

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
53rd LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN BOB GILBERT**, on February 12, 1993, at 8:15 A.M.

ROLL CALL

Members Present:

Rep. Bob Gilbert, Chairman (R)
Rep. Mike Foster, Vice Chairman (R)
Rep. Dan Harrington, Minority Vice Chairman (D)
Rep. Shiell Anderson (R)
Rep. John Bohlinger (R)
Rep. Ed Dolezal (D)
Rep. Jerry Driscoll (D)
Rep. Jim Elliott (D)
Rep. Gary Feland (R)
Rep. Marian Hanson (R)
Rep. Hal Harper (D)
Rep. Chase Hibbard (R)
Rep. Vern Keller (R)
Rep. Ed McCaffree (D)
Rep. Bea McCarthy (D)
Rep. Tom Nelson (R)
Rep. Scott Orr (R)
Rep. Bob Raney (D)
Rep. Bob Ream (D)
Rep. Rolph Tunby (R)

Members Excused: None

Members Absent: None

Staff Present: Lee Heiman, Legislative Council
Jill Rohyans, Committee Secretary
Claudia Johnson, Transcriber

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: HB 334, AND HB 447
Executive Action: HB 450 Tabled, HB 325 Tabled,
HB 378 Tabled, HB 400 No Final Action

REP. LINDA NELSON asked the Committee to cancel the hearing on HB 450. Her concerns can be taken care of by the Department of Revenue's rulemaking authority.

CHAIRMAN GILBERT informed the Committee that REP. ELLIS and REP. SWANSON will have a combined hearing on HB 334 & HB 447.

HEARING ON HB 334 & HB 447

Opening Statement by Sponsor:

REP. ALVIN ELLIS, HD 84, Red Lodge, presented testimony in support of the bill EXHIBITS 1, 1a, 1b, 1c.

REP. EMILY SWANSON, HD 79, Bozeman, said HB 447 addresses the same issues as HB 334. She said all of Montana's property is currently taxed as agricultural property. She said Montana needs to change the structure of the tax fees and the way they are designed for 20 acre tracts. A 20 acre tract in Gallatin County sells for \$100,000. Under current law, this 20 acre tract is valued as grazing land at \$76 per acre and \$6.75 is received in taxes. She said HB 447 presents a new concept in property taxation called rural residential. Five - 80 acre tracts are not generally called agricultural property, forest property, or classified as a house with a yard. Agricultural land is taxed so it can remain viably agricultural and residential land is taxed to promote urban development. Rural residential is a buffer designation between dense urban development and agricultural land. HB 447 will tax the home and one acre beneath it at the full residential rate and tax the remaining acreage at half the residential rate. She said the difference between her concept and REP. ELLIS's is that HB 447 also addresses forest land. HB 447 will require the landowner living on the tract of land to show a \$3,000 annual production. She is open to any suggestions on how to continue to allow a landowner to be taxed at the agricultural rate. She said there is a growing cottage industry in the state with people running a business out of their home, and the taxes need to reflect that at the commercial tax rate. She distributed information from the Department of Revenue (DOR) regarding the impact on the five - 80 acre parcels, and the five - 20 acre parcels. The landowners of the five - 20 acre parcels are receiving a 50% tax reduction which needs to be addressed because of the tax implications to the counties. The tax reduction on the five - 20 acre parcels results in a \$9 million tax loss. She said the farmsteads will go to a full tax value. She urged the Committee to support HB 447. She offered a conceptual amendment for people going from an agricultural rate to a residential rate. EXHIBITS 2 & 2A

Proponents' Testimony:

Brian McNitt, Montana Environmental Information Center (MEIC), said MEIC is not usually involved with tax issues, but they do support the concept of HB 334 and HB 447. He said the bills are based on fairness promote tax policies which represent land use policies. He urged the Committee to pass both bills.

Linda Stoll-Anderson, Montana Association of Counties, said the Association would like to be on record in support of both bills.

Christine Mangiantini, registered lobbyist for League of Women Voters, said the League supports integrated land use planning for resource inventory. She said the developers will still sell the tracts no matter what the taxes are because the people from the east and west coasts feel it is a great investment for them. She urged the Committee to increase the tax rates on both of the bills.

Allen Nelson, rancher in Red Lodge and Livingston, said he is also the Chairman of the Park County Tax and Fuel Board. He informed the Committee he has watched the deterioration of this particular tax rate over the years. He distributed information showing the sales of different properties in Park County with their assessed value and tax rates. **EXHIBIT 3**

Greg Groepper, representing the Office of Public Instruction (OPI), said that OPI supported **SEN. DOHERTY'S** bill in the Senate and they also support both HB 334 and HB 447. He said there are policies in place that encourage people to live further from urban centers and this increases the cost of school transportation. The two bills need to leave intact the legitimate agricultural farmers and their tax break, but still address the sprawling rural development and transportation costs. **Mr. Groepper** said OPI supports the concept of the Class 4 classification of property, but timber also needs to be addressed.

Jo Brunner, Executive Director, Montana Water Resource Association, said the time has come to address the agricultural property valuation issues. She said HB 334 and HB 447 distinguish between production and market values and adjust the discrepancies that exist between small parcels of productive agricultural land and small parcels that claim an agricultural exemption without proven production.

Opponents' Testimony:

REP. JERRY DRISCOLL, HD 92, Billings, said these bills will force the true farmers to prove to the DOR every year that they are farmers. He urged the Committee to kill the bills.

Tom Hopgood, Montana Association of Realtors, said it is unfair that people living on what is now called rural residential property are accused of unfairly and unjustly taking advantage of the state. He said it is the position of the Association to make the Committee aware of this tax policy the revenue needed to implement it. When the Legislature begins using a tax law to implement social policy to either encourage or discourage a certain activity, they are straying from the essential purpose of

government. The Association believes that land use planning should be accomplished through zoning laws, and not by tax laws. If this legislation is passed it will dramatically increase the amount of taxes on many of the people in Montana.

Don Baker, representing himself and select tract owners, Laurel, distributed information and testimony from himself, Robert Nelson and Don Easton regarding to the impact of the two bills. He pointed out seven issues regarding tract laws that the Committee should consider before any executive action is taken. **EXHIBIT 4**

Don Easton, retired school teacher, Billings, distributed written information he had submitted in the Senate in opposition to SB 182, the green belt law. **EXHIBIT 5**

Andy Skinner, owner of a 20 acre parcel on Ten Mile Creek in Lewis and Clark County, said HB 334 and HB 447 do not represent equally based protection under the Constitution. The state wants to treat everyone fairly, but a 20 acre parcel will not produce the same amount as an 150 acre parcel.

Bruce Nelson, realtor, Great Falls, said it is a sad day in Montana when legislation is introduced that will affect people who would like to have their own piece of property when they retire. He quoted a statement from a U. S. Supreme Court Justice who said "properties that are sacred have no rights, but man, the individual, has three great rights, each equally sacred from prosecutorial interference, the right to his life, the right to his liberty, and the right to his property. To give a man his life, but take from him his liberty, is to take from him all of what makes his life worth living". He said this legislation is an entrapment of people who have relied on former legislation for fairness. This tax increase should be phased in so everyone can assess it over a longer period of time.

Robert Nelson, private citizen, Columbus, informed the Committee he has 120 acres, but if these two bills go through he will not be able to meet the requirements. He said these two bills will devastate him and force him to sell everything and move to Wyoming.

REP. BOB REAM, HD 54, Missoula, said he rises as a reluctant opponent, but he would be willing to work on some compromises. He read a letter from a friend who purchased 70 acres with two other individuals in the rattlesnake area of Missoula. The friend paid \$310 in property taxes last year, and if this legislation goes through for residential land the taxes would be \$10,000 - \$20,000 per year.

Questions From Committee Members and Responses: None

Closing by Sponsor:

REP. ELLIS closed by addressing several issues that were brought out during testimony. He said HB 334 does not have an impact on forest lands, because they are in a different class. He campaigned on a sales tax platform to equalize the school revenue, but he felt to equalize revenues for school purposes through property taxes will never be adequately done. REP. ELLIS said the taxes will only be raised in proportion to what the land is worth. He said the Committee needs to consider what is fair to the people and find some way to make this bill viable to the agriculturalist. The bill endeavors to be fair to the people who are carrying the tax burden and to the institutions that depend on that tax burden.

REP. SWANSON closed stating she agreed with most of the previous testimony. She said this is a difficult issue which addresses a new taxation methodology. She said the bona fide agriculturalist should be able to stay agriculturally taxed. There is a difference between generating revenue by taxes and by looking at fairness in a certain type of taxation. To be fair to everyone, the Legislature should look at reducing tax rates for everyone. She thought the agricultural valuation should be looked at as a form of equity like progressive income taxes that are based on "the more a person earns, the more he pays". She suggested that the people who currently own land could be grandfathered in at their current tax rate. When a new transaction occurs the new buyer will pay the increased rate. She said the problem of agriculture people who live on less than productive land and cannot meet the income threshold needs to be addressed. These issues have been before the Legislature for years, and she urged the Committee to consider the concept of both bills and find a solution that satisfies everyone.

