

1 *Senate* BILL NO. *91*  
 2 INTRODUCED BY *Leibel Mrs McCallum Boyer*  
 3 *Ronny Lusk Neely, Mark Turnage*  
 4 *McClure Murphy* A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE

5 ELIGIBILITY CRITERIA FOR CLASS EIGHT PROPERTY TAX  
 6 CLASSIFICATION; AMENDING SECTION 84-301, R.C.M. 1947."

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  
 22 state department of revenue shall determine the value of the  
 23 right to enter upon said tract of land for the purpose of  
 24 digging, exploring, or prospecting for gas, oil, coal or  
 25 minerals, and the same shall be placed in this

1 classification for the purpose of taxation.

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

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

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

*SB 91*

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  
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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.

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 with appurtenant land not exceeding five  
 9 (5) acres, which together are assessed at not more than  
 10 seventeen thousand five hundred dollars (\$17,500), which  
 11 dwelling is owned or under a contract for deed, and which is  
 12 actually occupied by:

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

16 (2) a widower ~~sixty-five-(65)~~ sixty-two (62) years of  
 17 age or older, whether with or without minor dependent  
 18 children, who qualifies under the income limitations of (4),  
 19 or

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

23 (4) a recipient of retirement or disability benefits  
 24 whose income from all sources is not more than ~~four six~~  
 25 thousand dollars ~~(\$4,000)~~ (\$6,000) for a single person and

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1 ~~five--thousand--two--hundred--dollars--(\$5,200)~~ seven thousand  
 2 two hundred dollars (\$7,200) for a married couple per annum.  
 3 Provided, further, that one who applies for classification  
 4 of property under this class must make an affidavit to the  
 5 state department of revenue on a form as may be provided by  
 6 the 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.

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

-End-

## FISCAL NOTE

Form BD-15

In compliance with a written request received January 20, 19 75, there is hereby submitted a Fiscal Note for Senate Bill 91 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 revising eligibility criteria for Class 8 property tax classification by including up to 5 acres of land in assessed value of property by changing "value" to "assessed value"; by reducing a widower's age requirement to 62 years; by including persons receiving disability benefits; by raising income ceilings to \$6000 for a single person and \$7200 for a married couple. Eligibility for Class 8 property classification reduces property taxes by 50%.

## ASSUMPTIONS:

1. Under current law, Class 8 property has an average market value of \$12,500 and average assessed value of \$5000. Under proposed law, changing the value of \$17,500 to the assessed value of \$17,500 including land would have the effect of increasing average assessed value of newly eligible property to at least \$7,500.
2. Approximately 1000 more persons would be eligible for Class 8 property classification under the disability benefit provision; approximately 1600 more would be eligible under the increased income provision.
3. The increase in number of persons eligible under the lowered age provision would not be significant.
4. Newly eligible property will be added to Class 8 and removed from Class 4 in time for FY 76 taxation. The amount of Class 8 property will remain fairly constant after rising to the new level.
5. Six mills will be levied for universities in FY 76 and FY 77. As much as 8 mills may be necessary in support of public school permissive levy in FY 77. Average local mill levy will be 219 mills.

FISCAL IMPACT:	FY 76 6 mill levy	FY 77 if 6 mill levy	FY 77 if 14 mill levy
State tax collections on affected property under current law	\$ 35,100	\$ 35,100	\$ 81,900
State tax collection under proposed law	<u>17,550</u>	<u>17,550</u>	<u>40,950</u>
Decrease in collections	<u>\$ 17,550</u>	<u>\$ 17,550</u>	<u>\$ 40,950</u>

## LOCAL IMPACT:

Local government units would experience a loss in tax base of approximately \$2.9 million statewide. The fixed 40 mill county levy would raise approximately \$117,000 less statewide. The revenue loss to any one county would depend on the amount of newly eligible Class 8 property.

*Michael Billings*

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: January 23, 1975

Approved by Committee  
on Taxation

SENATE BILL NO. 91

INTRODUCED BY SEIBEL, TOWE, MCCALLUM,  
BOYLAN, ROMNEY, GRAHAM, HEALY, MATHERS, TURNAGE, MCOMBER,  
MURPHY

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21 In the event of the veteran's death, the dwelling  
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 23 widow remains unmarried and the owner and occupant of the  
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1 now classified by section 84-308, R.C.M. 1947.

