SENATE TAXATION
EXHIBIT NO. 9
DATE 3-4-05
BILL NO. SB 437

48 States have TIFDs

Five states prohibit school district participation in TIFDs:

Florida, Louisiana, Kentucky, Maryland, Washington.

In seven states TIFDs must have school board approval:

Colorado, Michigan, Ohio, Oklahoma, Pennsylvania, South Carolina, Texas.

In five states school districts have a seat on TIFD advisory committees:

Missouri, Nevada, Ohio, Wisconsin, Utah.

Three states require notification or opportunity to comment:

Michigan, Minnesota, Ohio.

In short, 15 states have laws that protect school mill levies from usurpation by municipalities.

Tax Increment Financing Districts

County	District	Industrial District	Date Established	Date of Expiration	Total Taxable Value	Base Taxable Value	Incremental Taxable Value	Elem. Levy Dist.	High Sch. Levy Dist.	Bonds Issued
					---------- Tax Year 2004 ----------					
Cascade	Grt Falls-Downtown	No	1977	2009	8,768,633	5,425,053	$3,343,580	0098	0099	Yes
Chouteau	TIFD1 (Fort Benton)	No	1998	2014	181,344	159,905	21,439	0133	0134	No
Deer Lodge	TID1	No	1996	2011	483,264	432,116	51,148	0236	0237	No
Deer Lodge	TID2	Yes	1996	2011	45,745	39,274	6,471	0236	0237	No
Deer Lodge	TID2A	Yes	1996	2011	14,878	14,840	38	0236	0237	No
Flathead	Kalispell-B (2)	No	1995	2010	898,692	453,612	445,080	0310	0311	May be in progress
Flathead	Kalispell-C (3)	No	1997	2012	3,702,693	3,222,347	480,346	0310	0311	Yes
Flathead	Whitefish	No	1987	2020	7,296,824	4,185,352	3,111,472	0334	0335	Yes
Gallatin	Bozeman Downtown	No	1995	2010	2,581,725	1,858,491	723,234	0350	0351	No
Lewis & Clark	Helena #2	No	1981	2005	3,595,447	2,814,639	780,808	0487	0488	Yes
Lewis & Clark	Helena #1	No	1978	2005	1,474,666	628,845	845,821	0487	0488	Yes
Lincoln	Riverside (Libby)	No	2001	2021	361,582	350,065	11,517	0527	0528	No
Missoula	Msla-1-1b Renewal Dst I	No	1978	2005	8,683,811	5,973,987	2,709,824	0583	0584	Yes
Missoula	Msla-1-1d Renewal Dst III	No	2001	2016	7,431,330	7,004,346	426,984	0583	0584	No
Missoula	Msla-1-1C Renewal Dst II	No	1991	2006	1,977,075	1,546,186	430,889	0583	0584	In progress
Missoula	Msla-4-1c Renewal Dst II	No	1991	2006	590,806	313,637	277,169	0586	0584	In progress
Missoula	Msla-20-3A Airport	Yes	1991	2018	1,748,514	176,605	1,571,909	0592	0584	Yes
Park	Livingston **(pending update)***	No	2003	2019	1,359,991	1,370,592	(10,601)	0612	0613	No
Silver Bow	Butte-Up Tn	No	1980	2014	4,068,594	1,637,631	2,430,963	0840	1212	Yes
Silver Bow	TIFID #2 (Ramsey)	Yes	1994	2022	12,677,364	1,721,382	10,955,982	0842	1212	Yes
Yellowstone	Billings	No	1974	2008	8,157,695	4,630,534	3,527,161	0965	0966	
TOTAL					**$76,100,673**	**$43,959,439**	**$32,141,234**			

*Park Co. TIF is updating by resolution the boundary to remove the property that was granted an exempt status. No information provided to date.

Tax Increment Financing Districts
Tax Year 2003 Incremental Taxable Value and Mill Levies

