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Haun BILL NO. 392 1 INTRODUCED BY 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTION Δ 84-301. R.C.M. 1947, TO BROADEN THE DEFINITION OF PROPERTY 5 INCLUDABLE IN CLASS SEVEN AND TO AUTHORIZE GOVERNING BODIES б OF LOCAL GOVERNMENT UNITS TO CLASSIFY SUCH PROPERTY." 7 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. Section 84-301, R.C.M. 1947, is amended to 10 read as follows: 11 "84-301. Classification of property for taxation. For 12 the purpose of taxation the taxable property in the state 13 shall be classified as follows: 14 Class One. The annual net proceeds of all mines and 15 mining claims, after deducting only the expenses specified 16 and allowed by section 84-5403; also where the right to 17 enter upon land, to explore or prospect, or dig for oil, 18 gas, coal or mineral is reserved in land or received by 19 mesne conveyance (exclusive of leasehold interests), devise 20 or succession by any person or corporation, the surface 21 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 1 this 2 classification for the purpose of taxation.

Class Two. All agricultural and other tools, implements 3 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) q 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 furnishing telephone communications, exclusively to rural 13 areas, or to rural areas and cities and towns provided that 14 any such city or town has a population of eight hundred 15 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.

Class Three. Livestock, poultry and unprocessed 19 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,

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INTRODUCED BILL

leased, or under contract or purchase by the trailer owner,

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

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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 poles, lines, transformers, transformer (b) A11 stations, meters, tools, improvements, machinery and other 19 20 property used and owned by co-operative rural electrical and 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 25 are served by a co-operative organization, and as to the property enumerated in this sub-section (b) within
 incorporated limits of a city or town in which less than
 ninety-five per cent (95%) of the electric consumers or
 users will be served by a co-operative organization, such
 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.

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

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

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- 3--

Class Seven. (1) (a) All new industrial property. New 1 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 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 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 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 14 industries that manufacture, mill, mine, produce, process or 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 18 use or are substantially altered or treated so as to create commercial products or materials; and in no event shall the 19 20 term new industrial property be included to mean property 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 2 firm, partnership, association or other group seeking to 3 qualify its property for inclusion in this class shall make application to the state department of revenue in such 4 5 manner and form as may be required by said department. 6 (2) All new industrial property not included under subsection (1) of this class owned, controlled or operated 7 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 industrial property does not include property which is used 21 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

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this class under this subsection shall make application to 1 2 the governing body of the local government unit affected by 3 the new development. The governing body of the local government unit may approve or deny the applicants request 4 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:

(1) a widow sixty-two (62) years of age or older,
whether with or without minor dependent children, who
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

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

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(\$4,000) for a single person and five thousand two hundred 1 2 dollars (\$5,200) for a married couple per annum. Provided, 3 further, that one who applies for classification of property under this class must make an affidavit to the state 4 department of revenue on a form as may be provided by the 5 6 state department of revenue supplied without cost to the applicant, as to his income, if applicable, as to his 7 retirement benefits, if applicable, or, as to his marital 8 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 increase during the life of the recipient of retirement 14 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 statement is signed before a person authorized to administer 20 21 oaths, and mails the application and statement to the department of revenue. This signed statement shall be 22 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.

