

SENATE BILL NO. 226

INTRODUCED BY HIMSL, HARDING, B. BROWN,
HARP, PINSONEAULT, MANNING

IN THE SENATE

JANUARY 25, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON NATURAL RESOURCES.
	FIRST READING.
FEBRUARY 13, 1989	COMMITTEE RECOMMEND BILL DO PASS AS AMENDED. REPORT ADOPTED.
FEBRUARY 14, 1989	PRINTING REPORT.
FEBRUARY 15, 1989	SECOND READING, DO PASS AS AMENDED.
FEBRUARY 16, 1989	ENGROSSING REPORT.
FEBRUARY 17, 1989	THIRD READING, PASSED. AYES, 50; NOES, 0.
	TRANSMITTED TO HOUSE.

IN THE HOUSE

FEBRUARY 17, 1989	INTRODUCED AND REFERRED TO COMMITTEE ON TAXATION.
FEBRUARY 20, 1989	FIRST READING.
APRIL 1, 1989	COMMITTEE RECOMMEND BILL BE CONCURRED IN AS AMENDED. REPORT ADOPTED.
APRIL 3, 1989	PASSED CONSIDERATION FOR THE DAY.
APRIL 4, 1989	SECOND READING, CONCURRED IN AS AMENDED.
APRIL 6, 1989	THIRD READING, CONCURRED IN. AYES, 75; NOES, 23.
	RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 11, 1989

RECEIVED FROM HOUSE.

SECOND READING, AMENDMENTS NOT
CONCURRED IN.

APRIL 12, 1989

ON MOTION, FREE CONFERENCE COMMITTEE
REQUESTED AND APPOINTED.

IN THE HOUSE

APRIL 13, 1989

ON MOTION, FREE CONFERENCE COMMITTEE
REQUESTED AND APPOINTED.

IN THE SENATE

APRIL 18, 1989

FREE CONFERENCE COMMITTEE REPORTED.

APRIL 19, 1989

SECOND READING, FREE CONFERENCE
COMMITTEE REPORT ADOPTED.

ON MOTION, RULES SUSPENDED TO PLACE
BILL ON THIRD READING THIS DAY.

THIRD READING, FREE CONFERENCE
COMMITTEE REPORT ADOPTED.

IN THE HOUSE

APRIL 20, 1989

FREE CONFERENCE
COMMITTEE REPORT ADOPTED.

IN THE SENATE

APRIL 21, 1989

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *226*
 2 INTRODUCED BY *Howard Hardin Bob Brown HARP*
 3 *Richard E. Manning*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE BOARD OF
 5 STATE LANDS TO VALUE CABIN SITE LICENSES AND LEASES AT 1.5
 6 PERCENT OF THE VALUE DETERMINED BY THE COUNTY APPRAISER;
 7 DIRECTING THE BOARD OF STATE LANDS TO FOLLOW THE PROCEDURES
 8 IN 77-6-302 THROUGH 77-6-306, MCA, FOR THE DISPOSAL OR
 9 VALUATION OF CABIN SITE IMPROVEMENTS; AMENDING SECTION
 10 77-1-208, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND
 11 A RETROACTIVE APPLICABILITY DATE."

12
 13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

14 **Section 1.** Section 77-1-208, MCA, is amended to read:

15 "77-1-208. Cabin site licenses and leases -- method of
 16 establishing value. (1) ~~if--the--board--adopts--under--any~~
 17 ~~existing-authority-it-may-have-on-October-17-1983--a--method~~
 18 ~~of--establishing--the-market-value-of-cabin-site-licenses-or~~
 19 ~~leases-differing-from-the-method-used-by-the-board--on--that~~
 20 ~~date--the~~ The board shall under that authority establish a
 21 method for setting set the market value of:

22 (a) for each cabin site subject to a license or lease
 23 in effect on ~~October~~ January 1, 1983 1988, for each licensee
 24 or lessee who at any time wishes to continue or assign his
 25 license or lease, which-method The fee must be 5% 1.5% of

1 the appraisal of the ~~license-or-lease-value-of-the-property~~
 2 ~~cabin site value as determined by the county appraiser,~~
 3 ~~which~~ The value may be increased or decreased ~~every-fifth~~
 4 ~~year-by-5%-of-the-change-in-the-appraised-value as a result~~
 5 ~~of the statewide periodic revaluation of property pursuant~~
 6 ~~to 15-7-111--and.~~

7 (b)(2) each The board shall set the fee of each
 8 initial cabin site license or lease, or each current cabin
 9 site license or lease of a person who does not choose to
 10 retain the license or lease, ~~which-method.~~ The initial fee
 11 must be based upon a system of competitive bidding, ~~--and~~
 12 ~~thereafter.~~ The fee for a person who wishes to retain that
 13 license or lease, must be determined under the method
 14 provided for in subsection (1)(a).

