

HOUSE BILL NO. 198

INTRODUCED BY RAMIREZ, B. BROWN, CRIPPEN,
M. WILLIAMS, KEENAN, SWITZER, DEVLIN

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

IN THE HOUSE

January 16, 1985	Introduced and referred to Committee on Taxation.
January 17, 1985	Fiscal Note requested.
January 23, 1985	Fiscal Note returned.
March 28, 1985	Committee recommend bill do pass as amended. Report adopted.
March 29, 1985	Bill printed and placed on members' desks.
March 30, 1985	Second reading, do pass. Considered correctly engrossed.
April 1, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

April 3, 1985	Introduced and referred to Committee on Taxation.
April 22, 1985	Committee recommend bill be concurrent in as amended. Report adopted. New Fiscal Note requested. New Fiscal Note returned.

April 23, 1985

Motion pass consideration.

April 25, 1985

Second reading, concurred in
as amended.

Third reading, concurred in.
Ayes, 49; Noes, 0.

Returned to House with
amendments.

IN THE HOUSE

April 25, 1985

Received from Senate.

On motion, rules suspended to
allow Senate Amendments on
second reading.

Second reading, amendments
concurred in.

Third reading, amendments
concurred in.

Sent to enrolling.

Reported correctly enrolled.

1 HOUSE BILL NO. 198
 2 INTRODUCED BY Ramsey / Bob Brown / Ryan Williams
 3 Kevin D. Smith

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW ZERO PERCENT
 5 INCREASE IN THE STATEWIDE TAXABLE VALUE OF PROPERTY IN CLASS
 6 THREE, CLASS FOUR, AND CLASS TWELVE DUE TO THE EFFECTS OF
 7 REAPPRAISAL; AMENDING SECTIONS 15-6-133, 15-6-134, AND
 8 15-6-142, MCA."

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

11 Section 1. Section 15-6-133, MCA, is amended to read:

12 "15-6-133. Class three property -- description --
 13 taxable percentage. (1) Class three property includes
 14 agricultural land as defined in 15-7-202.

15 (2) Class three property is taxed at ~~30%~~ the taxable
 16 percentage rate "P" of its productive capacity.

17 (3) Until July 1, 1986, the taxable percentage rate
 18 "P" for class three property is 30%.

19 (4) Prior to July 1, 1986, the department of revenue
 20 shall determine the taxable percentage rate "P" applicable
 21 to class three property for the revaluation cycle beginning
 22 January 1, 1986, as follows:

23 (a) The director of the department of revenue shall
 24 certify to the governor before July 1, 1986, the percentage
 25 by which the appraised value of all property in the state

1 classified under class three as of January 1, 1986, has
 2 increased due to the revaluation conducted under 15-7-111.
 3 This figure is the "certified statewide percentage
 4 increase".

5 (b) The taxable value of property in class three is
 6 determined as a function of the certified statewide
 7 percentage increase in accordance with the table shown
 8 below.

9 (c) This table limits the statewide increase in
 10 taxable valuation resulting from reappraisal to 0%. In
 11 calculating the percentage increase, the department may not
 12 consider agricultural use changes during calendar year 1985.

13 (d) The taxable percentage must be calculated by
 14 interpolation to coincide with the nearest whole number
 15 certified statewide percentage increase from the following
 16 table:

<u>Certified Statewide</u>	<u>Class Three Taxable</u>
<u>Percentage Increase</u>	<u>Percentage "P"</u>
<u>0</u>	<u>30.00</u>
<u>10</u>	<u>27.27</u>
<u>20</u>	<u>25.00</u>
<u>30</u>	<u>23.08</u>
<u>40</u>	<u>21.43</u>
<u>50</u>	<u>20.00</u>

25 (5) After July 1, 1986, no adjustment may be made by

1 the department to the taxable percentage rate "P" until a
 2 revaluation has been made as provided in 15-7-111."

3 Section 2. Section 15-6-134, MCA, is amended to read:
 4 "15-6-134. Class four property -- description --
 5 taxable percentage. (1) Class four property includes:

6 (a) all land except that specifically included in
 7 another class;

8 (b) all improvements except those specifically
 9 included in another class;

10 (c) the first \$35,000 or less of the market value of
 11 any improvement on real property and appurtenant land not
 12 exceeding 5 acres owned or under contract for deed and
 13 actually occupied for at least 10 months a year as the
 14 primary residential dwelling of:

15 (i) a widow or widower 62 years of age or older who
 16 qualifies under the income limitations of (iii) of this
 17 subsection;

18 (ii) a widow or widower of any age with dependent
 19 children who qualifies under the income limitations of (iii)
 20 of this subsection; or

21 (iii) a recipient or recipients of retirement or
 22 disability benefits whose total income from all sources
 23 including otherwise tax-exempt income of all types is not
 24 more than \$8,000 for a single person or \$10,000 for a
 25 married couple;

1 (d) all golf courses, including land and improvements
 2 actually and necessarily used for that purpose, that:

3 (i) consist of at least 9 holes and not less than
 4 3,000 lineal yards; and

5 (ii) were used as a golf course on January 1, 1979, and
 6 were owned by a nonprofit Montana corporation.

7 (2) Class four property is taxed as follows:

8 (a) Except as provided in 15-24-1402 or 15-24-1501,
 9 property described in subsections (1)(a) and (1)(b) is taxed
 10 at 0.55% the taxable percentage rate "P" of its market
 11 value.

12 (b) Property described in subsection (1)(c) is taxed
 13 at 0.55% the taxable percentage rate "P" of its market value
 14 multiplied by a percentage figure based on income and
 15 determined from the following table:

	Income	Income	Percentage
	Single Person	Married Couple	Multiplier
16	\$0 - \$1,000	\$0 - \$1,000	0%
17	1,001 - 2,000	1,001 - 2,000	10%
18	2,001 - 2,800	2,001 - 3,000	20%
19	2,801 - 3,600	3,001 - 4,000	30%
20	3,601 - 4,400	4,001 - 5,000	40%
21	4,401 - 5,200	5,001 - 6,000	50%
22	5,201 - 6,000	6,001 - 7,000	60%
23	6,001 - 6,800	7,001 - 8,000	70%
24			
25			

1	6,801 - 7,600	8,001 - 9,000	80%
2	7,601 - 8,000	9,001 - 10,000	90%

3 (c) Property described in subsection (1)(d) is taxed
 4 at one-half the taxable percentage rate "P" established in
 5 subsection (2)(a) ~~7-01-4-275%~~.