EXECUTIVE ACTION ON HB 450

Motion/Vote: REP. FOSTER MOVED HB 450 BE TABLED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 325

Motion/Vote: REP. MCCARTHY MOVED HB 325 BE TABLED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 378

Motion: REP. McCAFFREE MOVED HB 378 DO PASS.

Discussion: REP. McCAFFREE said HB 378 is a fairness issue, and it should be passed out of Committee.

REP. FELAND said farm equipment needs to be taxed on what it is worth and not on an superficial market.

REP. ANDERSON said there are two fairness issues to this bill: 1) does the Legislature want to tax everyone statewide and at the same amount; or 2) tax people at the required costs, which more accurately reflects the actual value of that equipment at the location. He said the national guides reflect that Montana's values are lower for equipment in comparison to the green guides. He said this bill should not be passed out of Committee.

REP. BOHLINGER said Dennis Adams' testimony indicated the green guides have overstated the value of equipment by 22% in Montana. The market place is a fair place to determine the value and is the reason this bill should not be passed out of Committee.

REP. HARPER said the state needs a uniform standard. The process used to force the adoption of this system on the counties was outside of the law. This bill will force the Department of Revenue to follow the law.

Vote: Motion that HB 378 Do Pass failed 7 - 13 on a roll call vote. EXHIBIT 6

Motion/Vote: REP. FOSTER MADE A SUBSTITUTE MOTION THAT HB 378 BE TABLED. Motion carried 15 - 5 with REPS. DOLEZAL, REAM, HARPER, HARRINGTON, AND McCAFFREE voting no.

EXECUTIVE ACTION ON HB 400

Motion: REP. REAM MOVED HB 400 DO PASS.

Discussion: REP. REAM distributed information from Adrian Howe, Chief of Occupational and Radiological Health Bureau, Department of Health and Environmental Sciences (DHES). EXHIBIT 7

REP. RANEY said the hospitals are having a difficult time trying to stay in existence in rural Montana. He felt this bill is one more thing that will push them over the edge. He said inspections should be done by the state to ensure that the citizens have a safe place to go. He felt the money should be taken from general fund appropriations instead of a set fee.

REP. DRISCOLL said if the bill is killed the state will statutorily be the radiation control agency, but there will be no operating money.

REP. MCCARTHY said the letter from DHES does not cover the fees that are needed for industrial inspections. They should be set in another section. She said that **Mr. Harrington, Montana Power**, said MPC is paying up to \$2,500 an inspection.

REP. FOSTER said the amendments need to be added to the bill for guidelines. He said the language "fees not to exceed the levels" should provide a safeguard for the hospitals.

Lee Heiman said the statement of intent and the fees on page 4 can be rewritten to reflect the appropriate guidelines.

REP. ANDERSON asked **Adrian Howe, DHES**, what impact these figures will have on the total operating budget. **Mr. Howe** said DHES expects to have a revenue of \$197,000 to \$200,000. The fiscal note shows the current operation will require one FTE funded at \$70,000 from the general fund. He said the Montana Power by-product materials license is for radioactive materials which are currently regulated by the federal government. **Mr. Howe** said the proposed amendment for the "fees not to exceed" would severely limit them in moving toward by-product material regulation in the future. The NRC, which is currently regulating by-product material licenses, is averaging about \$5,000 per facility. He said there are some cases where the NRC has charged \$18,000. In addition to this, the NRC charges a \$1,500 inspection fee and a \$700 application fee for a license. He said the fees were not included in the proposal for by-product material regulation because they are looking at three to four years down the road before they can do anything with it.

Vote: Motion to adopt the amendments carried 19 - 1 with **REP. REAM** voting no.

Motion/Vote: **REP. FOSTER** moved to adopt amendment #2, by striking section 2 on line 25, and on lines 23 and 24, by striking the words "radiation services account established in section 2" and inserting "general fund". Motion failed 5 - 15 on a roll call vote. **EXHIBIT 8**

Motion/Vote: **REP. HARPER** moved to adopt the DHES amendment giving DHES the authority to negotiate with the regulated entities to establish a fee for other radiation services not covered by the bill. Motion carried unanimously.

REP. ORR said this is a poorly written bill. After all the discussions and questions and answers, there are still a lot of unanswered questions. He said there has not been any oral or written testimony regarding primacy. He felt they should come back in two years with a bill that makes more sense.

Motion/Vote: REP. REAM MOVED HB 400 DO PASS AS AMENDED. The question was called. Roll call vote was taken. Motion failed 10 - 10 on a roll call vote. EXHIBIT 9

Motion/Vote: REP. FOSTER MOVED THAT HB 400 BE TABLED. Motion failed 8 - 12 on a roll call vote. EXHIBIT 10

REP. DRISCOLL moved to adopt a Committee bill to repeal this section of law. REP. GILBERT said the motion will need a 2/3rds vote of the Committee to pass.

REP. RANEY said if the program is not funded, it needs to be eliminated.

REP. DRISCOLL withdrew his motion to repeal HB 400.

Motion/Vote: REP. REAM MOVED HB 400 DO PASS AS AMENDED. Motion failed 10 - 10.

ADJOURNMENT

Adjournment: 11:00 A.M.


BOB GILBERT, Chairman


JILL ROHYANS, Secretary

The minutes were written by Claudia Johnson and proofed and edited for content by Jill Rohyans.

BG/jdr/cj

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

2/12/93

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN	✓		
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER	✓		
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER	✓		
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. MCCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. RANEY	✓		
REP. REAM	✓		
REP. TUNBY	✓		

EXHIBIT 1
DATE 2-12-93
HB 334

TESTIMONY

February 9, 1993

CHAIRMAN GILBERT AND MEMBERS OF THE HOUSE COMMITTEE ON TAXATION:

I bring to you today a simple little "green belt" bill.

There are yet many questions regarding the result of this legislative session, but some things are given. We will not repeal the law of supply and demand. Actions of groups of people will continue to be governed by their economic self-interest.

Have you ever wondered why a resource-rich country like Argentina, once among the world's richest, can become poor while a tiny, desolate, barren island like Hong Kong, whose only resources are its people and its access to the ocean, can prosper in spite of an influx of millions of relatively poor people? There are, of course, differences of taxation.

House Bill 334 reduces, yes - only reduces - the tax subsidy we are currently giving the many people who are carving up Montana into 20-acre plots. It is not that I am opposed to an individual's freedom to purchase a

portion of the "last best place", and I feel an obligation to defend their right to do so. However, in some of our most pristine locations there can be a tremendous tax subsidy to people who speculate or otherwise purchase limited acreage of Montana with no real intention to be really agricultural. These people may not maintain fences, control weeds and seldom provide either habitat or access to our wildlife resource.

It is the intent of HB334 to add to our current "Green Belt" law. House Bill 480 would apply to parcels of more than 20 acres but less than 160 acres. It would tax these parcels at Class 4, sub golf course, or at 1.93% if they did not yield an agricultural gross income of at least \$2500. It would require any improvement, and one acre of land beneath that improvement, to be classed as straight Class 4.

In Section 2 (1)b, we have an exclusion for any non-contiguous parcel which may be purchased by a farm or ranch operator, provided it is managed in the same fashion as the rest of the qualifying farm or ranch and no improvements are added to it.

House Bill 334 does not add any more staffing requirements to state or county governments. It places the burden of proof on the landowner. I believe it is government at its best, because decisions to carve up Montana will be made by the people involved as they determine the price of land and pay the taxes that result.

As you can see, HB334 is accompanied by a fiscal note.^(go over fiscal note) These increased revenues are garnered in the interest of fairness to our people, their governments, and our resource - not out of an endeavor to generate more revenue. Our current laws are terribly unfair to urban residents in small communities, who may have a house and lot worth \$80,000 as compared to people who buy a small portion of Montana with the same value.

For example, in Red Lodge:

	<u>Ass.Val.</u>	<u>Tax Val.</u>	<u>Taxes</u>
St. Class 4	\$80,000	\$3088	944.65
Cl. grazing	\$80,000	\$73.33	6.89
<i>in town</i>	<i>80,000</i>	<i>3088</i>	<i>1190.53</i>
(Hear Luther - rural elementary, school status- HS district)			
Cl. grazing	\$80,000	\$73.33	\$6.03
This bill no/imp	\$80,000	\$1544	\$419.50
St. Class 4	\$80,000	\$3088	\$839.00
Today 19 acres	\$76,000	\$2934	\$393.17

EXHIBIT #1
DATE 2-12-93
X HB-334

House Bill 334 is flexible.

I would offer a conceptual amendment to tax these 20 to 160 acre parcels at straight Class 4. This would also completely erase the tax subsidy. That would increase the fiscal note by about 80% if that was the committee's wish.

A second conceptual amendment I would offer would do away with any top acreage limit to HB334. In this case, I would recommend that the committee leave the \$2500 gross threshold in place up to 416 acres. Above 416 acres, the threshold would be \$6/acre or \$3840/section. This would create tax implications for people like Ted Turner, wildlife organizations like Rocky Mountain Elk Foundation, and Department of Fish, Wildlife and Game. Or, perhaps the committee would want to exclude certain entities. If you do this, I would not require proof of threshold income from owners of parcels over 160 acres every year but only initially and as required by the assessor thereafter.



