

1 Hauer BILL NO. 392  
 2 INTRODUCED BY Donnell Stephens  
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION  
 5 84-301, R.C.M. 1947, TO BROADEN THE DEFINITION OF PROPERTY  
 6 INCLUDABLE IN CLASS SEVEN AND TO AUTHORIZE GOVERNING BODIES  
 7 OF LOCAL GOVERNMENT UNITS TO CLASSIFY SUCH PROPERTY."  
 8

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

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

12 "84-301. Classification of property for taxation. For  
 13 the purpose of taxation the taxable property in the state  
 14 shall be classified as follows:

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

1 minerals, and the same shall be placed in this  
 2 classification for the purpose of taxation.

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

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

24 Class Four. (a) All land, town and city lots, with  
 25 improvements, and all trailers affixed to land owned,

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

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

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

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

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

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

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

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

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

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

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

6           (2) All new industrial property not included under  
 7 subsection (1) of this class owned, controlled or operated  
 8 by any person, corporation, firm, partnership, association,  
 9 or other group which establishes a new plant or plants in  
 10 this state that engage in the mechanical or chemical  
 11 transformation of materials or substances into new products  
 12 in the manner defined as manufacturing in the 1972 standard  
 13 industrial classification manual, prepared by the United  
 14 States office of management and budget. New industrial  
 15 property means any new industrial plant, including land,  
 16 buildings, machinery, and fixtures. Establishment of a new  
 17 plant means the establishment of a new plant or plants in  
 18 this state for the operation of a new industrial endeavor,  
 19 as distinguished from a mere expansion, reorganization, or  
 20 merger of an existing industry or industries. New  
 21 industrial property does not include property which is used  
 22 or employed in any industrial plant which has been in  
 23 operation in this state for three (3) years or longer. Any  
 24 person, corporation, firm, partnership, association, or  
 25 other group seeking to qualify its property for inclusion in

1 this class under this subsection shall make application to  
 2 the governing body of the local government unit affected by  
 3 the new development. The governing body of the local  
 4 government unit may approve or deny the applicants request  
 5 and if it approves may grant inclusion in this class for a  
 6 period not to exceed five (5) years. The department of  
 7 revenue shall accept the local government's decision and  
 8 classify the property accordingly.

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

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

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

21 (3) a widow with minor or dependent children regardless  
 22 of age, who qualifies under the income limitations of (4),  
 23 or

24 (4) a recipient of retirement benefits whose income  
 25 from all sources is not more than four thousand dollars

1 (\$4,000) for a single person and five thousand two hundred  
 2 dollars (\$5,200) for a married couple per annum. Provided,  
 3 further, that one who applies for classification of property  
 4 under this class must make an affidavit to the state  
 5 department of revenue on a form as may be provided by the  
 6 state department of revenue supplied without cost to the  
 7 applicant, as to his income, if applicable, as to his  
 8 retirement benefits, if applicable, or, as to his marital  
 9 status, if applicable, and to the fact that he or she  
 10 actually occupies such improvements with right of the county  
 11 welfare board to investigate the applicant, on the  
 12 completion of the form, as to answers given on the form.  
 13 Provided, further, that the value of said property shall not  
 14 increase during the life of the recipient of retirement  
 15 benefits or widow or widower covered under this class. For  
 16 purposes of the affidavit required for classification of  
 17 property under this class, it shall be sufficient if the  
 18 applicant signs a statement swearing to or affirming the  
 19 correctness of the information supplied, whether or not the  
 20 statement is signed before a person authorized to administer  
 21 oaths, and mails the application and statement to the  
 22 department of revenue. This signed statement shall be  
 23 treated as a statement under oath or equivalent affirmation  
 24 for purposes of section 94-7-203, R.C.M. 1947, relating to  
 25 the criminal offense of false swearing.

LC 0336

1           Class Nine. All property not included in the eight (8)  
2 preceding classes."

-End-

STATE OF MONTANA

REQUEST NO. 122-75

FISCAL NOTE

Form BD-15

In compliance with a written request received January 29, 19 75, there is hereby submitted a Fiscal Note for House Bill 392 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:

House Bill 392 broadens the definition of property includable in Class 7 and authorizes local governmental units to classify such property.