15 (2)(3) ~~if--the--board-adopts--under-whatever-authority~~
 16 ~~it-may-have-on-October-17-1983--the-method-of--valuation--of~~
 17 ~~cabin--site-licenses-and-leases-required-by-this-section--it~~
 18 ~~shall-also-adopt-under-that--same--authority--a--method~~ The
 19 board shall follow the procedures set forth in 77-6-302
 20 through 77-6-306 for the disposal or valuation of any
 21 fixtures or improvements placed upon the property by the
 22 then-current licensee or lessee and shall require the
 23 subsequent licensee or lessee whose bid is accepted by the
 24 board to purchase those fixtures or improvements in the
 25 manner required by the board.

LC 0472/01

1 †3†(4) Nothing in this section may be construed as a
2 delegation of rulemaking authority to the board."

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

7 NEW SECTION. **Section 3.** Effective date -- retroactive
8 applicability. [This act] is effective on passage and
9 approval and applies retroactively, within the meaning of
10 1-2-109, to licenses or leases on cabin sites entered into
11 or extended on or after January 1, 1988.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB226, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

SB226 would require the Department of State Lands to value cabin site licenses and leases at 1.5% of the value determined by the county appraiser.

ASSUMPTIONS:

1. The state currently manages 631 cabinsite and homesite leases on classified forest, grazing and agricultural land.
2. Appraisals done by the county appraiser would be completed using essentially the same techniques as are currently being used by the Department of State Lands appraisers and would not be substantially different from current department appraisals. Approximately 150 of the cabinsite-homesite leases of the total 631 leases are located on classified grazing and agricultural lands and have not been appraised through a formal appraisal process. The department has set rentals based only on values acquired through conversations with the county assessors office of the various counties.
3. The significant difference between the current process and this proposed law is the percentage used to derive the rental. Current law provides that the rental will be 5% of the lease value (3.5% of appraised value). The proposed legislation sets the rental at 1.5% of appraised value. The average appraised value for state land cabinsites is \$8,292 and the average current law annual fee is \$290.22 per site. Under the proposed law the average annual fee would be \$124.38 per site.
4. Currently the cabinsites in question are not appraised by the county appraiser. The Dept. of Revenue assumes that it would require an additional 1.00 FTE grade 10 position to initiate the appraisals in FY90 and that costs for subsequent fiscal years would be absorbed in the current level budgets for the department.
5. Savings by the Department of State Lands appraisers would be approximately offset by additional work collecting appraisals from county appraisers and setting rentals.
6. The Department of State Lands began the process of revising state cabinsite rental rates (3.5% of appraised value) with those leases that were renewed in 1988. Approximately 379 leases will have been revised by FY90, 505 by FY91 and all 631 by FY92.
7. Excess fees paid in FY88 and FY89 under existing legislation would be refunded in FY90 under the proposed law.

Ray Shackelford

RAY SHACKLEFORD, BUDGET DIRECTOR
OFFICE OF BUDGET AND PROGRAM PLANNING

2/1/89

DATE

Matt Himself

MATT HIMSEL, PRIMARY SPONSOR

2/2/89

DATE

Fiscal Note for SB226, as introduced

SB 226

Fiscal Note Request, SB226 as introduced
Form BD-15
Page 2

FISCAL IMPACT:

	<u>FY90</u>			<u>FY91</u>		
	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
<u>Expenditures:</u>	<u>Law</u>	<u>Law</u>		<u>Law</u>	<u>Law</u>	
Dept. of Revenue:						
Personal Services	\$-0-	\$ 12,000	\$ 12,000	\$-0-	\$-0-	\$-0-
<u>Funding:</u>						
General Fund	\$-0-	\$ 12,000	\$ 12,000	\$-0-	\$-0-	\$-0-
<u>Revenue:</u>						
DSL - Trust Fund	\$-0-	(\$128,360)	(\$128,360)	\$-0-	(\$128,583)	(\$128,583)

EFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:

The county appraisers would have to appraise state cabinsites that are not currently being appraised by them.