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

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STATE OF MONTANA

REQUEST NO. ____122-75_____

FISCAL NOTE

Form BD-15

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

BUDGET DIRECTOR Office of Budget and Program Planning Date: February 3, 1975 1

Approved by	Committee
on <u>Taxation</u>	

INTRODUCED BY DRISCOLL, LYNCH 2 3 A BILL POK AN ACT ENTITLED: "AN ACT AMENDING SECTION а 5 84-301, R.C.M. 1547, TO BROADEN THE DEFINITION OF PROPERTY INCLUDABLE IN CLASS SEVEN AND TO AUTHORIZE GOVERNING BODIES 6 OF LOCAL GOVERNMENT UNITS TO CLASSIFY SUCH PROPERTY." 7 ъ BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 9 Section 1. Section 84-301, R.C.B. 1947, is amended to 10 11 read as follows: •84-301. Classification of property for taxation. Por 12 the purpose of taxation the taxable property in the state 13 14 shall be classified as follows: Class One. The annual net proceeds of all mines and 15 mining claims, after deducting only the expenses specified 16 17 and allowed by section 84-5403; also where the right to enter upon land, to explore or prospect, or dig for oil, 18 gas, coal or mineral is reserved in land or received by 19 mesne conveyance (exclusive of leasehold interests), devise 20 or succession by any person or corporation, the surface 21 22 title to which has passed to or remains in another, the state department of revenue shall determine the value of the 23 right to enter upon said tract of land for the purpose of 24 25 digging, exploring, or prospecting for gas, oil, coal or

HOUSE BILL NO. 392

minerals, and the same shall be placed in this
 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 machines and outfits used therewith, automobiles, motor 5 ń 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, and other organizations which are engaged in the business of 12 furnishing telephone communications, exclusively to rural 13 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 average circuit miles for each station on the system is more 17 18 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.

24 Class Pour. (a) All land, town and city lots, with 25 improvements, and all trailers affixed to land owned, -2- ES 392

SECOND READING

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léased, or under contract or purchase by the trailer owner,
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 except as otherwise provided by the constitution of Montana,
 and except as such property may be included in Class Pive,
 Class Seven or Class Eight.

(b) Mobile homes without regard to the ownership of the
land upon which they are situated, except those held by a
distributor or dealer of mobile homes as part of his stock
in trade, and except as such property may be included in
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13 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.

15 (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 Sontana except those within the incorporated 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
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users will be served by a co-operative organization, such
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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 truits and vegetables in farm storage 11 and owned by the producer, and excepting livestock and 12 poultry and the unprocessed products of both.

(d) The dwelling house, and the lot on which it is
erected, owned and occupied by any resident of the state,
who has been honorably discharged from active service in any
branch of the armed forces, who is rated one hundred per
cent (100%) disabled due to a service-connected disability
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In the event. of the veteran's death, the dwelling house, and the lot on which it is erected, so long as the widow remains unmarried and the owner and occupant of the property, shall remain within this classification.

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

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Class Seven. (1) (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 16 labor are employed and in which materials unserviceable in 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; INDUSTRIES THAT ENGAGE IN 19 THE MECHANICAL OR CHEMICAL TRANSFORMATION OF MATERIALS OR 20 SUBSTANCES INTO NEW PRODUCTS IN THE MANNER DEFINED AS 21 MANUFACTURING IN THE 1972 STANDARD INDUSTRIAL CLASSIFICATION 22 MANUAL, PREPARED BY THE UNITED STATES OFFICE OF MANAGEMENT 23 24 AND BUDGET; and in no event shall the term new industrial property be included to mean property used by retail or 25 HB 392 -5-

wholesale merchants, commercial services of any type, 1 agriculture, trades or professions. And provided further, 2 that new industrial property shall not be included to mean 3 property which is used or employed in any industrial plant tı. 5 which has been in operation in this state for three (3) 6 years or longer. Any person, corporation, firm, partnership, association or other group seeking to gualify its property 7 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 subcection (1) of this class owned, controlled or operated 13 by any person, corporation, firm, partnership, accordation, 14 or other group which establishes a new plant or plants is 15 this state that engage in the sechanical or chosical 16 transformation of materials or substances into new products in-the manner defined as manufacturing in the 1972 standard 17 18 industrial classification sanual, prepared by the United 15 States office of management and budget. New industrial 20 property scans any new industrial plant, including land, 21 buildinggy machinery, and fixtures. Betablishment of a new 22 plant means the octablichment of a new plant or plants in 23 this state for the operation of a new industrial endeavor, as distinguished from a sere expansion, reorganization, or 24 25 acreer of an existing industry or industries. New -6-HE 392