6 (3) Until July 1, 1986, the taxable percentage rate
 7 "P" for class four property is 8.55%.

8 (4) Prior to July 1, 1986, the department of revenue
 9 shall determine the taxable percentage rate "P" applicable
 10 to class four property for the revaluation cycle beginning
 11 January 1, 1986, as follows:

12 (a) The director of the department of revenue shall
 13 certify to the governor before July 1, 1986, the percentage
 14 by which the appraised value of all property in the state
 15 classified under class four as of January 1, 1986, has
 16 increased due to the revaluation conducted under 15-7-111.
 17 This figure is the certified statewide percentage increase.

18 (b) The taxable value of property in class four is
 19 determined as a function of the certified statewide
 20 percentage increase in accordance with the table shown
 21 below.

22 (c) This table limits the statewide increase in
 23 taxable valuation resulting from reappraisal to 0%. In
 24 calculating the percentage increase, the department may not
 25 consider changes resulting from new construction, additions,

1 or deletions during calendar year 1985.

2 (d) The taxable percentage must be calculated by
 3 interpolation to coincide with the nearest whole number
 4 certified statewide percentage increase from the following
 5 table:

6	<u>Certified Statewide</u>	<u>Class Four Taxable</u>
7	<u>Percentage Increase</u>	<u>Percentage "P"</u>
8	<u>0</u>	<u>8.55</u>
9	<u>10</u>	<u>7.77</u>
10	<u>20</u>	<u>7.12</u>
11	<u>30</u>	<u>6.57</u>
12	<u>40</u>	<u>6.10</u>
13	<u>50</u>	<u>5.70</u>
14	<u>60</u>	<u>5.34</u>
15	<u>70</u>	<u>5.02</u>
16	<u>80</u>	<u>4.75</u>
17	<u>90</u>	<u>4.50</u>
18	<u>100</u>	<u>4.27</u>
19	<u>110</u>	<u>4.07</u>
20	<u>120</u>	<u>3.88</u>
21	<u>130</u>	<u>3.71</u>
22	<u>140</u>	<u>3.56</u>
23	<u>150</u>	<u>3.42</u>
24	<u>160</u>	<u>3.28</u>
25	<u>170</u>	<u>3.16</u>

1	<u>180</u>	<u>3.05</u>
2	<u>190</u>	<u>2.94</u>
3	<u>200</u>	<u>2.85</u>
4	<u>210</u>	<u>2.75</u>
5	<u>220</u>	<u>2.67</u>
6	<u>230</u>	<u>2.59</u>
7	<u>240</u>	<u>2.51</u>
8	<u>250</u>	<u>2.44</u>
9	<u>260</u>	<u>2.37</u>
10	<u>270</u>	<u>2.31</u>
11	<u>280</u>	<u>2.25</u>
12	<u>290</u>	<u>2.19</u>
13	<u>300</u>	<u>2.13</u>

14 (5) After July 1, 1986, no adjustment may be made by
 15 the department to the taxable percentage rate "P" until a
 16 revaluation has been made as provided in 15-7-111."

17 Section 3. Section 15-6-142, MCA, is amended to read:

18 "15-6-142. Class twelve property -- description --
 19 taxable percentage. (1) Class twelve property includes:

20 (a) a trailer or mobile home used as a residence
 21 except when:

22 (i) held by a distributor or dealer of trailers or
 23 mobile homes as his stock in trade; or

24 (ii) specifically included in another class;

25 (b) the first \$35,000 or less of the market value of a

1 trailer or mobile home used as a residence and actually
 2 occupied for at least 10 months a year as the primary
 3 residential dwelling of:

4 (i) a widow or widower 62 years of age or older who
 5 qualifies under the income limitations of (iii) of this
 6 subsection;

7 (ii) a widow or widower of any age with dependent
 8 children who qualifies under the income limitations of (iii)
 9 of this subsection; or

10 (iii) a recipient or recipients of retirement or
 11 disability benefits whose total income from all sources
 12 including otherwise tax-exempt income of all types is not
 13 more than \$8,000 for a single person or \$10,000 for a
 14 married couple.

15 (2) Class twelve property is taxed as follows:

16 (a) Property described in subsection (1)(a) that is
 17 not of the type described in subsection (1)(b) is taxed at
 18 8-55% the taxable percentage rate "P" described in 15-6-134
 19 of its market value.

20 (b) Property described in subsection (1)(b) is taxed
 21 at 8-55% the taxable percentage rate "P" described in
 22 15-6-134 of its market value multiplied by a percentage
 23 figure based on income and determined from the table
 24 established in subsection (2)(b) of 15-6-134."

25 NEW SECTION. Section 4. Extension of authority. Any

LC 0743/01

1 existing authority of the department of revenue to make
2 rules on the subject of the provisions of this act is
3 extended to the provisions of this act.

-End-

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN 128-85

Form BD-15

In compliance with a written request received January 17 19 85, there is hereby submitted a Fiscal Note for H.B. 198 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). 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:

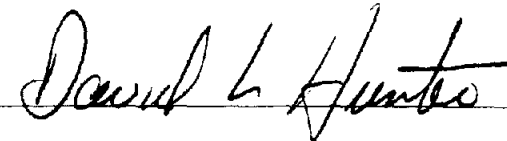
An act to allow zero percent increase in the statewide taxable value of property in class three, class four, and class twelve due to the effects of reappraisal.

