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OF MONTANA

**MONTANA
ADMINISTRATIVE
REGISTER**

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1990 ISSUE NO. 6
MARCH 29, 1990
PAGES 578-657



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MAR 30 1990

MONTANA ADMINISTRATIVE REGISTER OF MONTANA

ISSUE NO. 6

The Montana Administrative Register (MAR), a twice-monthly publication, has three sections. The notice section contains state agencies' proposed new, amended or repealed rules, the rationale for the change, date and address of public hearing and where written comments may be submitted. The rule section indicates that the proposed rule action is adopted and lists any changes made since the proposed stage. The interpretation section contains the attorney general's opinions and state declaratory rulings. Special notices and tables are inserted at the back of each register.

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BEFORE THE DEPARTMENT OF HIGHWAYS
OF THE STATE OF MONTANA

In the matter of the)	NOTICE OF PUBLIC
amendment of Rule 18.8.1101	)	HEARING ON PROPOSED
concerning the circumstances	)	AMENDMENT OF RULE
under which houses,	)	18.8.1101 REGARDING
buildings, and large objects	)	MOVEMENT OF HOUSES,
may be moved.	)	BUILDINGS, AND OTHER
	)	LARGE OBJECTS.

TO: All Interested Persons:

1. On April 24, 1990 at 9:00 A.M., a public hearing will be held in the auditorium of the Department of Highways building at Helena, Montana, to consider the amendment of rule 18.8.1101.

2. The proposed amendment replaces present rule 18.8.1101 found in the Administrative Rules of Montana. The proposed amendment would allow the movement of modular and double wide trailers once they have been set up and used for the purpose for which they were designed.

3. The rule as proposed to be amended provides as follows:

18.8.1101 MOVEMENT OF HOUSES, BUILDINGS, EXTREMELY HEAVY MACHINERY, AND OTHER LARGE AND UNUSUAL OBJECTS (1) Movement by special permit of houses, buildings, heavy machinery and other large and unusual objects, which do not qualify under other rules and regulations of the department of highways, shall be at the discretion of the department of highways.

(2) When a double wide mobile home, modular home, or modular building has been assembled, has become one unit, and has been used for the purpose for which it was designed, it may be moved as one unit, with housemoving equipment, as a building, under a special permit.

~~42~~ (3) Application shall be made upon a G.V.W. form 32-J or other form specified by the department of highways. These forms are available from the Gross Vehicle Weight Division, Box 4639, Helena, Montana 59604, (406)444-6130, (2701 Prospect Avenue).

~~43~~ (4) Any special permit must be approved by the Helena G.V.W. office.

~~44~~ (5) The permittee shall furnish flag vehicles, flag persons, and such signs as required by the department of highways.

~~45~~ (6) The permittee shall not delay traffic in excess of ten minutes. The applicant shall make every possible effort to keep other traffic moving at all times.

~~46~~ (7) The permittee shall furnish such insurance as the department of highways may require.

~~47~~ (8) The permittee shall be responsible for obtaining all necessary clearance or permits from city, county, or public utility.

~~48~~ (9) All necessary authority shall be obtained from the state of Montana public service commission.

~~49~~ (10) Advance notice of any movement may be required by the department of highways.

4. The department has scheduled the hearing because of a petition from the housemoving industry. The housemovers claim that breaking double wide trailers into two units increases the cost of the move and causes unnecessary damage to the home. This amendment would allow mobile and modular buildings that have been set up and used for the purpose for which they were designed to be moved as one unit.

5. Interested persons may present their data, views, or arguments, either orally or in writing, at the hearing. Written data, views or arguments may also be submitted to David A. Galt, Acting Administrator, Gross Vehicle Weight Division, Box 4630, Helena, Montana 59604, no later than April 30, 1990.

6. N. Clyde Peterson, Attorney, Agency Legal Services, Department of Justice, 215 N. Sanders, Helena, Montana 59620 has been designated to preside over and conduct the hearing.

7. The authority of the agency to make the proposed rule is based on section 61-10-155, MCA, and the rule implements sections 61-10-101 through 148, MCA.

Larry W. Larsen, P.E.
Director of Highways

By: 

Certified to the Secretary of State March 19, 1990.

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

IN THE MATTER OF THE AMEND-) NOTICE OF PROPOSED AMENDMENT
MENT of ARM 42.28.321) of ARM 42.28.321 relating to
relating to Required Records) Required Records - Audits -
- Audits - Motor Fuels Tax.) Motor Fuels Tax.

NO PUBLIC HEARING CONTEMPLATED

TO: All Interested Persons:

1. On May 18, 1990, the Department of Revenue proposes to amend ARM 42.28.321 relating to required records - audits-Motor Fuels Tax.

2. The rule as proposed to be amended provides as follows:

42.28.321 REQUIRED RECORDS -- AUDITS Pursuant to 15-70-323, MCA, every special fuel user and every person importing, manufacturing, refining, dealing in, transporting, or storing special fuel in this state shall keep such records, receipts, and invoices and other pertinent papers with respect thereto as the department may require and shall produce them for the inspection of the department at any time during the business hours of the day. Such records, receipts, invoices, and other pertinent papers shall be required to be kept for a period of at least 5 3 years from the date on which the return to which they relate was required to have been made. (AUTH, Sec. 15-70-104 MCA; IMP, Sec. 15-70-323 and 15-70-324 MCA.)

3. ARM 42.28.321 is proposed to be amended because it is inconsistent with the law as amended in 1985.


4. Interested parties may submit their data, views, or arguments concerning the proposed adoption in writing to:

Cleo Anderson
Department of Revenue
Office of Legal Affairs
Mitchell Building
Helena, Montana 59620
no later than April 30, 1990.

5. If a person who is directly affected by the proposed amendments wishes to express his data, views and arguments orally or in writing at a public hearing, he must make written request for a hearing and submit this request along with any written comments he has to Cleo Anderson at the above address no later than April 30, 1990.

6. If the agency receives requests for a public hearing on the proposed amendments from either 10% or 25, whichever is less, of the persons who are directly affected by the proposed adoption; from the Administrative Code Committee of the Legislature; from a governmental subdivision, or agency; or from an association having no less than 25 members who will be directly affected, a hearing will be held at a later date.

Notice of the hearing will be published in the Montana Administrative Register. Ten percent of those persons directly affected has been determined to be 25.


DENIS ADAMS, Director
Department of Revenue

Certified to Secretary of State March 19, 1990.

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

In the matter of the	)	NOTICE OF PUBLIC HEARING ON
amendment or repeal of	)	THE PROPOSED AMENDMENT OR
Rules 46.12.545, 46.12.546	)	REPEAL OF RULES 46.12.545,
and 46.12.547 pertaining	)	46.12.546 AND 46.12.547
to occupational therapy	)	PERTAINING TO OCCUPATIONAL
services	)	THERAPY SERVICES

TO: All Interested Persons

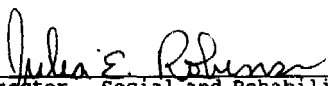
1. On April 19, 1990, at 9:00 a.m., a public hearing will be held in the auditorium of the Social and Rehabilitation Services Building, 111 Sanders, Helena, Montana to consider the proposed amendment or repeal of Rules 46.12.545, 46.12.546 and 46.12.547 pertaining to occupational therapy services.

2. The rules which the department is requesting comment on provide as they appeared at page 370 of Issue No. 4 of the February 22, 1990 Montana Administrative Register, MAR Notice No. 46-2-596.

3. The department recently published the above stated rules pertaining to reimbursement for occupational therapy services. This renoticing of the department's current rules was requested by the Montana Board of Occupational Therapists and is necessary to allow the public another opportunity to comment.

4. Interested parties may submit their data, views, or arguments either orally or in writing at the hearing. Written data, views, or arguments may also be submitted to the Office of Legal Affairs, Department of Social and Rehabilitation Services, P.O. Box 4210, Helena, Montana 59604-4210, no later than April 27, 1990.

5. The Office of Legal Affairs, Department of Social and Rehabilitation Services has been designated to preside over and conduct the hearing.



Director, Social and Rehabilitation
Services

Certified to the Secretary of State March 19, 1990.

STATE OF MONTANA
DEPARTMENT OF COMMERCE
BEFORE THE BOARD OF ARCHITECTS

In the matter of the amendment,) NOTICE OF AMENDMENT OF
adoption and repeal of rules) RULES PERTAINING TO
pertaining to architects) ARCHITECTS

TO: All Interested Persons:

1. On February 8, 1990, the Board of Architects published a notice of proposed amendment of rules at page 250, Montana Administrative Register, issue number 3.

2. The Board has amended ARM 8.6.406, 8.6.407, 8.6.410, 8.6.412, and 8.6.413; repealed 8.6.401 and 8.6.411; adopted new rule 8.6.202 Public Participation; and corrected history note cites in 8.6.405 and 8.6.409 exactly as proposed. For 8.6.415, section 35-1-203, MCA should be removed as an Authority cite and changed to 35-4-209 in the Implementing section. Rules 8.6.402, 8.6.403, 8.6.404 and 8.6.408 are repealed as proposed with following comments from the Administrative Code Committee:

COMMENT: Comments were received from the Administrative Code Committee to the effect that there was an erroneous comment on the reason for repeal of ARM 8.6.402 which suggested that a board seal is not required by statute.


RESPONSE: Upon review of the matter, the Board concurs that this is an incorrect statement probably the result of misprint. Accordingly, the Board changes its stated reason for repeal of the rule to reflect that a Board seal is required by statute, and therefore, that a rule to the same effect is redundant.

COMMENT: The Code Committee also commented that there were incorrect statutes cited as authority for repeal of ARM 8.6.403, 8.6.404, and 8.6.408.

RESPONSE: Upon review of the matter, the Board concurs and substitutes the correct authorizing statutes in the history notes.

3. No other comments or testimony were received.

BOARD OF ARCHITECTS
I. WAYNE GUSTAFSON, CHAIRMAN

BY 
ANDY POOLE, DEPUTY DIRECTOR
DEPARTMENT OF COMMERCE

Certified to the Secretary of State, March 19, 1990.

STATE OF MONTANA
DEPARTMENT OF COMMERCE
BEFORE THE BOARD OF PUBLIC ACCOUNTANTS

In the matter of the amendment,) NOTICE OF AMENDMENT,
repeal and adoption of rules) REPEAL AND ADOPTION OF
pertaining to the licensing of) RULES PERTAINING TO
public accountants) PUBLIC ACCOUNTANTS

TO: All Interested Persons:

1. On November 22, 1989, the Board of Public Accountants published a notice of public hearing on the proposed amendment, repeal and adoption of rules at page 1870, 1989 Montana Administrative Register, issue number 22. The hearing was held on December 14, 1989.

2. The Board amended ARM 8.54.401, 8.54.402, 8.54.409, 8.54.410, 8.54.411, 8.54.415, 8.54.416, 8.54.702, 8.54.704, 8.54.802, 8.54.804, 8.54.809, 8.54.810, and 8.54.821 exactly as proposed. The Board adopted the repeal of 8.54.406, 8.54.601, 8.54.607, 8.54.618, 8.54.701, 8.54.801, and 8.54.805 exactly as proposed. The Board adopted new rule 8.54.205 exactly as proposed. The Board adopts 8.54.204 as proposed but with the following changes:

"8.54.204 DEFINITIONS (i) through (i)(iii) will remain as proposed.

(iv) statement of CHANGES IN FINANCIAL POSITION,
(xii) statement of cash flows."

Auth: Sec. 37-50-203, MCA; IMP, Sec. 37-50-203, MCA.

3. All comments and testimony received have been thoroughly considered. Those comments and testimony and the board's responses thereto are as follows:

Three persons appeared at the hearing to offer data, views and arguments. Three others provided written data, views and arguments.

COMMENT REGARDING 8.54.204: One person suggested an amendment to A.R.M. 8.54.204 to retain "statement of changes in financial position" and add "statement of cash flows" to the list of financial statements because there are certain instances in which a statement of changes in financial position is still appropriate.

RESPONSE: The Board concurred with the suggestion and is adopting the rule as amended.

COMMENT REGARDING 8.54.410: One person at the hearing argued that the proposed late fees appear excessive in relation to the actual cost of the program.

RESPONSE: The board's reasons for rejecting this argument are that the fees are commensurate with costs in administering board programs. Additional time and expense are incurred in dealing with persons who fail to submit renewal fees, to comply with the CPE requirements, or to submit the CPE reporting forms within the times specified.

COMMENT REGARDING 8.54.411: One person argued that, with respect to A.R.M. 8.54.411, the board has the authority to establish a grace period, and doing so would help licensees manage their time. One person supported the elimination of the grace period on the basis that meeting deadlines is a part of a normal professional practice.

RESPONSE: The board's reasons for rejecting the argument for retaining the grace period is that Section 37-50-317, MCA establishes an expiration date of December 31, and the board has no statutory authority to establish a grace period beyond that date.

COMMENT REGARDING 8.54.821: One person submitted written views on the proposed late fee to the effect that September 15th is a more reasonable deadline for filing CPE reporting forms under A.R.M. 8.54.821.

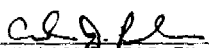
RESPONSE: The board's reasons for not changing the deadline for filing CPE reporting forms are that CPE requirements are to be met by June 30th, and, if a licensee finds himself/herself in the position of using the carry-back provision, he/she should know by July 31st which courses should be taken to satisfy the requirements.

COMMENTS: One letter from two persons was submitted which suggested amendments to proposed new rule 8.54.205 to provide that certificate or license holders must have permits to practice if they hold themselves out in any manner as CPAs or LPAs.

RESPONSE: The board's reason for rejecting this proposal was that there are instances when the CPA or LPA designation could be used that would not be misleading to the public.

4. No other comments or testimony were received.

BOARD OF PUBLIC ACCOUNTANTS
DARRELL E. EHRLICK, CPA,
CHAIRMAN

BY 
ANDY POOCH, DEPUTY DIRECTOR
DEPARTMENT OF COMMERCE

Certified to the Secretary of State, March 19, 1990.

STATE OF MONTANA
DEPARTMENT OF COMMERCE
BEFORE THE BOARD OF PUBLIC ACCOUNTANTS

In the matter of the amendment	)	NOTICE OF AMENDMENT OF
of rules pertaining to credit	)	RULES PERTAINING TO THE
for service as report reviewer,	)	PROFESSIONAL MONITORING
definitions, filing of reports,	)	PROGRAM OF THE BOARD OF
alternatives and exemptions,	)	PUBLIC ACCOUNTANTS
and reviews and enforcement)	

TO: All Interested Persons:

1. On November 22, 1989, the Board of Public Accountants published a notice of public hearing on the proposed amendment and adoption of rules at page 1866, 1989 Montana Administrative Register, issue number 22. The hearing was held on December 14, 1989.

2. The Board amended ARM 8.54.902, 8.54.904, and 8.54.906 exactly as proposed. The Board adopts ARM 8.54.817 and 8.54.905 as proposed but with the following changes:

"8.54.817 CREDIT FOR SERVICE AS LECTURER, DISCUSSION LEADER, SPEAKER, OR REPORT REVIEWERS (1) will remain the same.

(2) Continuing education credit may be claimed for serving as a report reviewer under the board's positive enforcement program ~~set-out~~ ESTABLISHED in ARM 8.54.703~~1~~ AND FOLLOWING, or under other structured report review programs approved by the board. One hour of credit shall be granted for every two hours spent reviewing reports. The maximum credit for such reviews shall ~~not-exceed-24-hours-of-the-full basic-period-requirement~~ BE NO MORE THAN EIGHT (8) HOURS IN ANY GIVEN FISCAL YEAR REPORTING PERIOD. ~~These~~ SUCH credits shall qualify towards the requirement related to reporting on financial statements ~~as-set-out~~ IN ARM 8.54.802(2)."

Auth: Sec. 37-50-201, 37-50-203, MCA; IMP, Sec. 37-50-203, 37-50-314, MCA.

"8.54.905 ALTERNATIVES AND EXEMPTIONS (1) A practice unit which has undergone an AICPA or board-sanctioned peer or quality review within 3 calendar years may satisfy the requirements of ARM 8.54.904 by filing a ~~complete~~ copy of the UNQUALIFIED peer or quality review report. IF THE REPORT IS OTHER THAN UNQUALIFIED, THEN A COMPLETE COPY OF THE REPORT, including all findings and recommendations and the practice unit's responses to such findings and recommendations, MAY BE FILED IN ORDER TO SATISFY THE REQUIREMENT.

(2) will remain the same as proposed."

Auth: Sec. 37-50-203, MCA; IMP, Sec. 37-50-203, MCA.

3. All comments and testimony received have been thoroughly considered. Those comments and testimony and the board's responses thereto are as follows:

COMMENTS REGARDING 8.54.817

Five persons participated at the hearing. Four spoke in favor of the adoption of this rule and one spoke in opposition. Seventeen persons submitted written comments, of which two also provided oral presentations. Eleven written submissions supported the rule amendment as noticed and six opposed the proposed amendment. All of the testimony submitted in favor of the adoption was from persons who had participated in the board's profession monitoring program or in report review programs of the Montana Society of CPAs.

The principal reasons for adoption of the proposed rule were as follows:

COMMENT: The review process contemplated by this rule provides a greater educational benefit from reviewing reports than many available continuing education programs do. Report review programs contribute significantly to a participant's professional competency by requiring the reviewer to acquire a strong working knowledge of professional requirements, to apply that knowledge, to have his/her work reviewed by another professional, and to be required to explain or justify his/her conclusions on the report reviews.

