SENATE TAXATION
EXHIBIT NO. 5
DATE 3-28-11
BILL NO. SB 428

**Impact of SB 428 on Property Tax Liability by Class of Property and By County - FY 2011**

| County | Total | | Centrally Assessed | | Commercial | | Residential | | Ag and Timber Land | | All Other | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Percent | Dollars | Percent | Dollars | Percent | Dollars | Percent | Dollars | Percent | Dollars | Percent | Dollars |
| Beaverhead | 0.4% | $ 21,961 | 0.0% | $ (393) | 0.0% | $ (100) | 0.5% | $ 14,209 | 0.7% | $ 6,419 | 0.3% | $ 1,826 |
| Big Horn | 11.4% | $ 783,542 | 10.0% | $ 220,796 | 17.0% | $ 135,271 | 4.8% | $ 49,360 | 4.8% | $ 52,687 | 18.3% | $ 325,428 |
| Blaine | -4.6% | $ (177,982) | -2.3% | $ (21,596) | -6.4% | $ (9,551) | -4.7% | $ (32,188) | -5.8% | $ (92,176) | -4.2% | $ (22,472) |
| Broadwater | 1.0% | $ 30,192 | 1.0% | $ 10,015 | 1.0% | $ 1,516 | 1.0% | $ 11,833 | 1.0% | $ 3,732 | 1.0% | $ 3,096 |
| Carbon | -0.8% | $ (81,097) | 0.5% | $ 16,478 | -1.6% | $ (11,711) | -1.6% | $ (81,717) | -0.5% | $ (2,904) | -0.2% | $ (1,243) |
| Carter | 37.6% | $ 574,995 | 41.3% | $ 318,086 | 30.6% | $ 3,418 | 31.5% | $ 36,061 | 34.4% | $164,978 | 34.1% | $ 52,452 |
| Cascade | -4.9% | $ (2,069,768) | -5.0% | $ (474,243) | -5.0% | $ (390,858) | -4.9% | $ (975,903) | -4.3% | $ (79,230) | -4.9% | $ (149,534) |
| Chouteau | 0.4% | $ 25,684 | 1.1% | $ 19,961 | -0.5% | $ (1,029) | -0.3% | $ (3,604) | 0.4% | $ 10,974 | -0.1% | $ (618) |
| Custer | -1.6% | $ (84,080) | -0.3% | $ (2,715) | -2.4% | $ (20,829) | -2.3% | $ (52,694) | -0.1% | $ (1,089) | -1.5% | $ (6,754) |
| Daniels | -3.2% | $ (46,949) | -3.2% | $ (5,407) | -3.2% | $ (2,107) | -3.2% | $ (8,006) | -3.2% | $ (23,284) | -3.2% | $ (8,145) |
| Dawson | 1.0% | $ 55,594 | -0.2% | $ (3,643) | -1.2% | $ (4,513) | -1.3% | $ (18,304) | 6.3% | $ 67,460 | 2.6% | $ 14,594 |
| Deer Lodge | -1.6% | $ (76,942) | -1.6% | $ (32,590) | -1.6% | $ (6,384) | -1.6% | $ (31,991) | -1.6% | $ (1,905) | -1.6% | $ (4,072) |
| Fallon | 101.0% | $ 2,464,365 | 101.0% | $1,707,054 | 101.0% | $ 42,650 | 101.0% | $ 121,574 | 101.0% | $197,168 | 101.0% | $ 395,919 |
| Fergus | -3.6% | $ (346,923) | -3.3% | $ (69,638) | -3.6% | $ (32,211) | -3.6% | $ (126,002) | -4.0% | $ (79,715) | -3.9% | $ (39,356) |
| Flathead | -3.7% | $ (2,825,665) | -3.4% | $ (151,828) | -3.9% | $ (517,165) | -3.6% | $(1,938,770) | -4.7% | $ (36,989) | -3.9% | $ (180,914) |
| Gallatin | -1.6% | $ (1,221,736) | -2.1% | $ (155,961) | -2.1% | $ (347,735) | -1.3% | $ (620,299) | -2.9% | $ (33,101) | -2.1% | $ (64,639) |
| Garfield | 6.6% | $ 90,050 | 3.7% | $ 450 | -0.7% | $ (159) | 3.6% | $ 6,935 | 7.6% | $ 70,427 | 5.8% | $ 12,396 |
| Glacier | -5.6% | $ (442,288) | -5.3% | $ (198,212) | -6.3% | $ (34,401) | -5.8% | $ (67,823) | -6.9% | $ (79,329) | -5.1% | $ (62,523) |