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7 Class Eight. Any improvement on real property, trailers  
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9 qualifies under any one or more of the hereinafter set forth  
10 categories, valued with appurtenant land not exceeding five  
11 (5) acres, which together are assessed at not more than  
12 seventeen thousand five hundred dollars (\$17,500), which  
13 dwelling is owned or under a contract for deed, and which is  
14 actually occupied by OR MAINTAINED AS THE PRIMARY  
15 RESIDENTIAL DWELLING OF:

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17 whether with or without minor dependent children, who  
18 qualifies under the income limitations of (4), or

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20 age or older, whether with or without minor dependent  
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24 of age, who qualifies under the income limitations of (4),  
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1 (4) a recipient OR RECIPIENTS of retirement or  
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 3 more than four ~~six thousand-dollars (\$4,000) (\$6,000) for--a~~  
 4 ~~single-person-and-five-thousand-two-hundred-dollars-(\$5,200)~~  
 5 seven thousand two FIVE hundred dollars (\$7,200) for-a  
 6 married-couple-per-annum (\$7,500) TOTAL PER ANNUM WHETHER  
 7 SAID DWELLING IS OCCUPIED BY A SINGLE PERSON OR A MARRIED  
 8 COUPLE. Provided, further, that one who applies for  
 9 classification of property under this class must make an  
 10 affidavit to the state department of revenue on a form as  
 11 may be provided by the state department of revenue supplied  
 12 without cost to the applicant, as to his income, if  
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 14 or, as to his marital status, if applicable, and to the fact  
 15 that he or she actually occupies OR MAINTAINS AS HIS OR HER  
 16 PRIMARY RESIDENTIAL DWELLING such LAND AND improvements with  
 17 right of the county welfare board to investigate the  
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 22 ~~under this class.~~ For purposes of the affidavit required  
 23 for classification of property under this class, it shall be  
 24 sufficient if the applicant signs a statement swearing to or  
 25 affirming the correctness of the information supplied,

1 whether or not the statement is signed before a person  
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THIRD READING

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12 seventeen thousand five hundred dollars (\$17,500), which  
13 dwelling is owned or under a contract for deed, and which is  
14 actually occupied by OR MAINTAINED AS THE PRIMARY  
15 RESIDENTIAL DWELLING OF:

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

19 (2) a widower ~~sixty-five-(65)~~ sixty-two (62) years of  
20 age or older, whether with or without minor dependent  
21 children, who qualifies under the income limitations of (4),  
22 or

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

1 (4) a recipient OR RECIPIENTS of retirement OR  
2 disability benefits whose income from all sources is not  
3 more than ~~four six thousand-dollars (\$4,000) (\$6,900)~~ ~~for--a~~  
4 ~~single-person-and-five-thousand-two-hundred-dollars-(\$5,200)~~  
5 seven thousand two FIVE hundred dollars (\$7,200) for-a  
6 married-couple-per-annum (\$7,500) TOTAL PER ANNUM WHETHER  
7 SAID DWELLING IS OCCUPIED BY A SINGLE PERSON OR A MARRIED  
8 COUPLE. Provided, further, that one who applies for  
9 classification of property under this class must make an  
10 affidavit to the state department of revenue on a form as  
11 may be provided by the state department of revenue supplied  
12 without cost to the applicant, as to his income, if  
13 applicable, as to his retirement benefits, if applicable,  
14 or, as to his marital status, if applicable, and to the fact  
15 that he or she actually occupies OR MAINTAINS AS HIS OR HER  
16 PRIMARY RESIDENTIAL DWELLING, such LAND AND improvements  
17 with right of the county welfare board to investigate the  
18 applicant, on the completion of the form, as to answers  
19 given on the form. ~~Provided, further, that the value of~~  
20 ~~said property shall not increase during the life of the~~  
21 ~~recipient of retirement benefits or widow or widower covered~~  
22 ~~under this class.~~ PROVIDED, FURTHER, THE ASSESSED VALUE OF  
23 SAID PROPERTY SHALL NOT BE INCREASED DURING THE LIFE OF THE  
24 RECIPIENT OF RETIREMENT BENEFITS OR WIDOW OR WIDOWER COVERED  
25 UNDER THIS CLASS, UNLESS THE OWNER-RESIDENT MAKES A

1 SUBSTANTIAL IMPROVEMENT IN THE DWELLING. For purposes of the  
2 affidavit required for classification of property under this  
3 class, it shall be sufficient if the applicant signs a  
4 statement swearing to or affirming the correctness of the  
5 information supplied, whether or not the statement is signed  
6 before a person authorized to administer oaths, and mails  
7 the application and statement to the department of revenue.  
8 This signed statement shall be treated as a statement under  
9 oath or equivalent affirmation for purposes of section  
10 94-7-203, R.C.M. 1947, relating to the criminal offense of  
11 false swearing.

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

-End-

HOUSE OF REPRESENTATIVES

March 20, 1975

HOUSE COMMITTEE ON TAXATION AMENDMENT TO SENATE BILL 91

Amend in the third reading copy as follows:

1. Amend page 6, section 1, class eight, line 11.  
Following: "together"  
Strike: "are assessed at"  
Insert: "have a market value of"
2. Amend page 6, section 1, class eight, line 12.  
Strike: "seventeen thousand five hundred dollars  
(\$17,500)"  
Insert: "thirty thousand dollars (\$30,000)"
3. Amend page 6, section 1, class eight, line 14.  
Following: "occupied"  
Strike: "by OR MAINTAINED"  
Insert: "for at least ten (10) months per year"