LONG-RANGE EFFECT OF PROPOSED LEGISLATION:

By FY92 and thereafter, the legislation would reduce state school trust revenues by an average of \$160,665 per year.

TECHNICAL OR MECHANICAL DEFECTS OR CONFLICTS WITH EXISTING LEGISLATION:

Article X, Section II of the Montana Constitution and para. 11 of the Montana Enabling Act require that the state obtain full market value for every interest in state land that is disposed of. Leasing or licensing of state land constitutes disposal of an interest. If 1.5% of market value does not constitute full market value for leasing or licensing, then this bill violates the provisions cited.

SB 226

APPROVED BY COMM. ON
NATURAL RESOURCES

SENATE BILL NO. 226

INTRODUCED BY HIMSL, HARDING, B. BROWN,

HARP, PINSONEAULT, MANNING

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE BOARD OF
STATE--LANDS LAND COMMISSIONERS TO VALUE CABIN SITE LICENSES
AND LEASES AT ~~1.5~~ 2 PERCENT OF THE VALUE DETERMINED BY THE
COUNTY APPRAISER; DIRECTING THE BOARD OF STATE--LANDS LAND
COMMISSIONERS TO FOLLOW THE PROCEDURES IN 77-6-302 THROUGH
77-6-306, MCA, FOR THE DISPOSAL OR VALUATION OF CABIN SITE
IMPROVEMENTS; AMENDING SECTION 77-1-208, MCA; AND PROVIDING
AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY
DATE."

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

Section 1. Section 77-1-208, MCA, is amended to read:

"77-1-208. Cabin site licenses and leases -- method of
establishing value. (1) ~~If--the--board--adopts,--under--any~~
~~existing--authority--it--may--have--on--October--1,--1983,--a--method~~
~~of--establishing--the--market--value--of--cabin--site--licenses--or~~
~~leases--differing--from--the--method--used--by--the--board--on--that~~
~~date,--the~~ The board shall under that authority establish a
method for setting set the market value of: FEE

~~(a)~~ for each cabin site subject to a license or lease
in effect on ~~October~~ January 1, 1983 1988, for each licensee

or lessee who at any time wishes to continue or assign his
license or lease, which method The fee must be 5% ~~1.5%~~ 2%
of the appraisal of the ~~license--or--lease--value--of--the~~
~~property cabin site value as determined by the county~~
~~appraiser,--which~~ The value may be increased or decreased
~~every-fifth-year-by-5%--of--the--change--in--the--appraised--value~~
~~as a result of the statewide periodic revaluation of~~
~~property pursuant to 15-7-111,--and.~~

~~(b)~~(2) each The board shall set the fee of each
initial cabin site license or lease, or each current cabin
site license or lease of a person who does not choose to
retain the license or lease, ~~which method.~~ The initial fee
must be based upon a system of competitive bidding, ~~--and~~
~~thereafter.~~ The fee for a person who wishes to retain that
license or lease, must be determined under the method
provided for in subsection (1)~~(a)~~.

~~(2)~~(3) ~~if--the--board--adopts,--under--whatever--authority~~
~~it--may--have--on--October--1,--1983,--the--method--of--valuation--of~~
~~cabin--site--licenses--and--leases--required--by--this--section,--it~~
~~shall--also--adopt--under--that--same--authority--a--method~~ The
board shall follow the procedures set forth in 77-6-302
through 77-6-306 for the disposal or valuation of any
fixtures or improvements placed upon the property by the
then-current licensee or lessee and shall require the
subsequent licensee or lessee whose bid is accepted by the

SB 0226/02

board to purchase those fixtures or improvements in the manner required by the board.

~~†3†~~(4) Nothing in this section may be construed as a delegation of rulemaking authority to the board."

NEW SECTION. **Section 2.** Extension of authority. Any existing authority to make rules on the subject of the provisions of [this act] is extended to the provisions of [this act].

NEW SECTION. **Section 3.** Effective date -- retroactive applicability. [This act] is effective on passage and approval and applies retroactively, within the meaning of 1-2-109, to licenses or leases on cabin sites entered into or extended on or after January 1, 1988.