FISCAL IMPACT:

The potential effect of enactment of House Bill 392 is to decrease the property valuation of industrial property for property taxation. Enactment of House Bill 392 would allow certain new industrial properties to be valued at 7% of its assessed value rather than the current 30% level. It is impossible to estimate the magnitude of this effect however, since it pertains to future industrial property.

*Michael G. Billings*

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: February 3, 1975

Approved by Committee  
on Taxation

HOUSE BILL NO. 392

INTRODUCED BY DRISCOLL, LYNCH

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION 84-301, R.C.M. 1947, TO BROADEN THE DEFINITION OF PROPERTY INCLUDABLE IN CLASS SEVEN AND TO AUTHORIZE GOVERNING BODIES OF LOCAL GOVERNMENT UNITS TO CLASSIFY SUCH PROPERTY."

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 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,

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

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

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

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

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

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

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

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

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



1 Class Seven. (1) ~~(a)~~ All new industrial property. New  
 2 industrial property shall mean any new industrial plant,  
 3 including land, buildings, machinery and fixtures which, in  
 4 the determination of the state department of revenue, is  
 5 used by a new industry during the first three (3) years of  
 6 operation not having been assessed prior to July 1, 1961,  
 7 within the state of Montana. New industry shall mean any  
 8 person, corporation, firm, partnership, association, or  
 9 other group which establishes a new plant or plants in this  
 10 state for the operation of a new industrial endeavor, as  
 11 distinguished from a mere expansion, reorganization, or  
 12 merger of an existing industry or industries. Provided,  
 13 however, that new industrial property shall be limited to  
 14 industries that manufacture, mill, mine, produce, process or  
 15 fabricate materials, or do similar work in which capital and  
 16 labor are employed and in which materials unserviceable in  
 17 their natural state are extracted, processed or made fit for  
 18 use or are substantially altered or treated so as to create  
 19 commercial products or materials; INDUSTRIES THAT ENGAGE IN  
 20 THE MECHANICAL OR CHEMICAL TRANSFORMATION OF MATERIALS OR  
 21 SUBSTANCES INTO NEW PRODUCTS IN THE MANNER DEFINED AS  
 22 MANUFACTURING IN THE 1972 STANDARD INDUSTRIAL CLASSIFICATION  
 23 MANUAL, PREPARED BY THE UNITED STATES OFFICE OF MANAGEMENT  
 24 AND BUDGET; and in no event shall the term new industrial  
 25 property be included to mean property used by retail or

1 wholesale merchants, commercial services of any type,  
 2 agriculture, trades or professions. And provided further,  
 3 that new industrial property shall not be included to mean  
 4 property which is used or employed in any industrial plant  
 5 which has been in operation in this state for three (3)  
 6 years or longer. Any person, corporation, firm, partnership,  
 7 association or other group seeking to qualify its property  
 8 for inclusion in this class shall make application to the  
 9 state department of revenue in such manner and form as may  
 10 be required by said department.

11 ~~(2) All new industrial property not included under~~  
 12 ~~subsection (1) of this class owned, controlled or operated~~  
 13 ~~by any person, corporation, firm, partnership, association,~~  
 14 ~~or other group which establishes a new plant or plants in~~  
 15 ~~this state that engage in the mechanical or chemical~~  
 16 ~~transformation of materials or substances into new products~~  
 17 ~~in the manner defined as manufacturing in the 1972 standard~~  
 18 ~~industrial classification manual, prepared by the United~~  
 19 ~~States office of management and budget. New industrial~~  
 20 ~~property means any new industrial plant, including land,~~  
 21 ~~buildings, machinery, and fixtures. Establishment of a new~~  
 22 ~~plant means the establishment of a new plant or plants in~~  
 23 ~~this state for the operation of a new industrial endeavor,~~  
 24 ~~as distinguished from a mere expansion, reorganization, or~~  
 25 ~~merger of an existing industry or industries. New~~

~~1 industrial property does not include property which is used  
 2 or employed in any industrial plant which has been in  
 3 operation in this state for three (3) years or longer. Any  
 4 person, corporation, firm, partnership, association, or  
 5 other group seeking to qualify its property for inclusion  
 6 in this class under this subsection shall make application  
 7 to the governing body of the local government unit affected  
 8 by the new development. The governing body of the local  
 9 government unit may approve or deny the applicant's request  
 10 and if it approves may grant inclusion in this class for a  
 11 period not to exceed five (5) years. The department of  
 12 revenue shall accept the local government's decision and  
 13 classify the property accordingly.~~

