Montana Department of Revenue

Dan Bucks
Director

Brian Schweitzer
Governor

To: The Honorable Jeff Essmann, Chair, Senate Taxation Committee
Senate Tax Committee Members

From: Dan Bucks, Director

Date: April 7, 2009

Subject: Data Request for HB658 As Amended– Bar Charts Illustrating Tax Shifts by Tax Class for Each County with a Statewide Roll-up

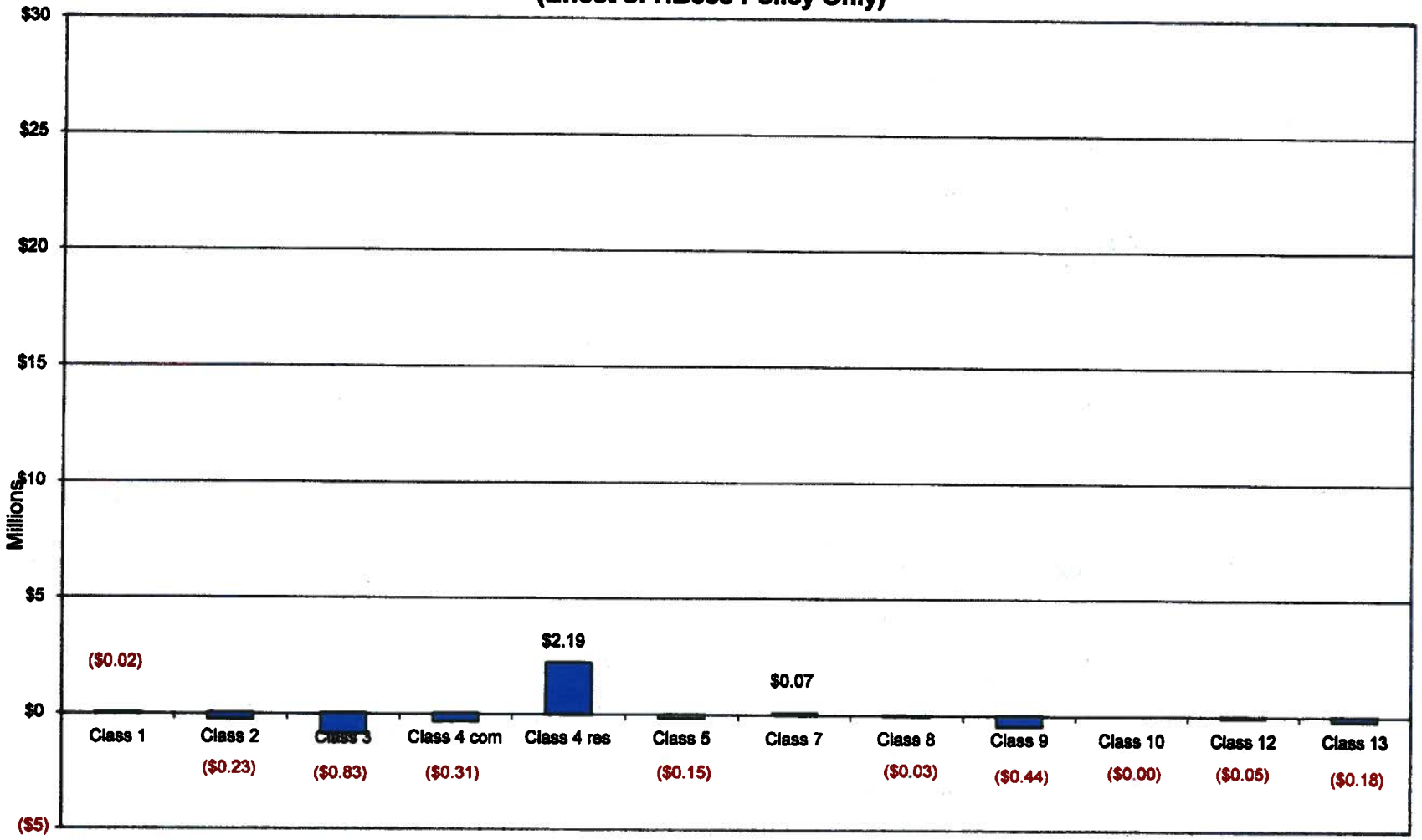
As requested, attached is an analysis packet providing an illustration of the tax shifts between the tax classes in each of Montana's 56 counties together with a statewide roll-up based upon the policy changes in HB658 as amended and heard by the Senate Taxation Committee today. The Department's research staff reports that this analysis is entirely new for the 2009 session and has never been available to any previous Legislature considering reappraisal mitigation measures.

Using certain assumptions, this data illustrates the tax shifts that would occur at the end of the new six-year appraisal cycle. As with the other county level data, this analysis is based on the assumption of no new state and local revenues being raised and no economic changes that affect the values of the various property classes. Although state and local revenues remain constant, the projected changes in property values due to reappraisal as implemented in HB658 do affect local mill levies.

This analysis starts at the county level and calculates the policy impacts upon tax revenue for each tax class in each levy jurisdiction. The levy jurisdiction data is then "rolled up" on a county basis, resulting in the county charts that are attached. The Department staff then has further summed this county levy data into a statewide summary of the county changes.

This is important because this new approach—built up from the levy district level—yields a picture of the impact of a mitigation proposal that is different from prior versions of this data. Previously, in this session and all prior sessions, the Department has provided the Legislature with data calculating the impact of HB658 by statewide data: total property tax revenue, total taxable value for the state and, importantly, statewide average mill levies. The bar chart calculated on that basis is attached. When statewide totals and averages are used, the resulting change by property tax class does not reflect variations that occur within counties. The mix of property within a county causes each county to have a unique shift between classes. Hence, you now have two contrasting pictures of the tax shifts: one produced by the traditional statewide calculation method and another from a new calculation built up from local data.

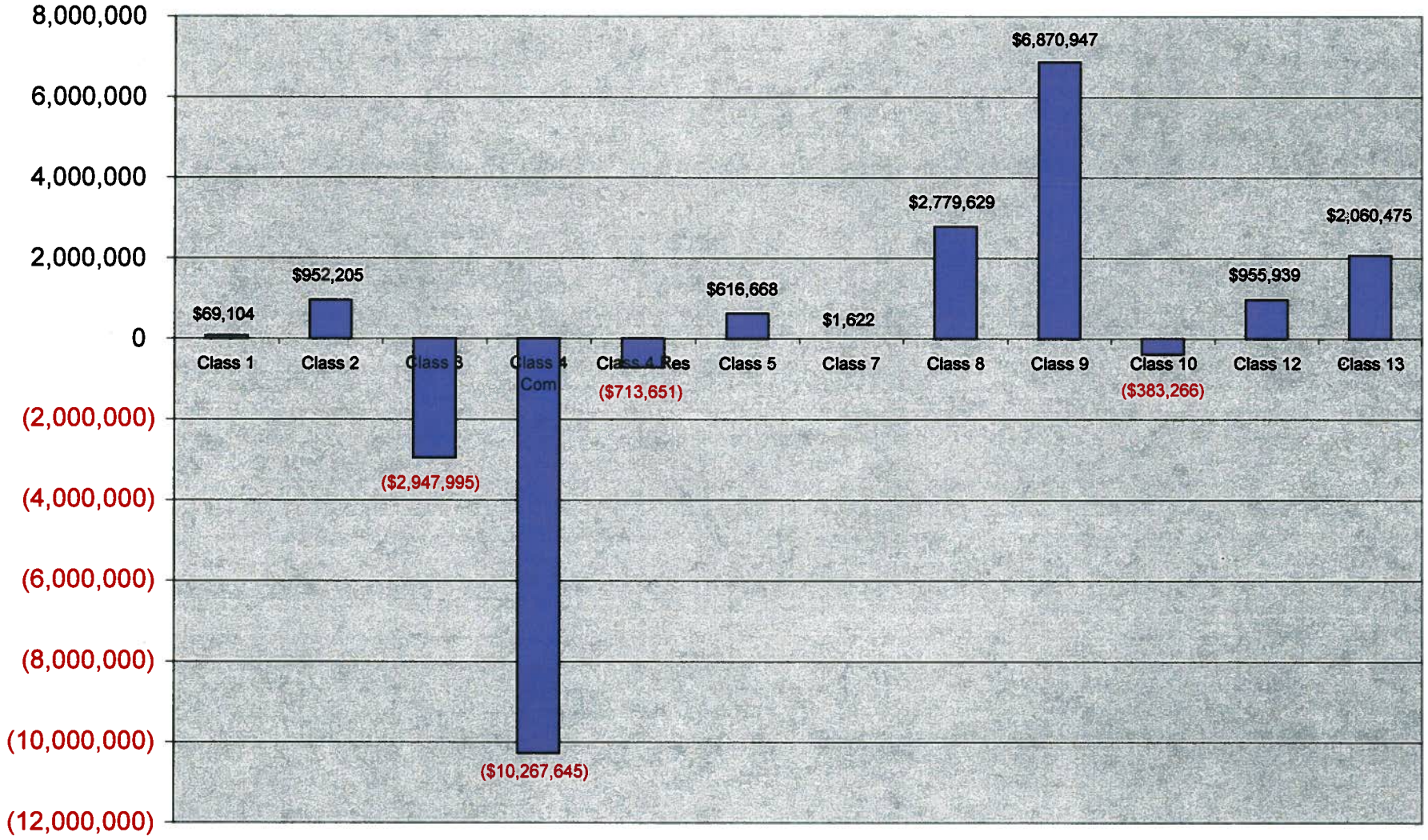
HB658 Amended - 3/26/09
Difference in Property Taxes Paid by Property Tax Class Existing Properties TY2014
Fully Phased-In, State and Local Mills and Revenue Remain Constant
(Effect of HB658 Policy Only)



HB658 Amended

Difference in Property Taxes Paid
By Property Tax Class, By County,
Existing Properties TY2014 Fully Phased-In,
Local and State Revenue Remain Constant,
State and Local Mills Adjust to Keep Revenue Constant
(Effect of HB658 Policy Only)

Statewide Summary of by County Change



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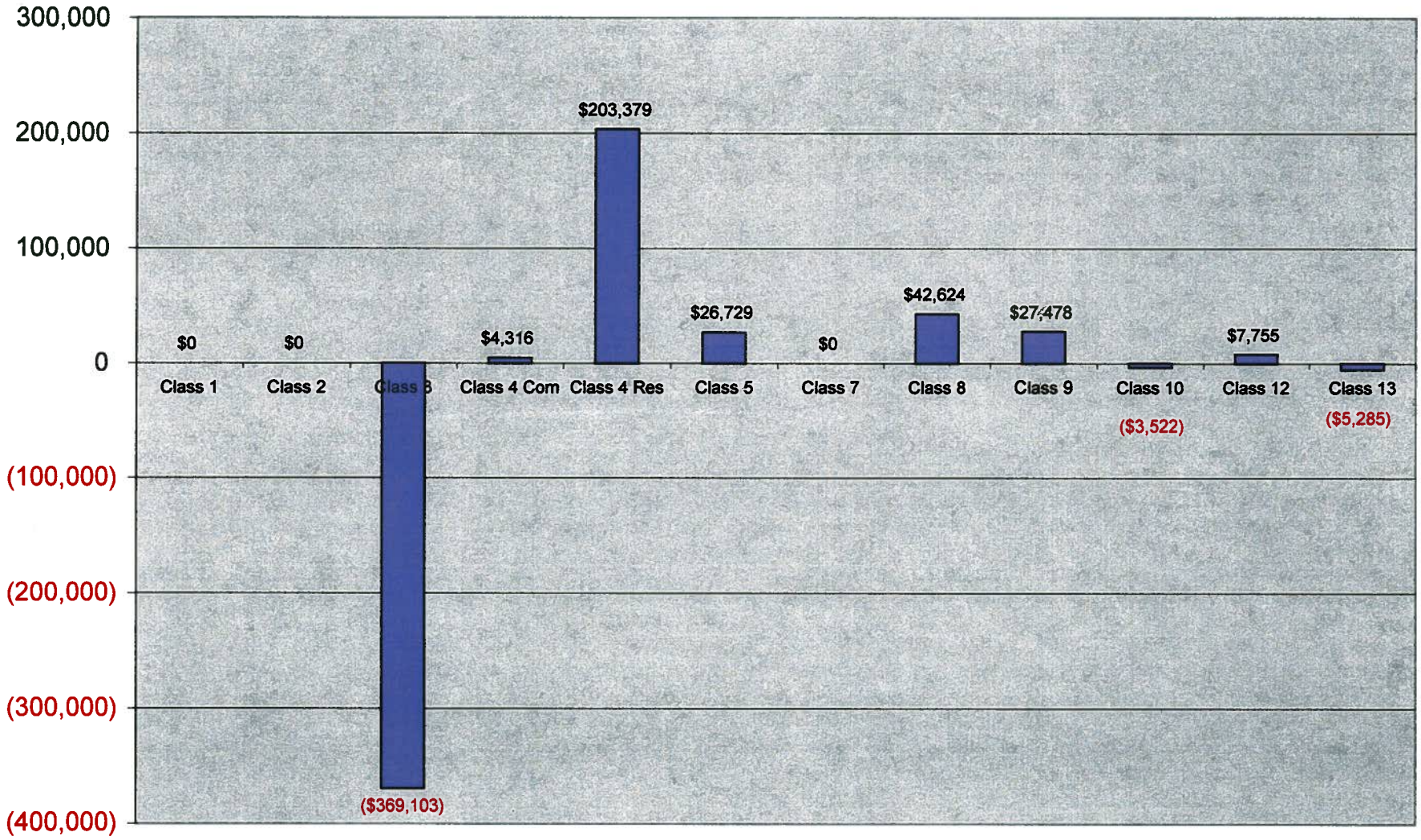
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Class 3
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Class 4 Res
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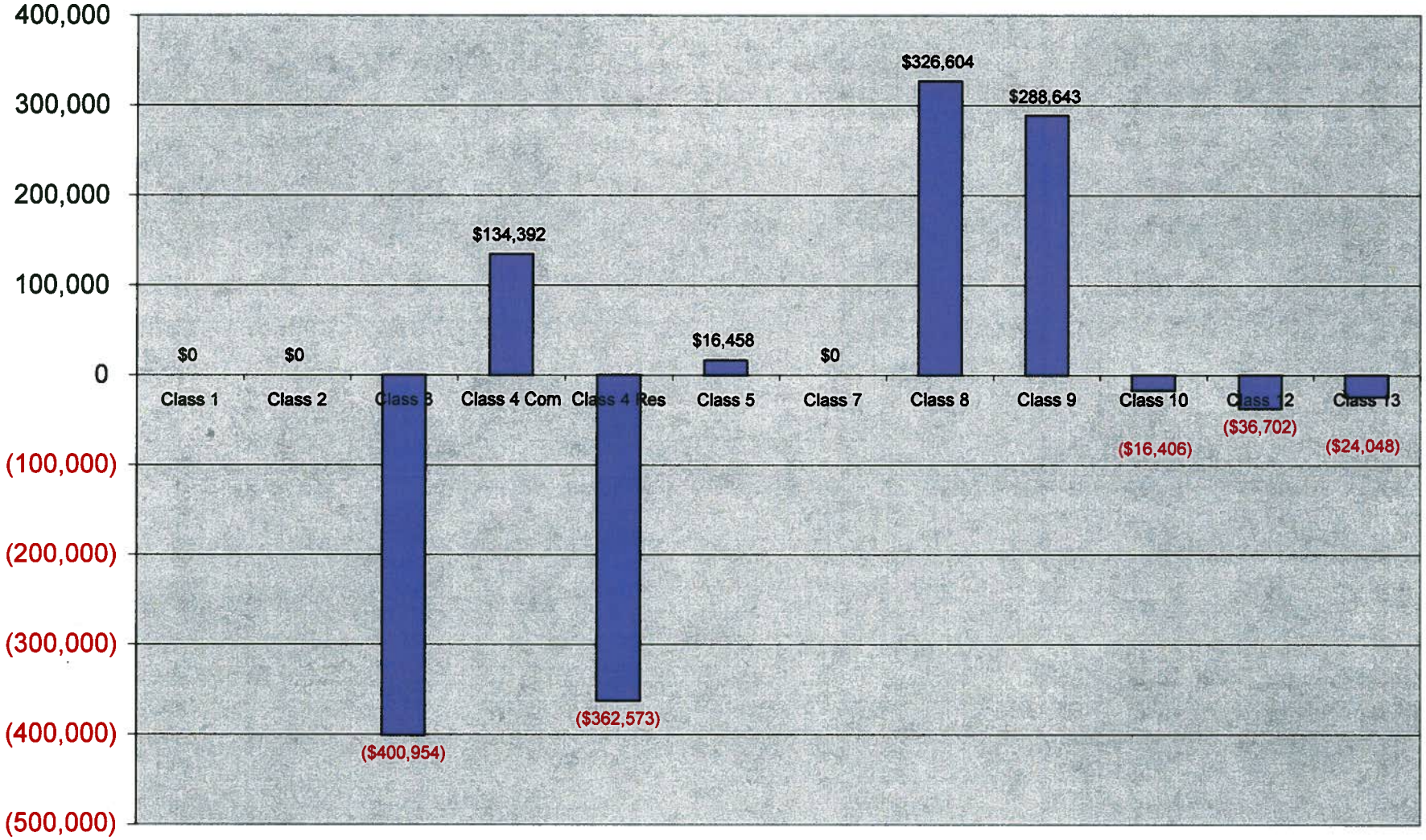
Class 7
Class 8
Class 9
Class 10
Class 12
Class 13

