

HOUSE OF REPRESENTATIVES
PROPERTY TAX SUBCOMMITTEE

ROLL CALL

DATE

1/30/91

NAME	PRESENT	ABSENT	EXCUSED
REP. BEN COHEN, VICE-CHAIR	✓		
REP. ED DOLEZAL	✗	✓	
REP. ORVAL ELLISON		✓	
REP. RUSSELL FAGG	✓		
REP. DAVID HOFFMAN	✓		
REP. ED MCCAFFREE	✓		
REP. MARK O'KEEFE	✓		
REP. TED SCHYE		✓	
REP. FRED THOMAS	✓		
REP. DAVE WANZENRIED		✓	
REP. DAN HARRINGTON, CHAIRMAN			

K.M.

J.R.

DOR staff.

EXHIBIT 1DATE 1/30/91HB SC P Tax1991 APPRAISAL/ASSESSMENT FORMS

<u>FORMS</u>	<u>REV. DATE</u>	<u>DESCRIPTION</u>
AB-3T	1986	Application for Timber Classification of Lands
AB-3	1986	Application for Agricultural Classification of Lands
AB-6	1989	Mobile Home Movement Declaration
AB-9 Pt. I	1982	Agricultural Land Card
AB-9 Pt. II	1982	Agricultural Land Card Attachment
AB-10	N/D	Township Mylars - Available
AB-11	N/D	Ownership Map Forms
AB-12	1987	Application for Classification as Class 19 Nonproductive Land Under 20 Acres
AB-13	1987	Application for Nonproductive, Patented Mining Claim Status
AB-14	1984	Application for Tax Incentive Assessment of Energy Generating Property
AB-16	1986	Agricultural Land Valuation Schedule
AB-21	1987	Farm Improvement Appraisal Card
AB-21A	1987	Farm Improvement Worksheet
AB-22	N/D	Commercial & Industrial Improvements & Land Card
AB-23	1987	Application for Residential Appraisal of Property for Taxation Purposes
AB-24	1987	Notice to Tax Appeal Board
AB-25	1990	Application for Tax Relief on Real & Personal Property Destroyed by Natural Disaster
AB-26	1990	Record of Appraisal Adjustment
AB-27	N/D	Field Notes-Agricultural Land
AB-30	1989	Application for Property Tax Exemption
AB-31	1987	Property Tax Exemption Denial Letter
AB-32	1987	Property Tax Exemption Granted Letter
AB-32A	N/D	Property Tax Exemption Granted Letter (Governmental Entities)
AB-33	1983	Information Request Letter on Property Tax Exemption
AB-34	1983	Removal of Property Tax Exemption Letter
AB-36	N/D	Door Hanger
AB-37	1989	Mobile Home Information
AB-38	N/D	Authorization to Apply Privilege Use Tax
AB-43	1984	Realty Transfer Certificate Correction
AB-44	1990	Real Property Change
AB-45	1987	Request for Exemption Documents
AB-56	1986	Application for Remodeling/Reconstruction or Expansion Benefits
AB-57	1988	Mobile Home Dealers Inventory Affidavit
AB-59	1988	Sales Verification Letter
AB-60	1988	Sales Verification Form
AB-61	1990	Legal Notification Forms
V.R.	1987	Vehicle Report
RTC	1987	Realty Transfer Certificate
RTRC-1	N/D	Realty Transfer Request Card
RAD	1989	Residential/Ag. Data Collection
CID	1989	Commercial Data Collection Card
PR-1	N/D	Progress Report 1
PR-2	N/D	Progress Report 2
PR-3	N/D	Progress Report 3

