



WYOMING LEGISLATIVE SERVICE OFFICE

Research Memo

05 RM 053

Date: June 1, 2005

Author: Don Richards, Senior Research Analyst

Re: Disclosure of Real Estate Sale Prices

QUESTION

1. Identify statutes relating to public disclosure of prices paid for residential real estate property transactions in Colorado, Idaho, Montana, Nevada, Utah, and Wyoming. Identify what information, if any, is being publicly disseminated via the Internet regarding the sales price of real property in these states.

ANSWER

1. Of the states reviewed, Colorado and Nevada are "full disclosure" states in that the value of the sale of residential property is disseminated publicly. Idaho, Montana, Utah, and Wyoming are considered "nondisclosure" states, since the sales prices are either not submitted to government tax officials or, alternatively, not considered public information. When public, the distribution of sales price information (and related assessed values) varies widely, often by county. Some counties disseminate this information via the Internet, while others limit the availability to individual requests.

FULL DISCLOSURE STATES

Colorado. According to Colorado Department of Revenue staff, one of the primary rationales for disclosing the consideration paid in Colorado's real estate transactions is the existence of a document fee. Colorado statute requires a documentary fee to be paid and to be noted on all property transfers filed, prior to recording. Further, the Colorado documentary fee is currently set at the rate of one cent for each one hundred dollars of the purchase price. As a result, once recorded, any interested observer can easily determine the sales price paid through a simple mathematical calculation, i.e., multiplying the state document fee recorded by 10,000. (See Attachment A, Colo. Rev. Stat. § 39-13-101, 102, 103, and 107 for a copy of the relevant sections of Colorado statutes related to document fees.)

Despite the legislative intent set forth in Colo. Rev. Stat. § 39-13-101(b), which states the documents conveying title, should be made available "for use primarily by assessors," some county assessors not only widely publicize the document fees paid but also provide spreadsheet summaries of all prices paid in real estate transactions.

Attachment B provides a sample printout from a property in Boulder County, Colorado. As the "deed history" indicates (located on the bottom left of the page), this sample property has sold four times since 1987 at increasing prices, most recently for approximately \$346,000. In addition, a spreadsheet of recent property sale prices from a sample neighborhood in Boulder, Colorado is provided as Attachment C. This Attachment illustrates many details of all homes in the selected neighborhood that have recently sold, including the most recent sale price, sale date, and numerous physical characteristics. Similar spreadsheets from other neighborhoods are easily retrievable via the Internet.

Nevada. The purchase price of real property sold in Nevada is also open to public disclosure as provided by Nev. Rev. Stat. § 375.060. Nevada Department of Taxation staff discussed at least two rationales as to why the sales price, or as it is referred to in Nevada, "declaration of value" is public: (1) statute requires that the value must be presented "for recording," which indicates it becomes part of a public document and (2) other statutes indicate that government records are public unless declared by law as confidential. (See Attachment D for copies of relevant Nevada statutes.)

Like Colorado, at least some county assessors in Nevada disseminate sales price information via a searchable database on the Internet. Attachment E provides one such example from Clark County Nevada, near Las Vegas. As can be identified on page two of this Attachment, this example property last sold in October 2004 for \$405,000.

NONDISCLOSURE STATES

It appears that the term "nondisclosure," and for that matter "disclosure" can have two alternative meanings. Depending upon the context, nondisclosure could be used to refer to states where the county assessor (or other tax agent) does not receive sales price information from real estate transactions. Utah and Idaho provide examples of this type of practice. Alternatively, other states, such as Wyoming, are occasionally referred to as "nondisclosure" states. In states like Wyoming, county assessors receive a statement of consideration, or some other form of information indicating the sale price of real estate; however, the price information contained therein is *not disclosed* to the public.

Nondisclosure (to assessor) states:

Idaho. Idaho is a "nondisclosure" state in the broadest terms - the purchase price of real estate transactions need not be filed with the county assessor, much less become a public document. Assessors obtain pricing information through a voluntary survey, supplemented with information from real estate multiple listing documents. According to staff at the Idaho State Tax Commission, there is no specific statutory provision indicating that prices are not public; however, a declaration of value or statement of consideration is not required for a real estate transfer.

Utah. Similar to Idaho, Utah is also a fully "nondisclosure" state. No price information needs to be filed with the county assessors. Understandably, Utah does not have a specific statute allowing the disclosure of information related to the sales price of real property in Utah, according to the Utah State Tax Commission. Further, state staff justifies nondisclosure by citing the Government Records and Management Act (GRMA) as a "general prohibition" for disclosing this type of information. Alternatively, Utah Code Ann. § 59-1-404 does specifically require the confidentiality of certain information related to commercial property transactions, although there is no similar statute, which addresses comparable information for residential property. (See Attachment F.)

Nondisclosure (to the public) states:

Montana. Montana statute explicitly provides that the state's "real estate transfer certificate," which declares the consideration paid (or to be paid) is "not a public record and must be held confidential by the county clerk and recorder and the department." (See Attachment G for a complete copy of Mont. Code Ann. § 15-7-308.) In addition, the relevant statute expands on this direction by providing insight into Montana's legislative intent by stating, "...the legislature finds that the demands of individual privacy outweigh the merits of public disclosure."

That said, some Montana counties do disseminate assessed values and property tax records via the Internet through a searchable database. Attachment H illustrates such a database from Cascade County (Great Falls, Montana). As shown, the information provides the assessed value and property tax assessed, but it does not

show the purchase price of the real estate.¹ Clearly, this same information can be retrieved by the public through inspection of the records at the proper county facility.

