LFD Montana Legislative Fiscal Division

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Net Impact on State Cost of the Following Provisions - SB 382

	State General Fund Revenue and Cost	
	FY 2014	FY 2015
Raise Statewide Equalization levy from 40 Mills to 60 Mills	50,255,740	51,792,200
Raise DSA Percentage to 50% - Cost	(23,248,283)	(23,112,651)
Raise State Guarantee Ratio to 275% - Cost	(27,927,411)	(27,979,431)
Net Cost to State	(919,953)	700,118

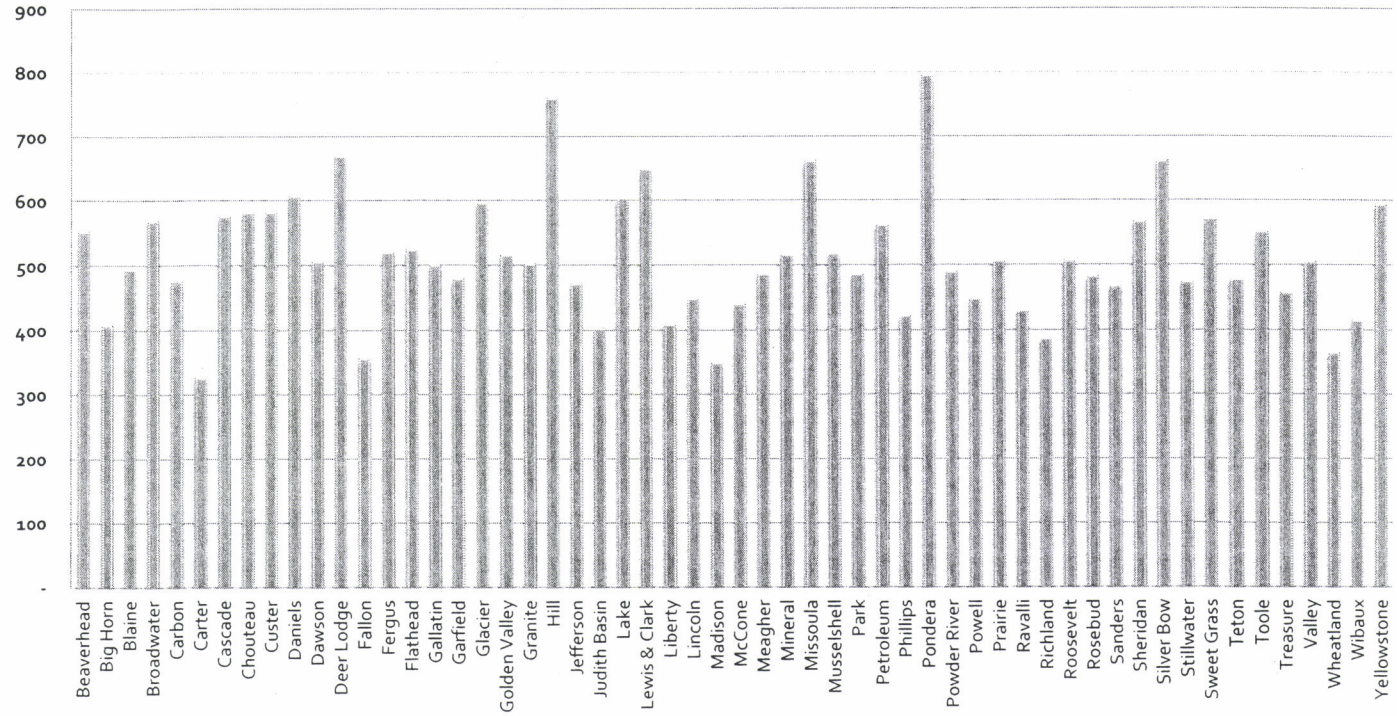
Impact on Mills, By Type of Property, FY 2014

