

Approved _____ Date 4.29.84

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

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

5:40 ~~am~~^{xx}/p.m. on April 2, 1984 in room 519-S of the Capitol.

All members were present ~~except~~:

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

Conferees appearing before the committee:

The chairman called attention to the printouts distributed earlier regarding classification and said they have been summarized to show what the statewide shifts will be. He emphasized that although the printouts indicate these kinds of shifts, that every county is different.

The chairman opened the floor for a motion.

Senator Allen made a conceptual motion to adopt the amendment that he had proposed. (Attachment #1) Senator Kerr seconded the motion.

Senator Montgomery made a conceptual substitute motion that the committee adopt the proposal submitted by Senator Thiessen, Proposal #6. (Attachment #2) Senator Thiessen seconded the motion.

Following discussion, Senator Montgomery withdrew his motion.

Senator Montgomery made a conceptual substitute motion that the committee adopt the proposal submitted by Senator Thiessen, dated April 2, 1984. (Attachment #3) Senator Thiessen seconded the motion.

It was pointed out that a problem with this proposal is that we are trying to adopt the philosophy of a broad base and this narrows the base. Additionally, there are six different classification levels in this plan which is opposite to what we are trying to do, and it does leave those properties at 30% now carrying more of the brunt.

Senator Ehrlich moved to amend the substitute motion (Attachment #3) on line 20 to reduce oil and gas from 30% to 20%. Senator Allen seconded the motion and the motion passed.

The committee returned to the substitute motion as amended. The motion failed to pass.

The committee returned to the original motion by Senator Allen.

The motion passed with Senators Angell, Ehrlich, Montgomery and Thiessen voting "no".

Senator Angell moved and Senator Montgomery seconded a motion to report HCR 5009 adversely. The motion failed.

Senator Kerr moved to amend the proposal submitted by Senator Allen into HCR 5009. Senator Johnston seconded the motion and the motion passed with Senators Angell, Ehrlich, Montgomery and Thiessen voting "no".

Senator Mulich moved and Senator Johnston seconded a motion to report HCR 5009 as amended be adopted. The motion passed with Senators Angell, Ehrlich, Montgomery and Thiessen voting "no".

The chairman adjourned the meeting at 6:45 p.m.

Sen. Allen's motion

1983 PROPERTY VALUES
*** STATE TOTALS ***

	% OF TOTAL FDR 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	31,538,204,627	32.7%	8	2,523,104,370	18.2%
3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.5%
4. r. ind,comm	1.4	2,294,194,555	2.4%	15	344,129,183	2.5%
5. total rr	19.2	37,239,267,366	38.6%		3,207,860,372	23.1%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	17.4%
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%	15	1,147,137,939	8.3%
10. industrial	1.0	986,470,900	1.0%	15	147,970,635	1.1%
11. vacant lots	0.4	3,638,589,806	3.8%	30	1,091,576,942	7.9%
12. total ur	28.7	38,512,722,560	40.0%		5,010,693,075	36.1%
13. total real	47.9	75,751,989,926	78.6%		8,218,553,447	59.2%
14. not assessed						
15. rr-rural	1.6	575,936,322	0.6%	15	86,390,448	0.6%
16. rr-urban	0.4	132,813,157	0.1%	15	19,921,974	0.1%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	10.2%
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%		1,954,353,435	14.1%
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	13.6%
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	0.9%
27. merch invty	0.5	171,820,142	0.2%	30	51,546,043	0.4%
28. mfrs invty	1.2	431,273,869	0.4%	30	129,382,161	0.9%
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%	30	169,180,386	1.2%
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%		598,759,238	4.3%
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	2.0%
36. merch invty	2.6	939,497,965	1.0%	30	281,849,390	2.0%
37. mfrs invty	1.3	488,986,294	0.5%	30	146,695,888	1.1%
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%	30	428,533	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%		872,926,279	6.3%
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%		13,881,431,285	100.0%

Attch. 1
4/2/84

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

	1983	Uniform & Equal	HCR5009 (HCDW)	#2 Sen A&T
AGRICULTURE				
Ag Land	15.4	33.3	18.6	18.2%
Livestock	1.5	0.6	0.0	1.2%
Farm Machinery	0.0	0.0	0.0	2.1%
AGRICULTURE TOTAL	16.9	33.9	18.6	21.5%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	2.5%
Urban Commercial	7.1	8.1	11.2	8.5%
Urban Industrial	1.0	1.0	1.5	1.1%
Vacant Lots	0.4	3.8	2.9	7.9%
Rural Merchants Inventory	0.5	0.2	0.0	0.4%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.9%
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	2.0%
Urban Manufacturers Inventory	1.3	0.5	1.4	1.1%
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	27.9%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	17.4%
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	21.4%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	0.8%
Other Utilities	16.9	6.5	18.2	13.3%
STATE ASSESSED TOTAL	18.9	7.2	19.2	14.1%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	13.8%
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
 4-01-84

#6 1st motion

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	18.0%
3. rural res.	2.5	3,406,268,184	3.5%	8	272,501,455	2.6%
4. r. ind. comm	1.4	2,294,194,555	2.4%	10	229,419,456	2.2%
5. total rr	19.2	37,239,267,366	38.6%		2,394,249,188	22.7%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	8	1,935,645,215	18.4%
8. multi-family	1.8	2,044,510,401	2.1%	8	163,580,832	1.6%
9. commercial	7.1	7,647,586,263	7.9%	10	764,758,626	7.3%
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	3.5%
12. total ur	28.7	38,512,722,560	40.0%		3,326,470,744	31.6%
13. total real	47.9	75,751,989,926	78.6%		5,720,719,932	54.3%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	15	36,390,448	0.3%
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	13.4%
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%		1,954,353,433	18.5%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	10.6%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	7.6%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	18.1%
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	279,560,112	0.3%	30	83,868,034	0.8%
32. total rur	6.2	2,248,448,014	2.3%		365,353,512	3.5%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	30	26,393,197	0.3%
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	142,644	0.0%
40. misc	0.6	229,746,660	0.2%	30	68,923,998	0.7%
41. total urb	9.6	3,490,813,051	3.6%		586,943,738	5.6%
42. farm mach	0.0	1,487,761,810	1.5%	0 exempt.	0	0.0%
43. b. aircraft	0.0	148,471,190	0.2%	0	0	0.0%
44. GRAND TOT	100.0	96,361,677,804	100.0%		10,536,962,904	100.0%

Atch. 2

Sen. Shuman #2

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

*Sen. Shivers
2nd mate*

1983 PROPERTY VALUES
*** STATE TOTALS ***

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7. residential	18.5	24,195,565,190	25.1%	8	1,935,645,215	18.1%
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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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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%

4/2/84 Akh. 3