Wyoming. W.S. 34-1-142 (e) explicitly states that the statement of consideration filed in Wyoming is "not a public record and shall be held confidential..." (See Attachment I for a full copy of the statute.) However, there is a substantial exception noted in W.S. 34-1-142(g) which provides that anyone wishing to review or contest his property taxes and assessment is "entitled to review statements of consideration and all other information used by the county assessor in determining the value of the property..."

Similar to Cascade County, Montana, three Wyoming counties (Campbell, Laramie, and Teton) do have assessment and tax data available via a searchable database on the Internet. Attachment J provides a sample printout from Laramie County, showing a property with a total market value of \$199,988 and an assessed value in 2004 of \$18,999.²

OTHER STATES

According to a 2003 article prepared for the International Association of Assessing Officers (IAAO), 38 of the 50 states require disclosure of sale prices to assessment officers, including Wyoming.³ A more dated study released by the Appraisal Subcommittee of the Federal Financial Institutions Examination Council (a federal government entity) from 1990, listed just 35 states in the above category.⁴ This earlier study also added that 13 of the 35 states disclosed the sales price information to the public, similar to Colorado and Nevada. Although the information in the latter study is admittedly dated, much of the information may still be of value. Though LSO did not verify information from all states listed from the national summary data from either chart, both charts did prove accurate for all states discussed in this memo.

If you have any questions or desire further information on this topic or any other, do not hesitate to contact me at 777-7881.

¹ It should be noted that even in nondisclosure states such as Utah, some property tax information is available via the Internet in some counties.

² It should be noted that the sample properties included in this memo are for illustration only. No specific rationale, whatsoever, was used to select said properties.

³ Smoot, Jeremy and Welcome, Paul, "Reap the Rewards from Sales Price Disclosure," *Assessment Journal*, Summer 2003, p. 5.

⁴ Appraisal Subcommittee, Federal Financial Institutions Examination Council, Study submitted to Congress pursuant to Section 1122(e) of Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989, 1990, pp. 31-32.

ATTACHMENT A

Document 1 of 1

Source:

Colorado Statutes/TITLE 39 TAXATION/PROPERTY TAX/Conveyancing and Evidence of Title/ARTICLE 13 DOCUMENTARY FEE ON CONVEYANCES OF REAL PROPERTY/39-13-101. Legislative declaration.

39-13-101. Legislative declaration.

(1) The general assembly declares that, in enacting laws relating to the general property tax, it has provided that certain property in each county of the state shall be appraised and the actual value thereof determined by the assessor and that one of the several factors to be considered by him in determining the actual value of any property shall be "comparison with other properties of known or recognized value".

(2) It further declares that such comparison may be best effected if there is available to the assessor a continuing record of the consideration paid or to be paid by purchasers of real property evidenced, prior to recording, on the document conveying title to such property and recorded in the office of the county clerk and recorder in the several counties of the state in the manner provided by law and that this article is enacted to provide a means of developing such continuing record and making such record available for use primarily by assessors.

Source: L. 67: p. 942, § 1. C.R.S. 1963: § 137-13-1.

Document 1 of 1

Source:

Colorado Statutes/TITLE 39 TAXATION/PROPERTY TAX/Conveyancing and Evidence of Title/ARTICLE 13 DOCUMENTARY FEE ON CONVEYANCES OF REAL PROPERTY/39-13-103. Evidence of payment of fee.

39-13-103. Evidence of payment of fee.

Each county clerk and recorder shall evidence payment of the documentary fee imposed in this article by imprinting, typing, stamping, or writing in ink on the margin or other blank portion of every document to which such fee applies the words "State Documentary Fee", the amount of documentary fee paid, and the date upon which paid, which impression or notation shall be made on such document before it is recorded.

Source: L. 67: p. 943, § 1. **C.R.S. 1963:** § 137-13-3. **L. 68:** p. 32, § 1.

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Document 1 of 1

Source:

Colorado Statutes/TITLE 39 TAXATION/PROPERTY TAX/Conveyancing and Evidence of Title/ARTICLE 13 DOCUMENTARY FEE ON CONVEYANCES OF REAL PROPERTY/39-13-107. Assessor to compile continuing record.

39-13-107. Assessor to compile continuing record.

It is the duty of each assessor to examine at least once each year all documents recorded in his county upon which a documentary fee has been paid and to determine in each case the consideration upon which such fee was computed and paid. He shall compile and maintain in his office a continuing record of all such considerations to assist him in appraising property and determining the actual value thereof as required by the provisions of section 39-1-103 (5).

Source: L. 67: p. 944, § 1. **C.R.S. 1963:** § 137-13-7.

Document 1 of 1

Source:

Colorado Statutes/TITLE 39 TAXATION/PROPERTY TAX/Conveyancing and Evidence of Title/ARTICLE 13 DOCUMENTARY FEE ON CONVEYANCES OF REAL PROPERTY/39-13-102. Documentary fee imposed - amount - to whom payable.

39-13-102. Documentary fee imposed - amount - to whom payable.

(1) There is imposed and shall be paid, by every person offering for recording in the office of the county clerk and recorder any deed or instrument in writing wherein or whereby title to real property situated in this state is granted or conveyed, a fee, referred to in this article as "documentary fee", measured by the consideration paid or to be paid for such grant or conveyance, which documentary fee shall be in addition to any other fee fixed by law for the recording of such deed or instrument in writing.