The principal reasons against the adoption of the proposed amendments were as follows:

COMMENT: This proposal represents a step backwards in continuing professional education at a time when the profession is moving forward and upgrading quality control standards and expanding the threshold educational qualification for licensure to five years. If reviewers do not possess a level of competence sufficient to enable them to review reports based on their own knowledge and experience, their participation in the program is not appropriate to begin with. Allowing CPE credit for report reviewers gives the reviewer credit for doing something that he or she is basically licensed to do. If credit is given to report reviewers, auditors in firms doing complex and unique reporting should be able to claim similar CPE credit. The AICPA has no plans to allow credit for CPE for report reviewers. If the provision is intended as compensation for reviewers, this approach would attract the least qualified, rather than the most qualified reviewer.

RESPONSE: The board's reasons for rejecting the arguments against the adoption are that the experience gained through the report review process utilized by the Board is as much benefit to a reviewer as are many structured CPE programs. It is not the intent of the Board to allow CPE credit as a form of compensation, but rather to recognize it as a formal process of learning.

COMMENT: Two persons offered suggestions for amendments to allow only eight hours of CPE each year, rather than 24 hours every three years, because the real benefits from performing reviews comes from honing the skills of an already competent

accountant, and credit for these reviews should be given to encourage current, active participation.

RESPONSE: The board accepts these proposals as well taken and is adopting the rule amendment with a revision to allow for only eight hours for each fiscal year reporting period.

COMMENT: Two persons offered testimony in support of allowing CPE credit for persons participating in peer review programs.

RESPONSE: The board rejects this proposal, because allowing CPE credit for persons participating in peer review programs is beyond the scope and intent of the rule amendment as noticed.

COMMENTS REGARDING 8.54.905:

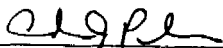
COMMENT: One person gave written and oral submissions opposing the rule as noticed. He argued that peer reviews conducted by the AICPA are a matter of public record. However, the quality reviews by the AICPA are not considered public records, and the board would be receiving information that was never intended for it to receive. Notification of participation in a quality review program should be sufficient for exemption from the board's program.

One written comment was received offering a suggestion for clarification.

RESPONSE: The board is proposing to adopt the amendment as revised. The amendment does not make it mandatory for a practice unit to submit a quality or peer review. If the practice unit chooses, it may submit a report for review rather than a copy of the peer or quality review. The revisions were made upon consideration of written submissions. If a report is unqualified, then only a copy of the report is required. However, if a report is other than unqualified, then a complete copy of the report, including all findings and recommendations and the practice unit's responses to such findings and recommendations, may be filed in order to satisfy the requirement. The key word is "may" rather than "shall."

4. No other comments or testimony were received.

BOARD OF PUBLIC ACCOUNTANTS
DARRELL E. FHRLOCK, CPA,
CHAIRMAN

BY 
ANDY POOLE, DEPUTY DIRECTOR
DEPARTMENT OF COMMERCE

Certified to the Secretary of State, March 19, 1990.

STATE OF MONTANA
DEPARTMENT OF COMMERCE
BEFORE THE BOARD OF INVESTMENTS

In the matter of the amendment) NOTICE OF AMENDMENT OF
of rules pertaining to board) 8.97.1101 and 8.97.1404
members of and investments made)
by the Montana Board of)
Investments)

TO: All Interested Persons:

1. On January 25, 1990, the Board of Investments published a notice of proposed amendment of the above-stated rules at page 182, 1990 Montana Administrative Register, issue number 2.

2. The Board amended 8.97.1101 exactly as proposed and amended 8.97.1404 as proposed but with the following changes. The language underlined was inadvertently omitted in the original proposal.

"8.97.1404 CONVENTIONAL LOAN PROGRAM - PURPOSE AND LOAN RESTRICTIONS (1) through (5) will remain as proposed.


(a) For a borrower's primary residence, the maximum loan-to-value ratio for uninsured loans will be 70 percent up to the FHLMC maximum and then the graduated scale in 8.97.1403(1)(a) will be used.

(b) For a property which is not a borrower's primary residence, the maximum loan-to-value ratio for uninsured loans will be 65 percent up to the FHLMC maximum and then the graduated scale in 8.97.1403(1)(a) will be used less five percent. Use of refinance proceeds must be limited to paying off the existing first mortgage, for paying off junior liens against the property at least one year old as of the origination date of the refinance mortgage, and for paying related closing costs associated with the refinance loan. Cash out to be disbursed to the borrower or any other payee will not be permitted.

(6) through (8) will remain the same as proposed.

3. No comments or testimony were received.

BOARD OF INVESTMENTS
WARREN VAUGHAN, CHAIRMAN

BY: 
ANDY POOZE, DEPUTY DIRECTOR
DEPARTMENT OF COMMERCE

Certified to the Secretary of State, March 19, 1990.

BEFORE THE DEPARTMENT OF
FAMILY SERVICES OF THE
STATE OF MONTANA

In the matter of the	)	NOTICE OF THE AMENDMENT OF
amendment of Rules	)	RULES 11.12.104 AND
11.12.104 and 11.12.108	)	11.12.108 PERTAINING TO THE
pertaining to the	)	LICENSURE OF YOUTH CARE
licensure of youth care	)	FACILITIES
facilities)	
)	

TO: All Interested Persons

1. On February 8, 1990, the Department of Family Services published notice of the proposed amendment to Rules 11.12.104 and 11.12.108 pertaining to licensure of youth care facilities at page 263 of the 1990 Montana Administrative Register, issue number 3.

2. The Department has amended the following rules as proposed with the following changes:

11.12.104 YOUTH CARE FACILITY, LICENSES Subsections (1) through (6) remain the same.

(7) Any applicant who has received services for substantiated abuse or neglect of a child as defined in ARM 11.5.602(1)(m) shall be denied a foster care license, unless special approval is given by the regional administrator after careful review of extenuating circumstances which justify the issuance of a restricted license.

Subsection (8) remains the same.

AUTH: Sec. 41-3-1103, 41-4-1142 and 53-4-111 MCA.

IMP: Sec. 41-3-1103, 41-3-1142 and 53-4-111 MCA.

11.12.108 YOUTH CARE FACILITY, LICENSE REVOCATION AND DENIAL Subsection (1)(a) through (f) remain the same.

(g) the YCF, its staff or anyone living in a YCF household may not pose any risk or threat to the safety or welfare of any youth placed in the YCF.

AUTH: Sec. 41-3-1103, 41-3-1142 and 53-4-111 MCA;

IMP: Sec. 41-3-1103, 41-3-1142 and 53-4-111 MCA

4. No written comments or testimony were received.



Director, Department of Family
Services

Certified to the Secretary of State 3/19, 1990.

BEFORE THE DEPARTMENT OF HIGHWAYS
OF THE STATE OF MONTANA

In the matter of the adoption)	NOTICE OF THE ADOPTION OF
of a rule providing require-)	RULE 18.8.511B AND
ments for convoy moves of)	AMENDMENT OF RULES
oversize vehicles and the)	18.8.510B, 18.8.511A,
amendment of rules 18.8.510B,))	18.8.515, AND 18.8.602
18.8.511A, 18.5.515 and)	REGARDING CONVOY MOVES
18.8.602 concerning flag)	OF OVERSIZE VEHICLES AND
vehicles.)	FLAG VEHICLE REQUIREMENTS.

TO: All Interested Persons:

1. On December 7, 1989, the Department of Highways published notice of a proposed adoption of new rule 18.8.511B and amendments to rules 18.8.510A, 18.8.511A, 18.8.515 and 18.8.602 concerning convoy moves of oversize vehicles and flag vehicle requirements at page 2027 of the 1989 Montana Administrative Register, issue number 23.

2. The agency has adopted and amended the rules as proposed except for the following change:

18.8.510B REGULATIONS AND EQUIPMENT FOR VEHICLES OR LOADS EXCEEDING 10 FEET WIDE (1) A sign with the words "WIDE OVERSIZE LOAD" or similar wording shall be mounted a minimum of 8 feet above the surface of the highway on the towing vehicle and a minimum of 6 feet above the surface of the highway on the back of the trailing unit or load at any visible height on the front and rear of the load. Letters shall not be less than 8 inches in height. The letters shall be dark in color on a light colored background.

(2) through (4) will remain the same.

AUTH: 61-10-155, MCA; IMP.: 61-10-121 and 61-10-122, MCA.

3. Four persons testified at the public hearing held on January 9, 1990 and four written comments were received.

COMMENTS: Most of the comments supported the changes. Several persons testified that the proposed changes will bring Montana flag vehicle requirements more closely in conformity with those of the surrounding states. Several persons stated that the new rule and amendments will provide an economic benefit to motor carriers with no compromise in safety for the public.

One person testified in opposition to the proposed new rule. She stated that a convoy of five oversized vehicles on some narrow two lane highways is unsafe and suggested limiting convoy vehicles to a maximum of three depending on the size of the vehicles and the condition of the road. She suggested an amendment to allow the department to determine the number of convoy vehicles on a case-by-case basis.

One other person suggested an amendment to rule 18.8.510B to include the words "Oversize Load" on signs.

RESPONSE: The department has considered the suggested amendments and has decided not to adopt the limit of three vehicles. Although the department agrees that overwidth loads could create a hazard on narrow two-lane roads, it is not clear that more flag cars will make the situation safer. The required signing will inform the motorist of how many oversize vehicles to expect. The department believes that additional flag cars would be an added expense without evidence that the situation is made appreciably safer. There is nothing in the rule to prevent the use of additional flag cars where convoy operators feel more flag cars would increase safety. The issuance of convoy permits with a case-by-case analysis would also add administrative expenses both to the trucking industry and to the department.

The department has decided to change the words "WIDE LOAD" to "OVERSIZE LOAD" in rule 18.8.510B as suggested because the amendment is also in conformity with the proposed standards of the American Association of State Highway Officials.

4. The report of the comments which was prepared by the hearing examiner is available from the department upon request.

5. The 1989 legislative session granted the department rule-making authority for title 61, chapter 10, by enacting 61-10-155 MCA. On replacement pages, any rules that have not been amended or changed in substance will have the history notes revised by deleting the sentence "This rule is advisory only but may be a correct interpretation of the law" and including the new authority cite.

Larry W. Larsen, P.E.
Director of Highways

By: 

Certified to the Secretary of State March 19, 1990.

BEFORE THE DEPARTMENT
OF PUBLIC SERVICE REGULATION
OF THE STATE OF MONTANA

In the Matter of Amendment) NOTICE OF AMENDMENT
of Rule 38.5.3332(5)(a),) REGARDING CUSTOMER BILLING
Regarding Customer Billing)

TO: All Interested Persons

1. On January 25, 1990 the Department of Public Service Regulation published notice at page 192 of the 1990 Montana Administrative Register, Issue Number 2, of amendments to rule 38.5.3332(5)(a) regarding customer billing.

2. The Commission has adopted the rule as proposed.

3. Comments: The Commission received a comment on the proposed amendment from GTE Northwest Incorporated. GTE notes that it has requested waivers of portions of ARM 38.5.3332 including 38.5.3332(5)(a). These requests are pending before the Commission. However, GTE favors the proposed language over the existing language because the former protects the local exchange ratepayer and treats all nonregulated service providers equally.


CLYDE JARVIS, Chairman

CERTIFIED TO THE SECRETARY OF STATE MARCH 19, 1990.

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

IN THE MATTER OF THE REPEAL)	NOTICE OF THE REPEAL and
and ADOPTION of Rules relating)	ADOPTION of Rules relating
to the Property Taxes - Re-)	to the Property Taxes -
appraisal Plan.)	Reappraisal Plan.

TO: All Interested Persons:

1. On December 17, 1989, the Department published notice of the proposed repeal of 42.18.101; 42.18.102; 42.18.103; and 42.18.104 and adoption of Rules I (42.18.105); II (42.18.108); III (42.18.111); IV (42.18.114); V (42.18.117); VI (42.18.120); VII (42.18.123); VIII (42.18.126), relating to the Reappraisal Plan at page 2031 of the 1989 Montana Administrative Register, issue no. 23.

A Public Hearing was held on January 3, 1990 to consider the proposed repeal and adoption of rules. No testimony was presented at this hearing and no written comments were received by the Department. Therefore, the Department repeals the rules as proposed and adopts the following rules as proposed:

RULE I (42.18.105) MONTANA REAPPRAISAL PLAN (1) through (2) as proposed. (AUTH: Sec. 15-1-201, MCA; IMP, Secs. 15-7-111 and 15-7-133, MCA).

RULE II (42.18.108) RESIDENTIAL APPRAISAL PLAN (1) remains the same.

(2) Limited field reviews were conducted from January 1, 1987 through December 31, 1989. Limited field review of residential property consists of an external observation to determine accuracy of existing information on the property record card; to observe condition; to review grade and depreciation assignment; and collect additional data required to implement CAMAS. ~~After May 1, 1989, limited field reviews will only be undertaken when a comprehensive field review or an inventory contents sheet review is not contemplated.~~

(3) through (9) remain the same. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

RULE III (42.18.111) COMMERCIAL APPRAISAL PLAN (1) remains the same.

(2) Limited field reviews were conducted from January 1, 1987 through December 31, 1989. Limited field review of commercial property consists of an external observation to determine accuracy of existing information on the property record card; to observe condition; to review depreciation assignment; and to collect additional data required to implement CAMAS. ~~After May 1, 1989, limited field reviews will only be undertaken when a comprehensive field review or an inventory contents sheet review is not contemplated.~~

(3) through (9) remain the same. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

RULE IV (42.18.114) AGRICULTURAL/TIMBER APPRAISAL PLAN

(1) through (5) remains the same.

(6) Inventory contents sheets are generated and reviewed by appraisal staff. The inventory contents sheets include component information for agricultural/timber improvements; productivity information for agricultural land; classification information for timberland; basic ownership information; and valuation information. The review consists of analyzing; collecting component information on improvements; reviewing productivity information on agricultural land; and classification criteria on timberland. The review is the first opportunity for the appraiser to review and compare property information to an estimate of value. Discrepancies in data or the collection of additional information required by the review will result in the update of data on CAMAS. The addition or refinement of existing data results in a more accurate valuation estimate.

(7) remains the same. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

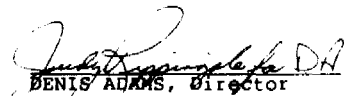
RULE V (42.18.117) INDUSTRIAL PROPERTY APPRAISAL

(1) through (2) as proposed. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

RULE VI (42.18.120) CERTIFICATION AND TRAINING REQUIREMENTS (1) through (7) as proposed. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

RULE VII (42.18.123) MANUALS (1) and (2) as proposed. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).

RULE VIII (42.18.126) PROGRESS REPORTING (1) through (3) as proposed. (AUTH: Sec. 15-1-201, MCA; IMP, Sec. 15-7-111, MCA).


DENIS ADAMS, Director
Department of Revenue

Certified to Secretary of State March 19, 1990

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

IN THE MATTER OF THE REPEAL)	NOTICE OF THE REPEAL and
and ADOPTION of Rules relating)	ADOPTION of Rules relating
to the Sales Assessment Ratio)	to the Sales Assessment
Study - Property Taxes.)	Ratio Study - Property Taxes.

TO: All Interested Persons:

1. On December 7, 1989, the Department published notice of the proposed repeal of 42.20.401; 42.20.404; 42.20.407; 42.20.410; 42.20.413; 42.20.416 and 42.20.419 and adoption of Rules I (42.20.420); II (42.20.429); III (42.20.432); IV (42.20.435); V (42.20.450); VI (42.20.471), relating to the Sales Assessment Ratio at page 2039 of the 1989 Montana Administrative Register, issue no. 23.

A Public Hearing was held on January 3, 1990 to consider the proposed repeal and adoption of rules. Testimony was received at this hearing. Comments and responses are addressed in paragraph 8 of this notice.

2. On January 11, 1990, the Department published notice of the proposed adoption of Rules I (42.20.438); II (42.20.441); III (42.20.444); IV (42.20.447); V (42.20.453), relating to the area designations for sales assessment ratio study for reappraisal of real property at page 54 of the 1990 Montana Administrative Register, issue no. 1.

Several Public Hearings were held throughout the state from January 31, 1990 through February 7, 1990 to consider the proposed adoption of rules. Testimony was received at these hearings and written comments were received. Comments and responses are addressed in paragraph 9 of this notice.

3. On January 25, 1990, the Department published notice of the proposed adoption of Rules I (42.20.423); II (42.20.426); III (42.20.468), relating to the statistical procedures and results for the sales assessment ratio study dealing with the reappraisal of real property at page 198 of the 1990 Montana Administrative Register, issue no. 2.

A Public Hearing was held on February 21, 1990 to consider the proposed adoption of rules. Testimony was received at the hearing and written comments were received. Comments and responses are addressed in paragraph 10 of this notice.

4. Based on the public comments received, several meetings held with various groups throughout the state and extensive review of the rules which have been proposed, the Department has repealed the rules as proposed in the notices of December 7, 1989. The Department has determined that various changes must be made to the rules as proposed in the notices listed above.

5. The following rules apply to the hearing held on January 3, 1990 with applicable changes:

RULE I (42.20.420) PROPERTY VALUE ADJUSTMENTS (1) The department shall increase or decrease the value of individual

taxable properties as the result of the completion of the stratified sales assessment ratio study required under 15-7-111(4), MCA. A sales assessment ratio is the relationship of sales prices and the appraised value of properties at the time of its sale. (AUTH: 15-1-201, MCA; IMP: 15-7-111, 15-10-411 and 15-10-412, MCA).

