MT
James T. T.	130 S. Crestwood		Billings, MT
Gods Ocken	1043 N. 23rd #1		Billings, MT
Madeline Dumbard	1715 3rd St. West		Bigg, MT
Phyllis Collins	123 Yellowstone		Bigg, MT
William T. Collins	" "		" "
Tracy Van der Meer	215 Lewis		" "
Rae Van der Meer	215 Lewis		" "
Elliot Spitzer	3100 Buttercup		" "
Cathy Gonzales	1206 52nd St W		" "
Kerry Lee	1120 Cook Ave		" "
James M. Lead	512 4th Ave		Lead

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Name	Address	City
Mary Mesoric	3207 Quivella Dr	Billings MT
Joe Johns	544 Declaration Av	Billings
Randy Kesh	446 Sioux Ln	Billings, MT
Deanna Schrenz	544 Declaration	Billings, MT
Leanna Small	1208 Oakland Dr.	Billings
Berna Cornelius	315 Hewis	Billings
HAROLD STEVENS	"	"
ALICE CARPENTER	2039 RYRL	Billings
TESS SCHINKER	"	"
Betsy Rogers	1544 Foothill Dr.	Billings
Denny Runkel	1544 Foothill Dr	Billings, MT
Cori Stine	1311 Miles	Billings
Doug JAMES	1101 N. 22nd #104-L	Billings
Connie Hausauer	373 31st St W	Billings
Sue Heise	508 Wagonwheel	Billings
Allen F. Rabacz	1101 N. 22nd	Billings
Mary L. Cain	445 TERRY	Billings
Le Bustard	RR1 Box 417	Williston ND
Orville Morse	5 Bonanza	Billings
Morris J. J. J.	1736 Elaine St	Billings MT
Jack Smith	1901 Broadway Hill	"
Shelley Zimmerman	2011 W 24th	Plgo
Duang A. S. izman	148 Prickett Ln	Billings
Terri Polesky	3932 Victory Circle #25	Billings
Donna Jo Nelson	2927 Illinois St	Billings
Archie Nelson	2927 Illinois St	Billings
Elaine Kell	118 Haugen St	Billings
Thomas C. Hirst	2804 Beth Dr	Billings, MT
Sarah Hurst	2804 Beth Dr	Billings, mt.
Shelley Zimmerman	Box 6069	Halfpoint, MT 59200
Freddie Zimmerman	" "	" "
Kent Zimmerman	Box 708	Peter Hall, Billings

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Name	Address	City
Christen Edmund	1101 N. 22ND St #204	Big, MT 59101
Betty Gonzalez	4415 Lincoln Dr	
Paula Silveira	2103 Edmon	Big 59101
Andy Teigen	Teigen, mt	59084
Ellen Ullshant	1206 Crawford	" 59102
James T. Bepphardt	Rt 4	Billings 59106
Donna Wilcox	1206 CRANFORD	Billings 59102
Cheryl G. Gille	735 Hudson	Big MT 59102
Edward King	935 N 25TH	BILLINGS 59101
Lisa Kudrna	403 Montclair	Big 59102
John Hanson	2315 Manhattan Dr.	Big 59102
Carolyn Young	2140 MONAD RD	Big 59102
Marilyn Summich	7616 Old Harbor Rd #25	Billings 59101
Cheryl E. Eshler	606 Wintergreen	Helena 59601
Mary Merten	1147 North 3rd Street	Billings 59101
Waynette Garrison	Paper Creek East, 1998-12th St, North	Billings MT 59103
Barbara S. Cleland	104 Sandance	Fort Collins CO 80515
Gennifer A. Simpson	3117 7th Ave. So.	Great Falls, MT 59405
Michelle Mogen	Box 422	Dorsey, MT. 59327
Anna L. L. L.	Box 227	Hughes, MT 59528
Sandra Nies	h R	Libby, MT 59342
Colleen Brown	Box 79	Stockett, MT 59480
Dorothy Engh	1954 Phoebe	Billings, MT. 59105
Muriel Lenz	1002 S. 72 St. W.	Billings, Mont. 59106
Lee C. Dalgas	2012 Homer	Billings, MT. 59102
James H. H.	666 N 200E	Missoula MT 59802
Cheryl J. J.	"	"
Gay Mathews	Box 54	Medicine Lake, MT 59247
Sherry Heath	9th clover place	Billings MT 59102
Brian Popiel	1331 W. Ramshorn	Laurel, MT 59044
Marilyn Popiel	1331 W. Ramshorn	Laurel, MT 59044
Bonnie Heath	#9 Clover Place	Billings, MT 59102

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Name	Address	City
Barbara J McLeve	512 4th Ave	Helena, MT 59001
John C. Anderson	459 Rolling Meadows	Billings MT
Julie Anderson	259 Rolling Meadows	Billings MT
Paul H. Ambrecht	2519 Hancock	Billings MT
Anne Gehare	43 Nimitz	Blgs MT
Salim Akhmed	"	" "
Robert M Clements	220 E 7th	Hardin
Max Whithorn	1600 Ave E	Blgs
Ray Whithorn		
Shawna Caton	2205 Atchison	Laurel
Jinda Gernier	38 Buena Vista	Billings
John Williams	1436 Cedarwood	Billings
Mary K. Roll	191 Bohl #18	Billings
Ken & Joel	191 Bohl #18	Billings
Linda Bruce	101 Lantana	Billings
Wade L. Bragdon	3571 Morgan	Billings
Mrs. Dorothy M. Ayre	3792 Heritage Dr.	Billings
Carrie G. Goff	1141 28th St. W #18	Blgs.
John G. Goff	2944 Rockwood	Blgs
John S. Goff	3126 BRAYTON	Blgs.
Margie E. Goff	3126 Brayton	Blgs.
Virginia Larson	1240 No 25 St.	Blgs.
Kenneth H. Davis	1802 Oakridge Ln	Blgs
Jeannette M. Davis	"	"
Kenneth Becken	2918-17th St. W	"
Mrs. Lorraine Huschka	306 Hemlock	Glendine Int.
Karen Kraft	1422 Kraft Ln	Blgs
Linda Huschka	315 N. Hedge	Bozeman
Angela Mary	1719 Poplar	Helena
Linda Huschka	1719 Poplar	Helena

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EXHIBIT #11  
HB 3379

Name	Address	City
Michael L. Ross	910 10 <sup>th</sup> St W.	Billings
Orville Jacobson	283 Huber	Billings
Richard Dawson	203 Huber Pl.	Billings
Jalonne Dullson	1140 Harvard Ave.	Billings
David Neill	910 1/2 Burlington	Billings
Lena Fikes	2126 North Pl	Billings
Lou E. Horton	2009 - 16 <sup>th</sup> St NW	Billings
Charles Pustak	3028 Ave F	Billings
Gloria La Folt	3234 Jack Burke	Billings, MT
Joseph L. Lippert	431 Hwy. Ave	W. YELLOWSTONE, MT.
Elizabeth A. McMillan	705 S. 6 <sup>th</sup>	Bozeman, MT
Jan Ronen	424 Culbertson Hall	Bozeman, MT
War Kautz	3201 E. Greenger	Billings, MT
K. Ann Ferguson	2620 Tizer Dr.	Helena MT
Shirley V. Heffner	1912 9 <sup>th</sup> Ave. N.	Billings, MT
Patricia M. Bloom	1912 9 <sup>th</sup> Ave N	Billings MT
Janice T. Linc	2640 Glenwood Ln.	Billings MT
Michael J. Heffner	4209 Grand Ave	Billings Mt.
Georgia Heffner	4209 Grand Ave	Blgs, mt.
James L. Barnett	2800 Gregory N. S	Blgs Mt.
Louise Heffner	2800 Gregory Dr. So	Blgs, MT.
Josephine Crosby	605 1 <sup>st</sup>	Blgs, MT
Robert	1811 Clark	Blgs. Mt
Carol Jones	3027 Morledge	Blgs. Mt
Everett Jones	3027 Morledge	Billings, MT.
Iori Jones	601 W. 11 <sup>th</sup> Ave #311	Denver, CO 80204
Margaret W. Hilliard	528 Park Lane	Billings, MT.
Ryan Hilliard	528 Park Lane	Billings MT.
Charlene Hayes	4698 Harvest Lane	Billings, MT
Wanda Hillard	2918 Vermillion	Blgs MT.
Armed J. Hillman	" " "	" "
Laura L. Healer	1014 Ave D	Blgs, MT

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Kevin J. Apian	2105 Constitution	Bigs, MT
Randy Howard	541 Ave. C	Bigs 59102
Daren C. Knutman	3102 Stoxmia	Bigs 59102
Joe Simpson	4810 S Center	Casper, WY 82401
Brenda Simpson	4810 S. Center	Casper, WY
Vene Foreman	14618 W. 83rd Terr	Lenexa, KS 66042
<del>Mike Smith</del>	3375 Wilbur St	Lenexa, KS
	14618 W. 83rd Terr.	Lenexa, KS 66042
Grace Mayheimer	1818 Dogwood	Billings
Ali Simpson	4810 S. Center	Casper and 82401
Amy D. Sullivan	3724 Phyllis Circle	Billings, MT
Pam Jones	1513 First St. West	Bigs, MT.
Brian Robinson	226 Webb Dr	Bigs, MT
Kathy Dzikowski	2320 41st St West	Bigs, MT.
Alfred Beach	425 Iceland Rd.	Bozeman, MT
Natie Olson	Br 282	Hyslop, MT
Janette Barth	1712 Ave E	Billings, MT
Bob Foy	2435 Terry Ave.	Billings, MT.
Robert Foy	2336 Ave B	" "
Sam & Audrey Foy	3019 Glacier Dr.	" "
Sandra Hauke	2336 Ave B	" "
Mrs Bill Clarke	22 Laird St.	Ramsay, MT
Kameron Rausch	1275 Governors	Billings
Steve Ormsby	1494 Westchester Sq. West	
Lori Cool	4889 Alameda Way	Alameda, Ca.
Juan Rausch	1278 Governors	Bigs
Bryce Rausch	1278 Governors	Bigs.
John Chan	4889 Alameda Way	CAAD, Ca.

Lynne R Boyle

1104 19<sup>th</sup> St. W

Billings, MT.