(2) The amount of documentary fee payable in each case shall be as follows:

(a) When there is no consideration or when the total consideration paid by the purchaser, inclusive of the amount of any lien or encumbrance against the real property granted or conveyed and all charges and expenses required to be paid for the making of such grant or conveyance is five hundred dollars or less, no documentary fee shall be payable.

(b) When the total consideration paid by the purchaser, inclusive of the amount of any lien or encumbrance against the real property granted or conveyed and all charges and expenses required to be paid for the making of such grant or conveyance exceeds five hundred dollars, the documentary fee payable shall be computed at the rate of one cent for each one hundred dollars, or major fraction thereof, of such consideration.

(3) All documentary fees shall be payable to and collected by the county clerk and recorder.

(4) In those cases in which real property located in two or more counties is granted or conveyed in a single transaction, each county clerk and recorder shall collect a portion of the total documentary fee referred to in subsection (2) of this section in the same ratio that the consideration fairly attributable to the part of such property located in his county bears to the total consideration. The allocation of the total consideration between counties is to be made by the person offering such deed or instrument in writing for recording.

(5) (a) In determining the amount of consideration paid for the grant or conveyance of residential real property, inclusive of liens, charges, and expenses, the total amount of the sales price to the purchaser shall be deemed to be paid for the grant or conveyance of real property unless evidence of the separate consideration paid for personal property is submitted as shown on the contract of sale or the closing or settlement documents on the grant or conveyance or unless evidence of such separate consideration is shown on the declaration filed pursuant to the provisions of section 39-14-102.

(b) In determining the amount of consideration paid for the grant or conveyance of commercial or industrial real property, inclusive of liens, charges, and expenses, the total amount of the sales price to the purchaser shall be deemed to be paid for the grant or conveyance of real property unless evidence of the separate consideration paid for personal property is submitted as shown on the purchaser's use tax return as filed with the department of revenue or unless evidence of such separate consideration is shown on the declaration filed pursuant to the provisions of section 39-14-102.

(c) Any such evidence submitted under paragraph (a) or (b) of this subsection (5) shall not be recorded or filed by the county clerk and recorder and shall not be subject to public inspection but shall be sent to the county assessor. Such evidence shall be used by the assessor as required by section 39-13-107 but shall be kept confidential and shall not be subject to public inspection.

Source: L. 67: p. 942, § 1. C.R.S. 1963: § 137-13-2. L. 68: p. 33, § 4. L. 84: (5) added, p. 1004, § 1, effective July 1; (2)(a) and (2)(b) amended, p. 1004, § 1, effective January 1, 1985. L. 89: (5)(a) and (5)(b) amended, p. 1462, § 21, effective July 1.

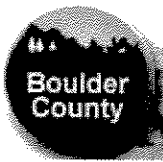
ANNOTATION

Am. Jur.2d. See 66 Am. Jur.2d, Records and Recording Laws, § 64.

C.J.S. See 76 C.J.S., Records, §§ 19, 20.

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ATTACHMENT B



Boulder County Colorado
Government Online



[BC Home](#) | [Services](#) | [Assessor Home](#) | [County Departments](#) | [News](#) | [Search](#)

Cindy Domenico, Assessor



Meet the Assessor

[E-Mapping](#)

[Property Record Search](#)

[Appeal Process \(English & Spanish\)](#)

[Assessment Process](#)

[TABOR Tax Refund](#)

[County Home Sales Tracker](#)

[Frequently Asked Questions](#)

[Helpful Links](#)

Property Record Search Detail

| Address: 4133 Amber St | | | | |
|------------------------|---|---------------|---------------------|-----------|
| City: | Boulder | Account-page: | 0104038-01 | |
| Neighborhood: | Palo Park | Parcel: | 146317322004 | |
| Subdivision: | Sundance 2 (Boulder) | STR: | 17-1N-70 | |
| Class: | Single Family | Tax Area: | 0010 | |
| Design: | Multi Level | Built: | 1986 | |
| Legal Desc.: | LOT 43 SUNDANCE 2 & UND 1/70 INT OUTLOTS A-F & AA SUNDANCE 1 & OUTLOTS A-C SUNDANCE 2 004133 AMBER ST BOULDER | | | |
| Square Footage | | | Rooms | |
| Level | Total | Finished | Total Rooms: | 6 |
| Main: | 656 | 656 | Bedrooms: | 3 |
| Above: | 900 | 900 | Full Baths: | 1 |
| Basement: | 0 | 0 | 3/4 Bath: | 1 |
| Other: | 0 | 0 | Half Bath: | 1 |
| Garage: | 380 | | | |
| Deeds | | | Total Account value | |
| Deed # | Date | Fee | Actual: | \$341,000 |
| 2669527 | 3/4/2005 | \$34.60 | Assessed: | \$27,140 |
| 2598920 | 6/18/2004 | \$33.25 | Mill Levy: | 70.233 |
| 1609955 | 5/21/1996 | \$18.40 | | |
| 844989 | 4/30/1987 | \$9.86 | | |
| Owner(s) of Record | | | | |
| Name | Hattrup Timothy L | | | |
| Address | 4133 Amber St | | | |
| City/State/Zip | Boulder , CO 80304 | | | |

