

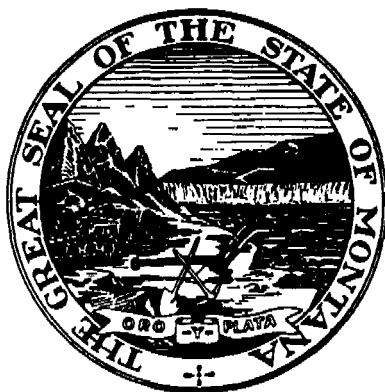
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BEFORE THE FISH AND GAME COMMISSION
OF THE STATE OF MONTANA

In the matter of the adoption)	NOTICE OF PUBLIC
of a rule relating to oil)	HEARING ON OIL AND
and gas leasing policy for)	GAS LEASING POLICY
department-controlled lands)	

TO: All Interested Persons:

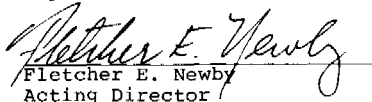
1. There having been sufficient interest and requests by the general public for a hearing on the above-cited rule (MAR Notice No. 12-2-60, 1978 MAR, p. 660), a public hearing will be held for comment on the proposed adoption of this rule at the Department of Fish and Game, 1420 E. 6th Avenue, Helena, Montana, in the commission room, at 8:30 a.m., August 3, 1978.

2. F. Woodside Wright is appointed as hearing officer in this matter. The hearing officer will conduct the above-scheduled hearing, take all evidence and comments related thereto, and prepare a recommendation and a summary of the comments for action by the director.

3. Action on this rule is delayed until after public hearing.

Robert F. Wambach, Director
Department of Fish and Game

BY:


Fletcher E. Newby
Acting Director

Certified to Secretary of State July 3, 1978.

BEFORE THE FISH AND GAME COMMISSION
OF THE STATE OF MONTANA

In the matter of the amendment)	NOTICE OF PROPOSED AMEND-
of Rule 12-2.10(14)-S10190	) MENT OF RULE 12-2.10(14)-
relating to water safety	) S10190 RELATING TO WATER
regulations	) SAFETY REGULATIONS
	) NO PUBLIC HEARING
	) CONTEMPLATED

TO: All Interested Persons

1. At its first meeting after August 14, 1978, the commission proposes to amend the following rule.
2. The rule as proposed to be amended provides as follows:

12-2.10(14)-S10190 WATER SAFETY REGULATIONS

(1) In the interest of public health, safety or protection of property, the following regulations concerning the public use of certain waters of the state of Montana are hereby adopted and promulgated by the Montana Fish and Game Commission.

(a) The following waters are closed to the use of any motor-propelled water craft except in case of use for official patrol, search and rescue craft, or for scientific purposes:

Wood Lake - Lewis & Clark County
Arapooish Access Area - Big Horn County
Feys Reservoir - Toole County
Axtman Reservoir - Toole County
Fitzpatrick Reservoir - Toole County
Henry Reservoir - Toole County
Twin Lakes - Ravalli County
Big Hole River
Smith River
Forest Lake - Meagher County
Harpers Lake - Missoula County
Frenchtown Pond - Missoula County
Bear Mouth Rest Area Pond - Granite County
Branum Pond - Custer County
Park Lake - Jefferson County
Bearpaw Lake - Hill County
South Sandstone Reservoir - Fallon County
Gartside Reservoir - Richland County

(remainder of the rule remains the same)

3. The proposed amendment modifies Rule 12-2.10(14)-S10190 found on page 12-46 of the Administrative Rules of Montana.

4. In the interest of public safety and protection of property, the commission proposes to amend this rule to include Gartside Reservoir in waters closed to motorboats because of its small size and potential motorboat-fisherman conflict.

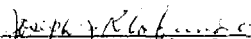
5. Interested parties may submit their data, views, or arguments concerning the proposed amendment in writing to Robert F. Wambach, Director, Department of Fish and Game, 1420 East 6th Avenue, Helena, Montana 59601. Written comments in order to be considered must be received no later than August 11, 1978.

6. If any person directly affected wishes to express his data, views, or arguments orally or in writing at a public hearing, he must make a written request for a public hearing and submit this request, along with any written comments, to Dr. Wambach at the above-stated address prior to August 11, 1978.

7. If the director receives requests for a public hearing on the amendment of the foregoing rule from 25 or more of the persons directly affected, a public hearing will be held at a later date. Notification will be given of the date and time of the hearing.

8. Ten percent (10%) of those persons directly affected has been determined to be in excess of 25.

9. The authority of the commission to amend the rule is based upon sections 26-104.9 and 62-306.


Joseph J. Klabunde, Chairman

Certified to Secretary of State July 3, 1978

BEFORE THE BOARD OF LIVESTOCK
STATE OF MONTANA

In the matter of the
amendment 32-2.6A(26)-S6020
to alter the definition of
proper permanent identification
of officially vaccinated
animals for brucellosis.

NOTICE OF PROPOSED AMENDMENT
OF RULE 32-2.6A(26)-S6020.
(Brucellosis Vaccination
Identification) NO PUBLIC
HEARING CONTEMPLATED.

TO: ALL INTERESTED PERSONS

1. On or after August 14, 1978 the Board of Livestock proposes to amend Rule 32-2.6A(26)-S6020, (7) by removing language which allows breed registration tattoos to be used as official brucellosis vaccination identification tattoos.

2. The specific language to be removed is sub-paragraph (c) of Paragraph 7, in its entirety. Sub-paragraph (d) will be relettered sub-paragraph (c).


3. The purpose of this amendment is to conform our rules to the federal requirements as found in the Uniform Methods and Rules for Brucellosis Eradication, a publication of the U. S. Department of Agriculture. In order to properly identify vaccinated animals, especially for shipment interstate, it is necessary to adhere to the federal requirements.

4. Interested parties may submit their data, views or arguments concerning the proposed amendments in writing to Dr. James W. Glosser, Department of Livestock Capitol Station, Helena, MT. 59601. Written comments must be received by August 14, 1978.

5. If a person directly affected wishes to express his data, views and arguments orally or in writing at a public hearing, he must make written request for a public hearing and submit this request along with any written comments he has to Dr. James W. Glosser on or before August 14, 1978.

6. If the department receives requests for a public hearing from more than twenty five persons directly affected, a public hearing will be held at a later date. Notification of parties will be made by publication in the Administrative Register.

7. The authority of the department to amend this rule is based on section 46-208.


ROBERT G. BARTHELMLESS
Chairman
Board of Livestock

Certified to the Secretary of State July 3, 1978

BEFORE THE BOARD OF OIL AND GAS CONSERVATION
OF THE STATE OF MONTANA

In the matter of the adoption)	NOTICE OF PUBLIC HEARING
of Rule 36-3.18(10)-S18275)	ON THE ADOPTION OF RULE
concerning the flaring of)	36-3.18(10)-S18275
associated gas.)	(Associated Gas Flaring)

TO: All Interested Persons:

1. At its September, 1978 meeting the Board of Oil and Gas Conservation proposes to adopt Rule 36-3.18(10)-S18275 relating to associated gas flaring.

2. On August 3, 1978 commencing at 10:00 o'clock a.m., a public hearing will be held in the Hideout Room, Outlaw Inn, Kalispell, Montana to consider the adoption of Rule 36-3.18(10)-S18275 regarding associated gas flaring.

3. The proposed rule provides as follows:

36-3.18(10)-S18275 ASSOCIATED GAS FLARING. Within sixty (60) days following the completion or recompletion of an oil well, the operator shall file with the Board's Petroleum Engineer the results of a stabilized production test of at least 72 hours duration showing the average daily oil production and average daily associated gas production during the test period. If the average daily gas production exceeds 100 MCF and the operator intends to flare or otherwise waste the associated gas, the well may not produce more than 100 MCF per day after the sixty day test period following completion until such time as further relief may be granted by the Board. If the operator wishes to flare more than 100 MCFG per day the operator must submit, with the production test results, a statement justifying the need to flare or otherwise waste more than 100 MCFG per day. The statement shall include gas analysis, estimated gas reserves, proximity of the well to a market, estimated gas price at the nearest market, estimated cost of marketing the gas, reinjection potential or other conservation-oriented disposition alternatives, amount of gas used in lease operations and any other information pertinent to a determination of whether marketing or otherwise conserving the associated gas is economically feasible.

The Petroleum Engineer will review the justification statement with the Board for its consideration at its next regularly scheduled meeting. The Board may elect to: (1) docket a hearing for the operator to show further cause why it should be allowed to flare or otherwise waste more than 100 MCF of associated gas per day, or (2) restrict production until the gas is marketed or otherwise beneficially utilized in which case the operator may docket a hearing on its own behalf to seek further relief.

In those instances where a group of three or more offset or nearby wells, none of which individually produces more than 100 MCFG per day, collectively produce more than 200 MCFS per day, the Board shall docket a hearing for the operator or operators to show cause why production from the group of wells should not be restricted pending sale or other conservation-oriented use of gas.


4. The rule is proposed because the Board is concerned with the conservation of associated gas, therefore, the Board proposes to adopt a rule requiring that an operator justify the need to flare or otherwise waste more than 100 MCFG per day.

5. The Board of Oil and Gas Conservation shall preside over and conduct the hearing.

6. Interested persons may present their data, views, or arguments, whether orally or in writing, at the hearing.

7. Interested persons may also present their data, views, or arguments concerning the proposed rule in writing to Donald E. Chisholm, Assistant Administrator, Oil and Gas Conservation Division, Department of Natural Resources and Conservation, 325 Fuller Avenue, Helena, Montana 59601. Written comments, in order to be considered, must be received by not later than August 15, 1978.

8. The authority of the Board to adopt the proposed rule is based on Section 60-127(e), R.C.M. 1947.


Assistant Administrator, Oil and
Gas Conservation Division,
Department of Natural Resources
and Conservation

Certified to the Secretary of State June 29, 1978.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING
BEFORE THE BOARD OF DENTISTS

IN THE MATTER of the Proposed)	NOTICE OF PROPOSED ADOPTION
Adoption of a new rule relating)	of a new rule relating to
to Public Participation in Board)	Public Participation in
decision making functions.)	Board decision making
	functions.

NO HEARING CONTEMPLATED

TO: ALL INTERESTED PERSONS

1. On August 13, 1978 the Board of Dentists proposes to adopt a new rule relating to public participation in Board decision making functions.

2. The rule as proposed, will incorporate as rules of the Board the rules of the Department of Professional and Occupational Licensing regarding public participation in department decision making functions, which have been duly adopted and are published in Title 40, Chapter two (2), Sub-Chapter 14, of the Administrative Rules of Montana.

The reason for the adoption is that such action is mandated by Section 82-4228, R.C.M. 1947. That section requires all agencies to adopt rules which specify the means by which the public may participate in decision making functions. Rather than adopt its own set of rules and for the sake of expediency, the Board has reviewed and approved the department rules and by this Notice seeks to incorporate them as their own.

3. Interested parties may submit their data, views or arguments concerning the proposed adoption of the new rule in writing to the Board of Dentists, Lalonde Building, Helena, Montana. Written comments in order to be considered must be received no later than August 11, 1978.

4. If the Board of Dentists receives requests for a public hearing from more than ten percent (10%) of the persons directly affected, a public hearing will be held at a later date. Notification of such will be made by publication in the Administrative Register.

5. The authority of the Board of Dentists to make the proposed adoption of the new rule is based on Section 82A-1605 R.C.M. 1947.

DATED this 5th day of July, 1978.

BOARD OF DENTISTS
JOHN K. MADSEN, D.D.S.
PRESIDENT

BY: Ed Carney

Ed Carney, Director
Department of Professional
and Occupational Licensing

Certified to the Secretary of State July 5, 1978.

STATE OF MONTANA
DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING
BEFORE THE BOARD OF VETERINARIANS

IN THE MATTER of the Proposed) NOTICE OF PROPOSED AMENDMENT
Amendment of 40-3.102(6)-S10270) of ARM 40-3.102(6)-S10270
Continuing Education) Continuing Education.