RULE II (42.20.429) CRITERIA FOR REDUCING OR INCREASING PROPERTY VALUE (1) When a stratified sales assessment ratio study conducted under 15-7-111(4) MCA, establishes an assessment level of greater than 105% ~~or less than 95%~~ for residential property or for commercial property within a sales assessment area, the department shall independently adjust residential property values or commercial property values in those identified sales assessment areas to ~~common value of 1~~ by ~~multiplying property values by the percentage adjustment calculated in Section (2) of this rule 105%~~. If an assessment level of less than 95% is established, the department shall adjust property values to the 95% level. No adjustment will be made in those cases where an assessment level is between 105% and 95%.

(2) The department shall make percentage adjustments rounded to the nearest whole number to coincide with the estimated assessment level from the following table:

ASSESSMENT LEVEL (Expressed as a Decimal)

<u>--From--</u>	<u>---To---</u>	<u>----Percentage ----Adjustment</u>
--6645	+6689	150%
--6690	+6734	149%
--6735	+6779	148%
--6780	+6826	147%
--6827	+6873	146%
--6874	+6920	145%
--6921	+6968	144%
--6969	+7017	143%
--7018	+7067	142%
--7068	+7117	141%
--7118	+7168	140%
--7169	+7220	139%
--7221	+7272	138%
--7273	+7326	137%
--7327	+7380	136%
--7381	+7435	135%
--7436	+7490	134%
--7491	+7547	133%
--7548	+7604	132%
--7605	+7663	131%
--7664	+7722	130%
--7723	+7782	129%
--7783	+7843	128%
--7844	+7905	127%

77906	77960	126%
77969	8032	125%
8033	8097	124%
8098	8163	123%
8164	8230	122%
8231	8299	121%
8300	8360	120%
8369	8439	119%
8440	8511	118%
8512	8584	117%
8585	8658	116%
8659	8734	115%
8735	8810	114%
8811	8889	113%
8890	8969	112%
8970	9050	111%
9051	9132	110%
9133	9217	109%
9218	9302	108%
9303	9390	107%
9391	9479	106%
9480	9569	105%
9570	9662	104%
9663	9756	103%
9756	9852	102%
9853	9950	101%
9951	10050	100%
10051	10152	100%
10153	10256	100%
10257	10362	100%
10363	10471	100%
10472	10582	100%
10583	10695	99%
10696	10811	98%
10812	10929	97%
10930	11050	96%
11051	11173	95%
11174	11300	94%
11301	11429	93%
11430	11561	92%
11562	11696	91%
11697	11835	90%
11836	11976	89%
11977	12121	88%
12122	12270	87%
12271	12423	86%
12424	12579	85%
12580	12739	84%
12740	12904	83%
12905	13072	82%
13073	13245	81%
13246	13423	80%
13424	13606	79%
13607	13794	78%

1:3795	----1:3986	-72%
1:3987	----1:4185	-71%
1:4186	----1:4389	-70%

ASSESSMENT LEVEL (Expressed as a Decimal)

<u>From</u>	<u>To</u>	<u>Adjustment Multiplier</u>
=====	=====	=====
0.6558	0.6600	1.47
0.6601	0.6644	1.46
0.6645	0.6688	1.45
0.6689	0.6734	1.44
0.6735	0.6779	1.43
0.6780	0.6825	1.42
0.6826	0.6872	1.41
0.6873	0.6920	1.40
0.6921	0.6968	1.39
0.6969	0.7017	1.38
0.7018	0.7067	1.37
0.7068	0.7117	1.36
0.7118	0.7168	1.35
0.7169	0.7220	1.34
0.7221	0.7272	1.33
0.7273	0.7326	1.32
0.7327	0.7380	1.31
0.7381	0.7434	1.30
0.7435	0.7490	1.29
0.7491	0.7547	1.28
0.7548	0.7604	1.27
0.7605	0.7662	1.26
0.7663	0.7722	1.25
0.7723	0.7782	1.24
0.7783	0.7843	1.23
0.7844	0.7905	1.22
0.7906	0.7968	1.21
0.7969	0.8032	1.20
0.8033	0.8097	1.19
0.8098	0.8163	1.18
0.8164	0.8230	1.17
0.8231	0.8298	1.16
0.8299	0.8368	1.15
0.8369	0.8438	1.14
0.8439	0.8510	1.13
0.8511	0.8583	1.12
0.8584	0.8658	1.11
0.8659	0.8733	1.10
0.8734	0.8810	1.09
0.8811	0.8888	1.08
0.8889	0.8968	1.07
0.8969	0.9049	1.06
0.9050	0.9132	1.05
0.9133	0.9216	1.04
0.9217	0.9302	1.03
0.9303	0.9389	1.02

0.9390	0.9478	1.01
0.9479	0.9569	1.00
0.9570	0.9661	1.00
0.9662	0.9756	1.00
0.9757	0.9852	1.00
0.9853	0.9950	1.00
0.9951	1.0050	1.00
1.0051	1.0152	1.00
1.0153	1.0256	1.00
1.0257	1.0362	1.00
1.0363	1.0471	1.00
1.0472	1.0582	1.00
1.0583	1.0695	.99
1.0696	1.0810	.98
1.0811	1.0928	.97
1.0929	1.1049	.96
1.1050	1.1173	.95
1.1174	1.1299	.94
1.1300	1.1428	.93
1.1429	1.1560	.92
1.1561	1.1695	.91
1.1696	1.1834	.90
1.1835	1.1976	.89
1.1977	1.2121	.88
1.2122	1.2269	.87
1.2270	1.2422	.86
1.2423	1.2578	.85
1.2579	1.2738	.84
1.2739	1.2903	.83
1.2904	1.3071	.82
1.3072	1.3245	.81
1.3246	1.3422	.80
1.3423	1.3605	.79
1.3606	1.3793	.78
1.3794	1.3986	.77
1.3987	1.4184	.76
1.4185	1.4388	.75
1.4389	1.4598	.74
1.4599	1.4814	.73
1.4815	1.5037	.72
1.5038	1.5267	.71
1.5268	1.5503	.70
1.5504	1.5748	.69
1.5749	1.6000	.68
1.6001	1.6260	.67
1.6261	1.6528	.66
1.6529	1.6806	.65
1.6807	1.7094	.64
1.7095	1.7391	.63

(3) The department shall not adjust property values if in deference to the stratified sales assessment ratio study except as provided in sections (4) through (8) of this rule establishes

~~an area sales assessment ratio between 95% and 105% of common value-1.~~

(4) The property owner of record or his agent must make application to the department of revenue, property assessment division, in order to secure consideration of arms length sales as market value. In order to be considered for the current tax year, an application must be filed on the form required by 15-7-102(4), MCA before April 1 of the current tax year. For tax year 1990 only, the application deadline will be May 4, 1990. The form is available from and must be filed with the county appraisal/assessment office.

(5) The county appraiser will review the application and may conduct a field evaluation. The county appraiser will approve or deny the application, and will return a copy of the form to the property owner or his agent. A copy of the form will be provided to the county assessor.

(6) The department shall consider arms length sale transactions which have been filed with the clerk and recorder after January 1 of the previous year through January 1 of the current year of assessment in determining value for property tax purposes, provided:

(a) the sale transactions meet the requirements of ARM 42.20.432; and

(b) the sale transactions occurred within the time frames specified in this section.

(7) All valuation considerations which result from implementation of section (6) shall be adjusted through December 31, 1993 by all percentage adjustments which result from the annual sales assessment ratio studies.

(8) All adjusted valuation considerations referenced in section (7) shall be replaced with new reappraisal values, effective January 1, 1994. (AUTH: 15-1-201, MCA; IMP: 15-7-111, MCA).

Rule III (42.20.432) PROCEDURE FOR VALIDATING SALES INFORMATION

(1) In conducting the stratified sales assessment ratio study, the department shall compile sales information from realty transfer certificates. Department staff who did not participate in the determination of appraised values will validate such sales information as required by 15-7-111 (7) MCA. For purposes of this rule, "department staff who did not participate in the determination of appraised values" means department staff who did not complete the appraisal of the sold property. The department shall review each sales transaction evidenced by a realty transfer certificate to determine whether a sale was a valid, arms-length transaction. For the purposes of this rule, "valid, arms-length transaction" means a sale of real estate not affected by unreasonable or unusual personal influence or control, as defined in literature prepared by the International Association of Assessing Officers.

(2) The following sales transactions shall be excluded from the stratified sales assessment ratio study:

(a) a sale of agricultural or timber land;

(b) a sale in which the purchaser or seller is the United

States of America, a state, a county, a municipality, or an instrumentality, agency, or political subdivision thereof, or a public utility;

(c) a sale that is recorded to confirm, correct, modify or supplement a previously recorded instrument;

(d) a sale pursuant to a court decree;

(e) a sale pursuant to a merger, consolidation, or reorganization of a corporation, partnership, or other business entity;

(f) a sale between affiliated corporations or between shareholders and the corporation;

(g) a sale of a decedent's estate;

(h) a sale constituting a gift;

(i) a sale between a husband and wife or a parent and child or other family member with only nominal actual consideration;

(j) a sale transferring property to the same party or parties;

(k) a sale of delinquent taxes, sheriff's sale, bankruptcy sale, mortgage foreclosure, or premature liquidation of property;

(l) a sale made in contemplation of death;

(m) a sale of tax exempt property; and

(n) ~~a sale of multiple parcels of property;~~ and royalty interest or an assignment of interest.

(3) The department may verify sales information by submitting to the parties participating in a sale transaction the sale verification form. Completion of the sales verification form may be accomplished during on-site discussions with the buyer or seller, or through telephone conversation or written correspondence with the buyer or seller, or their representative. Additionally, the department may secure information from the lending institution involved in the sale for purposes of verifying the terms and conditions of the sale. (AUTH: 15-1-201, MCA; IMP: 15-7-111, MCA).

RULE IV (42.20.435) DETERMINATION OF AREAS (1) Sales assessment areas shall be defined by the department of revenue in accordance with 15-7-111(6), MCA. Area designations may include geographic regions which are not contiguous. The department of revenue may analyze the following information in addition to other appropriate information by county and municipality to help identify and ensure the economic and demographic homogeneity of areas:

(a) Population;

(b) Employment;

(c) Income;

(d) Service availability and infrastructure;

(e) Multiple listing service designations;

(f) Zoning and planning board designations;

(g) Proximity to employment/business center; and

(h) Proximity to federal parks and reservations.

(2) The availability of statistically sufficient number

of sales over the three year period will be the final ingredient in determining area boundaries. (AUTH: 15-1-201, MCA; IMP: 15-7-111, MCA).

RULE V (42.20.450) DIVISION OF PROPERTY INTO STRATUM

(1) For purposes of conducting sales assessment ratio studies, the term "stratum" is defined to be:

(a) all residential land and improvements and all agricultural 1 - acre homesites and improvements within a designated area; and

(b) all commercial land and improvements within a designated area. (AUTH: 15-1-201, MCA; IMP: 15-7-111, MCA).

RULE VI (42.20.471) APPLICABILITY OF PROPERTY VALUE

ADJUSTMENTS (1) The Department shall notify the counties of any change of property values required under 15-7-111, MCA, on or before the date which the department notifies the counties of the valuation of all property under the provisions of 15-8-706 and 15-10-301, MCA. (AUTH: 15-1-201, MCA; IMP: 15-7-111, MCA).

6. The following rules apply to the hearing held on January 31 - February 7, 1990 with applicable changes:

RULE I (42.20.438) DESIGNATED AREAS - RESIDENTIAL

For purposes of conducting the sales assessment ratio study and applying any subsequent percentage adjustments as required by 15-7-111, MCA, the sales assessment areas for residential property are:

(1) Area 1.0:

(a) Carbon County-the exterior borders of Carbon County.

(2) Area 2.0:

(a) Cascade County-the exterior borders of Cascade County except the area described in 2.1, 2.2 and 2.3 through 2.6.

(3) Area 2.1:

(a) Great Falls Outlying-Urban Downtown - Area Legal Description.

(i) Township-21-North, Range-3-East:-

(A) All of sections-35-and-36:-

(ii) Township-20-North, Range-4-East:-

(A) All of sections-4, 9, 16, 17, 18, 19, and-30:-

(iii) Township-20-North, Range-3-East:-

(A) All of sections-19, 14, 15, 22, 23, 24, 25:-

(i) Township 20 North, Range 4 East.

(A) All of section 7.

(B) All of section 6 except that portion lying north of the Missouri River.

(ii) Township 20 North, Range 3 East.

(A) All of section 12.

(B) All of section 1 except that portion lying north of the Missouri River.

(C) That portion of section 2 lying south and east of the Missouri River.

(D) That portion of section 11 lying east of the Missouri River.

(b) Great Falls Outlying-Urban Downtown - Area General Description.

(i) Area 2.1 begins at the intersection of 30th Street and 10th Avenue South; proceed two miles north to a point near the edge of Missouri River; then due east one mile; then proceed south along the east edge of the city limits for a distance of 3 miles; proceed west along section lines for 2 miles; then south along the section lines for an additional 2 miles; proceed west for 2 miles to a point on the west edge of the Missouri River; then proceed north 1 mile to the Lewis and Clark Park Road; then west 2 miles; from the previous point proceed north approximately 2 1/2 miles to the Sun River; then east to the point where the Sun River joins the Missouri River; proceed from that point east along 10th Avenue South to where it intersects 30th Street. Area 2.1 also includes an area on the north edge of Great Falls. That area begins at the intersection of 15th Street and Smelter Avenue; proceed west 2 miles; then north 1 mile; then east 2 miles to Bootlegger Trail; from that point proceed south 1 mile to the point of beginning.

(i) Beginning at 25th Street and 10th Avenue South proceeding west to the Missouri River, then north and east along river to Black Eagle Dam, then south along 25th Street to 10th Avenue South to the point of beginning.

(4) Area 2.2:

(a) Great Falls East - Area Legal Description.

(i) Township 21 North, Range 04 East.

(A) All of section 31.

(ii) Township 20 North, Range 04 East.

(A) All of sections 5, 6, 7 and 8.

(iii) Township 20 North, Range 03 East.

(A) That portion of section 1 lying south and east of the Missouri River.

(B) That portion of section 2 lying east of the Missouri River.

(C) That portion of section 11 lying east of the Missouri River.

(D) All of section 12.

(i) Township 20 North, Range 4 East.

(A) All of sections 4, 8 and 9.

(B) All of section 5 lying south and east of the Missouri River.

(C) That portion of section 10 lying north of 10th Avenue South and west of the 57th Street Bypass.

(D) That portion of section 3 lying west of the 57th Street Bypass and south of the Bypass.

(b) Great Falls East - Area General Description.

(i) Area 2.2 begins at the intersection of 10th Avenue South and 30th Street; proceed west along 10th Avenue South to the point where 10th Avenue South crosses the Missouri River; then proceed in a northeasterly direction along the Missouri River to where the river intersects 14th Street; proceed north approximately 1 1/2 mile along Bootlegger Trail; then east 1 mile and then south 1 mile to a point near the north edge of the Missouri River; then proceed east 1 mile to a point on the

~~southern edge of the Missouri River, then proceed south 2 miles down 38th Street to 18th Avenue South, to the point of beginning.~~

(i) Beginning at 57th Street Bypass and 10th Avenue South proceeding west to 25th Street and 10th Avenue South, then north to the Black Eagle Dam, then north and east 1 mile along the Missouri River to the south section line of section 32 on the south bank of the Missouri River, then east along south section line of section 32 and section 33 to northeast corner of section 4, then south along east boundary of section 4 to Northeast bypass (Highway 87 Bypass), then east along 57th Street Bypass then south to 10th Avenue South to the point of beginning.

(5) Area 2.3:

(a) Great Falls West South - Area Legal Description.

(i) Township 20 North, Range 3 East.

(A) That portion of section 1 lying west of the Missouri River.

(B) That portion of section 2 lying north and west of the Missouri River.

(C) All of sections 3, 4, and 10.

(B) That portion of section 9 lying north of the Sun River.

(B) That portion of section 11 lying west of the Missouri River.

(F) That portion of section 14 lying north of the Sun River.

(G) That portion of section 15 lying north of the Sun River.

(i) Township 20 North, Range 3 East.

(A) All of sections 13, 24, and 25.

(B) That portion of sections 14 and 23 lying east of the Missouri River.

(ii) Township 20 North, Range 4 East.

(A) All of sections 16, 17, 18, 19 and 30.

(b) Great Falls West South - Area General Description.

(i) Beginning at the intersection of 15th Street and Smelter Avenue, proceed west along the section lines for a distance of approximately 4 miles, then south about 1 mile to a point of intersection with the Sun River; proceed in a southeasterly direction along the Sun River to the mouth of the Sun River, then in a northeasterly direction along the Missouri River to the point where the Missouri River intersects 15th Street, then north a short distance to the point of beginning.

(i) Beginning at 10th Avenue South and 52nd Street then south to southeast corner of section 16, then west to 26th Street and 24th Avenue South, then south to southeast corner of Section 30, then west to southwest corner of section 25, then north to northwest corner of section 25, then west to east bank of the Missouri River, then north along the Missouri River to 10th Avenue South, then east along 10th Avenue South to the point of beginning.

(6) Area 2.4:

(a) Great Falls Southwest - Area Legal Description.

(i) Township 20 North, Range 4 East.

(A) That portion of section 14 lying west of the Missouri River.

(B) That portion of section 23 lying west of the Missouri River

(C) All of section 22.

(D) That portion of section 15 lying south of Highway 200 and west of Interstate 15.

(b) Great Falls Southwest- Area General Description.