FISCAL IMPACT:

The intent of this proposal is to prevent an increase in the tax burden borne by real property. In the absence of this change, new values placed on the tax rolls as a result of reappraisal may significantly increase the share of the total tax dollar paid by real property. Since the mechanism of the bill involves the statewide change in value, there will necessarily be local shifts depending on whether the local change in taxable value due to reappraisal is larger or smaller than the statewide change. Local mill levies (tax rates) would then change in order to hold revenue at current level and, thus, produce a local shift in tax burden.

POTENTIAL CONFLICTS:

There are a number of bills before the legislature which deal with the classification system. Coordination of sections will be necessary to assure that the class references in this bill are harmonized with any of these bills which are approved.



BUDGET DIRECTOR
Office of Budget and Program Planning

Date: Jan 23, 1985

HB 198

STATE OF MONTANA
FISCAL NOTE

Amended
REQUEST NO. FNN128-85
Form BD-15

In compliance with a written request received April 22, 19 85, there is hereby submitted a Fiscal Note for H.B. 198 Amended pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). 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

An act to allow ~~zero~~ a five percent increase in the statewide taxable value of property in class three, class four, and class twelve due to the effects of reappraisal.

ASSUMPTIONS

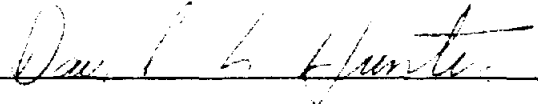
- 1) The taxable value of the State under current law will be \$2,444,893,000 in FY87.
- 2) The proposal as amended will allow a 5% increase in the taxable value of classes 3, 4 & 12.
- 3) The base taxable values by class will remain at the tax year 1984 levels of:
 - Class 3 - \$147,314,267
 - Class 4 - \$633,535,660
 - Class 12 - \$ 23,613,582
- 4) Mill levies are assumed constant at 6 mills for universities, 45 mills for the school foundation program and 216 mills for local governments.

AFFECT ON REVENUE

	Under Current Law	FY87 Under Proposed Law	Difference
University Levy	14,669,358	14,910,697	241,339
School Foundation	110,020,185	111,830,228	1,810,043
TOTAL REVENUE	124,689,543	126,740,925	2,051,382

AFFECT ON COUNTY OR OTHER LOCAL REVENUE

Revenue to local governments will increase by approximately \$8.7 million in FY87.


BUDGET DIRECTOR
Office of Budget and Program Planning
Date: April 22, 1985
HB 198 Amended

APPROVED BY COMMITTEE
ON TAXATION

HOUSE BILL NO. 198

INTRODUCED BY RAMIREZ, B. BROWN, CRIPPEN,

M. WILLIAMS, KEENAN, SWITZER, DEVLIN

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW ZERO A FIVE PERCENT INCREASE IN THE STATEWIDE TAXABLE VALUE OF PROPERTY IN CLASS THREE, CLASS FOUR, AND CLASS TWELVE DUE TO THE EFFECTS OF REAPPRAISAL; AMENDING SECTIONS 15-6-133, 15-6-134, AND 15-6-142, MCA."

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

Section 1. Section 15-6-133, MCA, is amended to read:

"15-6-133. Class three property -- description -- taxable percentage. (1) Class three property includes agricultural land as defined in 15-7-202.

(2) Class three property is taxed at 30% the taxable percentage rate "P" of its productive capacity.

(3) Until July 1, 1986, the taxable percentage rate "P" for class three property is 30%.

(4) Prior to July 1, 1986, the department of revenue shall determine the taxable percentage rate "P" applicable to class three property for the revaluation cycle beginning January 1, 1986, as follows:

(a) The director of the department of revenue shall

certify to the governor before July 1, 1986, the percentage by which the appraised value of all property in the state classified under class three as of January 1, 1986, has increased due to the revaluation conducted under 15-7-111. This figure is the "certified statewide percentage increase".

(b) The taxable value of property in class three is determined as a function of the certified statewide percentage increase in accordance with the table shown below.

(c) This table limits the statewide increase in taxable valuation resulting from reappraisal to 0% 5%. In calculating the percentage increase, the department may not consider agricultural use changes during calendar year 1985.

(d) The taxable percentage must be calculated by interpolation to coincide with the nearest whole number certified statewide percentage increase from the following table:

<u>Certified Statewide</u>	<u>Class Three Taxable</u>
<u>Percentage Increase</u>	<u>Percentage "P"</u>
<u>0</u>	<u>30.00 31.50</u>
<u>10</u>	<u>27.27 28.63</u>
<u>20</u>	<u>25.00 26.25</u>
<u>30</u>	<u>23.00 24.23</u>
<u>40</u>	<u>21.43 22.50</u>



1 50 ~~20-00~~ 21.00
 2 (5) After July 1, 1986, no adjustment may be made by
 3 the department to the taxable percentage rate "P" until a
 4 reevaluation has been made as provided in 15-7-111."

5 Section 2. Section 15-6-134, MCA, is amended to read:
 6 "15-6-134. Class four property -- description --
 7 taxable percentage. (1) Class four property includes:

8 (a) all land except that specifically included in
 9 another class;

10 (b) all improvements except those specifically
 11 included in another class;

12 (c) the first \$35,000 or less of the market value of
 13 any improvement on real property and appurtenant land not
 14 exceeding 5 acres owned or under contract for deed and
 15 actually occupied for at least 10 months a year as the
 16 primary residential dwelling of:

17 (i) a widow or widower 62 years of age or older who
 18 qualifies under the income limitations of (iii) of this
 19 subsection;

20 (ii) a widow or widower of any age with dependent
 21 children who qualifies under the income limitations of (iii)
 22 of this subsection; or

23 (iii) a recipient or recipients of retirement or
 24 disability benefits whose total income from all sources
 25 including otherwise tax-exempt income of all types is not

1 more than \$8,000 for a single person or \$10,000 for a
 2 married couple;

3 (d) all golf courses, including land and improvements
 4 actually and necessarily used for that purpose, that:

5 (i) consist of at least 9 holes and not less than
 6 3,000 lineal yards; and

7 (ii) were used as a golf course on January 1, 1979, and
 8 were owned by a nonprofit Montana corporation.