ATTACHMENT C

101 BOULDER OLD TOWN

| NBHD | ACCOUNTNO | ClassDesc | STREETNO | STREETNAME | STREETSTYP | SOFT | YEAR | BEDROOMS | BATH_F | BATH_T | BATH_H | Fin Bsmnt | Ufin Bsmnt | Gar | SALE | MO | YR | Trended Sale |
|------|-----------|----------------|----------|---------------|------------|------|-----------|----------|--------|--------|--------|-----------|------------|-----|-----------|----|----|--------------|
| 101 | R0003034 | Single Family | 001598 | 16TH | ST | | 1043 1995 | 2 | 1 | 1 | | 0 | 0 | 0 | \$370,000 | 5 | 04 | \$370,481 |
| 101 | R0000880 | Single Family | 001621 | 16TH | ST | | 624 1920 | 1 | 2 | | | 624 | 0 | 0 | \$372,500 | 11 | 03 | \$375,927 |
| 101 | R0004103 | Single Family | 001625 | 16TH | ST | | 796 1910 | 2 | 1 | 1 | | 796 | 0 | 0 | \$355,000 | 1 | 03 | \$363,023 |
| 101 | R0008371 | Single Family | 001704 | 18TH | ST | | 790 1900 | 2 | 1 | | | 0 | 0 | 0 | \$360,000 | 4 | 04 | \$360,936 |
| 101 | R0005920 | Single Family | 001630 | 20TH | ST | | 1166 1923 | 2 | 1 | | 1 | 0 | 0 | 0 | \$366,000 | 3 | 03 | \$373,283 |
| 101 | R0106537 | Single Family | 001695 | 22ND | ST | | 1854 1988 | 2 | 1 | 2 | | 0 | 0 | 264 | \$392,500 | 1 | 04 | \$395,051 |
| 101 | R0000097 | Single Family | 001880 | 23RD | ST | | 1276 1921 | 3 | 1 | | | 0 | 0 | 240 | \$383,000 | 4 | 03 | \$390,086 |
| 101 | R0101006 | Single Family | 002264 | GOSS | CR | | 932 1985 | 2 | 1 | | 1 | 0 | 0 | 0 | \$299,000 | 8 | 02 | \$307,791 |
| 101 | R0003504 | Single Family | 001520 | GROVE | ST | | 1160 1925 | 4 | 1 | 2 | | 1064 | 0 | 0 | \$439,000 | 12 | 03 | \$442,468 |
| 101 | R0007494 | Single Family | 001521 | GROVE | ST | | 914 1910 | 2 | 1 | | | 0 | 0 | 0 | \$328,000 | 6 | 04 | \$328,000 |
| 101 | R0001562 | Single Family | 001528 | GROVE | ST | | 920 1910 | 2 | 1 | | | 0 | 0 | 0 | \$291,000 | 3 | 04 | \$292,135 |
| 101 | R0004441 | Single Family | 001603 | GROVE | ST | | 1103 1900 | 2 | 1 | | | 0 | 0 | 216 | \$395,000 | 9 | 03 | \$399,661 |
| 101 | R0008280 | Single Family | 001902 | GROVE | ST | | 872 1900 | 2 | 1 | | | 0 | 0 | 0 | \$330,000 | 4 | 04 | \$330,858 |
| 101 | R0106164 | Single Family | 001831 | GROVE | ST | | 1108 1987 | 2 | 2 | | | 0 | 0 | 576 | \$340,000 | 11 | 02 | \$348,602 |
| 101 | R0008582 | Single Family | 002121 | GROVE | ST | | 1471 1900 | 3 | 1 | 1 | | 0 | 0 | 216 | \$468,000 | 8 | 02 | \$481,759 |
| 101 | R0078141 | Single Family | 002130 | WALNUT | ST | | 1392 1978 | 4 | 1 | | 1 | 382 | 240 | 240 | \$340,000 | 4 | 03 | \$346,290 |
| 101 | R0000194 | Single Family | 002144 | WALNUT | ST | | 1026 1978 | 2 | 1 | | 1 | 0 | 414 | 180 | \$356,500 | 1 | 03 | \$364,557 |
| 101 | R0078135 | Single Family | 002144 | WALNUT | ST | | 1026 1978 | 2 | 1 | | 1 | 594 | 0 | 180 | \$323,000 | 5 | 04 | \$323,420 |
| 101 | R0072229 | Single Family | 002155 | WALNUT | ST | | 1003 1977 | 3 | 1 | 1 | 1 | 270 | 0 | 264 | \$390,000 | 8 | 02 | \$401,466 |
| 101 | R0075666 | Single Family | 002155 | WALNUT | ST | | 740 1978 | 2 | 1 | | 1 | 0 | 278 | 0 | \$274,000 | 5 | 03 | \$278,713 |
| 101 | R0072233 | Single Family | 002165 | WALNUT | ST | | 1158 1977 | 3 | 1 | 1 | 1 | 506 | 64 | 180 | \$367,500 | 2 | 03 | \$375,291 |
| 101 | R0000544 | Single Family | 002310 | WALNUT | ST | | 1026 1956 | 2 | 1 | | | 0 | 0 | 209 | \$365,000 | 11 | 03 | \$368,358 |
| 101 | R0005888 | Single Family | 001806 | WALNUT HOLLOW | LN | | 1235 1919 | 3 | 3 | | | 668 | 72 | 264 | \$610,000 | 6 | 03 | \$619,638 |
| 101 | R0000736 | Duplex/Triplex | 001720 | 17TH | ST | | 1530 1910 | 4 | 1 | 1 | | 0 | 160 | 0 | \$410,000 | 4 | 04 | \$411,066 |
| 101 | R0003896 | Duplex/Triplex | 001803 | 22ND | ST | | 2079 1900 | 3 | 1 | 1 | 1 | 0 | 0 | 315 | \$375,000 | 10 | 03 | \$378,938 |
| 101 | R0007918 | Duplex/Triplex | 001831 | 22ND | ST | | 2335 1935 | 7 | 2 | | | 0 | 0 | 0 | \$585,000 | 6 | 04 | \$585,000 |
| 101 | R0008162 | Duplex/Triplex | 001725 | CANYON | BV | | 1173 1920 | 4 | 1 | 1 | | 0 | 0 | 0 | \$325,000 | 7 | 02 | \$335,010 |