| Golden Valley | -2.3% | $ (39,905) | -2.1% | $ (20,146) | -2.3% | $ (449) | -2.6% | $ (5,429) | -2.7% | $ (11,863) | -2.4% | $ (2,018) |
| Granite | 5.5% | $ 159,713 | 5.3% | $ 52,755 | 5.6% | $ 8,450 | 5.5% | $ 74,153 | 5.9% | $ 14,468 | 5.6% | $ 9,888 |
| Hill | -4.6% | $ (507,196) | -4.2% | $ (130,955) | -6.1% | $ (78,221) | -5.9% | $ (193,462) | -2.5% | $ (50,511) | -4.3% | $ (54,047) |
| Jefferson | -5.6% | $ (427,449) | -4.6% | $ (70,580) | -5.7% | $ (26,791) | -5.8% | $ (244,373) | -5.8% | $ (20,465) | -5.7% | $ (65,239) |
| Judith Basin | 2.7% | $ 86,653 | 2.8% | $ 44,053 | 0.8% | $ 646 | 2.5% | $ 12,178 | 2.8% | $ 23,563 | 2.8% | $ 6,213 |
| Lake | -4.1% | $ (695,177) | -5.4% | $ (80,310) | -5.3% | $ (73,322) | -3.8% | $ (491,882) | -4.4% | $ (24,006) | -4.6% | $ (25,657) |
| Lewis & Clark | -5.3% | $ (2,361,645) | -4.7% | $ (452,688) | -5.7% | $ (460,752) | -5.5% | $(1,326,004) | -3.0% | $ (21,976) | -5.7% | $ (100,225) |
| Liberty | 19.1% | $ 374,238 | 18.5% | $ 50,368 | 19.3% | $ 10,139 | 18.8% | $ 68,954 | 19.1% | $188,528 | 19.8% | $ 56,248 |
| Lincoln | 1.3% | $ 116,557 | 1.4% | $ 9,882 | 1.3% | $ 11,429 | 1.2% | $ 76,598 | 1.3% | $ 5,801 | 1.2% | $ 12,847 |
| Madison | 27.5% | $ 4,162,230 | 12.7% | $ 144,970 | 30.5% | $ 381,571 | 30.8% | $ 3,288,958 | 9.8% | $ 81,098 | 21.5% | $ 265,633 |
| McCone | 2.5% | $ 51,611 | 2.7% | $ 3,865 | 0.0% | $ 23 | 2.3% | $ 6,315 | 2.7% | $ 33,421 | 2.2% | $ 7,987 |
| Meagher | 9.5% | $ 183,752 | 12.4% | $ 94,782 | 6.2% | $ 4,661 | 7.5% | $ 41,038 | 8.1% | $ 36,554 | 7.5% | $ 6,717 |
| Mineral | 1.8% | $ 74,105 | 1.8% | $ 21,877 | 1.6% | $ 5,594 | 1.9% | $ 39,403 | 2.1% | $ 2,525 | 1.8% | $ 4,705 |
| Missoula | -4.8% | $ (3,377,861) | -4.8% | $ (370,346) | -4.8% | $ (771,705) | -4.8% | $(2,047,839) | -3.5% | $ (15,182) | -4.7% | $ (172,789) |
| Musselshell | -2.9% | $ (95,758) | -3.7% | $ (21,238) | -4.3% | $ (7,788) | -3.5% | $ (31,130) | 0.0% | $ 182 | -3.9% | $ (35,783) |
| Park | -3.5% | $ (437,876) | -3.5% | $ (67,889) | -3.6% | $ (60,086) | -3.5% | $ (270,440) | -3.0% | $ (23,142) | -3.4% | $ (16,319) |
| Petroleum | -7.3% | $ (41,337) | -7.3% | $ (29) | -7.3% | $ (366) | -7.3% | $ (6,983) | -7.3% | $ (25,521) | -7.3% | $ (8,438) |
| Phillips | 7.9% | $ 401,593 | 16.8% | $ 318,784 | -0.4% | $ (1,054) | 0.7% | $ 5,919 | 3.2% | $ 52,559 | 5.1% | $ 25,384 |
| Pondera | -3.3% | $ (143,370) | -3.9% | $ (40,958) | -4.0% | $ (14,575) | -3.1% | $ (35,296) | -3.0% | $ (35,943) | -3.2% | $ (16,598) |
| Powder River | 5.3% | $ 66,295 | 5.5% | $ 8,476 | 5.7% | $ 2,220 | 5.3% | $ 11,917 | 5.1% | $ 29,953 | 5.4% | $ 13,729 |
| Powell | 0.2% | $ 7,905 | 0.9% | $ 15,058 | -1.1% | $ (3,611) | -0.4% | $ (6,215) | 0.5% | $ 2,589 | 0.0% | $ 83 |
| Prairie | -1.0% | $ (10,470) | -1.0% | $ (3,708) | -1.0% | $ (184) | -1.0% | $ (1,489) | -1.0% | $ (3,668) | -1.0% | $ (1,420) |
