

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

January 6, 1987

The first meeting of the Senate Taxation Committee was called to order at 8:00 A.M. on January 6, 1987 by Chairman George McCallum in Room 413/415 of the Capitol Building.

ROLL CALL: All members were present with the exception of Senator Neuman.

Sandra Whitney, Montana Taxpayers Association, presented to the committee a pamphlet entitled "Montana State Funds Available to Local Governments, Fiscal Year 1985" and reviewed the information available in the pamphlet to the committee. The pamphlet and her written statement are attached as Exhibit 1.

CONSIDERATION OF SB 26: Senator Tom Hager, Senate District 48, presented this bill to the committee. He stated this bill would require 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. In 1985 the legislature passed a bill that provided for in-kind payment of estate and inheritance taxes by the transfer to the state of unique objects or buildings and he believes the Moss Mansion qualifies. He stated there has been an extensive study done by the Department of Revenue and the Revenue Oversight Committee and that the Montana Historical Society has made application to the Department of Revenue for in-kind payment of inheritance and estate taxes in the form of the Moss Mansion.

PROPONENTS: Bob Archibald, Montana Historical Society, gave testimony in support of this bill. He stated the Historical Society was involved in the in-kind review process, which was mandated by the last legislature, and it is their assessment that the historical value of the property should fall under the criteria of the bill last session because the property is associated with a prominent Montanan, who made major contributions in the community of Billings, because of its outstanding architecture and unique construction and because of its almost total intact nature. He stated that the Moss Mansion has attracted tremendous support from the Billings community and he feels that the Billings community will maintain support for maintenance and operational costs. If necessary a contract can be drawn up to the effect that if this bill is passed that maintenance and operational costs rests with the local community.



Kay Foster, Deputy Mayor of the City of Billings, representing the Billings Preservation Society and the Billings Chamber of Commerce, gave testimony in support of this bill. She presented the committee with a pamphlet of information, attached as Exhibit 2, and reviewed the information contained in the pamphlet with the committee. She stated the building is unique in Billings because they do not have the historical structures that the old mining towns have. The Moss Mansion has been a very significant tourist attractions since July, 1986, when it was open to the public.

Brenda Schye, Montana Cultural Advocacy, supports this bill to recognize the historical significance of this building.

OPPONENTS: None.

QUESTIONS FROM THE COMMITTEE: Senator McCallum asked Mr. Archibald to explain undivided interest of ownership.

Mr. Archibald said we agreed with the Billings Preservation Society and city of Billings that the city of Billings and the state of Montana would assume ownership interest in the property based on the contribution of each entity, with the public contribution being separate on the basis of the percentage between the city of Billings and the Montana Historical Society. This amounts to an undivided interest on a percentage basis.

Senator Mazurek said from the bill it appears that the Department of Revenue will be the owner.

Mr. Archibald said in the case of historical property the Historical Society is the receiving entity.

Jim Lear said he just thinks it should be made clear that each of the individuals involved would not be able to sell a portion of the mansion

Senator Crippen questioned whether the Department of Revenue would have to take an undivided interest in lieu of inheritance tax.

Senator Severson asked Mr. Archibald if the mansion was in good shape.

Mr. Archibald said that it was in good shape and that in fact it has been open to the public. The mansion was lived in up until two or three years ago.



Senator McCallum requested Jim Lear to research the undivided interest question.

Senator Hager closed.

CONSIDERATION OF SB 12: Senator Gary Aklestad, Senate District 6, presented this bill to the committee. He stated this bill would exempt producer-held grain in storage from property taxation and that this bill was in committee last session. He feels this is a justifiable attempt to be fair to the farmers as far as inventory since other inventories have been taken off the tax rolls and they should have been taken off. Due to the low price of farm commodities many of the farmers are forced to put their agriculture production into farm storage. While that grain is in farm storage, after a certain number of months, the farmer is forced to pay taxes on that grain. It is the farmers inventory and should not be taxed. He stated he did not agree with the fiscal note and disputed the figures due to the fact that the price of grain is considerably lower than two years ago.

PROPOSERS: Representative Tom Asay, House District 27, gave testimony in support of this bill. He does not feel this is a matter of the condition of agriculture but in fact an inequity created in 1981 when all other taxes of inventories were removed from the taxation schedule. This grain in many cases is not actually the farmers inventory but belongs to the federal government if they have a loan against them. It is not even his grain that he is being taxed for. This is not something the farmer has control over, he cannot move it or sell it.

George Allen, representing the Montana Retail Association, gave testimony in support of this bill. He thinks this is just a bad philosophy of taxation and there should be a better way of raising the funds.

Dennis Burr, representing Montana Taxpayers Association, gave testimony in support of this bill. He stated this is one of the last items of something that is produced in the state that they are attaching this tax to.

Shirley Ball, representing Women Involved in Farm Economics, gave testimony in support of this bill. She stated they believe that agricultural inventories need to be treated on an equitable basis with other business inventories.

Randy Johnson, Executive Vice President, Montana Grain Growers Association, gave testimony in support of this bill. He stated the inventory tax on stored grain is considered an unfair tax and amounts to double taxation when the grain is sold and the farmer has to pay income



tax on the grain when sold. The state of Montana is already taxed fairly high without the need for the inventory tax. The land, improvements and equipment are all taxed and the income from the sale of the grain is taxed.

Mons Teigen, Montana Stockgrowers Association, gave testimony in support of this bill. His testimony is attached as Exhibit 3.

Carol Mosher, representing Montana Cattle Women, gave testimony in support of this bill. Her testimony is attached as Exhibit 4.

Stuart Doggett, Montana Chamber of Commerce, supports this bill as being consistent with past policy to eliminate inventory taxes.

OPPONENTS: Phil Campbell, Montana Education Association, gave testimony in opposition to this bill. Their main concern is that if this bill is passed it will take money away from schools. He stated that we agree there is an inequity with the tax system but with money being the source of problems this session that this is not the time to have to deal with this particular issue.

Gordon Morris, Executive Director, Montana Association of Counties, gave testimony in opposition to this bill. He stated that no matter how insignificant the amount of money that is involved is, it still has an impact on counties, schools, cities and towns.

QUESTIONS FROM COMMITTEE MEMBERS: Senator Severson asked Senator Aklestad if he would be willing to support the livestock bill when it comes to the Senate from the House.

Senator Aklestad said he would like to see SB 12 fly on its own merits. Under certain categories he would support the livestock bill but he would have to see those categories.

Senator Crippen asked where the fiscal note was.

Senator McCallum said his understanding is that Senator Aklestad refused to accept the accuracy of the fiscal note drafted.

Senator Aklestad said he could give the committee a figure of \$1,038,000.

Senator Lybeck asked Senator Aklestad if we pass this bill and the livestock bill, how are the smaller counties in eastern Montana going to fund their operation.

Senator Aklestad said this would be a small portion of their



base but he believes this is a fairness issue and not a question of what is being taken away from the counties.

Senator Halligan asked if there were definitions somewhere for "producer-held grain", "storage", "producer", some of the terms referred to in this bill.

Senator Aklestad said there should be some definitions within the Revenue Department.

Representative Asay responded to Senator Severson's question concerning support of the livestock bill by stating that he would like to see this bill pass on its own merits but he has no problem with supporting the livestock bill.

Senator Eck said that she has heard county assessors state that in this area, specifically livestock, that the procedure is not reliable and it costs a lot to assess. She asked Mr. Morris to comment.

Mr. Morris said that he could not tell the committee of any problems associated with assessments in livestock.

Dan Bucks, Deputy Director, Department of Revenue, said all personal property taxes are more costly to administer in relation to the revenue collected than other property taxes. Certainly the cost of administration is still a small fraction of the revenue collected. He believes this tax is handled through a reporting method and he cannot comment on how that is followed up by the counties.

Senator Eck asked if he would have any data in the department in relation to the range of amounts paid per taxpayer. Taxpayers who pay a large amount and those who pay a very small amount.

Mr. Bucks said he suspects that they do not have that information.

Senator Crippen asked Representative Asay to comment on his statement that grain held in storage in the farmers' bins is taxed as inventory and if it goes to an elevator it is not taxed.

Representative Asay said the same person owns the grain in my storage, the government, as in the grain elevator. The way this assessment is made on grain is that unless they do have a record of it then it will not be taxed. The ASC reports to the counties the grain that is under loan to the federal government and stored by the farmers. That grain in actual fact is owned by the federal government.



Senator Crippen said the federal government has a loan on the grain.

Representative Asay said the loan actually becomes a sale because the loan is greater than the value of the grain.

Senator Severson said the loan is made to advance you money so hopefully you can sell that grain for a higher price.

Representative Asay said the federal program is set up so that you are loaned an average amount of dollars, say \$3.00 per bushel. When your grain is harvested, even if you could sell the grain for \$5.00 per bushel, you cannot sell that grain unless the national average has reached the target price. You cannot even move the product.

Senator Crippen asked what the difference was between grain and any other item of inventory that the bank has a loan on.

Representative Asay said if you treat it strictly as inventory then it should not be taxed.

Senator McCallum said that potatoes used to be counted as inventory but they have been removed.

Senator Halligan asked Representative Asay if they were allowed some time, seven months or so, to sell the grain before they were charged an inventory tax.

Representative Asay said there is a narrow period of time when you can move the grain. If the grain goes into permanent storage you lose control of it and are subject to the provisions of the inventory tax.

Senator Lybeck requested Bonnie Koenig to comment on the potato inventory.

Bonnie Koenig said she is a certified potato grower and to her knowledge they do not pay a tax on potatoes held in storage.

Senator Eck said that right now if grain is stored on the farmers land it is taxed and if it is placed off the farmers land then it is not taxed.

