

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

3:30 ~~a.m.~~/p.m. on March 29, 1983 in room 519-S of the Capitol.

All members were present ~~except~~:

Committee staff present:

Wayne Morris, Research Department  
Tom Severn, Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

The meeting was called to order by the Chairman.

When the meeting was adjourned at the 11:30 a.m. meeting, Representative Leach had made a motion to amend HCR 5009 to leave out any reference to farm machinery due to the fact that farm machinery is already exempt from property tax. Representative Schmidt had seconded the motion.

Representative Barkis made a substitute conceptual motion to take merchants and manufacturers inventories and move them to Class 2A to be taxed at 15%. Representative V. Miller seconded the motion. The motion failed.

Representative Ott made a substitute conceptual amendment to phase down merchants and manufacturers inventories by 3% a year until they reach 15%, phase out livestock and reduce commercial, industrial, rail transportation and motor carrier transportation real property to 12%. Representative Vancrum seconded the motion. The motion failed.

Representative Barkis made a substitute conceptual motion to phase down merchants and manufacturers inventories over a five-year period rather than an immediate drop to 15%. Representative Reardon seconded the motion. The motion failed.

Representative Erne made a substitute motion that HCR 5009 be reported favorable for passage. Representative Leach seconded the motion. Representative Erne subsequently withdrew the substitute motion but Representative Leach would not withdraw the second, the motion stood. The motion then failed.

Representative Aylward made a substitute motion to make necessary clean-up amendments which the Revisor had previously pointed out to the committee. On page 3, line 88 where it refers to Class 4, it should be Class 3. The language as to the effective date should also be changed to "January 1 of the year next following the year in which the valuations established for tangible property under a program of statewide reappraisal are authorized by legislative enactment". Representative Crowell seconded the motion.

One committee member asked that the question be divided, to the first half of the motion, to strike Class 4 and insert Class 3 was called for by the Chairman. The motion carried.

The Chairman then called for a vote on the second half of the question to change the effective date to January 1 of the year next following the year in which the valuations established for tangible property under a program of statewide reappraisal are authorized by legislative enactment. The motion carried.

Representative R. Frey made a conceptual motion to amend HCR 5009 by striking the italicized language on lines 29 through 33 as they relate to the provisions of this subsection (a) as it governs the assessment and taxation

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519-S, Statehouse, at 3:30 ~~am~~ p.m. on March 29, 1983.

of property. When the provisions of subsection (b) are implemented and become effective, subsection (a) shall expire. On line 36 wording would be added to make all property uniform and equal as to class. Representative Wunsch seconded the motion.

Representative Lowther made a substitute conceptual motion that the classification list within the bill and the percentage of value used would be as determined by the reappraisal for the classes that are in the reappraisal. The only values to be arbitrarily set for personal property after the reappraisal is complete are those figures established by constitutional amendment. Representative Rolfs seconded the motion. The motion failed.

Representative Leach made a substitute motion that HCR 5009 be reported favorable for passage. Representative Schmidt seconded the motion. The motion carried. Representatives Reardon, Jarchow, Turnquist, Spaniol, King, and Vancrum voted "No".

The meeting was adjourned.