(i) Beginning at a point on the west bank of the Missouri River 1/4 mile west of the southeast corner of section 23 of Township 20 North, Range 3 East, and proceeding west to the south west corner of section 22 of Township 20 North, Range 3 East, then north to Lower Sun River Bridge Road, then south easterly along road to Interstate 15, then south to intersection of Interstate 15 and 10th Avenue South, then north east along Interstate 15 and 10th Avenue South to west bank of the Missouri River then south along the Missouri River to the point of beginning.

(7) Area 2.5:

(a) Great Falls West - Area Legal Description.

(i) Township 20 North, Range 3 East.

(A) That portion of section 2 lying south of Northwest Bypass and Vaughn Road.

(B) That portion of section 3 lying south of Northwest Bypass and Vaugh Road.

(C) That portion of section 4 lying south of Northwest Bypass and Vaugh Road.

(D) That portion of section 9 lying north of Sun River.

(E) All of Section 10 except portion lying south and west of lower Sun River Bridge Road.

(F) That portion of section 11 lying north of Sun River and west of Missouri River.

(G) Section 14 north of Highway 200.

(H) Section 15 north of Highway 200 and east of Interstate 15 and lower Sun River Bridge Road.

(b) Great Falls West - Area General Description.

(i) Beginning at a point on the west bank of the Missouri River and Interstate 15 spur, proceed southwest along spur to Junction of spur and Interstate 15, then north along Interstate 15 to intersection of Lower Sun River Bridge Road, then northwesterly to intersection of west boundary of section 10, then north to Sun River, then northwesterly along Sun River to the southwest corner of Section 4 of Township 20 North, Range 3 East, then north to Emerson Junction on Vaughn Road, then east along Vaughn Road and Northwest Bypass to the west bank of the Missouri River, then southwesterly along the river to the point of beginning.

(8) Area 2.6:

(a) Great Falls Northwest - Area Legal Description.

(i) Township 20 North, Range 4 East.

(A) That portion of section 5 lying north and west of the Missouri River.

(B) Section 6 laying north of the Missouri River.

(ii) Township 21 North, Range 4 East.

- (A) All of section 31.
- (iii) Township 21 North, Range 3 East.
- (A) All of sections 35 and 36.
- (iv) Township 20 North, Range 3 East.
- (A) Those portions of sections 2, 3 and 4, lying north of the Northwest Bypass and Vaughn Road.
- (B) Section 1 north of the Missouri River.
- (b) Great Falls Northwest - Area General Description
- (i) Beginning at a point on the north bank to the Missouri River 1/2 mile west of the northeast corner of section 5, Township 20 North, Range 4 East, and proceeding to the northwest corner of section 5, Township 20 North, Range 4 East, then north to the northeast corner of section 31, Township 21 North, Range 4 East, then west to the northwest corner of section 35, Township 21 North, Range 3 East, then south to the southwest corner of section 35, Township 21 North, Range 3 East, then west to the northwest corner of section 4, Township 20 North, Range 3 East, then south to Emerson Junction, then east along Vaughn Road to northwest bypass and east along northwest bypass to west bank of Missouri River, then northeasterly along Missouri River to the point of beginning.
- (9)(6)- Area 3.0:
- (a) Rural North Gallatin County - the exterior borders of Gallatin County except the areas described in 3.1, 3.2 and 3.3.
- (10)(7)- Area 3.1:
- (a) Bozeman Fringe and Canyon Area - Area Legal Description.
- (i) Township 13 South, Range 4 East.
- (A) All sections and portions of sections located in Gallatin County.
- (ii) Township 13 South, Range 5 East.
- (A) All sections and portions of sections located in Gallatin County.
- (iii) Township 12 South, Range 3 East
- (A) All sections and portions of sections located in Gallatin County.
- (iv) Township 12 South, Range 4 East.
- (A) All sections and portions of sections located in Gallatin County.
- (v) Township 12 South, Range 5 East.
- (A) All sections and portions of sections located in Gallatin County.
- (vi) Township 11 South, Range 3 East.
- (A) All sections and portions of sections located in Gallatin County.
- (vii) Township 9 South, Range 3 East.
- (A) All sections and portions of sections located in Gallatin County.
- (viii) Township 9 South, Range 5 East.
- (A) All sections and portions of sections located in Gallatin County.
- (ix) Township 8 South, Range 4 East.
- (A) All sections and portions of sections located in Gallatin County.

- (x) Township 7 South, Range 3 East.
(A) All sections and portions of sections located in Gallatin County.
- (xi) Township 7 South, Range 4 East.
(A) All sections and portions of sections located in Gallatin County.
- (xii) Township 6 South, Range 3 East.
(A) All sections and portions of sections located in Gallatin County.
- (xiii) Township 6 South, Range 4 East.
(A) All sections and portions of sections located in Gallatin County.
- (xiv) Township 5 South, Range 4 East.
(A) All sections and portions of sections located in Gallatin County.
- (xv) Township 5 South, Range 5 East.
(A) All sections and portions of sections located in Gallatin County.
- (xvi) Township 4 South, Range 3 East.
(A) All sections and portions of sections located in Gallatin County.
- (xvii) Township 4 South, Range 4 East.
(A) All sections and portions of sections located in Gallatin County.
- (xviii) Township 4 South, Range 6 East.
(A) All sections and portions of sections located in Gallatin County.
- (xix) Township 3 South, Range 5 East.
(A) All sections and portions of sections located in Gallatin County.
- (xx) Township 3 South, Range 6 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxi) Township 2 South, Range 4 East.
(A) Sections 1, 12, and 13.
- (xxii) Township 2 South, Range 5 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxiii) Township 2 South, Range 7 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxiv) Township 2 South, Range 6 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxv) Township 1 South, Range 5 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxvi) Township 1 South, Range 6 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxvii) Township 1 South, Range 7 East.
(A) All sections and portions of sections located in Gallatin County.
- (xxviii) Township 1 North, Range 7 East.

(A) Sections 19-36.

(b) Bozeman Fringe and Canyon Area - Area General Description.

(i) Beginning at the northeast corner of Township 1 North, Range 7 East, proceed in a westerly direction along section line to the northeast corner of Township 1 North, Range 6 East, then south along section to Base line, then along baseline to the northwest corner of Range 5 East, then south 6 miles to the southwest corner of Township 1 South, proceed west 1 mile to Jackrabbit Lane, then south 3 miles, then east 1 mile, then proceed south to the southwest corner of Township 3 South, Range 5 East, then west to the Madison County/Gallatin County line, then south along line to Idaho Border, then east along Idaho Border to Yellowstone Park Boundary, then north along county line to northeast corner of Township 3 South, Range 6 East, then east to Park County line, then north along Park County/Gallatin County line to point of beginning, but excluding Area 3.3 area.

(ii) Area 3.2:

(a) West and East Rural Gallatin County - Area Legal Description.

(i) Township 3 South, Range 7 East.

(A) Sections 1-12 and 28-33.

(B) Portions of sections 16-21 lying in Gallatin County.

(ii) Township 3 South, Range 4 East.

(A) All Sections 1-36.

(iii) Township 2 South, Range 4 East.

(A) Sections 2-11, and 14-36.

(iv) Township 1 South, Range 4 East.

(A) All sections 1-36.

(b) Area 3.2 - Area General Description.

(i) Beginning at the northeast corner of Township 1 South, Range 4 East, then south 6 miles to the southwest corner of Township 1 South, then west 1 mile to Jackrabbit Lane, then south 3 miles, then east 1 mile, then south to the southwest corner of Township 3 South, Range 5 East, then west to the southwest corner of Township 3 South, Range 3 East, then north to the Base line, then east to the point of beginning. Plus:

(ii) Beginning on the Park County line in the northeast corner of Township 3 South, Range 7 East, then west to northeast corner of Township 3 South, Range 6 East, then south to county line at the northeast corner of Township 4 South, Range 6 East, then east and north along county line to point of beginning.

(12) Area 3.3:

(a) Bozeman Proper - Incorporates the City of Bozeman and everything within it's City Limits.

(i) Bozeman---Area-legal-Description-

(i) Township-3-South,-Range-5-East-

(A) All-of-sections-1-36-

(ii) Township-3-South,-Range-6-East-

(A) All-of-sections-1-36-

(iii) Township-2-South,-Range-5-East-

(A) All-of-sections-1-36-

(iv) Township-2-South,-Range-6-East-

- (A) All of sections 1-36;
- (v) Township 2 South, Range 7 East;
- (A) All of sections 1-36;
- (vi) Township 1 South, Range 5 East;
- (A) All of sections 1-36;
- (vii) Township 1 South, Range 6 East;
- (A) All of sections 1-36;
- (viii) Township 1 South, Range 7 East;
- (A) All of sections 1-36;
- (ix) Township 2 South, Range 4 East;
- (A) All of sections 1 and 12;
- (b) Bozeman---Area General Description:
 - (i) The greater Bozeman area includes the Gallatin Valley and some of the surrounding foothills.---Beginning at the northeast corner of Township 1 South, Range 7 East, proceed in a westerly direction along the baseline meridian 36 miles to the northwest corner of Range 5 East; then South 6 miles to the southwest corner of Township 1 South; proceed West 1 mile to Jackrabbit Lane; then South two miles; then East 1 mile; then proceed South to the southwest corner of Township 3 South, Range 5 East; then East to the southeast corner of Township 3 South, Range 6 East; proceed North to the southeast corner of Township 2 South, Range 6 East; then east to the county line; then North to the point of beginning.
- (13)(8)- Area 4.0:
 - (a) Jefferson County - the exterior borders of Jefferson County.
- (14)(9)- Area 5.0:
 - (a) Lewis and Clark County - the exterior borders of Lewis and Clark County except the area described in 5.1.
- (15)(10)- Area 5.1:
 - (a) Urban Helena - Area Legal Description.
 - (i) Township 8 North, Range 6 West.
 - (A) All of sections 1-36 lying within Lewis and Clark County.
 - (ii) Township 9 North, Range 6 West.
 - (A) All of sections 1-36 lying within Lewis and Clark County.
 - (iii) Township 10 North, Range 6 West.
 - (A) All of sections 24, 25, 35 and 36 lying within Lewis and Clark County.
 - (iv) Township 8 North, Range 5 West.
 - (A) All of sections 1-36 lying in Lewis and Clark County.
 - (v) Township 9 North, Range 5 West.
 - (A) All of sections 1-36 lying in Lewis and Clark County.
 - (vi) Township 10 North, Range 5 West.
 - (A) All of sections 19-36.
 - (vii) Township 9 North, Range 4 West.
 - (A) All of sections 1-36 lying within Lewis and Clark County.
 - (viii) Township 10 North, Range 4 West.
 - (A) All of sections 1, 2, 3, 10, 11, 12, 13, 14, 15, and 23 through 36.
 - (ix) Township 11 North, Range 4 West.

- (A) All of sections 1, 2, 11, 12, 13, 14, 24, 25, and 36.
- (x) Township 9 North, Range 3 West.
- (A) All sections 1-36 lying within Lewis and Clark County.
- (xi) Township 10 North, Range 3 West.
- (A) All of sections 1-36.
- (xii) Township 11 North, Range 3 West.
- (A) All of sections 1-36.
- (xiii) Township 12 North, Range 3 West.
- (A) All of sections 31-36.
- (xiv) Township 9 North, Range 2 West.
- (A) All of sections 1-6 lying within Lewis and Clark County.
- (xv) Township 10 North, Range 2 West.
- (A) All of sections 1-36.
- (xvi) Township 11 North, Range 2 West.
- (A) All of sections 1-36.
- (xvii) Township 12 North, Range 2 West.
- (A) All of sections 31 and 32.
- (xviii) Township 9 North, Range 1 West.
- (A) All of sections 1-6 lying within Lewis and Clark County.
- (xix) Township 10 North, Range 1 West.
- (A) All of sections 1-36.
- (xx) Township 11 North, Range 1 West.
- (A) All of sections 1-36.
- (xxi) Township 9 North, Range 1 East.
- (A) All of section 6 lying within Lewis and Clark County.
- (xxii) Township 10 North, Range 1 East.
- (A) All of sections 6, 7, 18, 19, 30 and 31.
- (xxiii) Township 11 North, Range 1 East.
- (A) All of sections 5, 6, 7, 18, 19, 30, and 31.
- (b) Urban Helena - Area General Description.
- (i) Beginning at a point approximately 3 miles north of U.S. Highway 12 on the county line separating Powell County and Lewis and Clark County, proceed east to the intersection of U.S. Highway 12 and the Fort Harrison Road (also known as Montana Highway 356); then proceed north along the west side of the Helena valley for a distance of approximately 12 miles to the top of the North Hills; proceed approximately 22 miles east to a point on the county line which separates Broadwater County and Lewis and Clark County; proceed south along the county line to the southeast corner of Lewis and Clark County; proceed west along the county line to the southwest corner of Lewis and Clark County; proceed north along the county line to the point of beginning.
- (16) ~~(11)~~ Area 6.0:
 - (a) Lincoln County - the exterior borders of Lincoln County.
- (17) ~~(12)~~ Area 7.0:
 - (a) Northwest Madison County - All of Madison County except for the area described in 7.1.
- (18) Area 7.1:
 - (a) Madison County Southeast - the exterior borders of

Madison-County- Area Legal Description.

- (i) Township 4 South, Range 3 East.
- (A) All of sections 4, 5, 6, 7, 8, 9, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32 and 33.
- (ii) Township 4 South, Range 2 East.
- (A) All of sections 1-36.
- (iii) Township 4 South, Range 1 East.
- (A) All of sections 1-36.
- (iv) Township 4 South, Range 1 West.
- (A) All of sections 1-36.
- (v) Township 4 South, Range 2 West.
- (A) All of sections 1-36.
- (vi) Township 5 South, Range 2 West.
- (A) All of sections 1-36.
- (vii) Township 5 South, Range 1 West.
- (A) All of sections 1-36.
- (viii) Township 5 South, Range 1 East.
- (A) All of sections 1-36.
- (ix) Township 5 South, Range 2 East.
- (A) All of sections 1-36.
- (x) Township 5 South, Range 3 East.
- (A) All of sections 4, 5, 6, 7, 8, 9, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32 and 33.
- (xi) Township 6 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31 and 32.
- (xii) Township 6 South, Range 2 East.
- (A) All of sections 1-36.
- (xiii) Township 6 South, Range 1 East.
- (A) All of sections 1-36.
- (xiv) Township 6 South, Range 1 West.
- (A) All of sections 1-36.
- (xv) Township 6 South, Range 2 West.
- (A) All of sections 1, 2, 3, 10, 11, 12, 13, 14, 15, 22, 23, 24, 25, 26, 27, 34, 35 and 36.
- (xvi) Township 7 South, Range 2 West.
- (A) All of sections 1-36.
- (xvii) Township 7 South, Range 1 West.
- (A) All of sections 1-36.
- (xviii) Township 7 South, Range 1 East.
- (A) All of sections 1-36.
- (xix) Township 7 South, Range 2 East.
- (A) All of sections 1-36.
- (xx) Township 7 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31 and 32.
- (xxi) Township 8 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31, and 32.
- (xxii) Township 8 South, Range 2 East.
- (A) All of sections 1-36.
- (xxiii) Township 8 South, Range 1 East.
- (A) All of sections 1-36.
- (xxiv) Township 8 South, Range 1 West.

- (A) All of sections 1-36.
- (xxv) Township 8 South, Range 2 West.
- (A) All of sections 1-36.
- (xxvi) Township 8 South, Range 3 West.
- (A) All of sections 1-36.
- (xxvii) Township 9 South, Range 3 West.
- (A) All of sections 1-36.
- (xxviii) Township 9 South, Range 2 West.
- (A) All of sections 1-36.
- (xxix) Township 9 South, Range 1 West.
- (A) All of sections 1-36.
- (xxx) Township 9 South, Range 1 East.
- (A) All of sections 1-36.
- (xxxi) Township 9 South, Range 2 East.
- (A) All of sections 1-36.
- (xxxii) Township 9 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31
and 32.
- (xxxiii) Township 10 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31
and 32.
- (xxxiv) Township 10 South, Range 2 East.
- (A) All of sections 1-36.
- (xxxv) Township 10 South, Range 1 East.
- (A) All of sections 1-36.
- (xxxvi) Township 10 South, Range 1 West.
- (A) All of sections 1-36.
- (xxxvii) Township 10 South, Range 2 West.
- (A) All of sections 1-36.
- (xxxviii) Township 10 South, Range 3 West.
- (A) All of sections 1-36.
- (xxxix) Township 10 South, Range 4 West.
- (A) All of sections 1-36.
- (xl) Township 10 South, Range 5 West.
- (A) All of sections 1, 2, 11, 12, 13, 14, 23, 24, 25, 26,
35 and 36.
- (xli) Township 11 South, Range 5 West.
- (A) All of sections 1, 12, 13, 24, 25 and 36.
- (xlii) Township 11 South, Range 4 West.
- (A) All of sections 1-36.
- (xliii) Township 11 South, Range 3 West.
- (A) All of sections 1-36.
- (xliv) Township 11 South, Range 2 West.
- (A) All of sections 1-36.
- (xlv) Township 11 South, Range 1 West.
- (A) All of sections 1-36.
- (xlvi) Township 11 South, Range 1 East.
- (A) All of sections 1-36.
- (xlvii) Township 11 South, Range 2 East.
- (A) All of sections 1-36.
- (xlviii) Township 11 South, Range 3 East.
- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 29, 30, 31
and 32.
- (xlix) Township 12 South, Range 3 East.

