



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
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School GTB Aid Received as Compared to Property Taxes Paid on the 95 Mills

In FY 2022, approximately 56% of all property taxes paid went to K-12 schools through the state 95 mill equalization levy, county-wide education levies for retirement and transportation, and local school district levies. The state portion of property taxes is distributed to local school districts by the Office of Public Instruction (OPI), based on a variety of parameters such as enrollment.

The Guaranteed Tax Base (GTB) aid payment is only a portion of the funding school districts receive from the state. GTB aid is a mechanism to equalize school districts' revenue-generating capacity by providing a per-mill subsidy for districts with less property tax wealth to bring their revenue-generating capacity to a guaranteed amount. A district's revenue-generating capacity is measured as a ratio of the district's taxable value to its local funding needs and costs. Basically, districts that have more students supported by lower local taxable valuations receive proportionally larger amounts of GTB aide. HB 587, from the 2023 session, mandates that 55% of any increase in monies collected from the 95 mills go to a GTB area to offset local mills.

The following table shows how much schools received in GTB from the state and the total K-12 school funding from the state by county in FY 2023, as compared to the amount of property tax paid on the 95 mills in each county.

County	FY 2023 Equity GTB*	FY 2023 Total State K-12 Funding	Estimated FY 2023 Taxes Paid 95 Mills
Beaverhead	\$2,221,042	\$7,766,434	\$2,529,281
Big Horn	\$5,678,404	\$17,579,930	\$2,202,926
Blaine	\$3,649,360	\$12,124,125	\$1,418,649
Broadwater	\$1,080,468	\$4,119,110	\$1,562,719
Carbon	\$2,245,092	\$9,509,624	\$5,001,649
Carter	\$0	\$971,439	\$7,250,983
Cascade	\$21,741,218	\$73,369,168	\$17,625,709
Chouteau	\$1,380,682	\$5,311,782	\$2,849,774
Custer	\$3,277,408	\$10,729,027	\$2,255,566
Daniels	\$529,731	\$2,066,288	\$644,795
Dawson	\$2,477,754	\$8,340,582	\$2,454,801
Deer Lodge	\$2,288,238	\$7,617,138	\$2,096,462
Fallon	\$0	\$2,860,467	\$6,094,695
Fergus	\$3,664,474	\$11,950,886	\$4,395,474
Flathead	\$23,321,021	\$86,718,446	\$33,631,060
Gallatin	\$17,208,815	\$72,807,057	\$44,445,891
Garfield	\$475,875	\$1,714,285	\$711,940
Glacier	\$6,007,299	\$20,593,152	\$2,778,861
Golden Valley	\$343,175	\$1,411,279	\$716,794
Granite	\$582,505	\$2,577,313	\$1,474,807
Hill	\$6,144,664	\$20,562,883	\$3,990,883
Jefferson	\$3,481,006	\$11,909,385	\$3,338,948
Judith Basin	\$360,025	\$2,250,252	\$2,040,456
Lake	\$9,231,041	\$30,385,521	\$6,162,507
Lewis & Clark	\$18,087,715	\$62,763,647	\$15,777,660
Liberty	\$473,386	\$2,006,674	\$1,075,010
Lincoln	\$4,910,674	\$16,730,123	\$4,027,734
Madison	\$1,192,156	\$5,971,679	\$19,674,998
McCone	\$424,170	\$1,658,878	\$760,109
Meagher	\$201,781	\$1,258,969	\$941,053
Mineral	\$1,607,030	\$5,573,098	\$1,313,571
Missoula	\$24,655,803	\$87,325,986	\$27,836,343
Musselshell	\$1,093,975	\$4,174,968	\$1,150,950
Park	\$2,278,753	\$10,105,524	\$6,595,275
Petroleum	\$242,843	\$824,207	\$163,518
Phillips	\$1,663,147	\$5,738,521	\$1,545,134
Pondera	\$2,215,758	\$7,193,076	\$1,369,959
Powder River	\$190,993	\$1,464,434	\$1,055,045
Powell	\$1,037,971	\$4,136,917	\$1,989,156
Prairie	\$263,841	\$1,046,571	\$520,538
Ravalli	\$10,255,262	\$36,540,008	\$10,485,856
Richland	\$2,527,452	\$11,456,186	\$5,189,908
Roosevelt	\$5,633,718	\$18,637,478	\$3,160,486
Rosebud	\$2,569,027	\$10,182,735	\$6,134,211
Sanders	\$2,477,718	\$9,459,500	\$4,335,866
Sheridan	\$1,138,954	\$4,039,160	\$1,376,676
Silver Bow	\$7,582,981	\$26,448,073	\$8,519,445
Stillwater	\$1,615,996	\$8,330,024	\$6,409,824
Sweet Grass	\$298,486	\$2,720,434	\$3,044,973
Teton	\$2,389,177	\$8,247,580	\$2,359,496
Toole	\$1,037,027	\$4,178,878	\$2,134,076
Treasure	\$86,216	\$623,180	\$500,058
Valley	\$2,350,987	\$8,728,748	\$2,751,508
Wheatland	\$344,061	\$2,081,996	\$1,833,813
Wibaux	\$0	\$878,483	\$3,255,452
Yellowstone	\$43,470,072	\$148,946,945	\$39,932,831
TOTAL	\$261,706,426	\$944,718,253	\$344,896,165

*Directly reduces local property tax

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