

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

February 11, 1987

The twenty-first meeting of the Senate Taxation Committee was called to order at 8:05 A.M. on February 11, 1987 by Chairman George McCallum in Room 413/415 of the Capitol Building.

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

DISPOSITION OF SB 200: Senator Hirsch furnished the committee with the amendments attached as Exhibit 1, and explained that these were the easier of the amendments decided upon by the subcommittee dealing with changing the county treasurer as doing the assessing and inserting the assessor.

Senator Hirsch made a motion that these amendments be adopted. The motion carried.

Senator Hirsch said the bill neglected to keep the language in the bill which exempted disabled veterans and it was the thought from the subcommittee that we didn't want to tamper with that provision and to continue to extend that exemption to the disabled veterans. The amendments attached as Exhibit 2 provide for the continued exemption for disabled veterans.

Senator Hirsch made a motion that these amendments be adopted.

Senator Eck asked how a disabled veteran applies for a special license plate.

Jim Lear said 61-3-451 provides the provisions for a disabled veteran to obtain a special license plate. He read the statute to the committee.

Senator Hirsch's motion carried.

Senator Severson said we didn't discuss this in the subcommittee, it was discussed afterwards, and he also discussed this with Senator Smith; the bottom figure in the bill is \$1,000 on value and he feels that should be \$500. He would move that we amend the bill to provide the bottom figure on assessed value to be \$500 instead of \$1,000.

Senator Mazurek said his understanding is that the \$1,000 bottom line figure would assess \$25 and with this proposed amendment to \$500 they would pay \$12.50. This would apply to every vehicle that is more than 7 years old.

Senator Severson read subsection (e) on page 63, which provides "If a vehicle assessed under subsection (1)(c) or (1)(d) is not originally listed in the applicable NADA guide, the county treasurer shall depreciate the original FOB factory list price or FOB port-of-entry list price at the rate of 10% a year until a minimum value of \$1,000 is attained, and the value shall remain at that amount so long as the vehicle is registered. When a vehicle is no longer listed in the applicable NADA guide, the county treasurer shall depreciate the value of the vehicle at the rate of 10% a year until a minimum amount of \$1,000 is attained,".

Senator Eck does not think that \$25 is too bad for a minimum tax. We have a lot of good older cars that have substantial value.

Senator Neuman is in agreement with Senator Eck. Twenty five dollars should be a minimum.

Senator Severson said it isn't necessarily \$12.50, with the extra things that are added on it will still be a \$20 license.

Senator Severson's motion carried with Senators Lybeck, Neuman, Eck, Brown and Mazurek opposed and Senator Hager absent.

Senator Hirsch furnished the committee with a two page amendment to this bill, attached as Exhibit 3, and asked the committee to consider amendment #10. Amendment #10 strikes 2.5% of the wholesale value and inserts 2%. The subcommittee felt that 2.5% was too difficult to handle, particularly when you get into the higher valued vehicles. Senator Hirsch made a motion that amendment #10 be adopted.

Senator Lybeck asked if they were still going on the wholesale value.

Senator Hirsch said the subcommittee did not change the wholesale value.

Senator Severson said the 2% is basically revenue neutral.

Senator Mazurek would like to register opposition to the order in which these amendments have come. With the previous amendment this will reduce the minimum from \$15 to \$10.

Senator Hirsch apologized and said maybe we should have addressed the wholesale question of the 2% first.

Senator Mazurek said it has been suggested that 2% is basically a wash. He referred to the chart furnished to the committee, attached as Exhibit 4, and said that virtually every county will lose revenue. Where is the revenue neutrality when you have counties losing \$1.6 million, \$1.1 million, \$1.2 million, and do not have any county gaining or even staying close to even.

Dan Bucks said the revenue neutral rate for FY 88 is 1.93% and for FY 89 is 2.1%. In the chart that you are referring to for FY 88, 2% is slightly above the revenue neutral rate and FY 89 would reflect a slight revenue loss.

Senator Crippen asked if the subcommittee had done anything to handle the problem of the RV owners.

Senator Hirsch said we felt, when compared with farm machinery of equal value and equal usage, that given that comparison, we could not lower the RV owners rate.

Senator Crippen said what you are creating now is not a property tax rate, this is a fee. It is not going into the classification system. What happens if we get a bill in to eliminate property tax, or a bill that will greatly effect personal property tax. This is a fee and not going back to the ad valorem tax.

Senator McCallum is in agreement with Senator Crippen.

Jim Lear said it is called a tax.

Senator Severson said it certainly is in relationship to an ad valorem tax.

Senator Crippen asked if we were going to put it into a classification.

Jim Lear said it will be taxed under the motor vehicle title. It will not be assigned to a property classification in this bill but it is, none the less, an ad valorem tax.

Senator Crippen asked if this would fall under Senator Keating's bill which would eliminate all taxes on personal property.

Jim Lear said Senator Keating's bill wanted to address all property that had to be assessed. Under this bill assessment would still be required and this would be consistent to a repeal of taxes on this type of vehicle assessment.

Senator Eck said the RV owners may be able to assess their motor homes as a home.

Senator Halligan said couldn't we allow the percentage to be applied to recreational vehicles as .5%

Senator Severson said if you want to do that for farm equipment.

Senator Halligan asked how farm equipment can relate to recreational vehicles.

Senator Severson said it is something you own.

Senator Hirsch's motion that amendment #10 be adopted, carried 9-2. See attached roll call vote sheet.

Senator Hirsch said the rest of the amendments on Exhibit 3 will implement a local option vehicle tax. This allows another .5% to be imposed if the governing body of the county does adopt a resolution before July of the fiscal year, after conducting a public hearing on the proposed resolution. This is to help mitigate the impact to those counties on the attached sheet, furnished by MACO (Exhibit 4), who will experience a large impact on revenue.

Senator Hirsch would move the rest of the amendments on Exhibit 3.

Senator Crippen said this is for the counties that may lose revenue but it is not necessarily for those counties only. The other counties could use this option as well.

Senator Eck would like to see the local option restricted to the counties that have lost taxable value.

Senator Severson said he could not see any counties that are less with 2%.

Senator Mazurek said he thought that was basically correct. Assuming the estimates are correct, essentially the counties will be receiving the same as under the fee system. In looking at what we get from the flat fee and looking at what we would have received under the old ad valorem, there is a significant difference.

