

Approved 4.29.84
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Paul "Bud" Burke at
Chairperson

12 noon ~~XXXXX~~ on April 2, 1984 in room 519-S of the Capitol.

All members were present except: Senator Angell, excused

Committee staff present: Don Hayward, Revisor's Office
Tom Severn, Research Dept.
Wayne Morris, Research Dept.

Conferees appearing before the committee:

The chairman reported to the committee that two bills had been assigned to the committee on Friday. He called on Don Hayward to review the bills briefly.

HB 3110 would amend the statutes to eliminate essentially duplicate statutes and clarify that the 8% liquor enforcement sales tax will apply to sales by farm wineries to consumers.

Senator Mulich moved and Senator Thiessen seconded a motion to report HB 3110 favorable for passage. The motion passed.

HB 3108 was the result of testimony by the Board of Tax Appeals to put the bonded warehousemen annual license on a calendar year basis rather than a fiscal year basis. This is needed in relation to the freeport law and provides the licenses shall expire each December 31, beginning with ones issued after July 1, 1984.

Senator Kerr moved and Senator Hayden seconded a motion to report HB 3108 favorable for passage. The motion carried.

The committee considered HCR 5009, classification.

The chairman asked Wayne Morris to distribute copies of the computer printouts requested by the various committee members. (Attachment #1)

The chairman stated he was interested in keeping the base as broad as possible, including as much as we possibly can, areas in terms of manufacturers equipment, business equipment, and farm machinery on a depreciated basis. He stated he had talked to a number of business people in his district with large inventories and they wouldn't mind paying a fair tax but were concerned about the shift to real property and think that is a much better way to go.

The chairman asked the committee for a policy decision on what personal property is to be included under classification, whether to have a broad base or a narrow base, whether to include all the inventories and depreciate equipment or to totally exempt personal property.

The chairman recessed the meeting at 12:40 p.m. until Senator Angell could be present before taking action.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,
room 519-S, Statehouse, at 1:05 ~~xxx~~ p.m. on April 2, 1984

With all members present, the chairman reconvened the meeting at 1:05 p.m.

The chairman announced he would like to have the committee make some general policy decisions, without numbers, then request printouts to find out how it appears with the numbers on what to include on personal property. He said his hope was to include everything.

Senator Mulich made a conceptual motion to request staff to prepare a printout with the following personal property included: merchants' and manufacturers' inventories, farm machinery, both farm and business equipment on a depreciation schedule, business aircraft, and livestock. Senator Angell seconded the motion and the motion passed.

The chairman said the next issue is to decide if the committee would want to include other forms of personal property that may have been exempted by the Constitution or some previous statutory act.

Senator Montgomery made a conceptual motion to include, statewide, on some basis intangibles in the printout. Senator Angell seconded the motion and the motion failed to pass.

The chairman asked if there were any other forms of property to be included in the printout, household goods, etc.

It was discussed whether "use value" of agricultural land should be a factor and how can a comparison be made with two classes of property without some estimate of what use value will yield. The staff stated there is no information on what use value appraisals will yield.

The chairman adjourned the meeting at 1:22 p.m. The committee will meet on adjournment of the session.