Big Horn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Class 12
Class 13

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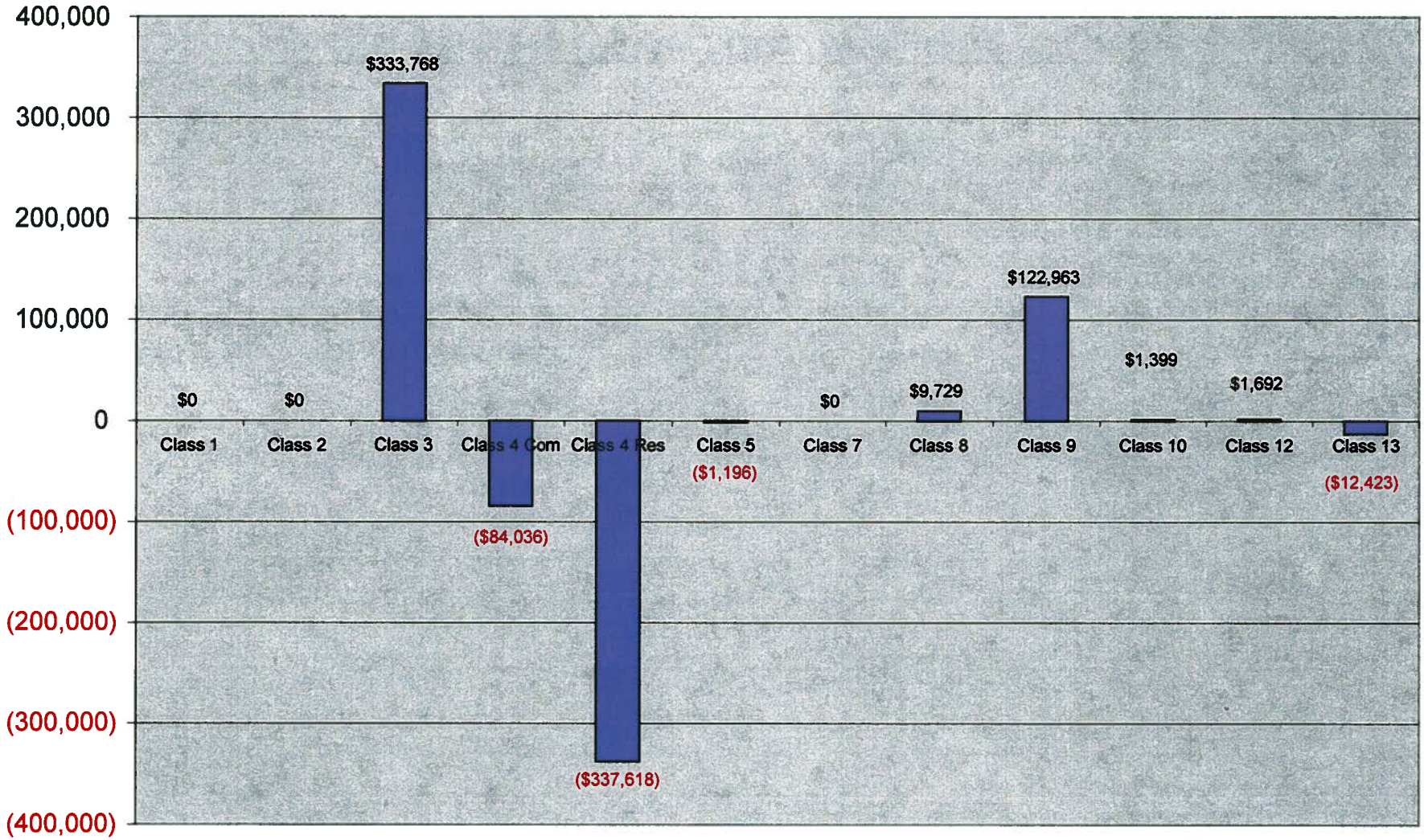
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Class 12
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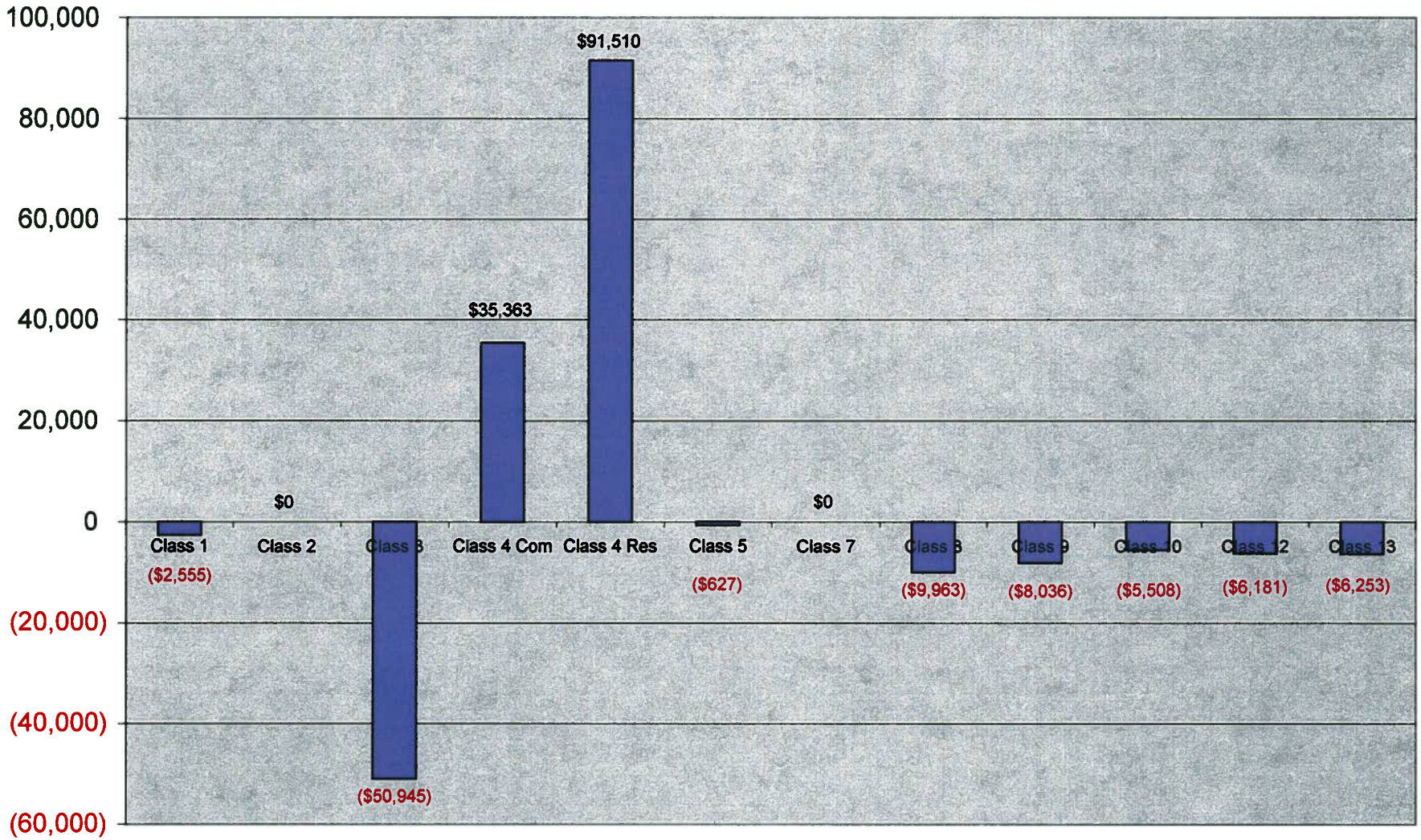
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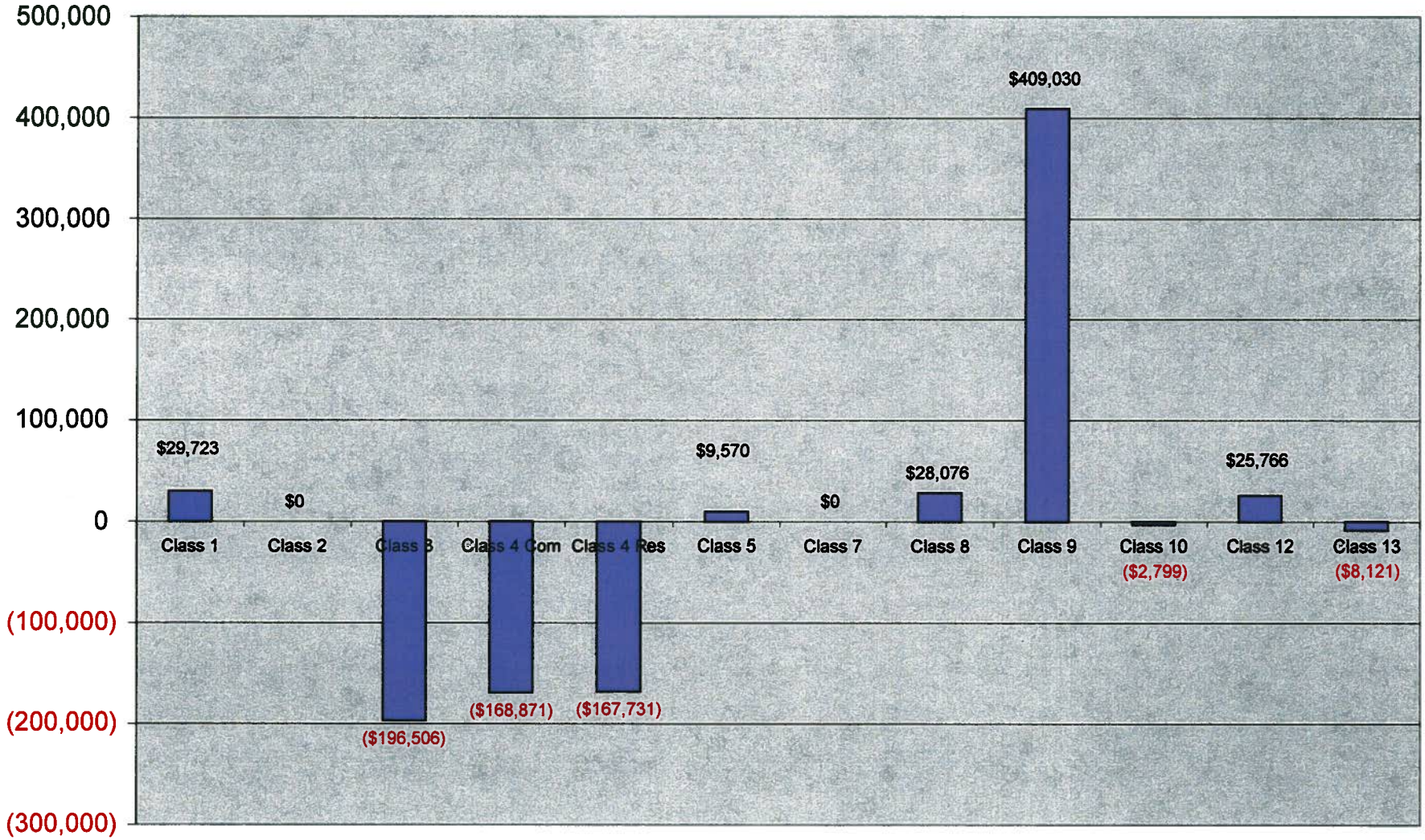
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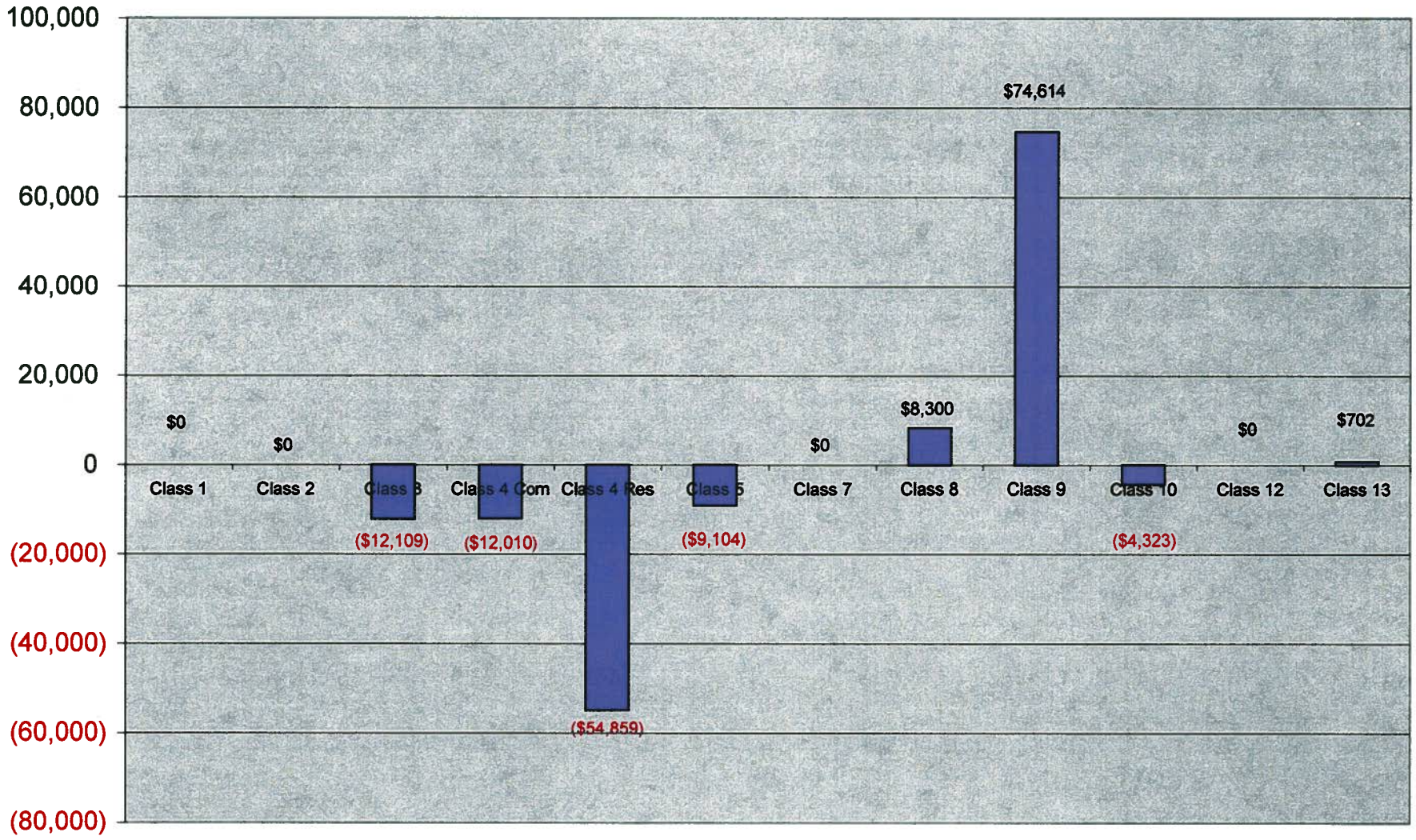
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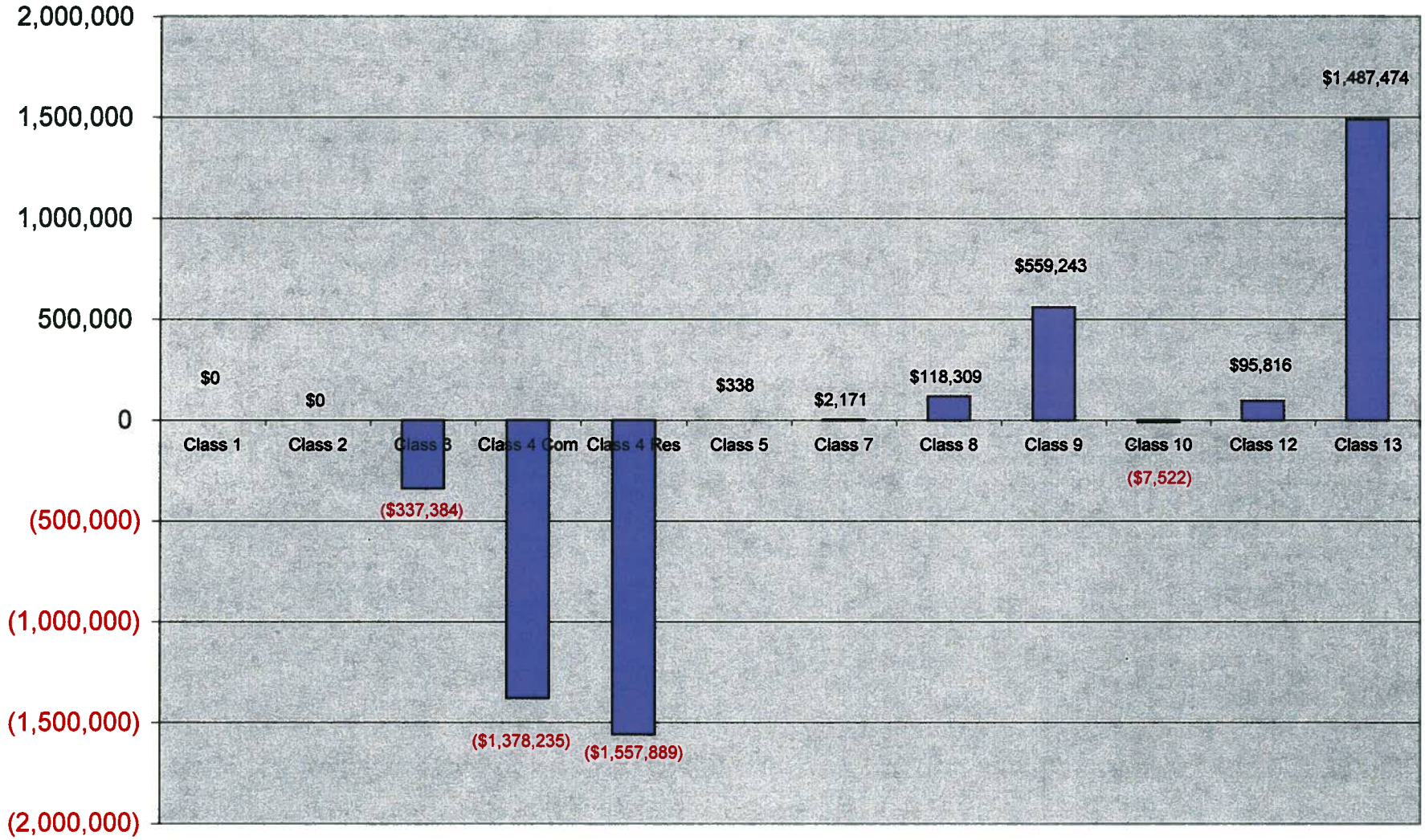
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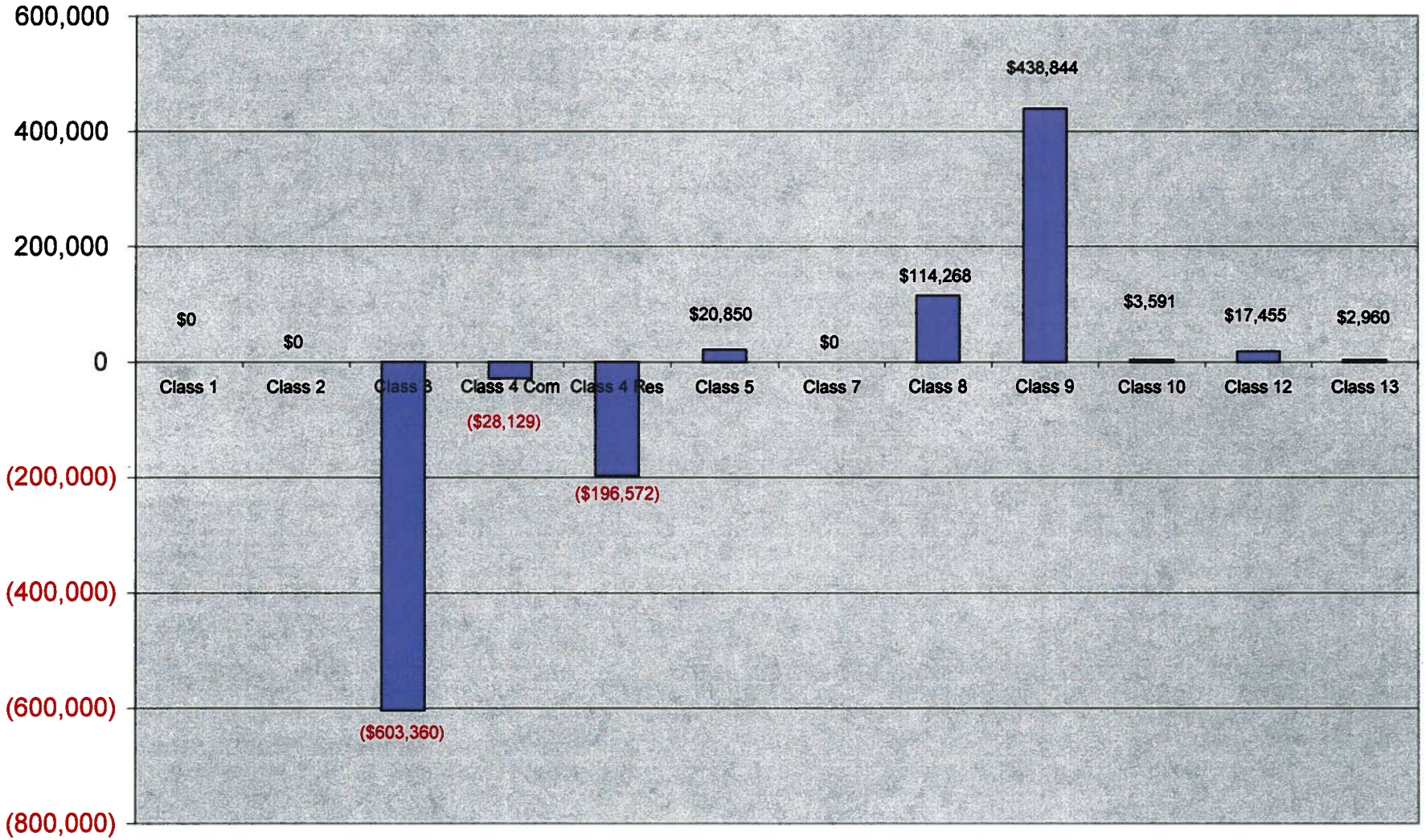
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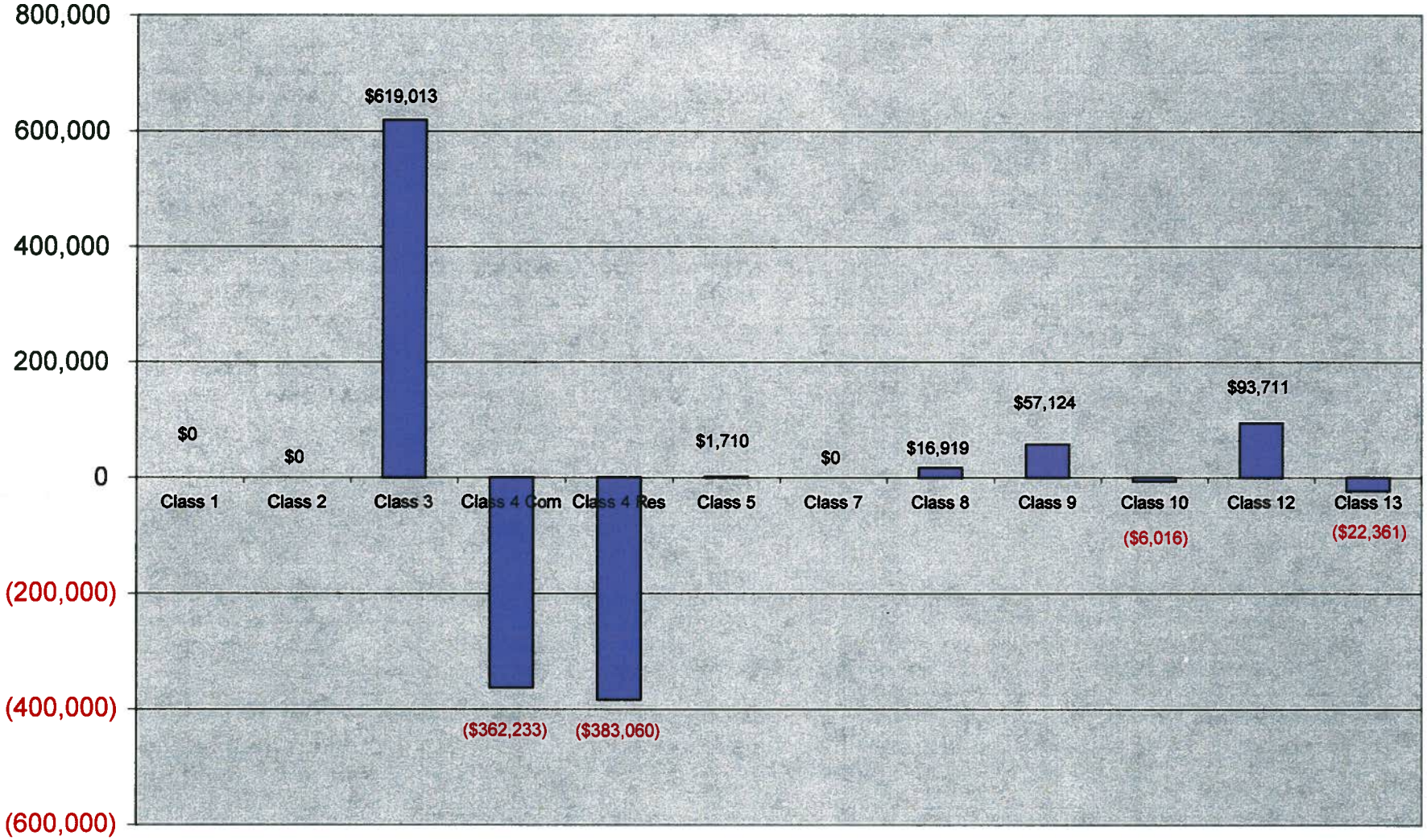
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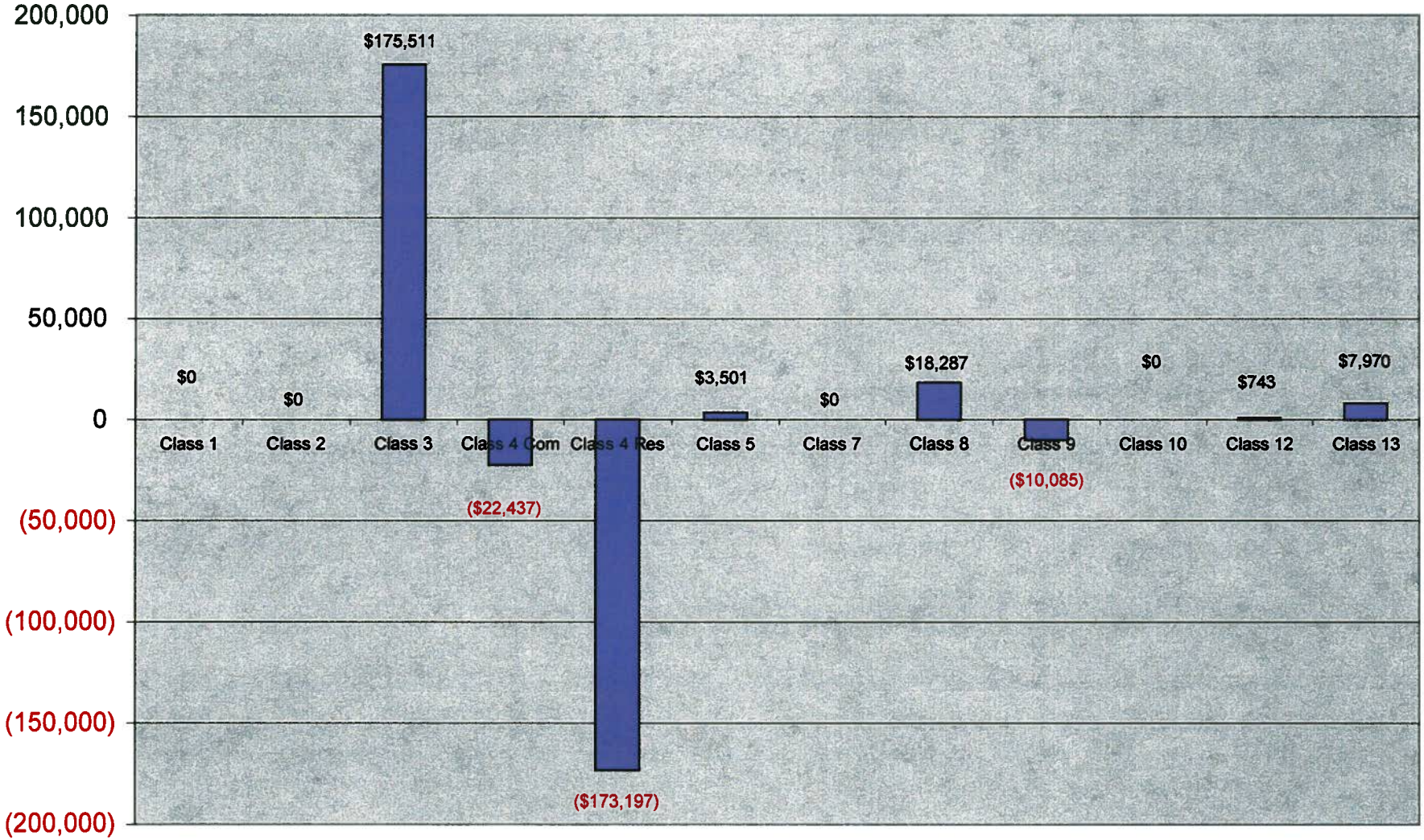