Senator Severson said if we used the old ad valorem there would be more money than is needed.

Senator Eck said she thought that when this bill was introduced during the special session, the purpose of it was to make up for what the counties weren't going to get from the block grant program. With this bill we are not doing anything for the counties at all.

Senator Hirsch said he is not certain what Senator Smith's purpose was in the special session. In talking with him he is not sure that his intent is the same as during the special session. This bill does solve the problem of inequity that was created under the flat fee system within the vehicle classifications. That is the purpose with this bill.

Senator Lybeck said he was in Whitefish recently with the Governor on the "Capitol for a Day" program. In talking with the county commissioners, they are very concerned on what the legislature might do to fund the counties on the block grant program. Are we saying, by our actions, that they will have to work it out as best they can.

Senator Severson said we are talking about what was and what now is not. Before the fee system cars were valued at 13% of taxable value. There is no question that a fee does three things -- (1) makes the big pay less, (2) the small pay more, and (3) the new pay less and the old pay more. Those most capable of paying pay less and those least capable of paying pay more. This 2% simplified ad valorem system, gets you back to paying on what you own.

Senator Crippen said in good times you probably are right, in these particular times he does not know who would be paying. He does not think anybody is making any money. The reason the fee system came into being was that taxes were too high.

Senator Hirsch's motion carried 9-2. See attached roll call vote sheet.

Senator Mazurek made a motion to reconsider the amendment previously adopted which would make the bottom figure on assessed value \$500. The motion carried with Senators Severson and Crippen opposed.

Senator Mazurek made a motion to reinsert the \$1,000 minimum on page 63, lines 8, 21 and 25.

Senator Severson said you are raising the person that is least able to pay. This may not be much to the committee members but he knows people that are not able to pay.

The motion carried with Senators Severson and Crippen opposed.

Senator Hirsch would move the bill DO PASS AS AMENDED. Senator Hirsch's motion carried 7-4. See attached roll call vote sheet.

DISPOSITION OF SB 162: Senator Mazurek furnished the committee with amendments to this bill, attached as Exhibit 5, and reviewed the amendments with the committee. He included an additional amendment to be inserted on page 28, line 6, to strike "by a utility".

Jim Lear explained that an amendment was omitted in the way of instruction. On page 27, line 22, following "free", insert "and clear", following "all", insert "liens and" and on page 27, line 23, strike "and clear of any and all claims". This would make the language consistent with what is used in real property transactions.

Senator Mazurek said this bill codifies the Attorney General Opinion that says once you become delinquent on your taxes you can't pay anything unless you pay everything that is owed. Amendment #10 and #11 say if a taxpayer is delinquent in his or her taxes, they can pay less than the full amount of the taxes due by paying all the penalty and interest up to the date of payment and if they want to pay one year back they can do that and the treasurer has to accept that payment. They can pay their obligation by paying the most recent taxes first so they don't get into the situation where someone is paying one year at a time but always is three years delinquent. This would allow a taxpayer to pay the current year plus one year back and eventually eliminate the delinquency, instead of paying all at one time. We are trying to balance the situation where somebody doesn't have to come up with all of his delinquent taxes at once, versus the situation where a taxpayer is always delinquent by three years. This will discourage that, but will not be as harsh as the law used to be. If you were three years delinquent and paid two years this year, and two years the next year; if you didn't go back and pay the first delinquent year, your property could still be sold.

Senator Neuman said if you still owe for a prior year, but are current for the last couple of years, could they still sell the property.

Senator Mazurek said that is a risk that a taxpayer will have to take. If he wants to hang onto his property he will have to pick up the last delinquency.

Senator Neuman asked if at the present time a partial payment could be paid on back taxes one complete year at a time.

Senator Mazurek said they have to pay all the delinquent taxes at once.

Senator McCallum said you would have to pay the penalty and interest first and then you would have to pay the current year.

Senator Mazurek said whatever you pay will be applied to the most recent tax due. He would come in in 1984 and hasn't paid 81, 82, and 83. The first thing he has to pay is all the penalty and interest. He then pays one year, which is applied to 1984, two years would go to 1983. Whatever is paid would be applied in reverse order.

Senator McCallum questions whether that would be fair. It would be fairer the other way.

Senator Hirsch asked what the interest rate is now.

Senator Mazurek said 5/6 of 1% per month on interest and 2% penalty.

Senator Bishop thinks the penalty and interest assessment is enough and we should not mess with the three year delinquency.

Senator Mazurek said this amendment is better than the Attorney General Opinion now.

Senator Mazurek made a motion to adopt the amendments furnished to the committee, except #10 and #11, including the amendments explained by Jim Lear to make the bill technically correct and the amendment on page 28, line 6, to strike "by a utility". The motion carried.

Senator Mazurek made a motion to adopt amendments #10 and #11.

Senator Crippen made a substitute motion that the bill be amended on page 38, line 21, through line 1 on page 39, to reflect that the taxpayer can pay delinquent taxes for the oldest year delinquent.

Senator McCallum said you are saying you can pay the taxes for the year that is farthest back, plus penalty and interest.

Senator Crippen said the same as Senator Mazurek's amendments but to make sure they are able to pay the most delinquent tax.

Senator Eck said this would allow them to always be a number of years delinquent.

Senator Severson said that is probably so in some cases but they are still paying interest on it and penalty.

Senator Lybeck said he knew of several taxpayers, at the time when interest rates were higher and the county rates lower, who took advantage of staying delinquent.

Senator Crippen said some do take advantage of this. We are talking about taking away a person's property. He would rather make a mistake on the side of the taxpayer than on the side of the county.

Jim Lear asked for clarification. Does this proposed amendment include penalty and interest being paid first and then the tax for the first delinquent year can be paid.

Senator Crippen said the county treasurer could not accept less than 1 year's delinquent taxes, plus all penalty and interest due on the date of the delinquent payment. The taxes due for the tax year that is delinquent the longest, must be paid before any subsequent year.

Senator Crippen's motion carried 6-5. See attached roll call vote sheet.