Jeannette Davis

14335 8<sup>th</sup> St. W

Eric Davis

14265 21<sup>st</sup> Ave. Seattle WA 98122

HT Davis

1433 So 86<sup>th</sup> St West Bg

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations. #11

Name	Address	HB	City
Jan Allen	640 Park Lane		Billings
Lee [unclear]	640 Park Lane		Billings MT
Kurt [unclear]	RR #15		NEWTON IOWA
Raven McKeechin	2109 Lyman		Billings
John E. Olson	2109 Lyman		Billings
Art Boddy	813 East 4th		Laurel, MT
Corraine Gillis	1500 Rock Creek Rd.		Philipsburg MT 59899
John Scher	2310 Shiloh		Billings MT
Mary Buehler	1525 17th E		Billings, MT
Julie Draeger	434 ZANZIBAR		Billings
Phil Fillerberg	3630 Custa		Billings 5910
William Miller	1429 Ave D		Billings 59102
Kathleen [unclear]	227 Dakota Ave.		Wheatfield MT
MR [unclear]	4214 Tansuwa		Blgs MT
Colleen [unclear]	4219 Johnson		Billings, MT 59101
Lynne [unclear]	910-10th St. W. #228		Billings 5910
John [unclear]	4112 Red Lodge MT		
Gloria E. Jorgenson	Red Lodge 701 T		5906
Joanne E. Klinton	5435 Sweetgrass Cr. Dr.		Blgs, MT 5910
Glenn Schulte	5438 Kenirook		Blgs 5910
Margaret M. Seyer	1837 Funes Dr		Blgs 5910
Ruth Amundson	1724 Benet Blvd		Blgs 5910
Zoe McKinnon	505 Chancey Ln		Billings 5910
Lincoln [unclear]	12125 13th Ave		Blgs 5910
Dennis [unclear]	206 G St		Blgs 5910
Harry & Martin	734 Criss St		Blgs 5903
Valerie Arent	224 Ave E		Blgs 59101
Beeth A. [unclear]	1916 Beverly Hills		Blgs 59102
William T. Coakley	5620 Walter Hagen Dr		Blgs 59106

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DATE

HB

Roxanne Wame	1138 N. 31st	Billings, MT
Dawn & Theresa Spatki	1805 E 2nd	Casper, WY
DeLois Martenson	832 Kale Dr.	Billings, MT
Patti Curl	45 E. Taylor	Reno, NV.
Bukkie LaBar	431 Ave. E.	Billings, MT.
JOHN STROBEL	3315 N. 24th	TACOMA WA
Donna Peterson	Pine Hills	Billings MT
Bosly Monson	Denver, CO	Billings, MT
Loyce Mitchell	16 Henscher Rd	Blg. Int.
Susan Murphy	2980 Canyon	Blg. Mt.
Lynn Houns	17 Brookpark	Billings, mt.
Abbe Sammers	341 Tennyson	Billings, Mont
Gerald Pike	3922 Pine Cone	Billings, MT
Kristin M. Hoyer	363 Mulberry Cir	Denver, CO
Shari Haffle	261 Lake Blaine Rd.	Kalispell MT
Paul W. Law	333 Foster Ln	Billings MT.
Sally H. Gresh	101 15th ST SW	Choteau M
Albert J. Smith	"	"
Kathleen E Beckman	6028 CHICAGO St	Shepherd, MT
William Beckman	23 Yellowstone #9	Billings, MT
James Willie Klamon	210 N. WALNUT	Townsend, mt.
James W. Keane	1182 Cedar	"
Shirley Fitzner	4431 Murphy	Billings, mt.
Storance D.utz	1116 Princeton	Billings, mt.
Margaret Bledin	409- Lewis	" "
Colleen Cook	2242 George	" "
Sharon Signori	3113 Binnin	" "
Kim Cooney	1611 Broadmoor	" "
Cathy Leese	844 Mossman Dr	" "
Melinda Green	819 Betty	" "

James Grants	216 Avenue D	BILLINGS
Mary A. Koon	Box 402	Colist, MT 59041
Betty Koon	Box 583	Red Lodge 5906
Carol Nelson	Box 755	Red Lodge 59068
Bonnie Duray	915 No. 32	Bldg. 59101
Judy Matthews	2105 Silver Sage Rd	59102
Deana S. Grants	216 Avenue D	Bldg 5910
Pearl R. Grant	220 Peabody	
Carolyn M. Brzger	Box 20835	Bldg 59104
Jean Swell	511 Burlington	Bldg 59107
Marilyn Cummings	440-1/2 Yellowstone Bldg.	59101
Helen Randolph	1016 Parkhill Dr	Bldg 59102
Sally M. Gouern	640 Broadwater	" 59101
Ed Weller	1208 Eldorado	" "
Dennis P. Hargraves Family	2161 Eldridge	59102
General & Louise Zimmerman	4924 Rimrock Rd.	59106
Joseph & Rhonda Doornik	#2 Bridgeport	59102
Pat Wolf Campbell	2790 12th #D	59102
Donna Roese	744 N. Moon Valley	59105
Robert A. Larr	Bldg.	
Frank S. Biddow	3612 Jimmy Deane	59106
Jamie Clavin	1156 Soole Court	59105
Billie Gustafson	46 Shadow Pl	59102
Mr. & Mrs. Brad G. House	2133 Fanny	59102
Joan H. Galt	1347 Custer	59102
Jim, Judy, Jamie Clavin	180 Mt. View Bldg	59101
Christi & Brad Colbre	344 Windmill - Bldg	59102
Theresa Ruff	1347 Custer Bldg.	59102
Carol Ricker	1443 Ave. D Bldg.	59102
Jason Ricker	11 Prince Albert	59105
	11 Prince Albert	59103

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DATE 3-3-89

Kathryn Milton	143 Broadwater	Begs. WA
Mary Johnson	3332 Aqueduct Dr.	" "
Jack Haefl	142 Park Lane	" "
Michelle Barrier	993 Tiffin Dr.	California
Trang L. Pomeroy	151 Auerli Ln. Rd	Billings
Frank Sindelar	528 Sindelar Rd	B/gs.
John & Linda Sindelar	Alexander Rd.	B/gs.
Kathy & C. Whelan	2019 Burlington	B/gs
Joel Biewer	713 Broadwater	B/gs
Billy Mueller	531 Crawford	B/gs
Ron & Lark	713 Broadwater	B/gs
Elaine Zarnack	904 Washington	Miles City
Lucille M. Spatt	1910 Mulberry	Tlgs.
Ken & Neat	" "	" "
Lorice Munson	2325 York Rd.	Helena
K. Warren	916 15th St W.	Billings, MT
Ellen Jenie	27 Wicks Ln	Billings, Mont.
Garnet Strickland	3330 Ravalli	Billings, Mont.
Mary D. Cook	1827 Mulberry	Billings, MT
John A. Cook	" "	" "
J Taylor Cook	" "	" "
Bernie Barr	4411 Harvest Ln	" "
Tami Barr	4411 Harvest Ln	" "
Fred & Donna Charlotte	207 Custer Ave.	B/gs.
Julian Meyers	714-22nd St W	B/gs
Sharon Barr	4411 Harvest Ln.	B/gs
erry Baker	7639 FURSYTHIA BLVD	B/gs
Claraa Toker	3036 Forsythia Blvd	B/gs
Wendy Babine	1120 Stone St.	B/gs.
Joe Siebert	310 30th St W	B/gs.
Maurel Siebert	" "	" "
Della Stowe	645 Broadwater	B/gs.

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HB

Jack & Kyle Forman 2225 Golden Blvd. Billings, MT.  
David & Claudia Jensen 2040 Ridgeway Dr. Billings  
Harry & Roberta Deninger 711 Juniper Laurel MT  
Denny Nichols, 715 Enfield, Blgs. MT.  
Mr & Mrs E. K. Howard 23 West 2nd Blgs  
June Shriver 2638 Cook Blgs  
Karen Clark 1112 Miles Ave  
Bonnie Munro 2207 Central #107 Blgs, MT  
Toni Cole Munro  
Laura A. Gudder 819 - 2nd St. West Blgs MT  
Mr & Mrs Larry T. 1627 Yellowstone Blgs  
Mr & Mrs. Sam Kohler 1036 Crest Blgs, MT  
Mr & Mrs. Jack & L. Swanson 720 Lewis Blgs  
Garry & Mrs. Murphy 1204 St. John  
Dorothy H. 3882 Kiwanis  
Merrell Standesh 300 N. 25th #528. Blgs MT  
Lynn M. Roland 890 Constitution Blgs  
Kelly & Lars Woodruff Blgs  
LINDA RUTHERFORD 1814 Belvedere Blgs  
Mary Joe F. Wke 1970 Prior Lane Blgs  
(Nicole & Kim)  
The Schaats 276 Westchester Sq S.  
The Tring Green 603 Highland PK Dr  
Toby S. Green 1902 Ave O  
Janice Schelhauser 1903 AVE D  
Troy & R. 30 Cottonwood Dr  
Chas. & Honore 2721 Newell Rd  
Dorothy Rode 11 11 11  
M/M Helen Larson 1747 Ave D. Billings  
Dolores Williams 1221 Yellowstone Billings  
Cliff & Pat Thomson - Billings  
Rene Carano - Billings

Sandra L. Abell 3039 Ocotillo Rd. 59102

Lyle Abell 3039 Ocotillo Rd. 59102

Troy Larson Pearles MT 59253

Donna Eason 11 171 59253

Kathleen Wagner 3129 Margaret 59102

Eugene P. Stenwall 3095 W. Gregory, Bldg 59102

Merly Stenwall 3095 W. Gregory Bldg

Betty DuBeau 4712 RIMROCK Rd Bldg

Mr. and Mrs. Jane Opalke 5420 Bobby Jones Bldg

Mr. & Mrs. J. J. Hufsch 1569 Mission Ave, Douglas, Co. 83607

Mr. & Mrs. Jim Hufsch 1627 Wyoming Ave, Bldg, MT 59102

Cheryl Burke Harris 3121 Farnam Billings

Myron + Kathryn Pickering Warden, MT. 59088

John Lehman 545 Park Lane Billings 59102

Kathryn O. Gyle 1237 Duplex St Billy 59105

Cheressa Leiby 716 Central Billings MT 59102

Rich & Deb Weisgarber 2971 Lampman Dr Bldg, MT 59102

Bob & Irene Myers 2947 Lampman Bldg MT 59102

Lakae & Richard Brodony 201 Ave D Bldg MT 59101

JIM & BECKY SHEPARD 2120 GOLDEN PLAZ. BILLINGS, MT. 59102

Judy Williams 507 Luther Cir. Bldg MT 59102

Colleen & Richard Edgerton 3900 Heritage, Bldg, MT. 59102

Joan Sawidge 1003 Terry 5959107

Linda Edgerton 3900 Heritage Bldg, MT.

Lois Randall " " "

Lorraine L. Marsh 2716 McCormick Lane Bldg, MT.