Ex. 1
1/30/91
SC P. TAX

<u>FORMS</u>	<u>REV. DATE</u>	<u>DESCRIPTION</u>
PPB-1	1988	Personal Property Extension Request
PPB-2	1990	Personal Property & Business Reporting Form
PPB-3	1990	Farm Equipment & Livestock Reporting Form
PPB-4	1990	Heavy Construction Equipment List
PPB-7	1988	Armed Forces Exemption Application
PPB-8	1990	Qualification for Class 4
PPB-8A	1990	DAV Affidavit
PPB-8B	1988	Affidavit for Low Income Tax Relief
PPB-9	1990	Reminder to Return Taxpayer Reporting Form
PPB-10-1	1990	Personal Property Assessment List
PPB-10-2	1990	Personal Property Assessment List
PPB-10-1R	1990	Recap Sheet (roll book) Pg. 1
PPB-10-2R	1990	Recap Sheet (roll book) Pg. 2
PPB-11	1990	Residential & Commercial Real Property Assessment List
PPB-11A	1990	Agricultural Real Property List
PPB-11B	1990	Agricultural Real Property List (fly sheets)
PPB-12	1988	Revised Assessment Form
PPB-14	1988	Heavy Equipment Valuation Form
PPB-21	1990	Supplemental Assessment List for Taxes Only
PPB-21A	1990	Special Equipment Assessment
PPB-21B	1990	Supplemental Personal Property Assessment List (hardback)
PPB-21C	1990	Special Mobile Movement Assessment (S.M. hardback)
PPB-24	1990	Dealer Pro-Rate Form
PPB-25	1988	Dealers Monthly Report
PPB-25A	N/D	Mobile Home Movement Declaration Record
PPB-27	1989	Certified Mill Levy Form
PPB-27A	1989	Change in Taxable Value
PPB-30	1990	Workover & Service Rig Reporting Form
PPB-31	1990	Drill Rig Reporting Form
PPB-32	1990	Oil & Gas Field Production Equipment Reporting Form
PPB-33	1990	Seismograph & Oilfield Logging Company & Other Related/Allied Equipment Reporting Form
STAB Form	1990	Property Tax Appeal Form (legal size) 1 form
	N/D	Address Labels for RDCF-3
	N/D	Mobile Home Tax Paid Stickers

1990.frm

EXHIBIT 2 p. 1 of 4
DATE 1/30/11
HBSC P. tax

Exempt Furniture and Fixtures From Property Tax

Definition of Furniture and Fixtures :

- Office and Store Machines
- Radio and Phone Systems
- Medical and Dental Equipment
- Hotel, Motel and Apartment Furniture
- Bar and Restaurant Equipment
- Computer Hardware and Software
- Data Processing Equipment
- Vending Machines
- Gas Pumps

Ex. 2 p. 2 of 4

1/30/91

SC P Tax

**Exempt Furniture and Fixtures From Property Tax
Impact to TY 1990 Taxable Value and Tax Dollars**

	<u>Reduction in Taxable Value</u>	<u>Reduction in Tax Dollars</u>
Commercial	\$30,950,000	\$12,100,000
Utilities	<u>3,900,000</u>	<u>1,240,000</u>
Total	\$34,850,000	\$13,340,000

