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*House* BILL NO. 320

INTRODUCED BY Thomas

*Requested by Dept. of Revenue*

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 84-301, R.C.M. 1947, TO PLACE CENTRALLY ASSESSED UTILITY ALLOCATIONS IN CLASS NINE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 84-301, R.C.M. 1947, is amended to read as follows:

"84-301. Classification of property for taxation. For the purpose of taxation the taxable property in the state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by section 84-5403; also where the right to enter upon land, to explore or prospect, or dig for oil, gas, coal or mineral is reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise or succession by any person or corporation, the surface title to which has passed to or remains in another, the state department of revenue shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, oil, coal or minerals, and the same shall be placed in this

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classification for the purpose of taxation.

Class Two. All agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds except mobile homes, boats and all watercraft, harness, saddlery and robes and except as provided in Class Five (b) of this section, all poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by all persons, firms, corporations, and other organizations which are engaged in the business of furnishing telephone communications, exclusively to rural areas, or to rural areas and cities and towns provided that any such city or town has a population of eight hundred (800) persons or less; and provided further, that the average circuit miles for each station on the system is more than one and one-quarter (1 1/4) miles.

Class Three. Livestock, poultry and unprocessed products of both; stocks of merchandise of all sorts, together with furniture and fixtures used therewith, except mobile homes; and all office or hotel furniture and fixtures.

Class Four. (a) All land, town and city lots, with improvements, and all trailers affixed to land owned, leased, or under contract or purchase by the trailer owner,

1 manufacturing and mining machinery, fixtures and supplies,  
2 except as otherwise provided by the constitution of Montana,  
3 and except as such property may be included in Class Five,  
4 Class Seven or Class Eight.

5 (b) Mobile homes without regard to the ownership of the  
6 land upon which they are situated, except those held by a  
7 distributor or dealer of mobile homes as part of his stock  
8 in trade, and except as such property may be included in  
9 Class Eight.

10 Class Five. (a) All moneys and credits, secured or  
11 unsecured, including all state, county, school district and  
12 other municipal bonds, warrants and securities, without any  
13 deduction or offset; provided, however, that the terms  
14 "moneys and credits" as herein used shall not embrace the  
15 moneyed capital employed in the banking business by any  
16 banking corporation or individual in this state.

17 (b) All poles, lines, transformers, transformer  
18 stations, meters, tools, improvements, machinery and other  
19 property used and owned by co-operative rural electrical and  
20 co-operative rural telephone associations organized under  
21 the laws of Montana except those within the incorporated  
22 limits of a city or town in which less than ninety-five per  
23 cent (95%) of the electric consumers and/or telephone users  
24 are served by a co-operative organization, and as to the  
25 property enumerated in this sub-section (b) within

1 incorporated limits of a city or town in which less than  
2 ninety-five per cent (95%) of the electric consumers or  
3 users will be served by a co-operative organization, such  
4 property shall be put in Class Two.

5 (c) All unprocessed agricultural products either on the  
6 farm or in storage, irrespective of whether said products  
7 are owned by the elevator, warehouse or flour mill owner or  
8 company storing the same, or any other person whomsoever,  
9 except all perishable fruits and vegetables in farm storage  
10 and owned by the producer, and excepting livestock and  
11 poultry and the unprocessed products of both.

12 (d) The dwelling house, and the lot on which it is  
13 erected, owned and occupied by any resident of the state,  
14 who has been honorably discharged from active service in any  
15 branch of the armed forces, who is rated one hundred per  
16 cent (100%) disabled due to a service-connected disability  
17 by the United States veterans administration or its  
18 successors.

19 In the event of the veteran's death, the dwelling  
20 house, and the lot on which it is erected, so long as the  
21 widow remains unmarried and the owner and occupant of the  
22 property, shall remain within this classification.