-End-

SENATE BILL NO. 226

INTRODUCED BY HIMSL, HARDING, B. BROWN,

HARP, PINSONEAULT, MANNING

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE BOARD OF STATE--LANDS LAND COMMISSIONERS TO VALUE CABIN SITE LICENSES AND LEASES AT 1-5 2 PERCENT OF THE VALUE DETERMINED BY THE COUNTY APPRAISER; DIRECTING THE BOARD OF STATE--LANDS LAND COMMISSIONERS TO FOLLOW THE PROCEDURES IN 77-6-302 THROUGH 77-6-306, MCA, FOR THE DISPOSAL OR VALUATION OF CABIN SITE IMPROVEMENTS; AMENDING SECTION 77-1-208, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 77-1-208, MCA, is amended to read:

"77-1-208. Cabin site licenses and leases -- method of establishing value. (1) ~~if--the--board--adopts--under--any existing--authority--it--may--have--on--October--17--1983--a--method of--establishing--the--market--value--of--cabin--site--licenses--or leases--differing--from--the--method--used--by--the--board--on--that date--the~~ The board shall under that authority establish a method for setting set the market value of: FEE

~~(a)~~ for each cabin site subject to a license or lease in effect on ~~October~~ January 1, ~~1983~~ 1988, for each licensee

or lessee who at any time wishes to continue or assign his license or lease, ~~which method~~ The fee must be 5% ~~1-5%~~ 2% of the appraisal of the ~~license--or--lease--value--of--the property cabin site value as determined by the county appraiser.~~ 7--which The value may be increased or decreased ~~every-fifth-year-by-5%--of--the--change--in--the--appraised--value as a result of the statewide periodic revaluation of property pursuant to 15-7-1117--and.~~ AN APPEAL OF A CABIN SITE VALUE DETERMINED BY THE COUNTY APPRAISER SHALL BE CONDUCTED PURSUANT TO TITLE 15, CHAPTER 2.

~~(b)(2)~~ each The board shall set the fee of each initial cabin site license or lease, or each current cabin site license or lease of a person who does not choose to retain the license or lease, ~~which method.~~ The initial fee must be based upon a system of competitive bidding, ~~and thereafter.~~ The fee for a person who wishes to retain that license or lease, must be determined under the method provided for in subsection (1)~~(a)~~.

~~(2)(1)~~ If--the--board--adopts--under--whatever--authority it--may--have--on--October--17--1983--the--method--of--valuation--of cabin--site--licenses--and--leases--required--by--this--section--it shall--also--adopt--under--that--same--authority--a--method The board shall follow the procedures set forth in 77-6-302 through 77-6-306 for the disposal or valuation of any fixtures or improvements placed upon the property by the

1 then-current licensee or lessee and shall require the
2 subsequent licensee or lessee whose bid is accepted by the
3 board to purchase those fixtures or improvements in the
4 manner required by the board.

5 ~~†3†~~(4) Nothing in this section may be construed as a
6 delegation of rulemaking authority to the board."

7 NEW SECTION. **Section 2.** Extension of authority. Any
8 existing authority to make rules on the subject of the
9 provisions of [this act] is extended to the provisions of
10 [this act].

11 NEW SECTION. **Section 3.** Effective date -- retroactive
12 applicability. [This act] is effective on passage and
13 approval and applies retroactively, within the meaning of
14 1-2-109, to licenses or leases on cabin sites entered into
15 or extended on or after January 1, 1988.

-End-

STANDING COMMITTEE REPORT

March 31, 1989

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 226 (third reading copy -- blue) be concurred in as amended .

Signed: _____


Dan Harrington, Chairman

[REP. Lee WILL CARRY THIS BILL ON THE HOUSE FLOOR]

And, that such amendments read:

1. Title, line 8.

Strike: "COUNTY APPRAISER"

Insert: "DEPARTMENT OF REVENUE"

2. Page 2, lines 4 and 5.

Following: "the" on line 4

Strike: "county appraiser"

Insert: "department of revenue"

3. Page 2, line 9.

Strike: "COUNTY APPRAISER"

Insert: "department of revenue"

HOUSE
SB 226

RT

COMMITTEE OF THE WHOLE AMENDMENT
SENATE BILL 226
Representative Mark O'Keefe

April 3, 1989 1:53 pm
Page 1 of 1

Mr. Chairman: I move to amend SENATE BILL 226 (third reading copy -- blue).