	Net Mill Change	Net Property Tax Change	Percent Change In Property Taxes	Share of Taxable Value with a Tax Increase
Centrally Assessed	3.23	1,906,546	0.6%	44.8%
Commercial	(2.96)	(976,490)	-0.5%	13.6%
Residential	(2.15)	(2,394,823)	-0.4%	16.2%
Ag and Timber Land	1.84	282,946	0.4%	47.8%
All Other	0.31	79,207	0.1%	29.8%
Total	(0.45)	(1,102,614)	-0.1%	26.2%

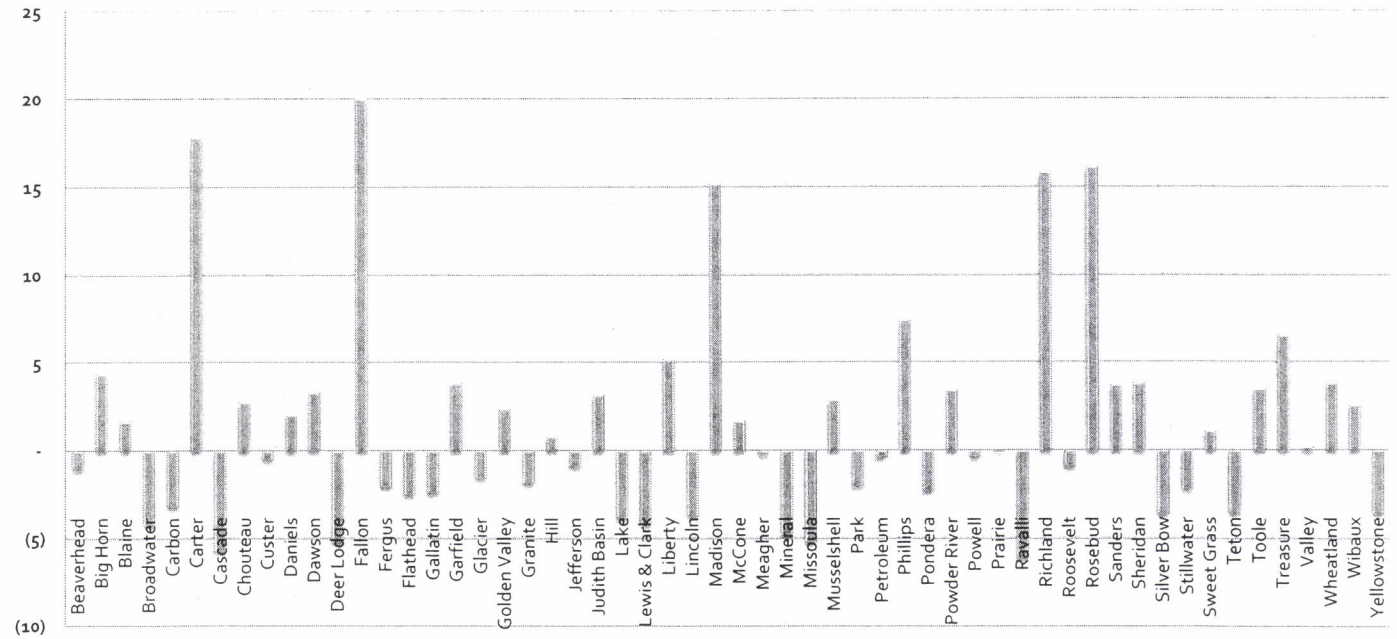
SENATE TAXATION
EXHIBIT NO. 2
DATE 3-22-2013
BILL NO. SB382