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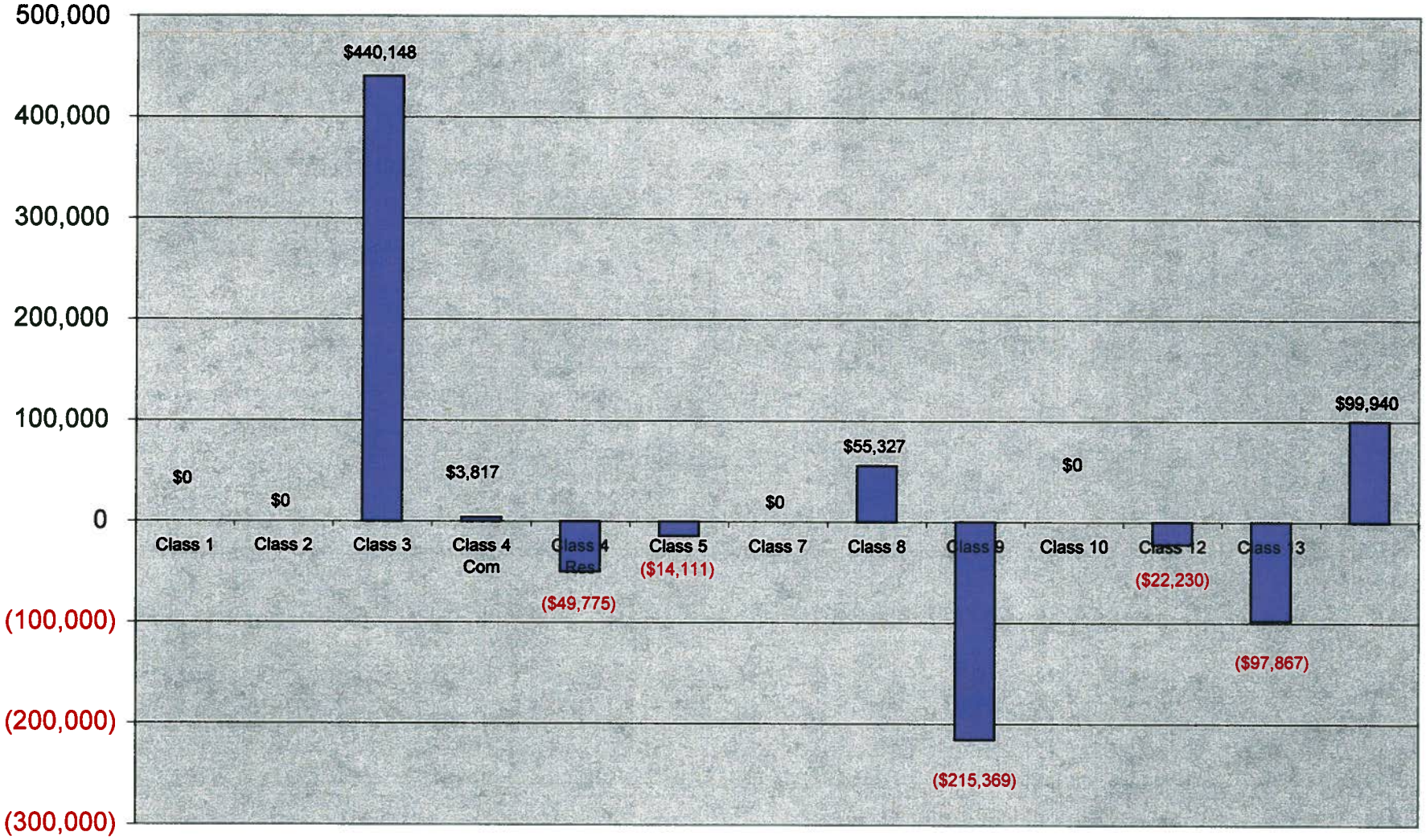
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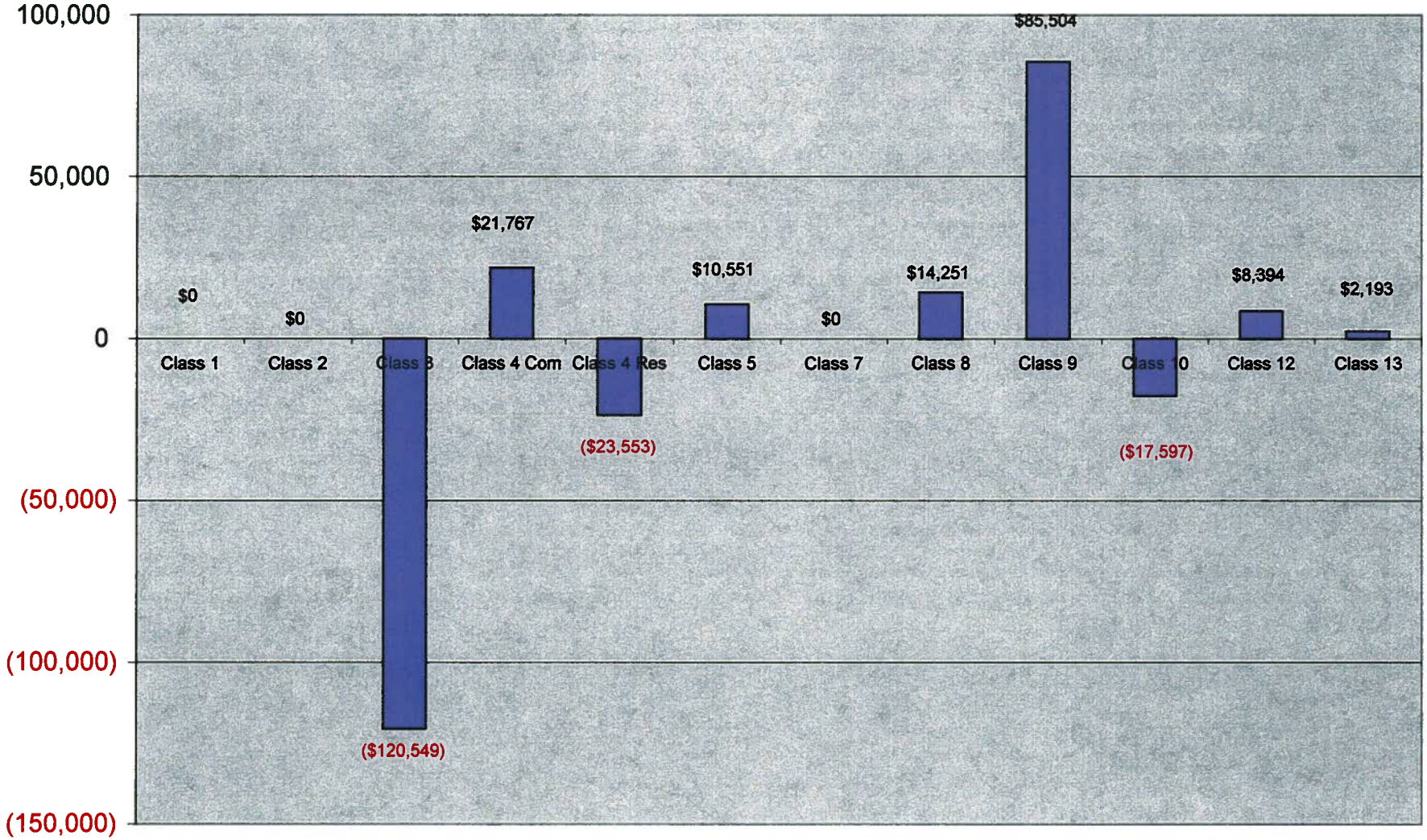
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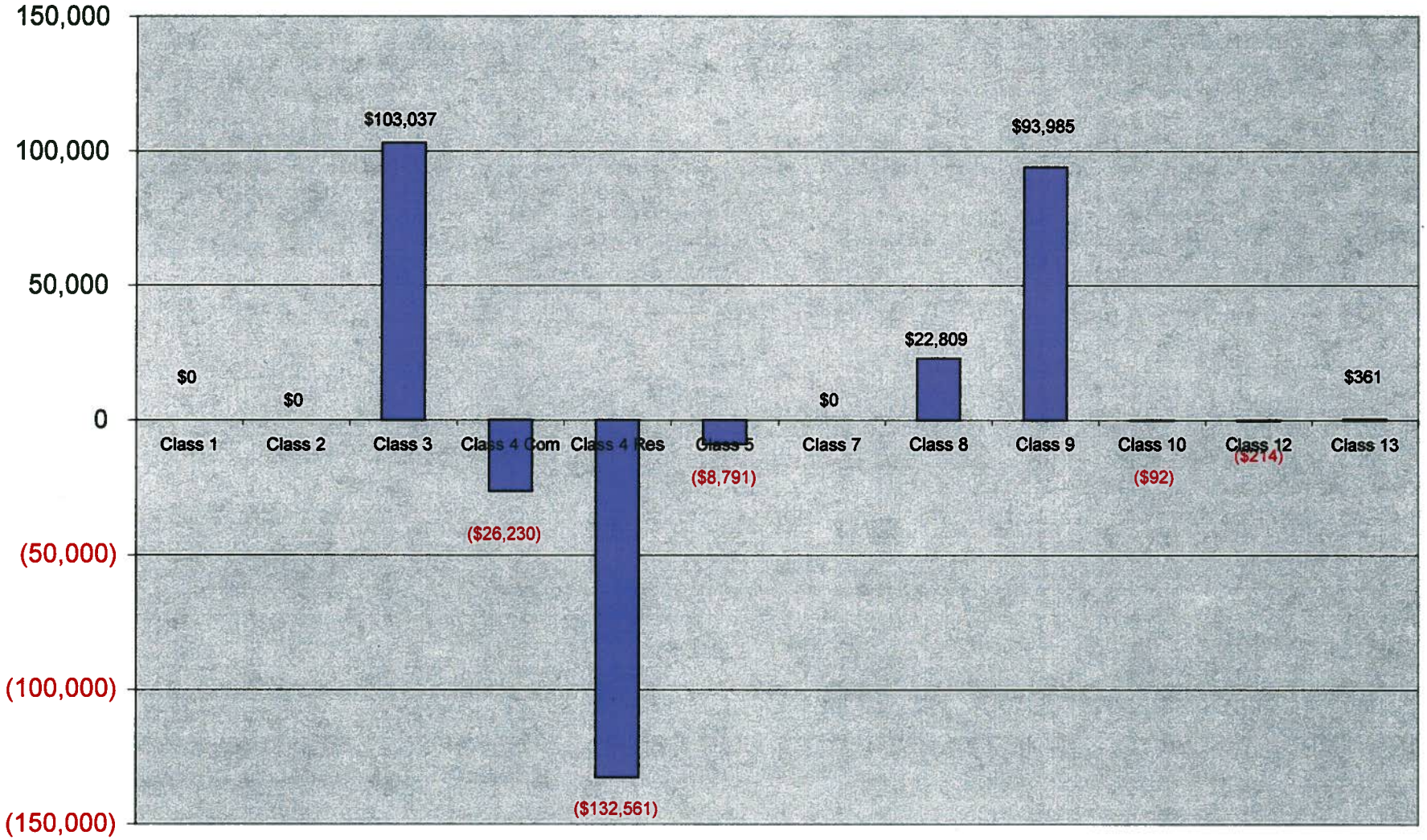
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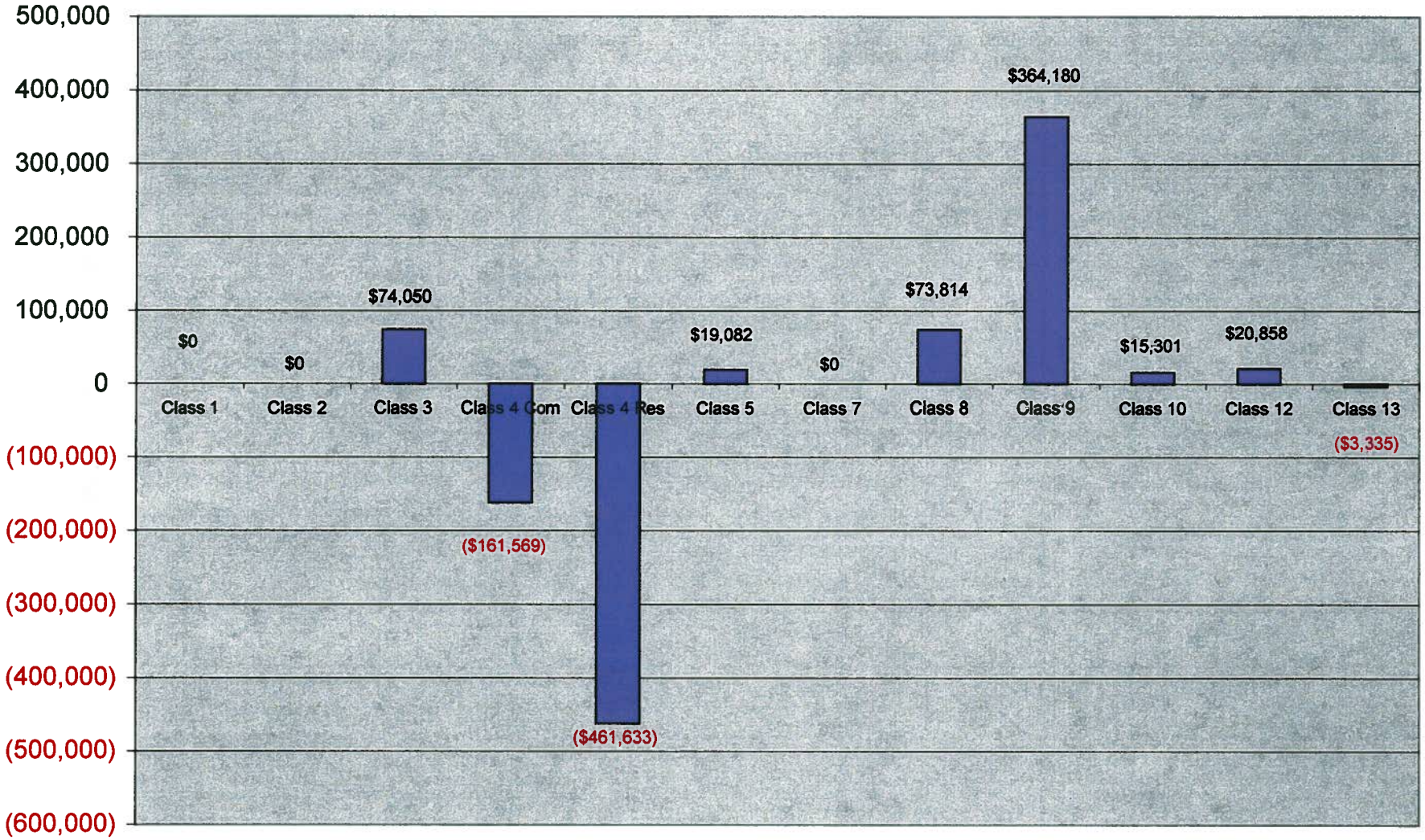
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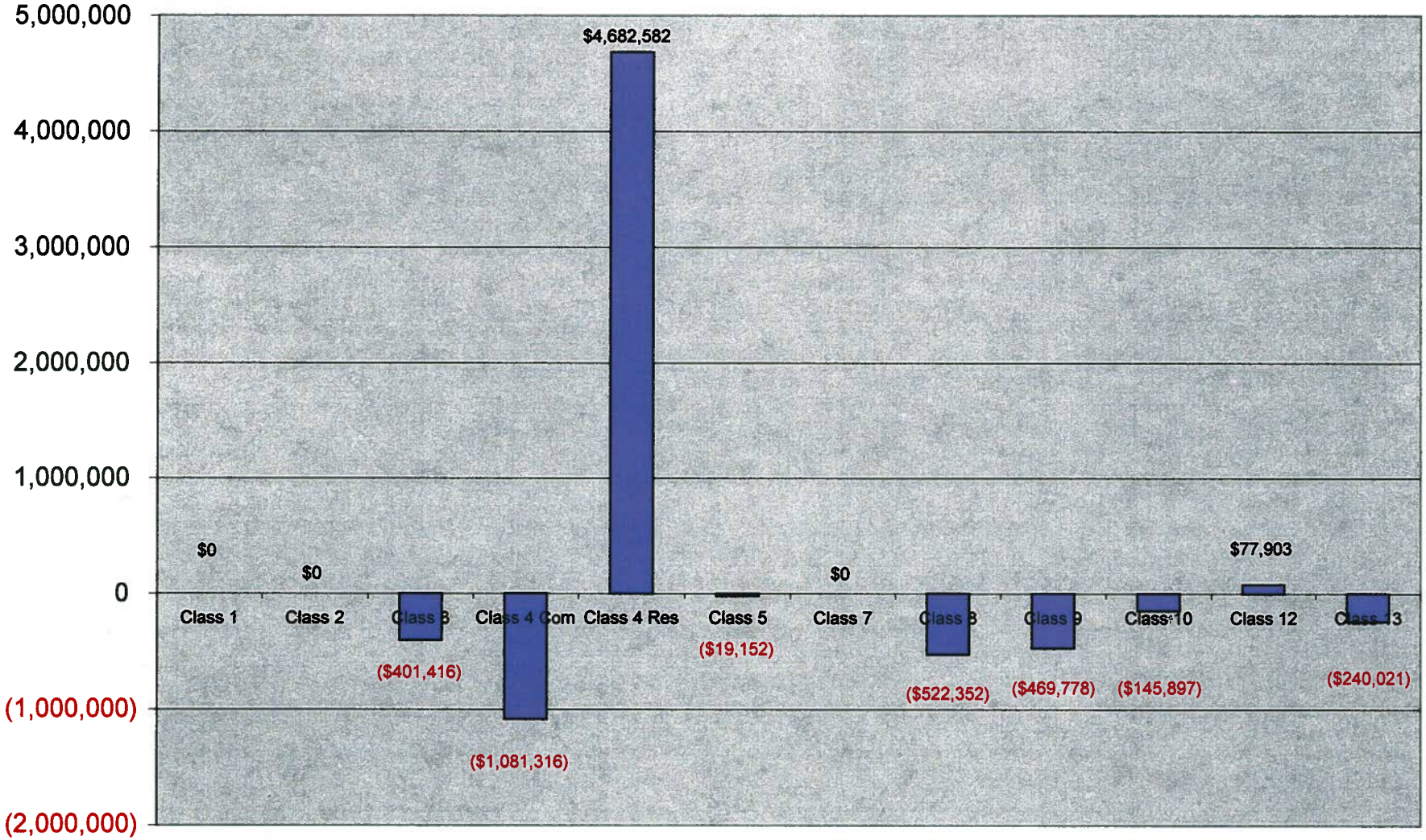
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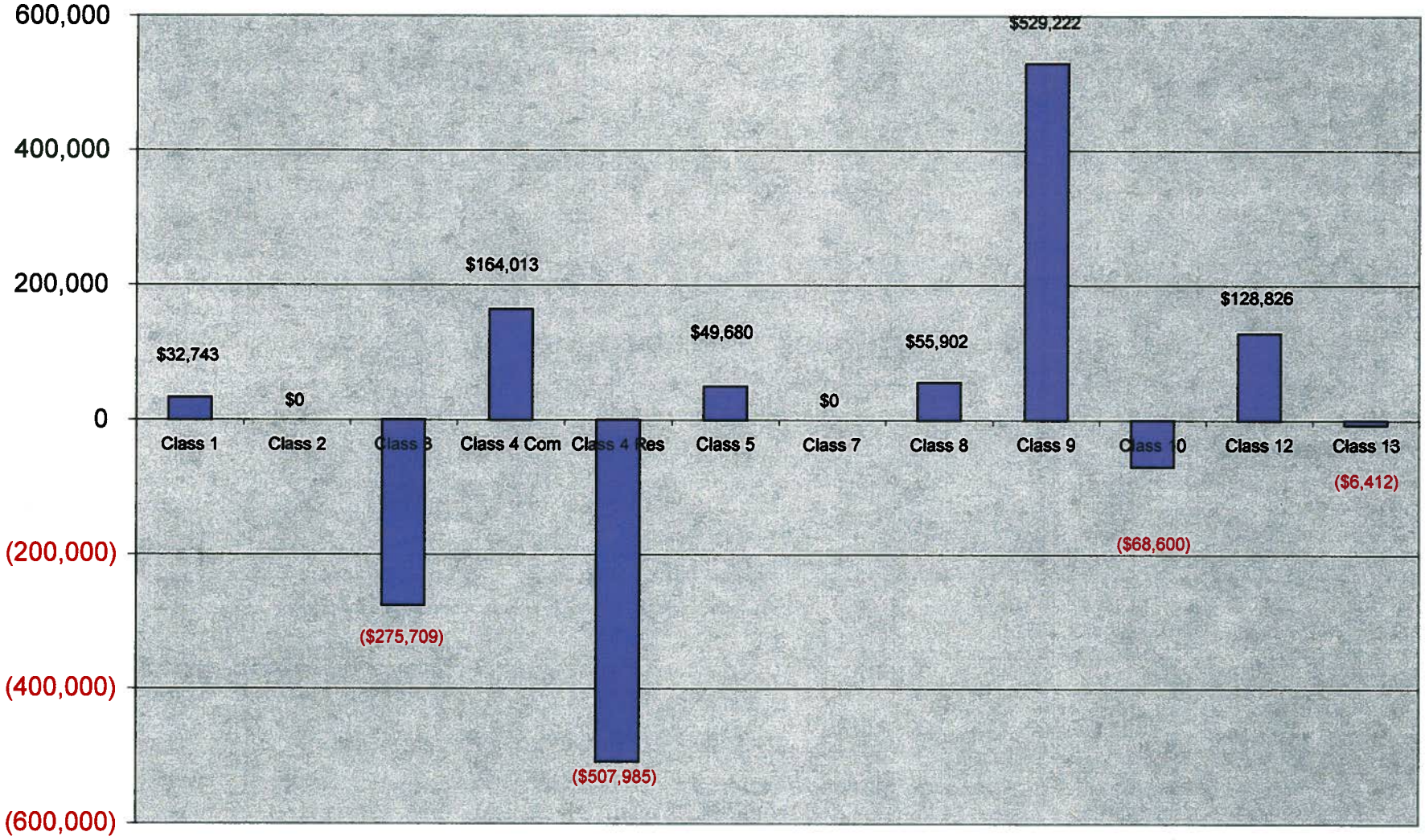
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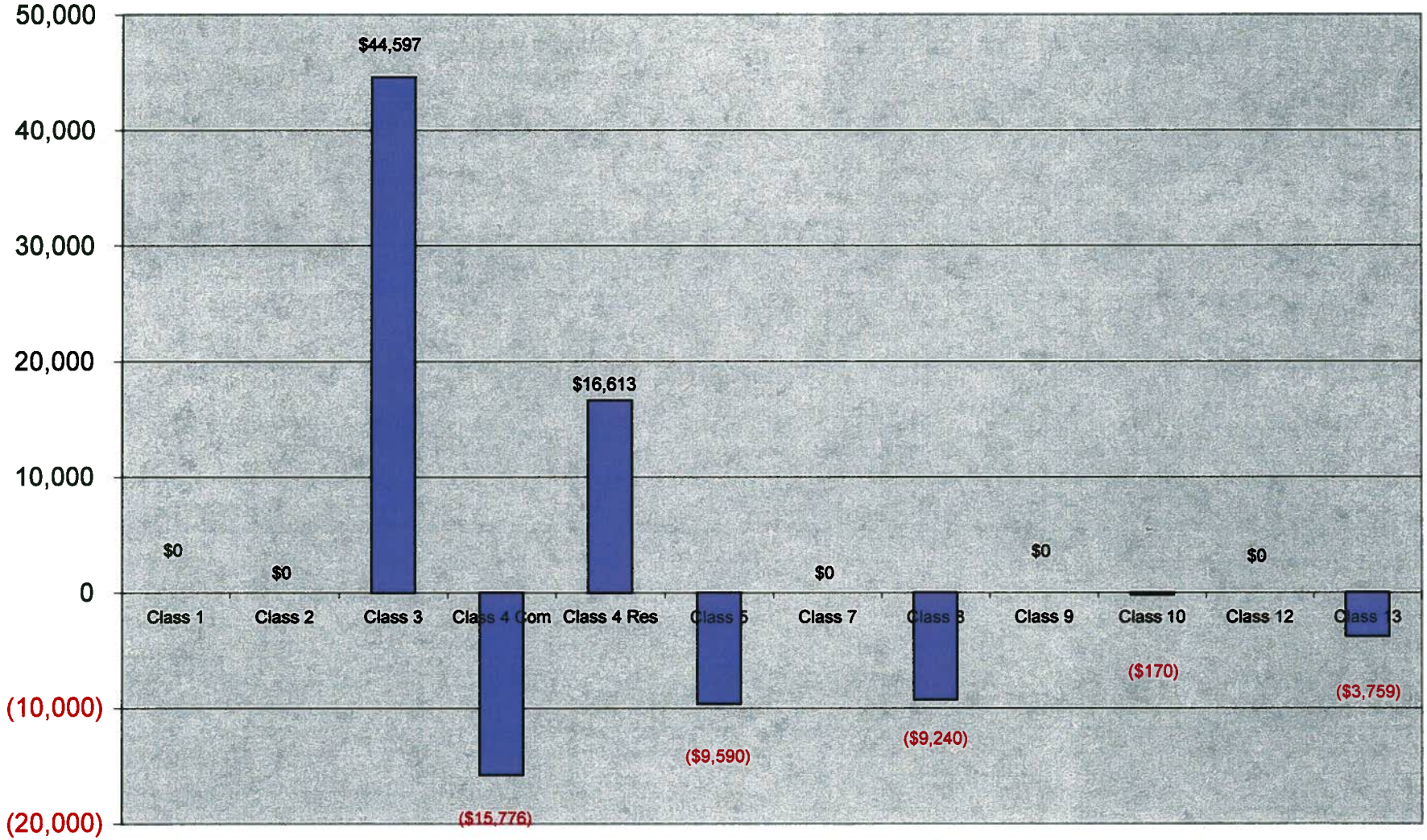
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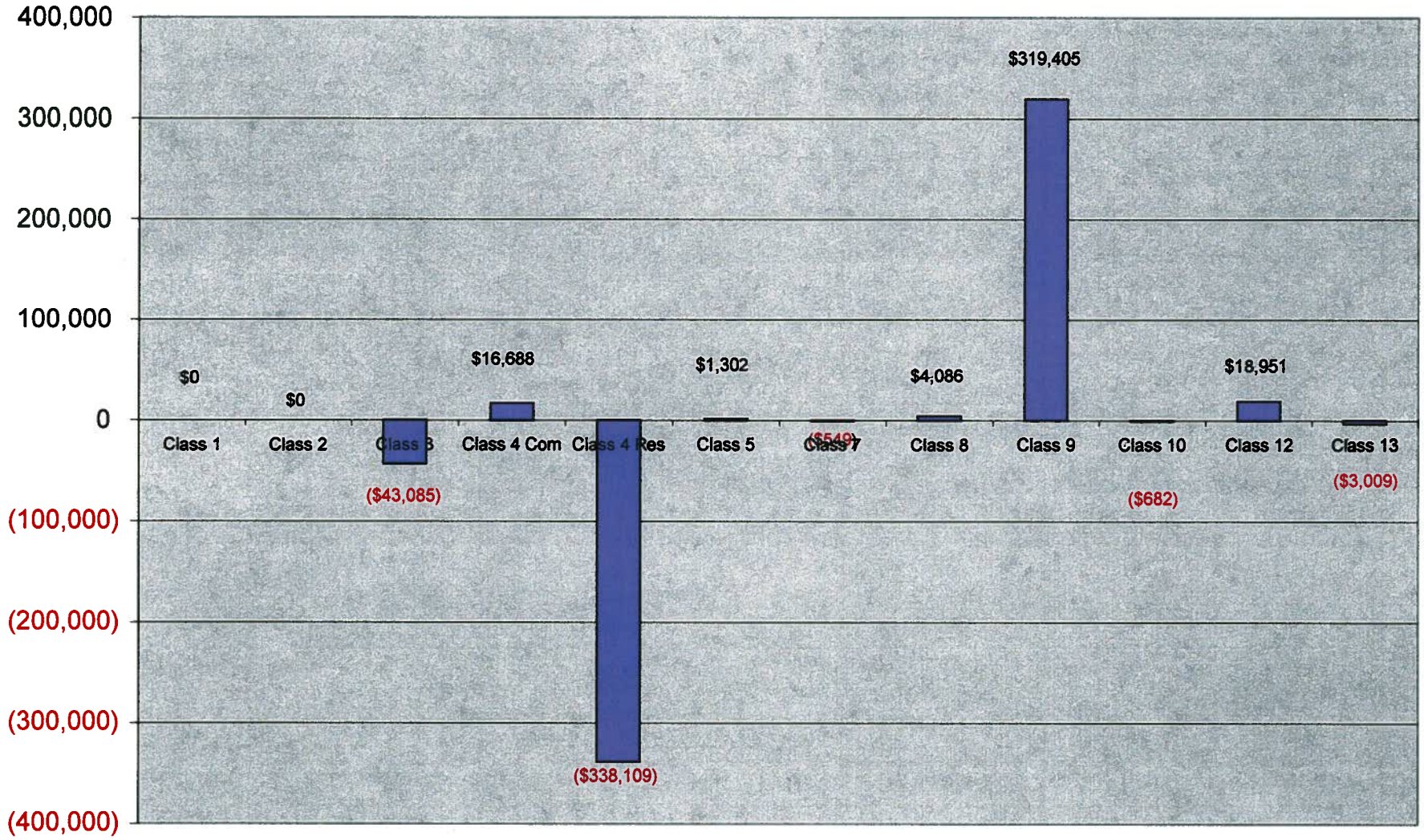
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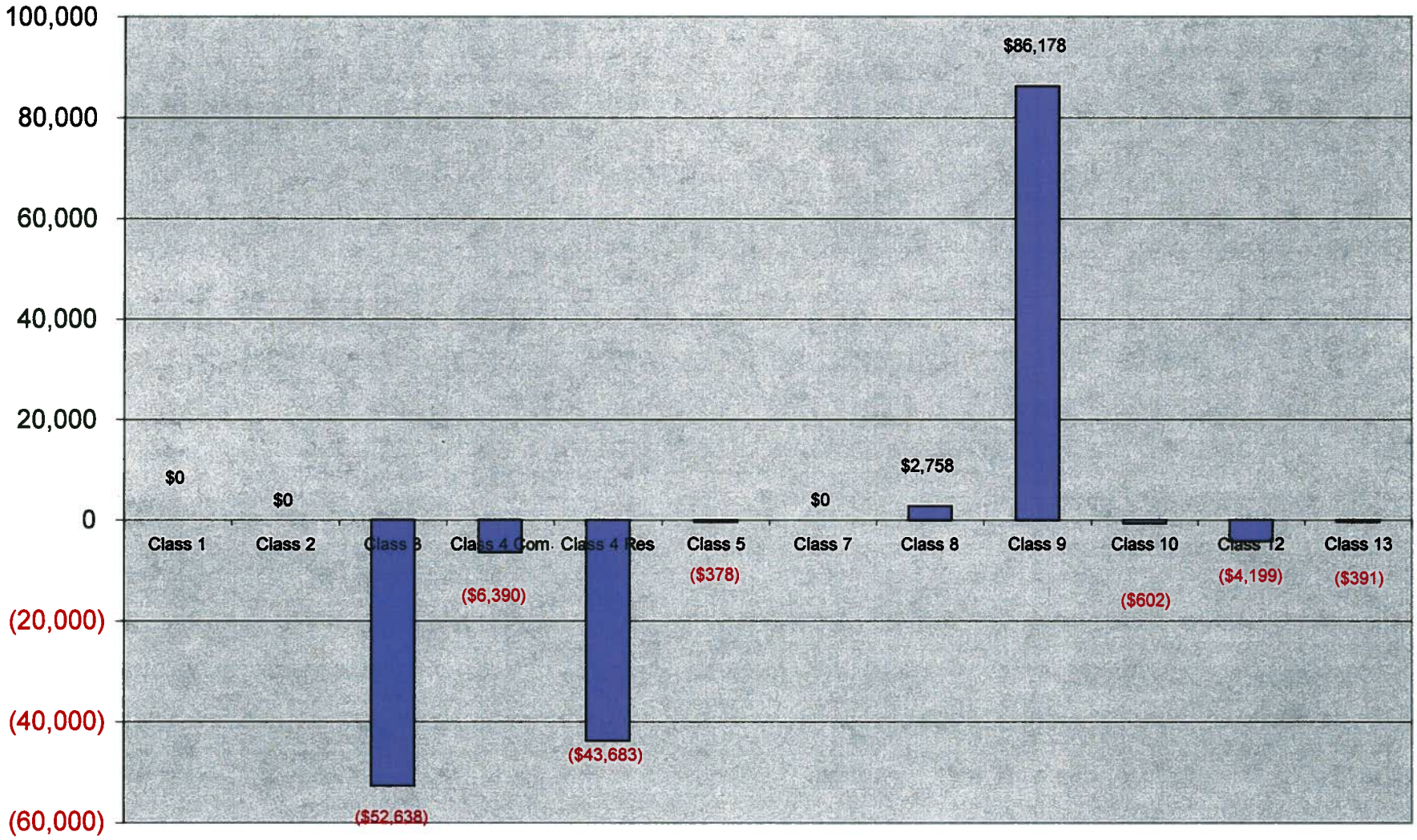

