Impact of HB 325 on Tax Liability for Various Classes of Property - FY 2011

Class Type	Change in Tax Liability	
	Percent	Dollars
Class 8 - Business Equipment	-100.0%	$ (90,513,144)
Centrally Assessed - Classes 9,12,13	7.8%	$ 18,596,233
Residential - Subclasses 4.1 & 4.2	4.1%	$ 24,801,485
Commercial - Subclasses 4.8 & 4.9	9.7%	$ 18,619,867
Agricultural and Timber Land - Classes 3 & 10	9.1%	$ 7,023,417
All Other Classes	12.7%	$ 3,914,416
Net Reduction - to State 101 Mills	-1.4%	$ (17,557,727)
HJR2 - Growth in Class 8 FY 2011 and FY 2013		12.9%

EXHIBIT 1
DATE 2/2/11
HB 325

Impact on Tax Liability of Other Classes of Property of Eliminating the Business Equipment Tax with No Reimbursement of Local Governments or Schools - TY 2010 (FY 2011)

Senator Lake

01/11/10

License	County	Centrally Assessed		Commercial		Residential		Ag and Timber Land		All Other		Total	
		Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change	Percent	Dollar Change
	Statewide	7.8%	18,596,233	9.7%	18,619,867	4.1%	24,801,485	9.1%	7,023,417	12.7%	3,914,416	-1.4%	(17,557,727)
18	Beaverhead	7.1%	92,847	5.5%	72,865	8.0%	363,132	7.9%	113,250	5.9%	17,427	-1.6%	(159,128)
22	Big Horn	23.1%	682,538	31.3%	369,584	8.2%	122,577	15.9%	225,342	15.5%	52,993	-6.8%	(643,263)
24	Blaine	8.7%	138,349	5.2%	17,237	7.8%	98,419	10.4%	249,304	9.0%	15,851	-2.2%	(141,988)
43	Broadwater	6.1%	114,951	3.9%	12,971	5.0%	122,301	7.5%	48,496	7.1%	10,423	-1.4%	(84,122)
10	Carbon	5.1%	242,494	1.9%	22,998	2.0%	170,357	3.7%	36,362	6.2%	20,756	-0.9%	(141,877)
42	Carter	4.5%	67,746	4.6%	1,605	6.6%	16,482	7.7%	70,921	6.5%	5,219	-2.1%	(62,756)
02	Cascade	4.6%	712,045	6.2%	913,049	5.9%	2,114,916	2.7%	74,557	2.1%	21,438	-1.0%	(773,176)
19	Chouteau	6.9%	220,453	5.8%	22,196	6.1%	121,602	9.2%	405,690	8.8%	27,325	-1.6%	(185,305)
14	Custer	5.1%	95,570	5.1%	91,740	5.4%	248,355	6.4%	114,508	5.6%	13,293	-0.9%	(94,544)
37	Daniels	7.7%	30,918	5.7%	9,793	8.5%	56,142	15.6%	250,906	11.3%	16,169	-2.2%	(75,208)
16	Dawson	5.7%	259,991	4.2%	34,375	4.9%	145,795	9.7%	195,374	6.2%	17,168	-1.1%	(130,353)
30	Deer Lodge	2.0%	65,460	2.6%	18,827	3.3%	119,626	3.9%	11,887	0.9%	1,482	-0.5%	(45,132)
39	Fallon	10.5%	484,633	9.9%	16,436	9.0%	43,089	9.6%	49,946	11.1%	12,914	-5.4%	(374,996)
08	Fergus	5.0%	171,061	5.3%	83,614	6.8%	385,170	9.9%	286,698	9.6%	32,341	-1.4%	(214,270)
07	Flathead	4.1%	320,673	4.2%	967,851	3.1%	2,628,436	2.6%	31,338	4.9%	114,584	-0.7%	(891,571)
06	Gallatin	2.3%	256,693	4.1%	1,149,957	2.9%	2,203,634	6.2%	102,548	22.2%	65,607	-0.7%	(907,993)
50	Garfield	10.8%	2,481	8.6%	3,872	12.8%	49,911	9.5%	180,561	9.2%	11,477	-2.1%	(59,609)
38	Glacier	3.3%	214,794	4.1%	42,724	4.1%	90,716	3.7%	71,611	3.3%	53,014	-0.6%	(89,919)
53	Golden Valley	2.8%	37,197	2.2%	640	2.1%	6,400	2.5%	14,872	2.6%	1,092	-0.7%	(17,139)
46	Granite	3.5%	62,360	2.3%	7,012	3.3%	81,829	4.0%	17,451	3.4%	3,403	-0.8%	(42,741)
12	Hill	4.4%	190,112	4.2%	73,937	4.8%	231,105	12.1%	381,713	5.0%	25,101	-1.5%	(238,412)
51	Jefferson	2.1%	51,047	22.5%	180,060	7.3%	493,076	6.8%	38,957	10.4%	87,345	-1.6%	(201,781)