ATTACHMENT D

Nevada Revised Statutes – Selected Sections

NRS 375.060 Declaration of value of property. Each deed evidencing a transfer of title of real property that is presented for recordation to the county recorder must be accompanied by a declaration of value made on a form prescribed by the Nevada Tax Commission.

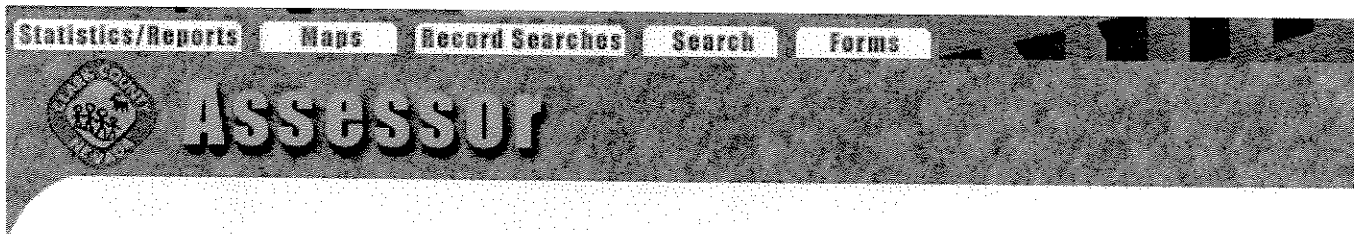
NRS 239.010 Public books and public records open to inspection; copyrighted books and records; copies to be provided in medium requested.

1. All public books and public records of a governmental entity, the contents of which are not otherwise declared by law to be confidential, must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.

3. A person may request a copy of a public record in any medium in which the public record is readily available. An officer, employee or agent of a governmental entity who has custody of a public record shall not refuse to provide a copy of that public record in a readily available medium because he has already prepared or would prefer to provide the copy in a different medium.

ATTACHMENT E



M.W. Schofield, Assessor

REAL PROPERTY PARCEL RECORD

[Click Here for a Print Friendly Version](#)

- [Assessor Map](#)
- [Aerial View](#)
- [Building Sketch](#)
- [Ownership History](#)

| GENERAL INFORMATION | |
|---------------------------------------|---|
| PARCEL NO. | 191-02-821-001 |
| OWNER AND MAILING ADDRESS | GUDONAVICIUS ARVYDAS 2363 WOODTHRUSH SANDY UT 84093-2724 |
| LOCATION ADDRESS CITY/TOWNSHIP | 3184 MISTY WINDS CT HENDERSON |
| ASSESSOR DESCRIPTION | SEVEN HILLS PARCEL W-UNIT 3 PLAT BOOK 98 PAGE 60 LOT 31 BLOCK 2 |
| RECORDED DOCUMENT NO. | * 20041022:02768 |
| RECORDED DATE | 10/22/2004 |
| VESTING | NO STATUS |

*Note: Only documents from September 15, 1999 through present are available for viewing.

| ASSESSMENT INFORMATION AND SUPPLEMENTAL VALUE | |
|--|-------|
| TAX DISTRICT | 505 |
| APPRAISAL YEAR | 2004 |
| FISCAL YEAR | 04-05 |
| SUPPLEMENTAL IMPROVEMENT VALUE | |
| SUPPLEMENTAL IMPROVEMENT ACCOUNT NUMBER | |


| REAL PROPERTY ASSESSED VALUE | | |
|------------------------------|---------|---------|
| FISCAL YEAR | 2004-05 | 2005-06 |
| LAND | 19250 | 40250 |
| IMPROVEMENTS | 44839 | 44779 |
| PERSONAL PROPERTY | 0 | 0 |

| | | |
|------------------------|--------|--------|
| EXEMPT | 0 | 0 |
| GROSS ASSESSED | 64089 | 85029 |
| TAXABLE VALUE LAND+IMP | 183111 | 242940 |