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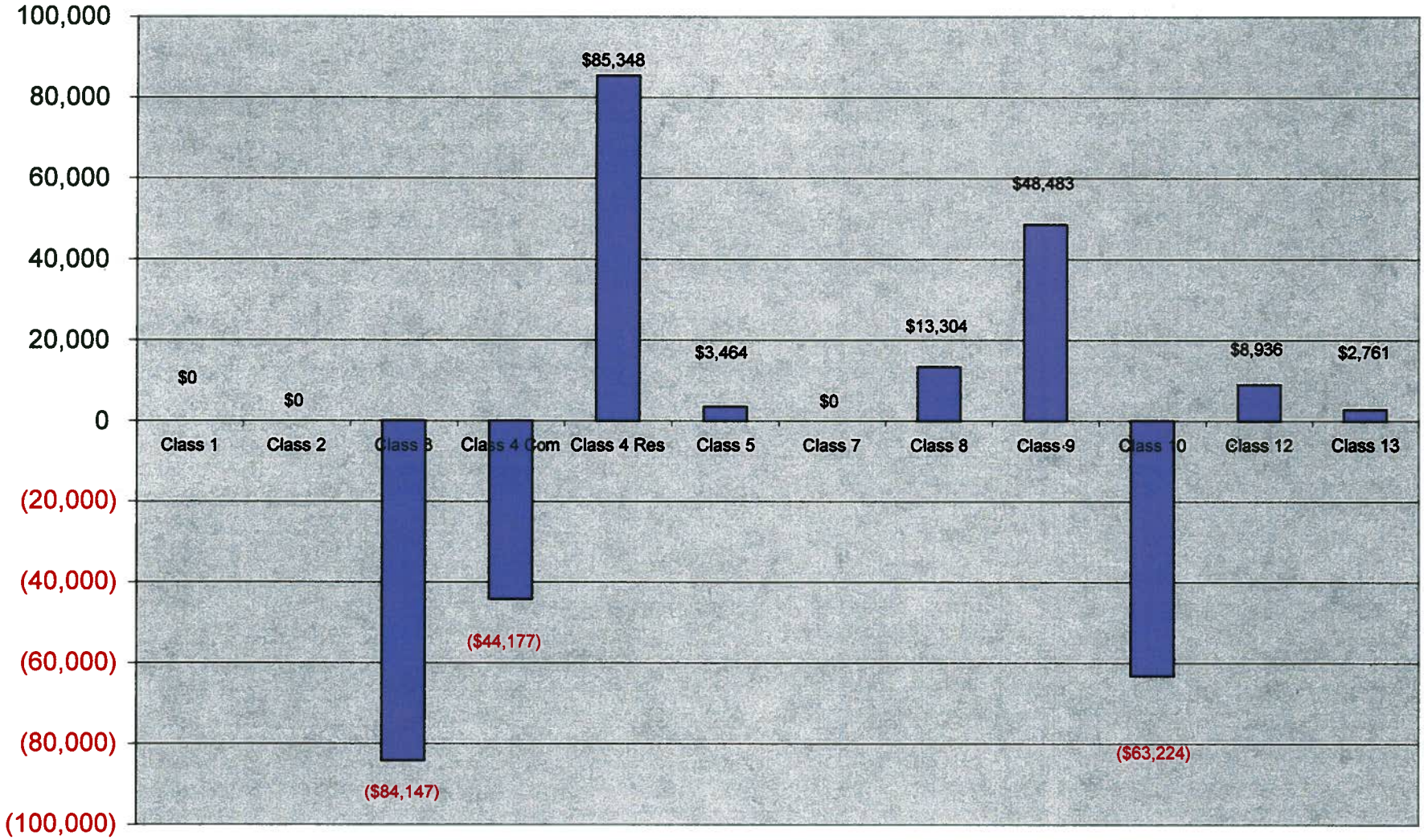
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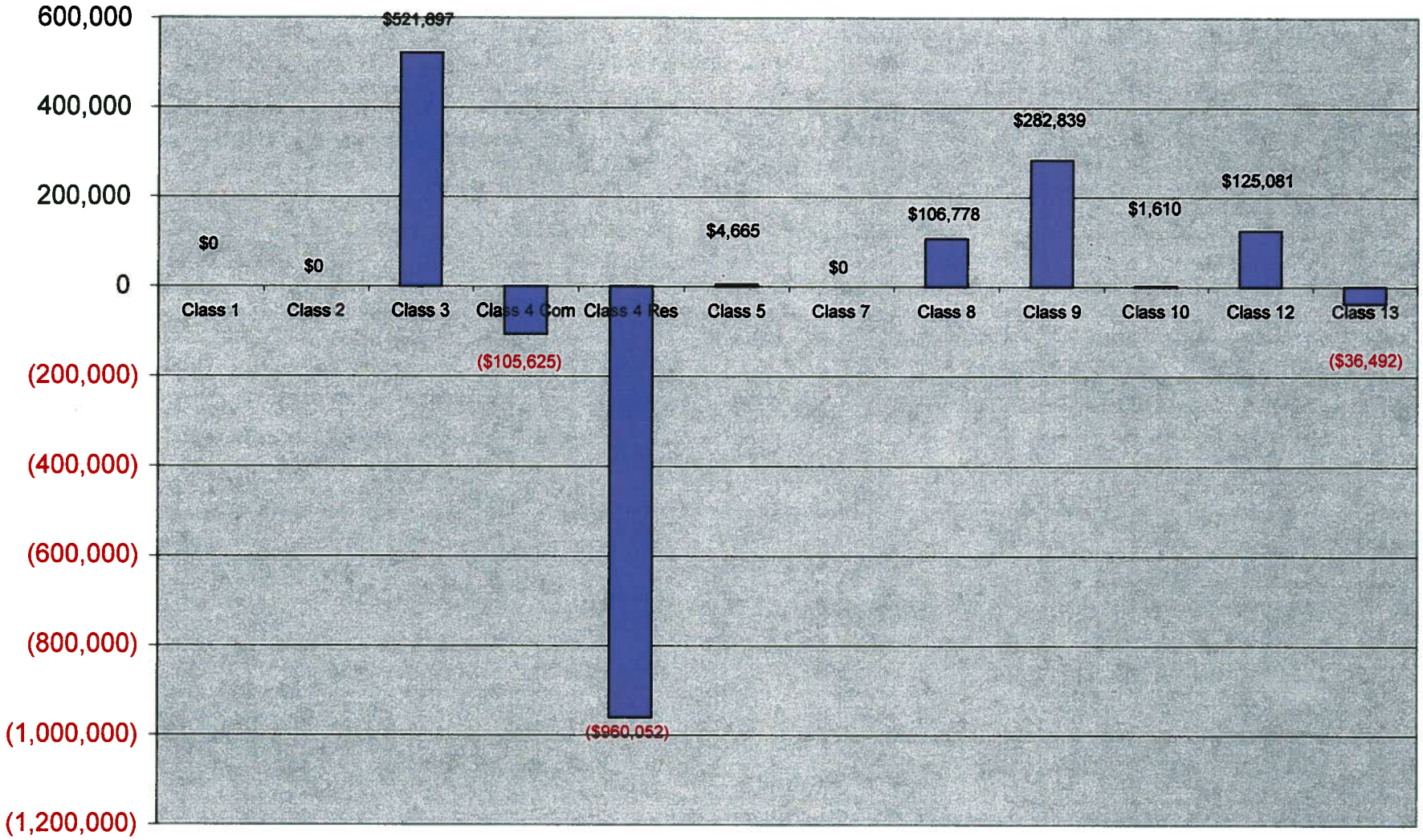
Hill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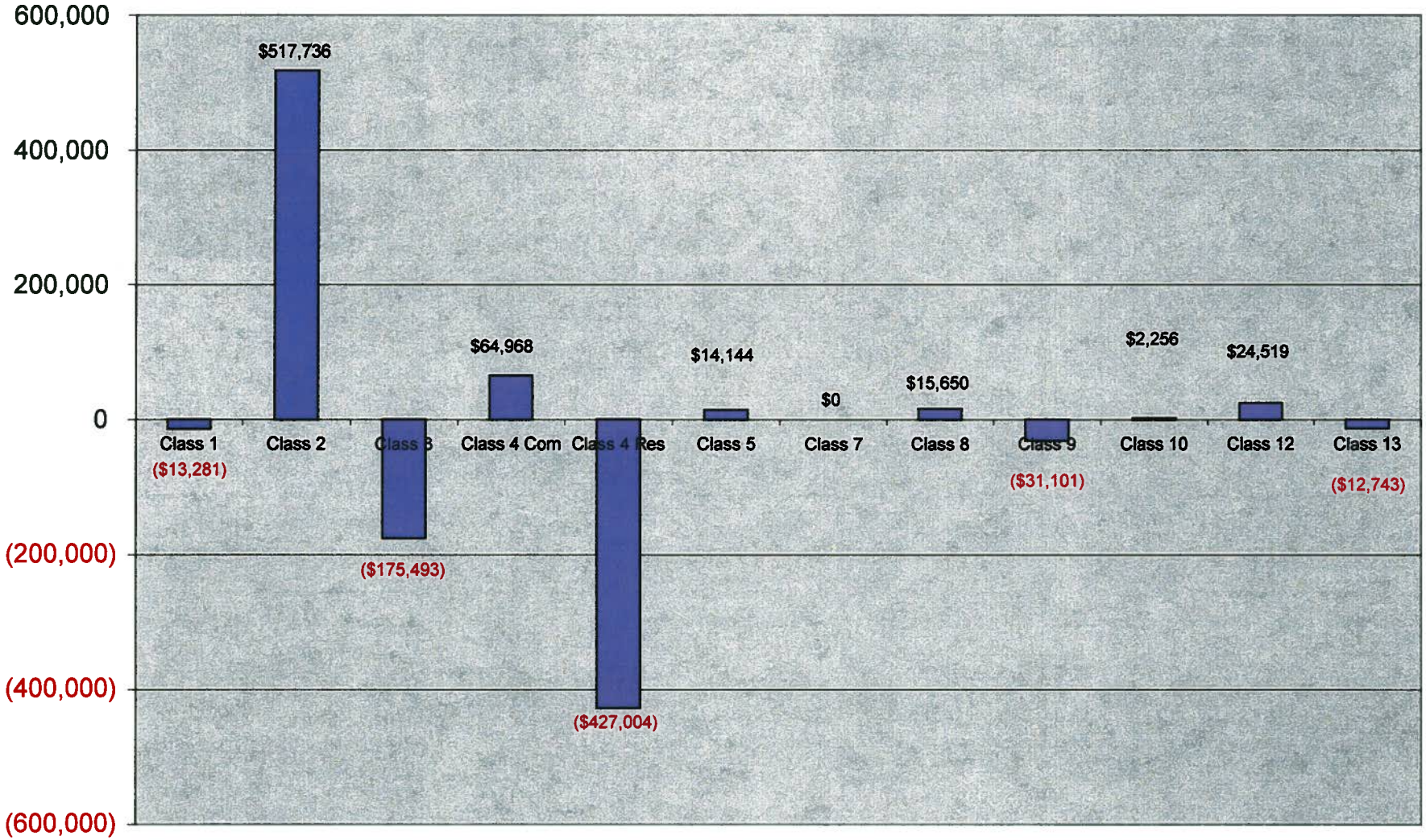
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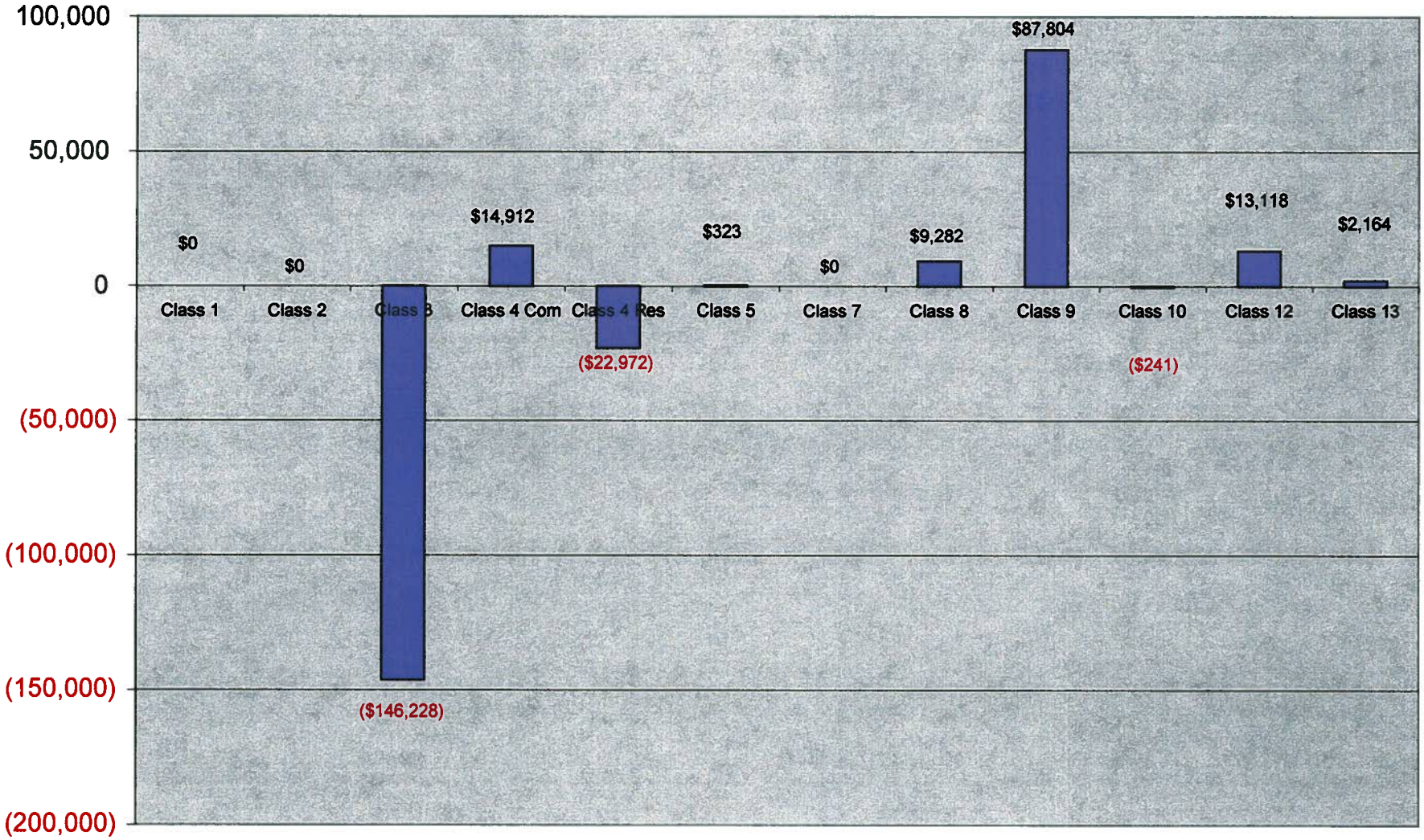