No Hearing Contemplated

TO: ALL INTERESTED PERSONS

1. On August 13, 1978 the Board of Veterinarians proposes to amend rule ARM 40-3.102(6)-S10270 continuing education.

2. The rule as proposed will amend the wording in sub-section (4) of the existing rule as follows: (deleted matter interlined, new matter underlined)

"(4) ~~The~~ Programs shall be ~~strictly~~ of a professional veterinarian-medical nature to qualify. ~~Business, nutrition,~~ management or other associated subjects will not qualify."

The reason for the amendment is that the Board has come to the conclusion that nutrition courses, which were not accepted before, are important in helping a veterinarian to keep up to date and any continuing education seminars that include nutrition should be accepted.

3. Interested parties may submit their data, views or arguments concerning the proposed amendment of the rule in writing to the Board of Veterinarians, Lalonde Building, Helena, Montana. Written comments in order to be considered must be received no later than August 11, 1978.

4. If the Board of Veterinarians receives requests for a public hearing from twenty-five (25) or more of the persons directly affected, a public hearing will be held at a later date. Notification of such will be made by publication in the Administrative Register.

5. The authority of the Board of Veterinarians to make the proposed amendment is based on Section 66-2202 R.C.M. 1947.

DATED this 5th day of July, 1978.

BOARD OF VETERINARIANS
E. WAYNE BOLAND, D.V.M.
PRESIDENT

By: Ed Carney

Ed Carney, Director
Department of Professional
and Occupational Licensing

Certified to the Secretary of State July 2, 1978

7-7/14/78

MAR Notice No. 40-3-102-5

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S2260	)	PROPOSED AMENDMENT OF RULE
Assessment of Aircraft	)	42-2.22(2)-S2260 regarding
		Personal Property
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S2260 which provides for the assessment of aircraft.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S2260 ASSESSMENT OF AIRCRAFT (1) ~~The minimum value of aircraft shall be sixty-six and two-thirds percent (66-2/3%) of the approximate wholesale value~~ average market value of aircraft shall be the approximate retail value of such property as shown in the A.D.S.A. Aircraft Bluebook, "January Edition" (the first quarter) of the year of assessment, P. O. Box 621, Aurora, Colorado 80010. This Bluebook may be reviewed in the Department or purchased from the publisher.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S2270	)	PROPOSED AMENDMENT OF RULE
Assessment of Billboards	)	42-2.22(2)-S2270
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S2270 which provides for the assessment of billboards.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S2270 ASSESSMENT OF BILLBOARDS (1) ~~The minimum assessed value of billboards shall be according to the schedule herein adopted and incorporated by the Department of Revenue by reference. The billboard assessment schedule may be reviewed in this Department or purchased from this Department at cost.~~ average market value of billboards shall be determined using a depreciation table established by the Department of Revenue. This is a ten year table and reflects the average life of these properties.

In the matter of the amend-)
ment of Rule 42-2.22(2)-S2280)
Assessment of Bowling Alleys)

NOTICE OF
PROPOSED AMENDMENT OF RULE
42-2.22(2)-S2280
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S2280 which provides for the assessment of bowling alleys.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S2280 ASSESSMENT OF BOWLING ALLEYS ~~{i}~~--In determining the minimum assessed value of combination-automatic pin-spotters and lanes, the base value shall be \$67,400. After the first year of the value shall be \$47,670; after the second year the value shall be \$37,650; after the third year the value shall be \$37,010; after the fourth year the value shall be \$27,560; after the fifth year the value shall be \$27,175; after the sixth year the value shall be \$17,920; after the seventh year the value shall be \$17,665; after the eighth year the value shall be \$17,475; after the ninth year the value shall be \$17,345; after the tenth year and over the value shall be \$17,200.

The minimum assessed value of lanes only shall be a base price of \$4,000. After one year the value shall be \$27,920; after two years \$27,200; after three years \$17,800; after four years \$17,600; after five years \$17,360; after six years \$17,200; after seven years \$17,040; after eight years \$920; after nine years \$840; after ten years \$800, with a minimum of \$500.

(1) The average market value of bowling alleys and equipment shall be determined using a depreciation table established by the Department of Revenue. This is a ten year table and reflects the average life of these properties.

In the matter of the amend-)
ment of Rule 42-2.22(2)-S2290)
Assessment of Unprocessed Agri-)
cultural Products on the Farm)

NOTICE OF
PROPOSED AMENDMENT OF RULE
42-2.22(2)-S2290
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S2290 which provides for the assessment unprocessed agricultural products on the farm.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

7-7/14/78

MAR Notice No. 42-2-115

42-2.22(2)-S2290 ~~ASSESSMENT-OF-GRAIN~~ ASSESSMENT OF
UNPROCESSED AGRICULTURAL PRODUCTS ON THE FARM OR A STORAGE,
EXCEPT PERISHABLE FRUITS, VEGETABLES, LIVESTOCK AND POULTRY

~~(1) The minimum-assessed-value-of-small-grains-shall
be-the-statewide-average-Us-Br-Ar-loan-value-for-which-a-loan
value-has-been-established--The-loan-value-of-the-year-of
assessment-shall-be-used--~~ average market value shall be the
statewide average on the first day of January of the year of
assessment.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22000	)	PROPOSED AMENDMENT OF RULE
Assessment of Heavy Equipment	)	42-2.22(2)-S22000
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22000 which provides for the assessment of heavy equipment.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22000 ASSESSMENT OF HEAVY EQUIPMENT (1) The ~~minimum-assessed-value-of-heavy-equipment-shall-be-the-wholesale~~
value average market value of heavy equipment shall be the average
resale value of such property as shown in "Green Guides",
Volumes I and II, ~~or~~ "Green Guides Older Equipment Guide",
"Green Guides Life Trucks", or "Green Guides Off Highway Trucks
and Trailers". The current volumes of the year of assessment,
Equipment Guide Book Company, 3980 Fabian Way, P. O. Box 10113,
Palo Alto, California 94303. This guide may be reviewed in the
Department or purchased from the publisher.

(2) If the above named publication cannot be used to value
these properties then a schedule established by the Department
of Revenue shall be used to determine the average market value.
This schedule may be reviewed in the Department or purchased
from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22010	)	PROPOSED AMENDMENT OF RULE
Assessment of Livestock	)	42-2.22(2)-S22010
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22010 which provides for the assessment of livestock.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22010 ASSESSMENT OF LIVESTOCK (1) ~~The minimum-assessed-value-of-livestock-shall-be-approximately-forty percent-(40%)-of-the-average-sale-price-for-the-preceding-twelve (12)-months-to-the-year-of-assessment.~~ The average market value for cattle shall be determined by multiplying the weighted average price per cwt. for beef cattle, marketed in Montana during the preceding twelve month period December through November, times established factors for each of the seven categories of cattle. The established factors are:

<u>Bulls - 9 months thru 20 months</u>	<u>15</u>
<u>Bulls - 21 months and older</u>	<u>17.5</u>
<u>Cattle - 9 months thru 20 months</u>	<u>5</u>
<u>Cattle - 21 months thru 32 months</u>	<u>6.25</u>
<u>Cows - 33 months and older</u>	<u>7.5</u>
<u>Steers - 33 months and older</u>	<u>10</u>
<u>Dairy Cows - 21 months and older</u>	<u>10</u>

(a) The average market value for blooded or registered cattle shall be thirty percent (30%) more than the average market value for stock cattle.

(2) ~~The minimum-assessed-value-of-blooded-or-registered livestock-shall-be-30% more than the minimum-assessed valuation for other livestock.~~ The average market value for sheep shall be determined by multiplying the average price per cwt. for slaughter lambs, marketed in Montana during the preceding twelve month period December through November, times established factors for each of the four categories of sheep. The established factors are:

<u>Registered Bucks - 9 months and older</u>	<u>2.6</u>
<u>Stock Bucks - 9 months and older</u>	<u>2</u>
<u>Sheep - 9 months thru 70 months</u>	<u>.7</u>
<u>Sheep - 71 months and older</u>	<u>.2</u>

(3) The average market value for swine shall be determined pursuant to Section 84-5222, R.C.M. 1947.

(a) The most recent five year average U.S.D.A. Omaha quotation prices are: Grades 1 to 3 at 200 to 240 pounds \$40.68 sows 270 to 330 pounds \$34.51.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22020)		PROPOSED AMENDMENT OF RULE
Assessment of Manufacturing	)	42-2.22(2)-S22020
and Mining Equipment	)	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22020 which provides for the assessment of machinery and mining equipment.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22020 ~~ASSESSMENT-OF-MANUFACTURING-AND-MINING EQUIPMENT~~ ASSESSMENT OF MINING MACHINERY AND EQUIPMENT (1)
~~The minimum assessed value of manufacturing and mining machinery, equipment and supplies shall be forty percent (40%) of the original installed cost. (This is in lieu of an annual depreciation.)~~ The average market value for the mobile equipment used in mining, including coal and ore haulers, shall be the average resale value of such property as shown in "Green Guide", Volumes I and II, Older Equipment, Off Highway Trucks and Trailers, and Lift Trucks. The current volumes of the year of assessment, Equipment Guide Book Company, 3980 Fabian Way, P. O. Box 10113, Palo Alto, California 94303. This guide may be reviewed in the Department or purchased from the publisher.

(a) If the above-named guide cannot be used to value these properties, then a depreciation table established by the Department of Revenue shall be used to determine the average market value. This table may be reviewed in the Department or purchased from the Department at cost.

(2) The average market value for stationary machinery and equipment used in mining shall be determined using a depreciation table established by the Department of Revenue. This is a ten year table and reflects the average life of these properties.

In the matter of the amend-) NOTICE OF
ment of Rule 42-2.22(2)-S22030) PROPOSED AMENDMENT OF RULE
Assessment of Mobile Homes) 42-2.22(2)-S22030
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22030 which provides for the assessment of mobile homes.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22030 ASSESSMENT OF MOBILE HOMES (1) The ~~minimum-assessed-value~~ average market value of mobile homes shall be in accordance with the mobile home assessment schedule herein adopted and incorporated by the Department of Revenue by reference. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-) NOTICE OF
ment of Rule 42-2.22(2)-S22040) PROPOSED AMENDMENT OF RULE
Assessment of House Trailers) 42-2.22(2)-S22040
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22040 which provides for the assessment of house trailers.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22040 ASSESSMENT OF HOUSE TRAILERS (1) The ~~minimum-assessed-value~~ average market value of house trailers shall be the ~~wholesale-value~~ used retail value of the property as shown in the "N.A.D.A. Recreation Vehicle Appraised Guide," January Edition of the year of assessment, National Automobile Dealers Association, P. O. Box 1407, Covina, California, 91722. This guide may be reviewed in the Department or purchased from the publisher.

~~(2)--If the "N.A.D.A. Recreation Vehicle Guide," does not value the house trailer, the value shall be 75% of the zone-3 value as shown in the "Official Mobile Home Market Report," January Edition of the year of assessment, Judy Berner Publishing Company, 10060 West Roosevelt Road, West Chester, Illinois, 60153. This report may be reviewed in the Department or purchased from the publisher.~~

~~(3) (2) If either of the above-named publications does not value the house-trailer, cannot be used to value these properties, then the depreciation a schedule for house-trailers established by the Department of Revenue shall be used to value the property. determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.~~

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22050)		PROPOSED AMENDMENT OF RULE
Assessment of Farm Machinery)		42-2.22(2)-S22050
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22050 which provides for the assessment of tractor and farm equipment.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22050 ASSESSMENT OF ~~TRACTOR AND FARM EQUIPMENT~~
FARM MACHINERY AND EQUIPMENT (1) ~~The assessed value of tractors and farm equipment shall be the lean value~~ average market value
of large farm machinery shall be the average resale price of such
property shown in "Official Guide Tractors and Farm Equipment",
Spring Edition of the year of assessment, NRFEA Publications,
Inc., 2340 Hampton, St. Louis, Missouri 63139. This guide may
be reviewed in the Department or purchased from the publisher.

