EXHIBIT 6
DATE 3/15/11
HB 560

Memorandum

To: Alec Hanson, Montana League of Cities and Towns

From: Janet Cornish, Community Development Services of Montana, JanAllyce@aol.com JC

Re: Sunsetting TIF Districts

Date: October 9th, 2009

Twelve Tax Increment Financing Districts will sunset by 2018. At that time, the increment will become part of each community's general property tax base. **Table 1** shows that by 2018, tax increment districts will bring *at least* **$11,754,088.00** in new taxable value to the general property tax rolls, benefiting schools, local governments and the State of Montana.

Table 1. Tax Increment Financing in Montana ~ Districts Sunsetting Through 2018 ~ Taxable Value at Sunset: $11,754,088.00

Prepared by Janet Cornish, CDS of Montana on behalf of the Montana League of Cities and Towns

County	District Name/Type	District Type	Year Created	Sunset Year	Base TV	Current TV	Incremental TV
Big Horn	Hardin TIFD	Industrial	1999	2014	$ 465,144.00	$ 257,696.00	$ (207,448.00)
Cascade	Great Falls Downtown	Urban Renewal	1977	2009	$ 5,060,148.00	$ 9,167,952.00	$ 4,107,804.00
Choteau	TIFD1 Fort Benton	Urban Renewal	1998	2013	$ 159,905.00	$ 167,569.00	$ 7,664.00
Deer Lodge	TID 1	Urban Renewal	1996	2011	$ 431,346.00	$ 528,439.00	$ 97,093.00
Deer Lodge	TID 2	Industrial	1996	2011	$ 39,274.00	$ 67,193.00	$ 27,919.00
Deer Lodge	TID 2A	Industrial	1996	2011	$ 18,153.00	$ 22,190.00	$ 4,037.00
Flathead	Kalispell C	Urban Renewal	1997	2010	$ 3,222,347.00	$ 3,713,053.00	$ 490,706.00
Lake	Polson Downtown	Urban Renewal	2002	2017	$ 1,383,251.00	$ 1,401,542.00	$ 18,291.00
Lincoln	Eureka	Urban Renewal	2001	2016	$ 347,928.00	$ 423,067.00	$ 75,139.00
Missoula	Urban Renewal District III -1 -1d	Urban Renewal	2001	2015	$ 7,004,346.00	$ 9,541,856.00	$ 2,537,510.00
Missoula	Airport	Industrial	1991	2018	$ 176, 605.00	$ 2,248,148.00	$ 2,071,543.00
Silver Bow	Uptown	Urban Renewal	1980	2014	$ 1,638,006.00	$ 4,161,836.00	$ 2,523,830.00

Table 2 lists the **43 active TIF Districts** in the state of Montana. *Note: The Great Falls Downtown District sunsets this year.* Source: Montana Department of Revenue and individual local governments.

Table 2. Tax Increment Financing in Montana ~ Active Districts – 2009 Total Incremental Taxable Value: $35,897,550.00							
Prepared by Janet Cornish, CDS of Montana on behalf of the Montana League of Cities and Towns							
County	**District Name/Type**	**Type**	**Year Created**	**Sunset Year**	**Base TV**	**Current TV**	**Incremental TV**
Big Horn	Hardin TIFD	Industrial	1999	2014	$ 465,144.00	257696	$ (207,448.00)
Cascade	Great Falls Downtown	Urban Renewal	1977	2009	$ 5,060,148.00	$ 9,167,952.00	$ 4,107,804.00
Cascade	International Malting/Central Ag	Urban Renewal	2005/2007	2020	$ 347,683.00	$ 656,851.00	$ 309,168.00
Cascade	Great Falls West Bank	Urban Renewal	2007	2022	$ 292,250.00	$ 498,107.00	$ 205,857.00
Cascade	Great Falls Int'l Airport	Industrial	2008	2023	$ 107,149.00	$ 106,168.00	$ (981.00)
Cascade	Montana Milling Inc.	Industrial	2007	2022	$ 381.00	$ 386.00	$ 5.00
Cascade	Manchester Exit	Industrial	2007	2022	$ 3,217.00	$ 4,800.00	$ 1,583.00
Choteau	TIFD1 Fort Benton	Urban Renewal	1998	2013	$ 159,905.00	$ 167,569.00	$ 7,664.00
Deer Lodge	TID 1	Urban Renewal	1996	2011	$ 431,346.00	$ 528,439.00	$ 97,093.00
Deer Lodge	TID 2	Industrial	1996	2011	$ 39,274.00	$ 67,193.00	$ 27,919.00
Deer Lodge	TID 2A	Industrial	1996	2011	$ 18,153.00	$ 22,190.00	$ 4,037.00
Deer Lodge	Tax Increment Financing	Industrial	2008	2028	$ 909,337.00	$ 1,157,884.00	$ 248,547.00
Flathead	Kalispell B	Urban Renewal	1995	2020	$ 453,612.00	$ 1,413,397.00	$ 959,785.00
Flathead	Kalispell C	Urban Renewal	1997	2010	$ 3,222,347.00	$ 3,713,053.00	$ 490,706.00
Flathead	Kalispell G Technology District	Technology	2005	2020	$ 390.00	$ 75,854.00	$ 75,464.00
Flathead	Kalispell H	Industrial	2005	2020	$ 128.00	$ 14,289.00	$ 14,161.00
Flathead	Whitefish	Urban Renewal	1987	2020	$ 4,185,352.00	$10,623,586.00	$ 6,438,234.00
Gallatin	Bozeman Downtown	Urban Renewal	1995	2032	$ 1,328,695.00	$ 3,275,944.00	$ 1,947,249.00
Gallatin	Northeast	Urban Renewal	2006	2021	$ 423,054.00	$ 528,041.00	$ 104,987.00
Gallatin	North 7th Avenue	Urban Renewal	2006	2021	$ 2,886,997.00	$ 3,337,622.00	$ 450,625.00
Gallatin	Mandeville	Industrial	2006	2021	$ 12,059.00	$ 69,799.00	$ 57,740.00
Lake	Polson Downtown	Urban Renewal	2002	2017	$ 1,383,251.00	$ 1,401,542.00	$ 18,291.00