Ann Edger 1626 Roscerans Dr Bldg MT

Carol Falbo 107 S. Crestwood Lr. Bldg. 59102

Beck Falbo 107 S. Crestwood Lr., Bldg 59102

Kim Melcher 3902 Victory Ct #151 Bldg 59102

Mearna M. Romero 1049 1/2 Wicks Bldg 59105

Julie & Shawn C. 659 Tulsa Blvd

Claudio Melcher 2228 Louis Bldg

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EXHIBIT # 11  
DATE 3-3-87  
HB \_\_\_\_\_

Connie Hawn 223 Terry  
Dennis Link 223 Terry  
Joie Link 503 Michael #11 Harding 5739  
R. Link 1100 11th  
Henry Link Harding 11th  
John F. Lagarias 2930 Vermillion Dr.  
Carol Robbins 17 Washington Ave. Laurel, 59044  
Mary Lagarias 1312 Colorado, Billings  
Pamela Link 914 Seneca Billings  
Richard A. LaPorte 3254 Jack Burke Lane Billings  
Joe Kutzer 3040 Phillip Billings  
Doris Lynne Link 206 Cedar Dr. Billings  
Frank Risher 1412 Cascade Billings  
John Michael 4808 Central Rd. Billings  
Jane Link 538 Brent Billings  
Patsy Link 1122 Cedar Billings  
James P. Link 220 Yellow Pine Billings  
Donna Link  
Jon Brackett 2212 Lincoln

M L R  
Delia A. Pearson 1231 Yale City 59102  
Garry Warren Pearson 2139 Monard Billings  
Janet Hofferber 2925 Terry Bldg  
Linda Yakel 1120 Lincoln #14  
Calvin & Joan Brinkel 902 2nd ave. Laurel  
William G. Michels 1423 Ave B. Billings  
Donna Bangert 1120 Lincoln Ln #14  
Lyn Yakel 1120 Lincoln Bldg.  
Ray Michels Box 363 Colstrip, MT  
Marilyn Michels 2215 Wingate, Bldg.  
30

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EXHIBIT

DATE 3-3-87

Jhera Goodman 7631 Fruty Rd Laurel, MT 59  
 Jerry Goodman 7631 Fruty Rd Laurel MT.  
 Ernest & Lir 2640 Alameda Bldg  
 J. Adams Red North Ranch Monda, Montana  
 1272 CROSSSTAKE CIRCLE Billings, MT.  
 Blenda Davis 2114 Edwards Dr. Billings, MT  
 Roth Hilliard 3201 - 8<sup>TH</sup> Ave Southbluff Nebr.  
 Sue Dyrness 5225 Sweetgrass Billings MT  
 Roger Kest 1009 Ave B Billings, MT  
 Phyllis Waldenberg 980 Blones Circle Billings, MT  
 Joanne C. Waldenberg Wilkinson La #1033 Mt Falls  
 Jerry L. Maldenby Wilkinson La 1033 Mt Falls  
 Miss J. Sebald 221 Craig Hall Missoula, MT. 59812  
 Betty Hunt Rm #10 Craig Hall Miss. Mt. 59812  
 Anita R. Jeltis 2931 Cook Ave. Billings, MT 59102  
 Richard D. Jeltis 2931 Cook Ave Billings MT 59102  
 J. Lawrence 3412 Duck Creek Rd Billings, MT 59104  
 Dolores Lawrence 3412 Duck Creek Rd Billings, MT 59104  
 Valerie Maxwell 3450 Duck Creek Rd Billings, MT 59101  
 Greg Sullivan 2724 Phyllis Circle N. Billings MT 59102  
 Mandy Goodwill 1740 Delaware Apt B Sun Prairie WI  
 Peggy Gardiner Box 7282 Jackson, Wyo. 83002  
 Patricia Peach 1616 Cannon Helena, MT. 59601  
 Anna Mae Hanel 1011 Knight Miles City, Mont.  
 Sandy Abahan 1218 Yale Bldg, MT 59102  
 Marion Flynn 1405 Ave. E Bldg, Wyo. 59102  
 Diet Spitz 462 Sillarsay Billings MT.  
 Dee Dee Butcher 2211 Ash Billings, MT.  
 Kristi Rausch 1278 Governors Billings, MT.  
 Kendra Rausch 1278 Governors Billings, MT.

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EXHIBIT #11  
DATE 3-3-17

Mrs. J. Butler  
Jennifer L. Ormsby  
Marilyn J. Cook 1494 WESTCHESTER BILLINGS MT  
Mr & Mrs Julian Newhouse ALEXANDRIA MINN  
Lori Salvesson 2105 EAST A CASPER, WY 82609  
Cathy Baynes 453 Hillwood Rd Casper, Co 80516  
Marianne Schepke 1736 Dickie Blgs. 59101  
Chann Kruger 2737 Rh. Is. N.E. Albuquerque, NM 87114  
Jean Butler 1706 Ringon Dr. Laurel Mt. 59044  
Edna Hostetter 701 S. Wisconsin, Conrad MT. 59425  
Lamela J. Bailey 3003 Boulder, Billings 59102  
Susan L. Hart P.O. Box 30633 Billings  
Cheryl R. Quate 1240 1/2 N. 26th Blgs 59101  
Betty & Becky Nelson Rt #1 Box 1354 Joliet, Mo  
Louise Stapleton 4091 Rosebud Lane Blgs, mt.  
Kathy Harland John Roundup, Mt. 58000  
Ruth H. Dyer - Miles City, Mt  
Cheryl Dyer 1818 Natalie Blgs. mt.  
Leah May 1843 Natalie Blgs. mt.  
Linda Wohler 933 Aronson Ave Blgs 59108  
Mike and Lynn Kirby 5459 Gene Sarazen Dr Blgs 59106  
Dorcas Ann Smith 2304 ALDERSON Blgs, mt  
Lynvia Weber Hysam, Mont 59038  
Charlotte Anderson 1533 Que. E, Billings  
Wilma Alderung Hysam, mt  
Gladys Sweetser 1533 Que. E, Billings  
Becky Clayton 1103 YALE yale Billings, mt  
Julianne 1103 YALE  
Jean Cellini  
Bon Dyer 1920 Main St. - Billings MT 59102  
Linda Swadigan 2106 Nova Ave Billings 59104  
Becky Hays  
Bree Schmitt & Jamie Luddy

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Name	Address	HB	City
Janette Legato	327 W Ames	Glendine	
Donna Legato	327 W Ames	Shelburne Mt	
Laver Beady	4505 LUNA VISTA	Billings	
Malcolm B. Poon	4618 Philby	Blgs	
Charlitt D. Drake	924 3rd W	Foundry	
Kayla V. Drake	924 - 3rd W	Roundup	
Noah & Duffield	1011 Ave E	Billings	
Kay Schweg	3057 Lundman Blg		
Nedra J. Brown	914 Mossman	Billings	
Eloise Brown	2805-3rd Ave S	Billings	
Shelley Massuch	3912 3rd Ave South	Billings	
Barbara J. Neiser	1619 Cook	Blg	
Mary Ann Wood	1021 1/2 28th St	Billings	
Dorothy M. Fahey	#7 Jacobs	Billings	
Elizabeth BEIER	7435 Chanotais	"	
Donna Romito	4322 Pine Cone	"	
Donna J. McCutten	1904 Yellowstone	Billings	
Rose Cummings	15 Barbourshe	Blgs	
Conrad J. Fletcher	2691 M Road Rd #3	Billings	
Denise Clark	423 Alcega Ave	Laurel	
Bill K. Kelen	1419 Concord	Blgs	
Jay Skibsted	26 Pine Albert	Blgs	
Debbie Sullivan	711 21 St W	Blgs	
Mary H. Lane	3020 9th Ave N	Blg	
Helen Rustad	817 N 31 St	Blgs	
Gwynn Taylor	2011 El Dorado Dr.	Blgs	
Heather Taylor	2011 Eldorado	Blgs	
Jamie Taylor	1444 2nd St	Blgs	
Jean Haver	4118 Canada Pl.	Blgs	

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HB \_\_\_\_\_

#11

Name	Address	City
James Peter Legend III	2721 Grand Ave	Billings MT
Charles W. Yeager	RR #1	Park City, MT 59024
Charles W. Yeager	RR #1	Park City, MT 59024
Christine Legend	3012 Rynaker	Blg 5, MT. 59102
John Legend III	2721 Grand	Blg 5, MT. 59102
John Legend IV	27 Buena Vista	Billings MT 59102
Gayle Legend	16 Campbell	Billings MT 59102
Louis Legend	504 Ketchikan	Billings MT
Martin M. Hunter	2610 Lyndale Ln	Billings, MT
Pete Yeager Jr	306 N 30th St	Billings MT 59102
Leona Yeager	" " " "	" " " "
Darlene Novatny	5739 Creekview Dr.	Shepherd, MT 59024
Carol Walters	Box 49	Chisler MT 59024
Anna Yeager	18007 Fawn Rd	Billings, MT 59102
Thomas Johnson	2915 Main St.	Billings, MT 59102
John Legend	3139 Cicely Dr	Billings, MT 59102
Gonnie B. Conn	904 Potomac Indian	Billings, MT
Catherine Ann Schutte	1449 Teton Ave.	Billings, MT 59102
Roberta Sullivan	1144 Ponderosa Dr.	" "
Mrs. James M. Haughey	2205 Tree Lane	" "
Adrian Schutte	2917 Rodcliff Dr	Billings MT 59102
John Haughey	2558 Raymond	Billings MT 59102
Louis J. Haughey	637 Park Ln	Billings 59102
Frank H. Haughey	2620 Highwood Dr.	Billings 59102
Betty Jane Henderson	2511 Emerson Pl	Billings 59102
Elizabeth Rahn Patzer	1931 Mulberry	Billings 59102

Judy Rich #11  
DATE 3-3-87  
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Name	Address	City
Helian Marie Bergquist	2222 Rehberg	Billings, Mt.
Paul A. St. John	2429 Howard	Billings, MT
Deborah Riley	3455 Old Hardin Rd #31	Billings, MT
Donald Peterson	2229 7th Dr.	Blgs, MT
Ann Lawson	3940 Rimrock	Billings, MT
Kaban Collins	1635 Clark	Blgs, MT
Alicia Bradshaw	Red Lodge MT 59070	
Joanne Clark	380 McCaskey Dr. 59105	Billings
Clara E. Blumenthal	5112 Hanford Dr.	Billings
Jody Bernat	715 Elm Ave.	Laurel
1324 V. Hays	4757 Rimrock Rd	Blgs
A. J. Perkins	3940 Rimrock R.D.	Blgs.
Merilee Young		
Missie Henickson	1323 Granite Ave.	Billings 59102
Mrs. Charles Victoria	1441 Ave E	Billings
Ethel Linder	3948 Rimrock Road	
Sandy Nelson	3940 Rimrock Rd.	" "
Ellie G. Small	7320 Summit Pl. R.L.#4	Billings Mt. 59106
Abu McKenzie	2002 Howard	Blgs. MT 59102
Beane Hickey	4136 Fairview	Billings MT 59102
Leslie Bailey	623 miles	Billings, MT 59101
Lorraine Egelein	2606 Sunnyview Ln.	Billings, Mt.
Murley J. Ryan	3005 Radcliffe Dr.	" "
Loris R. Lito	2023 14th St. West	" "