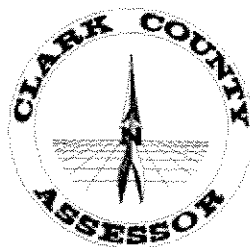
[Click here for Treasurer Information regarding real property taxes.](#)

| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION | |
|--|---------------------------|
| ESTIMATED SIZE | .13 Acres |
| ORIGINAL CONST. YEAR | 2002 |
| LAST SALE PRICE MONTH/YEAR | 405000 10/04 |
| LAND USE | RESIDENTIAL SINGLE FAMILY |
| DWELLING UNITS | 1 |

| PRIMARY RESIDENTIAL STRUCTURE | | | | | |
|-------------------------------|------|-----------------|---------------|----------------------|---------------|
| TOTAL LIVING SQ. FT. | 1879 | CARPORT SQ. FT. | | ADDN/CONV | NONE |
| 1ST FLOOR SQ. FT. | 879 | STORIES | TWO STORY | POOL | NO |
| 2ND FLOOR SQ. FT. | 1000 | BEDROOMS | 3 | SPA | NO |
| BASEMENT | NO | BATHROOMS | 2 FULL 1 HALF | TYPE OF CONSTRUCTION | FRAME STUCCO |
| GARAGE SQ. FT. | 397 | FIREPLACE | NO | ROOF TYPE | CONCRETE TILE |

| ASSESSORMAP VIEWING GUIDELINES | |
|--------------------------------|---|
| MAP | 191028 |
| | <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |

NOTE: THIS RECORD IS FOR ASSESSMENT USE ONLY. NO LIABILITY IS ASSUMED AS TO THE ACCURACY OF THE DATA DELINEATED HEREON.



Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada 89155-1401

ATTACHMENT F

59-1-404. Definitions -- Confidentiality of commercial information obtained from a property taxpayer or derived from the commercial information -- Rulemaking authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of signed explanation by employer -- Penalty.

(1) As used in this section:

(a) (i) "commercial information" means:

(A) information of a commercial nature obtained from a property taxpayer regarding the property taxpayer's property; or

(B) information derived from the information described in this Subsection (1)(a)(i); and

(ii) (A) "commercial information" does not include information regarding a property taxpayer's property if the information is intended for public use; and

(B) in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, for purposes of Subsection (1)(a)(ii)(A), the commission may by rule prescribe the circumstances under which information is intended for public use;

(b) "property taxpayer" means a person that:

(i) is a property owner; or

(ii) has in effect a contract with a property owner to:

(A) make filings on behalf of the property owner;

(B) process appeals on behalf of the property owner; or

(C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property; and

(c) "property taxpayer's property" means property with respect to which a property taxpayer:

(i) owns the property;

(ii) makes filings relating to the property;

(iii) processes appeals relating to the property; or

(iv) pays a tax under Chapter 2, Property Tax Act, on the property.

(2) Except as provided in Subsections (3) through (7), an individual listed under Subsection 59-1-403

(1)(a) may not disclose commercial information:

(a) obtained in the course of performing any duty that the individual listed under Subsection 59-1-

403(1)(a) performs under Chapter 2, Property Tax Act; or

(b) relating to an action or proceeding:

(i) with respect to a tax imposed on property in accordance with Chapter 2, Property Tax Act; and

(ii) that is filed in accordance with:

(A) this chapter;

(B) Chapter 2, Property Tax Act; or

(C) this chapter and Chapter 2, Property Tax Act.

(3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(b), an individual listed under Subsection 59-1-403(1)(a) may disclose the following information:

(i) the assessed value of property;

(ii) the tax rate imposed on property;

(iii) a legal description of property;

(iv) the physical description or characteristics of property, including a street address or parcel number for the property;

(v) the square footage or acreage of property;

(vi) the square footage of improvements on property;

(vii) the name of a property taxpayer;

(viii) the mailing address of a property taxpayer;

(ix) the amount of a property tax:

(A) assessed on property;

(B) due on property;

- (C) collected on property;
 - (D) abated on property; or
 - (E) deferred on property;
 - (x) the amount of the following relating to property taxes due on property:
 - (A) interest;
 - (B) costs; or
 - (C) other charges;
 - (xi) the tax status of property, including:
 - (A) an exemption;
 - (B) a property classification;
 - (C) a bankruptcy filing; or
 - (D) whether the property is the subject of an action or proceeding under this title;
 - (xii) information relating to a tax sale of property; or
 - (xiii) information relating to single-family residential property.
- (b) (i) Subject to Subsection (3)(b)(ii), a person may receive the information described in Subsection (3)(a) in written format.
- (ii) The following may charge a reasonable fee to cover the actual cost of providing the information described in Subsection (3)(a) in written format:
- (A) the commission;
 - (B) a county;
 - (C) a city; or
 - (D) a town.
- (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an individual listed under Subsection 59-1-403(1)(a) shall disclose commercial information:
- (i) in accordance with judicial order;
 - (ii) on behalf of the commission in any action or proceeding:
 - (A) under this title;
 - (B) under another law under which a property taxpayer is required to disclose commercial information; or
 - (C) to which the commission is a party;
 - (iii) on behalf of any party to any action or proceeding under this title if the commercial information is directly involved in the action or proceeding; or
 - (iv) if the requirements of Subsection (4)(b) are met, that is:
 - (A) relevant to an action or proceeding;
 - (I) filed in accordance with this title; and
 - (II) involving property; or
 - (B) in preparation for an action or proceeding involving property.
- (b) Commercial information shall be disclosed in accordance with Subsection (4)(a)(iv):
- (i) if the commercial information is obtained from:

-
- (A) a real estate agent if the real estate agent is not a property taxpayer of the property that is the subject of the action or proceeding;
 - (B) an appraiser if the appraiser is not a property taxpayer of the property that is the subject of the action or proceeding;
 - (C) a property manager if the property manager is not a property taxpayer of the property that is the subject of the action or proceeding; or
 - (D) a property taxpayer other than a property taxpayer of the property that is the subject of the action or proceeding;
- (ii) regardless of whether the commercial information is disclosed in more than one action or proceeding; and

(iii) (A) if a county board of equalization conducts the action or proceeding, the county board of equalization takes action to provide that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section;

(B) if the commission conducts the action or proceeding, the commission enters a protective order or, in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, makes rules specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section; or

(C) if a court of competent jurisdiction conducts the action or proceeding, the court enters a protective order specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section.