Impact of Exempting Furniture and Fixtures from Taxation *

Ex. 2 p 3 of 4
1/30/91
SC PTax

----- Current Tax Revenue - Tax Year 1990 -----							
County	Tax Year 1990 Taxable Value	Universities (6 mills)	SFP (40 mills)	Counties	Schools	Towns	Total
Beaverhead	260,737	1,564	10,429	20,976	41,454	19,852	94,276
Big Horn	280,791	1,685	11,232	17,544	33,838	13,457	77,754
Blaine	97,703	586	3,908	6,462	16,135	13,864	40,956
Broadwater	92,079	552	3,683	6,656	9,484	5,017	25,393
Carbon	170,503	1,023	6,820	10,084	29,077	15,510	62,514
Carter	11,716	70	469	1,113	1,355	892	3,899
Cascade	3,104,021	18,624	124,161	292,926	590,627	271,478	1,297,816
Chouteau	98,590	592	3,944	7,480	14,419	7,627	34,061
Custer	408,657	2,452	16,346	38,095	83,413	50,757	191,063
Daniels	66,180	397	2,647	7,171	13,210	5,229	28,655
Dawson	344,300	2,066	13,772	29,768	66,713	36,433	148,752
Deer Lodge	192,829	1,157	7,713	32,442	31,242	2,108	74,661
Fallon	85,687	514	3,427	2,419	7,935	8,623	22,918
Fergus	373,820	2,243	14,953	27,700	67,907	45,919	158,722
Flathead	2,569,111	15,415	102,764	259,331	497,159	191,419	1,066,088
Gallatin	2,455,833	14,735	98,233	175,592	435,779	239,109	963,448
Garfield	19,289	116	772	2,017	2,095	765	5,764
Glacier	451,917	2,712	18,077	20,264	52,961	23,625	117,638
Golden Valley	6,135	37	245	318	827	216	1,643
Granite	44,449	267	1,778	4,110	7,285	3,433	16,873
Hill	487,637	2,926	19,505	35,456	70,519	42,283	170,690
Jefferson	106,969	642	4,279	6,657	18,718	4,716	35,012
Judith Basin	33,183	199	1,327	2,939	4,606	1,681	10,752
Lake	512,106	3,073	20,484	43,508	76,742	36,256	180,063
Lewis And Clark	2,612,920	15,678	104,517	263,356	522,391	183,223	1,089,165
Liberty	37,389	224	1,496	3,230	4,384	1,410	10,745
Lincoln	448,488	2,691	17,940	18,823	79,133	20,087	138,673
Madison	223,398	1,340	8,936	13,272	29,870	8,063	61,482
Mccone	19,949	120	798	2,320	2,751	1,889	7,878
Meagher	59,931	360	2,397	4,476	6,635	3,024	16,893
Mineral	66,426	399	2,657	5,964	14,009	3,461	26,489
Missoula	4,118,791	24,713	164,752	412,950	824,168	445,862	1,872,444
Musselshell	68,448	411	2,738	6,123	11,024	4,488	24,784
Park	483,187	2,899	19,327	31,741	73,943	40,895	168,806
Petroleum	1,771	11	71	139	296	109	626
Phillips	123,205	739	4,928	5,480	16,089	11,021	38,257
Pondera	140,286	842	5,611	12,711	22,545	10,603	52,313
Powder River	33,659	202	1,346	4,259	4,214	3,272	13,293
Powell	132,612	796	5,304	10,118	22,821	7,843	46,883
Prairie	18,154	109	726	2,030	1,975	1,799	6,639
Ravalli	611,473	3,669	24,459	47,291	100,110	46,905	222,434
Richland	340,461	2,043	13,618	21,040	59,052	26,928	122,682
Roosevelt	197,710	1,186	7,908	11,983	31,866	16,427	69,371
Rosebud	230,160	1,381	9,206	1,716	17,621	10,702	40,626
Sanders	171,124	1,027	6,845	11,181	23,324	12,099	54,476
Sheridan	128,850	773	5,154	4,740	17,589	13,821	42,078
Silver Bow	1,233,457	7,401	49,338	150,149	235,343	376	442,607
Stillwater	205,764	1,235	8,231	15,521	32,777	7,730	65,492
Sweet Grass	68,800	413	2,752	6,250	11,889	5,012	26,316
Teton	100,990	606	4,040	9,153	17,018	7,289	38,105
Toole	245,385	1,472	9,815	17,827	32,334	21,829	83,278
Treasure	9,544	57	382	748	1,357	651	3,196
Valley	206,048	1,236	8,242	12,371	40,316	25,281	87,446
Wheatland	34,492	207	1,380	2,873	4,727	2,671	11,858
Wibaux	19,263	116	771	1,495	1,929	2,047	6,358
Yellowstone	<u>6,287,525</u>	<u>37,725</u>	<u>251,501</u>	<u>499,481</u>	<u>1,112,790</u>	<u>477,852</u>	<u>2,379,350</u>
Statewide	30,953,901	185,723	1,238,156	2,661,842	5,549,793	2,464,940	12,100,455

* Does not include Centrally Assessed furniture and fixtures.