Senator Mazurek would move two other technical amendments that were brought to his attention. On page 23, line 9, it is not only the County Clerk who may be required to give notice. On page 23, line 9, strike "county clerk" and insert "person required to give notice". Then on page 25, line 12, we need to insert "county treasurer" after "county clerk".

Senator Mazurek's motion carried.

Senator Mazurek made a motion that SB 162 DO PASS AS AMENDED. The motion carried.

DISPOSITION OF SB 309: Senator Crippen likes the idea of the bill. He is in favor of putting accessible area in the bill but has some concern with the trip generation factor. This is new language and he can see some problems with this, especially in a large commercial area on a street. He understands this is to try to be equitable but it is extremely difficult to come up with an objective standard to make this determination. He does not like the trip generation factor being used as one of the options.

Senate Taxation
February 11, 1987
Page Nine

Senator Mazurek said there are street maintenance districts in Helena where it was thought the trip generation factor would give a more reliable assessment.

Senator Crippen does not see the need for the use of this option. He made a motion to delete section (e) on lines 14-17, page 2, in its entirety and to renumber subsequent subsections.

Senator Crippen's motion carried 7-4. See attached roll call vote sheet.

Senator Mazurek made a motion that SB 309 DO PASS AS AMENDED. The motion carried.

ADJOURNMENT: The meeting adjourned at 10:00 A.M.


SENATOR GEORGE McCALLUM, Chairman

ah

ROLL CALLTAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 2-11-87

| 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.

DATE _____

COMMITTEE ON

Senate Taxation

VISITORS' REGISTER

[illegible]

(Please leave prepared statement with Secretary)

#1

Amend Senate Bill No. 200, Introduced Copy

1. Page 11, lines 14 and 15.

Following: "department" on line 14

Strike: "1,"

Insert: "or"

Following: "agent" on line 14

Strike: ", or the county treasurer under 61-3-503,"

2. Page 62, line 18.

Following: "assessed"

Strike: "by the county treasurer"

3. Page 63, lines 6 and 7.

Following: "assessed"

Strike: "by the county treasurer"

4. Page 63, line 18.

Following: "county"

Strike: "treasurer"

Insert: "assessor"

5. Page 63, line 24.

Following: "county"

Strike: "treasurer"

Insert: "assessor"

6. Page 64, lines 2 through 5.

Following: "registered." on line 2

Strike: remainder of line 2 through end of line 5

SENATE TAXATION

EXHIBIT NO. 1

DATE 2-11-87

BILL NO. SB-200

Amend Senate Bill No. 200, Introduced Copy

1. Page 64, line 21.

Following: "less"

Insert: ", except for vehicles owned by disabled veterans
qualifying for special license plates under 61-3-451
through 61-3-455,"

2. Page 69, line 10.

Strike: "The"

Insert: "(1) Except as provided in subsection (2), the"

3. Page 70.

Following: line 18

Insert: "(2) The district court fee for a light vehicle
owned by a disabled veteran qualifying under the
provisions of 61-3-451 through 61-3-455 is \$3."

4. Page 70, line 21.

Strike: "The"

Insert: "(1) Except as provided in subsection (2), the"

5. Page 71.

Following: line 19

Insert: "(2) The district court fee for a light vehicle
owned by a disabled veteran qualifying under the
provisions of 61-3-451 through 61-3-455 is \$3."

SENATE TAXATION

EXHIBIT NO. 2

DATE 2-11-87

BILL NO. SB-200

Amend Senate Bill No. 200, Introduced Copy

1. Title, line 7.
Following: " ;"
Insert: "TO ALLOW A LOCAL OPTION VEHICLE TAX;"
2. Page 8, line 12.
Following: "61-3-504(2)"
Insert: "and [section 39]"
3. Page 31, line 9.
Following: "61-3-504(2)"
Insert: "and [section 39]"
4. Page 34, line 12.
Following: "61-3-504(2)"
Insert: "and [section 39]"
5. Page 36, line 11.
Following: "61-3-504(2)"
Insert: "and [section 39]"
6. Page 37, line 20.
Following: "61-3-504(2)"
Insert: "and [section 39]"
7. Page 38, line 11.
Following: "61-3-504(2)"
Insert: "and [section 39]"
8. Page 41, line 13.
Following: "61-3-504(2)"
Insert: "and [section 39]"
9. Page 47, line 8.
Following: "61-3-504(2)"
Insert: "and [section 39]"
10. Page 64, line 24.
Strike: "2.5%"
Insert: "2%"
11. Page 65, line 21.
Following: "61-3-504"
Insert: "and [section 39]"
12. Page 67, line 1.
Following: "61-3-504"
Insert: "and [section 39]"
13. Page 73, line 10.
Following: "15-24-301,"
Strike: "or"

SENATE TAXATION

EXHIBIT NO. 3

DATE 2-11-87

BILL NO. SB-200

Following: "61-3-504"
Insert: ", or [section 39]"

14. Page 75.

Following: line 23

Insert: "NEW SECTION. Section 39. Local option vehicle tax. (1) A county may impose a local vehicle tax on vehicles subject to a property tax under 61-3-504(2) at the rate of .5% of the value determined under 61-3-503, in addition to the tax imposed under 61-3-504(2).

(2) A local vehicle tax is payable at the same time and in the same manner as the tax imposed under 61-3-504(2) and is distributed in the same manner, based on the registration address of the owner of the motor vehicle.

(3) The governing body of a county may impose a local vehicle tax for a fiscal year by adopting a resolution before July 1 of the fiscal year, after conducting a public hearing on the proposed resolution."