23 Class Six. Property formerly included in this class is  
24 now classified by section 84-308, R.C.M. 1947.

25 Class Seven. (a) All new industrial property. New

1 industrial property shall mean any new industrial plant,  
 2 including land, buildings, machinery and fixtures which, in  
 3 the determination of the state department of revenue, is  
 4 used by a new industry during the first three (3) years of  
 5 operation not having been assessed prior to July 1, 1961,  
 6 within the state of Montana. New industry shall mean any  
 7 person, corporation, firm, partnership, association, or  
 8 other group which establishes a new plant or plants in this  
 9 state for the operation of a new industrial endeavor, as  
 10 distinguished from a mere expansion, reorganization, or  
 11 merger of an existing industry or industries. Provided,  
 12 however, that new industrial property shall be limited to  
 13 industries that manufacture, mill, mine, produce, process or  
 14 fabricate materials, or do similar work in which capital and  
 15 labor are employed and in which materials unserviceable in  
 16 their natural state are extracted, processed or made fit for  
 17 use or are substantially altered or treated so as to create  
 18 commercial products or materials; and in no event shall the  
 19 term new industrial property be included to mean property  
 20 used by retail or wholesale merchants, commercial services  
 21 of any type, agriculture, trades or professions. And  
 22 provided further, that new industrial property shall not be  
 23 included to mean property which is used or employed in any  
 24 industrial plant which has been in operation in this state  
 25 for three (3) years or longer. Any person, corporation,

1 firm, partnership, association or other group seeking to  
 2 qualify its property for inclusion in this class shall make  
 3 application to the state department of revenue in such  
 4 manner and form as may be required by said department.

5 Class Eight. Any improvement on real property, trailers  
 6 affixed to land or mobile home belonging to any person who  
 7 qualifies under any one or more of the hereinafter set forth  
 8 categories, valued at not more than seventeen thousand five  
 9 hundred dollars (\$17,500), which is owned or under a  
 10 contract for deed, and which is actually occupied by:

11 (1) a widow sixty-two (62) years of age or older,  
 12 whether with or without minor dependent children, who  
 13 qualifies under the income limitations of (4), or

14 (2) a widower sixty-five (65) years of age or older,  
 15 whether with or without minor dependent children, who  
 16 qualifies under the income limitations of (4), or

17 (3) a widow with minor or dependent children regardless  
 18 of age, who qualifies under the income limitations of (4),  
 19 or

20 (4) a recipient of retirement benefits whose income  
 21 from all sources is not more than four thousand dollars  
 22 (\$4,000) for a single person and five thousand two hundred  
 23 dollars (\$5,200) for a married couple per annum. Provided,  
 24 further, that one who applies for classification of property  
 25 under this class must make an affidavit to the state

1 department of revenue on a form as may be provided by the  
2 state department of revenue supplied without cost to the  
3 applicant, as to his income, if applicable, as to his  
4 retirement benefits, if applicable, or, as to his marital  
5 status, if applicable, and to the fact that he or she  
6 actually occupies such improvements with right of the county  
7 welfare board to investigate the applicant, on the  
8 completion of the form, as to answers given on the form.  
9 Provided, further, that the value of said property shall not  
10 increase during the life of the recipient of retirement  
11 benefits or widow or widower covered under this class. For  
12 purposes of the affidavit required for classification of  
13 property under this class, it shall be sufficient if the  
14 applicant signs a statement swearing to or affirming the  
15 correctness of the information supplied, whether or not the  
16 statement is signed before a person authorized to administer  
17 oaths, and mails the application and statement to the  
18 department of revenue. This signed statement shall be  
19 treated as a statement under oath or equivalent affirmation  
20 for purposes of section 94-7-203, R.C.M. 1947, relating to  
21 the criminal offense of false swearing.

22 Class Nine. All Centrally assessed utility allocations  
23 except as provided in Class Two for rural telephones and  
24 Class Five (b) for cooperatives, and all other property not  
25 included in the eight (8) preceding classes."