36	Judith Basin	4.6%	111,769	4.3%	4,984	4.6%	34,090	5.3%	65,181	4.7%	2,042	-1.4%	(67,823)
15	Lake	1.8%	41,552	3.6%	93,170	1.8%	450,432	5.1%	45,216	2.5%	4,485	-0.5%	(150,619)
05	Lewis & Clark	2.9%	498,251	5.7%	828,637	2.9%	1,208,438	2.3%	29,161	7.1%	10,714	-0.5%	(424,754)
48	Liberty	10.6%	54,253	4.7%	5,513	9.0%	66,174	13.1%	215,297	10.2%	9,688	-2.5%	(89,790)
56	Lincoln	4.0%	45,796	3.8%	61,379	3.1%	309,539	3.1%	20,635	6.8%	77,802	-0.9%	(132,162)
25	Madison	4.4%	82,587	2.4%	52,969	2.6%	477,148	4.9%	62,118	4.4%	44,995	-1.0%	(268,055)
41	McCone	9.3%	27,494	6.6%	7,165	9.6%	51,660	11.4%	253,278	9.0%	21,285	-2.3%	(87,253)
47	Meagher	3.2%	53,611	2.7%	4,828	3.5%	42,489	4.3%	39,190	4.1%	451	-0.8%	(32,498)
54	Mineral	3.5%	61,182	3.1%	18,167	4.2%	115,068	2.7%	4,249	3.3%	3,936	-0.7%	(40,977)
04	Missoula	2.6%	359,628	7.7%	2,454,055	2.7%	2,296,530	6.8%	51,340	7.5%	73,623	-0.6%	(876,697)
23	Musselshell	24.8%	337,323	19.8%	65,092	23.6%	370,080	29.2%	274,117	22.0%	48,101	-4.3%	(248,851)
49	Park	1.8%	55,312	4.6%	127,393	1.8%	220,972	3.0%	31,881	2.8%	5,425	-0.5%	(101,504)
55	Petroleum	13.6%	115	4.1%	439	11.6%	23,473	13.6%	100,680	12.2%	10,703	-1.8%	(21,642)
11	Phillips	5.3%	133,392	4.8%	16,821	5.6%	62,042	7.6%	154,560	7.7%	9,833	-1.9%	(127,045)
26	Pondera	8.7%	165,192	5.7%	37,375	7.4%	158,923	10.3%	256,248	8.8%	19,161	-1.6%	(127,691)
09	Powder River	25.3%	81,782	6.6%	5,683	11.6%	61,360	14.7%	196,268	13.6%	19,870	-2.6%	(73,012)
28	Powell	3.6%	89,775	3.5%	16,700	3.5%	89,407	5.2%	35,664	5.6%	7,885	-0.9%	(61,389)
45	Prairie	9.2%	66,131	2.8%	1,241	6.5%	20,668	11.1%	76,172	9.0%	5,807	-1.8%	(36,910)
13	Ravalli	6.7%	193,424	15.9%	719,965	3.9%	1,023,191	2.0%	11,157	1.9%	6,009	-1.2%	(449,003)
27	Richland	28.6%	975,422	12.6%	96,995	11.7%	239,965	31.3%	409,329	23.0%	152,771	-8.4%	(926,682)
17	Roosevelt	8.0%	525,859	5.6%	27,865	5.8%	74,391	8.0%	167,840	8.8%	37,355	-1.9%	(222,196)
29	Rosebud	1.7%	300,703	10.2%	48,845	4.5%	48,013	6.4%	81,854	4.9%	89,897	-1.8%	(417,220)
35	Sanders	0.7%	41,164	3.4%	31,897	3.5%	182,437	3.2%	19,998	1.4%	2,952	-0.6%	(86,137)
34	Sheridan	14.6%	115,570	5.2%	19,495	10.5%	106,109	25.2%	491,546	20.2%	41,093	-4.1%	(216,043)
01	Silver Bow	6.0%	575,561	63.5%	4,768,987	5.1%	732,900	6.1%	18,935	23.6%	1,083,157	-2.9%	(1,278,264)
32	Stillwater	9.0%	302,435	59.5%	467,163	21.7%	981,119	7.6%	67,955	14.1%	25,469	-4.6%	(555,302)
40	Sweet Grass	3.1%	33,264	2.9%	12,323	3.3%	74,069	4.3%	36,075	2.9%	37,176	-0.9%	(56,046)
31	Teton	5.7%	118,330	3.8%	23,317	5.7%	144,717	7.9%	203,752	5.6%	20,969	-1.3%	(117,137)
21	Toole	7.1%	101,877	3.7%	41,830	4.6%	66,599	7.3%	129,497	3.8%	86,278	-1.6%	(142,379)
33	Treasure	4.1%	38,232	3.9%	1,220	5.0%	9,411	6.6%	28,777	4.8%	2,547	-1.4%	(24,035)
20	Valley	4.4%	253,419	4.2%	32,861	4.1%	89,756	6.0%	161,740	5.1%	16,613	-1.1%	(135,533)
44	Wheatland	2.0%	63,640	2.6%	1,859	2.5%	15,075	2.4%	19,517	2.5%	29,323	-0.6%	(36,844)
52	Wibaux	14.7%	76,702	5.5%	1,733	10.4%	19,170	15.6%	63,486	11.0%	4,547	-4.4%	(61,486)
03	Yellowstone	26.1%	8,101,071	12.6%	4,408,555	6.5%	5,023,000	12.0%	228,410	66.7%	1,276,030	-2.5%	(4,289,465)