Impact of Reclassification HB 334 Revised

11-Feb-93

 EXHIBIT 1
 DATE 2-12-93
 HB 334

	Estimated Change in Taxable Value			Estimated Change in Tax Revenue		
	Class 11	Other	Total	Class 11	Other	Total
Beaverhead	79,789	139,465	219,255	24,116	42,153	66,270
Big Horn	69,115	77,479	146,594	13,802	15,472	29,275
Blaine	73,360	244,571	317,931	18,789	62,640	81,428
Broadwater	45,046	162,632	207,678	9,115	32,909	42,024
Carbon	106,272	1,463,128	1,569,400	30,022	413,334	443,355
Carter	34,791	19,398	54,190	9,582	5,342	14,924
Cascade	176,939	786,669	963,609	63,799	283,649	347,448
Chouteau	166,190	16,617	182,807	48,750	4,874	53,625
Custer	44,496	253,781	298,277	16,832	96,000	112,832
Daniels	48,599	46,162	94,761	17,071	16,215	33,287
Dawson	59,002	85,655	144,657	19,987	29,015	49,002
Deer Lodge	9,144	74,070	83,214	3,459	28,016	31,475
Fallon	29,818	95,833	125,651	6,557	21,073	27,629
Fergus	106,205	377,545	483,750	35,459	126,051	161,510
Flathead	314,149	1,680,926	1,995,076	106,434	569,498	675,932
Gallatin	193,151	1,079,420	1,272,571	58,409	326,416	384,825
Garfield	34,270	5,949	40,219	9,760	1,694	11,454
Glacier	54,566	176,725	231,290	13,305	43,093	56,398
Golden Valley	26,596	14,451	41,047	7,023	3,816	10,840
Granite	20,616	136,110	156,726	4,738	31,283	36,022
Hill	129,047	298,415	427,462	35,405	81,873	117,279
Jefferson	33,128	651,460	684,588	8,045	158,201	166,245
Judith Basin	59,694	111,009	170,704	16,957	31,533	48,490
Lake	182,573	1,563,703	1,746,276	53,963	462,184	516,147
Lewis And Clark	88,575	600,868	689,443	32,106	217,797	249,902
Liberty	80,178	98,667	178,845	20,817	25,617	46,434
Lincoln	62,749	280,904	343,654	16,414	73,479	89,893
Madison	116,190	574,672	690,862	31,228	154,455	185,683
McCone	64,975	105,769	170,744	19,244	31,327	50,571
Meagher	33,800	85,213	119,013	8,826	22,252	31,078
Mineral	17,983	123,893	141,876	5,645	38,889	44,533
Missoula	129,940	833,885	963,826	47,986	307,945	355,931
Musselshell	43,815	213,232	257,047	13,355	64,993	78,348
Park	112,863	1,133,188	1,246,051	32,869	330,018	362,888
Petroleum	10,536	41,406	51,942	3,524	13,849	17,373
Phillips	60,080	132,355	192,435	13,231	29,147	42,378
Pondera	101,592	163,268	264,860	30,909	49,674	80,584
Powder River	43,967	92,653	136,621	16,057	33,837	49,894
Powell	49,151	324,068	373,220	13,615	89,767	103,382
Prairie	24,436	4,308	28,743	6,516	1,149	7,665
Ravalli	304,969	1,961,164	2,266,133	90,240	580,309	670,549
Richland	82,417	320,460	402,877	22,117	85,995	108,112
Roosevelt	75,094	160,231	235,325	18,057	38,529	56,586
Rosebud	46,318	255,333	301,651	6,363	35,075	41,438
Sanders	83,828	306,545	390,373	22,542	82,433	104,975
Sheridan	76,363	10,367	86,730	19,930	2,706	22,636
Silver Bow	21,019	276,937	297,956	9,831	129,526	139,357
Stillwater	85,837	426,903	512,741	24,003	119,375	143,378
Sweet Grass	72,135	330,986	403,122	21,869	100,345	122,214
Teton	125,046	192,611	317,657	41,779	64,353	106,133
Toole	94,800	340,389	435,189	24,293	87,225	111,517
Treasure	15,939	83,314	99,253	4,244	22,182	26,426
Valley	87,449	224,051	311,499	27,114	69,469	96,584
Wheatland	31,350	9,625	40,975	8,536	2,621	11,157
Wibaux	19,981	2,565	22,546	5,158	662	5,820
Yellowstone	159,482	1,379,293	1,538,775	47,827	413,636	461,463
TOTAL	4,519,415	20,650,298	25,169,713	1,337,623	6,204,972	7,542,596

Calculation of Revenue Impact of HB 334 Revised					
Estimated Taxes Levied					11-Feb-93
Taxable Value Change		University 6 mills	SFP 95 mills	County Local Scho	Total
Reclassified Class 3 Property					
Reclassified Ag Land (Parcels with Ag Land Only) 27,702 Parcel Owners		111,176	1,760,291	1,394,801	2,271,307 5,537,575
Reclassified Ag Land (Parcels with Ag Land Only) 6,817 Parcel Owners		12,726	201,487	166,521	286,663 667,397
Ag Land Subtotal Avg Mill		123,902 6.00	1,961,778 95.00	1,561,322 75.61	2,557,970 123.87 6,204,972
Reclassified Class 11 Property					
Farmstead Property Total Avg Mill		27,116 6.00	429,344 95.00	353,702 78.26	527,460 116.71 1,337,623
Statewide total		151,018	2,391,122	1,915,024	3,085,430 7,542,595

FIRST 50 OBSERVATIONS OF NON-AGGREGATED DATA SET											
19:27 SUNDAY, FEBRUARY 7, 1993											
RESIMP RESVAL FARMIMP FARMVAL TOTAGV TOTFLA TOTFLV											
COUNTY	GEOCODE	NAME	NAME	RESIMP	RESVAL	FARMIMP	FARMVAL	TOTAGV	TOTFLA	TOTFLV	
1	10920210102	ACK RAILROAD	ACK RAILROAD					46.390	173	0	0
2	110930110171	ADAMS JAM	ADAMS JAMES E					20.007	71	0	0
3	111942220130	ADAMS JAM	ADAMS JAMES E					20.160	75	0	0
4	108910501005	ALLEN	ALLEN					5.000	19	0	0
5	110930210111	ALLEN	MARCUS C	SLC				21.268	75	0	0
6	108940240101	ALLEN EARL C	EARL C					127.000	758	33	291
7	108910501006	ALLEN EARL C	EARL C					22.250	33	81	292
8	108910501006	ALLEN EARL C	EARL C					22.250	33	81	292
9	108910501006	ALLEN EARL C	EARL C					22.250	33	81	292
10	110930110101	ANDREAS CHARLES	ANDREAS CHARLES					30.050	112	0	0
11	110940502001	ANDREAS CHARLES	ANDREAS CHARLES					140.750	598	0	0
12	111972940101	ANDREAS CHARLES	ANDREAS CHARLES					98.276	356	0	0
13	111973040101	ANDREAS CHARLES	ANDREAS CHARLES					80.000	298	0	0
14	111973210101	ANDREAS CHARLES	ANDREAS CHARLES					39.545	147	0	0
15	10920510111	APPEL STA	APPEL STA					19.790	74	0	0
16	10920510111	APPEL STA	APPEL STA					23.690	84	0	0
17	108931810130	ARDISSON	EUGENE A					20.180	48	25	718
18	108931810130	ARDISSON	ARDISSON					120.000	446	0	0
19	108931810130	ARDISSON	ARDISSON					21.850	50	0	0
20	108931810130	ARDISSON	ARDISSON					7.750	29	0	0
21	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					10.080	37	0	0
22	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					33.470	121	0	0
23	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					25.117	93	0	0
24	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					88.300	265	23	53
25	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					125.500	467	0	0
26	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					52.373	195	0	0
27	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					5.168	16	0	0
28	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					8.955	33	0	0
29	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					80.030	298	0	0
30	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					50.600	185	17	14
31	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					70.740	178	0	0
32	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					60.000	163	0	0
33	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					51.940	131	0	0
34	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					28.000	41	0	0
35	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					28.050	71	0	0
36	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					5.000	19	0	0
37	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					19.170	71	0	0
38	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					20.000	74	0	0
39	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					28.920	104	0	0
40	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					39.546	158	0	0
41	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					78.000	115	32	363
42	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					66.952	166	0	0
43	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					22.250	79	0	0
44	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					20.050	48	0	0
45	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					49.350	122	0	0
46	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					10.100	25	0	0
47	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					7.000	26	29	214
48	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					62.250	157	0	0
49	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					45.060	164	0	0
50	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					13.523	73	0	0
51	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					19.110	104	0	0
52	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					23.245	75	0	0
53	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					23.030	75	0	0
54	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					79.816	297	0	0
55	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					18.030	15	0	0
56	110932111112	BANK OF MONTANA BUTTE	BANK OF MONTANA BUTTE					34.000	126	6	302