(2) ~~Farm machinery not listed in the above publication including, but not limited to, farm irrigation systems, shall be assessed from a schedule based upon a fifteen-year life depreciation to a minimum of nineteen percent (19%) of original cost, if still in use, times a seventy percent (70%) lean value. If~~
the above named publication cannot be used to value these
properties, then a schedule established by the Department of
Revenue shall be used to determine the average market value.
This schedule may be reviewed in the Department or purchased
from the Department at cost.

(3) The average market value of other farm machinery which
includes, but is not limited to, farm irrigation systems, shall
be determined using a schedule established by the Department of
Revenue. This schedule may be reviewed in the Department or
purchased from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22060)		PROPOSED AMENDMENT OF RULE
Assessment of Automobiles	)	42-2.22(2)-S22060
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22060 which provides for the assessment of automobiles.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22060 ASSESSMENT OF AUTOMOBILES (1) The ~~minimum-assessed-value~~ average market value of automobiles shall be the average ~~lean~~ retail value of such property as shown in N.A.D.A. Official Used Car Guide, Mountain States January Edition of the year of assessment, National Automobile Dealers Used Car Guide, 200 OK Street Northwest, Washington, D.C. 20006. This guide may be reviewed in the Department or purchased from the publisher.

(2) If the above named publication cannot be used to value these properties, then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22070)		PROPOSED AMENDMENT OF RULE
Assessment of Oil Field Mach-	)	42-2.22(2)-S22070
inery and Supplies	)	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22070 which provides for the assessment of oil field machinery and supplies.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22070 ASSESSMENT OF OIL FIELD MACHINERY AND SUPPLIES (1) ~~The assessed-value-for-oil-field-machinery equipment-and-supplies-shall-be-forty-percent-(40%)~~ of-the-current-market-price. The average market value of oil and gas field equipment, fixtures, machinery, and supplies shall be in accordance with the oil and gas field equipment schedule herein adopted and incorporated by the Department of Revenue by reference. This schedule may be reviewed in the Department or purchased from the Department at cost.

7-7/14/78

MAR Notice No. 42-2-115

In the matter of the amend-)	NOTICE OF
ment of Rule 42-2.22(2)-S22110)	PROPOSED AMENDMENT OF RULE
Assessment of Television Cable)	42-2.22(2)-S22110
System)	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22110 which provides for the assessment of Television Cable System.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22110 ASSESSMENT OF TELEVISION CABLE SYSTEM
(1) The minimum-assessed average market value of television cable systems is \$800 2,000 per mile of co-axial cable (transmission line), \$225 565 per mile of telplex cable (or equivalent) and \$+0 25 per service drop.

In the matter of the amend-)	NOTICE OF
ment of Rule 42-2.22(2)-S22120)	PROPOSED AMENDMENT OF RULE
Assessment of Trucks and)	42-2.22(2)-S22120
Commercial Trailers)	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(2)-S22120 which provides for the assessment of Trucks and Commercial Trailers.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22120 ASSESSMENT OF ~~TRUCKS-AND-COMMERCIAL TRAILERS~~ LARGE TRUCKS WHICH HAVE A RATED CAPACITY OVER 1 1/2 TONS AND COMMERCIAL TRAILERS (1) The minimum-assessed value of trucks and trailers shall be in accordance with the Truck and Commercial Trailer Schedule, herein adopted and incorporated by the Department of Revenue by reference. This schedule may be reviewed in the Department or purchased from the Department at cost. The average market value for large trucks, those rated over 1 1/2 tons, shall be the average retail values of such property as shown in the "Truck Bluebook Official Used Truck Valuation," January first Edition of the year of assessment, National Market Report, Inc., 900 South Wabash Ave., Chicago, Illinois 60600. This guide may be reviewed in the Department or purchased from the publisher.

(2) If the above named publication cannot be used to value these properties, then a schedule established by the Department of Revenue shall be used to determine the average market value. This schedule may be reviewed in the Department or purchased from the Department at cost.

(3) The average market value of commercial trailers shall be in accordance with the schedule established by the Department of Revenue. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22140	)	PROPOSED AMENDMENT OF RULE
Assessment of Boats and Motors	)	42-2.22(2)-S22140
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22140 which provides for the assessment of Boats and Motors.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22140 ASSESSMENT OF BOATS AND MOTORS (1) The ~~minimum-assessed~~ average market value of outboard boats shall be the ~~low-book-value~~ suggested retail price of such property in the "Official Outboard Boat Trade In Guide Bluebook", January Edition of the year of assessment, ABOS Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(2) The ~~minimum-assessed~~ average market value of outboard motors shall be the ~~low-book-value~~ suggested retail price of such property in the "Official Outboard Motor Trade in Guide Bluebook", January Edition of the year of assessment, ABOS Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(3) The ~~minimum-assessed~~ average market value of inboard/outboard boats shall be the ~~low-book-value~~ suggested retail price of such property as shown in the "Official Inboard/Outboard Boat Trade In Guide Bluebook", January Edition of the year of assessment, ABOS Marine Publications Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(4) The average market value of sailboats shall be the suggested retail price as shown in the "Official Sailboat Trade In Guide Bluebook", January Edition of the year of assessment, ABOS Marine Publishing Division, Intertec Publishing Corporation, 1014 Wyandotte, Kansas City, Missouri 64105. This bluebook may be reviewed in the Department or purchased from the publisher.

(5) If the above-named publications do not value these properties, then a depreciation schedule established by the Department of Revenue shall be used to determine the average market value for them. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-)	NOTICE OF
ment of Rule 42-2.22(2)-S22150)	PROPOSED AMENDMENT OF RULE
Assessment of Trailers/Campers)	42-2.22(2)-S22150
	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22150 which provides for the assessment of Trailers/Campers.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22150 ASSESSMENT OF ~~TRAILERS/CAMPERS~~ BOAT TRAILERS, CAMPING AND TRAVEL TRAILERS, TRUCK CAMPERS AND MOTOR HOMES (1) The ~~minimum-assessed~~ average market value of boat trailers shall be the ~~low-book-value~~ suggested retail price of such property as shown in "Official Boat Trailer Trade-In Guide ~~Blue-Book~~ Bluebook," January Edition, ABOS Marine Publications Intertec Publishing Corp., 1014 Wyandotte, Kansas City, ~~Mo-~~ Missouri 64105. This bluebook may be reviewed in the Department and purchased from the publisher.

(2) The ~~minimum-assessed~~ average market value of camping and travel trailers shall be the ~~low-book-value~~ used retail price of such property as shown in the "N.A.D.A. Recreation Vehicle Appraisal Guide," January Edition of the year of assessment. National Automobile Dealers Association, P. O. Box 1407, Covina, California, 91722. This guide may be reviewed in the Department or purchased from the publisher.

(3) The ~~minimum-assessed~~ average market value of truck campers ~~and motor homes~~ shall be the ~~wholesale-value-(W/S)~~ used retail price of such property as shown in the "N.A.D.A. Recreation Vehicle Guide," January Edition of the year of assessment. National Automobile Dealers Association, P. O. Box 1407, Covina, California, 91722. This guide may be reviewed in the Department or purchased from the publisher.

~~(4) If the above-named publication does not value the property, then the depreciation schedule established for the property by the Department of Revenue shall be used to value the property. This schedule may be reviewed in the Department or purchased from the Department at cost.~~ The average market value of motor homes shall be the used retail price of such property as shown in the "N.A.D.A. Recreation Vehicle of Appraisal Guide," January Edition of the year of assessment. National Automobile Dealers Assoc., P. O. Box 1407, Covina, California 91722. This guide may be reviewed in the Department or purchased from the publisher.

~~(4)~~ (5) If the above-named publication ~~does~~ do not value the property these properties, then the depreciation schedule established for by the property by the Department of Revenue shall be used to value determine the property average market value from them. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-)	NOTICE OF
ment of Rule 42-2.22(2)-S22160)	PROPOSED AMENDMENT OF RULE
Assessment of Snowmobiles and)	42-2.22(2)-S22160
ATV's)	NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22160 which provides for the assessment of Snowmobiles and ATV's.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22160 ASSESSMENT OF SNOWMOBILES AND ATV'S

(1) The ~~minimum-assessed~~ average market value of snowmobiles shall be the ~~low-book-value~~ suggested retail price of such property as shown in "Official Snowmobile and ATV Trade-In Guide ~~Blue-Book~~ Bluebook," Current Season, Technical Publications Division, Intertec Publishing Corp., 1014 Wyandotte, Kansas City, ~~Mo-~~ Missouri 64105. This ~~blue-book~~ guide may be reviewed in the Department or purchased from the publisher.

(2) If the above-named publication does not value the property, then a depreciation schedule established by the Department of Revenue shall be used to value the property. This schedule may be reviewed in the Department or purchased from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22170	)	PROPOSED AMENDMENT OF RULE
Assessment of Motorcycles	)	42-2.22(2)-S22170
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22170 which provides for the assessment of Motorcycles.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22170 ASSESSMENT OF MOTORCYCLES (1) The ~~minimum-assessed~~ average market value for motorcycles shall be the ~~low-book-value~~ suggested retail price of such property as shown in the "Official Motorcycle and Mini-Bike Trade In Guide," January Edition of the year of assessment, Technical Publications Division, Intertec Publishing, Intertec Publishing Corporation, 1014 Wynadotte, Kansas City, Missouri 64015 64105. This guide may be reviewed in the Department or purchased from the publisher.

(2) If the above-named publication does not value the property, then a depreciation schedule established by the Department of Revenue shall be used to value the property. This schedule may be reviewed at the Department or purchased from the Department at cost.

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(2)-S22172)	)	PROPOSED AMENDMENT OF RULE
Assessment of Furniture and	)	42-2.22(2)-S22172
Fixtures - Commercial Estab-	)	NO PUBLIC HEARING CONTEMPLATED
lishments)	

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22172 which provides for the assessment of Furniture and Fixtures - Commercial Establishments.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22172 ASSESSMENT OF FURNITURE AND FIXTURES USED IN COMMERCIAL ESTABLISHMENTS (1) The assessed-value average market value of commercial furniture and fixtures shall be determined using assessment depreciation tables established by the Department of Revenue. ~~These assessment tables reflect the average remaining life of these kinds of property times a forty percent (40%) equalization factor.~~ The average life of these properties necessitates the use of two tables. A five year table to be used for those designated properties which research indicates depreciation rapidly and a ten year table which is to be used for all commercial furniture and fixtures which has a longer life. The kinds of fixtures that the five year assessment depreciation table has been designed and our instruction specifies are: electronic machines, computer system, data processing equipment, cash registers and all coin operated equipment. All other property will use the ten year table.

(2) The minimum assessed market value shall be ten twenty-five percent ~~(10%)~~ (25%) of the cost.

In the matter of the amend-) NOTICE OF
ment of Rule 42-2.22(2)-S22174) PROPOSED AMENDMENT OF RULE
Assessment of Ski Lift Equipment) 42-2.22(2)-S22174
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposed to amend rule 42-2.22(2)-S22174 which provides for the assessment of Ski Lift Equipment.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(2)-S22174 ASSESSMENT OF SKI LIFT EQUIPMENT (1) The assessed average market value of ski lift equipment, which are classified as Aerial Lifts, Surface Lifts, Portable Lifts and Tows and which include the towers, cables, ropes, sheave assemblies, the conveying devices, power units, and all accessories, shall be determined using assessment depreciation tables and procedures established by the Department of Revenue.

(2) The assessment depreciation table reflects the average remaining life of these properties times-a-sixty-percent-(60%) equalization-factor.

(3) The installation cost of these properties can be determined by applying the designated percentage, by life classification, to the invoice cost.

(4) The minimum assessed average market values for the lift equipment shall be ~~(15%)~~ (25%) of its installed cost.

(5) Five percent (5%) of the installed cost of the entire lift will be used as the cost of the tower bases and will be appraised and assessed as are all other improvements to real estate.