- (A) All of sections 5, 6, 7, 8, 17, 18, 19, 20, 30 and 31.
- (i) Township 12 South, Range 2 East.
- (A) All of sections 1-36.
- (ii) Township 12 South, Range 1 East.
- (A) All of sections 1-36.
- (iii) Township 12 South, Range 1 West.
- (A) All of sections 1-36.
- (iii) Township 12 South, Range 2 West.
- (A) All of sections 1-18.
- (liv) Township 12 South, Range 3 West.
- (A) All of sections 1-18.
- (iv) Township 12 South, Range 4 West.
- (A) All of sections 1, 2, 11, 12, 13 and 14.
- (vi) Township 13 South, Range 1 West.
- (A) All of sections 1-12.
- (vii) Township 13 South, Range 1 East.
- (A) All of sections 1-12.
- (lviii) Township 13 South, Range 2 East.
- (A) All of sections 1-9, and all of sections 10, 11 and 12 north of the Idaho Border.
- (lix) Township 13 South, Range 3 East.
- (A) Westerly portions of sections 6 and 7; small corner of NW1/4 NW1/4 of section 5, and the portion of section 18 north of the Idaho border.

(b) Madison County Southeast - Area General Description.

(i) Beginning at the intersection between the Township 3 South and Township 4 South line and the eastern border of Madison county, then west to the intersection of that township line with the Range 2 West and Range 3 West line, then south to a point where the Range 2 West and Range 3 West line intersects Township 5 South and Township 6 South township line, then east to a point mid-way on Township 6 South, Range 2 West, then south through that township, then west to the southwest corner of said township, then south along the western line of Township 7 South, Range 2 West, then west to the southwest corner of Township 7 South, Range 3 West, then south to the southwest corner of Township 9 South, Range 3 West, then west to the western border of Madison County, then continuing south and in a counter-clockwise direction, along the Madison County border to the point of beginning.

(19)(13)- Area 8.0:

(a) Missoula County - the exterior borders of Missoula County except the area described in 8.1, 8.2 and 8.3.

(20)(14)- Area 8.1:

(a) Eastern Urban Missoula - Area Legal Description.

- (i) Township 12 North, Range 19 West.
- (A) All of sections 1-36.
- (ii) Township 12 North, Range 20 West.
- (A) All of sections 1, 11 and 12.
- (iii) Township 13 North, Range 19 West.
- (A) All of sections 1-3, 10-14, east 1/2 of 15, all of 22 except the NW1/4 located north of the railroad tracks and west of Orange Street, all of section 23, all of section 24, except the East-Missoula-subdivisions,--Bratten-Addition,--and--Art--Pine

Addition; all of sections 25-27, all of section 28 except the portion in the NW $\frac{1}{4}$ located north of Stephens Avenue, SE $\frac{1}{4}$ of section 29 located south of the railroad tracks, all of section 32 except the area west of railroad tracks, all of sections 33-36.

(iv) Township 14 North, Range 19 West.

(A) All of sections 34-36.

(b) Eastern Urban Missoula - Area General Description.

(i) West boundary of Area 8.1 borders Area 8.2 and consists of a line running south from the main line of the Montana Rail Link Railroad along Orange Street; across the Clark Fork River; and continues south on Orange Street and southwest on Stephens Avenue to Mount Avenue; then directly west along Mount Avenue to the Bitterroot branch of Montana Rail Link, then continuing along this railroad to a point where it intersects with Brooks Street and Area 8.3. The west boundary continues southwest and then south along the west boundary of Township 12 North, Range 19 West. The south boundary of this area is the south boundary of this township. The east boundary is the range line dividing Ranges 18 West and 19 West.

(21)(15) Area 8.2:

(a) Central Urban Missoula - Area Legal Description.

(i) Township 13 North, Range 19 West.

(A) All of sections 4, 5, 8, 9, 16, 17, the west $\frac{1}{2}$ of section 15, 16, 17, all of section 20 south of 3rd Street, and 21 except area east of Orange Street and Stephens Avenue, NW $\frac{1}{4}$ of section 22 west of Orange Street and north of the railroad tracks, the NW $\frac{1}{4}$ of section 28 involving all of the area northwest of Stephens Avenue, all of section 29 except the area southeast of the railroad tracks, and section 32 located northwest of railroad tracks.

(b) Central Urban Missoula - Area General Description.

(i) This area is bounded on the east and south by Area 8.1 and on the west and north by Area 8.3.

(22)(16) Area 8.3:

(a) Western Urban Missoula - Area Legal Description.

(i) Township 11 North, Range 20 West.

(A) All of sections 1-6.

(ii) Township 12 North, Range 20 West.

(A) All of sections 2-10 and 13-36.

(iii) Township 13 North, Range 19 West.

(A) All of sections 6, 7, 18, 19, and all of section 20 north of 3rd Street, and all of sections 30 and 31.

(iv) Township 13 North, Range 20 West.

(A) All of sections 1-36.

(v) Township 14 North, Range 19 West.

(A) All of sections 1-33.

(vi) Township 14 North, Range 20 West.

(A) All of sections 1, 12, 13, 23-26, 35 and 36.

(b) Western Urban Missoula - Area General Description.

(i) Area 8.3 is bounded on the north, west and south by large federal land holdings and generally more rural development. The eastern physical boundary is primarily Reserve Street which connects Interstate 90 with Highway 93 South.

(23)(17) Area 9.0:

(a) Silver-Bow-County---the-exterior-borders-of-Silver-Bow County: Rural Silver Bow County and Butte Uptown - the exterior borders of Silver Bow County except the area described in 9.1.

(24) Area 9.1:

(a) Butte Flats and Westside - Area Legal Description.

(i) Township 3 North, Range 7 West.

(A) All of sections 6, 21, 28-33 inclusive.

(B) That portion of section 19 described as starting at the southwest corner of section 19, proceeding north along west section line to Cobban Street, then east on Cobban Street to Utah Avenue, then north on Utah Avenue to George Street, then east on George Street to Oregon Street, then north on Oregon Street to Casey Street, then east on Casey Street to Olympia Avenue, then northeast on Olympia Avenue to Harrison Avenue, then cross to Elm Street, then east on Elm Street to Georgia Street, then north on Georgia Street to north boundary of section 19, then east along North section line to the northeast corner of section 19, then south along east section line to the southeast corner of section 19, then west along south section line to the point of beginning.

(C) That portion of section 20, described as beginning at the northwest corner of section 20, then east along north section line to Monroe Avenue, then south on Monroe Avenue to Elm Street, then east on Elm Street to east section line section 20, then south on east section line to southeast corner section 20, then west on south section line to southwest corner, then north on west section line section 20 to the point of beginning.

(ii) Township 3 North, Range 8 West.

(A) All of section 25.

(B) That portion of section 23 described as a portion of the SE1/4, SE1/4 south of Interstate 15-90 and east of Stuttgarde Street.

(C) That portion of section 24 described as the S1/2, S1/2 south of Interstate 15-90.

(D) That portion of section 14, described as beginning at the midsection point on south section line of section 14, east along south section line to southeast corner section 14, north along east section line to Granite Street, west on Granite Street to Emmett Avenue, north on Emmett Avenue to Caledonia Street, west on Caledonia Street to midsection line section 19, south on midsection line to the point of beginning.

(b) Butte Flats and Westside - Area General Description.

(i) Area 9.1 begins on the county line just south of the old Columbia Gardens and proceeds west to Continental Drive and southerly along Continental Drive to Elm Street, then west along Elm Street to the intersection of Monroe Avenue, then north on Monroe Avenue to Continental Drive, then west along Continental Drive to the intersection of Continental Drive and Silver Bow Creek, then southwesterly along Silver Bow Creek to the intersection of Casey Street and Silver Bow Creek, then southerly along Oregon Street to the intersection of Oregon Street and Irving Street, then west along Irving Street to the intersection of Utah Street and Irving Street, then south on

Utah Street to the intersection of Utah Street and Cobban Street, then west along Cobban to Kaw Avenue, then south on Kaw Avenue to the intersection of Kaw Avenue and Interstate 90-15, then west along Interstate 90-15 to Stuttgarde Street, then southeast along the foothills to the junction of Harrison Avenue and Five Mile Road, then north along Harrison Avenue to the southwest corner of Mountain View Cemetery, then due east to the county line, then north along county line to point of beginning.

(ii) Additionally, Area 9.1 consists of an area described as beginning at the corner of Caledonia Street and Emmett Street, proceeding south to the intersection of Emmett Street and Granite Street, then east on Granite Street to the intersection of Granite Street, and Excelsior, then south along Excelsior to the intersection of Park Street and Excelsior, then east on Park Street to the intersection of Park Street and Alabama, then south on Alabama to the intersection of Platinum and Alabama, then west on Platinum to the intersection of Platinum and Excelsior, then south on Excelsior to the U.S. 10 City Bypass, then west along City Limits to the westerly City Limits line, then north along City Limits line to the intersection with Projected Caledonia, then east along Caledonia to Emmett Street and the point of beginning.

(25)(18) Area 10.0:

(a) Stillwater County - the exterior borders of Stillwater County.

(26)(19) Area 11.0:

(a) Yellowstone County - the exterior borders of Yellowstone County except the areas described in 11.1, 11.2, 11.3, 11.4, 11.5, and 11.6.

(27)(20) Area 11.1:

(a) Billings Lockwood - Area Legal Description.

(i) Township 1 North, Range 26 East.

(A) Beginning at the northeast corner of Swords Park in section 27, Township 1 North, Range 26 East, then east along south boundary of O'Leary Subdivision, then north along east boundary of O'Leary Subdivision to Billings Benchwater Association Canal, then north along B.B.W.A. Canal to the east section line of section 9, then north to the northeast corner of section 9, then east 2 miles to the northeast corner of section 11, then south 1 mile to the southeast corner of section 11, then east 3 miles to the northeast corner of section 17, Township 1 North, Range 27 East.

(ii) Township 1 North, Range 27 East.

(A) From the northeast corner of section 17, then south 1½ miles to Interstate 90, then east along Interstate 90 to the east line of section 22, then south to the southeast corner of section 27, then west 2 miles to the southwest corner of section 28, then south 1 mile to the southeast corner of section 32, then west 4½ miles to the Yellowstone River, then north to Highway 87, then west to Main Street, then north to the intersection of 6th Avenue North and Main Street, then north along Swords Bypass Road to its intersection at Airport Road, then north along the East boundary of Swords Park to the P-Θ-B point of beginning.

(b) Billings Lockwood - Area General Description.

(i) Area 11.1 consists of Lockwood and the older portion of the Billings Heights area. It is east of the Billings Benchwater Association Canal, which serves as a dividing line between Area 11.1 and Area 11.5. Area 11.1 extends out from this natural boundary to the north, south and east, to the point where the developed land stops and the rural land begins.

~~(28)(21)~~ Area 11.2:

(a) Billings South Side - Area Legal Description.

(i) Township 1 South, Range 26 East.

(A) Beginning at the King Avenue West Interchange, proceed northeast along the railroad tracks to North 27th Street, then northwest along North 27th Street to the rimrocks, then east along the rimrocks to the intersection of 6th Avenue North and Main Street, then south along Main Street to its intersection at Highway 87, then east along Highway 87 to the Yellowstone River, then south by southwest along the Yellowstone River to the point at the south quarter corner of section 11, Township 1 South, Range 26 East, then west $\pm \frac{1}{2}$ mile more or less to Interstate 90, then south by southwest along Interstate 90 to the King Avenue Interchange.

(b) Billings South Side - Area General Description.

(i) Area 11.2 consists of the older section of Billings. North of the railroad tracks, it lies east of North 27th Street and south of the rimrocks to Exposition Drive. It extends south of the railroad tracks to Interstate 90 on the south and the Yellowstone River on the east.

~~(29)(22)~~ Area 11.3:

(a) Billings South West Side - Area Legal Description.

(i) Township 1 South, Range 26 East.

(A) Beginning at the intersection of 6th Avenue North and 27th Street North proceed southeast along 27th Street to the railroad tracks, then southwest along the railroad tracks to a point on the east line of section 28, Township 1 South, Range 25 East; proceed north to the northwest corner of section 3, Township 1 South, Range 25 East, then east along Grand Avenue to the intersection of Grand Avenue and 6th Avenue North, then north east along 6th Avenue East to the point of beginning at the intersection of 6th Avenue North and 27th Street North.

(b) Billings South West Side - Area General Description.

(i) Area 11.3 consists of the southwest portion and the downtown area of Billings. The railroad is the southern boundary for Area 11.3 and divides it from Area 11.2 and Area 11.0. Area 11.3 is bordered on the north by Grand Avenue and 6th Avenue North. Area 11.3 extends out from these natural boundaries to a point where the developed land stops and the rural land begins.

~~(30)(23)~~ Area 11.4:

(a) Billings West Side - Area Legal Description.

(i) Township 1 North, Range 26 East.

(A) Beginning on the corner of 6th Avenue North and 27th street north in section 32, Township 1 North, Range 26 East, proceed northwest along 27th Street to Highway 3, then northwest along Highway 3 to a point along the north line of section 28;

proceed west to the northwest corner of section 30, Township 1 North, Range 25 East; then south to the southwest corner of section 31, then east along Grand Avenue to the intersection of Grand Avenue and 6th Avenue North; proceed northeast on 6th Avenue North to 27th Avenue North to the point of beginning.

(ii) Township 1 South, Range 26 East.

(A) All of section 27.

(b) Billings West Side - Area General Description.

(i) Area 11.4 consists of that portion of downtown Billings bordered on the south by Grand Avenue and 6th Avenue North and bordered on the north by Highway 3 and bordered on the east by 27th Street. Area 11.4 extends to the west from these boundaries to a point where the developed land stops and the rural land begins.

(ii) Area 11.4 also includes the Briarwood Subdivision. That subdivision includes all property within the immediate vicinity of the Briarwood Golf Course.

(31)(24) Area 11.5:

(a) Billings Heights - Area Legal Description.

(i) Township 1 North, Range 26 East.

(A) Beginning at the northeast corner of Swords Park in section 27, Township 1 North, Range 26 East, then east along south boundary of O'Leary Subdivision, then north along east boundary of O'Leary Subdivision to the Billings Benchwater Association Canal, then north along the canal to the east section line of section 9, Township 1 North, Range 26 East; then north to the northeast corner of section 9; then west to the northwest corner of section 9; then south to the southwest quarter corner of section 9; then west to the southwest corner of section 8; then south to southwest corner of section 17; then west 3 miles to the northwest corner of section 23; then south to Highway 3; then east along Highway 3 to North 27th Street; then east along the rimrocks to its intersection of 6th Avenue North and Main Street; then north along Swords Bypass Road to its intersection at Airport Road; then north along the east boundary of Swords Park to the P.O.B.

(b) Billings Heights Area - Area General Description.

(i) Area 11.5 contains the newer section of Billings Heights area lying west of the Billings Benchwater Association Canal and north of the Rimrocks. Area 11.5 is bordered on the south by Highway 3. Again, Area 11.5 extends out from these natural boundaries to where developed land stops and rural land begins.

(32)(25) Area 11.6:

(a) Laurel - Area Legal Description.

(i) Township 2 South, Range 24 East.

(A) Beginning at the east quarter corner of section 2, proceed west along east to west midsection line of sections 2 and 3 for 2 miles to the west quarter corner of section 3, then north $\frac{1}{2}$ mile to the northeast corner of section 4; proceed west 1 mile to the northwest corner of section 4, then south $\frac{1}{2}$ mile to the west quarter corner of section 4, then west $\frac{1}{2}$ mile along the east to west midsection line of section 5 to the west quarter corner of section 5; proceed south $2\frac{1}{2}$ miles to the

southwest quarter corner of section 17, then east 3 miles to the southeast corner of section 15; proceed north approximately 14 miles to Interstate 90, then northeast along Interstate 90 to a point along the east section line of section 11, then north to the point of beginning which is the east quarter corner of section 2.

(b) Laurel - Area General Description.

(i) The town of Laurel and the land immediately adjacent to its exterior borders is considered to be a single area. The southern boundary of the area is the interstate highway.

(33)-(26)- Area 12.0:

(a) Sanders County - the exterior borders of Sanders County.

(b) Mineral County - the exterior borders of Mineral County.

(34)-(27)- Area 13.0:

(a) Flathead County - the exterior borders of Flathead County except for area described in 13.1 and 13.2.