Senator Aklestand said he did not believe the inventory tax applied to commercial warehouses.



Senate Taxation Committee  
January 6, 1987  
Page Seven

Dan Bucks said he agrees with Senator Aklestad at this point.

Senator Eck commented that it would seem that there would be a push to store the grain in these elevators.

Senator Aklestad said the farmer has to give up ownership or has to pay a substantial amount of money to the grain warehouse and gamble on the price.

Senator Aklestad closed by stating that under certain government loans you do not have the option of selling your grain while it is under loan and there is a problem in paying taxes on the grain until the maturity date of that particular loan. This bill pertains to grain held by farmers and he hopes that the inventory tax can be taken off. He does not believe that farmers should be penalized for holding that grain.

ACTION ON SB 12: Senator Crippen made a motion that SB 12 DO PASS.

Senator Eck said we will have a lot of bills coming to this committee in this session to reduce taxes and she thinks it is irresponsible to pass one at this time until we look at some of the alternatives to provide the replacement revenue.

Senator Crippen said Senator Eck has made a good point but he would hope that we are not going to fiddle around until the 90th day.

Senator Lybeck was in agreement with Senator Eck, particularly in light of the fact that there is not a full committee at this meeting.

Senator Crippen withdrew his motion.

ADJOURNMENT: There being no further business the meeting adjourned at 9:30 A.M.

  
SENATOR GEORGE MCCALLUM, CHAIRMAN

ah



ROLL CALLTAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 1-6-87

NAME	PRESENT	ABSENT	EXCUSED
SENATOR CRIPPEN	✓		
SENATOR NEUMAN		✓	
SENATOR SEVERSON	✓		
SENATOR LYBECK	✓		
SENATOR HAGER	✓		
SENATOR MAZUREK	✓		
SENATOR ECK	✓		
SENATOR BROWN	✓		
SENATOR HIRSCH	✓		
SENATOR BISHOP	✓		
SENATOR HALLIGAN, VICE CHAIRMAN	✓		
SENATOR McCALLUM, CHAIRMAN	✓		

Each day attach to minutes.







NAME: Kay Foster DATE: 1/6/87

ADDRESS: 1833 IRIS BILLINGS

PHONE: 245-5801

REPRESENTING WHOM? City of Billings, Billings Chamber

APPEARING ON WHICH PROPOSAL: SB 26

DO YOU: SUPPORT? ☒ AMEND? ☐ OPPOSE? ☐

COMMENTS: \_\_\_\_\_

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PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY.



NAME: Shirley Ball DATE: 1-6-87

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

REPRESENTING WHOM? W. I. F. F.

APPEARING ON WHICH PROPOSAL: SB 12

DO YOU: SUPPORT? ✓ AMEND? \_\_\_\_\_ OPPOSE? \_\_\_\_\_

COMMENTS: Stored grain is the inventory on  
the farm business. W. I. F. F. believe  
that agricultural inventories need to  
be treated on an equitable basis  
with other ~~farm~~ business  
inventories.

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY.



# Montana State Funds

available to

## Local Governments

Fiscal Year 1985



SENATE TAXATION

EXHIBIT NO. 1

DATE 1-6-87

BILL NO. NA

A special report by the  
Montana Tax Foundation  
September, 1986



*Thurs 10:27  
Sen. Sac. Gov.  
Sen. Crispin*

WILLIAM G. STERNHAGEN  
CHAIRMAN, BOARD OF DIRECTORS  
ROLF E. SVARE  
CHAIRMAN, FINANCE COMMITTEE

# MONTANA TAXPAYERS Association



P O BOX 4909

1706 NINTH AVENUE

HELENA, MONTANA 59604

406/442-2130

January 6, 1987

Mr. Chairman and Members of the Committee:

For the record, I'm Sandra Whitney from the Montana Taxpayers Association. I'm here to present to you a study done in 1986 that documents the state funds for FY 1985, by program, that went to counties, cities, and schools. This study was undertaken because no one at the state level had an over-view of the state funds which were being sent to local governments, and because nobody else had the inclination to attempt such a lengthy project.

Requests for information on distribution of state funds were sent to all county treasurers. All but one were very helpful. Requests were sent to all city clerks in cities and towns that did not have an annual report on file at Local Government Services. I received information from about half of those entities. The other information came from various state agencies, and all agencies were extremely helpful.

I'd like to go through the report first, and show you what is there.

1. Introduction and explanation
2. State funds to local governments and code references
3. County section
  - a. State funds going to the counties - pp 7-12
  - b. Other state aid to counties - p 13
  - c. Mill value of state funds - p 14
  - d. Total county revenues - p 15
  - e. State \$ & Property Taxes as % of Revenue
4. City Section
  - a. State funds going to cities A through H - pp 17-19
  - b. Mill value of state funds - p 20
  - c. State \$ & Property Taxes as % of Revenue - p 21
  - d. As above for cities H through W. Yellowstone - pp 22-26
  - e. As above for cities Whitefish-Wolf Point - pp 27-31
5. School Section
  - a. State funds going to schools - pp 32-34
  - b. Mill value of state funds - p 34

In doing this study, it became obvious that there was not total uniformity in reporting. Neither was there a lot of desire on the part of local officials to have this information made public. At the city and county level I relied quite heavily on annual reports for total revenues and total taxes for each jurisdiction. Unfortunately, reports were not available for all cities and towns. It may be that when the last session exempted the smallest towns from mandatory audits, some of those towns also felt they were exempt from annual reports. Therefore, some data is missing, and some is obviously not accurate. An example of inaccuracy is in Walkerville on pages 24, 25 and 26. The state contribution shown on page 24 is higher than the total intergovernmental revenue shown on page 25. As a result, the percentages on page 26 total more than 100%.

SENATE TAXATION

EXHIBIT NO. 1

DATE 1-6-87



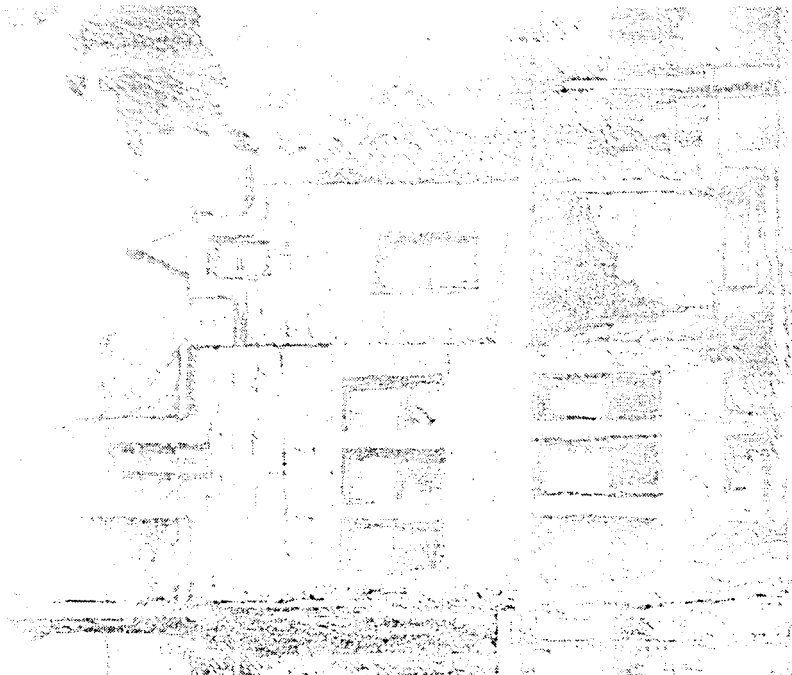
A few other points should be emphasized.

1. pp. 14-16 - State funds account for 10% of county revenue or an equivalent of about 14 mills - property taxes are nearly 50%. The remaining 40% of the revenue comes from fees, charges, Federal funds, etc.
2. pp. 29-31 - State funds account for 14% of city and town revenue or an equivalent of over 40 mills - property taxes are over 45%. The remaining 40% of the revenue comes from fees, charges, Federal funds, etc.
3. Equalization for schools is quite effective as seen by the mill equivalent differences on page 34. The wealthier counties are receiving very few mills worth of state aid. Poorer counties receive well over two hundred mills worth of state aid.
4. No state agency knows where all state funds go. Some funds such as block grant are distributed at the county level, and no state agency has any record of that distribution.
5. Some distributions from the state are so small that they are not worth the bookkeeping time in the Treasurer's office.
6. Confidentiality requirements make it difficult to get information on the corporate license distributions to counties, ie the 80% of the bank tax that is allocated to counties. That allocation amounted to 8.6% of the total corporate license tax in FY 85.
7. If a bank in a county applies to the Dept. of Revenue for a refund of a portion of its taxes, DOR is requiring the counties to repay that distribution to the department. Unfortunately, that money has already been distributed by fund and spent when the repayment is required.