DEPRECIATION TABLE FOR ASSESSMENT
SKI LIFT EQUIPMENT

Installed Cost X Assessment-Factor Percent Good = Assessed
Average Market Value

		<u>ASSESSMENT-FACTOR</u>	
<u>YEAR</u>		<u>PERCENT GOOD TABLE</u>	
1st		55%	92%
2nd		54%	90%
3rd		53%	88%
4th		49%	82%
5th		44%	73%
6th		39%	65%
7th		34%	57%
8th		29%	48%
9th		23%	38%
10th		19%	32%
11th and Older		15%	25%

Method of determining installation cost using invoice price of equipment by classification invoice price x percent for that classification = installation cost.

<u>CLASSIFICATION</u>	<u>PERCENT OF INVOICE FOR INSTALLATION</u>
Aerial Lifts (Gondola-Chair)	40%
Surface Lifts (T-Bar, J-Bar, Platter)	30%
Tows (Rope, Cable)	20%
Portable Lift	10%

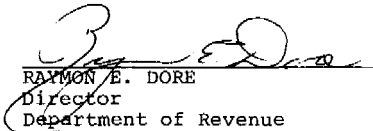
Note: 5% of installed costs on Aerial and Surface Lifts will be placed in Class 11, Improvements to Real Property. Taxpayer must list each year as of January first.

- (a) All equipment by year of installation.
- (b) Invoice costs as per year of installation.
- (c) Make special note of any addition or deletion from previous years list, with invoice cost.

3. These rules are proposed to be amended as the result of the amendments made to Section 84-301 by Chapter 566, Laws 1977 (House Bill 70). By the legislation the legislature did away with the concept of assessed value. All personal property is to be assessed at its market value and then classified to determine taxable value. This amendment recognizes the change by providing that the subject property should be valued at market value for property tax purposes.

4. Interested parties may submit their data, views or arguments concerning the proposed amendment in writing to R. Bruce McGinnis, Deputy Chief Tax Counsel, Department of Revenue, Mitchell Building, Helena, Montana 59601, no later than August 15, 1978.

5. The authority of the department to make the proposed amendment is based on Section 84-708.1, R.C.M. Implementing Section 84-301.1, R.C.M. 1947.


RAYMON E. DORE
Director
Department of Revenue

Certified to the Secretary of State July 5, 1978.

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amend-) NOTICE OF
ment of Rule 42-2.22(1)-S2200) PROPOSED AMENDMENT OF RULE
42-2.22(1)-S2200 regarding
Real Property
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(1)-S2200 which provides for the assessment of real property.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(1)-S2200 ~~MONTANA-APPRAISAL-MANUAL-AND~~ MARSHALL VALUATION SERVICE (1) The Department of Revenue has herein adopted and incorporated the "Montana-Appraisal-Manual," 1972 Edition, by reference.---Copies of this manual may be reviewed in this Department or purchased for \$10.00 per copy from the Department. "Marshall Valuation Service," 1916 Beverly Boulevard, Los Angeles, California 90026 by reference. Copies of this publication may be reviewed in this Department or purchased from the publisher.

(a) Marshall Valuation Service shall be used for the valuation for tax purposes, in all Montana counties, of real and personal properties not specifically or sufficiently covered in the 1972 edition of Montana-Appraisal-Manual or other valuation schedules made a part of administrative codes by reference for property tax purposes.

(b) Replacement sections and updated cost multiplier tables for Marshall Valuation Service, that are received monthly, shall be used to replace the outdated sections only as of July January of each year ~~or when all appraisal have been completed for the current tax year.~~ This will insure that the same levels of values are used for the appraisal of all properties valued from the publication for the assessment year.

~~(c)---Montana-Appraisal-Manual-and-Marshall-Valuation Service---The Department of Revenue has herein adopted and incorporated the "Marshall-Valuation Service", 1916 Beverly Boulevard, Los Angeles, California 90026 by reference.---Copies of this publication may be reviewed in this Department or purchased from the publisher.~~

In the matter of the amend-) NOTICE OF
ment of Rule 42-2.22(1)-S2220) PROPOSED AMENDMENT OF RULE
42-2.22(1)-S2220
NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978 the Department of Revenue proposes to amend rule 42-2.22(1)-S2220 which provides for the assessment of city and town lots and improvements.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(1)-S2220 ASSESSMENT OF CITY AND TOWN LOTS AND IMPROVEMENTS (1) The assessment of city and town lots and the assessment of rural and urban improvements ~~for 1963 and thereafter shall be at the rate of 40% of the appraisals made pursuant to the provision of~~ shall be at market value as determined by appraisal using Montana Appraisal Manual and Marshall Valuation Service. Said Appraisals shall have been made in the same manner as provided in Section 84-429.7 through 429.13, R.C.M. 1947.

~~(2)--The assessments of improvements constructed after the date of completion of the appraisals made pursuant to the provisions of Section 84-429.7 through 429.13, R.C.M. 1947, shall be based on 40% of the appraisals of such property. Said appraisals shall have been made in the same manner as provided in said Sections 84-429.7 through 429.13, R.C.M. 1947.~~

In the matter of the amend-	)	NOTICE OF
ment of Rule 42-2.22(1)-S2230	)	PROPOSED AMENDMENT OF RULE
		42-2.22(1)-S2230
		NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(1)-S2230 which provides for the assessment of timber for Flathead, Granite, Lake, Lewis and Clark, Lincoln, Mineral, Missoula, Powell, Ravalli, and Sanders Counties.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(1)-S2230 ASSESSMENT OF TIMBER FOR FLATHEAD, GRANITE, LAKE, LEWIS AND CLARK, LINCOLN, MINERAL, MISSOULA, POWELL, RAVALLI, AND SANDERS COUNTIES (1) The assessed value of timber shall be according to the schedules in subsection (11) of the rule.

(2) The values shown on the schedule in subsection (11) are per acre assessed values by access and topography classes for each condition class. They are not necessarily the same as those in an adjoining county because of differences in stand volumes and species distribution between different areas. Condition class designations are abbreviated

to speed up valuation computation. For instance, the condition classes P9WM and P9MM are valued alike, so only one designation, P9M is shown. Likewise P9P includes P9WP, P9MP and P9PP; and L9P includes L9WP, L9MP, and L9PP, etc.

(3) The following factors have been considered and reflected in the attached valuations:

(a) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(b) Revised stand volume tables including 9" and 10" diameters as saw logs.

(c) Differentials in logging costs between lands with favorable, average, and difficult accessibility and topography.

(d) Differentials in logging costs due to varying board foot volumes of timber per acre.

(4) These values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands. They also include the minimum or G6 grazing value. For timber lands on which a grade of grazing higher than G6 is established, add to the values furnished as follows:

For G5 grazing, add \$0.65 per acre

For G4 grazing, add 1.70 per acre

For G3 grazing, add 2.90 per acre

For G2B grazing, add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

(5) A valuation record must be kept for each owner of timber lands in the county. Both timber and agricultural land classifications must be checked to determine proper acreages in each classification and the applicable access and topography classes. Only acreages under the headings N6 NF (non-forest), NC (non-commercial), CO (cottonwood), and OH (other hardwoods) appearing on timber classification records will be assessed as grazing or in some other agricultural designation. The balance of the lands appearing on your timber classification records must be assessed as timber lands even though, in some cases, the value of the grazing may exceed the value of timber. In the case of seedling and sapling stands, designated by map symbol 7, and non-stocked areas, map symbol 6, there is no calculable timber value so they must be assessed at their grazing value plus land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands and a possible Christmas tree value if they are being harvested.

(6) The following instructions for valuation of timber and timber lands are issued for that portion of Flathead County that was cruised by county personnel to determine timber inventories and topography and accessibility characteristics.

These instructions supersede all instructions and values previously furnished by ~~this-Board~~ the State Board of Equalization, and it is hereby ordered that they be used for assessment of timber and timber lands in your county for the year 1973 and succeeding years unless rescinded by ~~this-Board~~ the Department of Revenue. The changes from previous valuation schedules and instructions are the result of a concerted effort to equalize timber assessments in Flathead County with surrounding counties having similar lands.

(a) The following factors have been considered and reflected in the attached valuation instructions:

(i) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(ii) Differentials in logging costs between lands with favorable, average and difficult accessibility and topography.

(iii) Pole values that have not previously been considered in timber valuation in Flathead County.

(b) The following schedule will be used in determining saw log values:

Per Thousand Board Feet

<u>A. & T.</u>	<u>Species Group I</u>	<u>Species Group II</u>	<u>Species Group III</u>
Favorable	\$ 2.92	\$ 1.41	\$ 1.28
Average	2.19	.68	.55
Difficult	1.32	.00	.00

(c) Pole values will be calculated at \$0.32 per cord.

(d) All volumes will be calculated for all acreages.

(e) Land values of \$1.65 per acre for Favorable, \$1.00 per acre for Average and \$0.40 per acre for Difficult Accessibility and Topography will be added to total timber values. Lands having total A. and T. grade points under 5 shall be considered Favorable, points 5, 6 and 7 shall be Average and 8 and 9 shall be Difficult.

(f) Actual grazing values by classified grade will also be added.

(g) A value for Christmas trees that are being harvested may also be added at the discretion of the ~~county-commissioners-~~Department of Revenue.

(h) Timber lands with no calculable timber value shall be valued at their grazing value plus the land value as explained above. Any merchantable Christmas tree values may be added.

(i) Non-forest lands, non-commercial timber lands (timber that never will have commercial value) and lands bearing only cottonwood or other hardwoods shall not be assessed as timber lands.

(j) All values quoted in this directive are assessed values.

(7) The timber valuation schedules take topography, distance to market, and accessibility by roads into account to a greater extent than former schedules by reflecting favorable, average, and difficult accessibility and topography in the per acre assessed values for each species group.

(8) Timber land served by a private road is valued the same as timber land served by a public road.

(9) --The future net income from a private timber road, not reflected in the land value schedules, may be separately assessed by counties through the capitalization of such additional net income.

(10) --Any county or counties wishing to assess the value arising from the future net income from a private timber road, not reflected in the land value schedules may do so by establishing such bases of value as the amount of and duration of the additional expected income, at a hearing before the Board of Commissioners, as provided in Section 84-429.11, R.C.M. 1947.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
FLATHEAD COUNTY
(For Portion Classified by State Forestry Personnel)

Schedule I

P	Access and Topography Class			D	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9M	\$35.84	\$25.51	\$13.83	9M	\$21.73	\$12.02	\$ 2.09
9P	14.84	9.56	4.76	9P	14.06	7.22	2.26
8P	3.86	2.51	1.28				

<u>L</u>				<u>LP</u>			
9W	35.70	21.76	5.53	9W	8.61	3.70	1.53
9M	22.17	12.37	1.83	9M	5.82	2.14	1.25
9P	11.11	5.18	1.56	9P	4.43	2.10	1.25
8W	9.00	3.96	1.38	8W	9.68	4.23	1.28
8M	6.75	2.81	1.34	8M	5.77	2.34	1.31
8P	5.68	2.60	1.33	8P	5.44	2.47	1.41

<u>S</u>				<u>TF</u>			
9P	16.69	8.43	1.24	8M	3.62	2.22	1.26

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$.65 per acre
For G4 add 1.70 per acre
For G3 add 2.90 per acre
For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
GRANITE COUNTY

Schedule 2

<u>Access and Topography Class</u>				<u>Access and Topography Class</u>			
<u>P</u>	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>	<u>D</u>	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W	\$28.81	\$20.91	\$12.08	9W	\$54.21	\$33.98	\$10.34
9M	22.24	15.65	8.61	9M	36.33	21.65	4.60
9P	17.04	11.20	5.64	9P	18.40	9.65	1.22
8W	10.98	6.78	3.20	8W	9.03	3.98	1.38
8M	9.01	5.49	2.50	8M	5.28	2.10	1.28
8P	3.76	2.46	1.28	8P	4.40	2.13	1.28

<u>D</u>				<u>DL</u>			
9W	20.10	10.50	1.30	9W	46.33	28.25	7.25
9M	12.85	6.22	1.22	9M	29.52	17.24	3.12
9P	9.85	4.49	1.33	9P	13.63	6.81	1.58
8W	7.33	3.03	1.34	8W	7.11	3.09	1.38
8M	5.38	2.26	1.26	8M	4.93	2.44	1.31
8P	4.48	1.98	1.27	8P	4.58	2.28	1.29