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NAME	ADDRESS	CITY
Sierra Parshak	2016 14th Ave. N.	Billings, MT
Linda Caswell	575 Jayfield St.	Budgetport, CT
Kathy Russell	414 Maple Dr.	Billings, MT
Paul Russell	527 Redden	Helena, MT
Marion Russell	202 29th St. W.	Billings, MT
Robert Smith	279 Ashley Ct.	Billings, MT
Ken Hughes	Box 177	Vermillion, SD
Janet R. Rudee	102 Millstone Court N.W.	Stirling, Va 22170
David R. Rudee	512 1st St.	Helena, MT 59601
Jean R. Rudee	1332 Howard	Billings, MT 59102
Hilda Rudee	2416 Howard	Billings, MT 59102
Barbara Rudee	1015 Ruby	Billings, MT 59102
Teressa Rudee	17820 58th St. N.E.	Kent, Wash. 98042
Ann Rudee	17820 30th St. N.E.	Kent, Wash. 98042
Robert Rudee	3102 Stinson	Billings, MT 59102
Janet Rudee	494 Adland St. #7	Billings, MT 59102
Bill Rudee	136 S. Crestwood	Billings, MT 59102
Carol M. Rudee	2324 Rocking #25	Billings, MT 59102
Brad Rudee	"	"
Deon Rudee	2408 Topoka	Lawrence, MT 59102
John Rudee	419 S. St. N.	St. Falls, NY 59102
Marilyn H. Rudee	1135 Ave. F	Billings, MT 59102
Shirley M. Rudee	1039 Ave. E	Billings, MT 59102
William E. Rudee	1039 Ave. E	Billings, MT 59102
Kathy Rudee	3636 Relay Dr.	Billings, MT 59102
Mark E. Rudee	3715 Fassett	Missoula, MT 59801
Laura Rudee	3715 Fassett	Missoula, MT

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DATE 3/11/11

Helin A. Hunter	1412 S. 2nd St.	HB	Montehead, MT. 56560
Pat Thomas	422 Crawford		Billings, MT. 59102
Garnett Johnson	304 Walnut		SF, Calif 94118
Nancy Willard			San Francisco, Cal
Elizabeth Willard	852 Matadero Ave		Palo Alto, Ca. 94306
Wright, Frank	318 Taylor		Billings, MT
Buck & Jean Young	2941 Cactus		Bliss, MT.
Clare Ivie	27 Heather Rd		Bliss, Mt.
Patricia Paddock	404 Roosevelt		Missoula, Mt. 598
Walter Paddock	242 Woodbine		Billings, MT. 59101
Pat Paddock	242 Woodbine		Billings, MT. 59103
Reverend R. L. Packer	P.O. Box 1684		Red Lodge, Mont. 59066
Elizabeth Packer	609 Dow		Great Falls MT 59405
Aggy Hummel	2450 Buck Hollow		Billings MT 59105
Joseph Needham	#10 Woodgrain		Billings MT 54106
James Chaff	10725 Greenwood Ave N.		Seattle, WA 98133
Kathleen Chaff			
John Chaff	P.O. Box 100		Billings, MT 59103
Leslie Paddock	1506 N. Defarge		Tacoma WA 98406
Paul Paddock	202 29th St		Billings MT
Arnold Kohy	3005 Lohr Dr		Billings Mt.
Jean Freeman	30 King Arthur		Billings MT
Ronald Freeman	3020 Andover		Billings MT
Celia Bergman	405 Cambridge Place		Billings MT 59102
William Wallace	3307 Rosewood Lane		Billings MT 59102
William Wallace	1128 Adams		Billings MT 59105
William Wallace	1128 Adams		Billings MT 59102
William Wallace	2636 Taylor		Billings MT 59102
William Wallace	1200 Taylor		Billings MT 59102
William Wallace	2811 Marshall		Billings MT 59102
William Wallace	2811 Marshall		Billings MT 59102

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NAME	ADDRESS	CITY
Leo M. Christensen	Box 233	Lakeview, Mont 5992
Julie Christensen	626 Ave E	Blgs. 59102
Wesley H. W. Wallace	404 Route D1	Blgs 59102
Rose L. Kreibitz Prather	1317 Orchard Ave.	Moscow, ID 8384
Timothy S. Prather	1317 Orchard Ave	Moscow Id 83843
Stephen M. Endres	102 Wiltshire Ct. West	Steering, Va. 22170
Wm. Edmund Kibby	3005 North St.	Billings, MT. 59102
Alan Kibby	3005 Lakota Dr.	Billings, MT 59102
Mr. M. Kibby	3005 Lakota Dr.	Billings, MT 59102
Eric		
Barbara		Columbia, SC
Mary Jo Maude	4062 St	Billings
Richard Maude	1517 Adams	Billings
Dorothy Maude	222 Adams	Billings
Beth Love	31 Adams	Billings
Kathy Dillig	5217 Adams Cir	Billings, MT
Thomas M. Dillig	21 S 12th St West	Billings, MT
James Dillig	1520 11th St W	Billings, MT
Adrienne Dillig	2021 Plaza	Billings, MT
Janita Dillig	1425 Pittman St	Billings, MT 59105
Glenn Kehrwald	800 Burlington	Blgs, MT 59101
Craig Kehrwald	80 Burlington	Blgs MT 59101
Taffy Kehrwald	80 Burlington Ave	Blgs MT 59101

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NAME	ADDRESS	CITY
Larry Kehring	820 Burlington	Big MT
April G. Butke	Box 512	Columbus, MT. 59015
Carolyn Koca	Box 353	Park City MT
Feslie Oate	160 E 10th	Billings MT
Sharon Eubank	1220 Lonesome Pine	Billings
Polyn Miller	2226 Fairway Dr	Billings
Ann Neut	2073 Denept Circle	SLC
allan Toole	1606 E 17th	SLC MT 84005
Scot Miller	2226 Fairway Dr	Billings
Mr. Jekel's Effect	2230 Center	Big, 59102
Patricia Duorak	1504 Cheryl	Big, 59105
Christie Derak	1524 Cheryl	Big, 59105
Mrs. Lyle Patton	303-11th Ave. N.E.	Hampton, Iowa 5044
Wilma Kilkins	2922 Mac Donald	Big, MT. 59102
Robert J. Harris	40 Yellowstone Ave	Billings, MT. 59101
Blanche Mooney	253 Ashley Art	" " 59105
Jayce Richardson	3813 Wheat Grass Pl.	Big, 59105
Virginia Mawet	205 So 29th St.	Big, 59101
Dorothy H. Peterson	1119 Ave. E. E	Big, 59102
William L. Linnick	4633 Hwy	Big, 59101
Jean C. Torvick	1225 Dublin	Billings 59105
John B. Lister	4529 Lough Ln.	Billings, MT 59101
Anna Smith	1215 Dublin	Big, 59105

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NAME	ADDRESS	CITY
Taz-Tote	1205 Rimhaven	Billings MT
Karen V. Woods	209 Normandy	Blgs. MT
Josephine Kulechik	2425 Breunel Dr. y. ch	Yonkton N.D.
Barbara Kemmington	2202 Stillwater	Billings
Lee Sutherland	257 S. Lake Shore	Harber Spg. MT
James M. Marble	7900 Laurels Frontage	Blgs MT 5910
Paula Wade	7900 S. Frontage Rd.	Billings, MT 59101
Del Wade	2538 Wyoming	Billings, MT 59102
Ann Perren	3917 Elder Ln	Blgs
Mary Ann Liles	3030 Gloveena	" "
Judy York	404 mevin apt D	59102
Ann K. Kallit	2608 2nd St	Billings MT 59102
Linda G. Ward	1424 W Century #110	Bismarck, ND 58501
Jatricia Harding	3824 - Janaper Lane So	Billings
Barbara Wagner	441-6th St W apt #1	Billings mt.
Dr. R. Wagner	447-7th St W #1	Billings 59105 mont.
Gerardine Lane	5412 Oakley Ave.	Blgs Mt.
Paula Reedem	3118 Margarette Blvd.	Billings
Betty L. Crow	2511 Ranchoka	Billings 59102
Maureen Collett	1410 12th St W	Blgs 59102
Lucy Sauter	1120 Terry	Blgs 59102
Robert M. Palcher	4214 Phillip St	Blgs 59101
Barbara F. Harris	3000 E Weaver Ave.	Littleton Colo 80121
Sara Hays	4603 American Hill	Billings 59101
Agnes Hesimul	4633 1st	Blgs. mt.
Nancy A. Smith	2917 Long Dr.	Blgs.
Leona McThilly	8212 N. Crescent	Spokane, Wash 992

Mary A Brown

Cheryl Hoover

Emelyn Bergeron

Vern Hendricks

Verna Gainer

Susan Melgan

Vi Farmer

Patricia Pomeroy

Sharon Shannon Koppinger

Eugene J. Klarck

Loretta A. Klarck

Lia Byars

Debbie Crabtree

Bonnie Sue Hill

Eleonor Aukshun

Barnett Adams

Phyllis Speck

Coralyn Adams

Virginia Court

Bee Binneries

Gally Binneries

David Gier

James V. Gier

Paul J. Speck

Janet Hanson

Berbara L. Gier

Garry Gier

Gregory Kier

Sharon Ward

Ralph Hall

Ralph Gier

Kathy Bender

Victor Bender

Payson Star Latta Billings Mt.

2315 Columbine Belp MT

2729 E. Bridge Belp Mt.

509 Burlington - Belp 59102

Ronan, Mt.

3013 10th Ave. No. Belp 59101

9690 Astury Ln Albion, MT

325 Stewart Ct Belp 59105

1116 Linden Dr. Billings 59105

339 Clark Ave. Billings 59101

339 Clark Ave. Belp Mt 59101

1032 17th St. Havre, MT 59501

1936 Bitterroot P. Belp MT 59105

657 Highway 312 Huntley MT 59037

507 31st St. West Billings, MT. 59102

1029 State St. Helena, MT 59601

RR2, Box 2069 Whitehall, MT 59759

1029 State Helena, MT. 59601

416 N Cody Hardin MT 59034

BOX 516 RS Hardin, MT 59035

Box 516 RS Hardin, MT 5903

Helena MT 59601

416 N Cody Hardin 59034

1116 5th Helena

1526 Rosebud Belp 59101

906 14th St. Belp MT 59102

491 Republic Mt Belp MT 59105

1535 Castle Rock #7, Kenatchee, WA 98801

1841 Ave F Belp MT 59102

2093 Laurel Pt Belp MT 59102

442 Laurel Ln. Belp 59105

442 Laurel Ln. " "

442 Laurel Ln. " "

Mr & Mrs Robert Noel <sup>Post 38</sup> Absarokee, Mont  
James & Janet Tryon Box 366 Absarokee, MT.  
Mr & Mrs David Severn Brown Billings mt.