Burke

Burke

1983 PROPERTY VALUES
 *** STATE TOTALS ***

	% OF TOTAL FOR 1983	estimated market value of each property class	% OF TOTAL MKT VALUE	PROPOSED RATIO OF ASSESSMT	PROPOSED ASSESSED VALUATION	% OF TOTAL PROP. VALUE
1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	6	1,892,328,278	17.4%
3. rural res.	2.5	3,406,268,184	3.5%	8	272,501,435	2.5%
4. r. ind,comm	1.4	2,294,194,555	2.4%	10	229,419,456	2.1%
5. total rr	19.2	37,239,267,366	38.6%		2,394,249,188	22.0%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	8	1,935,645,215	17.8%
8. multi-family	1.8	2,044,510,401	2.1%	8	163,560,832	1.5%
9. commercial	7.1	7,647,586,263	7.9%	10	764,758,626	7.0%
10. industrial	1.0	986,470,900	1.0%	10	98,647,090	0.9%
11. vacant lots	0.4	3,638,589,806	3.8%	10	363,858,981	3.3%
12. total ur	28.7	38,512,722,560	40.0%		3,326,470,744	30.6%
13. total real	47.9	75,751,989,926	78.6%		5,720,719,932	52.7%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	15	86,390,448	0.8%
16. rr-urban	0.4	132,813,157	0.1%	15	19,921,974	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	13.0%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	4.0%
19. total	18.9	6,868,886,191	7.1%		1,954,353,435	18.0%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	10.2%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	7.3%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	17.6%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	30	13,232,282	0.1%
26. mach, eqpt	1.7	626,499,860	0.7%	20	125,299,972	1.2%
27. merch invty	0.5	171,820,142	0.2%	10	17,182,014	0.2%
28. mfrs invty	1.2	431,273,869	0.4%	10	43,127,387	0.4%
29. all oth bus	0.4	131,251,805	0.1%	20	26,250,361	0.2%
30. livestock	1.5	563,934,620	0.6%	10	56,393,462	0.5%
31. misc	0.8	279,580,112	0.3%	30	83,868,034	0.8%
32. total rur	6.2	2,248,448,014	2.3%		365,353,512	3.4%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	30	26,393,197	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	20	275,985,324	2.5%
36. merch invty	2.6	939,497,965	1.0%	10	93,949,797	0.9%
37. mfrs invty	1.3	488,986,294	0.5%	10	48,898,629	0.5%
38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.7%
39. livestock	0.0	1,428,442	0.0%	10	142,844	0.0%
40. misc	0.6	229,746,660	0.2%	30	68,923,998	0.6%
41. total urb	9.6	3,490,813,051	3.6%		586,943,738	5.4%
42. farm mach	0.0	1,487,761,810	1.5%	20	297,552,362	2.7%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.3%
44. GRAND TOT	100.0	96,361,677,804	100.0%	---	10,864,209,504	100.0%

Atch. 1-4/2/84

1983 PROPERTY VALUES--STATE TOTALS
 Percentage Each Class Bears to Total

	1983	Uniform & Equal	HCR5009 (HCOW)	4-2 #1
AGRICULTURE				
Ag Land	15.4	33.3	18.6	17.4%
Livestock	1.5	0.6	0.0	0.5%
Farm Machinery	0.0	0.0	0.0	2.7%
AGRICULTURE TOTAL	16.9	33.9	18.6	20.7%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	2.1%
Urban Commercial	7.1	8.1	11.2	7.0%
Urban Industrial	1.0	1.0	1.5	0.9%
Vacant Lots	0.4	3.8	2.9	3.3%
Rural Merchants Inventory	0.5	0.2	0.0	0.2%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.4%
Rural Machinery and Equipt	1.7	0.7	0.6	1.2%
All Other Business (rural)	0.4	0.1	0.1	0.2%
Urban Merchants Inventory	2.6	1.0	0.0	0.9%
Urban Manufacturers Inventory	1.3	0.5	1.4	0.5%
Urban Machinery and Equipt	3.8	1.5	1.4	2.5%
All Other Business (urban)	1.0	0.4	0.4	0.7%
Business Aircraft	0.0	0.0	0.1	0.3%
COMMERCE & INDUSTRY TOTAL	22.4	20.2	24.3	20.2%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	17.8%
Urban Multi-Family	1.8	2.2	1.2	1.5%
Rural Homesites and Planned Subdivisions	2.5	3.6	2.0	2.5%
RESIDENTIAL TOTAL	22.8	31.3	17.4	21.8%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	1.0%
Other Utilities	16.9	6.5	18.2	17.0%
STATE ASSESSED TOTAL	18.9	7.2	19.2	18.0%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	17.6%
Vehicles	0.3	0.1	0.4	0.4%
Miscellaneous	1.4	0.5	1.5	1.4%
OTHER PROPERTY TOTAL	19.2	7.3	20.6	19.3%
GRAND TOTAL	100.0	100.0	100.0	100.0%

NOTE: Details may not add due to rounding.

