

Tax Increment Financing District Newly Taxable Data

Eric Dale— Tax Policy and Research

15-10-420, MCA and Newly Taxable

$$\text{Max Mills} = \left(\frac{(\text{Prior Year's Taxes}) \times \left(1 + \frac{\text{Inflation}}{2}\right)}{(\text{Current Year Taxable Value} - \text{Newly Taxable})} \right) \times 1,000$$

- TIF districts revenue is not budget based.
- Therefore, 15-10-420 does not apply to TIF districts
- Therefore, newly taxable values are not relevant to TIF districts

However...

- Newly taxable values are calculated for all levy districts, including levy districts that are designated TIF Districts
- So, we can calculate newly taxable values for TIF districts (even though they are not used)

TIF District Newly Taxable Data

County		2015	2016	2017	2018	2019	2020	2021	2022	2023
Lewis and Clark	TIF Increment	-	-	159,936	148,434	230,985	325,258	828,331	971,113	3,559,128
Lewis and Clark	TIF Newly Taxable	-	-	676,098	-	5,441,692	963,341	2,129,722	370,496	(30,712)
Lewis and Clark	Total Taxable Value	121,275,885	125,988,737	133,604,356	135,681,699	145,486,730	148,747,918	161,552,911	166,080,633	216,239,796

County		2015	2016	2017	2018	2019	2020	2021	2022	2023
Missoula	TIF Increment	6,744,755	7,449,177	11,057,616	11,494,016	13,463,661	12,917,121	15,959,954	16,961,241	24,638,408
Missoula	TIF Newly Taxable	572,781	1,884,525	1,010,438	1,091,209	-	177,589	2,506,869	1,049,982	943,570
Missoula	Total Taxable Value	208,338,704	213,836,430	230,380,269	231,793,930	259,299,477	261,226,160	292,526,081	298,385,359	382,614,897

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Lewis and Clark	TIF Newly Taxable	-	-	676,098	-	5,441,692	963,341	2,129,722	370,496	(30,712)
Lewis and Clark	Commercial	-	-	19,132	-	4,043,080	305,557	1,788,627	200,856	(102,644)
Lewis and Clark	Residential	-	-	655	-	606,376	372,683	272,674	35,625	15,766
Lewis and Clark	Pollution Control Equipment	-	-	4	-	0	1	3	1,776	(406)
Lewis and Clark	Non-Centrally Assessed Public Utilities	-	-	-	-	-	-	-	-	-
Lewis and Clark	Business Equipment Property	-	-	103,687	-	165,597	(1,407)	83,689	(26,763)	76,592
Lewis and Clark	Non-Elect. Gen. Prop. Of Electrical Util	-	-	342,909	-	(2,728)	431,413	159,152	89,732	(112,694)
Lewis and Clark	Railroad and Airline Property	-	-	85,426	-	21,730	16,175	12,696	(14,791)	(23,869)
Lewis and Clark	Telecommunications and Electric Property	-	-	124,285	-	607,636	(161,081)	(187,120)	84,060	116,542
Lewis and Clark	Wind Generation Facilities	-	-	-	-	-	-	-	-	-
Lewis and Clark	Carbon Dioxide and Liquid Pipelines	-	-	-	-	-	-	-	-	-
Lewis and Clark	High-Voltage DC Converter Property	-	-	-	-	-	-	-	-	-
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Missoula	TIF Newly Taxable	572,781	1,884,525	1,010,438	1,091,209	-	177,589	2,506,869	1,049,982	943,570
Missoula	Commercial	424,227	1,525,944	586,716	138,644	-	162,871	1,934,857	905,930	351,161
Missoula	Residential	(2,652)	170,939	120,746	375,517	-	137,522	230,760	70,152	90,005
Missoula	Pollution Control Equipment	(1,420)	4,617	(8,275)	(5,945)	-	8,867	2,911	72,896	21,320
Missoula	Non-Centrally Assessed Public Utilities	-	-	-	-	-	-	-	-	-
Missoula	Business Equipment Property	29,982	112,082	175,443	658,525	-	(94,294)	9,427	(51,261)	423,079
Missoula	Non-Elect. Gen. Prop. Of Electrical Util	151,722	98,770	54,206	(484)	-	691	(2,372)	153,684	209,344
Missoula	Railroad and Airline Property	2,249	(49,115)	203,761	(15,829)	-	35,512	25,739	(21,471)	(41,172)
Missoula	Telecommunications and Electric Property	(31,327)	21,288	(122,158)	(59,220)	-	(73,581)	304,694	(79,978)	(110,030)
Missoula	Wind Generation Facilities	-	-	-	-	-	-	853	32	(137)
Missoula	Carbon Dioxide and Liquid Pipelines	-	-	-	-	-	-	-	-	-
Missoula	High-Voltage DC Converter Property	-	-	-	-	-	-	-	-	-
Missoula	Total Taxable Value	208,338,704	213,836,430	230,380,269	231,793,930	259,299,477	261,226,160	292,526,081	298,385,359	382,614,897