444-271

EXHIBIT 1-B
DATE 2-12-93
HB-334

Refined Greenbelt Database

FIRST 50 OBSERVATIONS OF AGGREGATED DATA SET 19:27 SUNDAY, FEBRUARY 7, 1993 3

CHS	COUNTY	SECTIDE	VANESCHK	NAME	TRESIMP	TRESVAL	TFAARMIMP	TFAARMVAL	TDTAGV	TDTOTFLA	TDTOTFLV
1	1	139920210102	ACK RAILROAD	ACK RAILROAD	0	0	0	0	45.390	173	0
2	1	111967201013	ADAMS JAM	ADAMS JAMES E	0	0	0	0	40.157	145	0
3	1	110930210111	ALLEN	ALLEN	0	0	0	0	25.268	94	0
4	1	178842240101	ALLEN EARL	ALLEN EARL O & FERNIE L	0	0	0	0	127.000	758	33
5	1	139910210105	ALLEN W. R.	ALLEN W. R.	0	0	0	0	22.250	33	91
6	1	139920810105	ANDERSEN	ANDERSEN	0	0	0	0	24.090	86	0
7	1	110930110101	ANDREAS	ANDREAS	0	0	0	0	30.050	112	0
8	1	111973210101	ANDREAS	ANDREAS	0	0	0	0	378.571	1409	0
9	1	179202510111	APPEL	APPEL SHARON ANN HILLS	0	0	0	0	19.990	74	0
10	1	178431910130	ARLISON	ARLISON	0	0	0	0	23.590	84	0
11	1	110931620101	ARD GUNNER	ARD GUNNER & HELEN	0	0	0	0	20.180	48	26
12	1	139900710101	ARRIGONI	ARRIGONI ROBERT V	0	0	0	0	120.000	446	0
13	1	177810510101	BACKUS	BACKUS FREDRICK E	0	0	0	0	21.850	50	0
14	1	110952111921	BANK OF MONTANA	BANK OF MONTANA BUTTE	0	0	0	0	17.930	65	0
15	1	110931220101	BARTHOLOMEW	BARTHOLOMEW	0	0	0	0	33.470	121	0
16	1	11095010101	BARTOLETTI	BARTOLETTI EDWARD A & PATRICIA	0	0	0	0	114.917	359	23
17	1	139963130101	BEAVON FEE	BEAVON FRED M	0	0	0	0	125.500	467	0
18	1	110952310140	BECKER	BECKER	0	0	0	0	57.541	211	0
19	1	110952910107	BELANGER	BELANGER	0	0	0	0	88.585	331	0
20	1	110952130102	BELANGER L	BELANGER LEO J & PURNS JOHN F	0	0	0	0	121.340	363	17
21	1	17743310101	BELDEN MARY	BELDEN MARY A SMITH & DON	0	0	0	0	172.890	1425	0
22	1	17912710105	BENTLEY	BENTLEY BILLY M	0	0	0	0	19.170	71	0
23	1	110931110101	BENTLEY E	BENTLEY ESTHER M	0	0	0	0	20.500	74	0
24	1	139920540113	BERRYMAN	BERRYMAN	0	0	0	0	28.920	104	0
25	1	110942510170	BERRYMAN D	BERRYMAN DON W & NORMA J	0	0	0	0	39.546	158	0
26	1	110943440101	BERRYMAN L	BERRYMAN LLEWELLA	0	0	0	0	72.500	115	92
27	1	110943340120	BERSANTI	BERSANTI DAN	0	0	0	0	65.952	166	0
28	1	111962810110	BERTRAND	BERTRAND	0	0	0	0	22.250	79	0
29	1	111970310115	BIGGERS	BIGGERS	0	0	0	0	20.050	48	0
30	1	111971020101	BIGGERS R	BIGGERS RILEY LEE & CAROL A	0	0	0	0	59.450	147	0
31	1	139920510101	BILLINGTON	BILLINGTON WILMA	0	0	0	0	7.000	26	28
32	1	111960510110	BILLS	BILLS CARTER	0	0	0	0	62.250	157	0
33	1	111967740130	BISHOP	BISHOP ELBERT LEE	0	0	0	0	45.060	164	0
34	1	111972529901	BLUEBIRD	BLUEBIRD MINING CO	0	0	0	0	32.633	177	0
35	1	139921610117	BOSSARD	BOSSARD	0	0	0	0	20.245	75	0
36	1	110930110104	BOSSARD	BOSSARD ELOYD C	0	0	0	0	20.030	75	0
37	1	139901010101	BOVEN	BOVEN CECIL P JR	0	0	0	0	79.816	297	0
38	1	111961820115	BRANDER	BRANDER LAND CO	0	0	0	0	19.030	15	0
39	1	17993220101	BRANDER	BRANDER LAND CO	0	0	0	0	34.000	126	6
40	1	110931110135	BRUCK	BRUCK JERRY D	0	0	0	0	20.000	71	0
41	1	139912920101	BROPHY	BROPHY THOMAS C.	0	0	0	0	126.990	278	40
42	1	110941410114	BROWER	BROWER	0	0	0	0	22.890	55	0
43	1	110951742001	BURGESS	BURGESS FRANK & VIRGINIA D	0	0	0	0	71.776	260	0
44	1	111961840199	BURLINGTON	BURLINGTON NORTHERN RR	0	0	0	0	65.560	55	0
45	1	110951710150	BURRITT	BURRITT KENNETH & LUELLA	0	0	0	0	127.054	473	0
46	1	111961640120	BUTTE	BUTTE SILVER BOW	0	0	0	0	57.552	210	0
47	1	110959830101	BUTTE TRAP	BUTTE TRAP AND SKEET CLUB	0	0	0	0	35.090	134	0
48	1	139831910103	CADY	CADY THOMAS R E	0	0	0	0	20.010	74	0
49	1	128330310101	CADY BRUC	CADY BRUCE M	0	0	0	0	563.530	1672	28
50	1	179920930124	CAMPBELL	CAMPBELL KENNETH D.	0	0	0	0	20.180	29	0
51	1	111963310114	CANONICA	CANONICA	0	0	0	0	60.150	226	0
52	1	112903029903	CARPENTER	CARPENTER WYLES	0	0	0	0	134.420	535	0
53	1	17993110102	CARSTIA	CARSTIA	0	0	0	0	109.100	1941	0
54	1	13719520101	CARPENTER	CARPENTER DALE	0	0	0	0	320.790	9020	0
55	1	110951540101	CARRUTHERS	CARRUTHERS CA	0	0	0	0	51.230	197	0

EXHIBIT 1C
DATE 2-12-93
HB 334

AB 3-
(Rev. 1/86)

DEPARTMENT OF REVENUE

APPLICATION FOR AGRICULTURAL CLASSIFICATION OF LANDS

(See Instructions on Reverse Side)

This application must be submitted to the county appraiser before March 1 or 15 days after receiving a notice of classification from the Department of Revenue, whichever is later.

I, _____, whose mailing address is _____
(Name of Applicant)

do hereby make application for agricultural classification, in accordance with section 15-7-208, MCA, of the following described lands: (Please attach an additional page if the legal description does not fit within this space.)

I submit the following information in support of this application:

1. Did the above lands produce \$1,500 in annual gross income in the past year? _____ Yes _____ No. (If yes, see acceptable forms of proof on reverse side.)
2. Did the above lands actually produce the livestock, poultry, field crops, fruit or other animal and vegetable matter raised for food or fiber? _____ Yes _____ No. (If yes, see acceptable forms of proof on reverse side.)
3. If the above lands were actively devoted to agriculture during the past year, how many acres were used for grazing? _____ Dry farm? _____ Wild hay? _____ Irrigated Crops? _____ Timber? _____ Cultivated Christmas Tree Farming? _____
4. Does the land meet the definition of being "contiguous"? (See definition on reverse side.) _____ Yes _____ No. If yes, how many acres? _____
5. Does the land meet the definition of being "noncontiguous"? (See definition on reverse side.) _____ Yes _____ No. If yes, how many acres? _____
6. Are the crops produced on the above described lands primarily consumed by livestock, poultry, or other animals in the agricultural operation? _____ Yes _____ No. (If yes, see acceptable forms of proof on reverse side.)
7. Is there a permanent residence _____ summer home _____ on this land? _____ Yes _____ No.
8. Is the acreage located in a filed, platted subdivision? _____ Yes _____ No.
9. Are there any covenants associated with ownership of the above lands? _____ Yes _____ No.
10. Are you claiming "production failure" on the above lands? _____ Yes _____ No. If yes, which of the following caused the production failure? _____ Drought _____ Fire _____ Hail _____ Grasshopper and Other Insect Infestation _____ Frost on _____, 19 _____ (Indicate date) _____ Flood _____ Excessive Rain
11. Do you intend to delay marketing of the products to gain an economic advantage? _____ Yes _____ No. If yes, indicate the time period you intend to delay marketing: From _____, 19 _____ to _____, 19 _____. (The delay may never exceed twelve months.)
12. Is any portion of the acreage used as a commercial or industrial site? _____ Yes _____ No. If yes, how many acres? _____

Under penalty for perjury, I hereby certify the facts herein stated are true. I further acknowledge that should the Department of Revenue discover that I or my agent have misrepresented the property indicated on this application to evade taxation that the Department of Revenue shall assess the property at a level not exceeding 10 times its correct value, and the assessment so made shall not be reduced by the county tax appeal board.