(c) Notwithstanding Subsection (4)(a), a court may require the production of, and may admit in evidence, commercial information that is specifically pertinent to the action or proceeding.

(5) Notwithstanding Subsection (2), this section does not prohibit:

(a) the following from receiving a copy of any commercial information relating to the basis for assessing a tax that is charged to a property taxpayer:

(i) the property taxpayer;

(ii) a duly authorized representative of the property taxpayer;

(iii) a person that has in effect a contract with the property taxpayer to:

(A) make filings on behalf of the property taxpayer;

(B) process appeals on behalf of the property taxpayer; or

(C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

(iv) a property taxpayer that purchases property from another property taxpayer; or

(v) a person that the property taxpayer designates in writing as being authorized to receive the commercial information;

(b) the publication of statistics as long as the statistics are classified to prevent the identification of a particular property taxpayer's commercial information; or

(c) the inspection by the attorney general or other legal representative of the state or a legal representative of a political subdivision of the state of the commercial information of a property taxpayer:

(i) that brings action to set aside or review a tax or property valuation based on the commercial information;

(ii) against which an action or proceeding is contemplated or has been instituted under this title; or

(iii) against which the state or a political subdivision of the state has an unsatisfied money judgment.

(6) Notwithstanding Subsection (2), in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the commission may by rule establish standards authorizing an individual listed under Subsection **59-1-403(1)(a)** to disclose commercial information:

(a) (i) in a published decision; or

(ii) in carrying out official duties; and

(b) if that individual listed under Subsection **59-1-403(1)(a)** consults with the property taxpayer that provided the commercial information.

(7) Notwithstanding Subsection (2):

(a) an individual listed under Subsection **59-1-403(1)(a)** may share commercial information with the following:

(i) another individual listed in Subsection **59-1-403(1)(a)(i)** or (ii); or

(ii) a representative, agent, clerk, or other officer or employee of a county as required to fulfill an obligation created by Chapter 2, Property Tax Act;

(b) an individual listed under Subsection **59-1-403(1)(a)** may perform the following to fulfill an obligation created by Chapter 2, Property Tax Act:

- (i) publish notice;
- (ii) provide notice; or
- (iii) file a lien; or

(c) the commission may by rule, made in accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, share commercial information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, if these political subdivisions or the federal government grant substantially similar privileges to this state.

(8) (a) The commission shall:

- (i) prepare a written explanation of this section; and
- (ii) make the written explanation described in Subsection (8)(a)(i) available to the public.

(b) An employer of a person described in Subsection **59-1-403(1)(a)** shall:

(i) provide the written explanation described in Subsection (8)(a)(i) to each person described in Subsection **59-1-403(1)(a)** who is reasonably likely to receive commercial information;

(ii) require each person who receives a written explanation in accordance with Subsection (8)(b)(i) to:

- (A) read the written explanation; and
- (B) sign the written explanation; and
- (iii) retain each written explanation that is signed in accordance with Subsection (8)(b)(ii) for a time period:

(A) beginning on the day on which a person signs the written explanation in accordance with Subsection (8)(b)(ii); and

(B) ending six years after the day on which the employment of the person described in Subsection (8)(b)(iii)(A) by the employer terminates.

(c) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the

commission shall by rule define "employer."

(9) (a) Any individual listed under Subsection **59-1-403(1)(a)** is guilty of a class A misdemeanor if that person:

- (i) intentionally discloses commercial information in violation of this section; and
- (ii) knows that the disclosure described in Subsection (9)(a)(i) is prohibited by this section.

(b) If the individual described in Subsection (9)(a) is an officer or employee of the state or a county and is convicted of violating this section, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

Amended by Chapter 251, 2005 General Session

Download Code Section [Zipped WP 6/7/8 59_01023.ZIP](#) 6,880 Bytes

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Last revised: Monday, May 16, 2005

ATTACHMENT G

Montana Code Annotated 2003

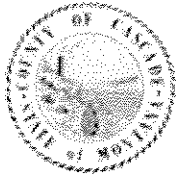
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15-7-308. Disclosure of information restricted -- water right transfer certificate exception. (1) Except as provided in subsection (2), the certificate required by this part and the information contained in the certificate is not a public record and must be held confidential by the county clerk and recorder and the department. This is because the legislature finds that the demands of individual privacy outweigh the merits of public disclosure. The confidentiality provisions do not apply to compilations from the certificates or to summaries, analyses, and evaluations based upon the compilations.

(2) The confidentiality provisions of this section do not apply to the information in the clerk and recorder's abbreviated copy of the realty transfer certificate or to the information contained in the water right transfer certificate prepared and filed with the department of natural resources and conservation pursuant to [85-2-424](#) for purposes of maintaining a system of centralized water right records as mandated by Article IX, section 3(4), of the Montana constitution. A person may access water right transfer information through the department of natural resources and conservation pursuant to the department's implementation of the requirements of [85-2-112\(3\)](#).

History: En. 84-7308 by Sec. 8, Ch. 528, L. 1975; R.C.M. 1947, 84-7308; amd. Sec. 45, Ch. 27, Sp. L. November 1993; amd. Sec. 2, Ch. 167, L. 1997.