Renumber: subsequent sections

SENATE TAXATION

EXHIBIT NO. 3

DATE 2-11-87

BILL NO. S.B.-200

BILL NO. SB200

| LOCK GRANT PROJECTIONS | 1986 | | 1987 | | ES | FLAT FEE | WHOLESALE VALUE | WHOLESALE VALUE | TOLE | TOTAL VALUE | CURRENT REVENUE | REVENUE | UNPAID REVENUE | BLOCK GRANT | FLAT FEE | REVENUE | DIFFERENCE | CURRENT REVENUE | LESS FLAT TAX | CURRENT REVENUE | LESS FLAT TAX | DIFFERENCE |
|------------------------|----------------|----------------|----------------|------------|----------------|-----------|------------------|-----------------|--------------|----------------|-----------------|----------------|----------------|-------------|----------|---------|------------|-----------------|---------------|-----------------|---------------|------------|
| | 1986 | 1987 | 1986 | 1987 | | | | | | | | | | | | | | | | | | |
| BERNHEARD | \$99,350.15 | \$102,793.31 | \$372,152.28 | 18,437.50 | \$784,528.53 | 170,250 | \$19,792,278.53 | \$355,845.57 | \$98,951.39 | \$474,945.59 | \$75,100.02 | \$19,851.37 | | | | | | | | | | |
| BIG HORN | \$0.00 | \$0.00 | \$284,238.41 | 14,387.50 | \$812,045.57 | 121,500 | \$15,321,045.57 | \$306,420.91 | \$76,605.23 | \$284,238.41 | \$22,182.51 | \$98,787.73 | | | | | | | | | | |
| BLAINE | \$0.00 | \$0.00 | \$340,998.29 | 17,215.00 | \$424,463.06 | 101,250 | \$17,740,715.06 | \$359,420.91 | \$98,703.58 | \$340,998.29 | \$14,716.01 | \$103,419.59 | | | | | | | | | | |
| BROADWATER | \$41,684.37 | \$43,124.68 | \$157,948.69 | 7,995.00 | \$404,973.65 | 69,000 | \$8,467,973.65 | \$169,359.47 | \$42,339.87 | \$404,973.65 | \$12,626.02 | \$103,419.59 | | | | | | | | | | |
| CARBON | \$156,631.53 | \$162,043.56 | \$385,734.48 | 19,525.00 | \$710,759.43 | 219,750 | \$20,485,509.43 | \$409,710.19 | \$102,427.55 | \$547,778.04 | \$138,067.85 | \$35,640.30 | | | | | | | | | | |
| CARTER | \$26,764.39 | \$27,689.16 | \$62,876.12 | 4,195.00 | \$192,033.85 | 24,000 | \$4,111,033.85 | \$88,220.68 | \$22,035.17 | \$111,565.28 | \$22,344.63 | \$4289.43 | | | | | | | | | | |
| CASCADE | \$1,785,287.44 | \$1,846,673.78 | \$2,930,983.94 | 148,350.00 | \$4,879,299.07 | 1,859,250 | \$15,098,519.07 | \$3,101,970.98 | \$775,492.75 | \$4,777,963.18 | \$1,575,992.20 | \$900,499.45 | | | | | | | | | | |
| CHOCUTEAU | \$34,885.09 | \$36,090.46 | \$328,763.04 | 16,540.00 | \$605,960.47 | 147,000 | \$17,292,960.47 | \$345,859.21 | \$86,454.80 | \$362,853.50 | \$16,994.29 | \$69,470.51 | | | | | | | | | | |
| CLUSTER | \$340,288.99 | \$352,046.86 | \$494,635.59 | 25,047.50 | \$843,660.90 | 406,500 | \$26,276,660.90 | \$525,953.22 | \$131,488.30 | \$846,883.46 | \$320,930.24 | \$189,441.93 | | | | | | | | | | |
| DANIELS | \$27,930.34 | \$28,895.40 | \$131,574.48 | 6,660.00 | \$237,700.43 | 42,000 | \$6,939,700.43 | \$138,794.01 | \$34,698.50 | \$266,469.88 | \$21,675.87 | \$13,022.63 | | | | | | | | | | |
| DANSON | \$285,441.96 | \$295,304.72 | \$493,601.85 | 24,985.00 | \$844,246.37 | 358,500 | \$26,187,746.37 | \$523,754.93 | \$130,938.73 | \$788,906.57 | \$452,143.18 | \$134,212.91 | | | | | | | | | | |
| DEER LODGE | \$452,068.00 | \$478,033.65 | \$486,637.88 | 24,632.50 | \$939,917.67 | 354,000 | \$25,626,417.67 | \$512,528.35 | \$128,132.09 | \$964,671.53 | \$452,143.18 | \$134,212.91 | | | | | | | | | | |
| FULLON | \$0.00 | \$0.00 | \$242,108.89 | 12,255.00 | \$437,345.38 | 85,500 | \$12,777,845.38 | \$255,556.91 | \$63,889.23 | \$242,108.89 | \$13,448.02 | \$77,327.24 | | | | | | | | | | |
| FERRIS | \$299,251.12 | \$309,601.37 | \$532,923.90 | 27,967.50 | \$1,086,045.09 | 140,250 | \$23,343,545.09 | \$397,670.90 | \$146,917.73 | \$862,125.28 | \$274,454.37 | \$127,536.65 | | | | | | | | | | |
| FLATHEAD | \$1,290,395.26 | \$1,334,981.78 | \$2,414,816.40 | 12,232.50 | \$4,934,333.16 | 1,403,250 | \$128,570,083.16 | \$2,571,401.66 | \$642,850.42 | \$3,749,798.19 | \$1,178,396.52 | \$535,564.11 | | | | | | | | | | |
| GALLATIN | \$1,183,424.90 | \$1,224,315.32 | \$1,865,752.67 | 95,452.50 | \$3,199,588.36 | 1,379,250 | \$100,031,338.36 | \$2,000,626.77 | \$500,156.69 | \$3,110,667.99 | \$1,109,441.22 | \$609,284.53 | | | | | | | | | | |
| GARFIELD | \$19,027.08 | \$19,684.52 | \$76,751.78 | 3,885.00 | \$199,059.48 | 15,750 | \$4,099,809.48 | \$81,996.19 | \$20,499.05 | \$96,436.30 | \$14,440.11 | \$6,058.94 | | | | | | | | | | |
| GLACIER | \$91,676.42 | \$94,844.08 | \$255,766.61 | 13,452.50 | \$740,032.88 | 156,750 | \$14,349,282.88 | \$286,985.66 | \$71,746.41 | \$360,610.70 | \$73,625.04 | \$18,878.62 | | | | | | | | | | |
| GOLDEN VALLEY | \$6,295.09 | \$6,512.60 | \$51,760.53 | 2,620.00 | \$110,653.65 | 16,500 | \$2,747,153.65 | \$54,943.07 | \$13,735.77 | \$58,273.13 | \$3,320.06 | \$10,405.71 | | | | | | | | | | |
| HILL | \$33,343.09 | \$34,495.18 | \$128,907.43 | 6,525.00 | \$267,559.36 | 65,250 | \$6,857,809.36 | \$137,156.19 | \$34,289.05 | \$163,402.61 | \$26,246.42 | \$8,042.63 | | | | | | | | | | |
| JEFFERSON | \$243,684.06 | \$252,103.98 | \$682,962.41 | 34,570.00 | \$1,248,220.82 | 469,500 | \$36,287,720.82 | \$725,754.40 | \$181,438.60 | \$935,066.39 | \$209,311.99 | \$427,873.39 | | | | | | | | | | |
| JUDITH BASIN | \$196,091.14 | \$202,866.60 | \$313,773.32 | 15,882.50 | \$590,152.80 | 213,750 | \$16,686,402.80 | \$333,728.06 | \$83,432.01 | \$160,640.12 | \$182,912.06 | \$93,480.05 | | | | | | | | | | |
| LOVE | \$19,203.65 | \$19,873.60 | \$140,810.30 | 7,127.50 | \$249,995.28 | 39,750 | \$7,417,245.28 | \$148,344.91 | \$37,086.23 | \$160,683.98 | \$12,335.07 | \$24,747.15 | | | | | | | | | | |
| LOWE | \$196,884.20 | \$203,687.06 | \$715,016.40 | 36,192.50 | \$1,762,847.31 | 406,500 | \$38,361,847.31 | \$767,236.95 | \$191,809.24 | \$918,703.46 | \$151,466.52 | \$40,342.72 | | | | | | | | | | |