Signed _____, Date _____, 19 _____

Appraisal office use:

Application received by appraisal office on _____, 19 _____. This application for agricultural classification of lands is hereby:



APPROVED



DISAPPROVED

Reasons:

By, _____, County Appraiser on _____, 19 _____

**INSTRUCTIONS FOR APPLICATION
FOR AGRICULTURAL CLASSIFICATION OF LANDS**

(All Sections Of This Form Must Be Legibly Completed)

- Name of Applicant:** List the name of the property owner. Only the property owner of record or their agent is allowed to make application for agricultural classification of lands.
- Mailing Address:** List the address where the property owner of record will receive their mail.
- Question 1:** If the answer to question 1 is yes, you must provide one or more of the following forms of proof. Acceptable proof includes sales receipts, cancelled checks, copy of income tax statement, or other bona fide written evidence of sales transactions.
- Question 2:** If the answer to question 2 is yes, you must provide the following forms of proof. Acceptable proof includes a copy of the current year county farm and ranch assessment, and a weight receipt from an elevator or stockyard.
- Question 3:** The summation of the acreage in each category should equal the entire acreage for the parcel(s) under review.
- Question 4:** Contiguous is defined as "separate land acreages in one ownership that are adjacent and physically touching."
- Question 5:** Noncontiguous is defined as (a) "land acreages in the same ownership that would meet the definition of contiguous were the parcels of land not separated by one or more of the following features only:
(i) federal, state, or county roads and highways, or
(ii) navigable rivers and streams, or
(iii) county line boundaries, or
(iv) school district boundaries, or
(v) railroads, or
(vi) federal or state land that is leased from the federal or state government by a taxpayer whose land ownership is contiguous to the federal or state land.
or (b) land acreages in the same ownership that do not touch but that are each an integral part of the operation of a bona fide agricultural operation."
- With respect to filed, platted subdivisions, the definition of noncontiguous is identical with one exception. The definition includes the following features only:
(i) federal or state roads and highways, or
(ii) navigable rivers and streams, or
(iii) railroads.
- Question 6:** If the answer to question 6 is yes, you must provide the following forms of proof. Acceptable proof shall include a copy of the current year county farm and ranch assessment, and a written estimate of the weight or quantity of food or animal fiber produced and one of the following: a) an affidavit from the agricultural stabilization and conservation service (A.S.C.S) indicating proven yield, or b) an affidavit from the county brand inspector or meat packing plant (animal fiber), or c) visual affirmation by the county appraiser. The proof must indicate the parcel(s) produce no less than 450 bushels of grain, with wheat as the base; 30 tons of hay or its equivalent; or supports 40 or more A.U.M.s, with cattle as the base.
- Question 7:** The term "residence" includes all conventionally constructed homes as well as all mobile homes and manufactured housing. Summer homes are residences that are used on a seasonal basis. If the answer to question 7 is yes, please check only one of the two types of residence (i.e. permanent residence or summer home).
- Question 8:** A filed, platted subdivision is defined as "a division of land or land so divided which creates one or more parcels containing less than 20 acres, exclusive of public roadways, in order that the title to or possession of the parcels may be sold, rented, leased, or otherwise conveyed. The final drawing of the subdivision and the dedication have been filed with the county clerk and recorder and contain all elements and requirements set forth in 76-3-101 through 76-6-14, M.C.A.
- Question 9:** If the answer to question 9 is yes, please include a copy of the covenants.
- Question 10:** The reasons and circumstances that require the claim of "production failure" must be made in writing. Overgrazing and other poor agricultural and horticultural management practices will not be considered sufficient intervening causes of production failure.
- Question 11:** Marketing delay for economic advantage may not exceed 12 months from the initial date of application for agricultural classification. The applicant must still be able to provide proof of production and qualification for the current tax year.
- Question 12:** There are situations where commercial or industrial operations are located on agricultural operations. Examples include dude ranches, beet dumps, elevators, feed mills, etc. The acreage reasonably necessary for the convenient use of the commercial or industrial operation should be indicated if the response to question 12 is yes.

Rural Res. 5-80 acres

EXHIBIT

2

DATE 2-12-93

HB

447

Impact of Reclassification

	Estimated Change in Taxable Value			Estimated Change in Tax Revenue		
	Class 11	Other	Total	Class 11	Other	Total
Beaverhead	53,193	(11,428)	41,765	16,078	(3,454)	12,623
Big Horn	46,077	10,776	56,853	9,202	2,152	11,354
Blaine	48,906	39,613	88,519	12,526	10,146	22,672
Broadwater	30,030	33,562	63,592	6,077	6,791	12,868
Carbon	70,848	446,216	517,064	20,014	126,056	146,071
Carter	23,194	3,582	26,776	6,388	986	7,374
Cascade	117,960	30,570	148,529	41,117	11,023	52,140
Chouteau	110,793	(8,730)	102,063	32,500	(2,561)	29,939
Custer	29,664	63,936	93,600	11,221	24,186	35,407
Daniels	32,399	7,432	39,832	11,381	2,611	13,992
Dawson	39,335	10,709	50,044	13,325	3,628	16,952
Deer Lodge	6,096	7,503	13,599	2,233	2,838	5,070
Fallon	19,879	13,495	33,374	4,371	2,967	7,339
Fergus	70,803	88,834	159,638	23,639	29,659	53,298
Flathead	209,433	(163,756)	45,677	68,443	(55,480)	12,962
Gallatin	128,767	(316,188)	(187,420)	38,939	(95,615)	(56,676)
Garfield	22,847	1,379	24,226	6,507	393	6,899
Glacier	36,377	15,428	51,805	8,870	3,762	12,632
Golden Valley	17,731	3,344	21,075	4,682	883	5,565
Granite	13,744	17,421	31,164	3,159	4,004	7,163
Hill	86,031	48,239	134,270	23,604	13,235	36,838
Jefferson	22,085	223,398	245,483	5,363	54,250	59,613
Judith Basin	39,796	10,870	50,666	11,304	3,088	14,392
Lake	121,715	222,095	343,810	34,515	65,645	100,159
Lewis And Clar	59,050	(83,276)	(24,226)	20,695	(30,185)	(9,490)
Liberty	53,452	24,484	77,936	13,878	6,357	20,235
Lincoln	41,833	227,868	269,701	10,441	59,606	70,046
Madison	77,460	64,373	141,833	20,819	17,301	38,120
McCone	43,317	14,066	57,383	12,830	4,166	16,996
Meagher	22,533	36,349	58,882	5,884	9,492	15,376
Mineral	11,989	89,084	101,072	3,619	27,962	31,582
Missoula	86,627	(95,164)	(8,537)	30,951	(35,143)	(4,192)
Musselshell	29,210	64,840	94,050	8,903	19,763	28,667
Park	75,242	326,461	401,703	21,010	95,075	116,085
Petroleum	7,024	9,053	16,077	2,349	3,028	5,377
Phillips	40,053	18,723	58,776	8,820	4,123	12,944
Pondera	67,728	31,668	99,396	20,606	9,635	30,241
Powder River	29,312	19,930	49,242	10,705	7,279	17,983
Powell	32,768	136,665	169,432	8,683	37,856	46,540
Prairie	16,290	1,120	17,410	4,344	299	4,643
Ravalli	203,312	281,097	484,410	57,720	83,177	140,897
Richland	54,945	64,181	119,126	14,744	17,223	31,967
Roosevelt	50,062	36,045	86,107	12,038	8,667	20,705
Rosebud	30,879	58,608	89,487	4,242	8,051	12,293
Sanders	55,885	183,546	239,431	15,028	49,357	64,385
Sheridan	50,909	(471)	50,438	13,287	(123)	13,164
Silver Bow	14,013	71,979	85,992	6,386	33,665	40,051
Stillwater	57,225	63,527	120,752	16,002	17,764	33,766
Sweet Grass	48,090	100,625	148,715	14,580	30,506	45,086
Teton	83,364	32,036	115,400	27,853	10,703	38,556
Toole	63,200	70,204	133,405	16,195	17,990	34,185
Treasure	10,626	10,855	21,481	2,829	2,890	5,719
Valley	58,299	44,317	102,616	18,076	13,741	31,817
Wheatland	20,900	1,978	22,877	5,691	539	6,229
Wibaux	13,321	(864)	12,457	3,439	(223)	3,216
Yellowstone	106,321	147,390	253,711	31,885	44,201	76,085
	3,012,943	2,849,596	5,862,539	879,989	785,934	1,665,922