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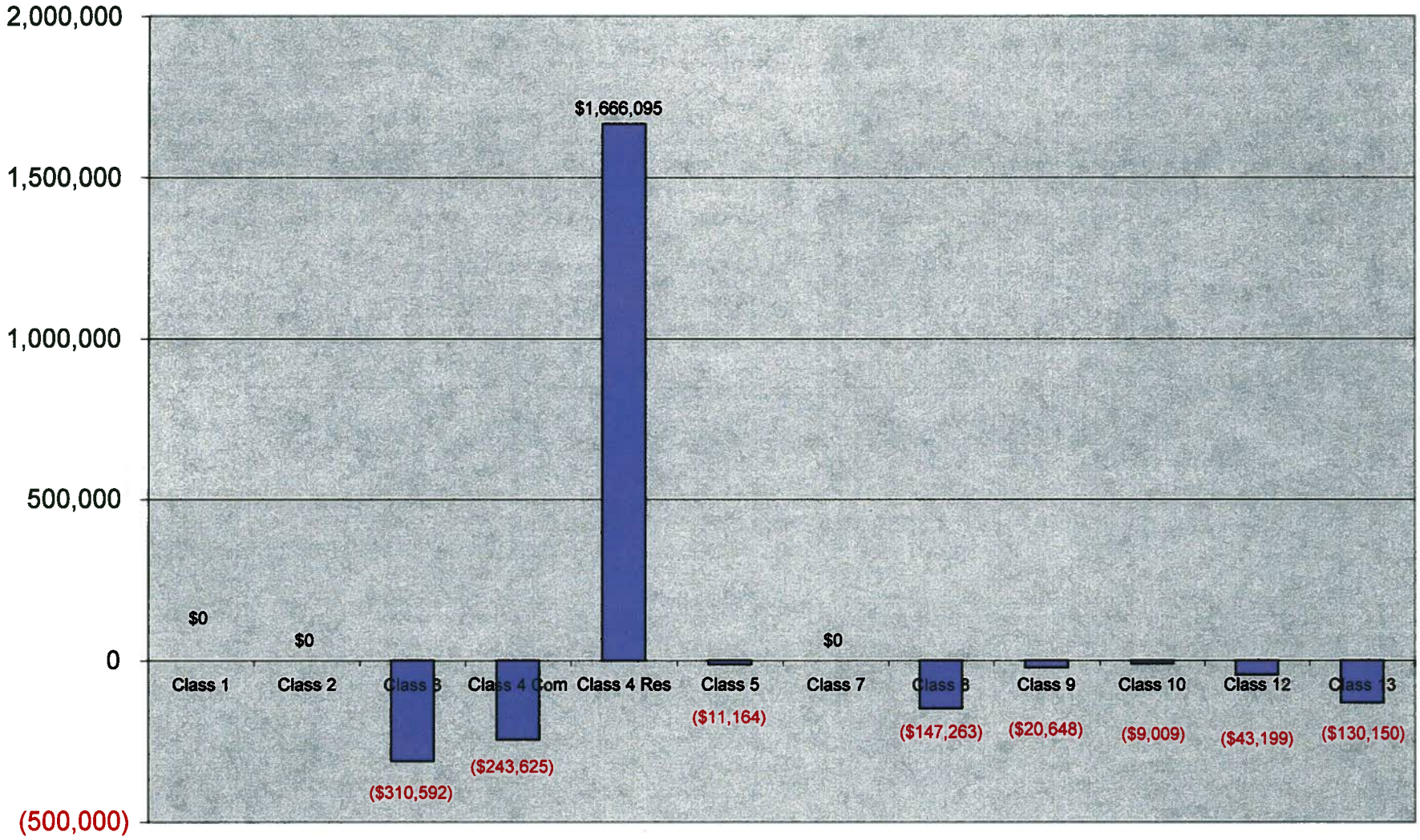
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Class 4 Res
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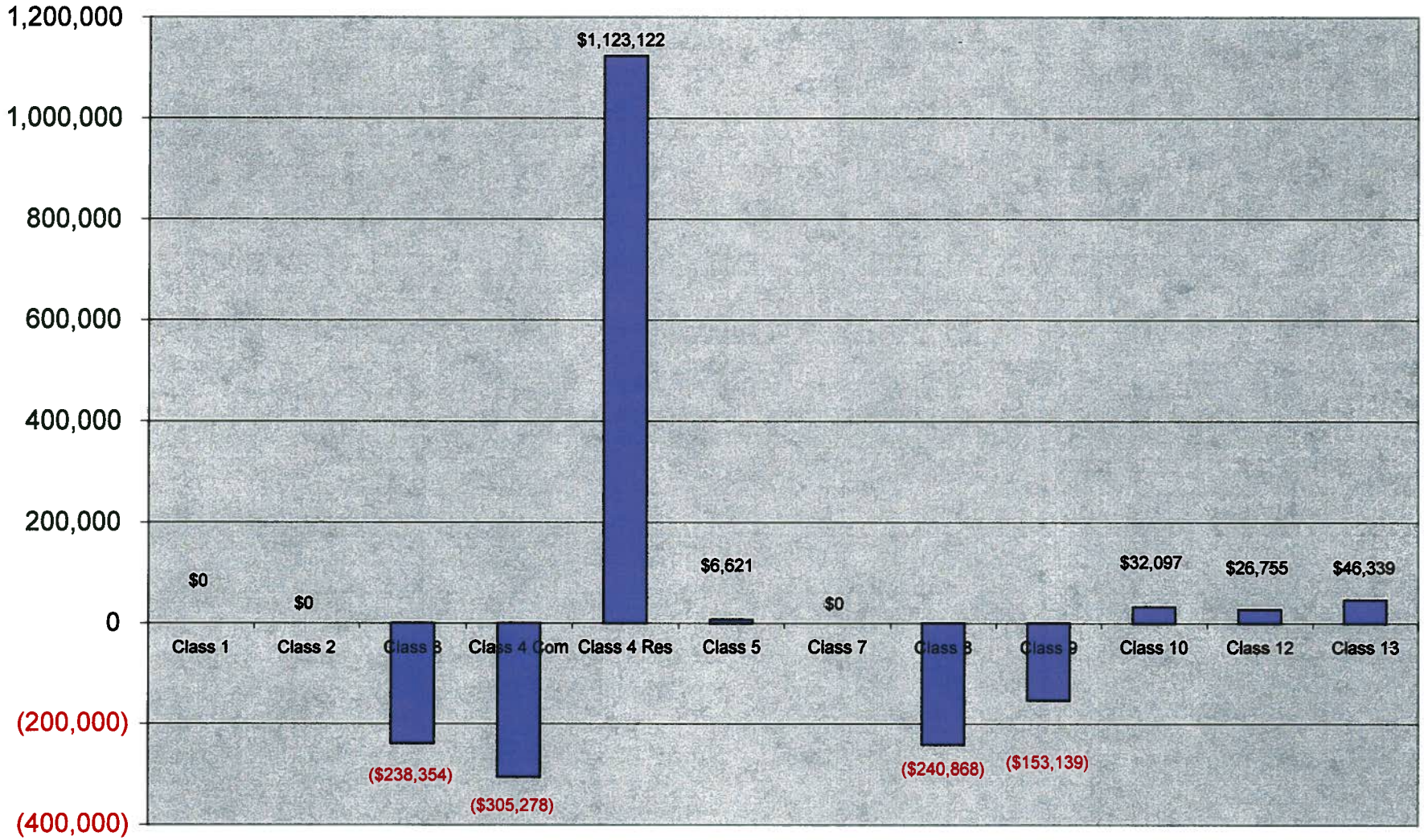
Class 13