1

Average Mills - All Governments - FY 2013



Impact of Senator Kaufmann's Bill on School Mills - FY 2014



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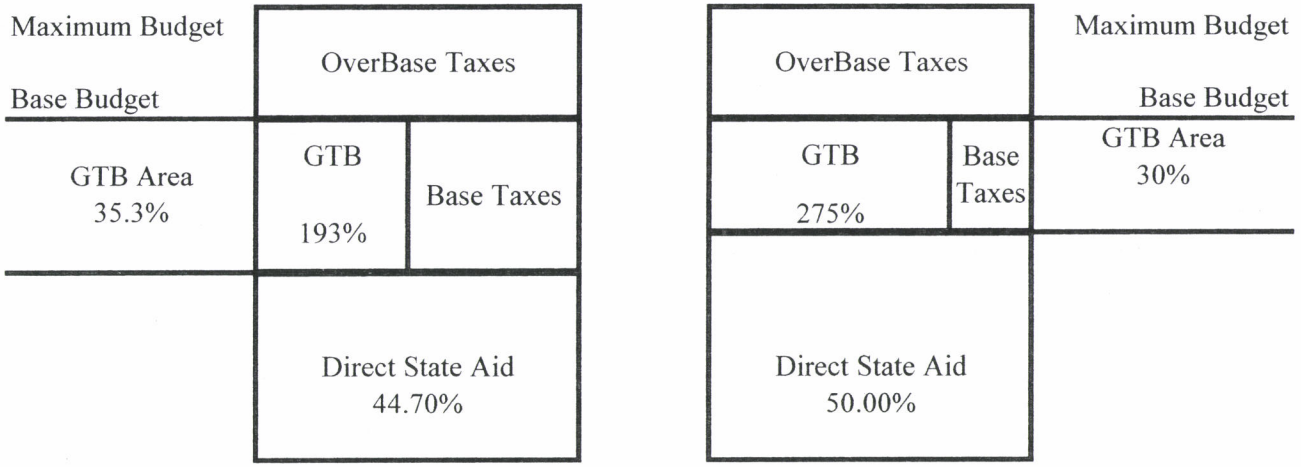
Impact of SB 382 on School District General Fund Taxes



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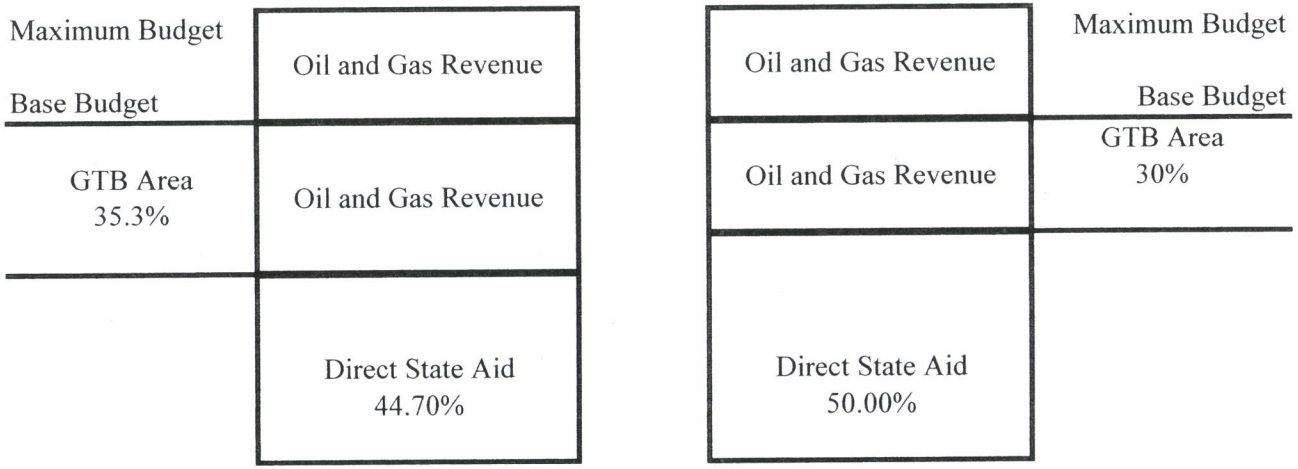
Impact of SB 382 on School District General Fund Taxes



Net Impact on School Mills of 1) Raising the Statewide Mills by 20, 2) Raising the DSA Percentage to 50%, and 3) Raising the GTB Ratio to 275%