KLRD
 4-02-84

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1983 PROPERTY VALUES
*** STATE TOTALS ***

	% OF TOTAL FOR 1983	estimated market value of each property class	% OF TOTAL MKT VALUE	PROPOSED RATIO OF ASSESSMT	PROPOSED ASSESSED VALUATION	% OF TOTAL PROP. VALUE
1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	10	3,153,880,463	22.6%
3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.4%
4. r. ind, comm	1.4	2,294,194,555	2.4%	20	458,838,911	3.3%
5. total rr	19.2	37,239,267,366	38.6%		3,953,346,192	28.3%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	17.3%
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.5%
9. commercial	7.1	7,647,586,263	7.9%	20	1,529,517,253	11.0%
10. industrial	1.0	986,470,900	1.0%	20	197,294,180	1.4%
11. vacant lots	0.4	3,638,589,806	3.8%	20	727,717,961	5.2%
12. total ur	28.7	38,512,722,560	40.0%		5,078,536,953	36.4%
13. total real	47.9	75,751,989,926	78.6%		9,031,883,145	64.7%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	20	115,187,264	0.8%
16. rr-urban	0.4	132,813,157	0.1%	20	26,562,631	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	10.1%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	3.1%
19. total	18.9	6,868,886,191	7.1%		1,989,790,909	14.3%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	8.0%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	5.7%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	13.7%
24. rural PF						
25. vehicles	0.1	44,107,606	0.0%	30	13,232,282	0.1%
26. mach, eqpt	1.7	626,499,860	0.7%	20	125,299,972	0.9%
27. merch invty	0.5	171,820,142	0.2%	0	0	0.0%
28. mfrs invty	1.2	431,273,869	0.4%	0	0	0.0%
29. all oth bus	0.4	131,251,805	0.1%	20	26,250,361	0.2%
30. livestock	1.5	563,934,620	0.6%	0	0	0.0%
31. misc	0.8	279,560,112	0.3%	30	83,868,034	0.6%
32. total rur	6.2	2,248,448,014	2.3%		248,650,648	1.8%
33. urban PF						
34. vehicles	0.2	87,977,322	0.1%	30	26,393,197	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	20	275,985,324	2.0%
36. merch invty	2.6	939,497,965	1.0%	0	0	0.0%
37. mfrs invty	1.3	488,986,294	0.5%	0	0	0.0%
38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.5%
39. livestock	0.0	1,428,442	0.0%	0	0	0.0%
40. misc	0.6	229,746,660	0.2%	30	68,923,998	0.5%
41. total urb	9.6	3,490,813,051	3.6%		443,952,468	3.2%
42. farm mach	0.0	1,487,761,810	1.5%	20	297,552,362	2.1%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.2%
44. GRAND TOT	100.0	96,361,677,804	100.0%	---	13,951,116,058	100.0%