| LEWIS & CLARK | \$1,266,202.27 | \$1,309,952.87 | \$2,091,757.60 | 105,880.00 | \$3,077,810.80 | 1,055,750 | \$110,023,560.80 | \$2,200,471.22 | \$550,117.80 | \$3,401,710.46 | \$1,201,239.25 | \$651,121.44 | | | | | | | | | | |
| LIBERTY | \$774.15 | \$800.90 | \$112,954.32 | 5,717.50 | \$254,093.57 | 45,000 | \$6,016,593.57 | \$120,331.87 | \$30,082.97 | \$113,755.41 | \$6,576.46 | \$36,659.42 | | | | | | | | | | |
| LINCOLN | \$194,804.39 | \$201,535.99 | \$742,625.31 | 37,590.00 | \$1,933,646.76 | 499,500 | \$39,683,146.76 | \$793,662.94 | \$198,415.73 | \$944,160.70 | \$150,497.77 | \$47,917.97 | | | | | | | | | | |
| MODISON | \$68,771.24 | \$71,147.46 | \$293,276.74 | 14,845.00 | \$721,883.34 | 180,000 | \$15,746,883.34 | \$314,937.67 | \$78,734.42 | \$364,424.20 | \$49,486.54 | \$29,247.88 | | | | | | | | | | |
| MCNEE | \$25,292.76 | \$26,166.70 | \$149,898.10 | 7,587.50 | \$328,448.14 | 45,000 | \$7,960,948.14 | \$159,218.96 | \$39,804.74 | \$176,064.79 | \$16,456.64 | \$4,574.29 | | | | | | | | | | |
| MCNEAR | \$46,134.86 | \$47,748.60 | \$99,718.04 | 5,047.50 | \$235,944.03 | 32,250 | \$5,315,694.03 | \$106,313.88 | \$26,578.47 | \$147,466.64 | \$14,152.76 | \$3,886.81 | | | | | | | | | | |
| MINERAL | \$115,311.80 | \$119,299.22 | \$146,391.42 | 7,410.00 | \$247,653.41 | 94,500 | \$7,752,153.41 | \$153,043.07 | \$38,760.77 | \$285,690.65 | \$10,647.58 | \$71,886.81 | | | | | | | | | | |
| MISSOULA | \$2,505,271.47 | \$2,591,835.13 | \$2,972,180.51 | 150,445.00 | \$4,722,393.36 | 2,142,750 | \$157,310,143.36 | \$3,146,202.87 | \$786,550.72 | \$5,564,015.64 | \$2,417,812.77 | \$1,631,262.06 | | | | | | | | | | |
| MUSSELSHELL | \$38,782.10 | \$40,122.12 | \$211,042.70 | 10,682.50 | \$748,328.21 | 149,250 | \$11,310,078.21 | \$226,201.56 | \$56,550.39 | \$251,164.82 | \$24,963.25 | \$31,587.14 | | | | | | | | | | |
| MURK | \$248,415.09 | \$256,998.48 | \$602,901.52 | 30,517.50 | \$1,139,322.77 | 430,500 | \$32,087,322.77 | \$641,746.46 | \$160,436.61 | \$859,900.00 | \$28,716.93 | \$37,517.93 | | | | | | | | | | |
| PARK | \$0.00 | \$0.00 | \$29,782.06 | 1,507.50 | \$102,457.08 | 3,750 | \$1,613,707.08 | \$32,274.14 | \$8,068.54 | \$29,782.06 | \$2,492.08 | \$10,560.62 | | | | | | | | | | |
| PETROLEUM | \$11,051.34 | \$11,433.19 | \$244,578.38 | 12,380.00 | \$492,379.47 | 88,500 | \$12,960,879.47 | \$259,217.59 | \$64,804.40 | \$256,011.57 | \$3,206.02 | \$68,010.41 | | | | | | | | | | |
| PHILLIPS | \$81,421.29 | \$84,234.61 | \$278,503.19 | 14,097.50 | \$677,387.69 | 163,500 | \$14,938,387.69 | \$298,767.75 | \$74,691.94 | \$362,743.80 | \$63,976.05 | \$10,715.89 | | | | | | | | | | |
| POWDER RIVER | \$0.00 | \$0.00 | \$139,674.41 | 7,070.00 | \$362,405.34 | 63,000 | \$7,456,405.34 | \$149,908.11 | \$37,477.03 | \$193,674.41 | \$10,233.70 | \$47,710.73 | | | | | | | | | | |
| PONELL | \$127,489.02 | \$131,894.10 | \$229,860.22 | 11,635.00 | \$488,281.19 | 165,750 | \$12,289,031.19 | \$245,780.62 | \$61,445.16 | \$361,754.31 | \$15,973.69 | \$54,528.53 | | | | | | | | | | |
| PRATREE | \$22,037.55 | \$22,799.01 | \$83,616.96 | 4,232.50 | \$199,833.05 | 23,250 | \$4,415,583.05 | \$88,311.66 | \$22,077.92 | \$106,415.97 | \$18,104.31 | \$3,973.61 | | | | | | | | | | |
| REYNOLD | \$237,209.34 | \$245,405.55 | \$1,056,108.25 | 55,482.50 | \$2,146,915.01 | 626,250 | \$8,255,665.01 | \$1,165,113.30 | \$291,278.33 | \$1,341,513.79 | \$176,400.49 | \$114,877.83 | | | | | | | | | | |
| RICHMOND | \$0.00 | \$0.00 | \$580,231.59 | 29,370.00 | \$1,001,737.55 | 377,250 | \$30,748,987.55 | \$614,979.75 | \$153,744.94 | \$800,231.59 | \$34,748.16 | \$188,493.10 | | | | | | | | | | |
| ROOSEVELT | \$58,830.18 | \$60,862.91 | \$310,661.96 | 15,725.00 | \$632,306.57 | 119,250 | \$16,476,556.57 | \$329,531.13 | \$82,382.78 | \$371,524.87 | \$41,993.74 | \$40,389.04 | | | | | | | | | | |
| ROSEBUD | \$0.00 | \$0.00 | \$508,665.74 | 25,747.50 | \$894,784.81 | 271,500 | \$26,873,784.81 | \$537,475.70 | \$134,368.92 | \$508,665.74 | \$28,809.95 | \$163,178.88 | | | | | | | | | | |
| SANDERS | \$144,402.68 | \$149,392.17 | \$368,546.83 | 18,655.00 | \$766,378.99 | 190,500 | \$19,611,878.99 | \$392,237.58 | \$98,059.39 | \$517,939.00 | \$125,701.42 | \$27,642.02 | | | | | | | | | | |
| SHERIDAN | \$0.00 | \$0.00 | \$304,587.01 | 15,417.50 | \$501,161.51 | 157,500 | \$16,076,161.51 | \$321,523.23 | \$80,380.81 | \$304,587.01 | \$16,936.22 | \$97,317.03 | | | | | | | | | | |
| SILVER BOW | \$1,323,809.78 | \$1,369,550.86 | \$1,331,055.61 | 67,375.00 | \$1,949,611.94 | 842,250 | \$70,166,861.94 | \$1,403,337.24 | \$350,834.31 | \$2,700,606.47 | \$1,297,269.23 | \$946,434.92 | | | | | | | | | | |
| STILLWATER | \$71,830.02 | \$74,311.94 | \$299,055.35 | 15,137.50 | \$638,746.73 | 162,000 | \$15,938,246.73 | \$318,764.93 | \$79,691.23 | \$373,372.29 | \$54,602.35 | \$25,088.88 | | | | | | | | | | |
| SKAET GRASS | \$57,062.32 | \$61,103.08 | \$157,652.30 | 7,980.00 | \$303,272.97 | 75,750 | \$8,359,022.97 | \$167,180.46 | \$41,795.11 | \$218,755.38 | \$51,574.92 | \$9,779.80 | | | | | | | | | | |
| TETON | \$119,190.80 | \$123,309.15 | \$300,487.66 | 15,210.00 | \$629,964.70 | 164,250 | \$16,004,214.70 | \$320,084.29 | \$80,021.07 | \$423,756.81 | \$103,712.52 | \$23,691.44 | | | | | | | | | | |
| TOOLE | \$48,901.73 | \$50,591.41 | \$257,172.79 | 13,017.50 | \$509,943.54 | 131,250 | \$13,658,693.54 | \$273,173.87 | \$68,293.47 | \$307,764.19 | \$34,590.32 | \$13,703.15 | | | | | | | | | | |
| TREASURE | \$8,185.39 | \$8,458.67 | \$47,463.62 | 2,402.50 | \$110,653.65 | 20,250 | \$2,533,403.65 | \$50,668.07 | \$12,667.02 | \$55,932.28 | \$5,264.21 | \$7,402.81 | | | | | | | | | | |
| TRAVELER | \$278,178.39 | \$287,790.18 | \$391,414.31 | 19,812.50 | \$853,613.88 | 173,250 | \$20,839,363.88 | \$416,787.28 | \$104,196.82 | \$579,204.49 | | | | | | | | | | | | |