Lewis and Clark



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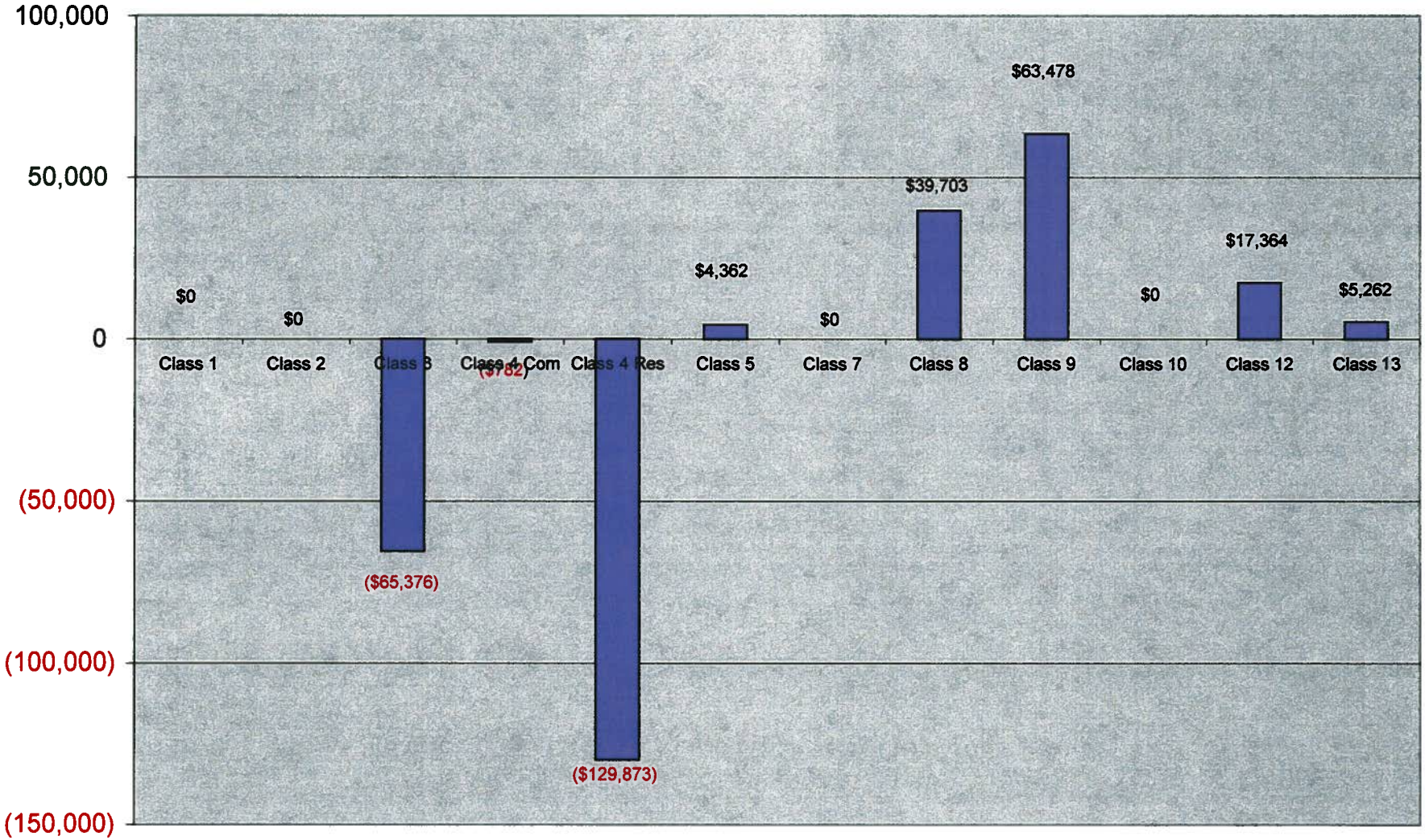
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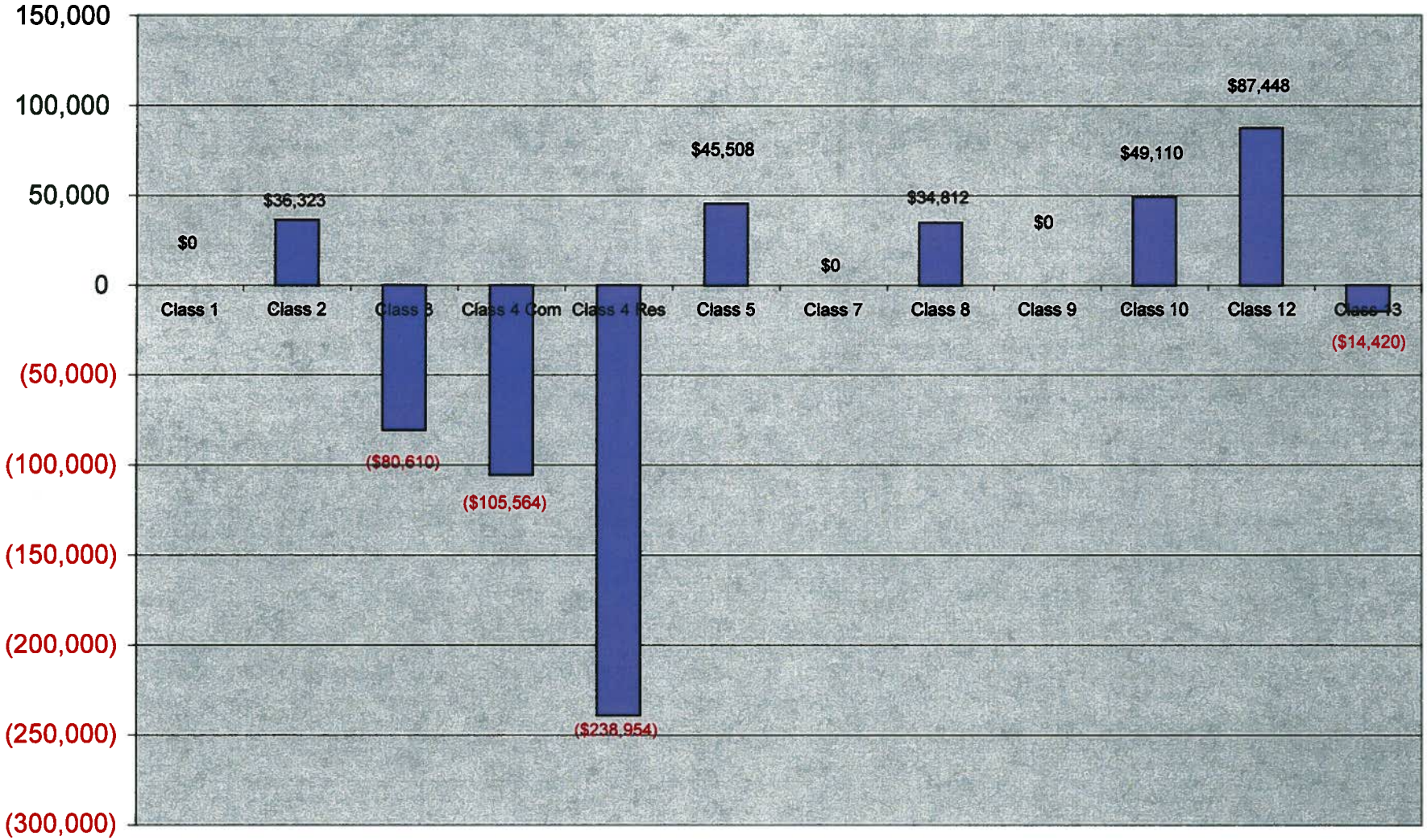
Class 10
Class 12
Class 13

Lincoln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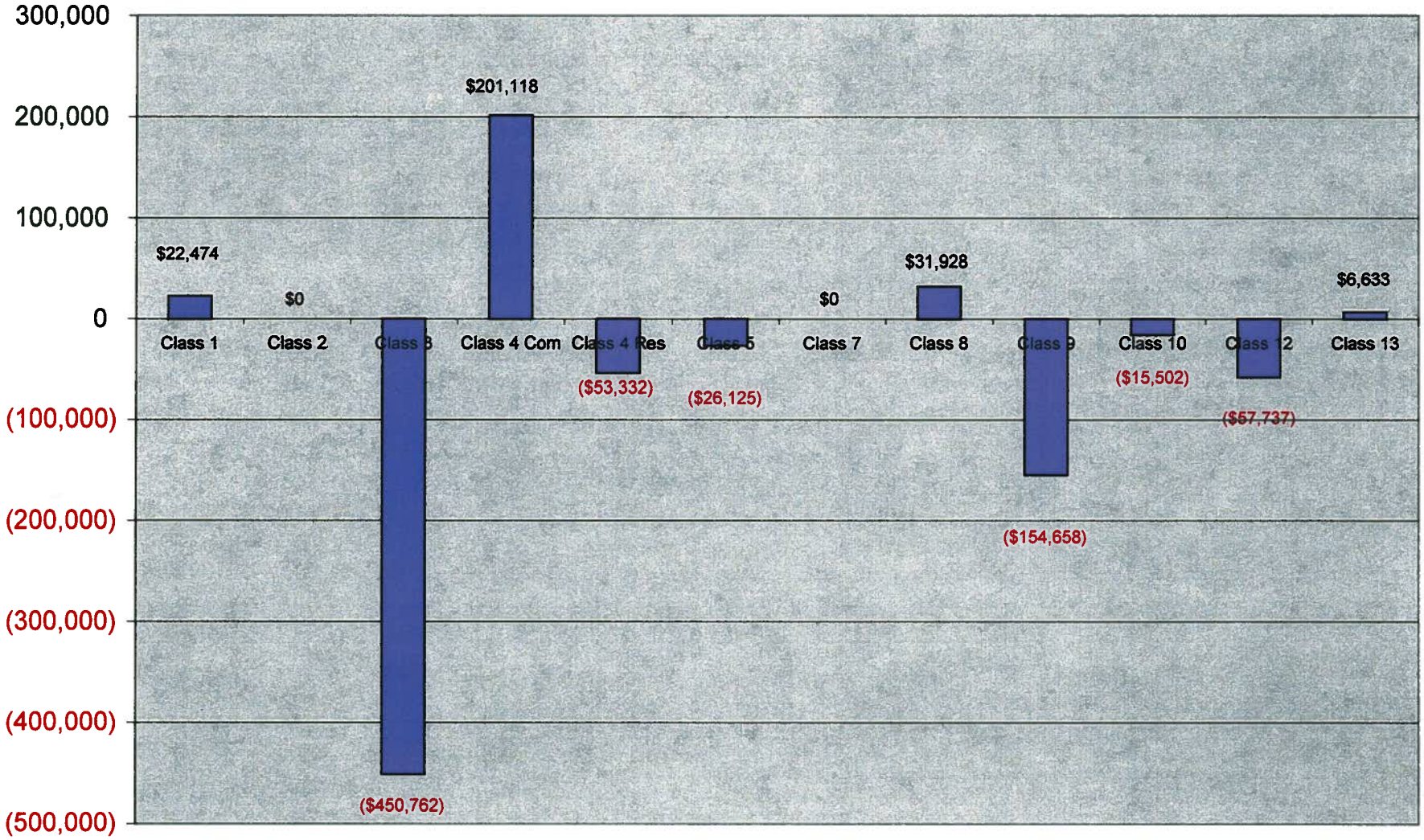
Class 10
Class 12
Class 13

Madison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Class 8
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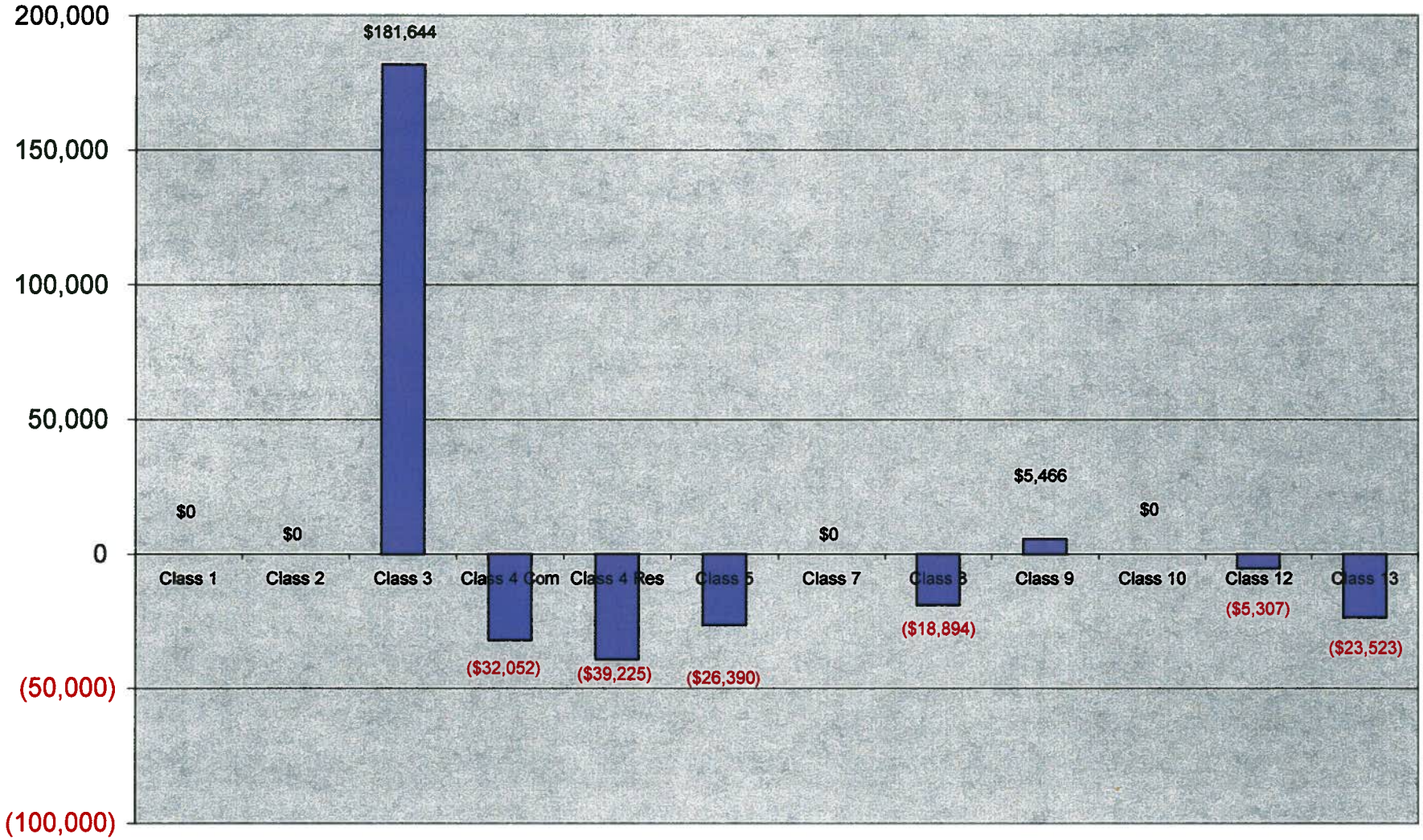
Class 12
Class 13