# Moss Mansion

...a mansion for everyone



SENATE TAXATION

EXHIBIT NO. 2

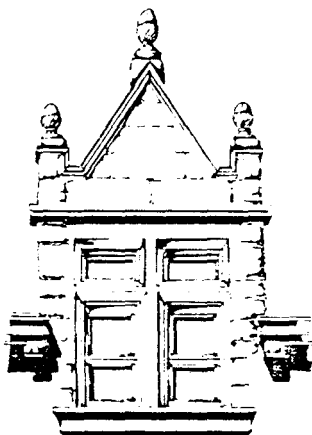
DATE 1-6-87

BILL NO. S.B. - 26

Billings Preservation Society  
Billings, Montana

*Chayer 81*

Moss Mansion  
914 Division  
Billings, Montana 59101



TO:

A mansion for everyone

## PLEASE HELP US KEEP OUR HERITAGE ALIVE... JOIN THE BILLINGS PRESERVATION SOCIETY NOW!

Individual ..... \$15.00  
Families ..... \$25.00  
Preservationist ..... \$50.00

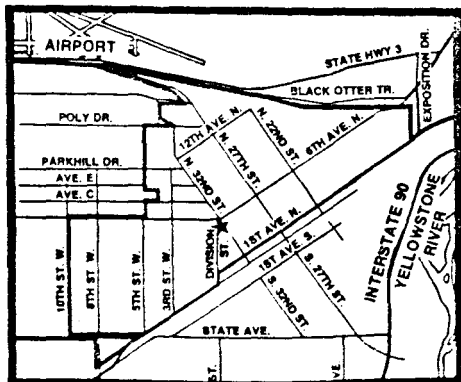
Sponsor ..... \$100.00  
Patron ..... \$250.00  
Benefactor ..... \$500.00

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

Please make checks payable to:  
Billings Preservation Society  
c/o Treasurer  
Box 1456  
Billings, Montana 59103





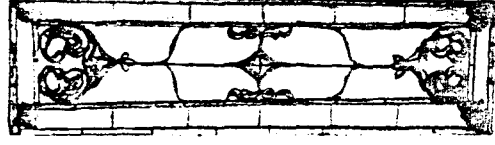
**THE MOSS MANSION,** located in the heart of Billings, stands as a rich and active presence in the community. Passing through the elegant mahogany entry, you are transported into Billings' own turn-of-the-century time machine. The Preston B. Moss home is fascinating for both its architecture and association with a prominent Billings family.

**THE ARCHITECT,** Henry J. Hardenbergh, was commissioned to design the Moss home in 1901. Hardenbergh also created the original Waldorf-Astoria Hotel and Plaza Hotel in New York City, and the Willard Hotel in Washington, D.C. At this time Americans began building in the Beaux-Arts Classical style, borrowing elements from the architectural styles of Southern Europe.

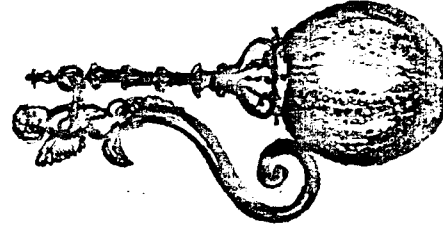


**THE INTERIOR DESIGN** is an exuberant mixture of varied styles created by the architect and by Chicago designer W.P. Nelson. The entry features an ornate Moorish Saracenic arch inspired by the Alhambra Palace in Granada, Spain. The finely woven Aubusson carpets, ceiling, and drapery treatments were custom designed for the formal French parlor. Extensive use of mahogany, oak and red birch add warmth and luster to the Shakespearean library, family sitting room and English Tudor dining room. The second

floor central hall/billiard room opens onto six private apartments. On the third floor are the servants' quarters and an unfinished ballroom, which the children used as a playroom. The basement level contains fruit and vegetable cellars, the heating plant and laundry rooms. Oriental carpets, damask silk, gilded furniture, a Victorian bed with turned posts and pineapple finials, paintings, and family photos are just a part of the original furniture and artifacts housed in the Moss Mansion.



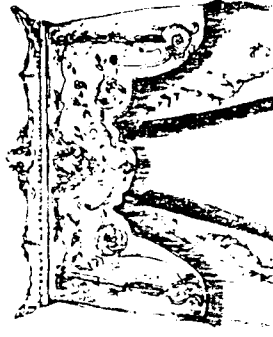
**THE MOSS FAMILY** came to Billings in 1892. P.B. Moss was the owner and president of the First National Bank of Billings. In partnership with Colonel H.W. Rowley he built the Northern Hotel and owned the Billings Utility Company. He was also owner of the Billings Evening Journal which consolidated with the Billings Gazette in 1908. Mr. and Mrs. Moss and their six children represented the pioneer spirit of this fast developing community.



## Services to the Community

Billings Preservation Society  
• Bus and Walking Tours  
• Reference Library  
• Speakers Bureau  
• Enhancement Teams for Preservation Problems

Moss Mansion  
• Guided Mansion Tours  
• Gift Shop  
• In-Service Volunteer Training



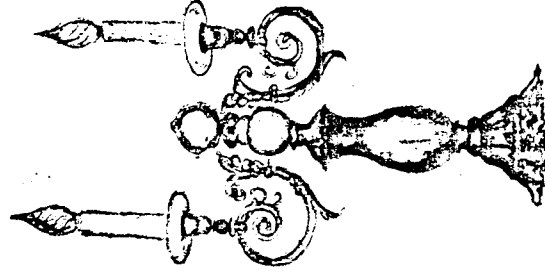
### Open for Guided Tours

Tuesday ..... 11-3  
Thursday ..... 11-3  
Saturday ..... 11-3

\$5.00 Adult

\$4.00 • children 12 and under  
• seniors 65 years or over  
• groups of 20 or more  
(reservations requested)

Reduced fall and winter hours - call 256-5100







# CITY OF BILLINGS

JAMES W. VAN ARSDALE

MAYOR

P.O. BOX 1178

BILLINGS, MT 59103

PHONE (406) 657-8296

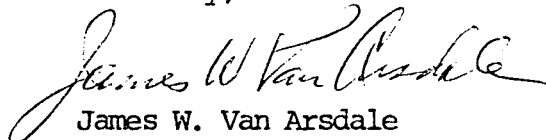
January 5, 1987

## 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

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. SB-26





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,

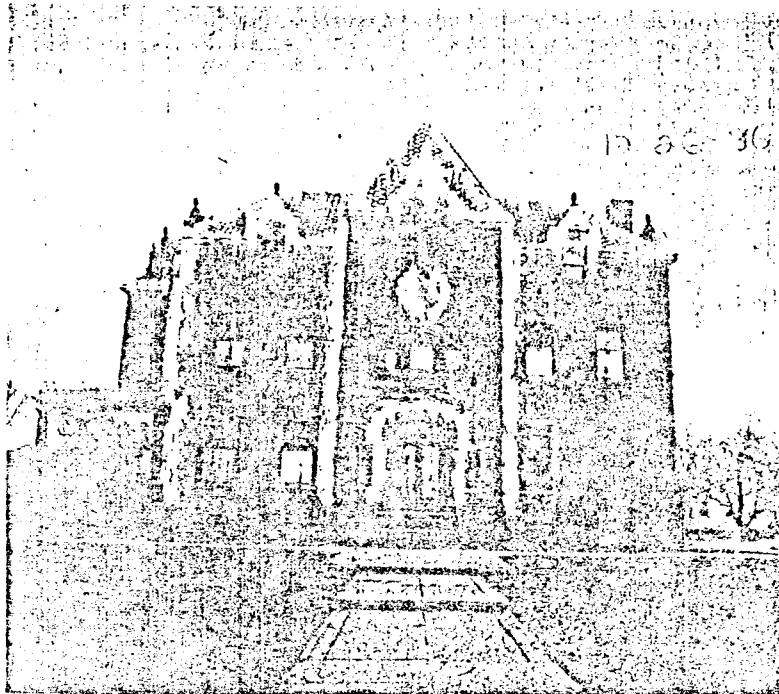
*Alan Elliott*

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

AE/nh



# 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.

The 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."

We 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 open  
Saturday **Tour Is** m.-3 p.m.

Chil **Sold Out** — \$4.00

Billings Gazette



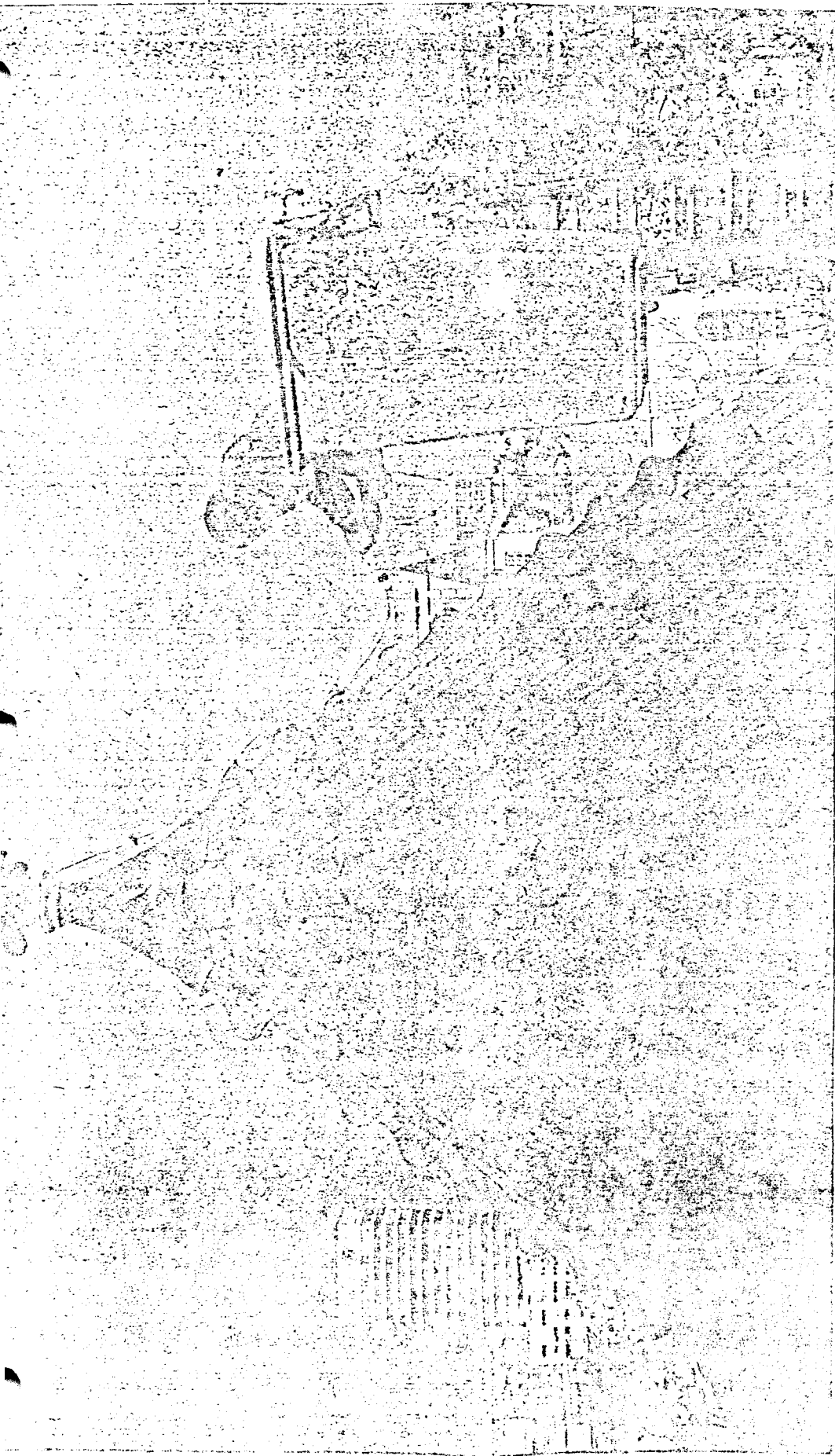
SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26