County	District	Incremental Taxable Value	State Gen Fund	Univ	Vo Tech	County	Countywide Schools Trans & Retirement	Local Schools	Cities & Towns	Misc	Total Mills
Cascade	Grt Falls-Downtown	$4,102,725	95	6	1.5	33.43	44.60	208.17	119.33	19.07	527.10
Cascade	Gt Fls-Pasta Montana	700,009	95	6	1.5	33.43	44.60	208.17	119.33	19.07	527.10
Chouteau	TIFD1 (Fort Benton)	1,507	95	6	0	88.66	42.79	239.16	185.91	34.32	691.84
Deer Lodge	TID1	19,761	95	6	0	0	98.07	237.83	231.22	137.7	805.82
Deer Lodge	TID2	8,501	95	6	0	0	98.07	237.83	231.22	11.77	679.89
Deer Lodge	TID2A	(985)	95	6	0	0	98.07	237.83	231.22	107.44	775.56
Flathead	Kalispell-A (1) Expired FY03	0	0	0	0	0	0	0	0	0	0.00
Flathead	Kalispell-B (2)	406,059	95	6	0	99.05	102.42	233.12	134.43	14.747	684.77
Flathead	Kalispell-C (3)	411,125	95	6	0	99.05	102.42	233.12	134.43	14.747	684.77
Flathead	Whitefish	2,715,485	95	6	0	99.05	102.42	172.75	111.21	13.218	599.65
Gallatin	Bozeman Downtown	553,535	95	6	0	67.32	105.46	165.05	161.31	2	602.14
Lewis & Clark	Helena #2	874,960	95	6	1.5	138.85	105.42	251.76	114.71	0	713.24
Lewis & Clark	Helena #1	792,366	95	6	1.5	138.85	105.42	251.76	114.71	0	713.24
Lincoln	Riverside (Libby)	6,528	95	6	0	82.41	32.97	193.78	99.414	21.02	530.59
Missoula	Msla-1-1b Renewal Dst I	2,887,057	95	6	1.5	122.79	106.84	243.54	176.32	11.93	763.92
Missoula	Msla-1-1d Renewal Dst III	204,532	95	6	1.5	122.79	106.84	243.54	176.32	11.93	763.92
Missoula	Msla-1-1C Renewal Dst II	268,293	95	6	1.5	122.79	106.84	243.54	176.32	11.93	763.92
Missoula	Msla-4-1c Renewal Dst II	243,613	95	6	1.5	122.79	106.84	199.93	176.32	11.93	720.31
Missoula	Msla-20-3A Airport	1,097,983	95	6	1.5	122.79	106.84	243.54	176.32	11.93	763.92
Silver Bow	Butte-Up Tn	2,933,023	95	6	1.5	0	40.84	207.18	137.34	0	487.86
Silver Bow	TIFID #1 Expired FY03	0	0	0	0	0	0	0	0	0	0.00
Silver Bow	TIFID #2 (Ramsey)	11,280,664	95	6	1.5	0	40.84	198.66	137.34	0	479.34
Yellowstone	Billings	3,888,054	95	6	1.5	84.94	57.43	224.67	110.23	2.46	582.23
TOTAL		$33,394,795									

Estimated Property Tax Revenue Loss to Jurisdictions Due to Tax Increment Districts

County	District	Incremental Taxable Value	State Gen Fund	Univ	Vo Tech	County	Countywide Schools Trans & Retirement	Local Schools	Cities & Towns	Misc	Total Revenue
Cascade	Grt Falls-Downtown	$4,102,725	$389,759	N/A	$6,154	$137,154	$182,982	$854,064	$489,578	$78,239	$2,137,930
Cascade	Gt Fls-Pasta Montana	700,009	66,501	N/A	1,050	23,401	31,220	145,721	83,532	13,349	364,775
Chouteau	TIFD1 (Fort Benton)	1,507	143	N/A	0	134	64	360	280	52	1,034
Deer Lodge	TID1	19,761	1,877	N/A	0	0	1,938	4,700	4,569	2,721	15,805
Deer Lodge	TID2	8,501	808	N/A	0	0	834	2,022	1,966	100	5,729
Deer Lodge	TID2A	(985)	0	N/A	0	0	0	0	0	0	0
Flathead	Kalispell-A (1) Expired FY03	0	0	N/A	0	0	0	0	0	0	0
Flathead	Kalispell-B (2)	406,059	38,576	N/A	0	40,220	41,589	94,660	54,587	5,988	275,619
Flathead	Kalispell-C (3)	411,125	39,057	N/A	0	40,722	42,107	95,841	55,268	6,063	279,058
Flathead	Whitefish	2,715,485	257,971	N/A	0	268,969	278,120	469,100	301,989	35,893	1,612,042
Gallatin	Bozeman Downtown	553,535	52,586	N/A	0	37,264	58,376	91,361	89,291	1,107	329,984
Lewis & Clark	Helena #2	874,960	83,121	N/A	1,312	121,488	92,238	220,280	100,367	0	618,807
Lewis & Clark	Helena #1	792,366	75,275	N/A	1,189	110,020	83,531	199,486	90,892	0	560,393
Lincoln	Riverside (Libby)	6,528	620	N/A	0	538	215	1,265	649	137	3,425
Missoula	Msla-1-1b Renewal Dst I	2,887,057	274,270	N/A	4,331	354,502	308,453	703,114	509,046	34,443	2,188,158
Missoula	Msla-1-1d Renewal Dst III	204,532	19,431	N/A	307	25,114	21,852	49,812	36,063	2,440	155,019
Missoula	Msla-1-1C Renewal Dst II	268,293	25,488	N/A	402	32,944	28,664	65,340	47,305	3,201	203,345
Missoula	Msla-4-1c Renewal Dst II	243,613	23,143	N/A	365	29,913	26,028	48,706	42,954	2,906	174,015
Missoula	Msla-20-3A Airport	1,097,983	104,308	N/A	1,647	134,821	117,309	267,403	193,596	13,099	832,183
Silver Bow	Butte-Up Tn	2,933,023	278,637	N/A	4,400	0	119,785	607,664	402,821	0	1,413,306
Silver Bow	TIFID #1 Expired FY03	0	0	N/A	0	0	0	0	0	0	0
Silver Bow	TIFID #2 (Ramsey)	11,280,664	1,071,663	N/A	16,921	0	460,702	2,241,047	1,549,286	0	5,339,589
Yellowstone	Billings	3,888,054	369,365	N/A	5,832	330,251	223,291	873,529	428,580	9,565	2,240,413
TOTAL		$33,394,795	$3,172,599		$43,910	$1,687,456	$2,119,298	$7,035,445	$4,482,620	$209,303	$18,750,630

* The property tax revenue generated by the 6 mills levied for support of the university system is not affected by the creation of a tax increment financing district.

H:\DO_GEN\TPR - NEW\Reports\Taxes Levied\Taxes Levied TY2003\2003 TIF\[summary 2003 (fiscal04).xls]TIF Incremental Values