Kim

1983 PROPERTY VALUES--STATE TOTALS
Percentage Each Class Bears to Total

	1983	Uniform & Equal	HCR5009 (HCOW)	4-2 #2
AGRICULTURE				
Ag Land	15.4	33.3	18.6	22.6%
Livestock	1.5	0.6	0.0	0.0%
Farm Machinery	0.0	0.0	0.0	2.1%
AGRICULTURE TOTAL	16.9	33.9	18.6	24.7%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	3.3%
Urban Commercial	7.1	8.1	11.2	11.0%
Urban Industrial	1.0	1.0	1.5	1.4%
Vacant Lots	0.4	3.8	2.9	5.2%
Rural Merchants Inventory	0.5	0.2	0.0	0.0%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.0%
Rural Machinery and Equipt	1.7	0.7	0.6	0.9%
All Other Business (rural)	0.4	0.1	0.1	0.2%
Urban Merchants Inventory	2.6	1.0	0.0	0.0%
Urban Manufacturers Inventory	1.3	0.5	1.4	0.0%
Urban Machinery and Equipt	3.8	1.5	1.4	2.0%
All Other Business (urban)	1.0	0.4	0.4	0.5%
Business Aircraft	0.0	0.0	0.1	0.2%
COMMERCE & INDUSTRY TOTAL	22.4	20.2	24.3	24.7%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	17.3%
Urban Multi-Family	1.8	2.2	1.2	1.5%
Rural Homesites and Planned Subdivisions	2.5	3.6	2.0	2.4%
RESIDENTIAL TOTAL	22.8	31.3	17.4	21.3%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	1.0%
Other Utilities	16.9	6.5	18.2	13.2%
STATE ASSESSED TOTAL	18.9	7.2	19.2	14.3%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	13.7%
Vehicles	0.3	0.1	0.4	0.3%
Miscellaneous	1.4	0.5	1.5	1.1%
OTHER PROPERTY TOTAL	19.2	7.3	20.6	15.1%
GRAND TOTAL	100.0	100.0	100.0	100.0%

NOTE: Details may not add due to rounding.

KLRD
4-02-84

1983 PROPERTY VALUES
 *** STATE TOTALS ***

	% OF TOTAL FOR 1983	estimated market value of each property class	% OF TOTAL MKT VALUE	PROPOSED RATIO OF ASSESSMT	PROPOSED ASSESSED VALUATION	% OF TOTAL PROP. VALUE
1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	6	1,892,329,278	17.7%
3. rural res.	2.5	3,406,268,184	3.5%	8	272,501,455	2.5%
4. r. ind, comm	1.4	2,294,194,555	2.4%	10	229,419,456	2.1%
5. total rr	19.2	37,237,267,366	38.6%		2,394,249,188	22.3%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	8	1,935,645,215	18.1%
8. multi-family	1.8	2,044,510,401	2.1%	8	163,560,832	1.5%
9. commercial	7.1	7,647,586,263	7.9%	10	764,758,626	7.1%
10. industrial	1.0	986,470,900	1.0%	10	98,647,090	0.9%
11. vacant lots	0.4	3,638,589,806	3.8%	10	363,858,981	3.4%
12. total ur	28.7	38,512,722,560	40.0%		3,326,470,744	31.0%
13. total real	47.9	75,751,989,926	78.6%		5,720,719,932	53.4%
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15. rr-rural	1.6	575,936,322	0.6%	15	86,390,448	0.8%
16. rr-urban	0.4	132,813,157	0.1%	15	19,921,974	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	13.2%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	4.1%
19. total	18.9	6,868,886,191	7.1%		1,954,353,435	18.2%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	10.4%
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23. total	17.5	6,365,307,622	6.6%		1,909,592,287	17.8%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	30	13,232,282	0.1%
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27. merch invty	0.5	171,820,142	0.2%	10	17,182,014	0.2%
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30. livestock	1.5	563,934,620	0.6%	10	56,393,462	0.5%
31. misc	0.8	279,560,112	0.3%	30	83,868,034	0.8%
32. total rur	6.2	2,248,448,014	2.3%		365,353,512	3.4%
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35. mach, eqpt	3.8	1,379,926,621	1.4%	20	275,985,324	2.6%
36. merch invty	2.6	939,497,965	1.0%	10	93,949,797	0.9%
37. mfrs invty	1.3	488,986,294	0.5%	10	48,898,629	0.5%
38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.7%
39. livestock	0.0	1,428,442	0.0%	10	142,844	0.0%
40. misc	0.6	229,746,660	0.2%	30	68,923,998	0.6%
41. total urb	9.6	3,490,813,051	3.6%		586,943,738	5.5%
42. farm mach	0.0	1,487,761,810	1.5%	10	148,776,181	1.4%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.3%
44. GRAND TOT	100.0	96,361,677,804	100.0%	---	10,715,433,323	100.0%