Gazette photo by Larry Mayer

## Billings

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.



# BILLINGS

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26

## PRESERVATION SOCIETY NEWSLETTER

The Billings Preservation Society is part of the Billings Park, Recreation and Preservation Foundation

VOLUME 3

WINTER 1986

NUMBER 2

### SPECIAL THANKS FOR IN-KIND CONTRIBUTIONS

The following have given in-kind donations to make the mansion even more exciting!

Jane Kelly-Creative Photographic Serv.	Lori Stinchfield
Miller Levine Architects, P.C.	Mike Majerus
Merling Technical Products	Regan Volk
Ron Williams Construction	Bernie Nelson
Dennis Roberts - Chemlawn	Ron Pierce - Pierce Flooring
Ron Warfield	Rob Luecks - Lueck's Faucet Repair
Heights Coast to Coast	Dick Howe
Gainan's	Volly Gayvert's Greenhouse
Reimer's Furniture	Billings Pipe & Pump
Billings Gazette	Blanche Baker
Hart-Albin Company	Robert Hovey - Cellar 301
Rosemary's Flowers	Ted Bailey Design
Unity	Jim Haughey
Irv Brunsfold	Sir Speedy
Yce Biegel	Key Club Boys & Dewey Hansen
Mark Sevier - Dovetail Design	Sacchi School of Music
Carol Baker - The Pencil Company	Scheel's Hardware
di Gage	Billings Banjo Band
Margaret Foote	Billings Retired Persons Band - 5B's
Patty Nicholson - Direct Express	Growth Through Art
Bloom Greenhouse	Billings Iris Club
Tom Baffuto - Archinetics	Big Sky Barbershop Chorus
Dave Daly	Out to Lunch Bunch
Archments	Magic City Singers
Jess Schwidde	Top Billings Chorus, Harmony Inc.
Ray Parker - Parker Tile	Carol Holy
Ray Hardy	Lonnie Funk - Holiday Inn Plaza
Tom Montague	Doc McBride's Band
Andy Lane	Billings Symphony Associates
Jackson, Potter & Co., CPA's	Earl Kunn
American Association of Univ. Women	Hart-Albin Teen Board
George and Jean Wallis	The Parks Recreation Department
Kelly Anderson & his Eagle Scout Troop	Corby Skinner
Senior Women's Club	Marion Booth
Landmarks Beautification Committee	The Old Time Fiddlers
Jim Morrison - Miller Arts Foundation	Bill Lundberg, LeCarte
Country Accents	Ars Musica
Lele's Catalog Showroom	Printmaster
Deat, Marwick, Mitchell & Co., CPA's	James J. Larson
Gen Printing	

THANKS!

### FINANCIAL PROGRESS REPORT

Last November 1, 1985, the Billings Preservation Society began officially seeking gifts toward the acquisition of the Moss Mansion. Our intent was and continues to be, to successfully acquire and operate the Mansion as an historic house museum. The total purchase price of the Mansion is \$450,000. Additionally we have estimated start-up expenses will approximate \$47,000. Funds have been received or pledged towards our goals as follows:

The City of Billings, in early 1986, placed monies in an escrow account to be released when all other purchase funds are secured. **\$102,000**

The State of Montana, also in early 1986, committed Long Range Building Program bond proceeds, also to be released when all other monies have been raised. **\$50,000**

The People of Billings privately donated monies to make the down payment required by the Lease/Purchase Option entered into by the Billings Preservation Society in February, 1986. **\$72,000**

The specially-appointed In-Kind Review Committee and the Revenue Oversight Committee have recommended to the Montana Department of Revenue that a bill be introduced during the 1987 State Legislature Session. The bill would allow the relief of state inheritance tax owed by the Moss Estate, in exchange for partial ownership of the Mansion passing to the State of Montana. **\$113,000**

The Moss Mansion Acquisition Fund Savings Account Balance, comprised of gifts specifically intended for the Mansion purchase, as of November 1, 1986. **\$20,000**

Pledges for additional gifts from private individuals and businesses, outstanding at November 5, 1986. **\$63,000**

Proceeds from Special Activities designated for the Mansion Acquisition and for Start-up Funds from April, 1986 through October, 1986 **\$10,000**

**SUBTOTAL \$430,000**

Additional funds needed to complete purchase price commitment **\$30,000**

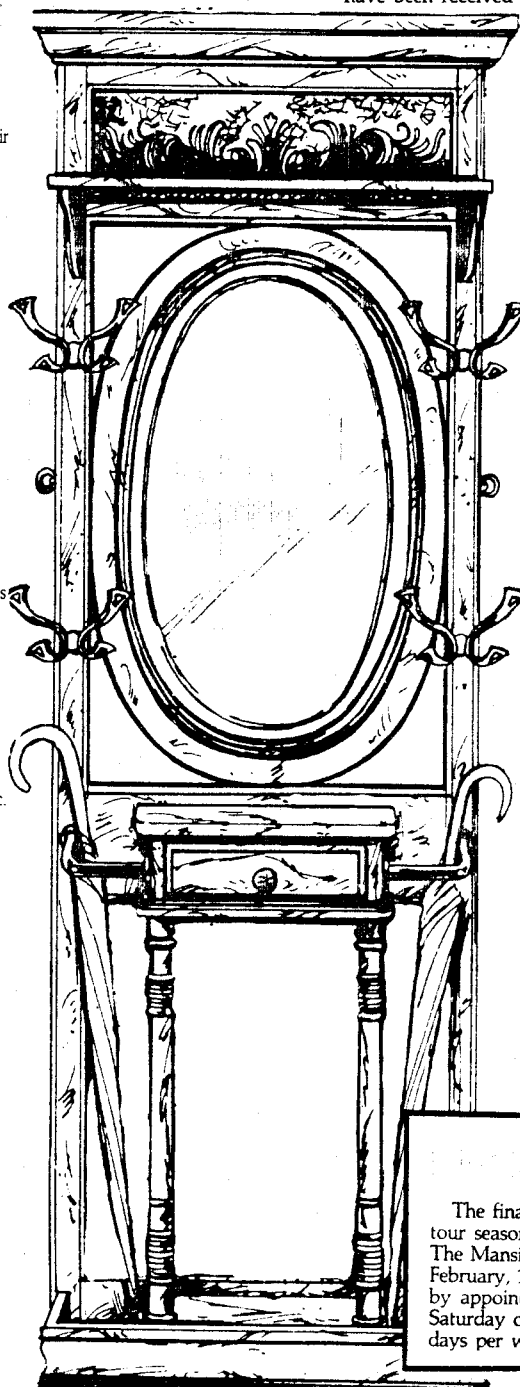
Additional funds needed to satisfy need for start-up expenses **\$37,000**

**TOTAL PROJECT COSTS \$497,000**

The profits from a successful Buy-A-Brick campaign (2000 bricks total) would satisfy our purchase price responsibility. We must also be successful in obtaining passage of the inheritance tax relief bill during the 1987 Legislative Session. Additionally the \$50,000 Long Range Building Program bond proceeds must be officially transferred to us, which also requires legislative approval. As the bond proceeds have already been set aside for this stated purpose, this official approval of the bond proceeds transfer, has been described to us as "more routine" than the inheritance tax relief we are seeking. Nevertheless, we must all play a role in securing these State funds for the Moss Mansion Museum project. As soon as the Legislative Bill Number and other details becomes available, we will begin the process of informing our members, the public and local and state legislators of the importance of our project and seeking their support for the project.

### WINTER HOURS SET FOR THE MANSION

The final regularly scheduled guided tours of our first mansion tour season will be offered on Saturday, December 13, 1986. The Mansion will then close for approximately six weeks. During February, 1987, group tours (of 20 or more people) will be available by appointment. During March, 1987, we plan to be open each Saturday of the Month. We expect to return to our regular three-days per week schedule with the first week in April, 1987.







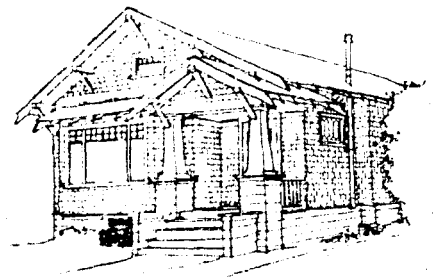
## MANSION BECOMES MOVIE STAR!