1	<u>àràrstrial proporty does not ipolude proporty thich is -used</u>
2	or stployed is any industrial plant. which has been in
3	eperation in this state for three (3) years or longer. And
4	person, corporation, firm, partnership, accociation, or
5	<u>ether group pecking to gualify its property for inclusion</u>
6	ipthipolage_upder_thic_subjection_shall_make_application
7	to the governing body of the local government unit_affected
٤	by the new development. The governing body of the loopl
9	gorogament whit may approve or deny the applicante request
10	and if it approves may grant inclusion in this place for a
11	period not to exceed five (5) - 7 cars. The department of
12	revenue_shall_accept_the_local_government's_decision_and
13	classify_the_property_accordingly_
13 14	Classify the property accordingly. (2) ANY PERSON, CORPORATION, PIRM, PARTNERSHIP,
14	(2) ANY PERSON, CORPORATION, PIRM, PARTNERSHIP,
14 15	(2) ANY FEASON, CORPORATION, PIRM, PARTHERSHIP, ASSOCIATION, OR OTHER GROUP OWNING PROPERTY WHICH QUALIFIES
14 15 16	(2) ANY PERSON, CORPORATION, PIRM, PARTMERSHIP, ASSOCIATION, OR OTHER GROUP ONNING PROPERTY WHICH QUALIPIES FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO
14 15 16 17	(2) ANY PERSON, CORPORATION, PIRM, PARTMERSHIP, ASSOCIATION, OR OTHER GROUP ONNING PROPERTY WHICH QUALIPIES FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO THE GOVERNING BODY OF THE COUNTY IN WHICH THE PROPERTY IS
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14 15 16 17 18 19 20	(2) ANY PERSON, CORPORATION, PIRE, PARTNERSHIP, ASSOCIATION, OR OTHER GROUP OWNING PROPERTY WHICH QUALIFIES FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO THE GOVERNING BODY OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED. THE GOVERNING BODY OF THE COUNTY MAY APPROVE OR DENY THE APPLICANT'S REQUEST. IF APPROVED, INCLUSION IN THIS CLASS BAY BE GRANTED FOR A PERIOD NOT TO EXCEED THREE
14 15 16 17 18 19 20 21	(2) ANY PERSON, CORPORATION, PIRE, PARTMERSHIP, ASSOCIATION, OR OTHER GROUP ONNING PROPERTY WHICH QUALIPIES FOR INCLUSION IN THIS CLASS SHALL ALSO MAKE APPLICATION TO THE GOVERNING BODY OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED. THE GOVERNING BODY OF THE COUNTY MAY APPROVE OF DENY THE APPLICANT'S REQUEST. IF APPROVED, INCLUSION IN THIS CLASS BAY BE GRANTED FOR A PERIOD NOT TO EXCEED THREE (3) YEARS.

25 categories, valued at not more than seventeen thousand five

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hundred dollars (\$17,500), which is owned or under a
 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

(4) a recipient of retirement benefits whose income 12 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 comple per annum. Provided, 16 further, that one who applies for classification of property under this class must make an affidavit to the state 17 department of revenue on a form as may be provided by the 18 state department of revenue supplied without cost to the 19 20 applicant, as to his income, if applicable, as to his retirement benefits, if applicable, or, as to his marital 21 status, if applicable, and to the fact that he or she 22 actually occupies such improvements with right of the county 23 welfare board to investigate the applicant, on the 24 completion of the form, as to answers given on the form. 25

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

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

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1	HOUSE BILL NO. 392
2	INTRODUCED BY DRISCOLL, LYNCH
3	
4	A BILL POK AN ACT ENTITLED: "AN ACT AMENDING SECTION
5	84-301, R.C.M. 1947, TO BRGADEN THE DEFINITION OF PROPERTY
6	INCLUDABLE IN CLASS SEVEN AND TO AUTHORIZE GOVERNING BODIES
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48 (b) All poles, lines, transformers, transformer 49 stations, meters, tools, improvements, machinery and other property used and owned by co-operative rural electrical and 20 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 are served by a co-operative organization, and as to the 25

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13 (d) The dwelling house, and the lot on which it is 14 enerthed, 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 (400%) disabled due to a service-connected disability 18 by the United States weterans 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.