<u>S</u>				<u>LP</u>			
9W	29.55	16.76	2.22	9W	12.37	5.65	1.63
9M	21.97	11.89	1.26	9M	10.72	4.67	1.26
9P	11.37	5.17	1.23	9P	6.90	2.61	1.27
8W	6.82	2.84	1.36	8W	6.71	2.65	1.30
8M	5.11	2.51	1.29	8M	5.41	2.38	1.31
8P	4.02	2.38	1.28	8P	3.96	2.31	1.31

TF	Access and Topography Class			WLP	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9W	\$16.59	\$ 8.24	\$ 1.76		\$	\$	\$
9M	12.42	5.94	1.70	9M	9.45	3.80	1.24
9P	9.34	3.58	1.31	9P	4.85	1.93	1.23
8W	4.83	2.41	1.28	8W	5.23	2.15	1.25
8M	3.70	2.24	1.26	8M	3.57	1.95	1.23
8P	3.15	2.10	1.25	8P	3.40	1.94	1.23

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LAKE COUNTY
 (For Area East of Highway 93 and Flathead Lake)

Schedule 3

P	Access and Topography Class			L	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9W	\$67.48	\$50.80	\$31.46	9W	\$43.35	\$27.66	\$ 9.43
9M	33.42	22.54	10.12	9M	24.19	13.37	1.90
9P	13.48	8.50	4.16	9P	11.23	5.23	1.33
8W	7.91	4.88	2.32	8W	9.03	3.98	1.38
8M	6.14	3.81	1.80	8M	6.74	2.80	1.34
8P	3.86	2.51	1.28	8P	5.66	2.59	1.33

<u>D</u>				<u>DL</u>			
9W	32.45	18.73	3.08	9W	38.17	23.25	5.95
9M	20.87	11.65	2.08	9M	22.10	12.25	2.12
9P	10.86	5.08	1.56	9P	11.44	5.45	1.45
8W	6.39	2.57	1.31	8W	6.34	2.60	1.33
8M	3.91	2.06	1.24	8M	5.56	2.34	1.26
8P	4.10	1.99	1.26	8P	4.64	2.16	1.25

<u>S</u>				<u>LP</u>			
9W	53.97	32.57	7.98				
9M	26.10	14.70	1.78				
9P	11.98	5.40	1.24				
8W	6.86	2.86	1.36	8W	7.87	3.12	1.34
8M	4.88	2.52	1.29	8M	5.77	2.34	1.31
8P	4.98	2.84	1.32	8P	5.44	2.47	1.41

<u>WH</u>	<u>Access and Topography Class</u>			<u>TF</u>	<u>Access and Topography Class</u>		
	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9M	\$19.50	\$10.63	\$ 2.74	9M	\$18.73	\$ 9.69	\$ 1.78
9P	6.44	2.50	1.38	9P	8.94	3.80	1.23
				8W	3.05	1.86	1.22
				8M	2.81	1.83	1.22
				8P	2.68	1.85	1.22

<u>C</u>				<u>WLP</u>			
9W	29.10	17.22	4.26	9W	15.69	7.58	1.24
9M	17.77	9.14	1.78	9M	10.27	4.43	1.24
9P	10.65	4.63	1.33	9P	4.88	1.94	1.23
8W	5.65	2.52	1.29	8W	5.22	2.48	1.28
				8M	4.08	2.36	1.27
				8P	3.62	2.29	1.27

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LAKE COUNTY
 (For Area West of Highway 93 and Flathead Lake)

Schedule 4

<u>P</u>	<u>Access and Topography Class</u>			<u>L</u>	<u>Access and Topography Class</u>		
	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W	\$34.49	\$24.98	\$14.22	9W	\$35.33	\$21.59	\$ 5.62
9M	21.82	14.33	6.91	9M	16.44	8.48	1.24
9P	8.20	4.60	2.26	9P	9.64	4.39	1.26
8W	7.91	4.88	2.32	8W	9.00	3.95	1.38
8M	6.14	3.81	1.80	8M	6.40	2.63	1.33
8P	3.86	2.51	1.28	8P	5.67	2.59	1.33

<u>DL</u>			<u>D</u>			
9W	32.57	19.29	4.08	9W	29.16	16.35
9M	18.58	9.84	1.52	9M	21.50	11.63
9P	13.18	6.41	1.70	9P	17.30	9.19
8W	10.85	5.01	1.40	8W	13.18	6.18
8M	5.42	2.31	1.27	8M	5.32	2.26
8P	4.28	2.18	1.26	8P	3.61	2.02

<u>S</u>			<u>LP</u>			
9W	36.71	21.35	3.64	9W	8.61	3.70
9M	23.86	13.05	1.26	9M	5.82	2.14
9P	20.68	10.97	1.24	9P	5.24	2.67
8W	6.89	2.87	1.36	8W	9.68	4.23
8M	5.03	2.19	1.26	8M	5.77	2.34
8P	3.43	1.95	1.25	8P	5.44	2.47

LAKE COUNTY
(For Area West of Highway 93 and Flathead Lake)

<u>TF</u>	<u>Access and Topography Class</u>			<u>WLP</u>	<u>Access and Topography Class</u>		
	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
	\$	\$	\$	9W	\$15.69	\$ 7.58	\$ 1.24
9M	12.62	6.12	1.70	9M	10.27	4.43	1.24
9P	6.42	2.25	1.23	9P	4.88	1.94	1.23
8W	4.78	2.69	1.30	8W	4.08	2.36	1.27
8M	3.62	2.22	1.26	8M	4.08	2.36	1.27
8P	3.29	2.14	1.25				

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timber lands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LEWIS AND CLARK COUNTY
 (West of Continental Divide)

Schedule 5

P	Access and Topography Class			D	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
	\$	\$		9W	\$17.45	\$ 9.00	
9M	18.31	12.33		9M	13.01	6.39	
9P	14.93	9.86		9P	6.15	2.48	
8W	7.03	4.34		8W	8.47	3.91	
8M	5.98	3.81		8M	4.17	2.18	
8P	5.28	3.41		8P	3.70	2.04	
<u>S</u>				<u>LP</u>			
9M	10.57	4.61		9P	7.86	2.94	
9P	5.22	2.06		8W	8.85	3.54	
8W	6.82	2.84		8M	6.77	2.82	
				8P	5.76	2.44	

TF

8W	5.94	2.82
8M	4.93	2.75

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add \$1.70 per acre
 For G3 add \$2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 LINCOLN COUNTY

Schedule 6

<u>WF</u>	<u>Access and Topography Class</u>			<u>P</u>	<u>Access and Topography Class</u>		
	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W	\$51.79	\$37.06	\$	9W	\$52.87	\$38.66	\$22.18
9M	33.32	21.65		9M	35.84	25.44	13.68
9P	17.89	10.76		9P	16.45	10.76	5.42
8W	9.47	5.25		8W	7.91	4.88	2.32
8M	6.38	3.51		8M	7.03	4.34	2.06
8P	3.62	2.24		8P	3.86	2.51	1.28

<u>L, D.</u> <u>& DL</u>				<u>S</u>			
9W	37.07	21.97	4.59	9W	44.58	27.23	7.00
9M	26.21	15.21	2.93	9M	35.42	21.06	4.56
9P	12.74	6.55	2.13	9P	14.63	7.25	1.38
8W	8.50	3.77	1.58	8W	7.28	2.92	1.32
8M	5.69	2.37	1.27	8M	5.03	2.05	1.24
8P	5.39	2.23	1.30	8P	6.27	2.72	1.34

<u>LP</u>				<u>WH, TF</u> <u>& C</u>			
9W	19.29	9.99	1.68	9W	21.90	11.57	1.55
9M	15.61	7.70	1.24	9M	18.80	10.24	2.84
9P	9.93	4.03	1.35	9P	10.35	5.55	2.54
8W	9.07	3.61	1.30	8W	8.99	3.94	1.74
8M	7.34	2.76	1.34	8M	6.21	2.91	1.54
8P	5.57	2.61	1.46	8P	5.37	2.66	1.41

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
MINERAL COUNTY

Schedule 7

<u>Access and Topography Class</u>			<u>P</u>	<u>Access and Topography Class</u>		
<u>WP</u>	<u>Favorable</u>	<u>Average</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W	\$50.76	\$34.88	9W	\$41.02	\$30.30	
9M	36.34	23.60	9M	27.94	19.27	
9P	24.67	16.22	9P	13.85	8.93	
8W	9.39	4.85	8W	11.01	6.38	
8M	5.19	2.71	8M	7.31	3.93	
8P	3.67	2.24	8P	3.62	2.34	

L.D.
& DL

S

9W	34.13	20.29	9W	46.10	28.00
9M	20.27	11.20	9M	32.47	19.20
9P	12.49	6.18	9P	13.38	6.34
8W	6.19	2.69	8W	7.50	2.84
8M	5.68	2.44	8M	4.98	2.07
8P	3.22	2.10	8P	3.83	2.12

<u>LP</u>			<u>TF</u>		
9W	24.93	13.78	9W	31.16	18.68
9M	16.85	8.34	9M	26.57	15.40
9P	9.48	3.98	9P	7.38	3.01
8W	4.83	1.84	8W	6.67	3.10
8M	5.06	2.10	8M	6.29	2.48
8P	4.20	2.41	8P	3.22	2.11

<u>Access and Topography Class</u>			
<u>C</u>	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9M	\$14.19	\$ 6.71	
9P	11.95	5.58	
8W	6.73	3.10	

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 MISSOULA COUNTY

Schedule 8

<u>Access and Topography Class</u>				<u>Access and Topography Class</u>			
<u>WP</u>	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>	<u>P</u>	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
	\$	\$	\$	9W	\$56.83	\$42.62	\$
9M	39.49	25.91		9M	34.32	24.66	
9P	17.41	10.86		9P	18.29	12.14	
8W	7.23	3.50		8W	10.99	6.79	
8M	5.19	17.71 2.71		8M	9.01	5.49	
				8P	3.76	2.46	

<u>L</u>				<u>D</u>			
9W	44.69	27.45	7.36	9W	35.26	20.72	4.27
9M	29.73	17.34	3.08	9M	21.97	12.40	2.37
9P	14.40	7.26	1.35	9P	8.71	3.92	1.57
8W	9.03	3.98	1.38	8W	6.27	3.23	1.37
8M	6.07	2.48	1.32	8M	4.41	2.50	1.29
8P	4.52	2.13	1.28	8P	3.92	2.24	1.30

<u>DL</u>				<u>S</u>			
9W	41.13	24.99	6.38	9W	54.46	33.49	
9M	26.17	15.04	2.44	9M	34.37	19.72	
9P	12.71	6.41	1.58	9P	17.20	8.75	
8W	7.11	3.09	1.38	8W	6.93	2.86	
8M	4.93	2.44	1.31	8M	5.19	2.52	
8P	4.16	2.08	1.27	8P	4.10	2.39	

LP	Access and Topography Class			TF	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9W	\$ 8.76	\$ 3.58	\$		\$	\$	\$
9M	8.20	3.17		9M	26.99	15.82	4.18
9P	5.00	2.24		9P	6.25	2.27	1.23
8W	6.95	2.61		8W	7.44	2.75	1.28
8M	6.23	2.48		8M	7.40	2.76	1.28
8P	5.21	2.45		8P	3.42	2.20	1.26

<u>C</u>				<u>WLP</u>			
9M	14.10	6.71	1.36	9M	13.27	6.08	1.29
9P	11.78	5.41	1.68	9P	5.04	2.13	1.25
				8W	8.07	3.07	1.26
				8M	6.18	2.19	1.26
				8P	3.83	2.07	1.24