July 25 and 26 saw the mansion performing its cameo movie role. A PBS-affiliated movie company shot a scene for the movie, "Stacking," in the kitchen of the home. (Photo at left shows how the mansion kitchen looked in its costume.) More than 50 movie crew members and actors were involved in the filming, and the movie company paid a \$450 rental fee for the use of the building. Thanks to Claudia Finley, Kim Olsen, Norma Peterson, Lucille Mills, Judy Rich, Tom and Ruth Towe, and Vernon Drake, Jack and Dorothy Dempsey for staying in the house with the crew until almost 4 the next day! Watch local movie theatre listings for the Montana premier!

## SPECIAL THANK-YOU TO LON JOHNSON

We would like to send our special thanks to architect Lon Johnson at the State Historic Preservation Office in Helena. Lon has helped us in countless ways in our research on the Moss Mansion's architect, Henry Janeway Hardenbergh. Through Lon's efforts, various national agencies have been contacted and the information of Hardenbergh is beginning to pour in.

Enough information has been gathered at this point to plan a series of articles on Hardenbergh's works for this newsletter. We look forward to sharing the articles accumulated on his works, including the Dakota, Plaza, Willard, Copley Plaza, and university campuses. Judy McNally and Grant Gustafson are completing the research and compiling a file which will be kept in the office of the Moss Mansion.



## MEMBERSHIP REPORT

The Billings Preservation Society now has 460 members.

Our membership committee met in October to discuss membership cards. Among the suggestions were life membership cards, V.I.P. membership cards and cards for regular members. Those holding cards would be eligible for discounts at the gift shop, and life and V.I.P. members would also be eligible for five free house tours. You will hear more on these concepts soon.

Our Moss Mansion tour guides, committee members, and the multitude of other volunteers who have helped out at the Mansion and with Society matters all expend endless hours towards the operation of the Moss Mansion Museum and related projects. They also will be recognized by a new concept. In recognition of those who have given of their time, we have introduced a plan to formally thank, recognize and immortalize our faithful and dedicated volunteers.

Each year (from November to November), those who have given time in the following categories will have their name engraved on a plaque, which will be hung in the Mansion. Hours spent as a tour guide, gift shop attendant, attendance at committee meetings and board meetings, etc. will be eligible. Phone time, except for the designated person scheduling tour guides, and driving time is not included in the accumulated hours.

200 volunteer hours in one year—PILLARS

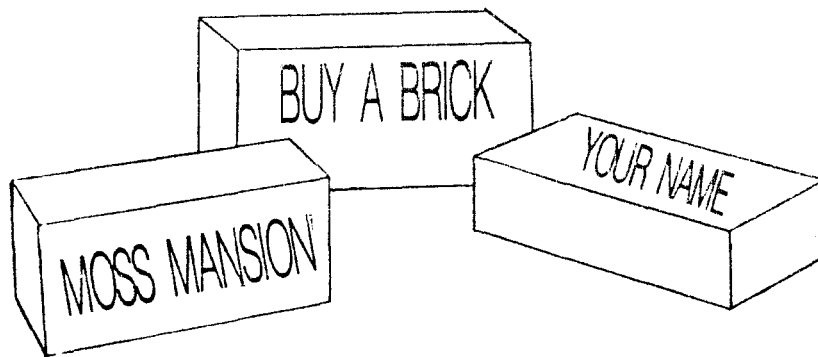
150 volunteers hours in one year—COLUMNS

100 volunteer hours in one year—PILASTERS

We are preparing for the first entries on the Plaque. So send in your documented hours, with dates, hours and details to Claudia Finley, Director at the Mansion. An entry book has been started in the Mansion just for this purpose.





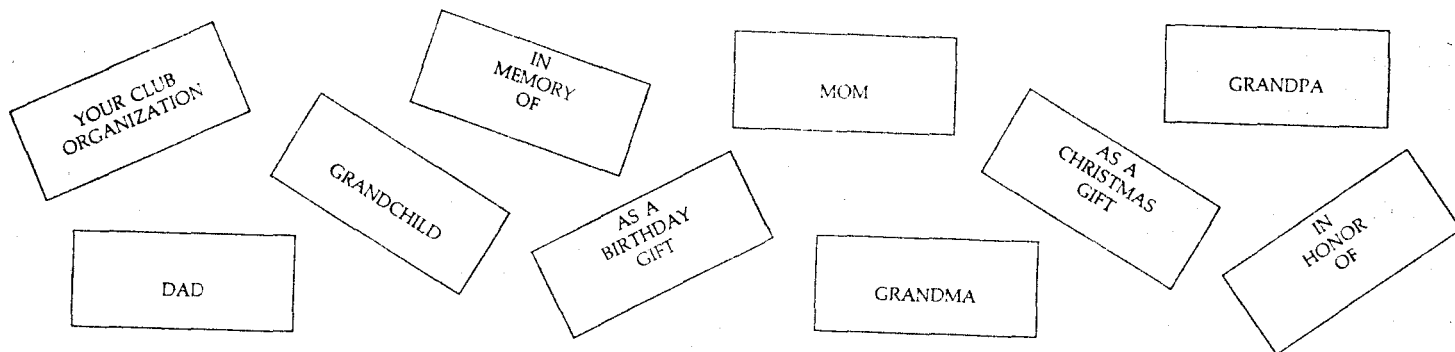


## PRESERVE YOUR NAME FOR POSTERITY

\$25.00 engraves your name in Billings History at the Moss Mansion

Help build the brick patio that will be a permanent part  
of the Moss Mansion landscape design.

## ORDER YOUR PERSONAL OR GIFT BRICK NOW!



### BUY A BRICK CAMPAIGN

\$25.00 per brick (1 line) • \$35.00 per brick (2 lines)

Information to appear on the brick: \_\_\_\_\_  
(21 spaces per line)

Ordered by: Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ Zip \_\_\_\_\_

If the brick is a gift or memorial.

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ Zip \_\_\_\_\_

Each gift or memorial is acknowledged with an appropriate card.

How do you wish to card signed \_\_\_\_\_

Please enclose your check with your order — make payable to Billings Preservation Society

MAIL TO: BUY A BRICK CAMPAIGN

MOSS MANSION • 914 DIVISION • BILLINGS, MONTANA 59101

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87



## "GOOD OLD SUMMERTIME" PROVIDES FAMILY FUN

There was fun for all at the July 26 "In the Good Old Summertime" event planned by the Moss Mansion social committee. There were hotdogs, Pepsi, popcorn and ice cream for sale to keep everyone from going hungry. There were games for the children, a croquet tournament and cake walk to entertain people of all ages. Once again our faithful volunteers made this family fun day possible. Hart-Albin's Teen Board, the Park Recreation Department and Key Club all sent representatives to help out. Corby Skinner and Marion Booth ran the croquet tournament and weeded the flower gardens in their spare time. Susan Kern, Debbie McKeen and Enid Purcell ran the popular cake walk where Barbara and Bob Muir, Barbara and Grant Gustafson and Syd Olson cooked and sold the hotdogs out of the freshly painted Billings Gazette Chuckwagon. Bill Dimich donated the Pepsi and Growth Thru Art loaned us their popcorn machine. Spear Meat Company gave us a discount on the hotdogs, George Selover supplied the pickup for hauling the tables and chairs loaned by the City Park Recreation Department and Bob Waller did the loading, unloading and set up chores. The Old Time Fiddlers and the Banjo Band both donated their talents and their music added so much to the festivities of the day.

Once again, the tour committee worked long hours to conduct more than 200 people through the Mansion. Patty Selover, Maureen Booth, and Gail Waller made all the plans and arrangements, the Billings Gazette provided free publicity, and Lucille Mills and Myrtle Cooper manned the ticket table. Thanks to everyone who contributed a cake, time, talent and energy to a great day.

## FALL MEMBERSHIP MEETING

The Billings Preservation Society fall membership meeting was held the evening of September 16 at the Northern Hotel. The featured speaker was Margo Liberty of the Trail End Mansion in Sheridan, Wyoming. She described the history of this mansion, formerly the home of the Kendrick family. Her presentation included slides of the home's interior and exterior.

Following Margo's talk, a plaque was given to Judy McNally, the Billings Preservation Society past president, in recognition of her dedication to the preservation of Billings' heritage.

Also at this meeting, the print, "Moss Mansion in Winter," donated by James Haughey, which had earned the Preservation Society about \$500 through the sale of raffle tickets, was drawn for. Julie Anderson of Lovell, Wyoming, won the print.

The Society also has an antique doll which will be raffled off during December. The tickets went on sale November 1, and are available through members or through the Mansion gift shop.



## SUMMER SOIREE SUCCESSFUL

The Summer Soiree at the Moss Mansion on June 19 was not only an elegant evening, but fun and profitable as well. As with any social event, the donation of time, talent and energy by many volunteers made it all possible. The social committee members, Patty Selover, Christine Twito, Leslie Funk, Sally Knostman, Chris Scott and Gail Waller did an excellent job of planning the entire event. They even purchased, prepared and served the food themselves. LeVonne Clapper was outstanding as kitchen and cleanup supervisor. The Holiday Inn crew, courtesy of Lonnie Funk, delivered and set up all the tables, chairs and bars, and at the end of the evening carted them all away again.

Doc McBride and his Dixieland band played toe-tapping music from the Mansion porch all evening while the guests danced on the lawn. Billings Symphony Associates graciously loaned us their gaily striped yellow and white tent, Earl Kunn provided us with Coleman lanterns to shed light on the affair, and the Billings Gazette gave us great publicity!