Rhonda Dejer 1232 Ave. C #8 Billings, mt.

Christine Frank 1327 Hardrock #4 Bllings, MT 59105

Carol Fisher 184 Willow Bend Dr. N. Billings, mt. 59101

Heona E. McElaney 1835 Mulberry Dr Bllgs, mt

Louette Drake 6 Big Sky, Billings mt 59102 59101

Richard & Barbara Doherty

Bob & Bonnie Zurek

Keith & Peggy Lusser 1208 Glenora

Spirie Bilski 227 ave F Billings, MT 59101

Joanne Jellison 3105 Lampman Dr. Bllgs, mt 59102

June Austin 3222 Redwood Ave Billings

John R. Dorris 2714 Hoover Ave Billings 59102

Chris Keene 2714 Hoover Ave Billings 59102

Susie Kuhlman 3118 Remrock Rd Bllgs 59102

Dewey & Dawn 109 Yellowstone Bllgs 59101

Ernest Simmons 1707 Lynar ave 59102

Clayton J. Fuller 3108 Lampman Dr 59102

Esther Abach 1037 Cook Ave. 59102

Nikki Stakley 844 Packhill

Denise Peterson 1217 Ave F Billings, MT

Larry A. Erickson 4627 Corral Dr. Billings, MT. 59101

Lebbie Erickson 4627 Corral Dr Billings, mt. 59101

Judy Walander City

A. Daniel 2523 11th Ave N 59101

A. Daniel 1045 NO. 26th

John L. Berkhoff 2456 32nd Street 59102

Tommi Bentum 2456 32nd St N 59102

Ernie Dyer 824 24th St. W. Billings

Leonard Gust

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DATE 3.23.87

HB \_\_\_\_\_

Susan Duerst	2602 Terry Bldg MT	59102
Anna Erdeman	3278 Tahoe Bldg "	"
Lee K. Ellett	2602 Terry Bldg	59102
Barbara Krichbather	2602 Terry Bldg	59102
Sharon H. Krichbather	1119 Dennis Dr Bldg	59102
Frances B. Nybo	" " " "	"
Thomas E. Nybo	518 Broadwater #2 Bldg, MT.	59101
Rupert Joan Mayer	HC 76-212 Custer Mt.	59024
Wing Custer	1312 Tapadero Bldg	59101
Garn Lehman	525 Ave F Bldg mt	59102
Danell Elmer	525 AVE F Bldg MT	59102
Keith D. Cook	1029 Toole Cir. Bldg MT.	59105
John K. Mc Dermott	3147 Marguerite Bldg MT	59102
Maureen L. Dubs	5415 Sweetgrass Dr. Bldg mt	59101
Frances F. McDermott	3147 Marguerite Bldg MT	59102
Denise Cook	1029 Toole Circle Bldg.	59105
Garnie Larson	1505 Ave F Bldg	59102
Edmund Lemmon	2315 Polk Bldg mt	59102
Kirk Luthin	4831 CATTAIL LN. BLDG MT	59106
Frank J. Danche III	20 N. HALLIN AVE BED LODGE MT.	59068
Edith Danche	1640 Park Bldg	59102
Edna Danche	20 N. Hallin Ave Bed Lodge M.	59068
Doug & Nancy Mahon	2752 Pangborn Dr. Laurel Mt.	59044
K. Anne Quass	255 Ashley St N. Billings, MT	59101
Roseanne Taylor	3109 McBride Bldg MT	59102
Galene A. Henkel	1832 Bannack Bldg MT	59105
Mary Rowat	551 TABER 2 Bldg Mt	59105
Mary Mick, Kris & Chad Enright	914 Aronson, Bldg MT	59105
Dan Hemmer	1200 Blair Ln Bldg MT	59107
Kristy & Darin & Emily Kake	138 Yellowstone Bldg mt	59102
Ruth Pemberton	1435 Alderson Bldg	"
John & Catherine Kestad	1201 Ave E Bldg	Billings
Rose	1246 Benton Dr Bldg	Billings

Ellen Larson	6 Kelaka, Mr
Willis & Helene Legend	Billings
Charlene Legend	Billings
Douglas McShane	Billings
Joseph Martel	Mentok, Ca.
Janet Taylor	Billings
William & Mrs. Erickson	Billings
Douglas Erickson	Billings
John Santorech	Billings
Merle Erickson	Billings
Nick Santorech	Billings
Adeline Shepovaf	Billings
Sarah Grocholski	Billings M.T. 1986
Larry Tracy	Billings, MT.
Theresa Hagedorn	Laurel, MT
Darlene Halvorsen	Billings
Alice Butler	Billings
Denise Gorham	"
Joyce Burnfield	"
Katie May	"
Mary Galt	"
Mike Crab	"
DAN & BOB	"
Larry Kasper	"
Elaine Collins	"
Juli & Donn Peden	"
Alma, Steph, Eric Hansen	Blgs
Spencer James	Blgs
Shawn Maddox	Blgs
Art Giblin	Blgs
Walter Scamming	Blgs, all
Douglas & Barbara	Billings
Kenneth Smith	Billings
Bill McCallum	Billings

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DATE 3-9-77

NAME	ADDRESS	HB CITY
Ladiv. Ruffelmann	120 Broadwater	Blgs
Margaret F Reeper	120 Broadwater	Billings
Mr. + Mrs. L.W. Olson	2510 Lincoln Blvd.	Billings
Adrianne S. Hansen	1990 McKay Lane	Billings
Donald S. Hansen	1990 McKay Ln	Billings
Betty Foster	1014 Tule Cr.	Billings
Errol Threl	4716 N. Woodhewer way	Billings
Teresa Koch	537 Parkhill Dr	Billings
Betty Koch	4716 N. Woodhewer Way	Billings
Mary McCreagh	1094 Lenox Ln	Billings
Don Blair	2108 Oneblock Dr	Billings
Corne P. Hansen	739 W. 1st	Billings
Mrs Mrs. Roland Bar	2030 Forest Park Dr.	Billings
Mrs David Stockton	2707 Broadwater	"
Woodrow Adolphson	2918 Macona Ln	✓
Bess M Adolphson	2918 Macona Ln	✓
Mr. Mrs. J. J. Patrick	417, 522 Jonathan Rd.	Powell Wyo. 82435
Seven Robertson	2715 Terrace Dr.	Blgs.
Sharon Schatzke	2942 Mile	Blgs 59102
Sharon Sped	681 Sapphire	Blgs.
Judy Stokenburg	3571 Chamberlain	Blgs
Gene Jacobson	1230 St John St	Blgs
Wallen Rickard	1803 Hardin Road #18	Blgs
Laurie Pfister	P.O. Box 50305	Blgs
Ann Ann Mall	4255 Broadway	Blgs
Patricia L. Lemay	2608 Selving Lane	Blgs.
Jack Lemay	2608 Selving Ln	Blgs.

3-3-87

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NAME	ADDRESS	CITY
Michelle Hober	1837 Clark Ave	Billings
Polly Verner	1804 Belvedere Dr	"
Barbara S. Trapp	1912 2nd Ave N.	Blgo MT 5910
Polly Trapp	1912- 2nd Ave No.	Blgo mt 5910
Beatrice Willard	2900 N. Macdonald Dr.	Billings, MT
William Willard	2900 W. Macdonald Dr	Billings, MT
Mary Young	122 Bruce -	Billings, MT
Theresa Pittman	5123 Chicago Rd	Blgo MT
Theresa Pittman	1400 1st St. S.	"
Marta Kramer	1210 Princeton	"
Charisantha Cramer	1210 Princeton	"
Larissa McMillan	1810 Ave E	Blings
Cheryl Kellher	928 N. 30th	Billings
Miriam Rowley	Shane Creek	Columbus
Doug & Rowley Hutton	617 Ave. D	Billings
Doris Provost	2945 Custer	Billings
Mary G Schugr	3002 Green Terrace	Billings
Louella Larson	2510 Lincoln Rd	Billings
Betty Schugr	2351 Solomon Dr. #286	Blgo
Bonnie G. Holland	443 Lewis Ave.	Billings
Lynn B. Holland	"	"
Summer Wyze	1208 Howard	Blgo
Marie Stark	2226-6th St. West,	Billings
Lorraine Stark		Melville MT
Carlisa Williams	2036 Overland Ave.	Blgo
Quality Inn		
Sharon Quigg	2036 Overland Ave	Blgo
John Smith	2311 Philp	Blgo

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NAME	ADDRESS	CITY
Evelyn Agh	2536 Terry	Blgs
Mary C. Brewell	3441 Poly Dr #8	Blgs
Josephine Nye	2536 Terry	"
Beatrice Mose	2611-12th Av. N	Billings
Leonora E. Benjamin	344 Beverly Hill Blvd	"
Rita Cetrone	817 731st	Billings
Tom & Joan Turner	2550 Clark	Billings
Anna Henry	4444 1st	Billings
C. W. Richert	1155 1st St	Billings
Katherine A. Baker	3105 Lee Ann Blvd	Billings
Jack B. Rogers	815 Ave. B	Billings
James Jacob	202 Clark Ave	Billings
John Hamilton	4938 1st St	Billings
Virginia Miller	4436 Garma	Billings
Thomas Oldham	1171 Indian Trail	Billings
Elmer A. Smith	2016 Poly	Billings
Margaret H. Smith	601 Remond Dr	Blgs
Nirrene Douglas	4422 Vancouver	Blgs
Larry Wilson	1038 Yale Ave	Blgs
Edna L. L. Smith	125 Hilltop Rd	Blgs
Robert L. Hogue	6012 1st St	Blgs
Anna Hogue	6012 1st St	Blgs
Kathleen H. Hogue	129 Adams	Blgs
John H. Hogue	6012 1st St	Blgs
Janet H. Hogue	3834 Palisades Park Dr	Blgs
Margaret H. Hogue	1425 Redwing Court	Blgs