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 POWELL COUNTY

Schedule 9

7-7/14/78

MAR Notice No. 42-2-116

P	Access and Topography Class			L	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
	\$	\$	\$	9W	\$45.82 45.01	\$27.90	\$
9M	32.87	23.24		9M	29.88	17.42	
9P	17.26	11.53		9P	13.35	6.59	
8W	7.03	4.34		8W	9.03	3.98	
8M	6.25	3.86		8M	6.09	2.48	
8P	5.57	3.49		8P	4.52	2.13	
<u>D</u>				<u>DL</u>			
9W	22.27	12.29	1.97	9W	40.52	24.50	6.06
9M	17.03	9.32	2.16	9M	25.08	14.45	2.44
9P	8.05	3.84	1.66	9P	11.59	5.58	1.55
8W	8.47	3.91	1.58	8W	7.11	3.09	1.38
8M	4.17	2.18	1.26	8M	4.93	2.44	1.31
8P	3.70	2.04	1.26	8P	4.16	2.08	1.27
<u>S</u>				<u>LP</u>			
9M	20.48	11.04	1.54	9M	6.82	2.62	1.30
9P	10.21	4.61	1.44	9P	6.55	2.85	1.32
8W	6.80	2.84	1.36	8W	8.76	3.50	1.37
8M	4.85	2.51	1.29	8M	6.77	2.82	1.36
8P	4.10	2.40	1.28	8P	5.84	2.44	1.42

<u>TF</u>			<u>WLP</u>			
8M	7.40	2.76	1.28	8W	8.07	3.07 1.26

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
 RAVALLI COUNTY

Schedule 10

P	<u>Access and Topography Class</u>			D	<u>Access and Topography Class</u>		
	<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>		<u>Favorable</u>	<u>Average</u>	<u>Difficult</u>
9W	\$41.81	\$30.25	\$	9W	\$28.90	\$16.79	\$ 2.80
9M	33.96	23.98		9M	19.18	10.37	1.77
9P	17.92	11.98		9P	8.16	3.78	1.58
8W	12.04	7.92		8W	10.77	4.92	1.37
8M	9.01	5.49		8M	5.19	2.38	1.28
8P	3.77	2.46		8P	4.60	2.29	1.29

7-7/14/78

MAR Notice No. 42-2-116

<u>S</u>			<u>LP</u>		
9W	52.57	32.16	9W	16.16	8.15
9M	32.29	18.44	9M	8.19	3.16
9P	13.70	6.58	9P	4.92	2.20
8W	6.93	2.86	8W	5.63	2.13
8M	5.19	2.52	8M	7.89	3.16
8P	3.57	2.30	8P	5.88	2.64

<u>TF</u>		
9P	5.00	1.92
8M	4.17	2.26
8P	3.25	2.11

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
For G4 add 1.70 per acre
For G3 add 2.90 per acre
For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue.

TIMBER AND TIMBERLAND VALUATION SCHEDULE
SANDERS COUNTY

Schedule 11

WP	Access and Topography Class			P	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9W	\$50.80	\$34.92	\$16.54	9W	\$67.40	\$51.04	\$32.08
9M	36.08	23.48	9.08	9M	43.98	31.82	17.81
9P	24.71	16.26	7.86	9P	18.83	12.48	6.32
8W	4.75	2.56	1.43	8W	12.58	7.95	3.56
8M	5.69	2.78	1.45	8M	8.65	5.20	2.35
8P	3.67	2.24	1.26	8P	3.77	2.46	1.28

<u>DL</u>				<u>D</u>			
9W	36.40	21.80	5.02	9W	32.27	19.34	4.61
9M	25.73	14.99	3.46	9M	24.21	14.09	3.16
9P	14.69	7.57	1.98	9P	14.82	7.89	2.34
8W	6.15	2.70	1.42	8W	4.05	2.02	1.26
8M	5.30	2.28	1.26	8M	5.35	2.34	1.27
8P	3.07	2.02	1.24	8P	3.11	2.07	1.24

<u>L</u>				<u>S</u>			
9W	39.55	24.13	6.38	9W	54.78	34.03	9.99
9M	28.65	16.82	3.35	9M	32.61	18.67	2.57
9P	15.77	8.06	1.64	9P	15.76	7.98	1.24
8W	9.77	4.89	2.04	8W	7.14	2.88	1.34
8M	6.09	2.48	1.32	8M	4.76	1.94	1.23
8P	3.48	2.14	1.25	8P	3.75	2.05	1.26

7-7/14/78

MAR Notice No. 42-2-116

LP	Access and Topography Class			TF	Access and Topography Class		
	Favorable	Average	Difficult		Favorable	Average	Difficult
9W	\$14.23	\$ 6.09	\$ 1.64	9W	\$31.41	\$18.92	\$ 5.42
9M	13.77	6.46	1.25	9M	24.77	14.45	4.16
9P	9.56	4.02	1.34	9P	8.23	3.22	1.40
8W	7.01	2.58	1.32	8W	7.91	3.19	1.26
8M	5.53	2.74	1.48	8M	3.38	1.82	1.22
8P	3.65	2.22	1.30	8P	2.62	1.82	1.22

The above values are per acre assessed values. They include land values of \$1.65 on Favorable, \$1.00 on Average and \$.40 on Difficult timberlands. They also include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

A value for Christmas trees that are being harvested may also be added at the discretion of the county-commissioners Department of Revenue

In the matter of the amend-)
 ment of Rule 42-2.22(1)-S2240)

NOTICE OF
 PROPOSED AMENDMENT OF RULE
 42-2.22(1)-S2240
 NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On August 15, 1978, the Department of Revenue proposes to amend rule 42-2.22(1)-S2240 which provides for the assessment of timber for all counties east of the Continental Divide, including Deer Lodge and Silver Bow Counties.

2. The rule, as proposed to be amended, provides as follows (stricken material is interlined, new material is underlined):

42-2.22(1)-S2240 ASSESSMENT OF TIMBER FOR ALL COUNTIES EAST OF THE CONTINENTAL DIVIDE, INCLUDING DEER LODGE AND SILVER BOW COUNTIES (1) The assessed value for timber shall be according to the schedules in subsection (10) of this rule.

(2) Condition class designations are abbreviated to speed up valuation computation. For instance, the condition classes P9WM and P9MM are valued alike, so only one designation, P9M is shown. Likewise, P9P includes P9WP, P9MP and P9PP; and L9P includes L9WP, L9MP and L9PP, etc.

(3) The following factors have been considered and reflected in the attached valuation.

(a) Updated lumber selling prices including chips and miscellaneous by-products, updated manufacturing and logging costs and updated overrun percentages.

(b) Revised stand volume tables include 9" and 10" diameters as saw logs.

(c) Differentials in logging costs due to varying board foot volumes of timber per acre.

(4) These values are per acre assessed values. They include the minimum or G6 grazing value. For timber lands on which a grade of grazing higher than G6 is established, add to the values furnished as follows:

For G5 grazing, add \$0.65 per acre
For G4 grazing, add 1.70 per acre
For G3 grazing, add 2.90 per acre
For G2B grazing, add 4.60 per acre

(5) A valuation record must be kept for each owner of timber lands in the county. Both timber and agricultural land classifications must be checked to determine proper acreages in each classification. All of the timber lands shown on the valuation schedule that may be present in your county will be assessed as timber lands. The balance of the lands appearing on your timber classification records must be assessed as grazing lands or in some other agricultural designation.

(6) The timber valuation schedules take topography, distance to market, and accessibility by roads into account to a greater extent than former schedules by reflecting favorable, average, and difficult accessibility and topography in the per acre assessed values for each species group.

(7) Timber land served by a private road is valued the same as timber land served by a public road.

~~(8) --The future net income from a private timber road, not reflected in the land value schedules, may be separately assessed by counties through the capitalization of such additional net income.~~

~~(9) --Any county or counties wishing to assess the value arising from the future net income from a private timber road, not reflected in the land value schedules may do so by establishing such bases of value as the amount of and duration of the~~

additional expected income at a hearing before the Board of
County Commissioners as provided in Section 84-429-117-R.C.M.
1947.

TIMBER LAND VALUATION SCHEDULE
COUNTIES EAST OF CONTINENTAL DIVIDE
PLUS SILVER BOW AND DEER LODGE COUNTIES

Schedule 1

<u>P</u> <u>Access and Topography Class</u> <u>Favorable and Acreage</u>		<u>D</u> <u>Access and Topography Class</u> <u>Favorable and Acreage</u>	
9W	5.57	9W	11.30
9M	2.54	9M	5.56
9P	1.47	9P	2.50
8W	1.16	8W	2.05 2.06
8M	.98	8M	1.46
8P	.84	8P	1.08
<u>S</u>		<u>LP</u>	
9W	14.04	9W	11.03
9M	8.95	9M	8.20
9P	4.10	9P	2.74
8W	2.30	8W	2.83
8M	1.38	8M	2.06
8P	1.10	8P	1.38

<u>TF</u>		<u>WLP</u>	
9W	7.68	9W	9.27
9M	4.17	9M	4.50
9P	2.14	9P	2.40
8W	1.44	8W	1.68
8M	1.24	8M	1.48
8P	1.10	8P	1.02

The above values are per acre assessed values. They include a G6 grazing grade. For grazing graded higher than G6, add the following:

For G5 add \$0.65 per acre
 For G4 add 1.70 per acre
 For G3 add 2.90 per acre
 For G2B add 4.60 per acre

3. Rule 42-2.22(1)-S2200 is proposed to be amended pursuant to Section 84-429.7 the Department is required to establish uniform methods for the appraisal of all real property and improvements in the State of Montana. This rule implements that provision by adopting a nationally recognized appraisal service rather than the Department of Revenue as has been the practice in the past, making its own appraisal manual.

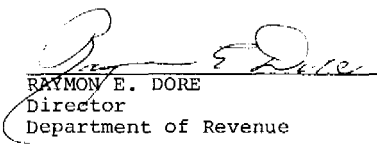
Rule 42-2.22(1)-S2220 is proposed to be amended because the legislature pursuant to Chapter 566, Laws 1977 (House Bill 70) has abolished the concept of assessed value. Therefore the Department of Revenue is amending this regulation to reflect that city and town lots may be appraised at market value by using an accepted appraisal manual.

Rule 42-2.22(1)-S2230 is proposed to be amended because the legislature gave the Department of Revenue the responsibility for the appraisal and assessment of all property in the State of Montana. This amendment updates rules previously adopted by the State Board of Equalization to reflect that legislative enactment. The amendment to schedule 8 is to correct an error in the adoption of the rule by the State Board of Equalization.

Rule 42-2.22(1)-S2240 is proposed to be amended because the legislature gave the Department of Revenue the responsibility for the appraisal and assessment of all property in the State of Montana. This amendment updates rules previously adopted by the State Board of Equalization to reflect that legislative enactment. The amendment to schedule 1 is to correct an error in the adoption of the rule by the State Board of Equalization.

4. Interested parties may submit their data, views or arguments concerning the proposed amendments in writing to R. Bruce McGinnis, Deputy Chief Tax Counsel, Department of Revenue, Mitchell Building, Helena, Montana 59601, no later than August 14, 1978.

5. The authority of the department to make these proposed amendments is based on Section 84-429.7, R.C.M. 1947. Implementing Section 84-429.12, R.C.M. 1947.



RAYMON E. DORE
Director
Department of Revenue

Certified to the Secretary of State July 5, 1978.

BEFORE THE DEPARTMENT OF SOCIAL
AND REHABILITATION SERVICES OF THE
STATE OF MONTANA

In the matter of the amendment of	)	NOTICE OF PUBLIC HEARING
RULE ARM 46-2.10(18)-S11440(1)(b)	)	FOR AMENDMENT TO RULE
pertaining to medical assistance.	)	ARM 46-2.10(18)-S11440
	)	(1)(b) PERTAINING TO
	)	MEDICAL ASSISTANCE,
	)	SERVICES PROVIDED,
	)	AMOUNT, DURATION.

TO: All Interested Persons:

1. On August 3, 1978, at 10:00 a.m. a public hearing will be held in the Auditorium of the State Department of Social and Rehabilitation Services, 111 Sanders Street, Helena, Montana, to consider the amendment of rule ARM 46-2.10(18)-S11440(1)(b), pertaining to medical assistance, services provided, amount, duration.