Amend Senate Bill No. 162, Introduced Copy

1. Page 16, line 4.
Strike: "and"
Insert: ", "
Following: "interest"
Insert: ", costs, and charges"
2. Page 16, line 21.
Strike: "security"
3. Page 17, line 1.
Strike: "holder"
Insert: "vendor"
4. Page 17, line 2.
Following: "deed"
Insert: "or his successor in interest"
5. Page 17, lines 3 and 4.
Strike: "perfected security" on line 3
Insert: "recorded"
Following: "property" on line 3
Strike: "duly recorded with the county clerk"
6. Page 21, line 21.
Strike: "If"
Insert: "(a) Except as provided in subsection (2)(b), if"
7. Page 22, line 2.
Strike: "treasurer"
Insert: "clerk"
8. Page 22.
Following: line 7
Insert: "(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving the notice required by subsection (1)(a), no additional notice need be given."
9. Page 28, line 6.
Following: "easement"
Insert: ", servitude, covenant, restriction, reservation, or similar burden lawfully imposed on the property"
10. Page 38, line 22.
Strike: "not" and "partial"
11. Page 38, lines 23 and 24.
Following: "taxes" on line 23
Strike: ", but may accept only the total amount of delinquent taxes"
Insert: "for the most recent tax year"

SENATE TAXATION

EXHIBIT NO. 5

DATE 2-11-87

BILL NO. SB-162

Following: "including" on line 24

Insert: "all accrued"

Following: "costs" on line 24

Insert: ", without receiving payment for a prior delinquent tax year. Such payment does not affect the operation of the tax deed procedures for the prior unsatisfied tax delinquencies."

12. Page 63, line 21.

Strike: "For"

Insert: "(a) Except as provided in subsection (1)(b), for"

13. Page 63.

Following: line 25

Insert: "(b) A tax deed may be issued between [the effective date of this act] and July 1, 1988, if the tax deed is issued for property on which property taxes are delinquent for 1982 and prior years. In such a case the tax deed is to be issued based on the procedures provided for in [this act]."