Includes
Farmssteads

Rural Res 20-80 acres

EXHIBIT 2A-20

DATE 2-12-93

HB 447

Includes
Farmstead

Impact of Reclassification

	Estimated Change in Taxable Value			Estimated Change in Tax Revenue		
	Class 11	Other	Total	Class 11	Other	Total
Beaverhead	53,193	60,728	113,921	16,078	18,355	34,433
Big Horn	46,077	20,747	66,824	9,202	4,143	13,345
Blaine	48,906	52,435	101,342	12,526	13,430	25,956
Broadwater	30,030	59,420	89,450	6,077	12,024	18,100
Carbon	70,848	464,777	535,625	20,014	131,300	151,314
Carter	23,194	4,669	27,863	6,388	1,286	7,674
Cascade	117,960	380,180	498,140	41,117	137,082	178,199
Chouteau	110,793	3,488	114,282	32,500	1,023	33,523
Custer	29,664	94,584	124,248	11,221	35,779	47,001
Daniels	32,399	8,024	40,423	11,381	2,819	14,199
Dawson	39,335	24,841	64,175	13,325	8,415	21,739
Deer Lodge	6,096	47,187	53,283	2,233	17,848	20,081
Fallon	19,879	18,509	38,387	4,371	4,070	8,441
Fergus	70,803	138,403	209,206	23,639	46,209	69,848
Flathead	209,433	1,964,209	2,173,642	68,443	665,474	733,917
Gallatin	128,767	546,048	674,815	38,939	165,125	204,064
Garfield	22,847	2,061	24,908	6,507	587	7,094
Glacier	36,377	47,072	83,449	8,870	11,478	20,348
Golden Valley	17,731	5,185	22,916	4,682	1,369	6,052
Granite	13,744	60,576	74,320	3,159	13,923	17,082
Hill	86,031	73,645	159,677	23,604	20,205	43,809
Jefferson	22,085	402,611	424,696	5,363	97,770	103,133
Judith Basin	39,796	32,073	71,869	11,304	9,111	20,415
Lake	121,715	887,335	1,009,051	34,515	262,270	296,784
Lewis And Clark	59,050	381,565	440,615	20,695	138,306	159,001
Liberty	53,452	24,993	78,445	13,878	6,489	20,367
Lincoln	41,833	615,050	656,883	10,441	160,885	171,325
Madison	77,460	308,737	386,197	20,819	82,979	103,798
McCone	43,317	20,870	64,187	12,830	6,181	19,011
Meagher	22,533	46,968	69,501	5,884	12,265	18,149
Mineral	11,989	226,648	238,637	3,619	71,143	74,762
Missoula	86,627	943,348	1,029,975	30,951	348,369	379,320
Musselshell	29,210	115,621	144,832	8,903	35,241	44,145
Park	75,242	685,675	760,917	21,010	199,689	220,699
Petroleum	7,024	11,062	18,086	2,349	3,700	6,049
Phillips	40,053	30,100	70,153	8,820	6,629	15,449
Pondera	67,728	39,868	107,596	20,606	12,130	32,736
Powder River	29,312	25,667	54,979	10,705	9,374	20,078
Powell	32,768	187,240	220,007	8,683	51,865	60,549
Prairie	16,290	1,500	17,790	4,344	400	4,744
Ravalli	203,312	1,516,075	1,719,388	57,720	448,607	506,327
Richland	54,945	94,621	149,566	14,744	25,392	40,136
Roosevelt	50,062	47,063	97,126	12,038	11,317	23,355
Rosebud	30,879	83,152	114,030	4,242	11,423	15,664
Sanders	55,885	357,024	412,909	15,028	96,007	111,035
Sheridan	50,909	1,710	52,618	13,287	446	13,733
Silver Bow	14,013	146,247	160,259	6,386	68,401	74,787
Stillwater	57,225	185,162	242,387	16,002	51,777	67,779
Sweet Grass	48,090	129,994	178,084	14,580	39,410	53,990
Teton	83,364	49,996	133,360	27,853	16,704	44,557
Toole	63,200	76,831	140,031	16,195	19,688	35,883
Treasure	10,626	12,920	23,546	2,829	3,440	6,269
Valley	58,299	59,638	117,937	18,076	18,491	36,568
Wheatland	20,900	4,174	25,073	5,691	1,136	6,827
Wibaux	13,321	325	13,646	3,439	84	3,523
Yellowstone	106,321	641,204	747,525	31,885	192,291	224,175
	3,012,943	12,469,856	15,482,799	879,989	3,831,351	4,711,339

EXHIBIT 3
DATE 2-12-93
HB 334-447

February 11, 1993

RE: Game/Elk range property in Park County

The sales researched included property from Clesson Hayes, Jack McPherson, Edwin and Allen Nelson, Church Universal and Triumphant Inc (OTO Ranch) and Franklin Rigler(1986 sale). These sales consisted of about 8,740 acres which were removed from active agricultural use.

Prior to these sales, the assessed value of the real estate involved was \$311,317 and the taxable value was \$18,296. For the 1992 tax year this same real estate was assessed at \$302,149 and the taxable value was only \$5,018. The tremendous loss of taxable value is a due to the sale of most of the property to the United States of America, a tax exempt entity, by Rocky Mountain Elk Foundation.

Only the Montana Department of Fish, Wildlife and Parks pays a "payment in lieu of taxes" directly off the assessment. The other properties are owned by United States of America, Department of Ag - Forest Service and may be included in their PILT (Payment in Lieu of Taxes) to Park County.

Personal property assessed to the private individuals involved prior to these sales had an assessed value of \$315,959 and a taxable value of \$20,140. In 1992 these same individuals' personal property had an assessed value of \$185,178 and a taxable value of \$10,957. A portion of this loss in value was due to the reduced number of livestock reported. It can not necessarily be assumed that the reduction in personal property is due to the sale of property to Rocky Mountain Elk Foundation and subsequently to U.S.A. and Department of Fish, Wildlife and Parks.

FEBRUARY 11 1993

PLEASE REMEMBER THESE ARE COUNTY WIDE "ESTIMATES" AND GREATER ACCURACY MAY HAVE BEEN REACHED WITH MORE TIME TO PROPERLY RESEARCH THE INFORMATION REQUESTED.

THE NUMBER OF TRACTS SUBDIVIDED INTO PARCELS OF TWENTY ACRES OR MORE IS APPROXIMATELY 1,694 PARCELS, OF WHICH APPROXIMATELY 90% OF THE TRACTS ARE 20-40 ACRES IN SIZE AND APPROXIMATELY 10% ARE 40 PLUS ACRES IN SIZE, AND ENCOMPASS ROUGHLY 38,982 ACRES.

ASSESSMENT AND TAXES WHEN TREATED AS AG LAND WOULD BE AS FOLLOWS:

ACRES	MARKET VALUE	TAXABLE VALUE	MILL LEVY	TAX DOLLARS
38,982	145,013	43,504	255	11,093.52
	(3.72 @ ACRE*)	(30%)	(AVERAGE RURAL)	

* FOR THE PURPOSE OF THIS DEMONSTRATION IT WAS ASSUMED THAT THE LAND WOULD BE ASSESSED AT G-3 GRAZING. THE ACTUAL MARKET VALUE MAY VARY.

ASSESSMENT AND TAXES WHEN TREATED AS SUBURBAN TRACT LAND WOULD BE AS FOLLOWS:

ACRES	MARKET VALUE	TAXABLE VALUE	MILL LEVY	TAX DOLLARS
38,982	38,982,000	1,504,705	255	383,699.78
	(1,000 @ ACRE*)	(3.86%)	(AVERAGE RURAL)	

* FOR THE PURPOSES OF THIS DEMONSTRATION IT WAS ASSUMED THAT THE LAND WOULD BE ASSESSED AT A MINIMUM OF \$1,000 PER ACRE. THE ACTUAL MARKET VALUE MAY VARY.

FOR THE PURPOSES OF THIS DEMONSTRATION IT WAS ALSO ASSUMED THAT NONE OF THE PARCELS WOULD MEET THE CURRENT OR PURPOSED AG INCOME TESTS.

IN THIS DEMONSTRATION THE TAX DOLLARS TO THE VARIOUS TAXING DISTRICTS WOULD INCREASE BY AN ESTIMATED 372,606.26 DOLLARS.

ASSESSMENT AND TAXES OF AN "AVERAGE" LOT WITH NO IMPROVEMENTS IN LIVINGSTON WOULD BE AS FOLLOWS:

MARKET VALUE	TAXABLE VALUE	MILL LEVY	TAX DOLLARS
3,000	116	440.77	51.13
(25'X140')	(3.86%)		

POINTS TO CONSIDER ON BILLS WHICH RECLASSIFY AND INCREASE TAXES ON

RURAL TRACTS

- (1) Requiring a set income per acre does not consider the fact that some land is less productive than other land. Poor land, as the Bills are now written, will be placed in a higher tax classification than more productive land. I submit that income per acre, or tract, should not be used to determine land reclassification.
- (2) Land classification should be based on use of the land. This is undeniable. Land seeded to crop is agricultural regardless of size or income. Land with stock grazing on it is grazing land. These facts are true, undeniable, and valid. Land not used for either purpose can be assessed at value and taxed as such. Some land is too poor for either purpose (scabland) and should be valued as such. Classification of cropland or grazing land as residential should apply to all cropland and grazing land in Montana regardless of acreage size: 20 acres, 200 acres, 2000 acres, or 20,000 acres. The only other fair way to classify land is by use. Agricultural land raises crops. Grazing land grows stock. Some land is unsuitable for anything and cannot even produce water!
- (3) Believe that small farms exist in Montana. I own 20 acres of dryland which is strip farmed allowing nine acres to be seeded each year. These nine acres may produce 30 bushels of wheat/barley per acre. Gross income approximates \$800.00 per year. Net income after spraying, seed, harvest costs, etc is less than \$400.00/annum. Each of the Bills before the legislature would reclassify my dryland operation as residential. A farmer cannot make \$1500.00 per 20 acres in a stripfarm operation (dryland). Again, these Bills discriminate against poor land, small farming or grazing operations, and those owning scabland which is of little value.
- (4) This is a property tax on a selected group of property owners. Further increases in property taxes will be deeply resented and threaten the ownership of homes and small enterprise. I am certain this committee will find a more equitable tax, broad based upon a larger segment of the population, and related to consumption of resources. Keep in mind that those of us living on small tracts, and large tracts, will be affected by other taxes generated by this legislature.
- (5) Reclassification of agricultural land to residential is a dramatic increase in taxes on those who do not have city conveniences. Many bear the cost of high electrical contracts, haul water for cisterns, maintain septic systems, call long distance everytime, and improve a trail into an access road. Increased rural taxes will drive many off their land.
- (6) A common complaint is that Montana needs tax reform to offer relief to property tax payers. SB 182, HB 334, HB447, and HB450 represent property tax increases and make the imbalance problems worse.
- (7) I recommend that any changes proposed for reclassifying rural tracts be incorporated into the irrigated/dryland proposals and that the changes be based on land values and use. This would provide a single rationale for calculating taxes on all rural agricultural land.