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NAME	ADDRESS	CITY
Mr. M. Sney	2511 Baywood Pl	"
Julia P. Mathison	333 Parkhill Dr.	" 59101
Waggoner	47 W. Main	" 59102
Don Johnson	39 W. Main	" 59102
Harry Taylor	1930 Camden Dr.	" 59102
Marlene Taylor	1930 Camden Dr.	" 59102
Johnnie Johnson	1423 1st Ave	" 59102
Frances Schriener	Blg 2, Int 2508 Terry	59050
Chuck Abbey	545 Clark	59101
Reuben Johnson	1234 1st Ave	59102
Carl Parker	4331 Murphy	Bls 59101

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NAME	ADDRESS	CITY
Robin Ginstenior	1239 Lewis Ave	Blgp, Mr 59102
Everett & Deroit	313 Governors Blvd	" " 59103
T. D. Norton Cass	711 Ave C	" " 59102
Mary E Lee	715 S. 28th apt 310	" " 59101
Walter Johnson	4223 Remondy	Blgp 59106
Charles Black	2600 2nd St	
Orle Mar. Botts	118 N 24 apt 22	Billings 5910
Jessie Bailey	719 No. 17 St	Blgp 5910
Frances J. Anderson	313 Governor Blvd	Blgp 59105
Hattie Martin	1111 No 31 St	Blgp 59101
Margaret T. Nichols	603 Glen Dr	Blgp 59102
Duane R. Nichols	603 Glen Drive	Blgp 59102
Alma Dams	26 1/2 Yellowstone	Blgp 59101
Royce Elliott	641 Ave. C	Billings 59102
Ernest Elliott	641 Ave C	Billings 59102
Stella Britton	Box 73	Billings MT 59102
Alfred Roberts	1713 Ave C	Billings MT.
Grant Beck	215 N 24	
Edna Margaret	815 1st St	Billings 59102
Charles H. Altman	76 Vista Dr	Billings
Elaine Schuch	14 QUEEN VICTORIA PL	Blgp 59102
Ray Peterson	2049 Phoebe Dr	Billings
Parker	108 Prickett Lane	Billings, MT
Mary E Lee	414 2nd N West	" "
Viola E. Hays	715 S 28th	Billings
Isabel Jacobson	3111 - 6th Ave No	" 59101
5671	1391 Gary St #1	" "
623	Y R Beck	
9191	Bernadine Loney, 242 Ave. C,	Blgp 59101
7920	Jessie Croft 3171 Fairmeadow	Billings 59102
22	880 Gene & John Scott Route 2 Box 120 Miles, La	7684

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NAME	ADDRESS	CITY
Tona Hanson	1148 Billings	Billings
Kim Kozlowski		"
Emma Mae Brady	1732 Columbine Dr	Blgs
Wula Oberg	837 Betsy	Blgs
Tom Schind	2536 Clark	Blgs
Kim Rudy	1309 AVE E	Blgs mt.
Glaudia Quillen	515 Ave B	Blgs. MT
Linda E. Kramlich	1008 E 8th St	Laurel, Mt.
Mina N. Bergman	3444 5th Ave So	St. Falls, MT.
Jane Margett	842 Arlington	Billings, MT
Loretta Schuch	1433 Shannon	" "
Donna Dyer	223 1/2 N 15th	Billings, MT
John W. Lutz	Box 1083 Rd 9 North	Wooden, MT.
Peggy Stevens	1234 Yellowstone	Billings, MT
Margaret Mera	1109 Park Hill Dr.	Billings, MT
Nancy Jennings	3312 Lynn	Billings, MT
Ernest Jennings	3302 Lynn	Billings, MT
Anthony Skitzel	2000 Yellowstone	Billings MT
Mary Sue Engel	1140 Lake Elmo	Billings MT
Richard Morgan	325 Governors	Billings, MT.
Marcy Adams	1920 Belvedere	Billings, MT
Shirley Simonton	1040 Alderson	Billings, MT
Dorothy Adams	240 Oakley Ct.	Billings, MT
Kyle Thott	325 Governors Blvd	Billings, MT
Agnes Mott	325 Governors Blvd	Billings, MT
Leona Mitzel	2000 Yellowstone	Billings MT
Jo Anne Voth	531 Jackson St	Billings MT
Chas. R. R.	531 Jackson St	Billings

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NAME	ADDRESS	CITY
Marian Lantry	2821 Rocky Rd.	Cody
Robertson	Cody Wg.	Cody
Mary Kuylen	112 Cedar	Cody
Carroll	1031 Andrews	Cody
Judy Meyer	4926 Sweetlem.	Billings
Gay	1851 Bannack	"
Tom Crowley	1851 Bannack	Billings
Roe Crowley	2315 Hyacinth Dr.	Billings
Cathy Ray	1728 Maurine	Billings
Gail Allen	1612 Natalie	Billings
Edna May Potter	717 Beverly Hill	Blgs
Jennifer E. Nugent	1117 N19	Blgs.
Paula Sweet	PO BOX 974	Blgs 59103
MARION MCCANN	1052 No. 32	Billings 59101
Fern Meseberg	519 W. 6 <sup>th</sup>	LAUREL, MT
Ralph Wetzel Jr.	3511 Miles Ave	Blgs 59102
Helen Bonneau	522 BROADWATER	BILLINGS, MT 59101
Judy McClann	608 N. 30 Apt. 1C	Blgs. 59101
Charlotte Meierding	22 Ave B	Blgs. 59101
Stacy Runkle	22 Ave B	Blgs. MT 59101
Karlene Kamholz	2012 Polep	Blgs. Mt. 59102
Frances E. Jones	336 Fried	Blgs. Mt.
Dick Jaden	1433 Shannon St.	Blgs. Mt. 59105
Elizabeth Schaefer	Pte 1 Box 7816	Shepherd, Mt 59102
Susan G. Raff	6044 Hitching Post Dr.	Shepherd, Mt. 59102
Cynthia S. Ruoff	6044 Hitching Post Dr.	Shepherd, Mt. 59102
Dannielle Ruoff	704 Stranch Rd.	Laurel, MT 59044
Amy Grandpre	1000 Shannon Rd	Laurel - MT 59044

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NAME	ADDRESS	CITY
Erin Fusion	1277 Yellowstone	Blgs
Gloria Brickley	1604 Miles	Blgs.
Janet Ness	309 Tam O'Shanter	Billings, MT
Phelma Ness	1131 Ave. E	Billings, MT.
Gene George	5748 Wind Drift Rd.	Billings MT
Frank K. Roberts	600 Yellowstone	Billings MT
Deloris Lawson	406 Yellowstone	Billings MT
Myrtle Loken	2014 Hardy Dr 15	" "
Jess Lumsden	Box 591	Malta, MT.
Ed Quonglu	1602 E. 8th St	Laura, MT.
Cory Quonglu	"	"
Don Lumsden	3337 Elm Rock	CCGS, MT
Clair Schuff	221 Tam O'Shanter	Blgs, MT.
Mary Baalson	2031 Meadowood	" "
Donna Morgan	2515 Arlene St.	Blgs, MT.
Susan Umeh	2225 Monard #4	Blgs MT
Karin Bryan	3111 Harrow Dr	Blgs MT
Carmen Chapin	4965 Cheyenne	Blgs
Ed Chapin	P.O. Box 2634	Blgs, MT.
Don Sukani	2917 Radcliff Dr.	Billings
Alison Spaulding	3471 Masterson Cr.	Blgs.
Lisa Boyer	505 Woodland Dr.	Blgs.
Ray M. Boyer	505 Woodland Dr.	Blgs 59102
Ruth Spaulding	3471 Masterson Cr.	Blgs 59106
Marcia Spaulding	"	" "
Gretchen A. Hager	150 Norris Ct	Blgs 59105

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NAME	ADDRESS	CITY
Sally Krejo	911 Allison Cr	Billings
Pat Wetzel	48 Rockhill	Billings
William Beck	911 Dixon Ct	Billings
Sally Beaumont	Box 728	Red Lodge
Claudia Ector	Box 307	Red Lodge
Beverly B Shaw	P.O. Box 1684	Red Lodge
Coral Harvey	3542 Howard	Blgs
Gay COPENHAYER	404 BERTHOUD DRIVE	BILLINGS
Leiford Alpin Sr	2510 6th Ave N	Great Falls MT
Mary Stief	Box 158	Boyd Mont.
Barbara Olson	204 Pueblo Dr.	Blgs.
Emelyn Lyon	1167 cedar	Blgs
Myrna VanLanance	1304 18th St W	Blgs.
Johanne L Maser	2122 Wingate	Blgs
Thelley R. Switzer	1890 Woody Dr. S10	Blgs, MT
Marion Jaroch	428 Grand Ave	Blgs Mt.
Patt Leikam	726 Brookwood Dr	Blgs Mt
Loyd M. Danner	3635 Sharon Dr.	Billings
Antony Kriebel	3803 Callie Rd. 1	Billings, 59101
Rachael Candillo	617 2nd AVE	L 207 ELS 59044
Lance Candillo	617 2nd Ave	Lance Mt. 59044
Gene Shotaue	2219 Willowbrook	Blg, MT 5910
Lella Creuninger	2237 Rescuer	Billings 59102
Christel M Vette	5819 Wind Drift Rd.	Blgs 59101
Isabelle Brox	533 Ave D #213	Blgs 59102
Jason J Jones	Box 22 Malta	Blgs 59538
John Y. Milk	13044	Malta mt 59538
Lilani Robertson	1000 Wheatstone	Billings, 5910.