Table 2. Tax Increment Financing in Montana ~ Active Districts – 2009 Total Incremental Taxable Value: $35,897,550.00							
Prepared by Janet Cornish, CDS of Montana on behalf of the Montana League of Cities and Towns							
County	**District Name/Type**	**Type**	**Year Created**	**Sunset Year**	**Base TV**	**Current TV**	**Incremental TV**
Lincoln	Eureka	Urban Renewal	2001	2016	$ 347,928.00	$ 423,067.00	$ 75,139.00
Lincoln	Kootenai Business Park	Industrial	2005	2020	$ 85,666.00	$ 70,071.00	$ (15,595.00)
Missoula	Urban Renewal District III -1 -1d	Urban Renewal	2001	2015	$ 7,004,346.00	$ 9,541,856.00	$ 2,537,510.00
Missoula	Urban Renewal District II-1-1C	Urban Renewal	1991	2031	$ 1,546,186.00	$ 2,956,742.00	$ 1,410,556.00
Missoula	Urban Renewal District II -4-1C	Urban Renewal	1991	2031	$ 313,637.00	$ 663,673.00	$ 350,036.00
Missoula	Front Street	Urban Renewal	2007	2022	$ 1,413,035.00	$ 1,622,092.00	$ 209,057.00
Missoula	Riverfront Triangle	Urban Renewal	2008	2023	$ 157,858.00	$ 133,871.00	$ (23,987.00)
Missoula	Technology District	Technology	2006	2021	$ 0 Base	$ 279,491.00	$ 279,491.00
Missoula	Airport	Industrial	1991	2018	$ 176,605.00	$ 2,248,148.00	$ 2,071,543.00
Park	Livingston	Urban Renewal	2003	2019	$ 1,604,273.00	$ 1,742,949.00	$ 138,676.00
Park	West End	Industrial	2004	2024	$ 128.00	$ 227,598.00	$ 227,470.00
Silver Bow	Uptown	Urban Renewal	1980	2014	$ 1,638,006.00	$ 4,161,836.00	$ 2,523,830.00
Silver Bow	East Butte	Urban Renewal	2005	2020	$ 286,628.00	$ 341,601.00	$ 54,973.00
Silver Bow	Ramsay	Industrial	1994	2023	$ 1,721,382.00	$10,625,756.00	$ 8,904,374.00
Toole	Shelby Industrial Park	Industrial	2008	2023	$ 89,796.00	$ 90,640.00	$ 844.00
Yellowstone	Laurel	Urban Renewal	2007	2022	$ 1,169,223.00	$ 1,596,406.00	$ 427,183.00
Yellowstone	Expanded N. 27th	Urban Renewal	2008	2023	$ 3,328,807.00	$ 3,839,072.00	$ 510,265.00
Yellowstone	Extended North 27th	Urban Renewal	2006	2021	$ 783,431.00	$ 1,086,832.00	$ 303,401.00
Yellowstone	East Billings	Urban Renewal	2006	2021	$ 1,800,794.00	$ 1,918,377.00	$ 117,583.00
Yellowstone	South Billings Blvd. 2T-5	Urban Renewal	2008	2023	$ 3,893,167.00	$ 4,117,500.00	$ 224,333.00
Yellowstone	South Billings Blvd. 23T5	Urban Renewal	2008	2023	$ 3,334,819.00	$ 3,547,197.00	$ 212,378.00