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Class Seven. (1) (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 8 person, corporation, firm, partnership, association, or 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 13 however, that new industrial property shall be limited to 14 industries that manufacture, mill, mine, produce, process or fabricate materials. or do similar work in which capital and 15 labor are employed and in which materials unserviceable in 16 17 their natural state are extracted, processed or made fit for use or are substantially altered or treated so as to create 18 commercial products or materials; INDUSTRIES THAT ENGAGE IN 19 THE MECHANICAL OR CHEMICAL TRANSFORMATION OF MATERIALS OR 20 SUBSTANCES INTO NEW PRODUCTS IN THE MANNER DEFINED AS 21 22 MANUFACTURING IN THE 1972 STANDARD INDUSTRIAL CLASSIFICATION 23 MANUAL, PREPARED BY THE UNITED STATES OFFICE OF MANAGEMENT AND BUDGET: and in no event shall the term new industrial 24 property be included to mean property used by retail or 25 -5-HE 392

1 wholesale merchants, commercial services of any type, 2 agriculture, trades or professions. And provided further, that new industrial property shall not be included to mean 3 ų, property which is used or employed in any industrial plant 5 which has been in operation in this state for three (3) years or longer. Any person, corporation, firm, partnership, 6 association or other group seeking to qualify its property 7 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, firs, partnership, accoriation, 14 or other group which cotablishes a new plant or plants in 15 this state that engage in the sechepical 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 sagual, prepared by the United 19 States office of management and budget. New industrial 20 property seens any new industrial plant, including land, 21 buildings, pachinery, and finthres. Betablishment of a new 22 plant scans the ostablichment of a new plant or plants in 23 this state for the operation of a new industrial endeavor, 24 as distinguished from a sere expansion, reorganization, or 25 serger of an existing industry or industries. Now

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1	introtial presents dear not include property which is used
2	er seeleret is an industriel plant thish has been in
3	operation in this plate for three (3) years or longer, day
4	PARPER COPPORTION. firm, pertectably scoolation, or
5	other result orching to sublify its property for instructor
6	in this class water this subsortion shall make application
7	to the severate best of the local government shit affected
8	br the not development. The governing body of the legal
9	corponant mait per approve or dear the applicants request
10	and if approves hav great inclusion in this class for a
11	period not to encod five (5) years. The department of
12	rerease chall accept the local concerts decision and
13	classifi the property secondingly.
14	(2) ANY PERSON, CORPORATION, PIRE, PARTMERSHIP,
15	ASSOCIATION. OR OTHER GROUP OWNING PROPERTY WHICH QUALIPIES
16	POR 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 OF
19	DENX THE APPLICANT'S REQUEST. IF APPROVED, INCLUSION IN
20	THIS CLASS BAY BE GRANTED FOR A PERIOD NOT TO EXCEED THREE
21	(3) TEAES.
22	Class Eight. Any improvement on real property, trailers
23	affixed to land or mobile home belonging to any person who

qualifies under any one or more of the hereimafter set forth categories, valued at not more than seventeen thousand five

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

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

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

(3) a widow with minor or dependent children regardless 9 of age, who qualifies under the income limitations of (4), 10 11 0£

12 (4) a recipient of retirement benefits whose income 13 from all sources is not more than four thousand dollars (\$4.000) for a single person and five thousand two hundred 14 dollars (\$5,200) for a married couple per annum. Provided, 15 further, that one who applies for classification of property 16 under this class must make an affidavit to the state 17 department of revenue on a form as may be provided by the 18 19 state department of revenue supplied without cost to the applicant, as to his income, if applicable, as to his 20 retirement benefits, if applicable, or, as to his marital 21 22 status, if applicable, and to the fact that he or she 23 actually occupies such improvements with right of the county welfare board to investigate the applicant, on the 24 25 completion of the form, as to answers given on the form. -8-

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

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

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