9 (2) Class four property is taxed as follows:

10 (a) Except as provided in 15-24-1402 or 15-24-1501,
 11 property described in subsections (1)(a) and (1)(b) is taxed
 12 at ~~8-55%~~ the taxable percentage rate "P" of its market
 13 value.

14 (b) Property described in subsection (1)(c) is taxed
 15 at ~~8-55%~~ the taxable percentage rate "P" of its market value
 16 multiplied by a percentage figure based on income and
 17 determined from the following table:

18	Income	Income	Percentage
19	Single Person	Married Couple	Multiplier
20	\$0 - \$1,000	\$0 - \$1,000	0%
21	1,001 - 2,000	1,001 - 2,000	10%
22	2,001 - 2,800	2,001 - 3,000	20%
23	2,801 - 3,600	3,001 - 4,000	30%
24	3,601 - 4,400	4,001 - 5,000	40%
25	4,401 - 5,200	5,001 - 6,000	50%

1	5,201 - 6,000	6,001 - 7,000	60%
2	6,001 - 6,800	7,001 - 8,000	70%
3	6,801 - 7,600	8,001 - 9,000	80%
4	7,601 - 8,000	9,001 - 10,000	90%

5 (c) Property described in subsection (1)(d) is taxed
 6 at one-half the taxable percentage rate "P" established in
 7 subsection (2)(a) ~~7-01-4-275%~~.

8 (3) Until July JANUARY 1, 1986, the taxable percentage
 9 rate "P" for class four property is 8.55%.

10 (4) Prior to July 1, 1986, the department of revenue
 11 shall determine the taxable percentage rate "P" applicable
 12 to class four property for the revaluation cycle beginning
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 15 certify to the governor before July 1, 1986, the percentage
 16 by which the appraised value of all property in the state
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 18 increased due to the revaluation conducted under 15-7-111.
 19 This figure is the certified statewide percentage increase.

20 (b) The taxable value of property in class four is
 21 determined as a function of the certified statewide
 22 percentage increase in accordance with the table shown
 23 below.

24 (c) This table limits the statewide increase in
 25 taxable valuation resulting from reappraisal to 0%. In

1 calculating the percentage increase, the department may not
 2 consider changes resulting from new construction, additions,
 3 or deletions during calendar year 1985.

4 (d) The taxable percentage must be calculated by
 5 interpolation to coincide with the nearest whole number
 6 certified statewide percentage increase from the following
 7 table:

8	<u>Certified Statewide</u>	<u>Class Four Taxable</u>
9	<u>Percentage Increase</u>	<u>Percentage "P"</u>
10	<u>0</u>	<u>8-55 8.97</u>
11	<u>10</u>	<u>7-77 8.15</u>
12	<u>20</u>	<u>7-12 7.48</u>
13	<u>30</u>	<u>6-57 6.89</u>
14	<u>40</u>	<u>6-10 6.40</u>
15	<u>50</u>	<u>5-70 5.98</u>
16	<u>60</u>	<u>5-34 5.60</u>
17	<u>70</u>	<u>5-02 5.27</u>
18	<u>80</u>	<u>4-75 4.98</u>
19	<u>90</u>	<u>4-50 4.72</u>
20	<u>100</u>	<u>4-27 4.48</u>
21	<u>110</u>	<u>4-07 4.27</u>
22	<u>120</u>	<u>3-80 4.07</u>
23	<u>130</u>	<u>3-71 3.89</u>
24	<u>140</u>	<u>3-56 3.74</u>
25	<u>150</u>	<u>3-42 3.59</u>

1	<u>160</u>	3-28 <u>3.44</u>
2	<u>170</u>	3-16 <u>3.31</u>
3	<u>180</u>	3-05 <u>3.20</u>
4	<u>190</u>	2-94 <u>3.08</u>
5	<u>200</u>	2-85 <u>2.99</u>
6	<u>210</u>	2-75 <u>2.88</u>
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12	<u>270</u>	2-31 <u>2.42</u>
13	<u>280</u>	2-25 <u>2.36</u>
14	<u>290</u>	2-19 <u>2.29</u>
15	<u>300</u>	2-13 <u>2.23</u>

16 (5) After July 1, 1986, no adjustment may be made by
 17 the department to the taxable percentage rate "P" until a
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19 Section 3. Section 15-6-142, MCA, is amended to read:
 20 "15-6-142. Class twelve property -- description --
 21 taxable percentage. (1) Class twelve property includes:

22 (a) a trailer or mobile home used as a residence
 23 except when:

24 (i) held by a distributor or dealer of trailers or
 25 mobile homes as his stock in trade; or

1 (ii) specifically included in another class;
 2 (b) the first \$35,000 or less of the market value of a
 3 trailer or mobile home used as a residence and actually
 4 occupied for at least 10 months a year as the primary
 5 residential dwelling of:

6 (i) a widow or widower 62 years of age or older who
 7 qualifies under the income limitations of (iii) of this
 8 subsection;

9 (ii) a widow or widower of any age with dependent
 10 children who qualifies under the income limitations of (iii)
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12 (iii) a recipient or recipients of retirement or
 13 disability benefits whose total income from all sources
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 15 more than \$8,000 for a single person or \$10,000 for a
 16 married couple.

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18 (a) Property described in subsection (1)(a) that is
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 20 8-55% the taxable percentage rate "P" described in 15-6-134
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 23 at 8-55% the taxable percentage rate "P" described in
 24 15-6-134 of its market value multiplied by a percentage
 25 figure based on income and determined from the table

1 established in subsection (2)(b) of 15-6-134."

2 NEW SECTION. Section 4. Extension of authority. Any
3 existing authority of the department of revenue to make
4 rules on the subject of the provisions of this act is
5 extended to the provisions of this act.

-End-

1 HOUSE BILL NO. 198
 2 INTRODUCED BY RAMIREZ, B. BROWN, CRIPPEN,
 3 M. WILLIAMS, KEENAN, SWITZER, DEVLIN
 4 BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE
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6 A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW ~~BEHO~~ A FIVE
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 8 IN CLASS THREE, CLASS FOUR, AND CLASS TWELVE DUE TO THE
 9 EFFECTS OF REAPPRAISAL; AMENDING SECTIONS 15-6-133,
 10 15-6-134, AND 15-6-142, MCA."
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12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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 15 taxable percentage. (1) Class three property includes
 16 agricultural land as defined in 15-7-202.