STATE OF MONTANA

REQUEST NO. 116-75

FISCAL NOTE

Form BD-15

In compliance with a written request received Jan. 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 320 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to include centrally assessed utility allocations except rural telephones and cooperatives in class nine for property tax purposes.

FISCAL IMPACT:

Public utility property which is assessed by the state and allocated to the counties is not specifically included in any class under current law and is therefore assumed to be class nine property. Class nine includes property not included in the eight preceding classes. Thus, House Bill 320 merely clarifies current practice and would have no fiscal impact.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2/1/75

SECOND READING

MISSING

*House* BILL NO. 320

INTRODUCED BY *Thomas*

*Requested by Dept. of Revenue*

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classification for the purpose of taxation.

Class Two. All agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds except mobile homes, boats and all watercraft, harness, saddlery and robes and except as provided in Class Five (b) of this section, all poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property used and owned by all persons, firms, corporations, and other organizations which are engaged in the business of furnishing telephone communications, exclusively to rural areas, or to rural areas and cities and towns provided that any such city or town has a population of eight hundred (800) persons or less; and provided further, that the average circuit miles for each station on the system is more than one and one-quarter (1 1/4) miles.

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3 and except as such property may be included in Class Five,  
4 Class Seven or Class Eight.

5 (b) Mobile homes without regard to the ownership of the  
6 land upon which they are situated, except those held by a  
7 distributor or dealer of mobile homes as part of his stock  
8 in trade, and except as such property may be included in  
9 Class Eight.

10 Class Five. (a) All moneys and credits, secured or  
11 unsecured, including all state, county, school district and  
12 other municipal bonds, warrants and securities, without any  
13 deduction or offset; provided, however, that the terms  
14 "moneys and credits" as herein used shall not embrace the  
15 moneyed capital employed in the banking business by any  
16 banking corporation or individual in this state.

17 (b) All poles, lines, transformers, transformer  
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19 property used and owned by co-operative rural electrical and  
20 co-operative rural telephone associations organized under  
21 the laws of Montana except those within the incorporated  
22 limits of a city or town in which less than ninety-five per  
23 cent. (95%) of the electric consumers and/or telephone users  
24 are served by a co-operative organization, and as to the  
25 property enumerated in this sub-section (b) within

1 incorporated limits of a city or town in which less than  
2 ninety-five per cent (95%) of the electric consumers or  
3 users will be served by a co-operative organization, such  
4 property shall be put in Class Two.

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6 farm or in storage, irrespective of whether said products  
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12 (d) The dwelling house, and the lot on which it is  
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14 who has been honorably discharged from active service in any  
15 branch of the armed forces, who is rated one hundred per  
16 cent (100%) disabled due to a service-connected disability  
17 by the United States veterans administration or its  
18 successors.

19 In the event of the veteran's death, the dwelling  
20 house, and the lot on which it is erected, so long as the  
21 widow remains unmarried and the owner and occupant of the  
22 property, shall remain within this classification.

23 Class Six. Property formerly included in this class is  
24 now classified by section 84-308, R.C.M. 1947.

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 3 the determination of the state department of revenue, is  
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19 treated as a statement under oath or equivalent affirmation  
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21 the criminal offense of false swearing.

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23 except as provided in Class Two for rural telephones and  
24 Class Five (b) for cooperatives, and all other property not  
25 included in the eight (8) preceding classes."

1 HOUSE BILL NO. 320  
 2 INTRODUCED BY THOMAS  
 3 (REQUESTED BY DEPARTMENT OF REVENUE)  
 4

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 9 of this section, all poles, lines, transformers, transformer  
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18       (3) a widow with minor or dependent children regardless  
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23 Class Nine. All Centrally assessed utility allocations  
 24 AFTER DEDUCTIONS OF LOCALLY ASSESSED PROPERTIES AND except  
 25 as provided in Class Two for rural telephones and Class Five

1 (b) for cooperatives, and all other property not included in  
 2 the eight (8) preceding classes."

-End-