**Impact of Reducing the Tax Rate to 2% on the first $2 Million in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With 90% Reimbursement - FY 2011**

3/3/2011 7:03

| County | Centrally Assessed | | Commercial | | Residential | | Ag and Timber Land | | Business Equipment | | All Other | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Percent | Dollar Change | Percent | Dollar Change | Percent | Dollar Change | Percent | Dollar Change | Percent | Dollar Change | Percent | Dollar Change | Percent | Dollar Change |
| Statewide | 0.1% | 209,879 | 0.1% | 215,333 | 0.1% | 447,806 | 0.2% | 166,766 | -15.7% | (14,225,633) | 0.1% | 29,151 | -1.1% | (13,156,698) |
| Beaverhead | 0.1% | 1,716 | 0.1% | 1,392 | 0.1% | 5,519 | 0.1% | 1,933 | -18.2% | (148,823) | 0.1% | 389 | -1.4% | (137,874) |
| Big Horn | 0.2% | 4,752 | 0.1% | 1,370 | 0.2% | 2,342 | 0.2% | 2,544 | -8.8% | (183,868) | 0.2% | 559 | -1.8% | (172,299) |
| Blaine | 0.2% | 3,281 | 0.1% | 431 | 0.2% | 2,364 | 0.3% | 6,255 | -27.2% | (180,090) | 0.2% | 410 | -2.6% | (167,349) |
| Broadwater | 0.1% | 2,069 | 0.1% | 325 | 0.1% | 2,600 | 0.2% | 1,042 | -21.3% | (83,584) | 0.1% | 168 | -1.3% | (77,379) |
| Carbon | 0.1% | 4,019 | 0.0% | 586 | 0.1% | 5,109 | 0.1% | 964 | -22.8% | (144,778) | 0.1% | 223 | -0.8% | (133,878) |
| Carter | 0.1% | 2,112 | 0.1% | 45 | 0.2% | 497 | 0.2% | 2,185 | -32.9% | (73,963) | 0.2% | 157 | -2.3% | (68,967) |
| Cascade | 0.1% | 15,304 | 0.1% | 14,184 | 0.1% | 34,934 | 0.1% | 2,313 | -19.2% | (883,121) | 0.1% | 563 | -1.1% | (815,823) |
| Chouteau | 0.2% | 6,575 | 0.2% | 618 | 0.2% | 3,480 | 0.3% | 12,149 | -31.8% | (312,111) | 0.3% | 817 | -2.6% | (288,472) |
| Custer | 0.1% | 2,529 | 0.1% | 1,952 | 0.1% | 5,480 | 0.2% | 3,573 | -26.1% | (172,017) | 0.1% | 339 | -1.4% | (158,143) |
| Daniels | 0.2% | 943 | 0.2% | 297 | 0.3% | 1,676 | 0.5% | 7,396 | -32.9% | (144,420) | 0.3% | 479 | -3.9% | (133,629) |
| Dawson | 0.1% | 6,162 | 0.1% | 736 | 0.1% | 3,413 | 0.3% | 5,530 | -26.7% | (208,819) | 0.2% | 426 | -1.7% | (192,553) |
| Deer Lodge | 0.0% | 1,600 | 0.1% | 412 | 0.1% | 2,371 | 0.1% | 291 | -23.6% | (61,934) | 0.0% | 49 | -0.7% | (57,211) |
| Fallon | 0.1% | 3,826 | 0.1% | 149 | 0.1% | 412 | 0.1% | 413 | -9.2% | (90,742) | 0.1% | 99 | -1.2% | (85,843) |
| Fergus | 0.1% | 4,895 | 0.1% | 2,140 | 0.2% | 10,308 | 0.3% | 8,337 | -30.0% | (351,712) | 0.3% | 907 | -2.2% | (325,125) |
| Flathead | 0.1% | 6,182 | 0.1% | 19,220 | 0.1% | 51,102 | 0.1% | 619 | -20.0% | (993,346) | 0.1% | 1,644 | -0.7% | (914,580) |
| Gallatin | 0.1% | 5,913 | 0.1% | 24,599 | 0.1% | 55,032 | 0.1% | 1,980 | -24.6% | (1,151,275) | 0.1% | 259 | -0.9% | (1,063,492) |
| Garfield | 0.3% | 76 | 0.2% | 98 | 0.3% | 1,150 | 0.3% | 5,534 | -32.5% | (100,093) | 0.3% | 337 | -3.3% | (92,898) |
| Glacier | 0.1% | 6,479 | 0.1% | 1,091 | 0.1% | 2,360 | 0.1% | 2,201 | -29.9% | (168,316) | 0.1% | 1,582 | -1.1% | (154,602) |
| Golden Valley | 0.1% | 1,185 | 0.1% | 19 | 0.1% | 195 | 0.1% | 477 | -32.4% | (25,084) | 0.1% | 34 | -1.0% | (23,174) |
| Granite | 0.1% | 1,995 | 0.1% | 221 | 0.1% | 2,615 | 0.1% | 557 | -32.9% | (70,646) | 0.1% | 109 | -1.2% | (65,149) |
| Hill | 0.1% | 5,174 | 0.1% | 1,954 | 0.1% | 5,963 | 0.3% | 9,149 | -27.7% | (315,777) | 0.1% | 646 | -1.9% | (292,891) |
| Jefferson | 0.1% | 1,258 | 0.1% | 590 | 0.1% | 5,282 | 0.1% | 779 | -10.9% | (114,774) | 0.0% | 330 | -0.9% | (106,535) |
| Judith Basin | 0.1% | 3,489 | 0.1% | 156 | 0.1% | 1,057 | 0.2% | 2,031 | -32.6% | (93,136) | 0.1% | 65 | -1.8% | (86,339) |
| Lake | 0.0% | 1,017 | 0.1% | 2,120 | 0.0% | 10,002 | 0.1% | 892 | -23.4% | (183,495) | 0.1% | 126 | -0.5% | (169,338) |
| Lewis & Clark | 0.1% | 10,403 | 0.1% | 13,561 | 0.1% | 25,044 | 0.1% | 810 | -20.6% | (619,332) | 0.1% | 153 | -0.7% | (569,361) |