17 (2) Class three property is taxed at ~~38%~~ the taxable
 18 percentage rate "P" of its productive capacity.

19 (3) Until July 1, 1986, the taxable percentage rate
 20 "P" for class three property is 30%.

21 (4) Prior to July 1, 1986, the department of revenue
 22 shall determine the taxable percentage rate "P" applicable
 23 to class three property for the revaluation cycle beginning
 24 January 1, 1986, as follows:

25 (a) The director of the department of revenue shall

1 certify to the governor before July 1, 1986, the percentage
 2 by which the appraised value of all property in the state
 3 classified under class three as of January 1, 1986, has
 4 increased due to the revaluation conducted under 15-7-111.
 5 This figure is the "certified statewide percentage
 6 increase".

7 (b) The taxable value of property in class three is
 8 determined as a function of the certified statewide
 9 percentage increase in accordance with the table shown
 10 below.

11 (c) This table limits the statewide increase in
 12 taxable valuation resulting from reappraisal to ~~0%~~ 5%. In
 13 calculating the percentage increase, the department may not
 14 consider agricultural use changes during calendar year 1985.

15 (d) The taxable percentage must be calculated by
 16 interpolation to coincide with the nearest whole number
 17 certified statewide percentage increase from the following
 18 table:

19	<u>Certified Statewide</u>	<u>Class Three Taxable</u>
20	<u>Percentage Increase</u>	<u>Percentage "P"</u>
21	<u>0</u>	<u>38.00 31.50</u>
22	<u>10</u>	<u>27.27 28.63</u>
23	<u>20</u>	<u>25.00 26.25</u>
24	<u>30</u>	<u>23.00 24.23</u>
25	<u>40</u>	<u>21.43 22.50</u>



50

~~20-00~~ 21.00

(5) After July 1, 1986, no adjustment may be made by the department to the taxable percentage rate "P" until a revaluation has been made as provided in 15-7-111."

Section 2. Section 15-6-134, MCA, is amended to read: "15-6-134. Class four property -- description -- taxable percentage. (1) Class four property includes:

(a) all land except that specifically included in another class;

(b) all improvements except those specifically included in another class;

(c) the first \$35,000 or less of the market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not

more than \$8,000 for a single person or \$10,000 for a married couple;

(d) all golf courses, including land and improvements actually and necessarily used for that purpose, that:

(i) consist of at least 9 holes and not less than 3,000 lineal yards; and

(ii) were used as a golf course on January 1, 1979, and were owned by a nonprofit Montana corporation.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501, property described in subsections (1)(a) and (1)(b) is taxed at 8.55% the taxable percentage rate "P" of its market value.

(b) Property described in subsection (1)(c) is taxed at 8.55% the taxable percentage rate "P" of its market value multiplied by a percentage figure based on income and determined from the following table:

Income	Income	Percentage
Single Person	Married Couple	Multiplier
\$0 - \$1,000	\$0 - \$1,000	0%
1,001 - 2,000	1,001 - 2,000	10%
2,001 - 2,800	2,001 - 3,000	20%
2,801 - 3,600	3,001 - 4,000	30%
3,601 - 4,400	4,001 - 5,000	40%
4,401 - 5,200	5,001 - 6,000	50%

1	5,201 - 6,000	6,001 - 7,000	60%
2	6,001 - 6,800	7,001 - 8,000	70%
3	6,801 - 7,600	8,001 - 9,000	80%
4	7,601 - 8,000	9,001 - 10,000	90%

5 (c) Property described in subsection (1)(d) is taxed
 6 at one-half the taxable percentage rate "P" established in
 7 subsection (2)(a) or 4.275%.

8 (3) Until July JANUARY 1, 1986, the taxable percentage
 9 rate "P" for class four property is 8.55%.

10 (4) Prior to July 1, 1986, the department of revenue
 11 shall determine the taxable percentage rate "P" applicable
 12 to class four property for the revaluation cycle beginning
 13 January 1, 1986, as follows:

14 (a) The director of the department of revenue shall
 15 certify to the governor before July 1, 1986, the percentage
 16 by which the appraised value of all property in the state
 17 classified under class four as of January 1, 1986, has
 18 increased due to the revaluation conducted under 15-7-111.
 19 This figure is the certified statewide percentage increase.

20 (b) The taxable value of property in class four is
 21 determined as a function of the certified statewide
 22 percentage increase in accordance with the table shown
 23 below.

24 (c) This table limits the statewide increase in
 25 taxable valuation resulting from reappraisal to 0%. In

1 calculating the percentage increase, the department may not
 2 consider changes resulting from new construction, additions,
 3 or deletions during calendar year 1985.

4 (d) The taxable percentage must be calculated by
 5 interpolation to coincide with the nearest whole number
 6 certified statewide percentage increase from the following
 7 table:

8	<u>Certified Statewide</u>	<u>Class Four Taxable</u>
9	<u>Percentage Increase</u>	<u>Percentage "P"</u>
10	<u>0</u>	<u>8.55 8.97</u>
11	<u>10</u>	<u>7.77 8.15</u>
12	<u>20</u>	<u>7.12 7.48</u>
13	<u>30</u>	<u>6.57 6.89</u>
14	<u>40</u>	<u>6.10 6.40</u>
15	<u>50</u>	<u>5.70 5.98</u>
16	<u>60</u>	<u>5.34 5.60</u>
17	<u>70</u>	<u>5.02 5.27</u>
18	<u>80</u>	<u>4.75 4.98</u>
19	<u>90</u>	<u>4.50 4.72</u>
20	<u>100</u>	<u>4.27 4.48</u>
21	<u>110</u>	<u>4.07 4.27</u>
22	<u>120</u>	<u>3.88 4.07</u>
23	<u>130</u>	<u>3.71 3.89</u>
24	<u>140</u>	<u>3.56 3.74</u>
25	<u>150</u>	<u>3.42 3.59</u>