1983 PROPERTY VALUES--STATE TOTALS
Percentage Each Class Bears to Total

	1983	Uniform & Equal	HCR5009 (HCOV)	4-2 #3
AGRICULTURE				
Ag Land	15.4	33.3	18.6	17.7%
Livestock	1.5	0.6	0.0	0.5%
Farm Machinery	0.0	0.0	0.0	1.4%
AGRICULTURE TOTAL	16.9	33.9	18.6	19.6%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	2.1%
Urban Commercial	7.1	8.1	11.2	7.1%
Urban Industrial	1.0	1.0	1.5	0.9%
Vacant Lots	0.4	3.8	2.9	3.4%
Rural Merchants Inventory	0.5	0.2	0.0	0.2%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.4%
Rural Machinery and Equipt.	1.7	0.7	0.6	1.2%
All Other Business (rural)	0.4	0.1	0.1	0.2%
Urban Merchants Inventory	2.6	1.0	0.0	0.9%
Urban Manufacturers Inventory	1.3	0.5	1.4	0.5%
Urban Machinery and Equipt	3.8	1.5	1.4	2.6%
All Other Business (urban)	1.0	0.4	0.4	0.7%
Business Aircraft	0.0	0.0	0.1	0.3%
COMMERCE & INDUSTRY TOTAL	22.4	20.2	24.3	20.4%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	18.1%
Urban Multi-Family	1.8	2.2	1.2	1.5%
Rural Homesites and Planned Subdivisions	2.5	3.6	2.0	2.5%
RESIDENTIAL TOTAL	22.8	31.3	17.4	22.1%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	1.0%
Other Utilities	16.9	6.5	18.2	17.2%
STATE ASSESSED TOTAL	18.9	7.2	19.2	18.2%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	17.8%
Vehicles	0.3	0.1	0.4	0.4%
Miscellaneous	1.4	0.5	1.5	1.4%
OTHER PROPERTY TOTAL	19.2	7.3	20.6	19.6%
GRAND TOTAL	100.0	100.0	100.0	100.0%

NOTE: Details may not add due to rounding.