| Ravalli | -2.2% | $ (511,573) | -2.2% | $ (38,383) | -2.0% | $ (49,962) | -2.3% | $ (384,808) | -2.3% | $ (8,597) | -2.0% | $ (29,823) |
| Richland | 44.5% | $ 2,506,887 | 49.1% | $ 878,547 | 28.0% | $ 118,650 | 30.6% | $ 329,024 | 50.1% | $291,759 | 50.6% | $ 888,907 |
| Roosevelt | -3.8% | $ (296,200) | -3.7% | $ (156,113) | -6.6% | $ (17,596) | -5.6% | $ (40,388) | -3.5% | $ (52,596) | -2.9% | $ (29,506) |
| Rosebud | 43.9% | $ 6,700,826 | 48.7% | $5,522,971 | 33.4% | $ 99,486 | 19.3% | $ 138,213 | 10.5% | $107,364 | 44.3% | $ 832,793 |
| Sanders | 6.9% | $ 626,076 | 9.4% | $ 401,990 | 3.6% | $ 20,578 | 5.0% | $ 167,458 | 2.8% | $ 12,946 | 5.9% | $ 23,103 |
| Sheridan | 6.0% | $ 191,590 | 2.5% | $ 12,360 | 3.1% | $ 5,372 | 3.4% | $ 17,886 | 7.3% | $ 90,996 | 8.9% | $ 64,975 |
| Silver Bow | -1.4% | $ (301,080) | -1.6% | $ (73,987) | -1.4% | $ (52,670) | -1.6% | $ (109,881) | -0.6% | $ (940) | -1.0% | $ (63,603) |
| Stillwater | 0.4% | $ 35,042 | 0.1% | $ 1,943 | -0.4% | $ (1,849) | -0.6% | $ (18,501) | 0.4% | $ 2,355 | 3.4% | $ 51,093 |
| Sweet Grass | 7.3% | $ 221,752 | 6.0% | $ 29,353 | 0.1% | $ 188 | 4.0% | $ 45,168 | 8.9% | $ 38,354 | 14.0% | $ 108,690 |
| Teton | -3.8% | $ (248,611) | -3.8% | $ (59,170) | -3.8% | $ (14,896) | -4.0% | $ (70,678) | -3.6% | $ (75,518) | -3.7% | $ (28,348) |
| Toole | 10.1% | $ 495,424 | 18.0% | $ 145,482 | 4.6% | $ 24,432 | 8.9% | $ 63,227 | 17.0% | $176,137 | 4.7% | $ 86,147 |
| Treasure | 0.6% | $ 7,097 | 0.6% | $ 3,907 | 0.6% | $ 88 | 0.6% | $ 640 | 0.6% | $ 1,841 | 0.6% | $ 621 |
| Valley | -3.7% | $ (295,959) | -3.8% | $ (140,698) | -5.5% | $ (23,538) | -5.1% | $ (63,493) | -2.5% | $ (46,864) | -3.2% | $ (21,366) |
| Wheatland | 11.9% | $ 419,674 | 13.6% | $ 250,530 | 7.2% | $ 2,846 | 8.5% | $ 29,452 | 10.0% | $ 48,581 | 11.0% | $ 88,264 |
| Wibaux | 34.6% | $ 286,345 | 34.6% | $ 106,870 | 34.6% | $ 5,164 | 34.6% | $ 34,309 | 34.6% | $ 85,020 | 34.6% | $ 54,984 |
| Yellowstone | -4.6% | $ (4,647,940) | -4.5% | $ (861,877) | -3.5% | $ (666,249) | -5.2% | $(2,319,829) | -4.4% | $ (58,171) | -4.5% | $ (741,814) |
| Grand Total | -0.1% | $ (591,092) | 4.7% | $6,706,361 | -2.7% | $(2,820,023) | -2.0% | $(6,934,639) | 2.1% | $995,752 | 2.0% | $1,461,456 |

## SB 428 - Calculation m of New State Mills

| | | | |
|---|---|---|---|
| ELementary Base Taxes | 76,163,133 | FY2011 | 33.36 |
| High Sschool Base Taxes | 47,880,719 | FY2011 | 20.97 |
| County Transportation | 9,955,739 | FY2011 | 4.36 |
| Retirement Taxes | 85,150,484 | FY2011 | 37.30 |
| Total Taxes replaced | 219,150,076 | | |
| | | | |
| Mill Value | 2,283,076 | FY2011 | **95.99** |
| Statewide in crease in Mill Levy to Fund | | | |

| | | Current 55 Mills | lew SB428 Mills |
|---|---|---|---|
| 33/55 of increased mill levy | 57.59 | 33 | **90.6** |
| 22/55 of increased mill levy | 38.40 | 22 | **60.4** |
| | 95.99 | 55.00 | 150.99 |