14 (2) ANY PERSON, CORPORATION, FIRM, PARTNERSHIP,  
 15 ASSOCIATION, OR OTHER GROUP OWNING PROPERTY WHICH QUALIFIES  
 16 FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO  
 17 THE GOVERNING BODY OF THE COUNTY IN WHICH THE PROPERTY IS  
 18 LOCATED. THE GOVERNING BODY OF THE COUNTY MAY APPROVE OR  
 19 DENY THE APPLICANT'S REQUEST. IF APPROVED, INCLUSION IN  
 20 THIS CLASS MAY BE GRANTED FOR A PERIOD NOT TO EXCEED THREE  
 21 (3) YEARS.

22 Class Eight. Any improvement on real property, trailers  
 23 affixed to land or mobile home belonging to any person who  
 24 qualifies under any one or more of the hereinafter set forth  
 25 categories, valued at not more than seventeen thousand five

1 hundred dollars (\$17,500), which is owned or under a  
 2 contract for deed, and which is actually occupied by:

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

6 (2) a widower sixty-five (65) years of age or older,  
 7 whether with or without minor dependent children, who  
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9 (3) a widow with minor or dependent children regardless  
 10 of age, who qualifies under the income limitations of (4),  
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12 (4) a recipient of retirement benefits whose income  
 13 from all sources is not more than four thousand dollars  
 14 (\$4,000) for a single person and five thousand two hundred  
 15 dollars (\$5,200) for a married couple per annum. Provided,  
 16 further, that one who applies for classification of property  
 17 under this class must make an affidavit to the state  
 18 department of revenue on a form as may be provided by the  
 19 state department of revenue supplied without cost to the  
 20 applicant, as to his income, if applicable, as to his  
 21 retirement benefits, if applicable, or, as to his marital  
 22 status, if applicable, and to the fact that he or she  
 23 actually occupies such improvements with right of the county  
 24 welfare board to investigate the applicant, on the  
 25 completion of the form, as to answers given on the form.

1 Provided, further, that the value of said property shall not  
2 increase during the life of the recipient of retirement  
3 benefits or widow or widower covered under this class. For  
4 purposes of the affidavit required for classification of  
5 property under this class, it shall be sufficient if the  
6 applicant signs a statement swearing to or affirming the  
7 correctness of the information supplied, whether or not the  
8 statement is signed before a person authorized to administer  
9 oaths, and mails the application and statement to the  
10 department of revenue. This signed statement shall be  
11 treated as a statement under oath or equivalent affirmation  
12 for purposes of section 94-7-203, R.C.M. 1947, relating to  
13 the criminal offense of false swearing.

14 Class Nine. All property not included in the eight (8)  
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 14 industries that manufacture, mill, mine, produce, process or  
 15 fabricate materials, or do similar work in which capital and  
 16 labor are employed and in which materials unserviceable in  
 17 their natural state are extracted, processed or made fit for  
 18 use or are substantially altered or treated so as to create  
 19 commercial products or materials; INDUSTRIES THAT ENGAGE IN  
 20 THE MECHANICAL OR CHEMICAL TRANSFORMATION OF MATERIALS OR  
 21 SUBSTANCES INTO NEW PRODUCTS IN THE MANNER DEFINED AS  
 22 MANUFACTURING IN THE 1972 STANDARD INDUSTRIAL CLASSIFICATION  
 23 MANUAL, PREPARED BY THE UNITED STATES OFFICE OF MANAGEMENT  
 24 AND BUDGET; and in no event shall the term new industrial  
 25 property be included to mean property used by retail or

1 wholesale merchants, commercial services of any type,  
 2 agriculture, trades or professions. And provided further,  
 3 that new industrial property shall not be included to mean  
 4 property which is used or employed in any industrial plant  
 5 which has been in operation in this state for three (3)  
 6 years or longer. Any person, corporation, firm, partnership,  
 7 association or other group seeking to qualify its property  
 8 for inclusion in this class shall make application to the  
 9 state department of revenue in such manner and form as may  
 10 be required by said department.