2. The Department intends to amend rule ARM 46-2.10(18)-S11440(1)(b) as follows:

(b) ~~There is no limitation on the number or frequency of physician and surgeon services, except that inpatient psychiatric care is limited to 14 days. Outpatient psychiatric therapy is limited to two (2) visits per week over a period of two (2) months and electroshock therapy provided on an outpatient basis is rated equivalent to one day of inpatient psychiatric service. Additional psychiatric services required will be allowed at the rate of two (2) services per week of inpatient treatment, and two (2) visits per month of outpatient therapy for two (2) additional months.~~

Limitation on physician and surgeon services.

The surgical and diagnostic procedures listed below will not be paid for unless the Department gives authorization for payment prior to the time the procedure is performed. Authorization may be obtained by making a written request for prior authorization to the Medical Assistance Bureau, Box 4210, Helena, Montana. This request shall include: a statement setting out relevant information about the patient, the approximate date on which the procedure is to be performed, and a statement by the attending physician showing clearly and in detail why the procedure is medically necessary, along with any necessary supporting documentation. If the request contains adequate information or documentation for the Department to approve or reject the request, the Department shall make its determination within 7 days of the receipt of the request. If the information or documentation is not adequate, the Department shall notify the person making the request of what additional information or documentation is required within 5 days of the receipt of the request, and shall have 5 days from the receipt of the addi-

tional information or documentation to make its determination.
If the Department does not receive additional information or
documentation for 10 days after making such a request, the
Department shall make its decision based on information and
documentation received with the request for prior authorization.

Surgical procedures:

(i) Ligation of internal mammary arteries, unilateral
or bilateral -- the tying of the mammary arteries located in the
chest.

(ii) Radical hemorrhoidectomy, Whitehead type --
extensive surgical excision of hemorrhoids.

(iii) Omentopexy (portal obstruction) -- Surgically
fastening the omentum (a tissue extending from the stomach to
other organs in the abdomen) to establish a more efficient blood
flow between the stomach/intestines and spleen through the liver.

(iv) Kidney decapsulation, unilateral and bilateral
-- the surgical removal of fatty or fibrous structure which
covers all or part of the kidney.

(v) Perirenal insufflation -- injecting air around
the kidneys for x-ray visualization of the adrenal glands,
located on top of the kidneys.

(vi) Nephropexy -- the fixation or suspension of a
floating (not attached) kidney.

(vii) Circumcision, female -- the incision of the fold
over the clitoris.

(viii) Hysterectomy -- cutting into the uterus for
non-obstetrical reasons from the vaginal approach.

(ix) Supracervical hysterectomy -- the uterus is
removed, leaving the cervix in place. In addition, the ovaries
and/or fallopian tubes may be removed.

(x) Uterine Suspension -- the fixation or suspension
of the uterus to the vagina or abdominal wall by shortening
ligaments attached to the uterus.

(xi) Uterine suspension with presacral sympathectomy --
same as above but with the interruption of the sympathetic
nerve pathways in front of the sacrum. The sympathetic nerve
stimulates, among other parts, the reproductive system. The
sacrum is the bone located just below the lower back region and
is composed of a series of fused vertebrae.

(xii) Hypogastric or presacral neurectomy -- the
excision of part of the hypogastric or presacral nerve (plexus).

(xiii) Fascia lata by stripper (when used to treat lower
back pain -- the repair of the sheath of connective tissues
which covers or binds body structures together.

(xiv) Fascia lata by incision (when used to treat lower
back pain -- same as above, but fascia is incised and removed.

(xv) Ligation of femoral vein, unilateral and bilateral

(when used to treat post-phlebotic syndrome) -- the tying of the femoral vein in the thigh for post-phlebotic syndrome (post-thrombotic (clot) complications which includes, but is not limited to destruction of the valves of the deep veins of the legs.)

(xvi) Excision of carotid body tumor (when used to treat asthma) -- the removal of a round mass located on or near the carotid artery in the neck.

(xvii) Sympathectomy, thoracolumbar, unilateral or bilateral (when used to treat hypertension) -- the interruption of some portion of the sympathetic nerves in the back.

(xviii) Sympathectomy, lumbar (when used to treat hypertension) -- same as above, but limited to the lower back region.

(xix) Fabric wrapping of abdominal aneurysm.

(xx) Extra-intra cranial arterial bypass for stroke.

(xxi) Ligation of thyroid arteries (independent) -- the tying of the thyroid arteries which supply the thyroid gland (located in the lower part of the front of the neck) and adjacent structures with blood.

(xxii) Splanchnicectomy, unilateral, bilateral (when used to treat hypertension) -- excision of part of one of the splanchnic nerves which are found in the chest and lower back. This operation is performed to treat high blood pressure.

DIAGNOSTIC PROCEDURES:

(i) Basal Metabolic Rate (BMR): This is a test to determine how the body expends energy. It generally is used on patients with an overactive thyroid gland, a condition which is characterized by, among other symptoms, restless overactivity, and weight loss, usually with an increase in appetite. The procedure requires the patient to breathe into a machine which measures the energy the body is expending.

(ii) Protein Bound Iodine (PBI): This is a test to measure the level of circulating thyroid hormones. The procedure is also used on patients with an overactive thyroid gland. Symptoms similar to those in (a-21) above.

(iii) Icterus Index: A blood test to measure the presence of jaundice. Jaundice is the yellow discoloration of tissues and body fluids, Hepatitis, for instance, is characterized by jaundice.

(iv) Ballistocardiogram (BCG): This procedure generally measures the amount of blood the heart can put out in a given unit of time.

(v) Phonocardiogram with interpretation and report: This diagnostic test records various heart sounds (such as murmurs) which can indicate a heart problem. The sounds are recorded on a graph; the physician then interprets the results.

(vi) Angiocardiography using carbon dioxide, super-vision and interpretation only: This is an x-ray of the heart

after carbon dioxide has been injected into it. When the carbon dioxide is injected into the heart, blood vessels and the heart are contrasted to other organs.

(vii) Angiocardiography, single plane, supervision and interpretation only and in conjunction with cineradiography: This is similar to a-28 above except carbon dioxide is not injected into the heart. Single plane refers to an x-ray from one angle instead of from several different perspectives. Cineradiography is a series of motion pictures photographed while the patient moves the part of the body being photographed.

(viii) Angiocardiography multiplane supervision and interpretation only in conjunction with cineradiography: This is similar to a-29 above except x-rays are taken from more than one angle.

(ix) Angiography-coronary, unilateral, selective injection, supervision and interpretation only, single view unless in an emergency. This procedure photographs the coronary arteries of the heart. It uses a single view x-ray after an injection of a radiopaque substance. It is used on coronary patients or as a diagnostic test to determine the condition of the coronary vessels.

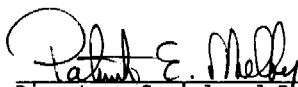
(x) Angiography extremity: This procedure photographs the arteries of the arms and legs. The test is used to determine the presence of clots, ruptures or constrictions in the arteries.

3. The rationale for this rule change is that the Department, in accordance with current medical practice, has severely restricted the circumstances under which the Montana Medicaid Program will pay for certain rarely used surgical and diagnostic procedures. In many instances, the listed procedures are virtually obsolete, or are appropriate only in extremely unusual circumstances. Thus, the Department will require prior approval for any such procedures for which the Montana Medicaid Program will be billed, and will pay only for those which have received prior approval.

4. Interested persons may present their data, views, or arguments, either orally or in writing at the hearing.

5. The Office of Legal Affairs, P. O. Box 4210, Helena, MT 59601, has been designated to preside over and conduct the hearing.

6. The authority of the agency to make the proposed rule is based on section 71-1511 and 71-1517, R.C.M. 1947.



Director, Social and Rehabilitation Services

Certified to the Secretary of State July 5, 1978, 1978.

BEFORE THE SECRETARY OF STATE
OF THE STATE OF MONTANA

In the matter of the amend-	)	NOTICE OF THE AMENDMENT
ment of rules relating to the	)	OF RULES 1.2.101 and
publication schedule for the	)	1.2.110
Montana Administrative Regis-)	
ter.)	

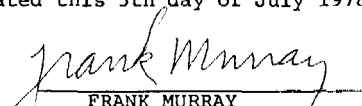
TO: All Interested Persons:

1. On May 25, 1978, the Secretary of State published notice of proposed amendment to rules 1.2.101 and 1.2.110 concerning the publication schedule of the Montana Administrative Register at page 685 of the 1978 Montana Administrative Register, issue number 5.

2. The agency has amended the rules with minor editorial changes but substantially as proposed.

3. No comments or testimony were received. The agency has amended the rules in response to a survey conducted by this office regarding the twice-monthly publication of the Montana Administrative Register. The majority of the agencies surveyed requested a twice-monthly publication schedule to facilitate rulemaking.

Dated this 5th day of July 1978



FRANK MURRAY
Secretary of State

BEFORE THE DEPARTMENT OF FISH AND GAME
OF THE STATE OF MONTANA

In the matter of the) NOTICE OF THE ADOPTION OF
adoption of Rule) RULE 12-2.6(3)-S6170
12-2.6(3)-S6170)
relating to bird stamp)
art work contest)

TO: All Interested Persons

1. On May 25, 1978, the Department of Fish and Game published notice of a proposed adoption of a rule concerning bird stamp art work contest rules on page 650 of the 1978 Montana Administrative Register, issue No. 5.
2. The agency has adopted the rule as proposed.
3. No comments or testimony were received. The department has adopted the rule to carry out the policy of the Fish and Game Commission relating to art work for bird stamp licenses.



Orville W. Lewis, Acting Director
Department of Fish and Game

Certified to the Secretary of State July 3, 1978

BEFORE THE FISH AND GAME COMMISSION
OF THE STATE OF MONTANA

In the matter of the) NOTICE OF ADOPTION OF
adoption of Rule 12-2.2(14)~) RULE 12-2.2(14)-P2070
P2070 relating to the sale)
or dissemination of license)
lists)

TO: All Interested Persons

1. On May 25, 1978, the Fish and Game Commission published notice of a proposed adoption of a rule concerning department policy for the sale or dissemination of hunting, fishing, and trapping license and other department lists, on page 652 of the 1978 Montana Administrative Register, issue No. 5.

2. The agency has adopted the rule as proposed.

3. No comments or testimony were received. The commission has adopted the rule to provide a balance between a person's right to know what occurs in state government and an individual's right to have a private life free from unwanted infringement.

BEFORE THE FISH AND GAME COMMISSION
OF THE STATE OF MONTANA

In the matter of the repeal) NOTICE OF REPEAL OF
of Rule 12-2.10(2)-S1070) RULE 12-2.10(2)-S1070
relating to special season)
policy)

TO: All Interested Persons

1. On May 25, 1978, the Fish and Game Commission published notice of a proposed repeal of a rule concerning special season policy on page 654 of the 1978 Montana Administrative Register, issue No. 5.

2. The agency has adopted the rule as proposed.

3. No comments or testimony were received. The commission has repealed the rule because this policy was of a seasonal nature and, further, because the annual rules of the commission include and provide for the subject matter of this rule.

BEFORE THE FISH AND GAME COMMISSION
OF THE STATE OF MONTANA

In the matter of the adoption) NOTICE OF ADOPTION OF
of Rule 12-2.18(1)-S1805) RULE 12-2.18(1)-S1805
relating to commercial fishing)

TO: All Interested Persons:

1. On May 25, 1978, the Fish and Game Commission published notice of a proposed adoption of a rule relating to a commercial fishing permit on page 657 of the 1978 Montana Administrative Register, issue No. 5.

2. The agency has adopted the rule as proposed.

3. No adverse comments or testimony were received. The commission has adopted the rule to set forth in the Administrative Rules of Montana the longstanding practice and procedure of the department in the administration and grant of commercial fishing permits.