Impact of Exempting Furniture and Fixtures from Taxation *

(Cities and Towns Only)

EX. 2 p 4064
1/30/91
SC P T9X

City/Town	TY 1990 Taxable Value	TY 1990 Tax Revenue
Alberton	4,171	317
Anaconda	171,348	2,108
Bainville	2,555	186
Baker	70,798	8,599
Bearcreek	355	23
Belgrade	68,425	7,287
Belt	7,484	982
Big Sandy	17,512	1,138
Big Timber	59,568	5,012
Billings	5,650,905	459,984
Boulder	23,573	2,876
Bozeman	1,703,340	211,981
Bridger	15,884	2,383
Broadus	30,166	3,272
Broadview	2,440	175
Brockton	417	0
Browning	52,140	3,389
Cascade	9,644	745
Chester	20,820	1,410
Chinook	52,134	6,774
Choteau	45,364	3,635
Circle	16,047	1,889
Clyde Park	5,899	291
Columbia Falls	119,490	13,015
Columbus	79,348	7,730
Conrad	103,180	9,462
Culbertson	24,553	2,107
Cut Bank	242,259	20,236
Darby	14,931	1,018
Deer Lodge	116,042	7,843
Denton	6,190	618
Dillon	211,210	18,683
Dodson	1,184	77
Drummond	11,782	1,066
Dutton	8,679	790
East Helena	48,655	3,552
Ekalaka	7,362	892
Ennis	56,565	3,680
Eureka	31,368	2,509
Fairfield	30,472	2,864
Fairview	22,804	2,007
Flaxville	1,854	63
Forsyth	105,465	10,702
Fort Benton	42,828	5,474
Fort Peck	3,569	232
Froid	5,374	349
Fromberg	5,119	430
Geraldine	14,921	1,015
Glasgow	165,189	24,170
Glendive	279,620	35,945
Grass Range	3,188	197
Great Falls	2,892,645	269,710
Hamilton	398,197	42,233
Hardin	147,880	12,771
Harlem	35,883	7,090
Harlowton	24,245	2,600
Havre	382,831	42,235
Helena	2,322,539	179,872
Hingham	1,214	48
Hobson	4,368	292
Hot Springs	5,119	778
Hysham	6,343	651
Ismay	0	0
Joliet	4,556	360

City/Town	TY 1990 Taxable Value	TY 1990 Tax Revenue
Jordan	13,908	765
Judith Gap	1,484	71
Kalispell	1,219,317	143,136
Kevin	1,784	145
Laurel	152,532	17,694
Lavina	1,330	58
Lewistown	311,303	44,877
Libby	217,114	14,351
Lima	10,117	1,189
Livingston	307,865	40,604
Lodge Grass	7,373	686
Malta	91,034	10,761
Manhattan	22,186	1,518
Medicine Lake	4,296	709
Meistone	2,533	251
Miles City	373,953	50,757
Missoula	3,436,048	445,862
Moore	3,883	149
Nashua	5,475	774
Neihart	919	62
Opheim	1,811	105
Outlook	374	60
Philipsburg	23,908	2,367
Pinesdale	178	12
Plains	69,040	6,015
Plentywood	108,014	12,469
Plevna	404	24
Polson	281,152	26,338
Poplar	27,648	2,765
Red Lodge	110,107	12,314
Rexford	907	0
Richey	7,504	488
Ronan	110,482	7,977
Roundup	58,856	4,238
Ryegate	2,766	158
Saco	1,860	183
Scobey	46,125	5,166
Shelby	186,121	21,169
Sheridan	26,071	2,216
Sidney	262,334	24,922
Stanford	21,039	1,389
Stevensville	38,749	3,642
St. Ignatius	22,569	1,941
Sunburst	3,986	514
Superior	37,351	3,144
Terry	16,352	1,799
Thompson Falls	36,559	5,306
Three Forks	21,641	2,009
Townsend	63,507	5,017
Troy	36,241	3,226
Twin Bridges	18,965	1,271
Valier	17,566	1,142
Virginia City	13,836	897
Walkerville	7,527	376
West Yellowstone	276,520	16,315
Westby	3,052	583
White Sulphur Sp	35,371	3,024
Whitefish	399,641	35,268
Whitehall	31,886	2,041
Wibaux	17,956	2,047
Winifred	1,663	80
Winnett	1,585	109
Wolf Point	119,041	11,040