~~(b) Lake County--the exterior borders of Lake County-~~

~~(c) Ravalli County--the exterior borders of Ravalli County-~~

(35)-(28)- Area 13.1:

~~(a) Greater Kalispell--Area General Description-~~

~~(i) Township-26-North, Range-21-West-~~

~~(A) All-of-sections-1-4, 9-16, 21-28, and-33-36-~~

~~(ii) Township-26-North, Range-20-West-~~

~~(A) All-of-sections-1-and-6-7, 12, 17-21, and-28-33-~~

~~(iii) Township-26-North, Range-19-West-~~

~~(A) All-of-sections-6-7-~~

~~(iv) Township-27-North, Range-23-West-~~

~~(A) All-of-sections-1-4-and-9-16-~~

~~(v) Township-27-North, Range-22-West-~~

~~(A) All-of-sections-1-10-~~

~~(vi) Township-27-North, Range-21-West-~~

~~(A) All-of-sections-1-2-and-11-14-~~

~~(vii) Township-27-North, Range-21-West-~~

~~(A) All-of-sections-1-35-~~

~~(viii) Township-27-North, Range-20-West-~~

~~(A) All-of-sections-1-27-and-34-36-~~

~~(ix) Township-27-North, Range-19-West-~~

~~(A) All-of-sections-1-36-~~

~~(x) Township-27-North, Range-18-West-~~

~~(A) All-of-sections-1-36-~~

~~(xi) Township-27-North, Range-17-West-~~

~~(A) All-of-sections-4-9, 16-21, and-28-33-~~

~~(xii) Township-28-North, Range-23-West-~~

~~(A) All-of-sections-1-5, 8-17, 20-29, and-32-36-~~

~~(xiii) Township-28-North, Range-22-West-~~

~~(A) All-of-sections-1-36-~~

~~(xiv) Township-28-North, Range-21-West-~~

~~(A) All-of-sections-1-36-~~

~~(xv) Township-28-North, Range-20-West-~~

~~(A) All-of-sections-1-36-~~

~~(xvi) Township-28-North, Range-19-West-~~

{A} All-of-sections-6-77-17-21-and-26-36-
 {xvii}-Township-28-North,-Range-18-West;
 {A} All-of-sections-31-36-
 {xviii}-Township-28-North,-Range-17-West;
 {A} All-of-sections-31-32-
 {xix}-Township-29-North,-Range-23-West;
 {A} All-of-sections-1-57-8-17-20-29,-and-32-36-
 {xx} Township-29-North,-Range-22-West;
 {A} All-of-sections-1-36-
 {xxi}-Township-29-North,-Range-21-West;
 {A} All-of-sections-1-36-
 {xxii}-Township-29-North,-Range-20-West;
 {A} All-of-sections-2-117-14-23,-and-25-36-
 {xxiii}-Township-30-North,-Range-23-West;
 {A} All-of-sections-1-27-11-14,-23-26,-and-35-36-
 {xxiv}-Township-30-North,-Range-22-West;
 {A} All-of-sections-1-36-
 {xxv}-Township-30-North,-Range-21-West;
 {A} All-of-sections-1-36-
 {xxvi}-Township-30-North,-Range-20-West;
 {A} All-of-sections-1-36-
 {xxvii}-Township-30-North,-Range-19-West;
 {A} All-of-sections-1-36-
 {xxviii}-Township-30-North,-Range-18-West;
 {A} All-of-sections-5-87-17-20,-and-29-32-
 {xxix}-Township-31-North,-Range-23-West;
 {A} All-of-sections-1-37-10-15,-22-27,-and-34-36-
 {xxx}-Township-31-North,-Range-22-West;
 {A} All-of-sections-1-36-
 {xxxi}-Township-31-North,-Range-21-West;
 {A} All-of-sections-1-36-
 {xxxii}-Township-31-North,-Range-20-West;
 {A} All-of-sections-1-36-
 {xxxiii}-Township-31-North,-Range-19-West;
 {A} All-of-sections-1-36-
 {xxxiv}-Township-31-North,-Range-18-West;
 {A} All-of-sections-5-87-17-20,-and-29-32-
 {xxxv}-Township-32-North,-Range-23-West;
 {A} All-of-sections-1-37-10-15,-22-27,-and-34-36-
 {xxxvi}-Township-32-North,-Range-22-West;
 {A} All-of-sections-1-36-
 {xxxvii}-Township-32-North,-Range-21-West;
 {A} All-of-sections-1-36-
 {xxxviii}-Township-32-North,-Range-20-West;
 {A} All-of-sections-1-36-
 {xxxix}-Township-32-North,-Range-19-West;
 {A} All-of-sections-1-36-
 {xxxx}-Township-32-North,-Range-18-West;
 {A} All-of-sections-5-87-17-20,-and-29-32-
 (a) Kalispell Area - Area Legal Description.
 (i) Township 27 North, Range 23 West.
 (A) All of sections 1-4 and 9-16.
 (ii) Township 27 North, Range 22 West.
 (A) All of sections 1-18.

- (iii) Township 27 North, Range 21 1/2 West.
- (A) All of sections 1-2 and 11-14.
- (iv) Township 27 North, Range 21 West.
- (A) All of sections 1-18.
- (v) Township 27 North, Range 20 West.
- (A) All of sections 4-9 and 16-18.
- (vi) Township 28 North, Range 23 West.
- (A) All of sections 1-5, 8-17, 20-29 and 32-36.
- (vii) Township 28 North, Range 22 West.
- (A) All of sections 1-36.
- (viii) Township 28 North, Range 21 West.
- (A) All of sections 1-36.
- (ix) Township 28 North, Range 20 West.
- (A) All of sections 1-33.
- (x) Township 28 North, Range 19 West.
- (A) All of sections 6-7, 17-21, and 26-30.
- (xi) Township 29 North, Range 23 West.
- (A) All of sections 2-5, 8-17, 20-29, and 32-36.
- (xii) Township 29 North, Range 22 West.
- (A) All of sections 1-4 and 7-36.
- (xiii) Township 29 North, Range 21 West.
- (A) All of sections 1-36.
- (xiv) Township 29 North, Range 20 West.
- (A) All of sections 2-11, 14-23, and 25-36.
- (b) Greater Kalispell Area - Area General Description.
- (i) The Greater Kalispell area consists-of is contained within the Flathead Valley. The area is bounded on the south by Flathead Lake and the Lower Valley, on the east by the Swan Mountains and Glacier National Park, on the north by the Whitefish Mountains and the Stillwater State Forest and on the west by the Salish Mountains.
- (36) Area 13.2:
- (a) Columbia Falls - Area Legal Description.
- (i) Township 30 North, Range 21 West.
- (A) All of sections 1-3, 10-15, 22-27, and 34-36.
- (ii) Township 30 North, Range 20 West.
- (A) All of sections 1-36.
- (iii) Township 30 North, Range 19 West.
- (A) All of sections 1-36.
- (iv) Township 30 North, Range 18 West.
- (A) All of sections 6-7, 18-19, and 30-31.
- (v) Township 31 North, Range 21 West.
- (A) All of sections 1, 12-13, 24-25, and 34-36.
- (vi) Township 31 North, Range 20 West.
- (A) All of sections 1-36.
- (vii) Township 31 North, Range 19 West.
- (A) All of sections 1-36.
- (viii) Township 31 North, Range 18 West.
- (A) All of sections 6-7, 18-19, and 30-31.
- (ix) Township 32 North, Range 21 West.
- (A) All of sections 1, 12-13, 24-25, and 36.
- (x) Township 32 North, Range 20 West.
- (A) All of sections 1-36.
- (xi) Township 32 North, Range 19 West.

(A) All of sections 1-36.

(xii) Township 32 North, Range 18 West.

(A) All of sections 6-7, 18-19, and 30-31.

(b) Columbia Falls - Area General Description.

(i) The Columbia Falls area is in the northeast section of the Flathead Valley. The area is bounded on the south by the Kallispell area and Columbia Mountain, on the east by the Great Bear Wilderness, on the north by the Flathead National Forest, and on the west by the Whitefish Mountain Range.

~~(37)(29)~~ Area 14.0:

(a) Judith Basin County - the exterior borders of Judith Basin County.

(b) Fergus County - the exterior borders of Fergus County.

(c) Petroleum County - the exterior borders of Petroleum County.

(d) Sweet Grass County - the exterior borders of Sweet Grass County.

(e) Musselshell County - the exterior borders of Musselshell County.

(f) Treasure County - the exterior borders of Treasure County.

(g) Golden Valley County - the exterior borders of Golden Valley County.

(h) Wheatland County - the exterior borders of Wheatland County.

~~(38)(30)~~ Area 15.0:

(a) Powell County - the exterior borders of Powell County.

(b) Granite County - the exterior borders of Granite County.

(c) Deer Lodge County - the exterior borders of Deer Lodge County.

(d) Beaverhead County - the exterior borders of Beaverhead County.

(e) Broadwater County - the exterior borders of Broadwater County.

(f) Meagher County - the exterior borders of Meagher County.

(g) Park County - the exterior borders of Park County.

~~(39)(31)~~ Area 16.1:

(a) Glacier County - the exterior borders of Glacier County.

(b) Blaine County - the exterior borders of Blaine County.

(c) Phillips County - the exterior borders of Phillips County.

(d) Roosevelt County - the exterior borders of Roosevelt County.

~~(40)(32)~~ Area 17.0:

(a) Big Horn County - the exterior borders of Big Horn County.

(b) Rosebud County - the exterior borders of Rosebud County.

~~(41)(33)~~ Area 18.0:

- (a) Richland County - the exterior borders of Richland County.
- (b) Dawson County - the exterior borders of Dawson County.
- (c) Wibaux County - the exterior borders of Wibaux County.
- (d) Fallon County - the exterior borders of Fallon County.
- (e) Powder River County - the exterior borders of Powder River County.

~~(42)(34)~~ Area 19.0:

- (a) Chouteau County - the exterior borders of Chouteau County.
- (b) Hill County - the exterior borders of Hill County except for the area described in area 19.1.
- (c) Liberty County - the exterior borders of Liberty County.
- (d) Pondera County - the exterior borders of Pondera County.
- (e) Teton County - the exterior borders of Teton County.
- (f) Toole County - the exterior borders of Toole County.

~~(43)(35)~~ Area 19.1:

- (a) Greater Havre - Area Legal Description.
- (i) Township 32 North, Range 16 East.
- (A) All of sections 4-9, W $\frac{1}{2}$ of section 10, W $\frac{1}{2}$ of section 15, all of sections 16-18 and W $\frac{1}{2}$ of section 22.
- (B) That portion of section 3 lying south of the railroad tracks.
- (C) All of section 2 which begins at the intersection of U.S. Highway 2 and 48th Avenue East and which lies between the railroad tracks and U.S. Highway 2.

- (ii) Township 33 North, Range 16 East.
- (A) The S $\frac{1}{2}$ of the SE $\frac{1}{4}$ of section 32.
- (B) All of sections 33 and 34 lying south of the railroad tracks.
- ~~(C) All of section 2 which begins at the intersection of U.S. Highway 2 and 48th Avenue East and which lies between the railroad tracks and U.S. Highway 2.~~

- (iii) Township 32 North, Range 15 East.
- (A) All of section 1 which lies south of a line beginning at the intersection of the railroad tracks and the east section line and which follows the railroad tracks to the point where if continued would intersect the Milk River, then follows the Milk River to the west section line of section 1, Township 32 North, Range 15 East.

- (B) Sections 2-5, S $\frac{1}{2}$ of the NE $\frac{1}{4}$ of section 6, N $\frac{1}{2}$ of the SE $\frac{1}{4}$ of section 6, NE $\frac{1}{4}$ of the SE $\frac{1}{4}$ of section 8 all of sections 9-16 and 21, and NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of section 28.

- (C) All of section 22 lying northwest of line running parallel to and located 200 feet southeast of Highway 87.

- (iv) Township 33 North, Range 15 East.
- (A) All of sections 33 and 34 lying south of the Milk River.
- (b) Greater Havre - Area General Description.
- (i) The point of beginning is the north intersection of

U.S. Highway 2 and 48th Avenue East. To delineate the north boundary, proceed west along the Burlington Northern Railroad tracks approximately 2 miles, then north to include the area near the end of the pavement on the Shepherd Road (County Road 435 North). Then due west along the north township line between Township 32 North, Range 16 East and Township 33 North, Range 16 East, including that land south of the Milk River in sections 33 and 34, Township 33 North, Range 15 East. Then continuing west to the former Stramit Plant located north of U.S. Highway 2 West. This building is approximately at the intersection of 106 Avenue West and U.S. Highway 2.

(ii) To delineate the west boundary, proceed approximately $\frac{1}{2}$ mile south and $\frac{1}{2}$ mile west. Then proceed $\frac{1}{2}$ mile south, $\frac{1}{2}$ mile east, $\frac{1}{2}$ mile south, and 1 mile east to a point near U.S. Highway 2. Proceed $\frac{1}{2}$ mile south, $\frac{1}{2}$ mile west, $\frac{1}{2}$ mile south, $\frac{1}{2}$ mile east, then south $2\frac{1}{2}$ miles to the southwest corner of Area 19.1.

(iii) To delineate the south boundary, then proceed east from the intersection of 48th Street West and 82nd Avenue West to U.S. Highway 87, including that area south of U.S. Highway 87. Then generally northeast to the south section line of section 14, Township 32 North, Range 15 East. From this point, due east to the Junction of County Road 639 West and County Road 637 West and continuing due east to the northwest corner of section 22, Township 32 North, Range 16 East. Then south, including the entire area of Saddle Butte, to the junction of County Road 565 and the Bull Hook Road.

(iv) To delineate the east boundary, then proceed due north from the south quarter corner of section 22 to the south section line of section 3, Township 32 North, Range 16 East. Then South and East along the South and East section lines of Section 3 to U.S. Highway 2 East. Then east along U.S. Highway 2 to the junction of U.S. Highway 2 and 48th Avenue East, the original point of beginning.

~~(44)~~(36) Area 20:

(a) Carter County - the exterior borders of Carter County.

(b) Custer County - the exterior borders of Custer County except the area described in 20.1.

(c) Daniels County - the exterior borders of Daniels County.

(d) Garfield County - the exterior borders of Garfield County.

(e) McCone County - the exterior borders of McCone County.

(f) Prairie County - the exterior borders of Prairie County.

(g) Sheridan County - the exterior borders of Sheridan County.

(h) Valley County - the exterior borders of Valley County.

~~(45)~~(37) Area 20.1:

(a) Miles City - Area Legal Description.

(i) Township 8 North, Range 47 East.

(A) All sections.

(ii) Township 8 North, Range 48 East.

- (A) All of sections 4-9, 16-21 and 28-33.
 - (iii) Township 7 North, Range 47 East.
 - (A) All of sections 1-4, 10-15, and 23-26.
 - (iv) Township 7 North, Range 40 48 East.
 - (A) All of sections 4-9 and 16-21.
 - (b) Miles City - Area General Description.
 - (i) Beginning at the northwest corner of section 6, Township 8, Range 47 East proceed in an easterly direction to the northeast corner of section 4, Township 8 North, Range 48 East, then south along section lines to the southeast corner of section 21, Township 7 North, Range 48 East, proceed westerly along section lines to the Northeast corner of section 25, Township 7 North, Range 47 East, then southerly along section line to the southeast corner of section 25, Township 7 North, Range 47 East, then westerly along section lines to the southwest corner of section 26, Township 7 North, Range 47 East, then northerly along section line to the southwest corner of section 14, Township 7 North, Range 47 East, then westerly along section line to the southwest corner of section 15, Township 7 North, Range 47 East, then northerly along section line to the southwest corner of section 3, Township 7 North, Range 47 East, then westerly along section line to the southwest corner of section 4, Township 7 North, Range 47 East, then northerly along section line to the southeast corner of section 32, Township 8 North, Range 47 East, then westerly along section line to the southwest corner of section 31, Township 8 North, Range 47 East, then northerly along section lines to the point of beginning.
 - (46) Area 21
 - (a) Lake County - The exterior borders of Lake County.
 - (47) Area 22
 - (a) Ravalli County - The exterior borders of Ravalli County.
- (AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

RULE II (42.20.441) RESIDENTIAL AREA MAPS AND DESCRIPTIONS (1) Residential area maps and area descriptions may be obtained by contacting the county appraisal offices or the Property Assessment Division, Montana Department of Revenue in Helena 59620. (AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

RULE III (42.20.444) DESIGNATED AREAS - COMMERCIAL For the purposes of conducting the sales assessment ratio study and applying any subsequent percentage adjustments as required by 15-7-111, MCA, sales assessment areas for commercial properties are:

- (1) Area 100:
- (a) Silver Bow County - the exterior borders of Silver Bow County.
- (b) Lewis and Clark County - the exterior borders of Lewis and Clark County.
- (2) Area 200:
- (a) Cascade County - the exterior borders of Cascade

County.

(3) Area 300:

(a) Yellowstone County - the exterior borders of Yellowstone County.

(4) Area 400:

(a) Missoula County - the exterior borders of Missoula County.

(5) Area 500:

(a) Lincoln County - the exterior borders of Lincoln County.

(b) Sanders County - the exterior borders of Sanders County.

(c) Mineral County - the exterior borders of Mineral County.

(d) Lake County - the exterior borders of Lake County.

(e) Ravalli County - the exterior borders of Ravalli County.

(f) Beaverhead County - the exterior borders of Beaverhead County.

(g) Granite County - the exterior borders of Granite County.

(h) Powell County - the exterior borders of Powell County.

(i) Deer Lodge County - the exterior borders of Deer Lodge County.

(j) Jefferson County - the exterior borders of Jefferson County.

(k) Broadwater County - the exterior borders of Broadwater County.

(l) Meagher County - the exterior borders of Meagher County.

(m) Park County - the exterior borders of Park County.

(6) Area 600:

(a) Gallatin County - the exterior borders of Gallatin County.

(b) Madison County - the exterior borders of Madison County.

(7) Area 700:

(a) Flathead County - the exterior borders of Flathead County.

(8) Area 800:

(a) All other counties.

(AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

RULE IV (42.20.447) COMMERCIAL AREA MAPS AND DESCRIPTIONS

(1) Commercial area maps and area descriptions may be obtained by contacting the county appraisal offices or the Property Assessment Division, Montana Department of Revenue in Helena 59620. (AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

RULE V (42.20.453) TREATMENT OF CERTAIN PROPERTIES (1)

For the purposes of conducting the sales assessment ratio study and applying any subsequent percentage adjustments as required by 15-7-111, MCA, condominiums are considered residential

properties.

(2) For the purposes of conducting the sales assessment ratio study and applying any subsequent percentage adjustments as required by 15-7-111, MCA, duplexes, apartment houses and other multi-family structures will be treated as commercial properties.

(3) For the purposes of applying any percentage adjustments as a result of the sales assessment ratio study required by 15-7-111, MCA, personal property mobile homes (tax class 12) will be considered as residential properties. Sales of personal property mobile homes will be excluded from the sales assessment ratio study. For the current tax year, personal property mobile homes will be adjusted in accordance with the results of the prior year sales assessment ratio studies.