	Average Mills - All Governments - FY 2013	Average School Mills Including State 95 mills- FY 2013	Base Mills in the District General Fund - FY 2013	Centrally Assessed	Commercial	Residential	Ag and Timber Land	All Other	Total
Statewide	537.4	305.4	50.1	3.23	(2.96)	(2.15)	1.84	0.31	(0.45)
Beaverhead	553.1	373.6	49.6	(1.68)	(2.37)	(0.98)	0.54	(1.02)	(1.01)
Big Horn	408.4	288.0	33.8	2.38	8.22	(1.09)	(0.64)	9.99	4.33
Blaine	494.7	282.4	39.6	2.09	(1.94)	0.45	1.53	3.17	1.64
Broadwater	569.9	315.5	57.4	(4.22)	(4.22)	(4.22)	(4.22)	(4.22)	(4.22)
Carbon	477.6	305.4	56.1	(1.91)	(4.28)	(4.07)	(2.18)	(2.67)	(3.14)
Carter	326.9	132.4	7.9	17.85	17.34	17.43	17.60	17.63	17.81
Cascade	576.3	335.4	62.1	(5.63)	(5.89)	(5.75)	(4.32)	(5.56)	(5.68)
Chouteau	582.5	317.8	42.3	4.13	0.81	1.08	2.46	2.24	2.72
Custer	582.5	334.4	52.4	1.67	(4.44)	(2.92)	3.72	0.34	(0.50)
Daniels	607.4	340.0	35.6	1.99	1.99	1.99	1.99	1.99	1.99
Dawson	506.8	297.6	38.6	2.18	0.55	0.71	8.15	5.30	3.29
Deer Lodge	670.8	331.9	59.9	(5.20)	(5.20)	(5.20)	(5.20)	(5.20)	(5.20)
Fallon	356.3	99.0	-	20.00	20.00	20.00	20.00	20.00	20.00
Fergus	521.2	371.5	54.7	(0.42)	(3.43)	(3.06)	(1.61)	(2.42)	(2.03)
Flathead	525.1	303.9	59.3	(2.31)	(3.79)	(2.06)	(3.91)	(4.09)	(2.47)
Gallatin	500.9	328.3	57.5	(2.86)	(3.57)	(1.81)	(3.53)	(3.45)	(2.37)
Garfield	480.6	271.1	39.8	1.81	(4.36)	1.01	4.61	3.19	3.80
Glacier	597.2	382.8	49.5	(1.10)	(1.68)	(1.58)	(3.17)	(1.42)	(1.53)
Golden Valley	516.5	296.0	46.1	2.93	2.73	1.74	1.18	1.97	2.33
Granite	502.8	282.1	55.4	(1.25)	(2.19)	(2.20)	(1.78)	(1.79)	(1.81)
Hill	760.2	366.1	47.5	2.01	(2.65)	(2.21)	4.67	0.03	0.75
Jefferson	472.4	293.4	51.1	(1.67)	(1.84)	(2.91)	(0.61)	5.02	(0.86)
Judith Basin	403.1	278.9	47.2	3.53	1.54	2.49	2.70	2.65	3.12
Lake	604.1	288.9	60.6	(6.19)	(5.97)	(3.30)	(4.60)	(5.08)	(3.82)
Lewis & Clark	649.2	366.7	58.9	(2.97)	(5.17)	(4.51)	(0.09)	(3.97)	(4.18)
Liberty	409.4	211.2	17.9	4.90	5.35	4.95	5.23	5.50	5.17