1	<u>160</u>	<u>3-20</u> 3.44
2	<u>170</u>	<u>3-16</u> 3.31
3	<u>180</u>	<u>3-05</u> 3.20
4	<u>190</u>	<u>2-94</u> 3.08
5	<u>200</u>	<u>2-85</u> 2.99
6	<u>210</u>	<u>2-75</u> 2.88
7	<u>220</u>	<u>2-67</u> 2.80
8	<u>230</u>	<u>2-59</u> 2.71
9	<u>240</u>	<u>2-51</u> 2.63
10	<u>250</u>	<u>2-44</u> 2.56
11	<u>260</u>	<u>2-37</u> 2.48
12	<u>270</u>	<u>2-31</u> 2.42
13	<u>280</u>	<u>2-25</u> 2.36
14	<u>290</u>	<u>2-19</u> 2.29
15	<u>300</u>	<u>2-13</u> 2.23

16 (5) After July 1, 1986, no adjustment may be made by
 17 the department to the taxable percentage rate "P" until a
 18 reevaluation has been made as provided in 15-7-111."

19 Section 3. Section 15-6-142, MCA, is amended to read:

20 "15-6-142. Class twelve property -- description --
 21 taxable percentage. (1) Class twelve property includes:

22 (a) a trailer or mobile home used as a residence
 23 except when:

24 (i) held by a distributor or dealer of trailers or
 25 mobile homes as his stock in trade; or

1 (ii) specifically included in another class;
 2 (b) the first \$35,000 or less of the market value of a
 3 trailer or mobile home used as a residence and actually
 4 occupied for at least 10 months a year as the primary
 5 residential dwelling of:

6 (i) a widow or widower 62 years of age or older who
 7 qualifies under the income limitations of (iii) of this
 8 subsection;

9 (ii) a widow or widower of any age with dependent
 10 children who qualifies under the income limitations of (iii)
 11 of this subsection; or

12 (iii) a recipient or recipients of retirement or
 13 disability benefits whose total income from all sources
 14 including otherwise tax-exempt income of all types is not
 15 more than \$8,000 for a single person or \$10,000 for a
 16 married couple.

17 (2) Class twelve property is taxed as follows:

18 (a) Property described in subsection (1)(a) that is
 19 not of the type described in subsection (1)(b) is taxed at
 20 8-55% the taxable percentage rate "P" described in 15-6-134
 21 of its market value.

22 (b) Property described in subsection (1)(b) is taxed
 23 at 8-55% the taxable percentage rate "P" described in
 24 15-6-134 of its market value multiplied by a percentage
 25 figure based on income and determined from the table

1 established in subsection (2)(b) of 15-6-134."

2 NEW SECTION. Section 4. Extension of authority. Any
3 existing authority of the department of revenue to make
4 rules on the subject of the provisions of this act is
5 extended to the provisions of this act.

-End-

STANDING COMMITTEE REPORT

SENATE

April 20, 19 85

MR. PRESIDENT

We, your committee on Taxation

having had under consideration House Bill No. 198

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color

(Senator Brown)

ALLOWING AN INCREASE IN TAXABLE VALUE IN CLASS 3 OR 4 REAPPRAISAL.

Respectfully report as follows: That House Bill No. 198

be amended as follows:

1. Page 5, line 25.

Following: "to"

Strike: "0%"

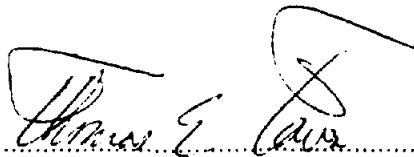
Insert: "5%"

AND AS AMENDED
BE CONCURRED IN

Report adopted

XXXXXX

XXXXXXXXXX



Senator Thomas E. Towe, Chairman.

COMMITTEE OF THE WHOLE AMENDMENT

APR 23, 85
DATE

8:00
TIME

MR. CHAIRMAN: I MOVE TO AMEND HOUSE BILL No. 198

third reading copy | blue | as follows:
Color

- 1. Title, line 6.
Strike: "A FIVE"
Insert: "ZERO"
- 2. Page 2, line 12.
Strike: "51"
Insert: "08"
- 3. Page 2, line 21.
Strike: "31.50"
Insert: "30.00"
- 4. Page 2, line 22.
Strike: "28.63"
Insert: "27.27"
- 5. Page 2, line 23.
Strike: "26.25"
Insert: "25.00"
- 6. Page 2, line 24.
Strike: "24.23"
Insert: "23.08"
- 7. Page 2, line 24.
Strike: "22.50"
Insert: "21.43"
- 8. Page 3, line 1.
Strike: "21.00"
Insert: "20.00"
- 9. Page 6, line 10.
Strike: "8.97"
Insert: "8.55"
- 10. Page 6, line 11.
Strike: "8.15"
Insert: "7.77"
- 11. Page 6, line 12.
Strike: "7.48"
Insert: "7.12"

(CONTINUED)

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ARBOX
BENNET

Page 2 of 4
HB 198

- 12. Page 6, line 13.
Strike: "6.89"
Insert: "6.57"
- 13. Page 6, line 14.
Strike: "6.40"
Insert: "6.10"
- 14. Page 6, line 15.
Strike: "5.98"
Insert: "5.70"
- 15. Page 6, line 16.
Strike: "5.60"
Insert: "5.34"
- 16. Page 6, line 17.
Strike: "5.27"
Insert: "5.02"
- 17. Page 6, line 18.
Strike: "4.98"
Insert: "4.75"
- 18. Page 6, line 19.
Strike: "4.72"
Insert: "4.50"
- 19. Page 6, line 20.
Strike: "4.48"
Insert: "4.27"
- 20. Page 6, line 21.
Strike: "4.27"
Insert: "4.07"
- 21. Page 6, line 22.
Strike: "4.07"
Insert: "3.88"
- 22. Page 6, line 23.
Strike: "3.89"
Insert: "3.71"
- 23. Page 6, line 24.
Strike: "3.74"
Insert: "3.56"
- 24. Page 6, line 25.
Strike: "3.59"
Insert: "3.42"