## BUY A BRICK

The Moss Mansion Buy-A-Brick campaign got underway November 1. For \$25 you can buy a brick with a special name engraved in it. These bricks will be installed in a new patio which will be laid out on the southwest grounds near the mansion kitchen. All the proceeds from the sale of these bricks will go to the Moss Mansion acquisition fund. Buy one for yourself, or buy them for Christmas gifts. Complete the enclosed flyer and mail it with your check to the Moss Mansion. It's your chance to become part of the permanent record of this wonderful house museum, or to remember someone else in this way. Memorials are also welcomed.

## GIFT SHOP OPENS

The Moss Mansion gift shop opened in August and is temporarily located in the kitchen of the home. Although it is still small at this point, it has a lot to offer. Val Schaefer is manager of the shop, and oversees its operation. Among the items available in the shop are black-and-white and full color postcards, note cards and a few of the 1985 Christmas ornaments. The Billings Preservation Society has plans to put out a series of the Christmas ornaments, starting with the 1985 edition, which will feature various aspects of the Mansion. Last year's was a replica of a window. The second in the series, this year's ornament, will feature the exterior of the house, and should be available in mid-November. It will be available from the gift shop, Hart-Albin downtown, or the Country Accent, downtown. The 1986 ornaments are priced at \$5.00 apiece. The shop will add other items as time goes by. Among items being considered are Victorian era books and novelty items.

Val is looking for volunteers to work in the gift shop, particularly in the spring.





EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S. B. 26

## MOSS MANSION IF YOU HAVEN'T ALREADY

Claudia Anderson, a graduate student in the historical administration program at Eastern Illinois University at Charleston, Illinois, has been selected as the Moss Mansion's first intern. She will be working with the Moss Mansion's collections and will be responsible for the care and maintenance of the house. She will be working with the Moss Mansion's collections and will be responsible for the care and maintenance of the house. She will be working with the Moss Mansion's collections and will be responsible for the care and maintenance of the house.

In addition to her duties in collections inventory, Claudia has worked with registration, tour and volunteer supervision, and has done a tremendous amount of "hands-on" work around the Moss home. She has taped a large number of the kitchen tiles to keep them from falling off the ceiling, she has cleaned rugs, scrubbed walls, taken money at the door, and kept an eye on tourists to make sure they don't wander into areas where they are not supposed to be.

Claudia has helped Preservation Society members learn more about conducting tours, managing the house, and about preservation.

Claudia came to us from Eastern Illinois University at Charleston, Illinois, where she is a graduate student in the Historical Administration program. She obtained her Bachelor of Science degree in historic preservation with a museum emphasis from the Southeast Missouri State University. Along with an impressive list of experience, Claudia has earned several honors including: Magna Cum Laude, Phi Alpha Theta (a history honor society) membership, Gramling Scholarship and Elgie Foster DAR Scholarship.

We have been fortunate to have Claudia with us these past months. Her internship ends in December when she will complete her master's degree, and we want to take an opportunity to wish her much success in her professional future.

### UPDATE!

We are happy to announce that Claudia has accepted the position of Moss Mansion Director. Her contract begins February 1, 1987, and continues for a full year. Congratulations, Claudia. We are delighted you'll continue to be with us!

## GAZETTE SPONSORS KODAK CHINA FILM

Funds from the Billings Gazette-sponsored Kodak film on China went into a kitty for Christmas decorations for the Moss home. The film was attended by about 1500 people, and the total amount generated for decorations was about \$1000, after expenses. It was an enjoyable evening for all who attended, and it makes it possible for the Moss Home to really meet the holidays in style. Thanks to the Billings Gazette and all who helped with this event!

### — EVENING AT THE MOSS —

The evening of November 22, 1986 began at the Moss Mansion at 6 pm, where 48 guests enjoyed champagne and hor d'oeuvres, accompanied by live baroque music of Ars Musica. Brief tours of the mansion were available during this hour of champagne and music.

Immediately following, dinner was served at Cellar 301 Restaurant. The delicious menu featured:

- Crab in Puff Pastry
- Rock Lobster Tail Salad
- Vichon 1984 Cheverignon
- Dijon Mushroom Soup
- Simi 1984 Rose of Cabernet Sauvignon
- Sparkling Lemon Ice
- Fresh Tarragon Salmon En Croute
- Asparagus Tips Hollandaise
- Robert Mondavi 1984 Reserve Chardonnay
- Dessert Wine: Robert Mondavi 1981 Botrytis Sauvignon Blanc.
- Followed by: Fresh Gourmet Coffee and Godiva Chocolates

Shelly McGovern and Mark Vischer were guest speakers for the Dinner. We thank Hart-Albin Company, Intermountain Distributing, Ars Musica and Cellar 301 for their gracious and valuable sponsorship of this fund raising event. Approximately \$1600 was raised for The Mansion Acquisition Fund as a result of the evening.



ABOVE, L TO R: Joel Haney, Dan Brockelbank, Shane Walter, with Kelly on ladder.

KELLY ANDERSON

## KELLY ANDERSON HEADS UP MOSS GARAGE REFINISHING

In August of 1986, 13 year old Kelly Anderson talked with Lucille Mills about a possible project for his Eagle Scout rank. At first the possibility of restoring the Moss Mansion back porch was discussed. Several people were contacted in the construction business and bids were made and it became apparent that the project was too big and too costly for Kelly to handle as an Eagle project. Kim Olsen, architectural advisor to the Moss Mansion, suggested refinishing the garage on the Moss Mansion grounds estate. Kelly measured the garage for material estimates and submitted his worksheet to the Scout Council for approval on the project, which was approved immediately. Kelly organized crews, recruiting 14 people, to scrape and sand the neglected walls and door of the garage. He also went to six local businesses and obtained donations of all the materials needed to complete the project. Then it was suggested that he repaint the roof which was also in need of a good sealing finish. Additional paint was requested and donated and the roof shingles were scraped, brushed and painted and the top metal piece nailed down.

Seven damaged corner moldings on the siding were not available on the current market, so exact replicas were custom made by Central Sheet Metal Co.

An oil-base primer was painted on all bare wood and metal surfaces then two coats of exterior latex was applied. The actual work on the project (excluding many hours of planning and organizing) took 114 man hours in a 3 1/4 week period. Total cost of all materials donated was \$236.59. This project was completed Oct. 16.

Donations were made by: Pittsburg Paint Co.—\$83.94; Aldrich Lumber Co.—\$49.97; Columbia Paints—\$34.78; Central Sheet Metal Co.—\$24.00; United Building Centers—\$9.95; Color Wheel—\$3.98; anonymous-private—\$29.97.



## VOLUNTEERS TO FORM SERVICE LEAGUE

Moss Mansion volunteers are organizing a service league to support the daily activities. Volunteers are modeling themselves after a successful service league in Louisiana, forming their own by laws, executive council and appropriate committees. The first publication of the volunteer newsletter included a review of last tour season, calendar of upcoming events and feature articles. It serves as the first phase of the organization and will continue every other month. Co-editors are Glenda Crosby and Chubbins Davison. Those interested in assisting with the service league formation are encouraged to serve on the steering committee in February.

## TOURS ARE BIG SUCCESS

Summer tours raised more than \$25,000.00 and visitors from more than 185 cities and 34 different states participated in our opening season. Teresa Hayes, a mansion tour guide, decided to recapitulate the tour statistics in order to determine the diversity of our visitors. She made some interesting discoveries. Our American guests came from Texas, California, New York, Hawaii and Florida (only to name a few states). The real surprise is the impressive list of international visitors which includes six Canadian provinces, Australia, Venezuela, West Germany, New Zealand, Japan, and Africa.

We were delighted to share our enthusiasm for the Mansion with all our visitors. The tourguides are a vital and integral part of each guided tour. We show below the names of those tourguides who have given their time to at least two sessions of guided tours each month during our tour season.

Glenda Crosby  
Teresa Hayes  
Norma Peterson  
Chubbins Davison  
Val Scheafer  
Rita Heizer  
Enid Purcell  
Connie Hager  
Joanne Setzer

Vera Schaff  
Karen Wagner  
Jean Meyrink  
Dorothy Hellsivig  
Jan Allen  
Carol Ready  
Joyce Fletcher  
Thora Aldrich



If you have questions about the tours available, please call the Mansion at 256-5100 and thank you for your continued support of the tours.

## MOSS HOME INVITES TRICK-OR-TREATERS

Kids of all ages got a special treat this year when the doors of the Moss home were opened to trick-or-treaters at 6 p.m. for candy. Tours were conducted from 8 p.m. to midnight. The Preservation Society hopes to make this an annual tradition. Special thanks to those members who helped with this event.

## SAVE TAXES \$\$\$\$\$\$

The publicity surrounding the recent enactment of the Tax Reform Act of 1986 has made many of you aware of the details of the tax law changes and related tax planning techniques. You should consider your individual tax position in determining if any of the following tax planning ideas will benefit you:

- Prepay pledges of charitable gifts before December 31, 1986, to maximize the potential current tax savings from the individual tax rate decreases scheduled for 1987 and future years.
- Prepay pledges of charitable gifts and make other donations you had planned for in 1987, before December 31, 1986, if you do not itemize deductions. In 1987, and future years nonitemizers will not receive any federal income tax benefit from charitable donations.
- Gifts of appreciated property to charitable organizations should be accelerated into 1986, in order to avoid possible detrimental treatment for alternative minimum tax purposes in tax years after 1986.

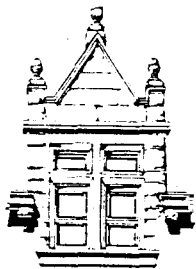
Of course, we would recommend that you consult your tax advisor in order to specifically determine the application of these general tax planning tips to your individual situation.