11 ~~(2) All new industrial property not included under~~  
 12 ~~subsection (1) of this class owned, controlled or operated~~  
 13 ~~by any person, corporation, firm, partnership, association,~~  
 14 ~~or other group which establishes a new plant or plants in~~  
 15 ~~this state that engage in the mechanical or chemical~~  
 16 ~~transformation of materials or substances into new products~~  
 17 ~~in the manner defined as manufacturing in the 1972 standard~~  
 18 ~~industrial classification manual, prepared by the United~~  
 19 ~~States office of management and budget. New industrial~~  
 20 ~~property means any new industrial plant, including land,~~  
 21 ~~buildings, machinery, and fixtures. Establishment of a new~~  
 22 ~~plant means the establishment of a new plant or plants in~~  
 23 ~~this state for the operation of a new industrial endeavor,~~  
 24 ~~as distinguished from a mere expansion, reorganization, or~~  
 25 ~~merger of an existing industry or industries. New~~

~~1 industrial property does not include property which is used  
 2 or located in any industrial plant which has been in  
 3 operation in this state for three (3) years or longer, any  
 4 person, corporation, firm, partnership, association, or  
 5 other group seeking to qualify its property for inclusion  
 6 in this class under this subsection shall make application  
 7 to the governing body of the local government unit affected  
 8 by the new development. The governing body of the local  
 9 government unit may approve or deny the applicant's request  
 10 and if it approves may grant inclusion in this class for a  
 11 period not to exceed five (5) years. The department of  
 12 revenue shall accept the local government's decision and  
 13 classify the property accordingly.~~

14 (2) ANY PERSON, CORPORATION, FIRM, PARTNERSHIP,  
 15 ASSOCIATION, OR OTHER GROUP OWNING PROPERTY WHICH QUALIFIES  
 16 FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO  
 17 THE GOVERNING BODY OF THE COUNTY IN WHICH THE PROPERTY IS  
 18 LOCATED. THE GOVERNING BODY OF THE COUNTY MAY APPROVE OR  
 19 DENY THE APPLICANT'S REQUEST. IF APPROVED, INCLUSION IN  
 20 THIS CLASS MAY BE GRANTED FOR A PERIOD NOT TO EXCEED THREE  
 21 (3) YEARS.

22 Class Eight. Any improvement on real property, trailers  
 23 affixed to land or mobile home belonging to any person who  
 24 qualifies under any one or more of the hereinafter set forth  
 25 categories, valued at not more than seventeen thousand five

1 hundred dollars (\$17,500), which is owned or under a  
 2 contract for deed, and which is actually occupied by:

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

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

9 (3) a widow with minor or dependent children regardless  
 10 of age, who qualifies under the income limitations of (4),  
 11 or

12 (4) a recipient of retirement benefits whose income  
 13 from all sources is not more than four thousand dollars  
 14 (\$4,000) for a single person and five thousand two hundred  
 15 dollars (\$5,200) for a married couple per annum. Provided,  
 16 further, that one who applies for classification of property  
 17 under this class must make an affidavit to the state  
 18 department of revenue on a form as may be provided by the  
 19 state department of revenue supplied without cost to the  
 20 applicant, as to his income, if applicable, as to his  
 21 retirement benefits, if applicable, or, as to his marital  
 22 status, if applicable, and to the fact that he or she  
 23 actually occupies such improvements with right of the county  
 24 welfare board to investigate the applicant, on the  
 25 completion of the form, as to answers given on the form.

1 Provided, further, that the value of said property shall not  
2 increase during the life of the recipient of retirement  
3 benefits or widow or widower covered under this class. For  
4 purposes of the affidavit required for classification of  
5 property under this class, it shall be sufficient if the  
6 applicant signs a statement swearing to or affirming the  
7 correctness of the information supplied, whether or not the  
8 statement is signed before a person authorized to administer  
9 oaths, and mails the application and statement to the  
10 department of revenue. This signed statement shall be  
11 treated as a statement under oath or equivalent affirmation  
12 for purposes of section 94-7-203, R.C.M. 1947, relating to  
13 the criminal offense of false swearing.

14 Class Nine. All property not included in the eight (8)  
15 preceding classes."

-End-