(CONTINUED)

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Page 3 of 4
HB 198

25. Page 7, line 1.
Strike: "3.44"
Insert: "3.28"

26. Page 7, line 2.
Strike: "3.31"
Insert: "3.16"

27. Page 7, line 3.
Strike: "3.20"
Insert: "3.05"

28. Page 7, line 4.
Strike: "3.08"
Insert: "2.94"

29. Page 7, line 5.
Strike: "2.99"
Insert: "2.85"

30. Page 7, line 6.
Strike: "2.88"
Insert: "2.75"

31. Page 7, line 7.
Strike: "2.80"
Insert: "2.67"

32. Page 7, line 8.
Strike: "2.71"
Insert: "2.59"

33. Page 7, line 9.
Strike: "2.63"
Insert: "2.51"

34. Page 7, line 10.
Strike: "2.56"
Insert: "2.44"

35. Page 7, line 11.
Strike: "2.48"
Insert: "2.37"

36. Page 7, line 12.
Strike: "2.42"
Insert: "2.31"

37. Page 7, line 13.
Strike: "2.36"
Insert: "2.25"

(CONTINUED)
LWA

Page 4 of 4
HB 198

38. Page 7, line 14.
Strike: "2.29"
Insert: "2.19"

39. Page 7, line 15.
Strike: "2.23"
Insert: "2.13"

40. AMEND SENATE TAXATION COMMITTEE REPORT OF APRIL 20 ON
HOUSE BILL NO.198 AS FOLLOWS:

Amendment No.1.
Strike: Amendment No.1 in its entirety

PC3HB198.881

W. Hammond
HAMMOND

ADOPT

REJECT

KB

HOUSE BILL NO. 198

INTRODUCED BY RAMIREZ, B. BROWN, CRIPPEN,

M. WILLIAMS, KEENAN, SWITZER, DEVLIN

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT TO ALLOW ~~ZERO~~ A--FIVE ZERO PERCENT INCREASE IN THE STATEWIDE TAXABLE VALUE OF PROPERTY IN CLASS THREE, CLASS FOUR, AND CLASS TWELVE DUE TO THE EFFECTS OF REAPPRAISAL; AMENDING SECTIONS 15-6-133, 15-6-134, AND 15-6-142, MCA."

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

Section 1. Section 15-6-133, MCA, is amended to read:

"15-6-133. Class three property -- description -- taxable percentage. (1) Class three property includes agricultural land as defined in 15-7-202.

(2) Class three property is taxed at ~~30%~~ the taxable percentage rate "P" of its productive capacity.

(3) Until July 1, 1986, the taxable percentage rate "P" for class three property is 30%.

(4) Prior to July 1, 1986, the department of revenue shall determine the taxable percentage rate "P" applicable to class three property for the revaluation cycle beginning January 1, 1986, as follows:

(a) The director of the department of revenue shall

certify to the governor before July 1, 1986, the percentage by which the appraised value of all property in the state classified under class three as of January 1, 1986, has increased due to the revaluation conducted under 15-7-111. This figure is the "certified statewide percentage increase".

(b) The taxable value of property in class three is determined as a function of the certified statewide percentage increase in accordance with the table shown below.

(c) This table limits the statewide increase in taxable valuation resulting from reappraisal to ~~0%~~ 5% 0%. In calculating the percentage increase, the department may not consider agricultural use changes during calendar year 1985.

(d) The taxable percentage must be calculated by interpolation to coincide with the nearest whole number certified statewide percentage increase from the following table:

<u>Certified Statewide</u>	<u>Class Three Taxable</u>		
<u>Percentage Increase</u>	<u>Percentage "P"</u>		
<u>0</u>	<u>30:00</u>	<u>31:50</u>	<u>30.00</u>
<u>10</u>	<u>27:27</u>	<u>28:63</u>	<u>27.27</u>
<u>20</u>	<u>25:00</u>	<u>26:25</u>	<u>25.00</u>
<u>30</u>	<u>23:00</u>	<u>24:23</u>	<u>23.08</u>
<u>40</u>	<u>21:43</u>	<u>22:50</u>	<u>21.43</u>



50

~~20.00~~ ~~21.00~~ 20.00

(5) After July 1, 1986, no adjustment may be made by the department to the taxable percentage rate "P" until a revaluation has been made as provided in 15-7-111."

Section 2. Section 15-6-134, MCA, is amended to read:

"15-6-134. Class four property -- description -- taxable percentage. (1) Class four property includes:

(a) all land except that specifically included in another class;

(b) all improvements except those specifically included in another class;

(c) the first \$35,000 or less of the market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling of:

(i) a widow or widower 62 years of age or older who qualifies under the income limitations of (iii) of this subsection;

(ii) a widow or widower of any age with dependent children who qualifies under the income limitations of (iii) of this subsection; or

(iii) a recipient or recipients of retirement or disability benefits whose total income from all sources including otherwise tax-exempt income of all types is not

more than \$8,000 for a single person or \$10,000 for a married couple;

(d) all golf courses, including land and improvements actually and necessarily used for that purpose, that:

(i) consist of at least 9 holes and not less than 3,000 lineal yards; and

(ii) were used as a golf course on January 1, 1979, and were owned by a nonprofit Montana corporation.

(2) Class four property is taxed as follows:

(a) Except as provided in 15-24-1402 or 15-24-1501, property described in subsections (1)(a) and (1)(b) is taxed at 8.55% the taxable percentage rate "P" of its market value.