(4) For the purposes of conducting the sales assessment ratio study and applying any subsequent percentage adjustments as required by 15-7-111, MCA, all industrial properties are considered commercial properties. (AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

7. The following rules apply to the hearing held on January 3, 1990 with applicable changes:

RULE I (42.20.423) DATA USED TO ESTIMATE SALES ASSESSMENT RATIOS (1) For purposes of conducting the sales assessment ratio studies for commercial properties required under 15-7-111 MCA, the department will use all valid, arm's length sales recorded during the three years preceding the tax year for which the results are to apply. For residential properties, the department will use valid, arm's length sales from the preceding 12 month period of November to November except if there are insufficient sales. In cases of insufficient sales, the department will use the following:

(a) Twelve months sales, if the results for the 12 month period are less than 5 percentage points different than the results for the 3 year period as calculated in ARM 42.20.426; or

(b) Three years sales using the procedure described in ARM 42.20.426, if the results for the 12 month period are greater than 5 percentage points different than the results for the 3 year period as calculated in ARM 42.20.426.

(2) Sales of properties with sales assessment ratios of less than 50% or greater than 200%; or which have undergone reconstruction, have been remodeled or are newly constructed during the period between the appraisal and sales dates are not considered to be valid sales for purposes of estimating the sales assessment ratios. (AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

RULE II (42.20.426) ADJUSTMENT FOR DATE OF SALE AND SALES ASSESSMENT RATIO ESTIMATE (1) In those areas where a statistically significant time trend in sales prices is estimated, all sales prices will be adjusted to a common date of November of the latest year. (e.g. the tax year 1990 sales

assessment ratios will be based on sales prices adjusted to a common date of November, 1989). If the estimated time trend is not statistically different from zero at the 95 percent confidence level, then the time trend will be considered statistically insignificant.

(2) Two steps will be used to make these adjustments:

(a) the influence of the date of sale on sales prices will be statistically estimated using regression techniques. These regression equations will be of the following form:

$$\ln \text{RATIO}_i = a + Bt_i + e$$

where: t_i = number of months between sale date and November of the latest year for the i th property. The variable is assigned a value of 0 if the sale was completed in November of the latest year and progresses backward so that the oldest potential sale (January 1987) receives a value of -34.

RATIO_i = the sales assessment ratio (appraisal/sales price) for the i th property at the time of sale.

(b) the estimated time trend (B) will be used to adjust sales prices and estimate the sales assessment ratio using the following formulas:

Average Monthly Rate of Change in Sales Prices (G) = $e^{(-B)-1}$

Adjusted Sales Price (adj S) = Sales Price * $(1+G)^{-t}$

Sales Assessment Ratio (R) = $\frac{\text{appraised}}{\text{adj S}}$

where n = the number of valid sales for the area.

(3) For those commercial areas where an insignificant time trend is estimated and for all residential areas except as provided in ARM 42.20.423, (1)(b) B equal to zero will be used in the steps in (b). (AUTH: Sec. 15-1-201, MCA; IMP: 15-7-111 MCA)

RULE III (42.20.468) PERCENTAGE ADJUSTMENTS FOR THE 1990 TAX YEAR (1) The following table reflects the sales assessment ratios and the adjustment multipliers (percentage adjustments converted to decimal form) as calculated in conformance with the provisions of 15-7-111 MCA, and ARM 42.20.426, for each of the areas specified in ARM 42.20.438 Designated Areas - Residential.

(a) Residential area results for tax year 1990:

	Sales Assessment Ratio	Adjustment Multipliers
Area-No.-1---Carbon-County	-.9789	1.00

Area-No-2----	Rural-Cascade-County	--9030	1.11
Area-No-2.1--	Great-Falls-Outlying-Urban-	8244	1.21
Area-No-2.2--	Great-Falls-East	--6922	1.44
Area-No-2.3	Great-Falls-West	--0320	1.20
Area-No-3	Rural-Gallatin-County	--0446	1.10
Area-No-3.1	Bozeman	--0375	1.19
Area-No-4----	Jefferson-County	--7947	1.26
Area-No-5----	Rural-Lewis-and-Clark	1.0100	1.00
Area-No-5.1--	Urban-Helena--	--9637	1.00
Area-No-6----	Lincoln-County	--9994	1.00
Area-No-7----	Madison-County	--8700	1.15
Area-No-8----	Rural-Missoula-County	--9060	1.10
Area-No-8.1--	Eastern-Urban-Missoula	--9511	1.00
Area-No-8.2--	Central-Urban-Missoula	--9602	1.00
Area-No-8.3--	Western-Urban-Missoula	--9651	1.00
Area-No-9----	Silver-Bow-County	--8444	1.10
Area-No-10---	Stillwater-County	--9493	1.00
Area-No-11---	Rural-Yellowstone-County	1.0402	1.00
Area-No-11.1	Billings-Blackwood	1.1022	1.05
Area-No-11.2	Billings-South-Side	1.1325	1.76
Area-No-11.3	Billings-South-West-Side	1.1340	1.00
Area-No-11.4	Billings-West-Side	1.0933	1.91
Area-No-11.5	Billings-Heights	1.1167	1.90
Area-No-11.6	Baurel-	1.0776	1.93
Area-No-12---	Mineral-and-Sanders	--9017	1.00
Area-No-13---	Plattehead,-Lake-and-Ravalli-	9361	1.07
Area-No-13.1	Greater-Kalispell-	--9177	1.09
Area-No-14---	Pergus,-Golden-Valley, Judith-Basin,-Muskegethett, Petroleum,-Sweet-Grass, Treasure-and-Wheatland	--9920	1.00
Area-No-15---	Beaverhead,-Broadwater, Beauregard,-Granite, Meagher,-Park-and-Powell	--9559	1.00
Area-No-16.1	Blaine,-Glacier,-Phillips and-Roosevelt	--9926	1.00
Area-No-17---	Big-Horn-and-Rosebud	--8940	1.12
Area-No-18---	Dawson,-Fallon,-Powder- River,-Richland-and- Wibaux	1.1579	1.06
Area-No-19---	Chouteau,-rural-Hilly- Liberty,-Pondera,-Teton and-Toole	--9963	1.00
Area-No-19.1	Greater-Havre	1.0135	1.00
Area-No-20---	Carter,-rural-Custer, Daniels,-Garfield,-McCone, Prairie,-Sheridan-and- Valley	1.0420	1.00
Area-No-20.1	Miles-City	1.1665	1.06
Area No. 1	Carbon County	.9802	1.00
Area No. 2	Rural Cascade County	.9130	1.05
Area No. 2.1	Downtown Great Falls	.7412	1.30

Area No. 2.2	Great Falls East	.7303	1.32
Area No. 2.3	Great Falls South	.8017	1.20
Area No. 2.4	Great Falls Southwest	.8734	1.09
Area No. 2.5	Great Falls West	.8938	1.07
Area No. 2.6	Great Falls Northwest	.8381	1.14
Area No. 3	Remainder of Gallatin	.9272	1.03
Area No. 3.1	Bozeman Fringe and Canyon	.8107	1.18
Area No. 3.2	West of Bozeman & East rural Gallatin	.8978	1.06
Area No. 3.3	Bozeman	.8492	1.13
Area No. 4	Jefferson County	.8492	1.13
Area No. 5	Rural Lewis and Clark	1.0107	1.00
Area No. 5.1	Urban Helena	.9584	1.00
Area No. 6	Lincoln County	.9744	1.00
Area No. 7	Northwest Madison County	.9530	1.00
Area No. 7.1	Southern east Madison County	.8407	1.14
Area No. 8	Rural Missoula County	.9057	1.05
Area No. 8.1	Eastern Urban Missoula	.9520	1.00
Area No. 8.2	Central Urban Missoula	.9694	1.00
Area No. 8.3	Western Urban Missoula	.9579	1.00
Area No. 9	Remainder of Silver Bow County	.9294	1.03
Area No. 9.1	Butte Flats and Upper Westside	.8403	1.14
Area No. 10	Stillwater County	1.0165	1.00
Area No. 11	Rural Yellowstone County	1.0848	.97
Area No. 11.1	Billings Lockwood	1.1818	.90
Area No. 11.2	Billings South Side	1.2409	.86
Area No. 11.3	Billings South West Side	1.0855	.97
Area No. 11.4	Billings West Side	1.0661	.99
Area No. 11.5	Billings Heights	1.0913	.97
Area No. 11.6	Laurel	1.0894	.97
Area No. 12	Mineral and Sanders	.9538	1.00
Area No. 13	Rural Flathead County	.8775	1.09
Area No. 13.1	Kalispell Area	.9205	1.04
Area No. 13.2	Columbia Falls	.9799	1.00
Area No. 14	Fergus, Golden Valley, Judith Basin, Musselshell, Petroleum, Sweet Grass, Treasure and Wheatland	.9785	1.00
Area No. 15	Beaverhead, Broadwater, Deer Lodge, Granite, Meagher, Park and Powell	.9529	1.00
Area No. 16.1	Blaine, Glacier, Phillips and Roosevelt	1.0250	1.00
Area No. 17	Big Horn and Rosebud	.9173	1.04
Area No. 18	Dawson, Fallon, Powder River, Richland and Wibaux	1.1937	.89
Area No. 19	Chouteau, rural Hill, Liberty, Pondera, Teton and Toole	.9891	1.00
Area No. 19.1	Greater Havre	1.0063	1.00
Area No. 20	Carter, rural Custer, Daniels, Garfield, McCone,	1.0639	.99

Prairie, Sheridan and Valley			
Area No. 20.1	Miles City	1.1209	.94
Area No. 21	Lake County	.9678	1.00
Area No. 22	Ravalli County	.9131	1.05

(b) Commercial area results for tax year 1990:

		Sales Assessment Ratio	Adjustment Multipliers
Area No. 100	Silver Bow, and Lewis and Clark Counties	.9243	±.08 1.03
Area No. 200	Cascade County	1.0218	1.00
Area No. 300	Yellowstone County	1.3543	±.74 .79
Area No. 400	Missoula County	.9743	1.00
Area No. 500	Beaverhead, Broadwater, Deer Lodge, Granite, Jefferson, Lake, Lincoln, Meagher, Mineral, Park, Powell, Ravalli and Sanders	.9525	1.00
Area No. 600	Gallatin and Madison	.9728	1.00
Area No. 700	Flathead County	1.0039	1.00
Area No. 800	All other counties	1.1317	±.08 .93

(AUTH: Sec. 15-1-201, MCA; IMP: Sec. 15-7-111, MCA).

8. Department's Responses to Public Comments Received at the Hearing on January 3, 1990.

COMMENTS: If any area in a county exceeds 5%, all areas should be adjusted to common value 1.

RESPONSE: The department has carefully evaluated the requirements of 15-7-111, MCA. Subsection 8.c. of 15-7-111, MCA, provides that assessments are equalized "if the ratio for the area is within plus or minus 5% of common value 1." In 1990, the department will adjust the values in areas that exceed common value by 5% to within plus or minus 5% of common value 1 as required by statute. If the values of an area are within 5% of common value 1, no adjustment will be made.

COMMENTS: Provide an additional rule stating that the assessment ratio is the relationship of the sale and the most recent assessed value of the property.

RESPONSE: The department is amending the rules to define an assessment ratio.

COMMENTS: Provide an additional rule specifying that property not subject to adjustment as a result of 15-7-111(4) through (8), MCA, is still subject to the freeze provided for in

Initiative 105.

RESPONSE: The adoption of such a rule is beyond the department's rulemaking authority. The laws applying to the property tax freeze (Initiative 105) permit tax increases on property that is not adjusted using sales ratio studies. The law providing for exceptions to the property tax freeze is 15-10-412, MCA.

COMMENTS: Clarify the contradiction between 15-10-412(5), MCA, providing that property in class 4, 12, and 14 are valued according to procedures used in 1986 including 1982 as the base year, and 15-7-111(4) through (8), MCA, which raises property values to 1989 levels.

RESPONSE: A contradiction doesn't exist. Section 15-10-412(5), MCA, provides the procedure for valuing new or expanded properties. The adjustments provided for in 15-7-111, MCA, ensure equalization of property values throughout the state.

COMMENTS: The notification to counties provided for in Rule IV (ARM 42.20.435) should be earlier than the second Monday of July.

RESPONSE: The department will notify local governments of the adjustments that apply to class 4, 12, and 14 property located in their jurisdictions by May 1 each year. Rule IV (ARM 42.20.435) provides for the early notification by requiring notification "on or before" the notification dates in 15-8-706 and 15-10-301, MCA.

COMMENTS: If at the conclusion of the current reappraisal cycle the Legislature reduces the taxable value percentages, there could be some problems with restructuring mill levies.

RESPONSE: The problems can't be addressed until the Legislature makes an adjustment to the percentages.

COMMENTS: Concern with areas where one section has significant market value increases that affect the rest of the area that hasn't increased.

RESPONSE: The department has adjusted the areas to allow for these types of concerns expressed at the public hearings. It is important to understand that the department must have a sufficient number of sales to make separate areas.

COMMENTS: The department should exclude from the studies sales of large acreage to out-of-state buyers.

RESPONSE: Land in excess of 20 acres, under one ownership, is valued on its productivity, not market value. The sales assessment ratio study adjustments do not apply to land taxed on its productivity. Therefore, sales of land in excess of 20

acres aren't included in the study.

9. Comments received and the department's responses to public comments received at the hearings held throughout Montana on January 31, 1990 through February 7, 1990 are as follows:

MISSOULA HEARING COMMENTS:

COMMENTS: The City of Missoula supported the process established and it can result in both bad and good for the local taxing jurisdictions, depending how their valuations change.

RESPONSE: The City of Missoula's support for the department's proposed rule is noted.

COMMENTS: Concerns about the change in the old law where the reappraisal was done every five years and now will be done on a different cycle.

RESPONSE: The law still requires the department to reappraise individual properties in the state on a five year cycle. The new law requiring adjustments to property values using sales ratio studies ensures that between reappraisal cycles values statewide remain equalized.

COMMENTS: What constitutes a valid sale? What happens if there aren't enough valid sales in an area in the future, is there a mechanism to cover that problem? Will this cover three years to get an average or what are you using for an average?

RESPONSE: The department has proposed rules providing for the procedures for determining valid sales. If there aren't enough valid sales in an area in the future for conducting a sales assessment ratio study, it will be necessary to redefine the area. Any redefinition of areas will require the department to propose the changes to rules in effect at that time.

For tax year 1990, the department is using sales from the previous year for purposes of conducting the ratio studies.

COMMENTS: How is industrial property defined? What happens when there is a 20% reduction, and when you are doing your 1987 revalues and you find that it might go up 15 to 20% from your 1982 costs, what is going to happen then? Are you going to up the cost again?

RESPONSE: Industrial property is defined in the statute as commercial property. If there is a 20% reduction in property values indicated by a sales ratio study for an area the values in that area will be reduced by 20%. If subsequent studies reveal that property values have changed in an area, the department will make the appropriate adjustments based upon the current ratio study. When properties are reappraised in 1992, we will use income, market, and cost information as of January

1992.

COMMENTS: Didn't we freeze property taxes through I-105? Isn't this a violation and wouldn't a reappraisal just defeat the whole purpose of that? Has I-105 been overturned by legislative action?

RESPONSE: The 1989 legislature provided an exception to the Initiative 105 property tax freeze. The exception provides that if values are increased as a result of sales assessment ratio studies, taxes may also increase.

COMMENTS: Has there been any consideration of fair market value in the valuation of properties. Some people's property is actually worth less on the market these days, and yet they are seeing an increase in their property value on the tax roll.

RESPONSE: The statute requires all residential and commercial property be valued at market. The purpose of the sales assessment ratio adjustments is to achieve market value for residential and commercial property.

COMMENTS: Is it constitutional to value one piece of property in the same manner as that of another in the area even though they may be totally different?

RESPONSE: The department is required to value property at its market value. The sales assessment ratio study adjustments provide the department with a method of valuing property according to its market value. If properties are different within an area that will be taken into account when the property is valued for a reappraisal cycle.

COMMENTS: Realty transfer certificates - why are they now being used as a public document to obtain the information to do this study? Can others have access to these documents for other types of information?

RESPONSE: Realty Transfer Certificates remain confidential by statute. These documents are not available to the public. The information contained on the certificates is used by the department to determine property values.

KALISPELL HEARING COMMENTS:

COMMENTS: We need to see lower taxes in Montana, not an increase. At the least they should be held where they are now.

RESPONSE: The adjustments being made using the results from sales assessment ratio studies do not necessarily mean increases or decreases in taxes. The adjustments are made to ensure that all Montanans are treated equally. The adjustments serve to equalize property values statewide. Whether taxes increase or decrease will depend upon the mill levies set by local

governments.

COMMENTS: A local real estate broker mentioned that he has seen more sales by older retired people in the area because they are on fixed incomes and their taxes are going up faster than the value of the property. The real estate business is not seeing a 9% increase. At best, its been flat since 1982. Property appraised at \$42,000 sold for \$25,000 after being on the market for over a year. There does need to be some changes made because of lag time between actual market activity and the values being used for tax purposes, there's quite a discrepancy.

RESPONSE: The department's sales assessment ratio studies clearly show increases in property values for most areas in Flathead County since 1982. The department used information from Realty Transfer Certificates to conduct the ratio studies. Over 1,000 sales were included in the department's study of residential properties in Flathead County.

COMMENTS: Only two other states charge more than Montana for property taxes. Suggestion was made to roll the taxes back to 1985 and then, from this day forward, everything that sells, the real estate tax on it is half a percent, or one percent, or three-quarters of a percent, whatever it needs to be. The realty transfer certificate shows the minute the property closes is the pure market value of the property.

