Impact of Reducing the Tax Rate to 0% on the first $4 Million in Market Value of Business Equipment on Tax Liability for Various Classes of Property, With 90% Reimbursement - FY 2011

3/3/2011 7:05

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	0.3%	737,416	0.4%	793,522	0.3%	1,578,530	0.7%	568,866	-53.2%	(48,142,119)	0.3%	103,931	-3.6%	(44,359,854)
Beaverhead	0.5%	6,036	0.4%	4,843	0.4%	20,420	0.5%	6,931	-63.0%	(515,615)	0.4%	1,310	-4.9%	(476,074)
Big Horn	0.6%	17,456	0.4%	5,296	0.5%	7,830	0.6%	9,045	-30.8%	(646,164)	0.6%	1,892	-6.4%	(604,646)
Blaine	0.8%	12,102	0.5%	1,528	0.7%	8,705	0.9%	22,299	-90.4%	(597,983)	0.8%	1,455	-8.6%	(551,894)
Broadwater	0.4%	7,517	0.3%	1,078	0.4%	9,012	0.6%	3,785	-72.6%	(285,558)	0.4%	633	-4.5%	(263,534)
Carbon	0.3%	15,448	0.2%	1,955	0.2%	16,728	0.3%	3,301	-78.4%	(497,668)	0.3%	956	-2.8%	(459,281)
Carter	0.4%	6,771	0.4%	151	0.6%	1,623	0.8%	7,087	-99.7%	(224,142)	0.6%	513	-6.9%	(207,996)
Cascade	0.4%	57,426	0.4%	54,441	0.4%	130,425	0.3%	7,249	-67.4%	(3,108,332)	0.2%	1,857	-3.8%	(2,856,934)
Chouteau	0.7%	21,462	0.5%	2,103	0.6%	11,743	0.9%	39,810	-97.8%	(960,733)	0.9%	2,686	-7.8%	(882,929)
Custer	0.4%	8,397	0.4%	6,933	0.4%	19,497	0.6%	11,360	-85.0%	(559,535)	0.5%	1,136	-4.6%	(512,212)
Daniels	0.8%	3,083	0.6%	969	0.8%	5,565	1.6%	25,082	-99.8%	(438,239)	1.1%	1,612	-11.7%	(401,928)
Dawson	0.5%	22,710	0.3%	2,585	0.4%	11,945	0.9%	18,902	-89.2%	(698,386)	0.5%	1,486	-5.6%	(640,757)
Deer Lodge	0.2%	5,944	0.2%	1,462	0.3%	10,177	0.4%	1,187	-87.7%	(230,040)	0.1%	148	-2.5%	(211,122)
Fallon	0.3%	13,676	0.3%	551	0.3%	1,520	0.3%	1,455	-32.1%	(314,905)	0.3%	361	-4.3%	(297,341)
Fergus	0.5%	15,932	0.5%	7,168	0.6%	35,245	1.0%	28,449	-94.4%	(1,107,008)	0.9%	3,158	-6.7%	(1,017,057)
Flathead	0.3%	22,415	0.3%	69,925	0.2%	184,582	0.2%	2,181	-71.0%	(3,518,511)	0.3%	6,294	-2.6%	(3,233,115)
Gallatin	0.2%	21,706	0.3%	87,123	0.2%	187,687	0.4%	6,920	-81.5%	(3,818,638)	0.4%	1,128	-2.9%	(3,514,074)
Garfield	1.1%	247	0.8%	352	1.3%	4,891	1.0%	17,990	-99.2%	(305,385)	0.9%	1,119	-10.1%	(280,785)
Glacier	0.3%	20,260	0.3%	3,543	0.3%	7,643	0.4%	6,904	-92.0%	(517,525)	0.3%	4,961	-3.4%	(474,215)
Golden Valley	0.3%	3,704	0.2%	61	0.2%	622	0.2%	1,484	-99.4%	(76,851)	0.3%	108	-2.9%	(70,871)
Granite	0.3%	6,207	0.2%	689	0.3%	8,136	0.4%	1,739	-99.5%	(213,647)	0.3%	338	-3.7%	(196,538)
Hill	0.4%	16,970	0.4%	6,406	0.4%	20,284	1.0%	32,658	-88.7%	(1,011,403)	0.4%	2,149	-6.0%	(932,937)
Jefferson	0.2%	4,231	0.4%	2,980	0.3%	21,040	0.5%	2,782	-42.7%	(449,444)	0.2%	1,479	-3.3%	(416,932)
Judith Basin	0.5%	11,033	0.4%	492	0.5%	3,360	0.5%	6,433	-98.8%	(282,378)	0.5%	203	-5.4%	(260,858)
Lake	0.1%	3,354	0.3%	7,199	0.1%	33,882	0.4%	3,141	-76.9%	(604,389)	0.2%	406	-1.7%	(556,405)
Lewis & Clark	0.2%	38,159	0.4%	52,190	0.2%	92,909	0.2%	2,670	-74.7%	(2,240,636)	0.5%	694	-2.7%	(2,054,014)
Liberty	1.1%	5,409	0.4%	520	0.9%	6,523	1.3%	21,203	-98.8%	(435,513)	1.0%	933	-11.3%	(400,925)
Lincoln	0.3%	3,189	0.3%	5,493	0.3%	27,042	0.2%	1,482	-80.5%	(520,967)	0.3%	3,582	-3.1%	(480,179)
Madison	0.4%	7,770	0.1%	2,866	0.1%	24,298	0.4%	5,212	-57.3%	(565,852)	0.2%	2,252	-2.0%	(523,454)
McCone	0.8%	2,437	0.4%	461	0.9%	4,704	1.1%	25,327	-96.7%	(433,457)	0.8%	1,848	-10.4%	(398,681)