SENATE TAXATION

EXHIBIT NO. 5

DATE 2-11-87

BILL NO. S.B. -162

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 11, 1987 Bill No. SB 200 Time 8:50 A.M.

| NAME | YES | NO |
|---------------------------------|--------|----|
| SENATOR CRIPPEN | ✓ | |
| SENATOR NEUMAN | ✓ | |
| SENATOR SEVERSON | ✓ | |
| SENATOR LYBECK | | ✓ |
| SENATOR HAGER | Absent | |
| SENATOR MAZUREK | ✓ | |
| SENATOR ECK | | ✓ |
| SENATOR BROWN | ✓ | |
| SENATOR HIRSCH | ✓ | |
| SENATOR BISHOP | ✓ | |
| SENATOR HALLIGAN, VICE CHAIRMAN | ✓ | |
| SENATOR McCALLUM, CHAIRMAN | ✓ | |

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Hirsch's motion that amendment #10 be adopted.
The motion carried 9-2.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 11, 1987 Bill No. SB 200 Time 9:05 A.M.

| NAME | YES | NO |
|---------------------------------|--------|----|
| SENATOR CRIPPEN | | ✓ |
| SENATOR NEUMAN | ✓ | |
| SENATOR SEVERSON | ✓ | |
| SENATOR LYBECK | ✓ | |
| SENATOR HAGER | ABSENT | |
| SENATOR MAZUREK | ✓ | |
| SENATOR ECK | ✓ | |
| SENATOR BROWN | ✓ | |
| SENATOR HIRSCH | ✓ | |
| SENATOR BISHOP | ✓ | |
| SENATOR HALLIGAN, VICE CHAIRMAN | ✓ | |
| SENATOR McCALLUM, CHAIRMAN | | ✓ |

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Hirsch's motion to adopt the rest of the
amendments on Exhibit 3. The motion carried 9-2.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 11, 1987 Bill No. SB 200 Time 9:10 A.M.

| NAME | YES | NO |
|---------------------------------|--------|----|
| SENATOR CRIPPEN | | ✓ |
| SENATOR NEUMAN | | ✓ |
| SENATOR SEVERSON | ✓ | |
| SENATOR LYBECK | ✓ | |
| SENATOR HAGER | ABSENT | |
| SENATOR MAZUREK | ✓ | |
| SENATOR ECK | ✓ | |
| SENATOR BROWN | ✓ | |
| SENATOR HIRSCH | ✓ | |
| SENATOR BISHOP | | ✓ |
| SENATOR HALLIGAN, VICE CHAIRMAN | ✓ | |
| SENATOR McCALLUM, CHAIRMAN | | ✓ |

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Hirsch's motion that SB 200 DO PASS AS AMENDED.

The motion carried 7-4.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 11, 1983 Bill No. SB 162 Time 9:45 A.M.

| NAME | YES | NO |
|---------------------------------|--------|----|
| SENATOR CRIPPEN | ✓ | |
| SENATOR NEUMAN | | ✓ |
| SENATOR SEVERSON | ✓ | |
| SENATOR LYBECK | | ✓ |
| SENATOR HAGER | ABSENT | |
| SENATOR MAZUREK | | ✓ |
| SENATOR ECK | ✓ | |
| SENATOR BROWN | ✓ | |
| SENATOR HIRSCH | | ✓ |
| SENATOR BISHOP | ✓ | |
| SENATOR HALLIGAN, VICE CHAIRMAN | | ✓ |
| SENATOR McCALLUM, CHAIRMAN | ✓ | |

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Crippen's substitute motion that the taxpayer
can pay delinquent taxes for the oldest year delinquent.

The motion carried 6-5.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 11, 1987 Bill No. SB 309 Time 9:58 A.M.

| NAME | YES | NO |
|---------------------------------|--------|----|
| SENATOR CRIPPEN | ✓ | |
| SENATOR NEUMAN | ✓ | |
| SENATOR SEVERSON | ✓ | |
| SENATOR LYBECK | | ✓ |
| SENATOR HAGER | ABSENT | |
| SENATOR MAZUREK | | ✓ |
| SENATOR ECK | | ✓ |
| SENATOR BROWN | ✓ | |
| SENATOR HIRSCH | ✓ | |
| SENATOR BISHOP | ✓ | |
| SENATOR HALLIGAN, VICE CHAIRMAN | | ✓ |
| SENATOR McCALLUM, CHAIRMAN | ✓ | |

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Crippen's motion to delete subsection (e)
on lines 14-17, page 2, in its entirety. The motion carried
7-4.

STANDING COMMITTEE REPORT

SCRSB200

February 11, 197

MR. PRESIDENT

Taxation

We, your committee on Senate Bill 200

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

first white
reading copy ()
color

REPLACE VEHICLE FEE SYSTEM WITH A PROPERTY TAX AT RATE OF 2% OF VALUE

Respectfully report as follows: That Senate Bill No. 200

BE AMENDED AT FOLLOWS;

1. Title, line 7.

Following: ";

Insert: "TO ALLOW A LOCAL OPTION VEHICLE TAX;"

2. Page 8, line 12.

Following: "61-3-504(2)"

Insert: "and [section 39]"

3. Page 11, lines 14 and 15.

Following: "department" on line 14

Strike: "1"

Insert: "or"

Following: "agent" on line 14

Strike: " , or the county treasurer under 61-3-503,"

4. Page 31, line 9.

Following: "61-3-504(2)"

Insert: "and [section 39]"

5. Page 34, line 12.

Following: "61-3-504(2)"

Insert: "and [section 39]"

6. Page 36, line 11.

Following: "61-3-504(2)"

Insert: "and [section 39]"

XXXXXX

XXXXXXXXXX

CONTINUED

Chairman.