RESPONSE: This suggestion would require a change in Montana law. Only the Legislature can make these changes.

COMMENTS: Is every sale being used at arriving at the value? If we have a property that was valued at \$100,000, but it might have sold for \$120,000 in 1982 which was a base year, and you now sell it for \$115,000, do you have a 20% increase or a 5% decrease?

RESPONSE: The sales assessment ratio studies only apply to residential and commercial property. The ratio study adjustments do not apply to agricultural and timberlands since they are assessed on productivity nor to centrally assessed inter-county properties. Valid sales that are within 50% to 200% of 1989 appraised values are included in the study. Property values are adjusted based upon results of the ratio studies not the sale of an individual piece of property.

COMMENTS: Flathead County would have some isolated pockets where values have increased substantially but properties outside those isolated pockets has not increased to that extent since 1982. The department is dealing with too large a volume in this process. When you take a county or two or three and lump them all together you unfairly penalize the people not living in a few isolated pockets with an unreasonable increase.

RESPONSE: Based on this comment and some more comments the

department received from Flathead County property owners, the areas for Flathead County have been changed as reflected in this notice.

COMMENTS: If the department selects certain areas where you will increase the property taxes 7% - 20% and ignore the rest of the state, isn't that a violation of equal protection under the law? The State of Montana like the rest of the country has gone steadily downward since 1982 and 1983 when it was, like the rest of the country, at its economical peak. The department says that the property taxes on the properties do not reflect the true value of the property. That may be true, but the department is failing to realize that the values of the properties have decreased so drastically because of the economic slump.

RESPONSE: The department has conducted sales assessment ratio studies for all areas of the state. The purpose of the sales assessment ratio study adjustments is to ensure that property owners receive equal protection under the law and that their values are all measured according to current market value. The department's studies indicate property values have both increased and decreased in the State of Montana. In Flathead County, most areas have experienced an increase in property values.

COMMENTS: What are our appeal rights under HB 703?

RESPONSE: Property owners are permitted by law to appeal the department's appraisal of their property. The law indicates that the area designations and sales assessment ratio study adjustments cannot be appealed but must be adopted by rule and subject to public hearing. The department doesn't intend to raise the issue of restrictions on rights to appeal area designations and percentage adjustments if taxpayers chose to seek relief from county and state tax appeal boards.

COMMENTS: If these tax increases go through the state will see a slowing in those out-of-state interested buyers because our tax base is so high now. This increase should not be passed.

RESPONSE: The sales assessment ratio study adjustments do not necessarily mean tax increases. If taxable values increase in an area, local government officials may decrease levies to offset the valuation increases thus eliminating any increase in taxes.

GREAT FALLS HEARING COMMENTS:

COMMENTS: Why isn't residential business property down, if business property is down 20-25 points?

RESPONSE: The department is required by law to conduct separate ratio studies for commercial and industrial properties. The

studies in Cascade County indicate residential properties values have increased by more than 5% since 1982. However, studies indicate that the value of commercial properties has not changed significantly since 1982. Residential property used to produce income is treated as commercial property for the purposes of the ratio studies. In Cascade County, the income producing residential property values also have not seen a significant change since 1982.

COMMENTS: How can you include the real estate commission of a house in the value you are placing on it from the realty transfer certificates?

RESPONSE: The value the buyer is willing to pay for the property includes the commission paid to the realtor.

COMMENTS: Why was Glacier County classified with other counties with Indian reservations rather than with others that have oil production? There appears to be no examination made of Glacier County and the decrease in market values in the homes there. If this is true, these people are being severely discriminated against.

RESPONSE: The area designation for Glacier County was determined using economic, demographic, and geographic information. Using that information, it was determined that for the purposes of the residential ratio study, Glacier County was similar to Blaine, Phillips, and Roosevelt Counties. The fact that the county had a Indian reservation or oil and gas production was not the sole criteria for determining its area. The law required the department to consider economics, demographics, and geography. In addition, the department had to ensure that there were sufficient sales to support a ratio study for an area.

COMMENTS: What logic or reasoning goes into a situation in which a county can decrease for commercial property but does not change for residential?

RESPONSE: The demand for commercial properties in an area can be different than the demand for residential properties. Thus, the value increases or decreases will be different. The legislature provided for separate ratio studies on commercial and residential properties. The ratio studies the department conducted showed that in many cases the value changes for commercial and residential properties were different.

COMMENTS: Two pieces of property that are properly assessed at this time - one house is purchased for approximately \$30,000 and in the next six months, that house is going to be worked on and sold for \$150,000, maybe even \$180,000 - because this happens should that affect the other house alongside of it that's properly appraised or assessed at market value?

RESPONSE: The sales price of a property should be compared to the appraised value of the property after the property has been reappraised for the purpose of including any new construction or improvements to the property. If the new construction or improvements have not been included in the appraised value prior to the selling of the property, the property is to be excluded from the ratio study by law.

COMMENTS: Having this adjustment late in the cycle creates real problems because it makes for big adjustments.

RESPONSE: The law for adjusting properties according to ratio studies was first passed in 1987, one year after the last reappraisal cycle was completed. However, because of the provisions of Initiative 105, increases in values could not be made until the legislature made amendments to the law in 1989. In some cases, the adjustments being made in 1990 are significant.

COMMENTS: If the Legislature won't listen to us when we pass an initiative like I-105, we will have to pass an initiative that will create a problem so bad the state will have to say, "these people mean business."

RESPONSE: Concerns about legislative actions must be brought to the attention of the legislators in property owners' districts.

COMMENTS: Why does the assessment cycle take so long. It seems unconscionable that it takes seven years to appraise every piece of property in a given county.

RESPONSE: The State of Montana is a large state with over 700,000 parcels of real property which must be appraised. The department has a relatively small staff to complete reappraisal. The department recognizes the problem with the length of each reappraisal cycle and is implementing a statewide computer assisted mass appraisal system to assist in reappraising property and reducing the time it takes to complete a reappraisal cycle.

COMMENTS: If as many people protest as say they will, the county budget will be in a mess for several years to come. Yes, these increases could be offset by decreases in the mill levies if the county and the school district could set the mill levy differently in different parts of the county and the city, but they can't do that. The Department is putting the county and the school district in an impossible situation.

RESPONSE: The department believes that with a revision in the areas in Cascade County and a reduction in the adjustments of 5% that the appeals in Cascade County will be limited. Also, the department has received indications from local government officials that they will consider decreasing levies to offset the increases in taxable valuation.

BUTTE HEARING COMMENTS:

COMMENT: A proposed amendment to the rules by Jefferson County Commissioner Jim McCauley. The amendment provides for two areas in Jefferson County. The two areas proposed are the north end of the county that is a bedroom community of Helena and the remainder of Jefferson County.

RESPONSE: The department has considered this proposal and other proposals made by Jefferson County officials. After several discussions with the commissioners it was agreed that Jefferson County should be treated as a single area as originally proposed by the department.

COMMENT: The department's study indicates wages and salaries have grown 35% in Jefferson County since 1984 with the addition of the new mines. Many of the people employed at the mines do not live in Jefferson County. The employees at the Montana Developmental Center in Boulder have not seen a 35% increase in their wages.

RESPONSE: The information the department used is an average for Jefferson County employers and was taken from information published by the Department of Labor & Industry.

COMMENT: If the entire county is classed as one area, Boulder taxpayers will experience assessment increases without benefiting from a statistical economic growth that led to these increases.

RESPONSE: It is difficult for the department to acquire good economic and demographic information to break a county down into separate areas. Also, in order to have a separate area it is necessary to have sufficient sales to conduct a sales assessment ratio study. The City of Boulder did not have sufficient sales in 1989 to make it a separate area.

COMMENT: A tax increase across the board is like stating that all properties are the same. There is no such thing in real estate.

RESPONSE: The department agrees that not all properties are the same and considered this fact when valuing individual properties in 1986. These individual property values are now being adjusted using sales assessment ratio studies to determine changes in market values by areas. These adjustments to property values do not necessarily mean increases in taxes. Once the values are determined, local government officials will set mill levies that apply to the values to determine taxes. If property values increase and levies decrease, it is possible that the taxes will not change.

COMMENT: Do the Realty Transfer Certificates reflect a true

dollar amount.

RESPONSE: We have a verification process that we go back to the seller, the buyer, the banker to get verification of what they are filling out. They are to certify to us that this is the correct amount that has been filled out.

COMMENT: What about contract sales being included in this study?

RESPONSE: Sales of property on contract for deed are normally included in the study unless there is another reason for invalidating the sale.

COMMENT: Farm home sales should be included in the sales study.

RESPONSE: The sale of residences resulting from the default on farm home loans were not considered valid arm's length sales by the department. Because these sales were the result of defaulted loans and the properties were being sold by an entity of the federal government. The department considered the sales forced. Forced sales are not arm's length transactions and, therefore, not included in the study.

COMMENT: We should keep the tax base even across Montana.

RESPONSE: The purpose of the sales assessment ratio adjustment program is to keep properties equalized statewide.

BILLINGS HEARING COMMENTS:

COMMENT: Yellowstone County and City in favor of rules.

RESPONSE: The county and city support for the department's proposed rules is noted.

BOZEMAN HEARING COMMENTS:

COMMENT: Dividing Gallatin County just into the City of Bozeman and the outlying areas is not valid. There is a difference between Big Sky and Manhattan. Even variations within the city itself.

RESPONSE: The department has considered this comment and others relative to the area designations in Gallatin County. As a result, the department is amending the rule to provide for four areas in Gallatin County. The Big Sky Development and the City of Manhattan are in different areas.

COMMENT: The law appears to discriminate. If my property is reappraised 20% higher will my taxes go up 20%?

RESPONSE: The sales assessment ratio study adjustments apply to

property values. Mill levies are applied to those property values to determine the tax. If property values increase by 20% and mill levies decrease by 20%, the taxes on the property will not change.

COMMENT: Areas need readjusting because some areas have had loss of economy and you are raising taxes.

RESPONSE: See response to comment #28.

COMMENT: Maybe we have been getting a break since 1982 and what is occurring now is "catching up".

RESPONSE: The department is required to equalize property values statewide. The adjustments made in 1990 using sales assessment ratio studies will ensure that values are equalized statewide. If the property in an area has been undervalued in the past, the ratio study adjustments will ensure that it is equalized with other property in the state in 1990.

COMMENT: The intent of the bill is good and is evidenced by only 1/10 of one percent statewide in the value of Montana property.

RESPONSE: The comment is correct. The valuation increases are almost equal to the property value increases for 1990. Overall, the statewide valuation of residential and commercial properties will remain unchanged in 1990.

10. Comments received and the department's responses to public comments received at the Hearing on February 21, 1990.

COMMENTS ON STATISTICAL HEARING:

COMMENT: The sales price information used by the department may be inaccurate and there is no way to verify its accuracy.

RESPONSE: The department has designed procedures to help ensure the sales information is accurate. A sales verification form is sent to each buyer who is asked to list the sales price and other sales conditions. This form provides a means for the department to verify the sales values and conditions reported by the seller on the realty transfer certificate.

COMMENT: Estimating a time trend in sales prices will not work in a state such as Montana due to "booms and busts" in areas of the state.

RESPONSE: The statistical procedures contained in the rule are similar to those used by other states. They work best in the identification of trends when there are dramatic changes in prices like would be expected in "boom and bust" periods.

Nevertheless, the department has agreed to amend the statistical

rule to eliminate "trending" for most residential property areas since there are sufficient sales. The rule is amended to make the process easier for the public to understand, rather than because of a flaw.

COMMENT: The sales price adjustment formula is flawed because it assumes properties appreciate one percent per month.

RESPONSE: The formula does not assume properties appreciate one percent per month; it assumes there is no time trend unless a statistically significant trend is estimated. In these cases, the estimated trend is used in the formula, including those cases where property is estimated to have depreciated over the period.

COMMENT: There has not been adequate notice of the rules and they should be withdrawn and renoticed.

RESPONSE: The department has gone to great lengths to publicize the HB 703 rules. Local meetings/hearings were conducted across the state and the results have been published on numerous occasions by the media. The minimum requirements of the Montana Administrative Procedure Act have been greatly exceeded. Therefore, we do not feel it is necessary to withdraw these rules.

COMMENT: Something is wrong with the formula. Our limited study indicates that no adjustment should be made for properties in the major portion of the county.

RESPONSE: The study has been conducted by competent department statisticians using nationally accepted procedures and all valid sales. The commentor has not provided the department a copy of his study despite numerous requests to do so.

COMMENT: The time period used in the study does not include the mid - '80's when real estate prices were at their all-time low.

RESPONSE: The law does not allow the use of more than 3 years of sales.

COMMENT: I have not increased the prices of lots in my subdivision since 1982.

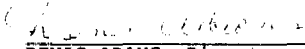
RESPONSE: The department is required to use sales of all types of residential properties scattered throughout the area. One developer's business decisions, while they may reflect conditions of the larger land market, need not be indicative of the conditions of the larger market. They may merely reflect the desirability of his remaining lots and cash flow desires.

COMMENT: Local officials cannot reduce mill levies sufficiently to offset the potential tax increase on homeowners. This course of action will produce unfair tax reductions for other types of

property, which is not adjusted.

RESPONSE: This comment is in response to a point made by the department that there need not be a direct correlation between the percent adjustments and property taxes. Local officials have great discretion when it comes to setting taxes.

We agree that there may be some shifts in the distribution of the property tax burden, but we believe these shifts are necessary to correct inequalities created by changes in values through time.



DENIS ADAMS, Director
Department of Revenue

Certified to Secretary of State March 19, 1990

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

IN THE MATTER OF THE AMENDMENT)	NOTICE OF THE AMENDMENT of
of ARM 42.23.413 relating to)	ARM 42.23.413 relating to
Carryovers of Net Operating)	Carryovers of Net Operating
Losses - Corporation License)	Losses - Corporation License
Tax.)	Tax.

TO: All Interested Persons:


1. On December 21, 1989, the Department of Revenue published notice of the proposed amendment of ARM 42.23.413 relating to carryovers of net operating losses for corporations at page 2166 of the 1989 Montana Administrative Register, issue no. 24.

2. No public hearing was held and the Department only received one comment regarding the proposed amendment. That comment and the Department's response is as follows:

COMMENT: Charles Bailly & Company suggested that the reference to a maximum seven year carryforward of a corporate net operating loss be changed to comply with the federal law which permits a fifteen year carryforward of corporate net operating losses.

RESPONSE: The Department agrees that significant benefits can be achieved when Montana law conforms to federal law. However, the Department must apply the administrative rules to the current Montana law which only allows for a seven year carryforward of a corporate net operating loss.

3. As a result of the comments received the Department has amended ARM 42.23.413 as proposed.


DENIS ADAMS, Director
Department of Revenue

Certified to Secretary of State March 19, 1990.

NOTICE OF FUNCTIONS OF ADMINISTRATIVE CODE COMMITTEE

The Administrative Code Committee reviews all proposals for adoption of new rules or amendment or repeal of existing rules filed with the Secretary of State. Proposals of the Department of Revenue are reviewed only in regard to the procedural requirements of the Montana Administrative Procedure Act. The Committee has the authority to make recommendations to an agency regarding the adoption, amendment, or repeal of a rule or to request that the agency prepare a statement of the estimated economic impact of a proposal. In addition, the Committee may poll the members of the Legislature to determine if a proposed rule is consistent with the intent of the Legislature or, during a legislative session, introduce a bill repealing a rule, or directing an agency to adopt or amend a rule, or a Joint Resolution recommending that an agency adopt or amend a rule.

The Committee welcomes comments from the public and invites members of the public to appear before it or to send it written statements in order to bring to the Committee's attention any difficulties with the existing or proposed rules. The address is Room 138, Montana State Capitol, Helena, Montana 59620.

HOW TO USE THE ADMINISTRATIVE RULES OF MONTANA AND THE MONTANA ADMINISTRATIVE REGISTER

Definitions: Administrative Rules of Montana (ARM) is a looseleaf compilation by department of all rules of state departments and attached boards presently in effect, except rules adopted up to three months previously.

Montana Administrative Register (MAR) is a soft back, bound publication, issued twice-monthly, containing notices of rules proposed by agencies, notices of rules adopted by agencies, and interpretations of statutes and rules by the attorney general (Attorney General's Opinions) and agencies (Declaratory Rulings) issued since publication of the preceding register.

Use of the Administrative Rules of Montana (ARM):

- | | |
|-------------------------------------|---|
| Known
Subject
Matter | 1. Consult ARM topical index.
Update the rule by checking the accumulative table and the table of contents in the last Montana Administrative Register issued. |
| Statute
Number and
Department | 2. Go to cross reference table at end of each title which list MCA section numbers and corresponding ARM rule numbers. |

ACCUMULATIVE TABLE

The Administrative Rules of Montana (ARM) is a compilation of existing permanent rules of those executive agencies which have been designated by the Montana Procedure Act for inclusion in the ARM. The ARM is updated through December 31, 1989. This table includes those rules adopted during the period January 1, 1990 through March 31, 1990 and any proposed rule action that is pending during the past 6 month period. (A notice of adoption must be published within 6 months of the published notice of the proposed rule.) This table does not, however, include the contents of this issue of the Montana Administrative Register (MAR).

To be current on proposed and adopted rulemaking, it is necessary to check the ARM updated through December 31, 1989, this table and the table of contents of this issue of the MAR.

This table indicates the department name, title number, rule numbers in ascending order, catchphrase or the subject matter of the rule and the page number at which the action is published in the 1989 and 1990 Montana Administrative Registers.

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