Meagher	0.3%	5,304	0.3%	468	0.3%	4,176	0.4%	3,879	-98.8%	(170,914)	0.4%	45	-3.8%	(157,042)
Mineral	0.3%	4,756	0.3%	1,556	0.4%	9,945	0.2%	369	-84.9%	(206,691)	0.3%	342	-3.4%	(189,721)
Missoula	0.2%	30,387	0.6%	178,702	0.2%	181,000	0.4%	2,794	-77.6%	(4,745,079)	0.2%	1,973	-3.2%	(4,350,223)
Musselshell	0.3%	4,212	0.3%	940	0.3%	5,413	0.5%	4,869	-17.9%	(240,268)	0.4%	808	-3.9%	(224,026)
Park	0.2%	5,214	0.4%	12,254	0.2%	20,871	0.3%	3,180	-95.6%	(518,739)	0.3%	537	-2.4%	(476,683)
Petroleum	1.2%	10	0.4%	42	1.0%	2,101	1.2%	8,966	-90.4%	(141,963)	1.1%	956	-10.8%	(129,887)
Phillips	0.4%	11,158	0.4%	1,457	0.5%	5,580	0.7%	14,783	-89.6%	(451,474)	0.7%	940	-6.3%	(417,557)
Pondera	0.8%	16,010	0.6%	3,585	0.7%	15,269	1.0%	24,903	-97.1%	(742,307)	0.9%	1,851	-8.3%	(680,690)
Powder River	2.5%	8,151	0.6%	560	1.1%	6,069	1.5%	19,428	-99.2%	(434,642)	1.3%	1,966	-14.0%	(398,468)
Powell	0.4%	8,740	0.3%	1,573	0.3%	8,542	0.5%	3,540	-97.0%	(291,914)	0.6%	788	-4.1%	(268,732)
Prairie	0.9%	6,422	0.3%	117	0.6%	1,899	1.0%	6,902	-94.0%	(194,437)	0.8%	532	-8.7%	(178,564)
Ravalli	0.2%	5,779	0.2%	11,154	0.2%	46,809	0.2%	1,042	-36.5%	(878,165)	0.2%	576	-2.2%	(812,803)
Richland	0.8%	27,197	0.6%	4,492	0.6%	11,468	0.9%	12,310	-38.8%	(1,086,716)	0.8%	5,484	-9.3%	(1,025,765)
Roosevelt	0.7%	43,438	0.4%	2,183	0.5%	6,112	0.7%	15,060	-84.8%	(895,521)	0.7%	2,836	-6.9%	(825,893)
Rosebud	0.0%	7,390	0.2%	1,185	0.4%	4,177	0.5%	6,675	-31.7%	(312,465)	0.1%	1,219	-1.2%	(291,820)
Sanders	0.1%	4,094	0.3%	3,138	0.3%	18,080	0.3%	1,996	-99.2%	(361,620)	0.1%	291	-2.5%	(334,022)
Sheridan	1.4%	10,868	0.5%	1,757	1.0%	9,687	2.3%	45,283	-93.5%	(925,204)	1.8%	3,708	-16.1%	(853,901)
Silver Bow	0.2%	18,214	0.2%	16,855	0.2%	27,725	0.1%	442	-12.6%	(1,066,208)	0.2%	10,416	-2.2%	(992,557)
Stillwater	0.2%	7,899	0.4%	2,984	0.4%	16,715	0.4%	3,642	-20.1%	(483,264)	0.4%	687	-3.7%	(451,337)
Sweet Grass	0.3%	3,196	0.3%	1,203	0.3%	7,098	0.4%	3,486	-92.3%	(229,685)	0.2%	2,814	-3.5%	(211,888)
Teton	0.5%	11,313	0.4%	2,282	0.6%	14,065	0.8%	19,776	-97.2%	(610,591)	0.5%	2,041	-6.4%	(561,114)
Toole	0.7%	9,537	0.3%	3,406	0.4%	5,741	0.7%	12,121	-91.1%	(518,046)	0.3%	7,594	-5.6%	(479,648)
Treasure	0.4%	3,691	0.4%	116	0.5%	913	0.6%	2,833	-97.4%	(101,532)	0.5%	247	-5.4%	(93,731)
Valley	0.4%	24,625	0.4%	2,894	0.4%	8,189	0.6%	16,051	-96.5%	(666,003)	0.5%	1,600	-4.9%	(612,644)
Wheatland	0.2%	6,245	0.3%	179	0.2%	1,467	0.2%	1,930	-98.0%	(162,862)	0.2%	2,860	-2.5%	(150,182)
Wibaux	0.7%	3,511	0.4%	121	0.5%	992	0.7%	2,854	-50.8%	(115,317)	0.6%	230	-7.6%	(107,609)
Yellowstone	0.2%	69,005	0.6%	206,960	0.3%	220,385	0.3%	5,683	-27.5%	(6,411,588)	0.2%	3,893	-3.5%	(5,905,663)

SENATE TAXATION
EXHIBIT NO. 6
DATE 3.3.11
BILL NO. SB 372

Legislative Fiscal Division

Impact of Reducing the Tax Rate to 0% on the first $4 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	-53.2%	$ (48,142,119)
Centrally Assessed - Classes 9,12,13	0.3%	$ 737,416
Residential - Subclasses 4.1 & 4.2	0.3%	$ 1,578,530
Commercial - Subclasses 4.8 & 4.9	0.4%	$ 793,522
Agricultural and Timber Land - Classes 3 & 10	0.7%	$ 568,866
All Other Classes	0.3%	$ 103,931
Net Cost to State	-3.6%	$ (44,359,854)

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