Joseph J. Klabunde
Joseph J. Klabunde, Chairman
Montana Fish & Game Commission

Certified to the Secretary of State July 3, 1978

DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING
BEFORE THE BOARD OF HORSE RACING

In the matter of the Proposed)	NOTICE OF AMENDMENT OF RULE
Adoption of a New Rule regard-)	ARM 40-3.46(6)-S46010
ing Maiden Races - Montana)	GENERAL CONDUCT OF RACING
Breds Preferred.)	

TO: All Interested Persons:

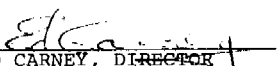
1. On May 25, 1978 the Board of Horse Racing published notice of hearing on the proposed adoption of a new rule regarding Maiden Races - Montana Breds Preferred at page 679, 1978 Montana Administrative Register, issue number 5. That notice indicated prior adoption of the proposed rule as an emergency rule on May 5, 1978, and indicated that right to a hearing was being offered under the regular rule adoption procedure as an interim measure.

2. At the hearing, five (5) persons presented oral testimony, including one individual who also submitted a written statement. Of that testimony only two persons, Mr. and Mrs. Carruthers, presented objections to the rule as proposed. Their objection was a request that the proposed preference for Montana bred horses be extended to Montana owned horses as well as Montana bred. After hearing further testimony on that request, the Board overruled it as it would defeat the purpose of the rule as proposed and would in effect extend preference to any horse, including those born out-of-state as long as the current owner was licensed and resided in Montana. As stated in the proposed rule itself, the purpose is to provide encouragement to owners and breeders to have horses born and raced in Montana, and to allow the request would obviously defeat this purpose.

The remaining testimony presented supported the rule as published. No other testimony, either oral or written, in objection was presented. The reason for the rule is as stated above and in the preamble to the rule itself.

3. The rule has been adopted exactly as proposed. However, since publication of the notice, the Board has determined that the rule would be better located as an amendment to an existing rule rather than as a new rule. The Board, therefore, makes this adoption an amendment to ARM 40-3.46(6)-S46010 by adding such rule as a new paragraph to existing sub-section (6)(b). The Board emphasizes that by changing the adoption to an amendment in no way affects the wording of the rule or prejudiced any rights to comment.

4. This regular adoption becomes effective on July 15, 1978 and supersedes the effective period established under the emergency adoption, at this time.

By: 
ED CARNEY, DIRECTOR
DEPARTMENT OF PROFESSIONAL
AND OCCUPATIONAL LICENSING

Certified to the Secretary of State July 5, 1978.
Montana Administrative Register

7-7/14/78

BEFORE THE COMMISSIONER OF CAMPAIGN
FINANCES AND PRACTICES OF
THE STATE OF MONTANA

In the matter of the amendment
of ARM 44-3.10(6)-S1086, de-
fining "ballot issue" for pur-
poses of the Campaign Practices
Act and prescribing reporting
requirements for issue commit-
tees

NOTICE OF THE AMENDMENT OF
A RULE, ARM 44-3.10(6)-S1086

TO: All Interested Persons

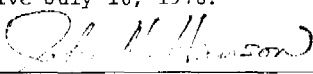
1. On May 24, 1978, the Commissioner of Campaign Finances and Practices published notice of a proposed amendment of rule ARM 44-3.10(6)-S1086, concerning the definition of "ballot issue" for purposes of the Campaign Practices Act, and concerning reporting requirements for issue committees. The notice is found at page 687 of the 1978 Montana Administrative Register, issue number 5.

2. The Commissioner has adopted the amendment as proposed.

3. No comments or testimony were received. The Agency has amended the rule because of the vagueness of the prior version. That version was capable of a construction which could substantially or entirely relieve organizations supporting or opposing issues from any duty to report the source or disposition of funds received or spent prior to an issue's certification. This interpretation was unintended by the Agency and not in accord with the stated purpose of the Campaign Practices Act. The amendment will require reporting of such funds, while maintaining the exemption for reporting of expenses of printing and circulating petitions. In the event certification does not occur, no reporting is required (as before).

4. This amendment will replace an emergency amendment to the same rule adopted April 17 and noticed at page 729 of the Montana Administrative Register, issue number 5. That emergency amendment will expire by statutory limitation on September 17, 1978. The amendment adopted today is not intended to change the substantive rule announced in the emergency amendment but merely states the same thing in clearer language. Copies of the rule as amended today will be sent to interested parties and will be available at the office of the Commissioner of Campaign Finances and Practices, 1218 E. Sixth, Helena, Montana 59601.

5. This amendment is effective July 16, 1978.



JOHN N. HANSON, Commissioner of
Campaign Finances and Practices

Certified to the Secretary of State July 5, 1978.

7-7/14/78

Montana Administrative Register

SOCIAL AND
REHABILITATION SERVICES

46-2.10(18)-S11450A

ECONOMIC ASSISTANCE

EMERGENCY RULES TO AMEND

Statement of reasons for emergency.

On March 24, 1978, the Department adopted an interim set of rules intended to meet the minimum federal requirements of the Medicaid Program. Those rules were intended to be in effect temporarily until more satisfactory and comprehensive rules governing reimbursement for skilled and intermediate care could be adopted. By their terms, the rules were effective only until July 1, 1978.

As a result of comments received by the Department from the nursing home industry and the Department of Health, Education and Welfare, the Department has been unable to complete a satisfactory set of rules governing reimbursement before July 1, 1978. For this reason, the Department will be unable to adopt a new set of rules effective July 1, 1978.

In order to continue to receive Federal Financial Participation in the Montana Medicaid program, and to fulfill the Department's statutory and contractual duties to Montana's providers and recipients of Medicaid services, the Department must have in effect rules governing reimbursement for those services. In the absence of such rules, the Department would be unable to provide for the needs of Medicaid-eligible persons in the state thus endangering their health, safety and welfare.

For these reasons, and with the concurrence of the Advisory Committee appointed by the Director of the Department (MAR Notice No. 46-2-147), the Department has amended the rules adopted on March 24, 1978 to continue in effect until October 1, 1978.

46-2.10(18)-S11450A(1)(b)(1) is amended to read as follows:

(1) The following method of reimbursement shall be effective from April 1, 1978 to October 1, 1978 ~~July 1, 1978~~, for all skilled nursing and intermediate care facilities participating in the Montana Medicaid program. (History: Section 71-1511, R.C.M. 1947; IMP, Sec. 71-1517, R.C.M. 1947; NEW, Eff. 6/24/78; EMERG, AMD, Eff. 6/30/78.)

46-2.10(18)-S11450B(2) is amended to read as follows:

(2) The initial prospective rate shall be effective from April 1, 1978, to October 1, 1978 ~~July 1, 1978~~. (History: Section 71-1511 R.C.M. 1947; IMP, Sec. 71-1517; NEW, Eff. 6/24/78; EMERG, AMD, Eff. 6/30/78.)

46-94.7H

Montana Administrative Register

7-7/14/78

BEFORE THE BOARD OF PUBLIC EDUCATION
OF THE STATE OF MONTANA


In the matter of the adoption)	
of a rule establishing the)	NOTICE OF THE ADOPTION OF
state aid distribution schedule)	RULE 48-2.50(1)-S5000
for public school districts)	

TO: All Interested Persons:

1. On March 24, 1978, the Board of Public Education published notice of a proposed adoption of a rule establishing the state aid distribution schedule for public school districts at page 368 of the 1978 Montana Administrative Register, issue number 3.

2. The agency has adopted the rule as proposed.

3. No comments or testimony were received. The Board has adopted the rule to respond to a need of public school districts for a firm schedule of state equalization aid distribution.



CHAIRMAN
BOARD OF PUBLIC EDUCATION

Certified to the Secretary of State July 5, 1978.

In the matter of the amendment)	
of Board of Public Education)	NOTICE OF THE AMENDMENT OF
policy statement on special)	RULE 48-2.18(1)-S1800
education)	

TO: All Interested Persons:

1. On March 24, 1978, the Board of Public Education published notice of a proposed amendment of a rule outlining Board of Public Education policy statement on special education at page 372 of the 1978 Montana Administrative Register, issue number 3.

2. The agency has amended the rule as proposed.

3. No comments or testimony were received. The Board has amended the rule to bring Board of Public Education special education rules into conformity with changes made by the 1977 legislature in special education statutes, Title 75, Chapter 78.



CHAIRMAN
BOARD OF PUBLIC EDUCATION

Certified to the Secretary of State July 5, 1978.

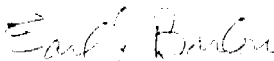
In the matter of the amend-)	
ment of a rule relating to	)	NOTICE OF THE AMENDMENT OF
student fees and nonresident	)	RULE 48-2.26(34)-S26500
fees at postsecondary centers)	

TO: All Interested Persons:

1. On March 24, 1978, the Board of Public Education published notice of a proposed amendment of a rule relating to student fees and nonresident fees at postsecondary centers at page 376 of the 1978 Montana Administrative Register, issue number 3.

2. The agency has amended the rule as proposed.

3. No comments or testimony were received. The Board has amended the rule because miscellaneous individual student fees have been eliminated and, upon the recommendation of the Legislative Fiscal Analyst and the Office of Budget and Program Planning, the Board acted to consolidate the legislative fee and the board fee into one fee called the Board of Public Education fee.



CHAIRMAN
BOARD OF PUBLIC EDUCATION

Certified to the Secretary of State July 5, 1978.

VOLUME 37

OPINION NO. 148

SCHOOL DISTRICTS - Special education, obligation to provide;
EDUCATION - Special education, school districts, obligation
to provide;
SECTIONS 75-7805, 75-7806, 75-7808, 75-7810, 75-7201,
75-6320;

CLARIFICATION OF OPINION NO. 98.

HELD: School districts are not entitled to deny special
education services to children in need thereof who
live within the district on the basis of the fact
that the legal residence of child's parent or
guardian is elsewhere.

16 June 1978

Ms. Georgia Rice
Superintendent of Public Instruction
State Capitol
Helena, Montana 59601

Dear Ms. Rice:

Since I issued Opinion No. 98 in response to your request, I
have received a number of comments from interested and
affected persons, which indicate that further clarification
of the Opinion may be necessary to prevent the misapplica-
tion of the law and potential adverse effects upon the
children involved. It was not my intention to hold in that
opinion that children in need of special education are not
entitled to it unless they reside in the county or school
district in which their parents or guardians reside. To the
contrary, the law is clear that the right of special educa-
tion exists, and nothing in Opinion No. 98 should be
construed to the contrary.

Section 75-8705 provides that "[a]ll handicapped children in
Montana are entitled to a free appropriate public
education...." That same section further provides that
handicapped children in "public or private institutions or
other care facilities" must be educated to the maximum
extent appropriate with children who are not handicapped.
Both §§75-7805 and 78-7806 mandate the local school
districts to provide or establish special education services
when there are "sufficient numbers of handicapped children
in the district...." (§75-7806(1)(a)) (emphasis supplied).

The right to special education and the obligation of the district in which the child lives to provide it are clear.

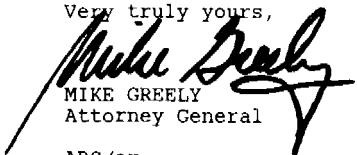
The second issue which I raised and addressed in Opinion No. 98 arose from a concern that a local school district in which a state institution or a number of foster or group homes are located might be financially unable to meet the resulting demand for special education. An effort was then made to determine the legislature's intent as to whether the local district, the district of the child's parents, the state or some other entity should pay.

It has since become obvious that there is a myriad of individual, unique circumstances that can and do arise involving children in need of special education. Since the statutes do not comprehensively treat this question, it is almost impossible to frame a general answer as to which entity or person is financially responsible for a child's special education. Each situation must be treated on a case-by-case basis, and should not create more than a short-term problem in any case since the state funds all or almost all of a district's special education costs.

The important point to be emphasized is that a child's entitlement to special education services in the district in which he resides can not be ignored or postponed because of confusion or disagreement over the financial responsibility therefor. In any case, §§75-7808, 75-7810, 75-7201 and 75-6320 should provide answers in most situations.

I hope that this will clarify the intention of Opinion No. 98 and help insure that all children in need of special education receive it.

Very truly yours,



MIKE GREELY
Attorney General

ABC/ar