McCone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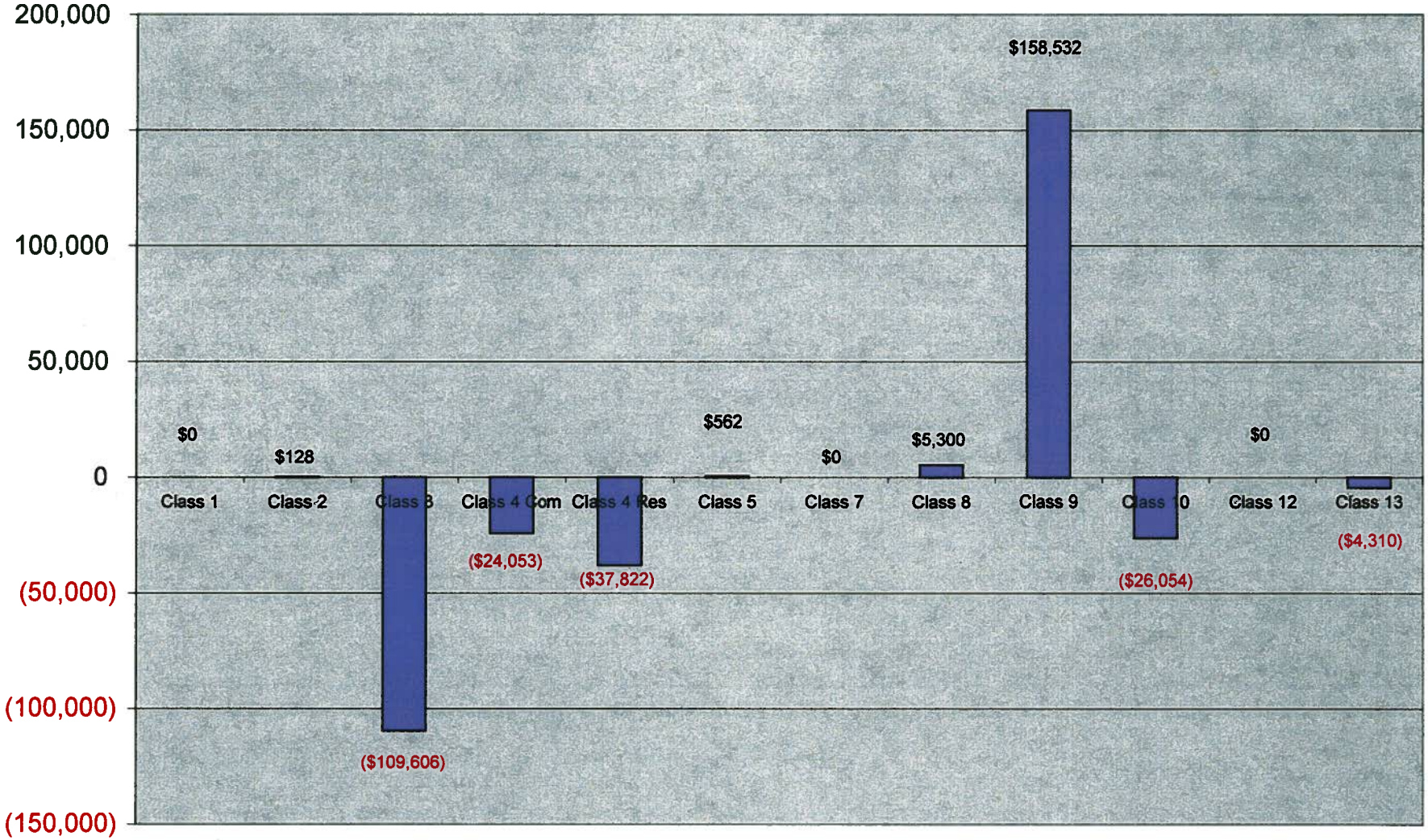
Class 12
Class 13

Meagher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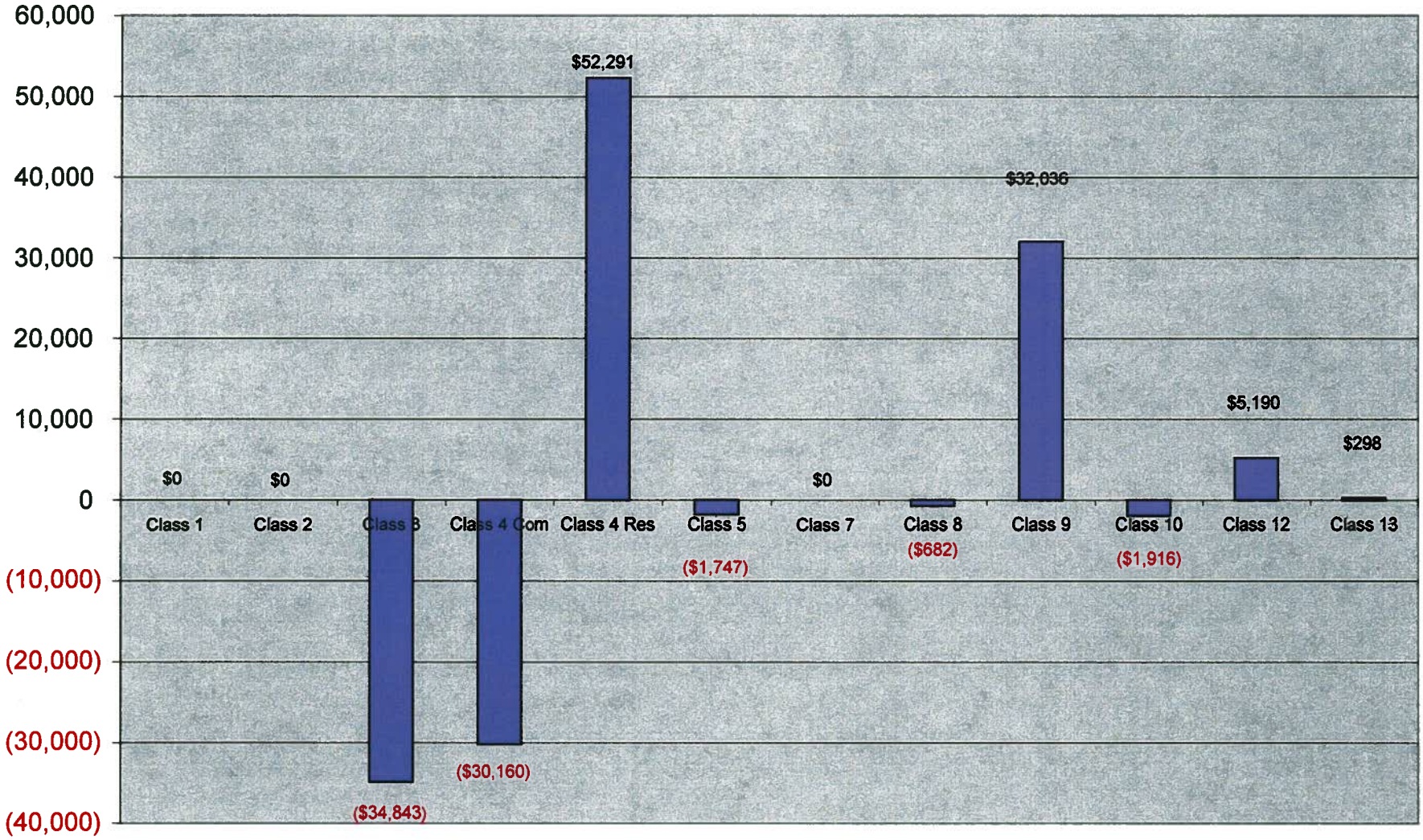
Mineral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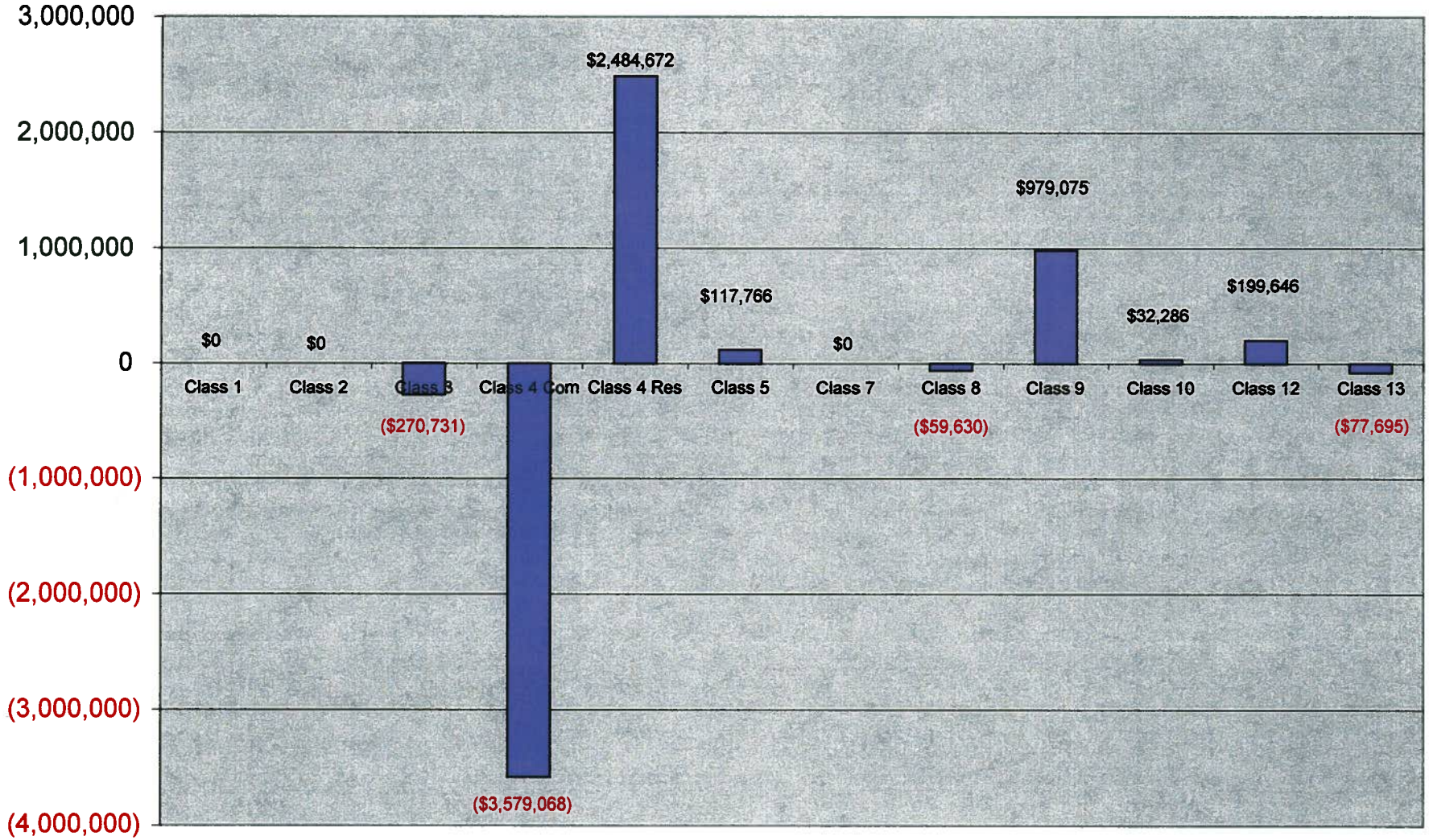
Class 12
Class 13

Missoula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Class 7
Class 8
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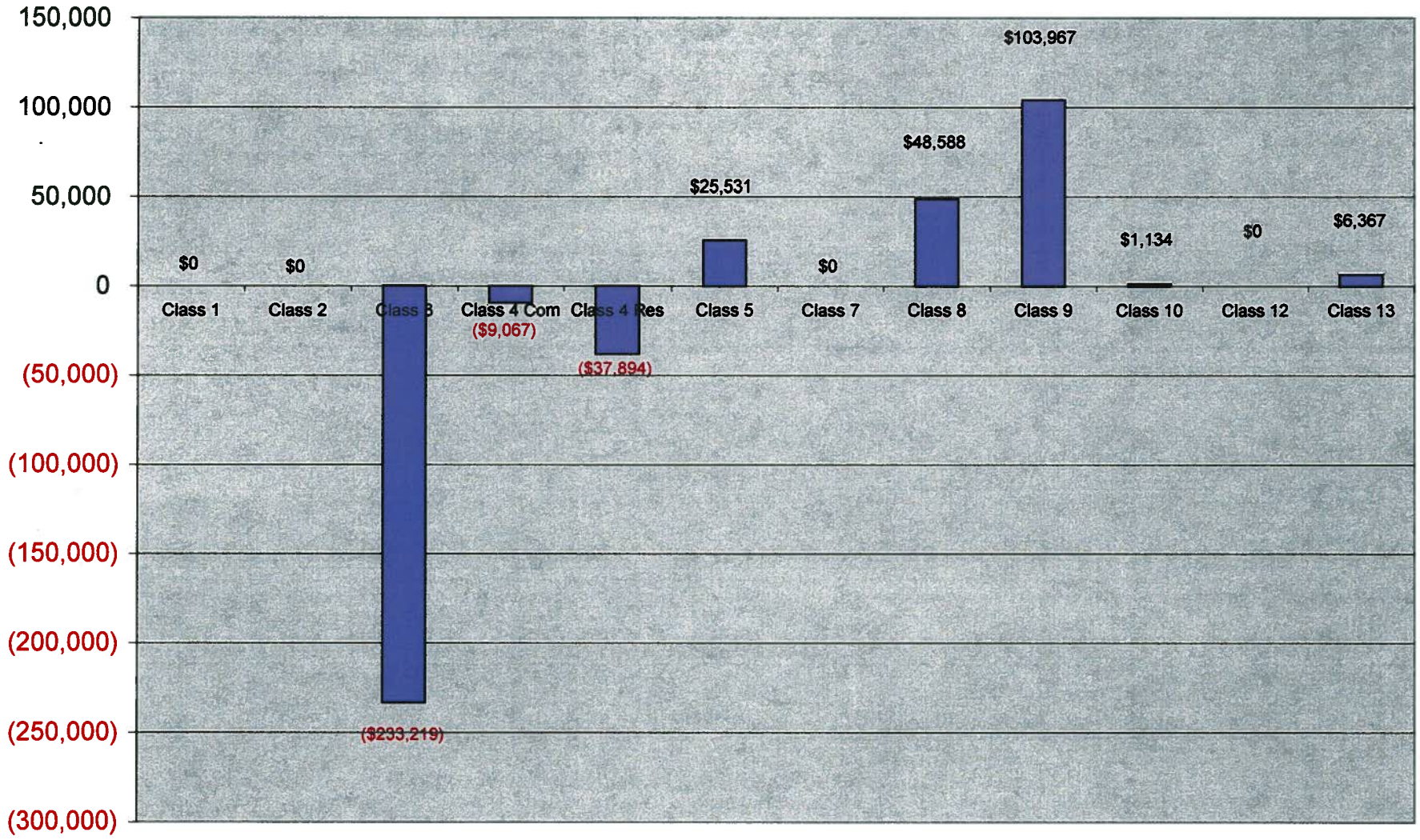
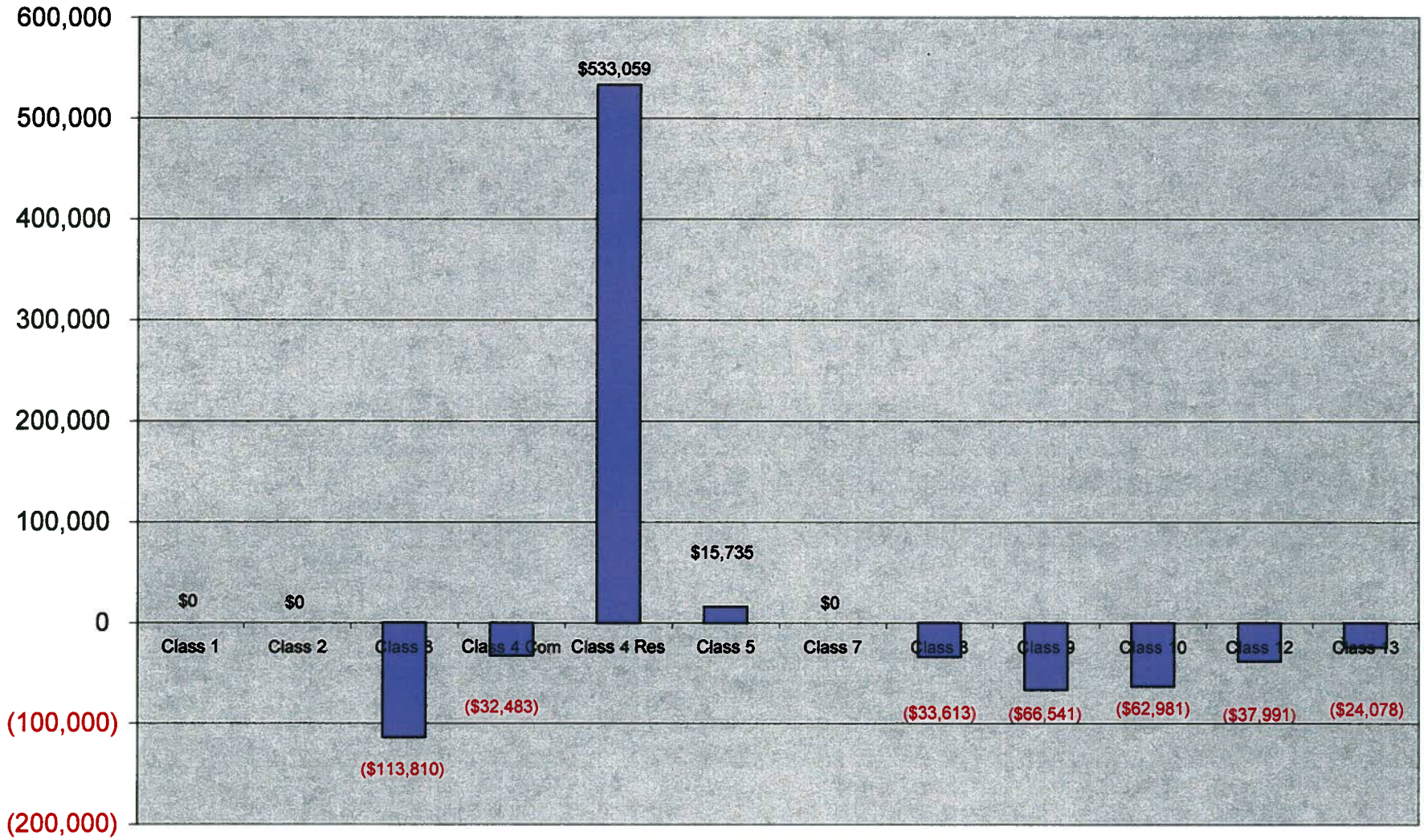
Class 12
Class 13