| Liberty | 0.3% | 1,628 | 0.1% | 142 | 0.3% | 1,914 | 0.4% | 6,184 | -31.8% | (140,121) | 0.3% | 260 | -3.7% | (129,994) |
| Lincoln | 0.1% | 832 | 0.1% | 1,536 | 0.1% | 7,727 | 0.1% | 418 | -22.9% | (148,165) | 0.1% | 747 | -0.9% | (136,905) |
| Madison | 0.1% | 2,358 | 0.0% | 739 | 0.0% | 6,271 | 0.1% | 1,595 | -16.0% | (157,780) | 0.1% | 649 | -0.6% | (146,168) |
| McCone | 0.2% | 705 | 0.1% | 110 | 0.3% | 1,377 | 0.3% | 7,707 | -31.5% | (141,212) | 0.2% | 529 | -3.4% | (130,784) |
| Meagher | 0.1% | 1,695 | 0.1% | 144 | 0.1% | 1,315 | 0.1% | 1,239 | -32.4% | (56,048) | 0.1% | 14 | -1.3% | (51,641) |
| Mineral | 0.1% | 1,126 | 0.1% | 426 | 0.1% | 2,729 | 0.1% | 102 | -23.1% | (56,326) | 0.1% | 95 | -0.9% | (51,848) |
| Missoula | 0.1% | 8,738 | 0.1% | 47,775 | 0.1% | 50,896 | 0.1% | 486 | -22.2% | (1,357,755) | 0.1% | 502 | -0.9% | (1,249,359) |
| Musselshell | 0.1% | 1,142 | 0.1% | 251 | 0.1% | 1,472 | 0.1% | 1,375 | -5.0% | (67,691) | 0.1% | 223 | -1.1% | (63,227) |
| Park | 0.1% | 1,649 | 0.1% | 2,670 | 0.1% | 6,604 | 0.1% | 1,012 | -29.2% | (158,532) | 0.1% | 171 | -0.7% | (146,426) |
| Petroleum | 0.4% | 3 | 0.1% | 13 | 0.3% | 629 | 0.4% | 2,673 | -29.3% | (45,988) | 0.3% | 286 | -3.5% | (42,384) |
| Phillips | 0.1% | 3,211 | 0.1% | 451 | 0.2% | 1,716 | 0.2% | 4,510 | -28.3% | (142,533) | 0.2% | 287 | -2.0% | (132,358) |
| Pondera | 0.3% | 4,847 | 0.2% | 1,065 | 0.2% | 4,568 | 0.3% | 7,510 | -31.5% | (240,471) | 0.3% | 560 | -2.7% | (221,921) |
| Powder River | 0.5% | 1,737 | 0.2% | 161 | 0.3% | 1,769 | 0.4% | 5,626 | -30.6% | (133,859) | 0.4% | 571 | -4.3% | (123,995) |
| Powell | 0.1% | 2,486 | 0.1% | 440 | 0.1% | 2,483 | 0.2% | 1,058 | -29.3% | (88,213) | 0.2% | 246 | -1.2% | (81,499) |
| Prairie | 0.3% | 1,970 | 0.1% | 33 | 0.2% | 573 | 0.3% | 2,117 | -30.8% | (63,833) | 0.3% | 163 | -2.9% | (58,978) |
| Ravalli | 0.1% | 1,743 | 0.1% | 3,125 | 0.1% | 14,511 | 0.1% | 330 | -11.3% | (270,449) | 0.1% | 184 | -0.7% | (250,556) |
| Richland | 0.2% | 6,349 | 0.1% | 1,109 | 0.1% | 2,926 | 0.2% | 2,888 | -9.8% | (274,665) | 0.2% | 1,240 | -2.4% | (260,152) |
| Roosevelt | 0.2% | 12,297 | 0.1% | 641 | 0.1% | 1,836 | 0.2% | 4,486 | -25.8% | (271,946) | 0.2% | 755 | -2.1% | (251,931) |
| Rosebud | 0.0% | 1,860 | 0.1% | 331 | 0.1% | 1,153 | 0.1% | 1,897 | -8.8% | (86,987) | 0.0% | 321 | -0.3% | (81,425) |
| Sanders | 0.0% | 1,124 | 0.1% | 876 | 0.1% | 5,088 | 0.1% | 593 | -28.9% | (105,399) | 0.0% | 70 | -0.7% | (97,648) |
| Sheridan | 0.4% | 3,075 | 0.1% | 531 | 0.3% | 2,668 | 0.6% | 12,024 | -29.7% | (293,993) | 0.5% | 973 | -5.2% | (274,721) |
| Silver Bow | 0.1% | 5,138 | 0.1% | 4,532 | 0.1% | 8,015 | 0.0% | 136 | -3.4% | (287,542) | 0.1% | 2,914 | -0.6% | (266,808) |
| Stillwater | 0.1% | 2,233 | 0.1% | 671 | 0.1% | 4,238 | 0.1% | 1,044 | -5.4% | (128,916) | 0.1% | 187 | -1.0% | (120,542) |
| Sweet Grass | 0.1% | 992 | 0.1% | 379 | 0.1% | 2,201 | 0.1% | 1,077 | -29.0% | (72,081) | 0.1% | 775 | -1.1% | (66,657) |
| Teton | 0.2% | 3,475 | 0.1% | 662 | 0.2% | 4,228 | 0.2% | 6,032 | -31.3% | (196,354) | 0.2% | 603 | -2.1% | (181,355) |
| Toole | 0.2% | 2,834 | 0.1% | 1,052 | 0.1% | 1,749 | 0.2% | 3,620 | -29.0% | (165,125) | 0.1% | 2,358 | -1.8% | (153,512) |
| Treasure | 0.1% | 1,181 | 0.1% | 36 | 0.1% | 282 | 0.2% | 877 | -32.1% | (33,442) | 0.1% | 77 | -1.8% | (30,990) |
| Valley | 0.1% | 7,800 | 0.1% | 908 | 0.1% | 2,566 | 0.2% | 5,026 | -31.7% | (218,952) | 0.2% | 503 | -1.6% | (202,149) |
| Wheatland | 0.1% | 1,983 | 0.1% | 56 | 0.1% | 463 | 0.1% | 621 | -31.7% | (52,778) | 0.1% | 912 | -0.8% | (48,743) |
| Wibaux | 0.2% | 1,040 | 0.1% | 37 | 0.2% | 297 | 0.2% | 844 | -16.0% | (36,237) | 0.2% | 69 | -2.4% | (33,950) |
| Yellowstone | 0.1% | 19,674 | 0.2% | 56,169 | 0.1% | 63,231 | 0.1% | 1,703 | -8.0% | (1,856,983) | 0.1% | 1,039 | -1.0% | (1,715,167) |