## BILLINGS PRESERVATION SOCIETY

Billings Park, Recreation & Preservation Foundation  
P.O. Box 1456  
Billings, MT 59101

Non-Profit Org.  
U.S. Postage  
PAID  
Billings, MT  
Permit No. 586





# BILLINGS PRESERVATION SOCIETY

SENATE TAXATION  
EXHIBIT NO. 2  
DATE 1-6-87  
BY S.B.26

## Board of Directors

**President**  
Joy Culver  
Certified Public Accountant

**First Vice President**  
Gail Waller  
Community Volunteer

**Second Vice President**  
Grant Gustafsen  
Architect

**Corresponding Secretary**  
Ruth Towe  
Community Volunteer

**Recording Secretary**  
Sherril Burke  
Apprentice Architect

**Treasurer**  
Jack Dempsey  
U.S. Customs Inspector

## Members-at-Large:

Tom McKerlick  
Community Development Director

Judy McNally  
Community Volunteer

Lockwood Brown  
Attorney

Senia Hart  
Community Volunteer

Vern Drake  
Architect

Lucille Mills  
President Cable TV Company

## Rep. of Billings Park, Recreation & Preservation Foundation

John Fekety  
Certified Public Accountant

## Committee Chairmen:

Moss Mansion Coordinator  
Sydney Olson  
Community Volunteer

Publicity  
Kay Foster  
Deputy Mayor

Publications  
Loretta Breslin  
Human Res. Director

Member Relations  
Dorothy Dempsey  
Community Volunteer

Tours  
Judy Rich & Linda Cladis  
Community Volunteers

Preservation Awareness  
Grant Gustafsen  
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	
	63,920	

### Disbursements:

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

### 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
Total	497,000

### 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 Endowmnt.	17,000
	497,000



THE MOSS MANSION AS A TOURIST ATTRACTION

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. -26



## 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 - - - - -	<u>7,281</u>
---	--------------

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.

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26



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  
Gilbralta  
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

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.

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26



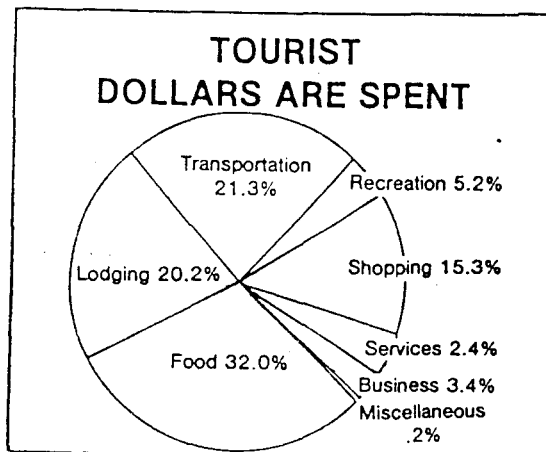
THE MOSS MANSION  
SIGNIFICANT TO OUR STATE.....  
SIGNIFICANT TO OUR COMMUNITY.....

The Travel Industry is

**BIG**

**...in Billings!**

A tourist convention delegate spends between \$100 - \$135 per day. Those dollars "turn over" at least 2.4 times within the local economy.



Last summer, out-of-towners spent 1,226,000 visitor days in Billings.

**FACTS...**

Between 8% and 13% of the labor market is involved in the hospitality industry during the year.

Travel supports 6.8 million jobs directly and indirectly, one of every 15 working Americans.

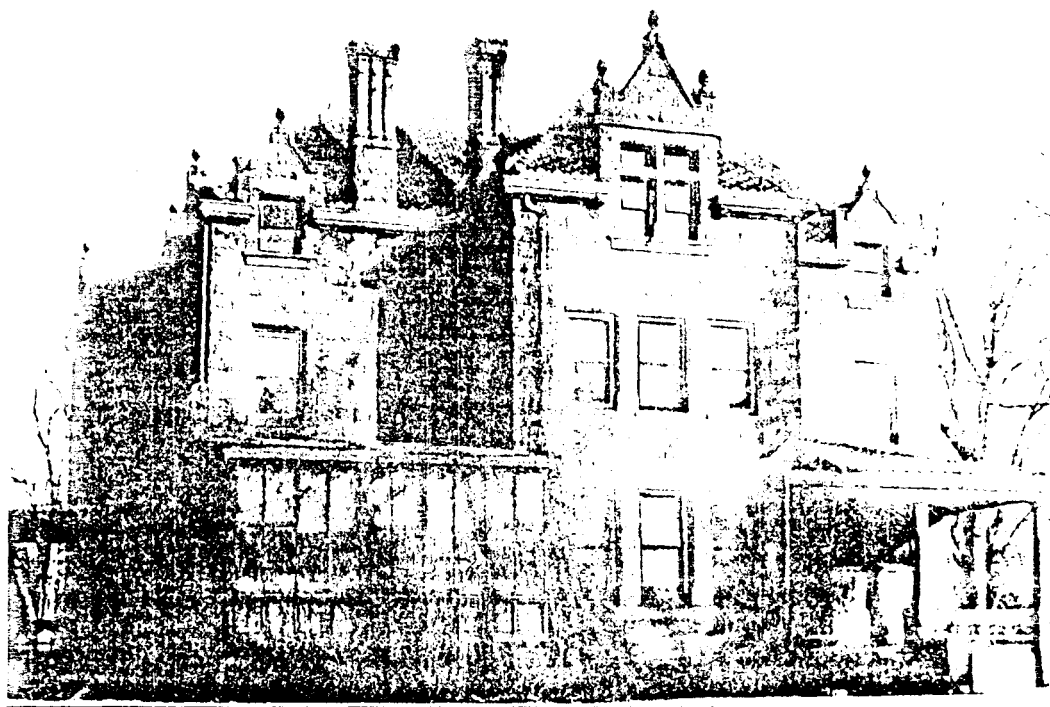
Yellowstone County has the highest employment percentage, at 15.4%, of Montana's total motel/hotel employment.

Events such as sports and athletic events, the Yellowstone Exhibition, NILE, the MATE Show and the Billings Market Association impact our local economy by millions of dollars every year.

**Billings visitors stay in 3,000 motel/hotel rooms and over 550 campsites!**

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.





## 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!

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

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PLACING THE MOSS MANSION IN THE NATIONAL ARENA

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26



PLACING THE MOSS HOME IN THE NATIONAL ARENA:

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

# *The Plaza*

Jeffrey Flowers  
Managing Director

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 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.

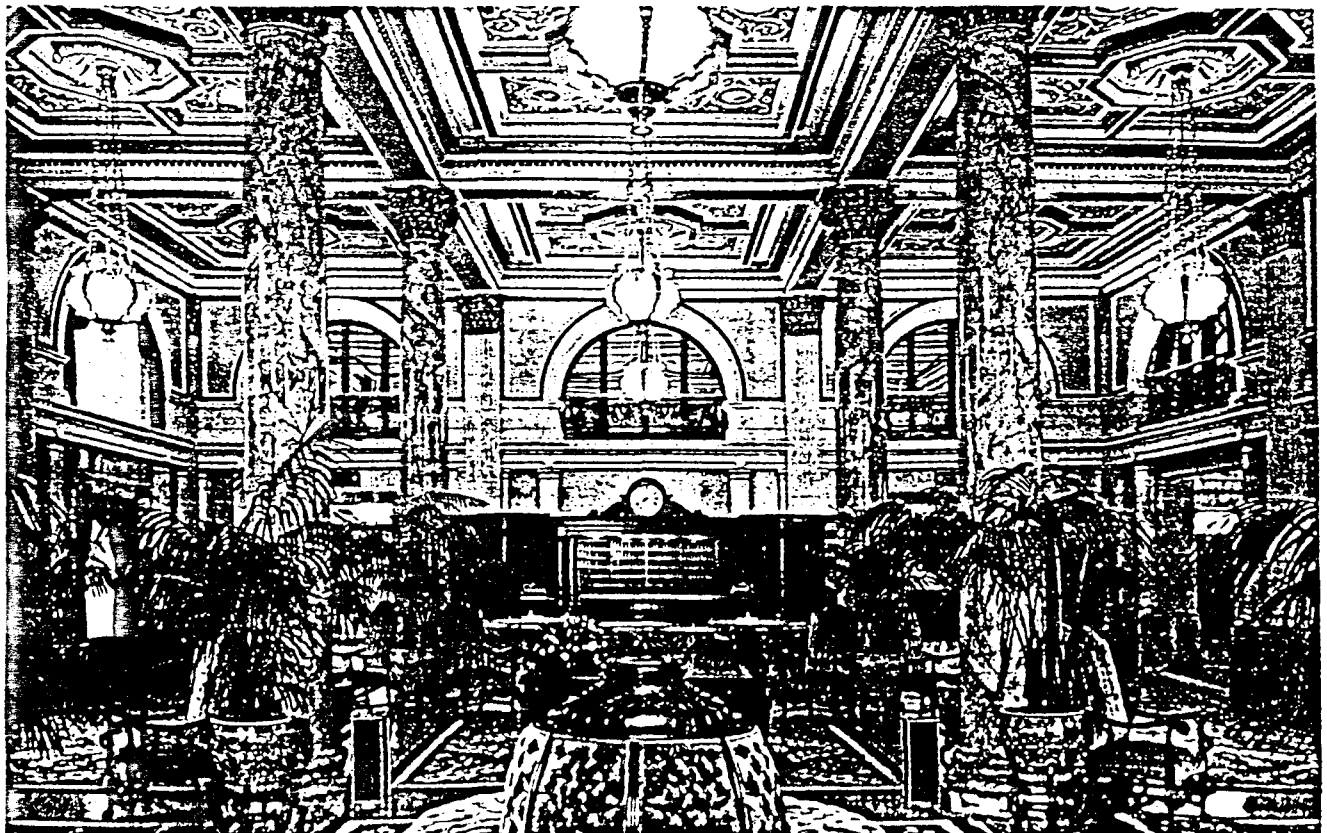
## **Came to prominence in 1850s**

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







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

December 1, 1986

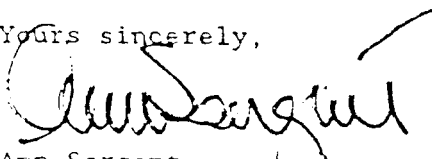
Editor  
Billings Gazette  
Billings, MT 59106

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

SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S.B. 26



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 Tremain 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."