Lincoln	449.1	285.1	56.1	(3.04)	(4.24)	(3.64)	(3.60)	(3.88)	(3.66)
Madison	349.7	166.3	16.3	6.77	16.13	16.47	4.39	11.40	15.16
McCone	440.5	295.4	42.1	1.38	(2.12)	1.52	1.99	1.05	1.63
Meagher	487.6	258.8	47.0	2.49	(3.52)	(2.09)	(1.35)	(2.72)	(0.16)
Mineral	517.2	377.4	56.2	(4.58)	(4.86)	(4.90)	(4.86)	(4.42)	(4.75)
Missoula	662.0	355.4	62.4	(5.26)	(5.24)	(5.09)	(2.07)	(5.01)	(5.13)
Musselshell	518.3	262.2	30.6	2.65	2.25	2.64	4.15	2.40	2.84
Park	487.0	315.8	55.7	(2.72)	(2.53)	(1.77)	(1.46)	(1.60)	(1.99)
Petroleum	562.6	336.9	43.6	(0.34)	(0.34)	(0.34)	(0.34)	(0.34)	(0.34)
Phillips	422.1	305.2	29.1	11.45	(0.52)	0.87	3.29	6.04	7.40
Pondera	794.3	401.7	50.6	(2.76)	(2.64)	(1.91)	(1.92)	(2.37)	(2.25)
Powder River	491.0	263.1	32.8	3.96	2.33	2.86	3.03	2.69	3.38
Powell	448.8	321.1	47.2	0.28	(2.60)	(0.88)	0.27	0.34	(0.31)
Prairie	507.7	259.5	44.0	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Ravalli	430.7	287.2	64.1	(6.14)	(6.24)	(6.06)	(5.94)	(6.39)	(6.11)
Richland	387.8	170.2	8.5	16.70	10.95	12.39	17.97	17.02	15.83
Roosevelt	507.7	291.4	42.8	(1.37)	(2.34)	(1.64)	(0.85)	1.50	(0.88)
Rosebud	483.6	156.1	3.8	16.95	13.44	7.92	1.90	16.47	16.12
Sanders	468.0	269.1	37.1	5.75	0.23	1.78	(0.74)	2.21	3.68
Sheridan	568.7	323.2	23.0	2.24	5.74	2.83	3.99	4.55	3.76
Silver Bow	662.0	340.8	55.0	(3.89)	(3.73)	(3.77)	(0.55)	(3.22)	(3.58)
Stillwater	474.5	280.2	50.8	0.85	(4.29)	(2.15)	(0.03)	(3.75)	(2.17)
Sweet Grass	572.2	239.6	44.5	1.91	(2.77)	0.95	5.04	0.49	1.05
Teton	478.1	360.6	55.8	(3.69)	(3.78)	(3.83)	(3.08)	(3.43)	(3.51)
Toole	551.9	287.9	24.5	4.65	0.70	2.42	5.82	1.47	3.46
Treasure	458.7	255.7	40.0	6.53	6.53	6.53	6.53	6.53	6.53
Valley	506.7	324.1	43.5	(0.12)	(3.34)	(2.15)	3.12	0.96	0.19
Wheatland	365.4	245.4	36.5	5.31	(1.37)	0.19	1.65	3.01	3.77
Wibaux	415.9	169.5	-	2.52	2.52	2.52	2.52	2.52	2.52
Yellowstone	594.4	348.5	59.8	(3.10)	(1.34)	(4.70)	(2.96)	(4.20)	(3.59)