Reference: Senate and House Bills Taxing Rural Properties

Dear Legislator,

I own in excess of 20 acres. This land is not farm land and is not tillable. It is grazing land without the potential of raising revenue to comply with the Bills now before the Montana legislature. This scrubland will carry about five cows for six months. It would be a losing proposition to feed and fatten during the winter months and derive an income.

I am 55 years of age plus, disabled, and trying to support a family of six on a fixed retirement income. These Bills as written would cause undue hardship and probably the loss of my land. Please consider the following points:

(1) If a farmer or rancher retires, sells his land, but; retains a small acreage to live out his years in the way of life he has always known, these Bills will deny him this opportunity. He would be paying more taxes on his "retirement acreage" than on his former productive ranch. I believe this is inequitable and unfair.

(2) The only fair way to tax land is on use and value. These Bills tax using size and income as criteria for taxation. Not all land has the same potential for crops or grazing. These Bills demand a certain income for agricultural classification. If the land is too poor to produce adequately the taxes are higher (residential). This doesn't make sense. The Bills tax small farmers more than large farmers and poor land higher than more productive land.

(3) I live fifty miles from Billings. These Bills will tax our land as though it was a "big back yard" in Billings with all the conveniences and services: improved roads, water, sewer, hospitals, parks, swimming pools, etc. This is unreasonable.

(4) Police and fire protection is minimal out where we live. Phone rates are long distance. Power installation was at our expense.

In conclusion, I ask that the legislature not increase taxes on rural property. If changes are deemed necessary please consider taxes based on actual use (Small farms do exist still.) and potential value.

Robert C Nelson
H.C. 52 Box 12
Columbus Mont
59019

EXHIBIT #4
DATE 2-12-93
X HB-334 + 447

February 11, 1993

POINTS TO CONSIDER REGARDING S.B. 182 and H.B. 447

Dear Legislator,

The content of these Bills are highly discriminatory to the small rancher or farmer. You will find that many of us owning 20 acres or more are tilling or grazing our land. We own farm equipment or are leasing our property and deriving minimal agricultural returns after tillage, spraying, and harvest. It is impossible to earn \$5000.00 or \$1500.00 from 20 acres of dryland wheat or barley in a strip farm operation where one-half lies fallow each year. I believe the taxation Bills 182 and 447 will impact a select group of landowners unfairly. Among us you will find those attempting to get started in farming; Those with grazing operations; Those retired who have fixed incomes; Those disabled and unable to work; Those who have no city amenities and are required to maintain their own road, haul their own water, build their own sewer lines, and pay REA to build their electric line to the house. Each who live outside the city do not impact city electric, sewer, or water infrastructure. They should receive tax credits rather than be penalized.

The above picture is very true for those of us living on small acreages. My taxes have doubled in eight years. The mill has increased in value. School equalization raised it another \$100.00 plus last year. I cannot make improvements because taxes are too high now! When I bought my 20 acres in 1982 I had to build one and one-half miles of road (\$3000.00 plus), buy an electric line to the property (\$11,544.00), build my own home, dig my cistern by hand, install a septic tank and sewage system, fence, buy some farm equipment, maintain my road, water, and sewage systems, live and pay medical expenses, taxes, and try to save enough money to expand my operation. It now seems like a hopeless dream for a Montana native born and raised in this State. I thought there was a future for me here when I went into the Army at 17 just out of highschool. I believe I was wrong.

I am retired from teaching after 25 years. My retirement is a little under \$1000.00 a month after taxes. Health insurance for my wife and self is \$300.00 a month...etc. We go into the hole about \$250.00 a month. Our house and buildings are taxed at the same rate as those in the Gorham Park subdivision in Billings. We get no exemption for our farming operation as small as it is. I do not believe it is reasonable and just to be taxed as those in town when we do not benefit from city services. I believe the Bills would be just if (1) based on use and not income derived, (2) all ranchers/farmers had to meet the same income per acre as those small operations targeted in this set of Bills (if income continues to be considered as a criteria for tax classification).

This set of Bills threaten everything I have worked for and dreamed of. Please vote NO on S.B. 182 and H.B. 447. Thank you for reading my story. I believe many others have similar situations.

Sincerely
Donald E Baker
Box 1031
Laurel, MT 59044
Ph. 1-628-7530

7608 Molt Road
Billings, MT 59106
February 9, 1993

Dear Montana Legislator:

The Montana Legislature has become a serious threat to my retirement years. In 1971 I purchased 42 acres of arid unimproved grazing land, and built a home on that land in 1976.

I retired from teaching in 1985, thinking that I had made adequate preparation for my old age. How wrong I was! Since my retirement, state legislative actions and proposals have become a threat to my financial security:

--In eight years of retirement, my Montana Teacher Retirement income has increased only \$40.86 per month.

--At the same time, my Montana Income Taxes have increased by \$167.92 per month!

Now Senate Bill 182 threatens to more than double my real estate taxes--from \$1104 annually to \$2334! That represents an increase of more than 100% and an increase of \$100 per month!!

I have retained my health insurance with the Billings Public Schools, but now I pay those premiums--\$300 per month. The plan pays 80% after the deductible. I'd better stay healthy.

I made retirement arrangements and plans in good faith with the State of Montana with the Montana Teachers' Retirement System. But since I retired, the rules have been changing. I cannot afford the changes.

Please re-examine Senate Bill 182 and consider some changes. Currently there is only one tax classification for rural residential land. That must be changed to consider land values. If the intent is to discourage future rural development, perhaps an effective date for the new legislation could be July 1st of 1993.

Please do not destroy the financial security that I worked long and hard to achieve. Please do not support Senate Bill 182!!

Sincerely yours,



Don Easton
(406) 656-7274

EXHIBIT #4
DATE 2-12-93
HB-334 + 447

7608 Molt Road
Billings, MT 59106
February 8, 1993

Dear Montana Legislator:

Senate Bill 182 will put Montana residents out of their homes!
I ask that you oppose that bill for the following two reasons:

1. It is inconsistent with other legislative proposals. Current proposals would increase values and taxes on irrigated land while reducing taxes on dryland areas. This makes some sense.

Senate Bill 182 would give preferential agricultural tax rates to rural tracts generating at least \$5000 in annual income, but would levy full residential rates on land that is not productive and is less valuable. (Taxes on my rural 42 acres of grazing land are scheduled to more than double!!)

2. Senate Bill 182 makes no provision for the various qualities of rural land. As the bill was proposed, rural land will be assessed the same as urban land. One isolated acre with no improvements or services would be taxed the same as a city acre with streets, curbs, gutters, sidewalks, fire and police protection, city water, sewer, natural gas, and the many urban conveniences. The basis? Because the rural land cannot generate \$5000 in agricultural income.

I own 42 acres of arid grazing land that could not support two head of cattle. Senate Bill will raise my real estate taxes from \$1104 per year to \$2334, an increase of \$100 per month and an increase of more than 100%. Imagine what is going to happen to a friend who lives on 120 acres of similar land that cannot generate agricultural income.

If taxes on rural land are to be changed, those changes must be based on fairness and land value. Please help avert the tragedy that Senate Bill 182 represents.

Please do not support Senate Bill 182!!

Sincerely yours,

Don Easton
(406) 656-7274

EXHIBIT 5
DATE 2-12-93
HB 344 - 447

7608 Molt Road
Billings, MT 59106
February 9, 1993

Dear Montana Legislator:

The Montana Legislature has become a serious threat to my retirement years. In 1971 I purchased 42 acres of arid unimproved grazing land, and built a home on that land in 1976.

I retired from teaching in 1985, thinking that I had made adequate preparation for my old age. How wrong I was! Since my retirement, state legislative actions and proposals have become a threat to my financial security:

--In eight years of retirement, my Montana Teacher Retirement income has increased only \$40.86 per month.

--At the same time, my Montana Income Taxes have increased by \$167.92 per month!

Now Senate Bill 182 threatens to more than double my real estate taxes--from \$1104 annually to \$2334! That represents an increase of more than 100% and an increase of \$100 per month!!

I have retained my health insurance with the Billings Public Schools, but now I pay those premiums--\$300 per month. The plan pays 80% after the deductible. I'd better stay healthy.

I made retirement arrangements and plans in good faith with the State of Montana with the Montana Teachers' Retirement System. But since I retired, the rules have been changing. I cannot afford the changes.

Please re-examine Senate Bill 182 and consider some changes. Currently there is only one tax classification for rural residential land. That must be changed to consider land values. If the intent is to discourage future rural development, perhaps an effective date for the new legislation could be July 1st of 1993.