Total 24,772,526 2,484,940

Does not include Centrally Assessed furniture and fixtures



DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION
MITCHELL BUILDING
HELENA, MONTANA 59620

READ INSTRUCTIONS ON REVERSE

REALTY TRANSFER CERTIFICATE

THIS STATEMENT IS CONFIDENTIAL

EXHIBIT 3
DATE 1/30/91 Rev. 1/87
HB SS P TOX

PART 1 (PLEASE READ INSTRUCTIONS ON REVERSE BEFORE STARTING)

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

Address (Number and Street or Rural Route)

City

State

Zip Code

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

Address (Number and Street or Rural Route)

City

State

Zip Code

SALES DATE ►

Month/Day/Year

PART 2 Type of Real Estate

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

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

County Municipality (City) Addition (Subdivision) Block Lot

Other description

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

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

PART 5 This sale includes a transfer of water rights: ☐ YES ☐ NO (SEE INSTRUCTIONS ON REVERSE SIDE OF PAGE 1 AND PAGE 3)

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

Actual Consideration
\$

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

Have SID's been paid?

☐ YES ☐ NO

If no, amount due

\$

(SALE OF RESIDENTIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

Terms

☐ Assumption of existing loan or ☐ new loan

(SALE OF COMMERCIAL PROPERTY)

Financing

☐ Cash ☐ FHA ☐ VA ☐ Conv. ☐ Contract

Terms

☐ Assumption of existing loan or ☐ new loan

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

PART 7 Prepared By:

Name

Address (Number and Street or Rural Route)

City

State

Zip Code

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

SIGN
HERE

Signature

Date Signed

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

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

Type of Instrument recorded in Book _____ Page _____ Date _____

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

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

ASSESSMENT
NUMBER
GEO CODE

EXHIBIT 4

DATE 1/30/91

HB SC P TGN

BUSINESS PROPERTY REPORTING FORM

SUPPLEMENTAL STATEMENT FOR USE IN REPORTING SUPPLIES, FURNITURE AND FIXTURES, EQUIPMENT, TOOLS AND MISCELLANEOUS PERSONAL PROPERTY AS OF THE FIRST DAY OF JANUARY, 19____. PLEASE REPORT ITEMS AND DATES ACQUIRED.

Name of Business _____ Owner _____
Mailing Address _____ City _____ State _____ Zip _____
Property Located at _____ If New, Please List The
Street Address City or Town Zip Code Date The Business Opened _____
Business Phone _____ Home Phone _____ Type of Business _____

READ INSTRUCTIONS BELOW AND SCHEDULE INSTRUCTIONS BEFORE FILLING OUT THIS FORM.

ALL APPROPRIATE ITEMS MUST BE FILLED IN. RETURN COMPLETED FORM TO THE ASSESSOR'S OFFICE WITHIN 30 DAYS FROM RECEIPT OR YOUR ASSESSMENT WILL BE ESTIMATED.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT YOUR COUNTY ASSESSOR.

GENERAL INSTRUCTIONS: THIS FORM MUST BE ITEMIZED (or supply copy of itemized income tax depreciation schedule — Asset listing)

1. Print name and address as it should appear on the tax roll of your county.
2. Complete information regarding the location of your property.
3. List all your property in the proper schedule. Refer to the specific instructions for each schedule.
4. If you operate at more than one location within the county, a separate form should be completed for each location. You may obtain additional copies of the form from the County Assessor's Office.
5. List all required information.
6. Sign and date the affidavit at the bottom of page one before returning this form to the County Assessor's Office.
7. Return the completed form to the County Assessor's Office.
8. Valuation procedures can be reviewed in the County Assessor's Office.
9. All market values will be computed by the County Assessor's Office.