AS SO AMENDED  
BE CONCURRED IN

March 25, 1975

HOUSE OF REPRESENTATIVES

Committee of the Whole Amendment to SENATE BILL NO. 91,  
third reading copy as follows:

1. Amend page 6, section 1, line 12

Strike: "thirty thousand dollars (\$30,000)"

Insert: "twenty seven thousand five hundred dollars (\$27,500)"

2. Amend page 7, section 1, line 3 through 6

Following: "more than"

Strike: "seven thousand FIVE hundred dollars (\$7,500)"

Insert "six thousand dollars (\$6,000) for a single person and  
six thousand eight hundred dollars (\$6,800) for a  
married couple"

AND AS SO AMENDED

BE CONCURRED IN

SENATE BILL NO. 91

INTRODUCED BY SEIBEL, TOWE, MCCALLUM,

BOYLAN, ROMNEY, GRAHAM, HEALY, MATHERS, TURNAGE, MCOMBER,

MURPHY

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE ELIGIBILITY CRITERIA FOR CLASS EIGHT PROPERTY TAX CLASSIFICATION; AMENDING SECTION 84-301, R.C.M. 1947."

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

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

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

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

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

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

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

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

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

25 Class Six. Property formerly included in this class is

1 now classified by section 84-308, R.C.M. 1947.

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

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

7 Class Eight. Any improvement on real property, trailers  
8 affixed to land or mobile home belonging to any person who  
9 qualifies under any one or more of the hereinafter set forth  
10 categories, valued with appurtenant land not exceeding five  
11 (5) acres, which together are--assessed-at HAVE A MARKET  
12 VALUE OF not more than seventeen--thousand--five--hundred  
13 dollars---~~(\$17,500)~~ THIRTY--THOUSAND--DOLLARS---~~(\$30,000)~~  
14 TWENTY-SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$27,500), which  
15 dwelling is owned or under a contract for deed, and which is  
16 actually occupied by OR-MAINTAINED FOR AT LEAST TEN (10)  
17 MONTHS PER YEAR AS THE PRIMARY RESIDENTIAL DWELLING OF:

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

21 (2) a widower ~~sixty-five-(65)~~ sixty-two (62) years of  
22 age or older, whether with or without minor dependent  
23 children, who qualifies under the income limitations of (4),  
24 or

25 (3) a widow with minor or dependent children

1 regardless of age, who qualifies under the income  
2 limitations of (4), or

3 (4) a recipient OR RECIPIENTS of retirement or  
4 disability benefits whose income from all sources is not  
5 more than ~~four six thousand-dollars (\$4,000) (\$6,000) for-a~~  
6 ~~single-person-and-five-thousand-two-hundred-dollars-(\$5,200)~~  
7 ~~seven-thousand-two--FIVE hundred--dollars--(\$7,200) for--a~~  
8 ~~married--couple--per--annum (\$7,500) SIX THOUSAND DOLLARS~~  
9 ~~(\$6,000) FOR A SINGLE PERSON AND SIX THOUSAND EIGHT HUNDRED~~  
10 ~~DOLLARS (\$6,800) FOR A MARRIED COUPLE TOTAL PER ANNUM~~  
11 ~~WHETHER SAID DWELLING IS OCCUPIED BY A SINGLE PERSON OR A~~  
12 ~~MARRIED COUPLE.~~ Provided, further, that one who applies for  
13 classification of property under this class must make an  
14 affidavit to the state department of revenue on a form as  
15 may be provided by the state department of revenue supplied  
16 without cost to the applicant, as to his income, if  
17 applicable, as to his retirement benefits, if applicable,  
18 or, as to his marital status, if applicable, and to the fact  
19 that he or she actually occupies OR MAINTAINS AS HIS OR HER  
20 PRIMARY RESIDENTIAL DWELLING, such LAND AND improvements  
21 with right of the county welfare board to investigate the  
22 applicant, on the completion of the form, as to answers  
23 given on the form. ~~Provided, further, that the value of~~  
24 ~~said property shall not increase during the life of the~~  
25 ~~recipient of retirement benefits or widow or widower covered~~

1 ~~under-this-class~~ PROVIDED, FURTHER, THE ASSESSED VALUE OF  
2 SAID PROPERTY SHALL NOT BE INCREASED DURING THE LIFE OF THE  
3 RECIPIENT OF RETIREMENT BENEFITS OR WIDOW OR WIDOWER COVERED  
4 UNDER THIS CLASS, UNLESS THE OWNER-RESIDENT MAKES A  
5 SUBSTANTIAL IMPROVEMENT IN THE DWELLING. For purposes of  
6 the affidavit required for classification of property under  
7 this class, it shall be sufficient if the applicant signs a  
8 statement swearing to or affirming the correctness of the  
9 information supplied, whether or not the statement is signed  
10 before a person authorized to administer oaths, and mails  
11 the application and statement to the department of revenue.  
12 This signed statement shall be treated as a statement under  
13 oath or equivalent affirmation for purposes of section  
14 94-7-203, R.C.M. 1947, relating to the criminal offense of  
15 false swearing.

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

-End-