Net Impact on School Mills of 1) Raising the Statewide Mills by 20, 2) Raising the DSA Percentage to 50%, and 3) Raising the GTB Ratio to 275% - FY 2014

	Centrally Assessed	Commercial	Residential	Ag and Timber Land	All Other	Total
Statewide	$ 1,906,546	$ (976,490)	$ (2,394,823)	$ 282,946	$ 79,207	$ (1,102,614)
Beaverhead	$ (4,342)	$ (5,431)	$ (8,641)	$ 1,606	$ (1,937)	$ (18,746)
Big Horn	$ 19,357	$ 25,049	$ (3,290)	$ (2,164)	$ 65,496	$ 104,448
Blaine	$ 8,985	$ (974)	$ 926	$ 7,908	$ 6,099	$ 22,944
Broadwater	$ (15,342)	$ (2,292)	$ (18,698)	$ (5,415)	$ (4,026)	$ (45,773)
Carbon	$ (23,103)	$ (10,115)	$ (66,026)	$ (4,299)	$ (4,310)	$ (107,853)
Carter	$ 440,421	$ 985	$ 9,386	$ 41,992	$ 12,091	$ 504,875
Cascade	$ (211,384)	$ (148,131)	$ (342,740)	$ (20,496)	$ (56,471)	$ (779,223)
Chouteau	$ 27,839	$ 490	$ 3,422	$ 19,379	$ 5,238	$ 56,367
Custer	$ 6,471	$ (10,503)	$ (16,856)	$ 12,230	$ 406	$ (8,252)
Daniels	$ 1,139	$ 474	$ 1,783	$ 5,239	$ 2,202	$ 10,837
Dawson	$ 19,930	$ 615	$ 2,853	$ 32,184	$ 11,050	$ 66,631
Deer Lodge	$ (47,516)	$ (5,903)	$ (30,134)	$ (1,814)	$ (4,064)	$ (89,431)
Fallon	$ 428,872	$ 10,228	$ 25,316	$ 39,826	$ 73,001	$ 577,241
Fergus	$ (2,688)	$ (7,600)	$ (26,329)	$ (9,073)	$ (5,434)	$ (51,124)
Flathead	$ (38,667)	$ (152,063)	$ (378,986)	$ (9,297)	$ (53,211)	$ (632,224)
Gallatin	$ (70,542)	$ (189,235)	$ (284,018)	$ (11,852)	$ (25,267)	$ (580,913)
Garfield	$ 90	$ (289)	$ 683	$ 17,058	$ 2,440	$ 19,981
Glacier	$ (12,560)	$ (2,622)	$ (4,991)	$ (9,299)	$ (5,008)	$ (34,480)
Golden Valley	$ 9,215	$ 157	$ 1,055	$ 1,488	$ 431	$ 12,347
Granite	$ (4,714)	$ (1,265)	$ (10,784)	$ (1,528)	$ (1,034)	$ (19,325)
Hill	$ 21,396	$ (8,467)	$ (17,375)	$ 27,202	$ 92	$ 22,848
Jefferson	$ (9,757)	$ (2,927)	$ (36,381)	$ (679)	$ 27,115	$ (22,628)
Judith Basin	$ 25,378	$ 492	$ 4,051	$ 7,381	$ 1,724	$ 39,026
Lake	$ (29,964)	$ (27,905)	$ (157,362)	$ (7,521)	$ (7,175)	$ (229,927)
Lewis & Clark	$ (77,572)	$ (108,753)	$ (283,960)	$ (206)	$ (16,510)	$ (487,002)