Please do not destroy the financial security that I worked long and hard to achieve. Please do not support Senate Bill 182!!

Sincerely yours,

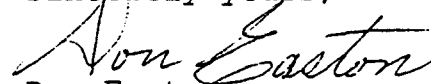

Don Easton
(406) 656-7274

EXHIBIT 6
DATE 2-12-93
HB 378

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 2/12/93 BILL NO. HB 378 NUMBER _____

MOTION: My Rep. Mc Caffrey that HB 378
Go Pass

NAME	AYE	NO
REP. FOSTER		✓
REP. HARRINGTON	✓	
REP. ANDERSON		✓
REP. BOHLINGER		✓
REP. DOLEZAL	✓	
REP. DRISCOLL	✓	
REP. ELLIOTT	✓	
REP. FELAND		✓
REP. HANSON		✓
REP. HARPER	✓	
REP. HIBBARD		✓
REP. KELLER		✓
REP. McCAFFREE	✓	
REP. McCARTHY		✓
REP. NELSON		✓
REP. ORR		✓
REP. RANEY		✓
REP. REAM	✓	
REP. TUNBY		✓
REP. GILBERT		✓
	7	13

DEPARTMENT OF
HEALTH AND ENVIRONMENTAL SCIENCES

EXHIBIT 7

DATE 2-12-93

HB 400

1400 BROADWAY
PO BOX 200901



STATE OF MONTANA

FAX (406) 444-1374

MEMORANDUM

HELENA, MONTANA 59620-0901

February 9, 1993

TO: Representative Hal Harper

FROM: Adrian Howe, Chief
Occupational and Radiological Health Bureau
DHES

SUBJECT: HB400 - Fees

Under authority in HB400, DHES would propose to have input through the rulemaking process on establishing fees. DHES will gather public testimony on the proposed rules and consideration of the level of public testimony may alter the proposed fees. The fees should be tied to the amount of effort expended for different types of radiographic equipment and facilities. However, the public testimony may present additional information which should be considered in setting the fees. The proposed fees would range from \$70/tube to \$150/tube. It is envisioned that the majority of fees would be an annual registration fee and that inspections would be done at no additional cost to the facility. The only exceptions to this would be if a facility had severe discrepancies resulting in the need for DHES personnel to return to the facility with specialized equipment following corrective action, and in the case of federally mandated mammography inspections. It is anticipated that the federally mandated inspections of mammography facilities would require additional administrative efforts and would only recognize inspections completed by a state radiation regulatory agency with qualified personnel (health physicists). DHES envisions a \$50 - \$100 inspection fee for federally mandated mammography inspections. It is further anticipated that if the state radiation control program is not capable of performing the required mammography inspections, the Food and Drug Administration will complete the inspections and charge the fees. Following are some examples of draft fees based on amount of time spent in various facilities, technical aspects of equipment, and educational needs of various facilities.

Hospitals - \$150
Chiropractic - \$130/tube
Physicians and Clinics - \$130/tube
Dental and Podiatric - \$75/tube
Industrial, Educational, Research, etc... - \$100/tube
Veterinary - \$100/tube
Return Inspections (4-5 per year) - \$300
Federally Mandated Mammography Inspections - \$50 - \$100/tube
Minimum Shielding Calculations - \$65/Room

Currently consulting physicists do not perform a comprehensive survey of X-ray facilities and it is unknown exactly how many facilities may be utilizing their services. It is possible to recognize those services in a facility to avoid duplication and rebate approximately 50% of the registration fee. It is important to note that this is a regulatory program and a possible conflict of interest would dictate some oversight. Part of this recognition would require that procedures and reports required by rule be utilized by the consultant and that the facility document such as established by rule.

cc: Representative Bob Gilbert

EXHIBIT 8DATE 2-12-93HB 400

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL VOTE

DATE 2/12 BILL NO. 906 NUMBER _____MOTION: by Rep. Foster to amend the bill
for per deposited to general fund

NAME	AYE	NO
REP. FOSTER	✓	
REP. HARRINGTON		✓
REP. ANDERSON		✓
REP. BOHLINGER		✓
REP. DOLEZAL		✓
REP. DRISCOLL	✓	
REP. ELLIOTT		✓
REP. FELAND		✓
REP. HANSON	✓	
REP. HARPER		✓
REP. HIBBARD		✓
REP. KELLER		✓
REP. McCAFFREE		✓
REP. MCCARTHY		✓
REP. NELSON		✓
REP. ORR	✓	
REP. RANEY		✓
REP. REAM		✓
REP. TUNBY		✓
REP. GILBERT	✓	
	5	15

EXHIBIT 9
DATE 2-12-93
HB 400

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 2/12/93 BILL NO. HB 400 NUMBER _____

MOTION: By Rep. Team to Pass As Amended

NAME	AYE	NO
REP. FOSTER		X
REP. HARRINGTON	X	
REP. ANDERSON		X
REP. BOHLINGER	X	
REP. DOLEZAL	X	
REP. DRISCOLL		X
REP. ELLIOTT		X
REP. FELAND		X
REP. HANSON		X
REP. HARPER	X	
REP. HIBBARD	X	
REP. KELLER		X
REP. McCAFFREE	X	
REP. MCCARTHY	X	
REP. NELSON	X	
REP. ORR		X
REP. RANEY		X
REP. REAM	X	
REP. TUNBY	X	
REP. GILBERT		X
	10	10

EXHIBIT 10
DATE 2-12-93
HB 400

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 2-12-93 BILL NO. 400 NUMBER _____

MOTION: Foster Table

NAME	AYE	NO
REP. FOSTER	X	
REP. HARRINGTON		X
REP. ANDERSON	X	
REP. BOHLINGER		X
REP. DOLEZAL		X
REP. DRISCOLL		X
REP. ELLIOTT	X	
REP. FELAND	X	
REP. HANSON	X	
REP. HARPER		X
REP. HIBBARD		X
REP. KELLER	X	
REP. McCAFFREE		X
REP. MCCARTHY		X
REP. NELSON		X
REP. ORR	X	
REP. RANEY		X
REP. REAM		X
REP. TINBY		X
REP. GILBERT	X	
	8	12

HB 334

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

TAXATION COMMITTEE H BILL NO. 447
DATE 2/12 SPONSOR(S) _____

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
CHRISTINE MANGIANTINI	League of Wom Voters	X	
DON EASTON	Retired land owners		X
B A Nelson	" " "		X
Tom Hopgood	Mt. Assoc Raltes		/
FARWELL SMITH	Rancher	X	
Linda Mc Mullen ^{Big Timber MT}	Rancher	X	
Linda Stoll-ANDERSON	Mt Assn of Counties	✓	

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS
ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

HVB 334
HB 447

HOUSE TAXATION COMMITTEE BILL NO. 334
DATE 2/12/93 SPONSOR(S) _____

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Donald Baker	^{owners} SEVERAL SMALL Tract		X
Robert C Nelson	OWNER		X
ANDY SKINNER	OWNER		X
Allen F Nelson	owner	X	
DON EASTON	owner		X
Tom Hogood	Mt. Assoc. Rec'ds		✓
Linda Stue-Anderson	Mt. Assn of Counties	✓	

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS
ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

~~44-334~~

PLEASE PRINT

ADDRESS Box 1031 Laurel, MT 59044

SUPPORT _____ OPPOSE X AMEND X

COMMENTS:

CS16

HB 334

HOUSE OF REPRESENTATIVES

WITNESS STATEMENT

PLEASE PRINT

NAME Robert C Nelson BUDGET _____

ADDRESS HC 53 Box Columbus MT

WHOM DO YOU REPRESENT? SELF

SUPPORT _____ OPPOSE X AMEND _____

COMMENTS: _____

HOUSE OF REPRESENTATIVES

WITNESS STATEMENT

PLEASE PRINT

NAME DONALD EASTON BUDGET _____

ADDRESS 7608 Molt Rd Billings 59106

WHOM DO YOU REPRESENT? Retired small-tract owners

SUPPORT _____ OPPOSE X AMEND _____

COMMENTS: Separate sheet will be
distrubuted to committee members to
summarize points of opposition.

HB 447

HOUSE OF REPRESENTATIVES

WITNESS STATEMENT

PLEASE PRINT

NAME DONALD EASTON BUDGET _____

ADDRESS 7608 Molt Rd, Billings - 59106

WHOM DO YOU REPRESENT? Retired & small tract owners

SUPPORT _____ OPPOSE X AMEND _____

COMMENTS: Position statement will be
distributed to members of the
taxation committee.

HOUSE OF REPRESENTATIVES

WITNESS STATEMENT

PLEASE PRINT

NAME Donald E Baker BUDGET _____

ADDRESS Box 1031 Laurel MS 39044

WHOM DO YOU REPRESENT? Self And select Tract owners

SUPPORT _____ OPPOSE X AMEND h

COMMENTS: _____

334

PLEASE PRINT

COMMENTS: _____

CS16

HOUSE OF REPRESENTATIVES

WITNESS STATEMENT

PLEASE PRINT

NAME Robert C Nelson BUDGET _____

ADDRESS HC 53 Box 12 Columbus MT

WHOM DO YOU REPRESENT? SELF

SUPPORT _____ OPPOSE X AMEND _____

COMMENTS: _____