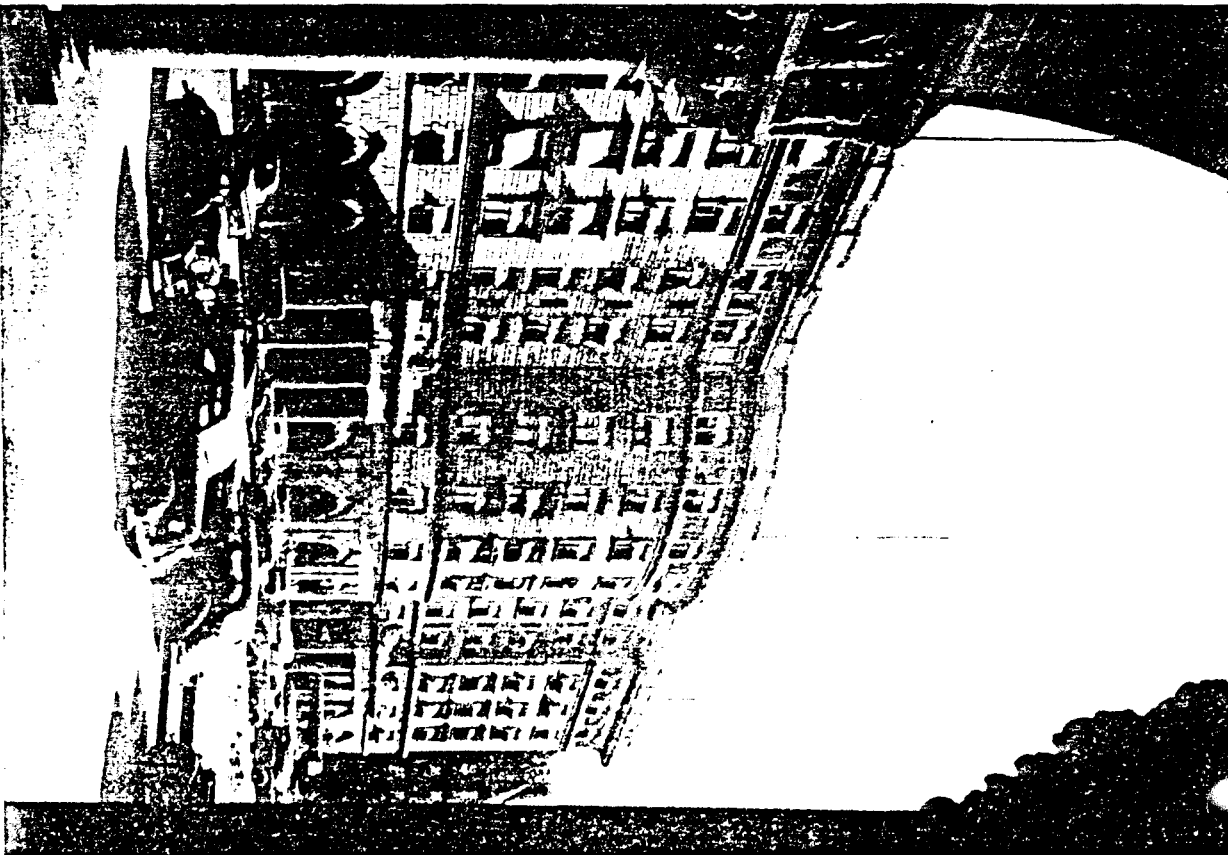
## COPLEY PLAZA

BOSTON

(617) 267-5300

TOLL FREE 800 - 225 7654

Architect - H. Hardenbergh



SEMI-ANNUAL

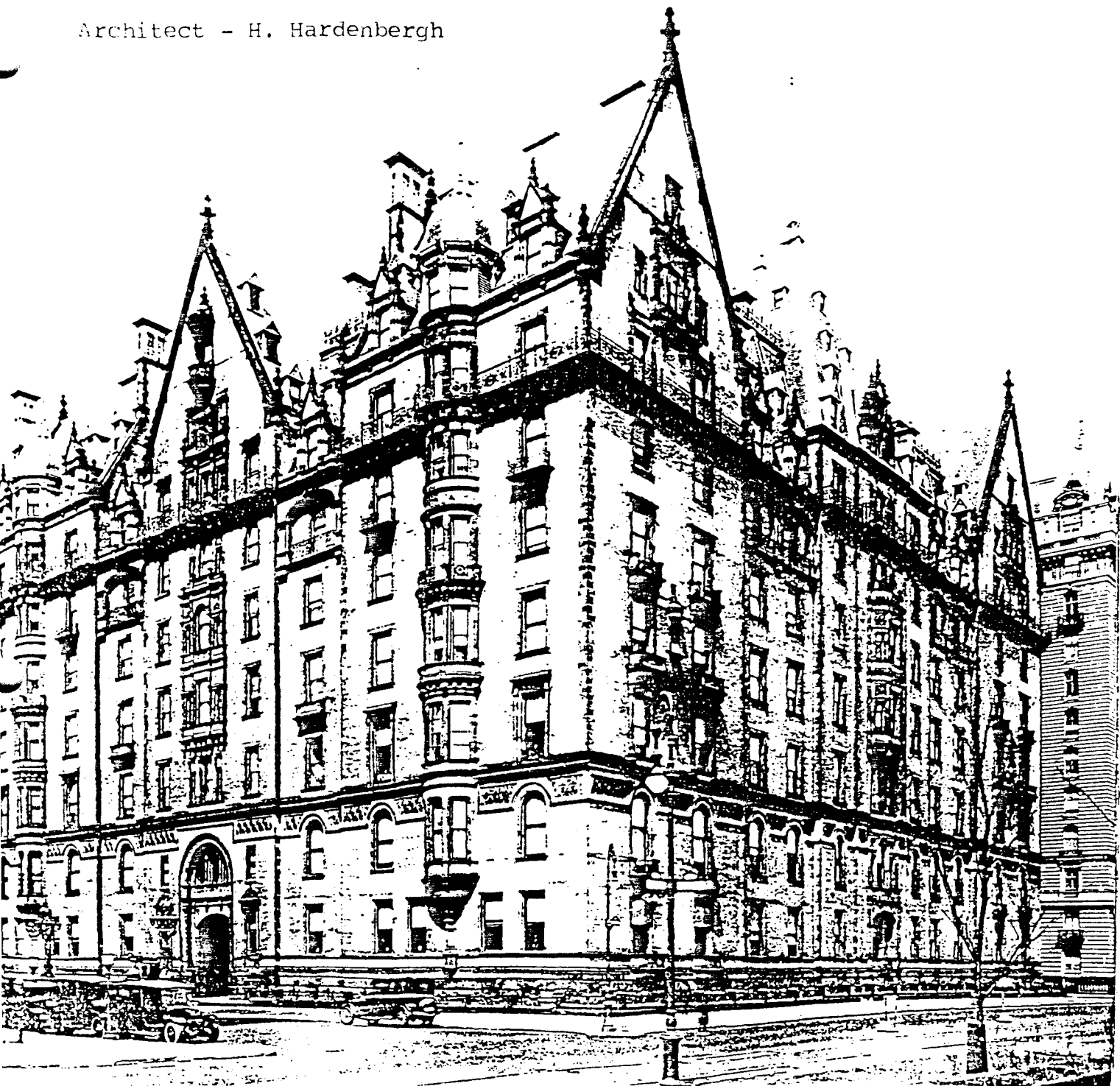
EXHIBIT NO. 2

DATE 1-6-87



The Dakota - New York City.

Architect - H. Hardenbergh



SENATE TAXATION

EXHIBIT NO. 2

DATE 1-6-87

BILL NO. S. B. 26

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.



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



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.



NAME: Mous Teigen DATE: 1/6/87

ADDRESS: Box 1679 Helena

PHONE: 442-3420

REPRESENTING WHOM? Montana Stockgrowers Assn

APPEARING ON WHICH PROPOSAL: SB. 12

DO YOU: SUPPORT? ☒ AMEND? ☐ OPPOSE? ☐

COMMENTS: This will partially correct a long standing inequity in Montana's tax situation. Cattle producers are also grain producers in many instances and this proposal would be a direct benefit to them as well. The courts have told us that sugar beets in storage at the Billings processing plant are non taxable - This is an inequity that we in agriculture find difficult to understand. We urge passage of SB-12 and favorable consideration of another similar bill revising in the House that would remove livestock from the same section

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY.

SENATE TAXATION  
EXHIBIT NO. 3  
DATE 1-6-87  
BILL NO. SB-12



NAME: Harol Mosher DATE: 1-6-87

ADDRESS: Quigley, Mt

PHONE: 562-3315

REPRESENTING WHOM? Montana Little Women

APPEARING ON WHICH PROPOSAL: SB 12

DO YOU: SUPPORT? X AMEND?        OPPOSE?       

COMMENTS: this is a step in the right direction to remove  
unfair inventory taxes. We realize that the money may  
have to be made up some other place, but we should  
be fair in the application of taxes - and taxing  
producer held grain in storage has been an  
unfair tax. Therefore we support this bill.

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY.

SENATE TAXATION

EXHIBIT NO. 4

DATE 1-6-87

BILL NO. SB-12