Signed: _____

Mark O'Keefe
Representative Mark O'Keefe

And, that such amendments to SENATE BILL 226 read as follows:

1. Title, line 7.

Following: "~~1.5~~"

Strike: "2"

Insert: "3.5"

2. Page 2, line 2.

Following: "~~1.5%~~"

Strike: "2%"

Insert: "3.5%"

ADOPT

REJECT

HOUSE

SENATE BILL NO. 226

INTRODUCED BY HIMSL, HARDING, B. BROWN,

HARP, PINSONEAULT, MANNING

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE BOARD OF STATE--LANDS LAND COMMISSIONERS TO VALUE CABIN SITE LICENSES AND LEASES AT ~~1.5~~ 2 3.5 PERCENT OF THE VALUE DETERMINED BY THE COUNTY--APPRAISER DEPARTMENT OF REVENUE; DIRECTING THE BOARD OF STATE--LANDS LAND COMMISSIONERS TO FOLLOW THE PROCEDURES IN 77-6-302 THROUGH 77-6-306, MCA, FOR THE DISPOSAL OR VALUATION OF CABIN SITE IMPROVEMENTS; AMENDING SECTION 77-1-208, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

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

Section 1. Section 77-1-208, MCA, is amended to read:

"77-1-208. Cabin site licenses and leases -- method of establishing value. (1) ~~if--the--board--adopts--under--any existing--authority--it--may--have--on--October--17--1983--a--method of--establishing--the--market--value--of--cabin--site--licenses--or leases--differing--from--the--method--used--by--the--board--on--that date--the~~ The board shall under that authority establish a method for setting set the market value of: FEE

{a} for each cabin site subject to a license or lease in effect on October January 1, 1983 1988, for each licensee

or lessee who at any time wishes to continue or assign his license or lease, ~~which method~~ The fee must be 5% ~~1.5%~~ 2% 3.5% of the appraisal of the ~~license or lease value of the property cabin site value as determined by the county appraiser~~ DEPARTMENT OF REVENUE, ~~which~~ The value may be increased or decreased ~~every-fifth-year-by-5% of the--change in-the-appraised-value as a result of the statewide periodic revaluation of property pursuant to 15-7-111; and. AN APPEAL OF A CABIN SITE VALUE DETERMINED BY THE COUNTY-APPRAISER DEPARTMENT OF REVENUE SHALL BE CONDUCTED PURSUANT TO TITLE 15, CHAPTER 2.~~

~~{b}~~(2) each The board shall set the fee of each initial cabin site license or lease, or each current cabin site license or lease of a person who does not choose to retain the license or lease ~~which method~~. The initial fee must be based upon a system of competitive bidding, ~~and thereafter. The fee for a person who wishes to retain that license or lease must be determined~~ under the method provided for in subsection (1){a}.

~~{2}~~(3) ~~if the board adopts, under whatever authority it may have on October 17, 1983, the method of valuation of cabin site licenses and leases required by this section, it shall also adopt under that same authority a method~~ The board shall follow the procedures set forth in 77-6-302 through 77-6-306 for the disposal or valuation of any

1 fixtures or improvements placed upon the property by the
2 then-current licensee or lessee and shall require the
3 subsequent licensee or lessee whose bid is accepted by the
4 board to purchase those fixtures or improvements in the
5 manner required by the board.

6 {3}(4) Nothing in this section may be construed as a
7 delegation of rulemaking authority to the board."

8 NEW SECTION. Section 2. Extension of authority. Any
9 existing authority to make rules on the subject of the
10 provisions of [this act] is extended to the provisions of
11 [this act].

12 NEW SECTION. Section 3. Effective date -- retroactive
13 applicability. [This act] is effective on passage and
14 approval and applies retroactively, within the meaning of
15 1-2-109, to licenses or leases on cabin sites entered into
16 or extended on or after January 1, 1988.

-End-

22

Free Conference Committee Report
on SB 226
Report No. 1, April 17, 1989

Mr President and Mr. Speaker:

We, your Free Conference Committee on SB 226 met and considered:

The House Committee of the Whole amendments to SB 226 (third reading copy -- blue) offered by Rep. O'Keefe and dated April 3, 1989.

We recommend that the House amendments be accepted and that SB 226 (reference copy -- salmon) be amended as follows:

1. Title, line 8.

Following: "REVENUE"

Insert: "OR \$150, WHICHEVER IS GREATER"

2. Page 1, line 23.

Following: "~~of~~"

Insert: "annual"

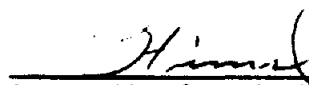
3. Page 2, line 5.

Following: "REVENUE"

Insert: "or \$150, whichever is greater. The licensee or lessee has the option to pay the entire fee on March 1 or to divide the fee into two equal payments due March 1 and September 1"

And that this Conference Committee Report be adopted.