REAL ☐ PERSONAL ☐ SCHOOL DISTRICT ☐ FOR ASSESSOR'S USE ONLY:

	RECAPITULATION	CODE	CLASS	%	MARKET	TAXABLE
SCHEDULE A	SUPPLIES	6519	CLASS 8	9%		
SCHEDULE B-I	COMM. FURNITURE & FIXTURES	6311	CLASS 8	9%		
SCHEDULE J	HAND HELD SHOP EQUIPMENT & TOOLS	6512	CLASS 8	9%		
SCHEDULE J (a)	NON-HAND HELD SHOP EQUIP. & TOOLS	6510	CLASS 8	9%		
SCHEDULE K	WAREHOUSE EQUIP./HEAVY EQUIP.	6511	CLASS 8	9%		
SCHEDULE L	MANUFACTURING MACH. & TOOLS	6514	CLASS 8	9%		
	MINING MACHINERY & TOOLS	6515	CLASS 8	9%		
SCHEDULE M	CABLE TELEVISION SYSTEMS	6831	CLASS 8	9%		
	THEATER PROJECTORS & SOUND EQUIP.	6832	CLASS 8	9%		
	RADIO-TV BROADCASTING EQUIP.	6833	CLASS 8	9%		
SCHEDULE N	LEASE & RENTAL PROPERTY (Under \$5,000)	6836	CLASS 6	4%		
SCHEDULE N (a)	LEASE & RENTAL PROPERTY	6837	CLASS 8	9%		
	OTHER PERSONAL PROPERTY					
CO-OP PROPERTY			CLASS 5	3%		

AFFIDAVIT OF PERSON LISTING THE WITHIN PROPERTY

I, the undersigned, do swear (or affirm) that I am a resident of the County of _____, State of _____, that my post office address is _____; that the within list contains a full and correct statement of all property subject to taxation which I, or any firm of which I am a member, or any corporation, association or company of which I am President, Secretary, Cashier or Managing Agent, owned, claimed, possessed or controlled at 12 o'clock A.M. on the first day of January last and which is not already assessed this year, and that I have not in any manner whatsoever transferred or disposed of any property or placed any property out of said County, or my possession, for the purpose of avoiding any assessment upon the same or of making this statement.

Date _____ SIGN HERE (PREPARER)X _____

PREPARED BY (PRINT) _____

ASSESSMENT
NUMBER
GEO CODE

EXHIBIT

5

FARM EQUIPMENT
AND

DATE 1/30/91
HB SC P T 91

LIVESTOCK REPORTING FORM

SUPPLEMENTAL STATEMENT FOR USE IN REPORTING FARM EQUIPMENT AS OF THE FIRST DAY OF JANUARY 19 _____.
IF EQUIPMENT OR LIVESTOCK IS LOCATED ON YOUR PROPERTY AND OWNED BY OTHERS, PLEASE FILL OUT SCHEDULE C.

NAME _____

ADDRESS _____ ROUTE _____ BOX _____

CITY _____ STATE _____ ZIP CODE _____ PHONE # _____

LOCATION OF MAIN BUILDINGS S.D. NO. SEC. TWP. RGE.

LIST ADDITIONS OR DELETIONS OF BUILDINGS, MOBILE HOMES, AND CHANGES IN LAND USES SINCE LAST REPORT.

IF RENTING PLEASE LIST LANDLORD'S NAME _____

READ INSTRUCTIONS ON PAGE SIX BEFORE FILLING OUT THIS FORM. ALL APPROPRIATE ITEMS
MUST BE FILLED IN AND FORM RETURNED TO THE ASSESSOR'S OFFICE WITHIN 30 DAYS AFTER
RECEIPT. LIVESTOCK MUST BE REPORTED BY MARCH 10.