KLRD
4-02-84

1983 PROPERTY VALUES
 *** STATE TOTALS ***

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1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	7.8	2,460,026,761 ^{to}	17.0%
3. rural res.	2.5	3,406,268,184	3.5%	11.5	391,720,841	2.7%
4. r. ind, comm	1.4	2,294,194,555	2.4%	23.8	546,018,304	3.8%
5. total rr	19.2	37,239,267,366	38.6%		3,397,765,906	23.4%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	11.5	2,782,489,997	19.2%
8. multi-family	1.8	2,044,510,401	2.1%	11.5	235,118,696	1.6%
9. commercial	7.1	7,647,586,263	7.9%	23.8	1,820,125,531	12.6%
10. industrial	1.0	986,470,900	1.0%	23.8	234,780,074	1.6%
11. vacant lots	0.4	3,638,589,806	3.8%	23.8	865,984,374	6.0%
12. total ur	28.7	38,512,722,560	40.0%		5,938,498,672	41.0%
13. total real	47.9	75,751,989,926	78.6%		9,336,264,578	64.4%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	23.8	137,072,845	0.9%
16. rr-urban	0.4	132,813,157	0.1%	23.8	31,609,531	0.2%
17. other rural	12.9	4,710,443,434	4.9%	39.8	1,874,756,487	12.9%
18. other urban	4.0	1,449,693,278	1.5%	39.8	576,977,925	4.0%
19. total	18.9	6,868,886,191	7.1%		2,620,416,787	18.1%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	39.8	1,476,462,338	10.2%
22. gas	7.3	2,655,603,255	2.8%	39.8	1,056,930,095	7.3%
23. total	17.5	6,365,307,622	6.6%		2,533,392,434	17.5%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	0.0	0	0.0%
26. mach, eqpt	1.7	626,499,860	0.7%	0.0	0	0.0%
27. merch invty	0.5	171,820,142	0.2%	0.0	0	0.0%
28. mfrs invty	1.2	431,273,869	0.4%	0.0	0	0.0%
29. all oth bus	0.4	131,251,805	0.1%	0.0	0	0.0%
30. livestock	1.5	563,934,620	0.6%	0.0	0	0.0%
31. misc	0.8	279,560,112	0.3%	0.0	0	0.0%
32. total rur	6.2	2,248,448,014	2.3%		0	0.0%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	0.0	0	0.0%
35. mach, eqpt	3.8	1,379,926,621	1.4%	0.0	0	0.0%
36. merch invty	2.6	939,497,965	1.0%	0.0	0	0.0%
37. mfrs invty	1.3	488,986,294	0.5%	0.0	0	0.0%
38. all oth bus	1.0	363,249,747	0.4%	0.0	0	0.0%
39. livestock	0.0	1,428,442	0.0%	0.0	0	0.0%
40. misc	0.6	229,746,660	0.2%	0.0	0	0.0%
41. total urb	9.6	3,490,813,051	3.6%		0	0.0%
42. farm mach	0.0	1,487,761,810	1.5%	0.0	0	0.0%
43. b. aircraft	0.0	148,471,190	0.2%	0.0	0	0.0%
44. GRAND TOT	100.0	96,361,677,804	100.0%	---	14,490,073,799	100.0%

Pr of the heavy truck

1983 PROPERTY VALUES--STATE TOTALS
 Percentage Each Class Bears to Total

	1983	Uniform & Equal	HCR5009 (HCOU)	
AGRICULTURE				
Ag Land	15.4	33.3	18.6	17.0%
Livestock	1.5	0.6	0.0	0.0%
Farm Machinery	0.0	0.0	0.0	0.0%
AGRICULTURE TOTAL	16.9	33.9	18.6	17.0%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	3.8%
Urban Commercial	7.1	8.1	11.2	12.6%
Urban Industrial	1.0	1.0	1.5	1.6%
Vacant Lots	0.4	3.8	2.9	6.0%
Rural Merchants Inventory	0.5	0.2	0.0	0.0%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.0%
Rural Machinery and Equipt	1.7	0.7	0.6	0.0%
All Other Business (rural)	0.4	0.1	0.1	0.0%
Urban Merchants Inventory	2.6	1.0	0.0	0.0%
Urban Manufacturers Inventory	1.3	0.5	1.4	0.0%
Urban Machinery and Equipt	3.8	1.5	1.4	0.0%
All Other Business (urban)	1.0	0.1	0.4	0.0%
Business Aircraft	0.0	0.0	0.1	0.0%
COMMERCE & INDUSTRY TOTAL	22.4	20.2	24.3	23.9%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	19.2%
Urban Multi-Family	1.8	2.2	1.2	1.6%
Rural Homesites and Planned Subdivisions	2.5	3.6	2.0	2.7%
RESIDENTIAL TOTAL	22.8	31.3	17.4	23.5%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	1.2%
Other Utilities	16.9	6.5	18.2	16.9%
STATE ASSESSED TOTAL	18.9	7.2	19.2	18.1%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	17.5%
Vehicles	0.3	0.1	0.4	0.0%
Miscellaneous	1.4	0.5	1.5	0.0%
OTHER PROPERTY TOTAL	19.2	7.3	20.6	17.5%
GRAND TOTAL	100.0	100.0	100.0	100.0%

Sen. Montgomery

NOTE: Details may not add due to rounding.

KLRD
4-01-84