Liberty	$ 8,716	$ 1,257	$ 7,396	$ 20,908	$ 8,846	$ 47,123
Lincoln	$ (11,599)	$ (14,258)	$ (82,461)	$ (5,435)	$ (18,966)	$ (132,720)
Madison	$ 26,282	$ 96,877	$ 957,388	$ 11,365	$ 66,270	$ 1,158,183
McCone	$ 837	$ (331)	$ 1,389	$ 8,335	$ 1,271	$ 11,502
Meagher	$ 7,802	$ (1,070)	$ (4,306)	$ (2,286)	$ (1,349)	$ (1,208)
Mineral	$ (18,539)	$ (4,348)	$ (26,537)	$ (1,471)	$ (3,265)	$ (54,161)
Missoula	$ (133,680)	$ (237,080)	$ (611,143)	$ (2,336)	$ (38,569)	$ (1,022,809)
Musselshell	$ 4,328	$ 1,385	$ 7,083	$ 8,903	$ 8,610	$ 30,309
Park	$ (15,961)	$ (13,403)	$ (44,823)	$ (3,404)	$ (1,935)	$ (79,525)
Petroleum	$ (1)	$ (5)	$ (93)	$ (335)	$ (124)	$ (558)
Phillips	$ 112,702	$ (350)	$ 1,828	$ 15,223	$ 8,004	$ 137,406
Pondera	$ (7,810)	$ (2,390)	$ (5,330)	$ (5,637)	$ (3,274)	$ (24,442)
Powder River	$ 11,541	$ 308	$ 2,075	$ 5,890	$ 2,015	$ 21,828
Powell	$ 1,772	$ (2,518)	$ (4,590)	$ 421	$ 285	$ (4,631)
Prairie	$ (42)	$ (1)	$ (9)	$ (24)	$ (9)	$ (85)
Ravalli	$ (45,003)	$ (59,393)	$ (355,636)	$ (7,389)	$ (39,821)	$ (507,242)
Richland	$ 156,157	$ 21,978	$ 60,553	$ 59,009	$ 163,810	$ 461,508
Roosevelt	$ (21,490)	$ (2,119)	$ (3,480)	$ (3,867)	$ 6,511	$ (24,444)
Rosebud	$ 1,414,015	$ 21,224	$ 22,609	$ 6,143	$ 206,261	$ 1,670,253
Sanders	$ 105,389	$ 445	$ 21,840	$ (1,061)	$ 2,231	$ 128,843
Sheridan	$ 3,615	$ 3,526	$ 4,741	$ 15,741	$ 10,978	$ 38,600
Silver Bow	$ (54,000)	$ (38,968)	$ (75,728)	$ (255)	$ (75,544)	$ (244,495)
Stillwater	$ 6,641	$ (7,063)	$ (23,350)	$ (57)	$ (59,021)	$ (82,850)
Sweet Grass	$ 3,832	$ (3,152)	$ 4,206	$ 9,205	$ 3,727	$ 17,818
Teton	$ (17,538)	$ (4,120)	$ (18,175)	$ (18,162)	$ (7,662)	$ (65,657)
Toole	$ 23,230	$ 1,197	$ 6,242	$ 25,978	$ 6,735	$ 63,382
Treasure	$ 18,608	$ 340	$ 2,348	$ 6,715	$ 1,925	$ 29,936
Valley	$ (1,527)	$ (4,206)	$ (7,678)	$ 16,021	$ 2,065	$ 4,675
Wheatland	$ 42,282	$ (220)	$ 243	$ 3,073	$ 11,704	$ 57,082
Wibaux	$ 4,070	$ 171	$ 1,078	$ 2,678	$ 1,301	$ 9,299
Yellowstone	$ (179,027)	$ (84,216)	$ (595,405)	$ (10,788)	$ (206,742)	$ (1,076,178)