DATE MAILED

GENERAL INSTRUCTIONS: THIS FORM MUST BE ITEMIZED

1. Print name and address as it should appear on the tax roll of your county.
2. Complete information regarding the location of your property.
3. List all your property in the proper schedule. Refer to the specific instructions for each schedule.
4. List all the required information.
5. Sign and date the affidavit at the bottom of page one before returning this form to the County Assessor's Office.
6. Return the completed form to the County Assessor's Office.
7. If assistance is needed, please contact the County Assessor's Office.
8. Valuation procedures can be reviewed in the County Assessor's Office.
9. This return is subject to audit by the State of Montana, Department of Revenue.
10. All market values will be computed by the County Assessor's Office.

REAL

PERSONAL

SCHOOL DISTRICT

FOR ASSESSOR'S USE ONLY:

	RECAPITULATION	CODE	CLASS	%	MARKET	TAXABLE
SCHEDULE A	LIVESTOCK					
SCHEDULE B	LIVESTOCK		CLASS 6	4%		
PER CAPITA TAX \$					TAX AMOUNT	
SCHEDULE C	OTHER PERSONAL PROPERTY					
SCHEDULE D	FURNITURE AND FIXTURES	6311	CLASS 8	9%		
SCHEDULE E	HAND HELD TOOLS	6512	CLASS 8	9%		
SCHEDULE E (a)	NON-HAND HELD TOOLS & SHOP EQUIP.	6510	CLASS 8	9%		
SCHEDULE F	AG. MACH., EQUIP. & IMPLEMENTS	6111	CLASS 8	9%		
SCHEDULE G	HEAVY EQUIPMENT	6511	CLASS 8	9%		

AFFIDAVIT OF PERSON LISTING THE WITHIN PROPERTY

I, the undersigned, do swear (or affirm) that I am a resident of the County of _____, State of _____
that my post office address is _____; that the within list contains
a full and correct statement of all property subject to taxation which I, or any firm of which I am a member, or any corporation, association or company of
which I am President, Secretary, Cashier or Managing Agent, owned, claimed, possessed or controlled at 12 o'clock A.M. on the first day of January last
and which is not already assessed this year, and that I have not in any manner whatsoever transferred or disposed of any property or placed any
property out of said County, or my possession, for the purpose of avoiding any assessment upon the same or of making this statement.

Date _____ SIGN HERE (PREPARER) X _____

PREPARED BY (PRINT) _____

FOREST TAXATION IN MONTANA

SUMMARY

- * Timberland owners pay an annual property tax on the value of their standing timber and on the agricultural value of their land. As the timber matures, the assessed value increases.
- * The criteria for classifying property as timberland are:
 1. At least 15 acres of contiguous timber land.
 2. The land is capable of producing timber that can be harvested in commercial quantity.
- * Approximately 3.55 million privately owned acres are appraised as commercial timberland in Montana.
- * The taxable value of timber and timberlands is 3.84 percent of assessed value. The rate for agricultural land is 30 percent.
- * In 1988, the tax on timber and timberlands was \$2 million.
- * The department lacks the resources to keep the valuation of standing timber current. The department depends on the owners to provide updated information on their harvests, stocking levels, tree sizes, etc.
- * Montana is the only state in the Northwest that taxes standing timber.
- * The Revenue Oversight Committee recently studied the property taxation of Montana timberlands. The committee approved a proposal taxing timberlands of at least 5 acres on their productive capacity. This is the same method used to value agricultural lands. The committee's proposal is contained in HB 340 introduced by Representative Ream.
- * A tax based on productivity is an effective and uniform method of valuing timberlands and is easily administered.

EX. 6a
1/30/91
SC P. T9X

THE FOREST LANDS TAX ACT A Study

A Report Prepared for the
Revenue Oversight Committee
by



Dr. James E. Standaert

Associate Fiscal Analyst
September 28, 1990

VISITOR'S REGISTER

AGENCY (S)

DEPARTMENT

SUBCOMMITTEE

DATE _____

$\sqrt{30/91}$

House of Rep.

Rep. Ben Cohen, VP

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT.
IF YOU HAVE WRITTEN COMMENTS, PLEASE GIVE A COPY TO THE SECRETARY.