SENATE TAXATION
EXHIBIT NO. 5
DATE 3.3.11
BILL NO. SB372

Legislative Fiscal Division

# Impact of Reducing the Tax Rate to 2% on the first $2 Million in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With 90% Reimbursement - FY 2011

| Class Type | Change in Tax Liability | |
|---|---|---|
| | Percent | Dollars |
| Class 8 - Business Equipment | -15.7% | $ (14,225,633) |
| Centrally Assessed - Classes 9,12,13 | 0.1% | $ 209,879 |
| Residential - Subclasses 4.1 & 4.2 | 0.1% | $ 447,806 |
| Commercial - Subclasses 4.8 & 4.9 | 0.1% | $ 215,333 |
| Agricultural and Timber Land - Classes 3 & 10 | 0.2% | $ 166,766 |
| All Other Classes | 0.1% | $ 29,151 |
| Net Cost to State | -1.1% | $ (13,156,698) |

**Taxable Value Reduction - TY 2010**

| | |
|---|---|
| $2 million @ 2% | (26,531,058) |
| $2 million @ 1.5% | (39,815,411) |
| $3 million at 1% | (56,861,544) |
| $3 million @ 0.5% | (71,198,807) |
| $4 million @ 0% | (89,613,072) |

Not adjusted for Growth in future years
Not adjusted for not-liened-to-real business equipment