(b) Property described in subsection (1)(c) is taxed at 8.55% the taxable percentage rate "P" of its market value multiplied by a percentage figure based on income and determined from the following table:

Income	Income	Percentage
Single Person	Married Couple	Multiplier
\$0 - \$1,000	\$0 - \$1,000	0%
1,001 - 2,000	1,001 - 2,000	10%
2,001 - 2,800	2,001 - 3,000	20%
2,801 - 3,600	3,001 - 4,000	30%
3,601 - 4,400	4,001 - 5,000	40%
4,401 - 5,200	5,001 - 6,000	50%

1	5,201 - 6,000	6,001 - 7,000	60%
2	6,001 - 6,800	7,001 - 8,000	70%
3	6,801 - 7,600	8,001 - 9,000	80%
4	7,601 - 8,000	9,001 - 10,000	90%

5 (c) Property described in subsection (1)(d) is taxed
 6 at one-half the taxable percentage rate "P" established in
 7 subsection (2)(a) ~~7-01-4-275%~~.

8 (3) Until July JANUARY 1, 1986, the taxable percentage
 9 rate "P" for class four property is 8.55%.

10 (4) Prior to July 1, 1986, the department of revenue
 11 shall determine the taxable percentage rate "P" applicable
 12 to class four property for the revaluation cycle beginning
 13 January 1, 1986, as follows:

14 (a) The director of the department of revenue shall
 15 certify to the governor before July 1, 1986, the percentage
 16 by which the appraised value of all property in the state
 17 classified under class four as of January 1, 1986, has
 18 increased due to the revaluation conducted under 15-7-111.
 19 This figure is the certified statewide percentage increase.

20 (b) The taxable value of property in class four is
 21 determined as a function of the certified statewide
 22 percentage increase in accordance with the table shown
 23 below.

24 (c) This table limits the statewide increase in
 25 taxable valuation resulting from reappraisal to 0% 5% 0%. In

1 calculating the percentage increase, the department may not
 2 consider changes resulting from new construction, additions,
 3 or deletions during calendar year 1985.

4 (d) The taxable percentage must be calculated by
 5 interpolation to coincide with the nearest whole number
 6 certified statewide percentage increase from the following
 7 table:

8	<u>Certified Statewide</u>	<u>Class Four Taxable</u>
9	<u>Percentage Increase</u>	<u>Percentage "P"</u>
10	<u>0</u>	<u>8-55 8-97 8-55</u>
11	<u>10</u>	<u>7-77 8-15 7-77</u>
12	<u>20</u>	<u>7-12 7-40 7-12</u>
13	<u>30</u>	<u>6-57 6-09 6-57</u>
14	<u>40</u>	<u>6-10 6-40 6-10</u>
15	<u>50</u>	<u>5-70 5-90 5-70</u>
16	<u>60</u>	<u>5-34 5-60 5-34</u>
17	<u>70</u>	<u>5-02 5-27 5-02</u>
18	<u>80</u>	<u>4-75 4-90 4-75</u>
19	<u>90</u>	<u>4-50 4-72 4-50</u>
20	<u>100</u>	<u>4-27 4-40 4-27</u>
21	<u>110</u>	<u>4-07 4-27 4-07</u>
22	<u>120</u>	<u>3-80 4-07 3-88</u>
23	<u>130</u>	<u>3-71 3-89 3-71</u>
24	<u>140</u>	<u>3-56 3-74 3-56</u>
25	<u>150</u>	<u>3-42 3-59 3-42</u>

1	<u>160</u>	<u>3-28</u>	<u>3-44</u>	<u>3.28</u>
2	<u>170</u>	<u>3-16</u>	<u>3-31</u>	<u>3.16</u>
3	<u>180</u>	<u>3-05</u>	<u>3-20</u>	<u>3.05</u>
4	<u>190</u>	<u>2-94</u>	<u>3-08</u>	<u>2.94</u>
5	<u>200</u>	<u>2-85</u>	<u>2-99</u>	<u>2.85</u>
6	<u>210</u>	<u>2-75</u>	<u>2-88</u>	<u>2.75</u>
7	<u>220</u>	<u>2-67</u>	<u>2-80</u>	<u>2.67</u>
8	<u>230</u>	<u>2-59</u>	<u>2-71</u>	<u>2.59</u>
9	<u>240</u>	<u>2-51</u>	<u>2-63</u>	<u>2.51</u>
10	<u>250</u>	<u>2-44</u>	<u>2-56</u>	<u>2.44</u>
11	<u>260</u>	<u>2-37</u>	<u>2-48</u>	<u>2.37</u>
12	<u>270</u>	<u>2-31</u>	<u>2-42</u>	<u>2.31</u>
13	<u>280</u>	<u>2-25</u>	<u>2-36</u>	<u>2.25</u>
14	<u>290</u>	<u>2-19</u>	<u>2-29</u>	<u>2.19</u>
15	<u>300</u>	<u>2-13</u>	<u>2-23</u>	<u>2.13</u>

16 (5) After July 1, 1986, no adjustment may be made by
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 18 revaluation has been made as provided in 15-7-111."

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 23 except when:

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 2 (b) the first \$35,000 or less of the market value of a
 3 trailer or mobile home used as a residence and actually
 4 occupied for at least 10 months a year as the primary
 5 residential dwelling of:

6 (i) a widow or widower 62 years of age or older who
 7 qualifies under the income limitations of (iii) of this
 8 subsection;

9 (ii) a widow or widower of any age with dependent
 10 children who qualifies under the income limitations of (iii)
 11 of this subsection; or

12 (iii) a recipient or recipients of retirement or
 13 disability benefits whose total income from all sources
 14 including otherwise tax-exempt income of all types is not
 15 more than \$8,000 for a single person or \$10,000 for a
 16 married couple.

17 (2) Class twelve property is taxed as follows:

18 (a) Property described in subsection (1)(a) that is
 19 not of the type described in subsection (1)(b) is taxed at
 20 8.55% the taxable percentage rate "P" described in 15-6-134
 21 of its market value.

22 (b) Property described in subsection (1)(b) is taxed
 23 at 8.55% the taxable percentage rate "P" described in
 24 15-6-134 of its market value multiplied by a percentage
 25 figure based on income and determined from the table

1 established in subsection (2)(b) of 15-6-134."

2 NEW SECTION. Section 4. Extension of authority. Any
3 existing authority of the department of revenue to make
4 rules on the subject of the provisions of this act is
5 extended to the provisions of this act.

-End-