FOR THE SENATE


Sen. Himsel, Chairman


Sen. Brown


Sen. Manning

FOR THE HOUSE


Rep. O'Keefe, Chairman


Rep. Stang


Rep. Glaser

ADOPT

REJECT

SB 226

SENATE BILL NO. 226

INTRODUCED BY HIMSL, HARDING, B. BROWN,

HARP, PINSONEAULT, MANNING

A BILL FOR AN ACT ENTITLED: "AN ACT REQUIRING THE BOARD OF
STATE--LANDS LAND COMMISSIONERS TO VALUE CABIN SITE LICENSES
AND LEASES AT ~~1-5~~ 2 3.5 PERCENT OF THE VALUE DETERMINED BY
THE COUNTY---APPRAISER DEPARTMENT OF REVENUE OR \$150,
WHICHEVER IS GREATER; DIRECTING THE BOARD OF STATE--LANDS
LAND COMMISSIONERS TO FOLLOW THE PROCEDURES IN 77-6-302
THROUGH 77-6-306, MCA, FOR THE DISPOSAL OR VALUATION OF
CABIN SITE IMPROVEMENTS; AMENDING SECTION 77-1-208, MCA; AND
PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
APPLICABILITY DATE."

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

Section 1. Section 77-1-208, MCA, is amended to read:

"77-1-208. Cabin site licenses and leases -- method of
establishing value. (1) ~~If--the--board--adopts--under--any~~
~~existing--authority--it--may--have--on--October--17--1983--a--method~~
~~of--establishing--the--market--value--of--cabin--site--licenses--or~~
~~leases--differing--from--the--method--used--by--the--board--on--that~~
~~date--the~~ The board shall under that authority establish a
method for setting set the market value of: ANNUAL FEE

(a) for each cabin site subject to a license or lease

in effect on ~~October~~ January 1, 1983 1988, for each licensee
or lessee who at any time wishes to continue or assign his
license or lease, ~~which method~~ The fee must be 5% ~~1-5%~~ 2%
3.5% of the appraisal of the ~~license-or-lease-value-of-the~~
property cabin site value as determined by the county
appraiser DEPARTMENT OF REVENUE OR \$150, WHICHEVER IS
GREATER. THE LICENSEE OR LESSEE HAS THE OPTION TO PAY THE
ENTIRE FEE ON MARCH 1 OR TO DIVIDE THE FEE INTO TWO EQUAL
PAYMENTS DUE MARCH 1 AND SEPTEMBER 1, which The value may
be increased or decreased ~~every--fifth--year--by--5%--of--the~~
change-in-the-appraised-value as a result of the statewide
periodic revaluation of property pursuant to 15-7-111, and,
AN APPEAL OF A CABIN SITE VALUE DETERMINED BY THE COUNTY
APPRAISER DEPARTMENT OF REVENUE SHALL BE CONDUCTED PURSUANT
TO TITLE 15, CHAPTER 2.

~~(b)(2)~~ each The board shall set the fee of each
initial cabin site license or lease, or each current cabin
site license or lease of a person who does not choose to
retain the license or lease, ~~which method.~~ The initial fee
must be based upon a system of competitive bidding, ~~and~~
thereafter. The fee for a person who wishes to retain that
license or lease must be determined under the method
provided for in subsection (1)(a).

~~(2)(3)~~ If--the--board--adopts--under--whatever--authority
it--may--have--on--October--17--1983--the--method--of--valuation--of

~~cabin--site--licenses--and--leases--required--by--this--section,--it~~
~~shall--also--adopt--under--that--same--authority--a--method~~ The
~~board shall follow the procedures set forth in 77-6-302~~
~~through 77-6-306~~ for the disposal or valuation of any
fixtures or improvements placed upon the property by the
then-current licensee or lessee and shall require the
subsequent licensee or lessee whose bid is accepted by the
board to purchase those fixtures or improvements in the
manner required by the board.

{3}(4) Nothing in this section may be construed as a
delegation of rulemaking authority to the board."

NEW SECTION. Section 2. Extension of authority. Any
existing authority to make rules on the subject of the
provisions of [this act] is extended to the provisions of
[this act].

NEW SECTION. Section 3. Effective date -- retroactive
applicability. [This act] is effective on passage and
approval and applies retroactively, within the meaning of
1-2-109, to licenses or leases on cabin sites entered into
or extended on or after January 1, 1988.

-End-