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

NAME	ADDRESS	CITY
Linda Traler	4233 Rimrock	Billings
Marion Skorsupa	4233 Rimrock	Billings
James R. Jackson	Rt. 1 Box 1211	Bridger
Ray W. Jackson	3922 Heritage	Billings
Kirk R. Kraft	3922 Heritage	Billings
Laura A. Kraft	1806 Natalie	Billings
Carol Willis	1806 Natalie	Billings
Debbie Pedersen	2924 Canyon Dr	Billings
Bill Pedersen	1106 1/2 Poly Dr.	Billings
Dianne Rodgers	1106 1/2 Poly Dr	Billings
Bruce M. Rogers	2635 Avaton Rd	Billings
Vilho Ruff	2500 AVATON RD	BILLINGS
Carol Ruff	2621 HOWARD AVE	Billings
Diane Reed	2621 Howard Ave	Billings
Donald A. Tavich	3329 Lynn	Billings
Callan L. Yrill	2144 St Andrews	Billings
Mayorie Posenberger	2510-6 Ave No.	Great Falls
Ladon Bell	959 Union	Billings
Connie Waylander	4626 Ruth	Billings
Pat Dunbar	1901 Mile	Billings
Eleanor Biese	1621 Janie	Billings
Dorothy Carter	236 Burlington	"
Kari Carter	257 Ashley Ct.	Billings
Ron Carter	257 Ashley Ct.	Billings
Dot George	257 Ashley Ct.	Billings
Nola McCafferty	1270 Claim Jumper	"
	1340 Lewis	Billings

EXHIBIT # 11  
DATE 3-3-97

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

NAME	ADDRESS	CITY
Jeanne M. Hutchinson	18 Prickett Lane	Billings
Barbara B. Hammere	1233 Poly Dr.	"
Kerry Cottrell	2036 Constellation	Blgs
Joe Cottrell	2036 Constellation	Blgs.
Aeri Dunbar	18 Prickett Ln	Blgs
Margaret Kind	3208 Rimrock Rd.	Blgs
Delcie Kind	3200 Rimrock Rd.	Blgs
Wesley Peterson	1919 ave B	Blgs.
Lark Peterson	1919 ave B	Blgs
Charmaine Fisher	114 - 29th St W	Blgs Area 5
Deanne Schofield	67 Pecan	Billings 5910
Doreen S. Sengstack	67 Pecan	Billings 5910
Bob Taylor	103 Double Tree	Blgs MT. 59106
Jan Graener	2915 Stillwater Dr	Blgs MT 59110
Patrick Glen	1106 F.D.	Billings MT
Jamantha Dunbar	11021 Janie	Billings M.T.
John Glen	1106 Rose Drive	Billings, Mt.
Grace A. Glen	" " "	" "
Jereasa A. Mockel	393 Caravan	Blgs Mt
Rudy A. Mockel	393 Caravan	Blgs Mt.
Marilyn H. Sloborg	1002 North 30th	Billings
Kim Sloborg	3220 Banff #1	Blgs MT
Jack Mayo	3220 Banff #1	Blgs. MT
Daryl A. Bean	3632 Clint Rd.	" "
Marilyn Litterer	4704 Burlington	Billings Mt
A. H. Miller	4704 Burlington	Blgs Mt.
Don F. Toberg	1002 N. 30th	Billings

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

EXHIBIT  
DATE 3-3-11

NAME	ADDRESS	HB	CITY
Bonnie Branch	2627 Downer Ln.		Billings
Yvonne F. Porter	2621 Downer Ln.		Billings
Gene R. Branch	2627 Downer Ln.		Billings
Jean G. Dreje	2705 Downer Ln.		Billings
Shula M. Wilson	2720 Downer Ln.		Billings
Pam Cummings	2702 Downer Ln.		Billings
Lana Settle	2509 Ranch		Blgs
Les Rohr	2435 Ranch		Blgs
Charmaine Nottingham	2524 Mc Cormick Ln		Blgs
Connie Sayke	2442 Gentry		Blgs
Betty Cross	2511 Rancho Rd.		Blgs
Judith Clark	2431 Rancho Rd.		Blgs.
Mary Karen Mark	2716 Downer Ln.		Blgs.
B. Joan Carmichael	2502 Gentry Ln.		Blgs.
Albany Butler	2703 Poly		Billings
Grolyn Branch	2703 Poly		Billings
Jeffrey Branch	2627 Downer		Billings
Symonthe S. Gilmore	2119 Poly		Billings
Albany Gilmore	2119 Poly		Billings
Frances Redman	2149 Eldorado		Billings
Kerna L. L. L.	2532 Terry		"
Paul A. L.	3119 Lampman Dr		Billings
Steve V. Branch	2627 Downer		"

EXHIBIT # 11  
DATE 3-3-17  
HB                     

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

NAME	ADDRESS	CITY
<i>Clatha Tholfe</i>	<i>2303 17th</i>	<i>Billings Mt.</i>

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations. #11

EXHIBIT  
DATE 3.3.17  
CITY  
HB  
Billings

NAME	ADDRESS	
Anne Dietrich	2047 Pryor Ln	
Nancy Astle	111 Burlington	"
Maria H. Pippin	103 Burlington	"
Margaret James	2021 Parkhill Dr.	"
Mary Stripp	1217 Clark	"
Lee Reindel	2916 Shadow Oaks Pl.	Billings
LaWanda Johnson	1801 Lyndale Ln.	"
Harvett Steie	5509 Billy Casper	"
Barbara Lattin	2727 No. Gregory Rd.	"
Elizabeth Fenn	2724 N. Gregory	"
Jean Ann Granston	2805 Emerson Place	59102
Mary Kay Decker	621 Park Ln	"
Sharon Lee	1218 Linhaven Way	"
Marcia Ruff	436 Glee Place	"

Chapter 5 P.E.O.  
Judy McNamee & Jane Waes  
gave program Jan. 15, 19

DATE 3-17

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

Name	Address	City
Mayorie S. Polle	618 alkali Cr. Rd	Billings 59105
Maria Brainer	1147-18 <sup>th</sup> St. N. Apt 2	Billings 59103
Steve Rangan	14 Ave. B	Billings 59101
Bonnie Yurko	2121 Iris Lane	Billings MT 5910
Marcel S. Shearer	2032 Howard	Billings, MT 5910
Mary J. Lynch	31 Heald Rd	Billings MT 5910
Charles R. Lynch	31 Heald Rd	City 5910
John Fegen IV	27 Buena Vista	Billings 5910
Jacqueline Annema	1208 Cottage Lane	Billings MT 59102
Wm. Hubert Ryan	27 Buena Vista	Billings, MT 59101
Joann T. Miller	2736 41st St. W.	Billings, MT 59101

We, the undersigned, believe the P. B. Moss Mansion in Billings, Montana has unique historical and cultural significance to the City of Billings, the State of Montana, and the Nation. We hereby request the Montana Legislature to approve the request for in-kind payments of certain inheritance and estate taxes as a means of preserving this historic home for future generations.

Name	Address	City
Rebecca C. Benedict	1011 N. 32	Billings MT 59101
Brian Palmer	2223 Belknap	Billings MT 59101
Rosalee McCall	506 Sioux av.	Billings, MT 59101
Cathy Hedman	617 7th Ave.	Laurel, MT 59104
Dorothy L. Zimmerman	324 Laurie Ln	Billings MT 59101
M. Beuth	1142 Bench	Billings, MT 59101

#12  
3-87

WITNESS STATEMENT

EXHIBIT #12  
DATE 3-3-87  
HB SB 26

NAME Brenda Schye BILL NO. SB 26  
ADDRESS North Star Rte, Glasgow DATE 3-3-87  
WHOM DO YOU REPRESENT? Montana Cultural Advocacy  
SUPPORT X OPPOSE \_\_\_\_\_ AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

In addition to the incredible local support demonstrated both by businesses and individuals in Billings, the preservation of this mansion enjoys broad-based support across the entire state.

I represent the Montana Cultural Advocacy, which is a broad cross-section of citizens that are committed to the development of this state's cultural resources.

We urge your favorable consideration of this bill.



**CITY OF BILLINGS**  
**ADMINISTRATOR'S OFFICE**  
P.O. BOX 1178  
BILLINGS, MT 59103  
PHONE (406) 657-8433

EXHIBIT #13  
DATE 3-3-87  
HB SB 26

**SENATE BILL 26**

Mr. Chairman, members of Committee, my name is Alan Tandy, City Administrator for the City of Billings. The City of Billings would like to go on record in support of SENATE BILL 26.

The Moss Mansion is a significant cultural resource in the City of Billings. The City has, itself, escrowed funds in order to assist in the acquisition and establishment for permanent use of the facility as a public cultural resource in our community.

The passage of SENATE BILL 26 will go far to establish the permanency of this unique part of our heritage for the State of Montana and the City of Billings. There has been tremendous participation, both from the public and private sectors, in Billings. Passage of SENATE BILL 26 is necessary to assure that the local efforts are productive and that the State of Montana shares in our efforts to maintain Montana's cultural heritage.

The City of Billings will work in conjunction with the State relative to any and all requirements which may exist as a result of joint ownership of the facility. Thank you for your time and consideration.

March 1987

DATE 3-3-87  
HB SB 26

WITNESS STATEMENT

NAME Glenda Crosby BILL NO. SB 26  
ADDRESS 2619 Woody Dr DATE 3-2-87  
WHOM DO YOU REPRESENT? Volunteer Interpreters of the Moss Mansion  
SUPPORT ☒ OPPOSE ☐ AMEND ☐

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

I have worked as a volunteer interpreter at the Moss mansion for the past year and I believe it is important to the State of Montana to preserve the Moss mansion as an historic site reflecting our unique western heritage.

As a mother with 4 sons, I am interested in preserving our Montana heritage for future generations of Montanans to enjoy.

As a representative of the Volunteers in Preservation, I recommend the passage of SB 26.

3-3  
Ex #15  
HB 794

Kalispell Ob-Gyn Associates, P.C.

EXHIBIT #15  
DATE 3-3-87  
HB 794

OBSTETRICS GYNECOLOGY INFERTILITY

VAN KIRKE NELSON, M.D.  
JOHN L. HEINE, M.D.  
ELLIS M. SOWELL, M.D.

DIPLOMATS OF THE AMERICAN  
COLLEGE OF OBSTETRICS AND  
GYNECOLOGY

Dear Member of the House Committee on Taxation

I am here representing the Flathead Outpatient Surgical Center to speak in opposition to House Bill #794.

Three years ago, every physician practicing in a surgical specialty in Kalispell banded together to build a free-standing outpatient surgical center, a facility to provide single day surgical services at a cost to be considerably less than that charged for the same service at Kalispell Regional Hospital. Through the Certificate of Need process, it was deemed by the State Dept. of Health & Environmental Sciences, that a facility was indeed needed in Kalispell, a Certificate of Need granted, and the facility financed through the "Build Montana" program and the Montana Economic Development Board.

We have just finished our first year of operation--have operated 1400 patients with only two of those patients necessitating admission to Kalispell Regional Hospital for an additional day's hospitalization.

The competition through our presence has caused Kalispell Regional Hospital to lower their costs for outpatient surgical services, and in some cases, half of what they were charging prior to our existence. Even with their reduction through competition, we continue to provide a service for approximately 20% less than does the hospital.

I believe the attached bulletin from the State Dept. of Health & Environmental Sciences will substantiate the fact that costs for services in Montana are less than the national average, and the cost for physician services are less than half of the national average.

You have asked us through House Joint Resolution #37, a copy of which is attached, that Montana physicians continue to do everything within their power to maintain low cost care and maintain cost containment. Yet through House Bill #794, you seek to raise the cost of providing care.

EXHIBIT #15  
DATE 3-3-87  
HB 794

There are three "for profit" outpatient surgical centers in Montana, and two "for profit" hospitals--Plains and Missoula General. I cannot speak for the "profit" that is realized by the other facilities. I do know that each of the 22 owners of our facility contributed \$25,000 three years ago; and to date, we have received \$1,000 in return--hardly what you would consider a profit making operation.