Percentage Net Impact on All Government Mills of 1) Raising the Statewide Mills by 20, 2) Raising the DSA Percentage to 50%, and 3) Raising the GTB Ratio to 275% - FY 2014

All Government mills is for state, county, school districts, countywide education and city

	Centrally Assessed	Commercial	Residential	Ag and Timber Land	All Other	Total
Statewide	0.6%	-0.5%	-0.4%	0.4%	0.1%	-0.1%
Beaverhead	-0.3%	-0.4%	-0.2%	0.1%	-0.2%	-0.2%
Big Horn	0.6%	2.2%	-0.2%	-0.1%	2.8%	1.1%
Blaine	0.5%	-0.3%	0.1%	0.3%	0.6%	0.3%
Broadwater	-0.8%	-0.6%	-0.7%	-0.8%	-0.8%	-0.7%
Carbon	-0.4%	-0.8%	-0.8%	-0.5%	-0.6%	-0.7%
Carter	5.7%	5.9%	3.6%	4.0%	4.8%	5.4%
Cascade	-1.0%	-1.0%	-1.0%	-0.7%	-0.9%	-1.0%
Chouteau	0.7%	0.1%	0.2%	0.4%	0.4%	0.5%
Custer	0.4%	-0.6%	-0.4%	0.8%	0.1%	-0.1%
Daniels	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%
Dawson	0.4%	0.1%	0.2%	1.8%	1.1%	0.6%
Deer Lodge	-0.8%	-0.8%	-0.8%	-0.5%	-0.8%	-0.8%
Fallon	5.5%	5.2%	4.9%	5.6%	7.0%	5.6%
Fergus	-0.1%	-0.7%	-0.6%	-0.3%	-0.4%	-0.4%
Flathead	-0.4%	-0.7%	-0.4%	-0.8%	-0.7%	-0.5%
Gallatin	-0.6%	-0.7%	-0.4%	-0.8%	-0.7%	-0.5%
Garfield	0.4%	-1.0%	0.2%	0.9%	0.7%	0.8%
Glacier	-0.2%	-0.2%	-0.2%	-0.6%	-0.2%	-0.3%
Golden Valley	0.5%	0.6%	0.4%	0.2%	0.4%	0.5%
Granite	-0.3%	-0.4%	-0.4%	-0.3%	-0.4%	-0.4%
Hill	0.3%	-0.4%	-0.2%	0.8%	0.0%	0.1%
Jefferson	-0.4%	-0.4%	-0.6%	-0.1%	0.9%	-0.2%
Judith Basin	0.9%	0.4%	0.6%	0.7%	0.7%	0.8%
Lake	-1.4%	-1.1%	-0.5%	-1.0%	-0.9%	-0.6%
Lewis & Clark	-0.5%	-0.8%	-0.7%	0.0%	-0.6%	-0.6%
Liberty	1.2%	1.1%	1.1%	1.4%	1.2%	1.3%
Lincoln	-0.7%	-0.9%	-0.8%	-0.8%	-0.9%	-0.8%
Madison	1.9%	5.2%	4.7%	1.1%	3.2%	4.3%
McCone	0.3%	-0.4%	0.3%	0.5%	0.2%	0.4%
Meagher	0.5%	-0.7%	-0.4%	-0.3%	-0.6%	0.0%
Mineral	-0.8%	-0.8%	-1.0%	-1.0%	-0.8%	-0.9%
Missoula	-0.8%	-0.8%	-0.8%	-0.4%	-0.8%	-0.8%
Musselshell	0.4%	0.4%	0.5%	1.1%	0.5%	0.5%
Park	-0.5%	-0.5%	-0.4%	-0.4%	-0.3%	-0.4%
Petroleum	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%
Phillips	2.9%	-0.1%	0.2%	0.7%	1.4%	1.8%
Pondera	-0.4%	-0.4%	-0.3%	-0.2%	-0.3%	-0.3%
Powder River	0.9%	0.6%	0.5%	0.5%	0.5%	0.7%
Powell	0.1%	-0.5%	-0.2%	0.1%	0.1%	-0.1%
Prairie	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ravalli	-1.4%	-1.4%	-1.4%	-1.4%	-1.3%	-1.4%
Richland	4.7%	2.5%	2.7%	4.9%	4.4%	4.1%
Roosevelt	-0.3%	-0.4%	-0.3%	-0.2%	0.3%	-0.2%
Rosebud	3.3%	5.6%	2.6%	0.6%	3.7%	3.3%
Sanders	1.1%	0.1%	0.4%	-0.2%	0.5%	0.8%
Sheridan	0.4%	0.8%	0.5%	0.7%	0.8%	0.7%
Silver Bow	-0.6%	-0.6%	-0.6%	-0.1%	-0.5%	-0.5%
Stillwater	0.2%	-0.9%	-0.5%	0.0%	-0.7%	-0.5%
Sweet Grass	0.3%	-0.5%	0.2%	1.0%	0.1%	0.2%
Teton	-0.7%	-0.7%	-0.8%	-0.7%	-0.7%	-0.7%
Toole	0.7%	0.1%	0.4%	1.2%	0.3%	0.6%
Treasure	1.5%	1.6%	1.4%	1.2%	1.3%	1.4%
Valley	0.0%	-0.6%	-0.4%	0.7%	0.2%	0.0%
Wheatland	1.5%	-0.4%	0.0%	0.4%	0.8%	1.0%
Wibaux	0.5%	0.5%	0.6%	0.7%	0.6%	0.6%
Yellowstone	-0.6%	-0.2%	-0.8%	-0.6%	-0.8%	-0.6%