February 11, 1987

7. Page 37, line 20.

Following: "61-3-504(2)"

Insert: "and [section 39]"

8. Page 38, line 11.

Following: "61-3-504(2)"

Insert: "and [section 39]"

9. Page 41, line 13.

Following: "61-3-504(2)"

Insert: "and [section 39]"

10. Page 47, line 8.

Following: "61-3-504(2)"

Insert: "and [section 39]"

11. Page 62, line 18.

Following: "assessed"

Strike: "by the county treasurer"

12. Page 63, lines 6 and 7.

Following: "assessed"

Strike: "by the county treasurer"

13. Page 63, line 18.

Following: "county"

Strike: "treasurer"

Insert: "assessor"

14. Page 63, line 24.

Following: "county"

Strike: "treasurer"

Insert: "assessor"

15. Page 64, lines 2 through 5.

Following: "registered." on line 2

Strike: remainder of line 2 through end of line 5

16. Page 64, line 21.

Following: "less"

Insert: ", except for vehicles owned by disabled veterans
qualifying for special license plates under 61-3-451."

17. Page 64, line 24.

Strike: "2.5%

Insert: "2%

CONTINUED

February 11, 87

19.....

18. Page 65, line 21.

Following: "61-3-504"

Insert: "and [section 39]"

19. Page 67, line 1.

Following: "61-3-504"

Insert: "and [section 39]"

20. Page 69, line 10.

Strike: "The"

Insert: "(1) Except as provided in subsection (2), the"

21. Page 70.

Following: line 18

Insert: "(2) The district court fee for a light vehicle owned by a disabled veteran qualifying for special license plates under 61-3-451 is \$3."

22. Page 70, line 21.

Strike: "The"

Insert: "(1) Except as provided in subsection (2), the"

23. Page 71.

Following: line 19

Insert: "(2) The district court fee for a light vehicle owned by a disabled veteran qualifying for special license plates under 61-3-451 is \$3."

24. Page 73, line 10.

Following: "15-24-301,"

Strike: "or"

Following: "61-3-504"

Insert: ", or [section 39]"

25. Page 75.

Following: line 23

Insert: "NEW SECTION. Section 39. Local option vehicle tax. (1) A county may impose a local vehicle tax on vehicles subject to a property tax under 61-3-504(2) at the rate of .5% of the value determined under 61-3-503, in addition to the tax imposed under 61-3-504(2)."

(2) A local vehicle tax is payable at the same time and in the same manner as the tax imposed under 61-3-504(2) and is distributed in the same manner, based on the registration address of the owner of the motor vehicle.

(3) The governing body of a county may impose a local vehicle tax for a fiscal year by adopting a resolution before July 1 of the fiscal year, after conducting a public hearing on the proposed resolution."

Renumber: subsequent sections

AND AS AMENDED
DO PASS

Senator McCallum

STANDING COMMITTEE REPORT

SCRSB162

.....February 11,..... 1937.....

MR. PRESIDENT

Taxation

We, your committee on.....

Senate Bill

162

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

first

white

reading copy ()
color

GENERAL REVISION OF PROPERTY TAX COLLECTION, DELINQUENCY, AND DEED PROCESS

Respectfully report as follows: That.....Senate Bill..... No. 162.....

BE AMENDED AS FOLLOWS;

1. Page 16, line 4.

Strike: "and"

Insert: ", "

Following: "interest"

Insert: ", costs, and charges"

2. Page 16, line 21.

Strike: "security"

3. Page 17, line 1.

Strike: "holder"

Insert: "vendor"

4. Page 17, line 2.

Following: "deed"

Insert: "or his successor in interest"

5. Page 17, lines 3 and 4.

Strike: "perfected security" on line 3

Insert: "recorded"

Following: "property" on line 3

Strike: "duly recorded with the county clerk"

6. Page 21, line 21.

Strike: "if"

Insert: "(a) Except as provided in subsection (2)(b), if"

~~XXXXXX~~

~~XXXXXXXXXX~~

CONTINUED

Chairman.

February 11, 87

19.....

7. Page 22, line 2.

Strike: "treasurer"

Insert: "clerk"

8. Page 22.

Following: line 7

Insert: "(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving the notice required by subsection (1)(a), no additional notice need be given."

9. Page 23, line 9.

Strike: "county clerk"

Insert: "person required to give notice"

10. Page 25, line 12.

Following: "county clerk,"

Insert: "county treasurer,"

11. Page 27, line 12.

Following: "free"

Insert: "and clear"

12. Page 27, line 22.

Following: "all"

Insert: "liens and"

13. Page 27, line 23

Strike: "and clear of any and all claims"

14. Page 28, line 6.

Following: "easement"

Strike: "by a utility"

Insert: ", servitude, covenant, restriction, reservation, or similar burden lawfully imposed on the property"

15. Page 38, line 22.

Strike: "not" and "partial"

Before: "payment"

Insert: "less than total"

CONTINUED

February 11, 87

19.....

16. Page 38, lines 23 and 24.

Following: "taxes," on line 23

Strike: "but may accept only the total amount of delinquent taxes, including penalties, interest, and costs"

Insert: "subject to the following:

(a) the county treasurer may not accept less than 1 year's delinquent taxes, plus all penalties and interest due on the date of the delinquent payment; and

(b) the taxes due for the tax year that is delinquent the longest must be paid before any subsequent year"

17. Page 63, line 21.

Strike: "For"

Insert: "(a) Except as provided in subsection (1)(b), for"

18. Page 63.

Following: line 25

Insert: "(b) A tax deed may be issued between [the effective date of this act] and July 1, 1985, if the tax deed is issued for property on which property taxes are delinquent for 1982 and prior years. In such a case the tax deed is to be issued based on the procedures provided for in [this act]."

AND AS AMENDED

DO PASS

.....
Senator McCallum, Chairman

STANDING COMMITTEE REPORT

February 11, 1987

MR. PRESIDENT

We, your committee on SENATE TAXATION
having had under consideration SENATE BILL No. 309
first reading copy (white)
color

REVISING PROPERTY ASSESSMENT FOR STREET MAINTENANCE DISTRICTS

Respectfully report as follows: That SENATE BILL No. 309

be amended as follows:

1. Page 2, line 13.
Following: "or"
Insert: "or"
2. Page 2, lines 14 through 17.
Strike: subsection (e) in its entirety
Renumber: subsequent subsection
3. Page 2, line 20.
Strike: "(e)"
Insert: "(d)"

AND AS AMENDED

DO PASS

~~DO NOT PASS~~

SENATOR GEORGE McCALLUM

Chairman.