ATTACHMENT H



Cascade County, Montana - Tax Records



Disclaimer: The accuracy of the data is not guaranteed.
Property Tax data was last updated 5/24/2005.

[New Search](#)

| | | |
|--|--|--------------------------------|
| Tax ID: | 972758 | History Detail |
| Status: | Current | Payoff Detail |
| Receipt: | 00692 | |
| Owner(s): | ANDERSON JESS L & RONDA V | |
| Mailing Address: | 3211 3A ST NE GREAT FALLS, MT 594041070 | |
| Levy District: | 1C, CITY OF GREAT FALLS | |
| 2004 Value: | Market: \$ 123,291.00 Taxable: \$ 4,069.00 | |
| 2004 Taxes: | First Half: \$ 1,295.24 Second Half: \$ 1,295.22 Total: \$ 2,590.46 City Taxes: \$ 88.72 | |
| 2004 Payments: | First Half: \$ 1,295.24 Second Half: \$ 0.00 Total: \$ 1,295.24 | |
| Geo Code: 02-3138-35-1-10-44-0000 Deed Book 0000 Page 2546 Date 03/30/2001 | | |
| Property Address: | 3211 3A ST NE | |
| Subdivision: | (HE4) HENDERSON 4TH Lot: 3 Block: 1 | |

ATTACHMENT I

34-1-142. Instrument transferring title to real property; procedure; exceptions; confidentiality.

(a) When a deed, contract or other document transferring legal or equitable title to real property is presented to a county clerk for recording, the instrument shall be accompanied by a statement under oath by the grantee or his agent disclosing the name of the grantor and grantee, the date of transfer, date of sale, a legal description of the property transferred, the actual full amount paid or to be paid for the property, terms of sale and an estimate of the value of any nonreal property included in the sale.

(b) No instrument evidencing a transfer of real property may be accepted for recording until the sworn statement is received by the county clerk. The validity or effectiveness of an instrument as between the parties is not affected by the failure to comply with subsection (a) of this section.

(c) This section does not apply to:

(i) An instrument which confirms, corrects, modifies or supplements a previously recorded instrument without added consideration;

(ii) A transfer pursuant to mergers, consolidations or reorganizations of business entities;

(iii) A transfer by a subsidiary corporation to its parent corporation without actual consideration or in sole consideration of the cancellation or surrender of a subsidiary stock;

(iv) A transfer which constitutes a gift of more than one-half (1/2) of the actual value;

(v) A transfer between husband and wife or parent and child with only nominal consideration therefor;

(vi) An instrument the effect of which is to transfer the property to the same party; or

(vii) A sale for delinquent taxes or assessments or a sale or a transfer pursuant to a foreclosure;

(viii) Any other transfers which the state board of equalization and department of revenue exempts upon a finding that the information is not useful or relevant in determining sales-price ratios.

(d) The sworn statements shall be used by the county

assessors and the state board of equalization and the department of revenue along with other statements filed only as data in a collection of statistics which shall be used collectively in determining sales-price ratios by county. An individual statement shall not, by itself, be used by the county assessor to adjust the assessed value of any individual property.

(e) The statement is not a public record and shall be held confidential by the county clerk, county assessor, the state board of equalization the department of revenue and when disclosed under subsection (g) of this section, any person wishing to review or contest his property tax assessment or valuation and the county board of equalization. These statements shall not be subject to discovery in any other county or state proceeding.

(f) Repealed by Laws 1991, ch. 174, § 3.

(g) Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner as provided by law is entitled to review statements of consideration and all other information used by the county assessor in determining the value of the property at issue as provided under W.S. 39-13-109(b)(i). During a review, the county assessor shall disclose information sufficient to permit identification of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property. As used in W.S. 34-1-142 through 34-1-144:

(i) A "review" is considered the initial meetings between the taxpayer and the county assessor's office;

(ii) "Contest" means the filing of a formal appeal pursuant to W.S. 39-13-109(b)(i).

(h) The state board of equalization shall adopt rules and regulations to implement W.S. 34-1-142 and 34-1-143 which shall include forms to be used and which shall be used by county assessors and county clerks.

ATTACHMENT J

1 Parcel Found:

Owner record as of January 1, 2004

Record 1

| | |
|-------------------------|------------------------------|
| County PIN Number | 15700005400000 |
| State PIN Number | 14662420100200 |
| Site Address | 7022 BUTTERCUP DR. |
| Owner Name | SMITH. JOHN M. ET UX |
| In Care Of | |
| Owner Address | 7022 BUTTERCUP DR. |
| Owner Address | CHEYENNE. WY 82009 |
| Acres | 3.83 |
| Land Square Footage | 0 |
| Tax District | 102 |
| Tax Code | 0 |
| Assessed Value | 18999 |
| Building Value | 164655 |
| Land Value | 35333 |
| Legal Description | MEADOWLARK ESTATES: TRACT 54 |
| 1) Structure Year Built | 1999 |
| 1) Type | RS |
| 1) Size Sq. Ft. | 1908 |
| 1) Garage Type | Attached |
| 1) Garage Size Sq. Ft. | 866 |

This GIS website was made possible through the Environmental Protection Agency 2000-2001 EMPACT Grant as awarded to the City of Cheyenne-Laramie County Environmental Health Division. The success of this project is a testament to multi-jurisdictional cooperation and dedication.