We realize very well the difficult decisions that you will make as you try to balance the state's budget, and we do share with you that concern. If you should, through this amended bill, make us a taxable entity, we have no choice but to pass that charge on to you the consumer, often a consumer that can ill afford the increased cost for the service.

The amount of revenue that would be realized from the existing "for profit" surgical centers, and the two hospitals, is negligible. The increase in costs passed on to the consumer necessitating the medical service may not seem so minor.

Medicine has its obligations to provide care to those in all walks of life--the Medicaid recipient, the Medicare recipient, and those in between with and without ability to pay. Help us to provide that care at an affordable price and oppose House Bill #794 as amended. To fail to do so will only hurt those who truly do need to benefit by cost containment.

Thank you.



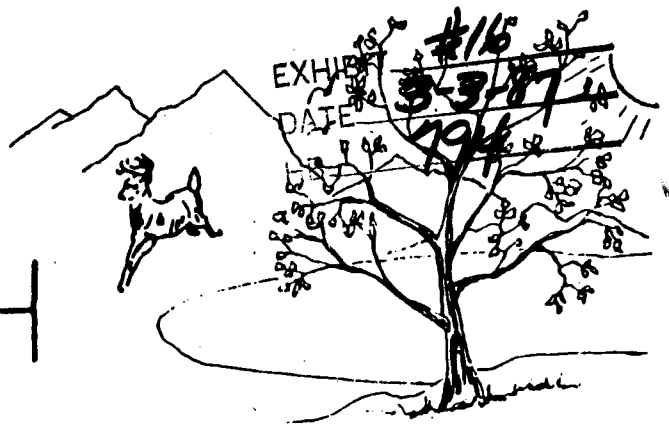
Van Kirke Nelson, M.D.

VKN:jw

# TREASURE STATE



# HEALTH



VOL. 34 NO. 3 SUMMER, 1985

✓ MONTANA DEPARTMENT OF HEALTH AND ENVIRONMENTAL SCIENCES

## Latest Available Figures on Health Care Costs Show Montanans Fare Better Than Rest of U.S.

The latest available health care figures present an interesting economic profile for Montanans and others in the United States.

First of all, the good news is that the rate of increase in costs has decreased for the nation and markedly for Montanans. The bad news is the costs of staying healthy continue to accelerate by the millions in the state and billions in the nation, running far ahead of inflation.

✓ But, for Montanans, at least the per capita cost per year is far cheaper than for the average U.S. citizen — \$350 less, in fact.

✓ Additionally, individuals in this state, on the average pay 29.1% less for hospital costs in a year; physician costs for Montanans is an even better deal and we spend less than half as much in this category as our national counterparts; and, our annual dental bill is 32.6% cheaper for each of us than the country's average.

Also, we get by with far less cost individually for drugs and drug sundries at \$58 per year compared to \$97 national average.

When it comes to eyeglasses and appliances though, the costs even out for Montanans and the rest of the nation with identical average annual costs per capita of \$25.

The only major division of health care which costs Montanans more than residents of the rest of the country is nursing home and home health care, where we pay 111% of the national average.

Now, here's a look at all the figures in detail:

Montanans spent \$906.3 million for health care in 1983, the most recent year for which figures are available. That was 9.7 percent more than the \$825.9 million total for 1982; however, the rate of in-

crease from 1981 to 1982 had been 20.3 percent.

The national rate of increase was 10.3 percent with total U.S. expenditures of \$355.4 billion in 1983 compared to \$322.3 a year earlier. Once again, however, the rate of increase was slowed from the 12.3 percent of the previous year.

✓ For the individual Montanan, health care costs totaled \$1,109 in 1983 while the national per capita figure was \$1,459, so this state's citizens paid 24 percent less for their health care than the country's average individual cost.

Nevertheless, Montana's per capita expenditure was up 7.7 percent and the national figure was 6 percent higher.

Differing methods of accumulating and presenting the figures make it impossible to determine if the wide variance in state versus national per capita expenditures means Montanans are that much healthier and require less care, get more care for their health dollars, or if their total costs are determined differently.

The Montana figures are provided in a report compiled by Albert Niccolucci of the health planning and resource development bureau of the Montana Department of Health and Environmental Sciences.

The continuing acceleration of Montana and national health care expenditures — both nearly three times the 1983 inflation rate of 3.8 percent — add emphasis to efforts by state and national governments to control such costs.

• Hospital costs again topped both state and national lists, accounting for 38.5% of Montanans' total costs and 41.4% of the \$355.4 billion total national health care expenditures. Montanans' \$349.3 million expenditure in this category represents \$428 per person

and the national expenditure of \$147.2 billion for hospital care equals \$604 per person.

• Physicians' services, still the second most costly item both state and nationally, accounted for \$112.6 million in Montana, or 12.4% of the total costs; and \$69 billion nationally, 19.4% of that total. Per capita it was \$283 nationally and slightly less than half of that at \$138 for Montana.

• The third highest category of health care expenditures — state and national — cost Montanans \$106.7 million, or 11.8% of the total, for nursing home and home health care. Nationally, the figure was \$28.8 billion, only 8.1% of the total. It is the only one of the major areas more costly per capita for Montanans at \$131 each than the national per person expenditure of \$118.

• Dental services, at \$21.8 billion nationally and \$49.4 million in Montana, accounted for 6.1% of the national expenditures and 5.5% in Montana. Again the per capita cost was much higher on a national basis at \$89 than the state's \$60.

The remainder of Montana's health care expenditures for 1983, by type, amount, and percentage of the total, are:

Research and construction of medical facilities, \$57.2 million, 6.3%; expenses for prepayment and administration, \$52.4 million, 5.8%; drugs and drug sundries, \$47.4 million, 5.2%; other professional services, \$44.3 million, 4.9%; government public health, \$37.6 million, 4.2%; other health services, \$28.6 million, 3.2%; and eyeglasses and appliances, \$20.1 million, 2.3%.

When it comes to the source of the funds to pay these health care expenditures, Montanans paid

(Continued on Page 2)

IF Amendments to HB 794 ARE in order:

Suggest:

1. Add licensed nonprofit long-term CARE facilities

2. Further define nonprofit health care facilities to mean only those licensed nonprofit health care facilities that can produce a valid letter from the Internal Revenue Service which grants the classification of a 501(C)3 tax exempt organization under the Federal Code.

If the licensed facilities - hospital, outpatient surgical center - nursing home cannot prove that they are a 501(C)3 organization then they should not be exempt from State or Federal Real or Personal property taxes even tho they are licensed by the State Dept of Health as a health care facility.

This would set up the proper method for those outpatient surgical

centers who are opposed to this Bill to legally seek a 501(c)(3) tax exempt status. While any attorney can tell them how to pursue.

If on the other hand they do not secure the 501(c)(3) classification they should be subjected to paying the Real and personal property tax the same as any non tax exempt business in any community in Montana.

HB 17

I remind you that this legislature has already declared their intent to not allow a for profit outpatient surgical center to escape paying real and personal property tax when on Jan 14, the House killed HB 17.

William Leary

Montana Hospital Association  
Helena, MT.

442-1911

## VISITORS' REGISTER

House Taxation COMMITTEEBILL NO. SB 26DATE March 3, 1987SPONSOR Hager

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Brian Coshiguel	Montana Hist. Soc.	X	
Flora Tandy	City of Billings	X	
Kay Foster	Billings Chamber of Commerce	X	
Alexandra Tuley	Billings Bras. & Sec. Director MASS Montana	X	
Glenda Crosby	Volunteer Interpreter	X	
Tom Hager	SD 48 (Sponsor)	X	
Wesley Hansen	Billings Neighbor	X	
Max David H. Mack	"	X	
Claudette Wotton	Helena, MT	X	
Brenda Schuyt	Mont Cultural Advocacy	X	
James E. Tuley	Self	X	

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

# VISITORS' REGISTER

House Taxation COMMITTEE

BILL NO. SB 100

DATE March 3, 1987

SPONSOR Abrams

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

House Taxation

COMMITTEE

BILL NO. 643DATE March 3, 1987SPONSOR LORY

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Earl C Lory	Dist 58	✓	
Paul Russen Brown	NPRC	✓	
Rich Marble	DOR	Technical	
DEBORAH SCHLESINGER	MT LIB ASSOC.	✓	<del>✗</del>
ARNOLD SILVERMAN	SELF	✓	
Ken Williams	Western Energy		✓
Jim Mackler	MT. Coal Council		✓
Wally McCoo	NPRC	✓	
EARL REILLY	MAINT. SENIOR CITIZENS Assn	✓	
Tom Tully	NPRC	✓	
Claudine Munn	MEIC	✓	
GEORGE OCHENSKI	MEIC	✓	
Terry Minow	MFT	✓	
Lawrence Glen	UM administrator	X	
Gene-Maire Sprungree	MT Sierra Club	X	
Sarah Furber	State Library	X	
Gary E Orlott	Custer Schools	X	
James E. Orr	Self	X	
Phil Campbell	MEBA	X	
Charlotte W. Horton	Board of Public Ed	X	

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

HB  
759

VISITORS' REGISTER

House Taxation

COMMITTEE

BILL NO. HB 759

DATE March 3, 1987

SPONSOR Asay

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Jan Potts	Stone Container	X	
Toni E. Cooper	Stone Container	X	
Dennis Burk	MONTAX	X	
Gerald Bittner	Western Sugar Co.	X	
Mons Teigen	Int Stockholders	X	
Ben Haddad	MT Motor Carriers Assn	X	
Jim Mockler	MT Coal Council	X	
Karl Stottle	Public & Utility Staffs		
T.M. Rollins	ASARCO, Inc.	X	
Gordon Morris	MACO		X
Charlottesville Morton	Board of Public Ed		X
Lorna Frank	MT. Farm Bureau	X	
Jim Nugent	Missoula Mont League Cities & Towns		X
Larry A. Langley	Mont Mining Assn	X	
LAMELA J. LANGLEY	MONTANA AGRI BUS ASSN	✓	
BILL KIRKPATRICK	CHAMPION INTL CORP	X	
JACK Canavan	Columbia Falls Plominer	X	
Steve Brown	PLM	X	
Terry Menow	MFT		X
Don Allen	Miss. and Business Assn	X	

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## House Taxation

COMMITTEE

BILL NO. HB 759

DATE March 3, 1987

SPONSOR ASAG

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

# VISITORS' REGISTER

House Taxation COMMITTEE

BILL NO. 158 794

DATE March 3, 1987

SPONSOR Williams

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

House Taxation COMMITTEEBILL NO. HB 807DATE March 3, 1987SPONSOR Cohen

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
<i>Gran M...</i>	<i>MACO</i>		<i>X</i>
<i>Marvin Barber</i>	<i>Mt assessors assoc</i>		<i>X</i>

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.