Musselshell



Park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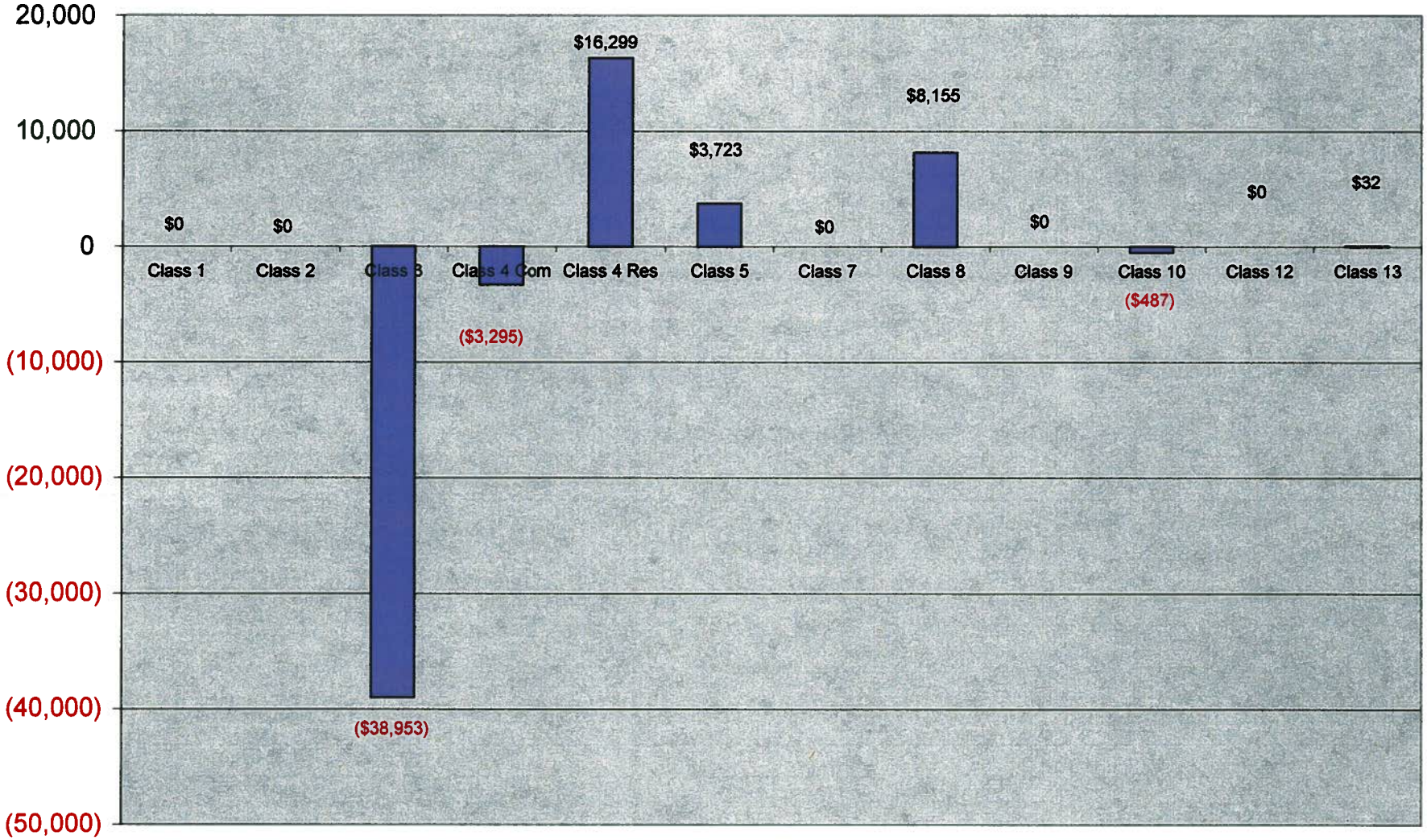
Class 12
Class 13

Petroleum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Class 8
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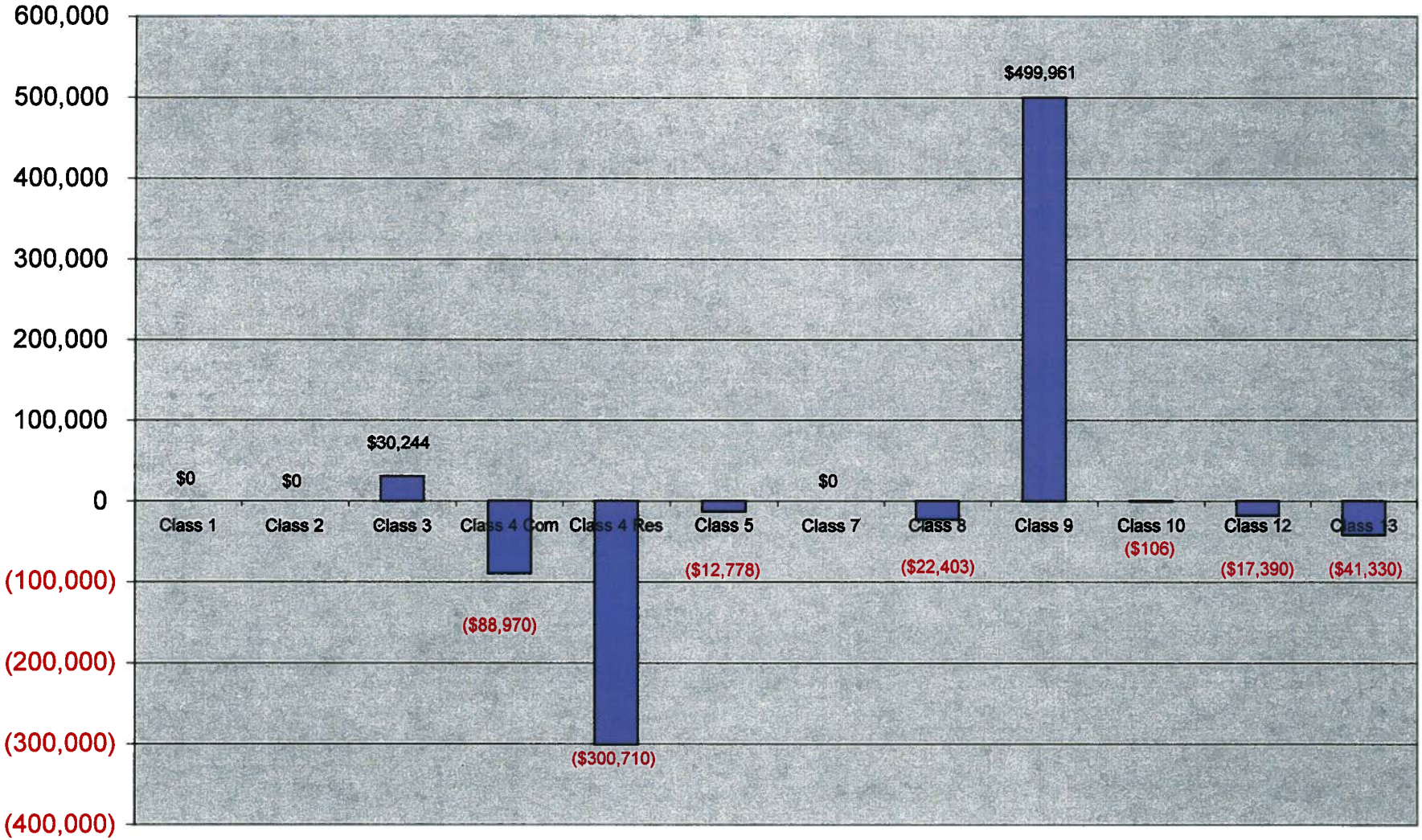
Class 10
Class 12
Class 13

Phillips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Class 7
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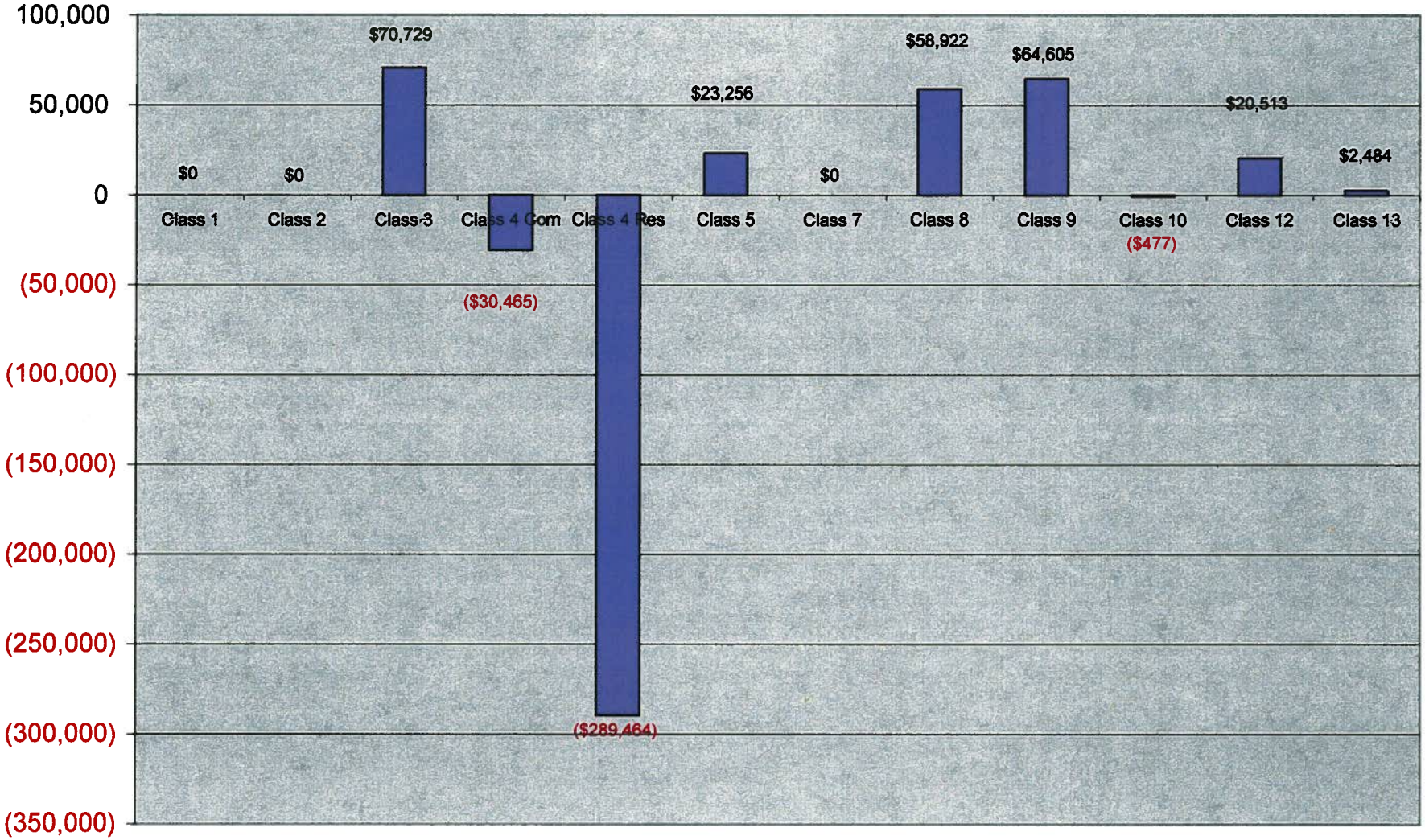
Class 10
Class 12
Class 13

Pondera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Class 7
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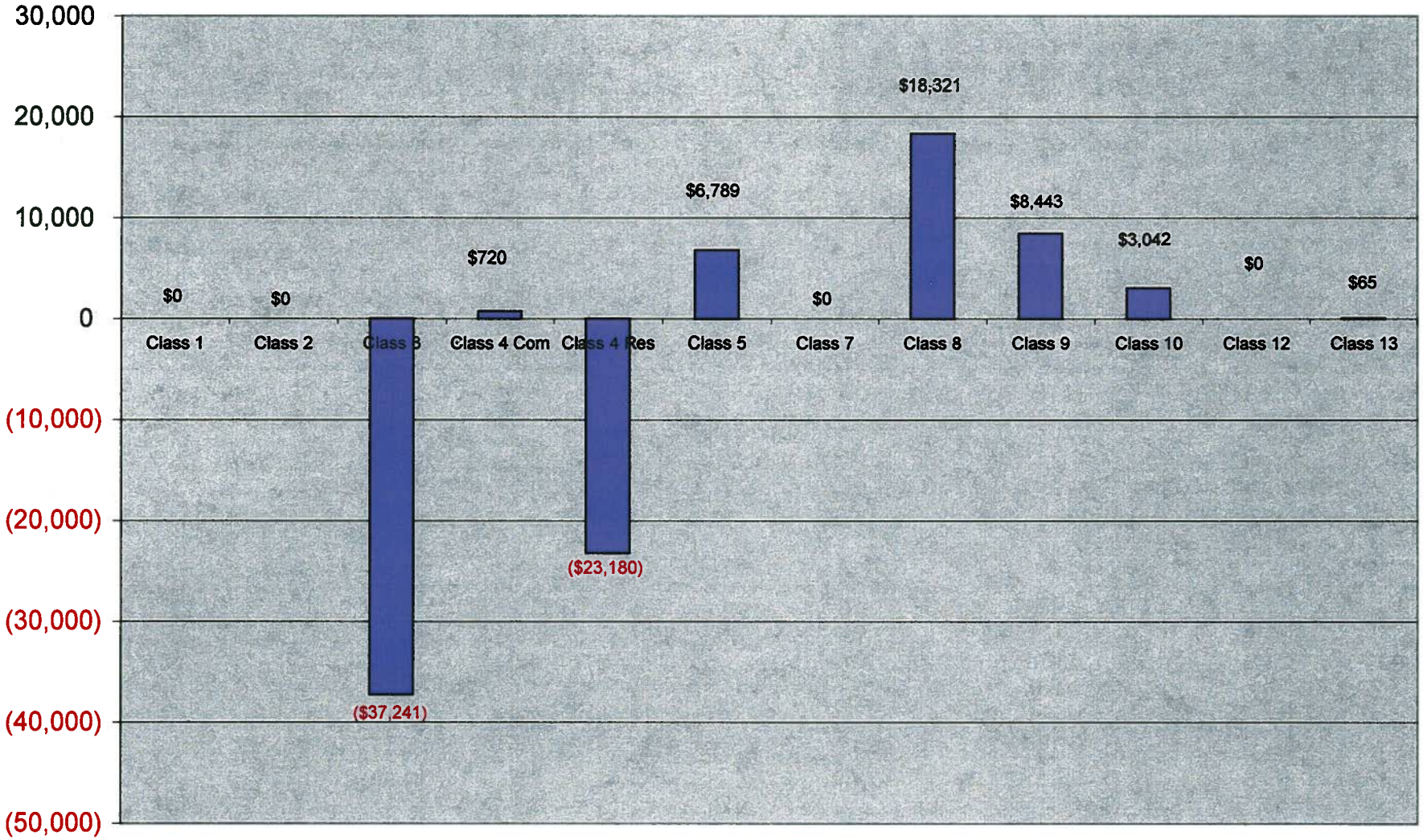
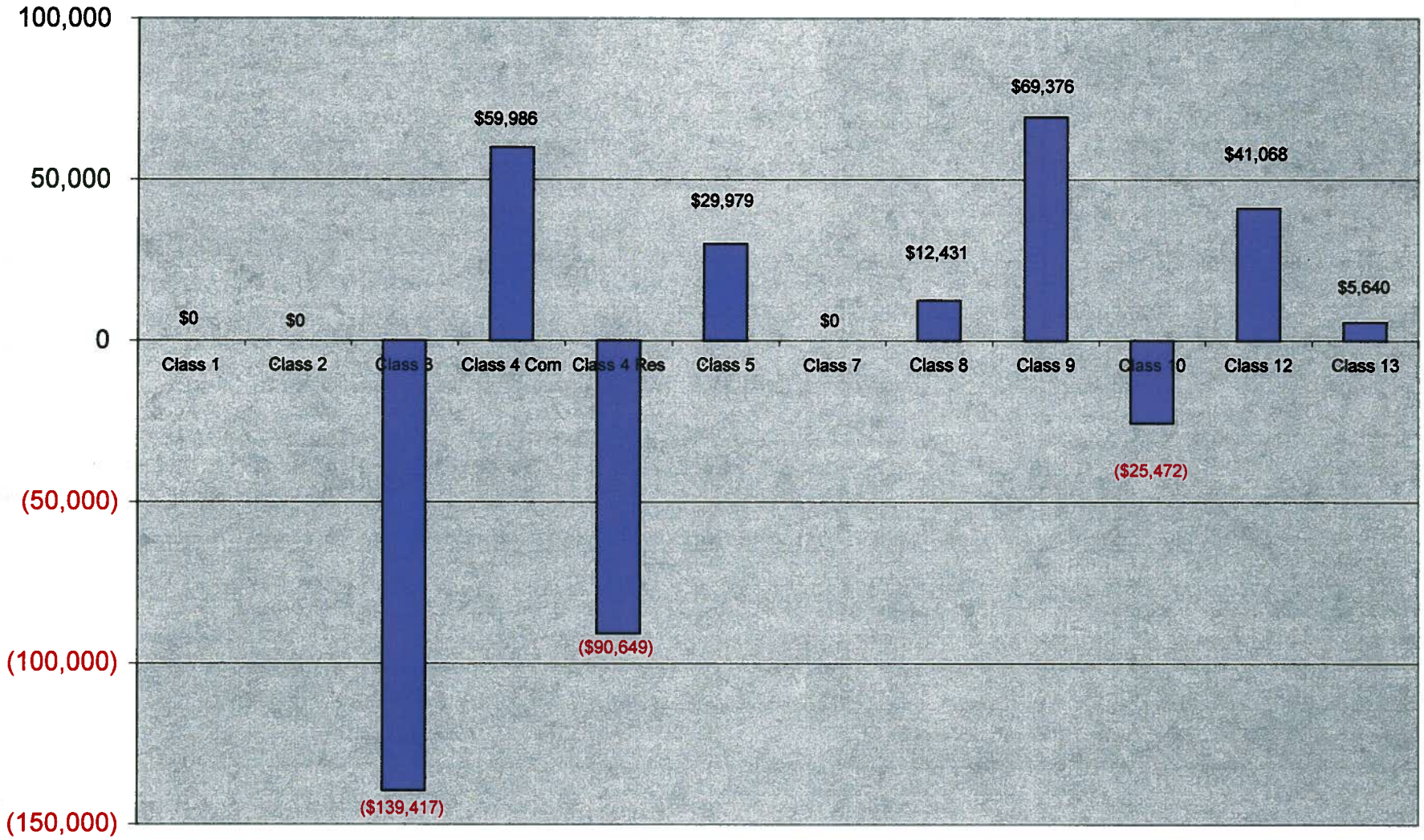
Class 10
Class 12
Class 13

Powder River



Powell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Class 3
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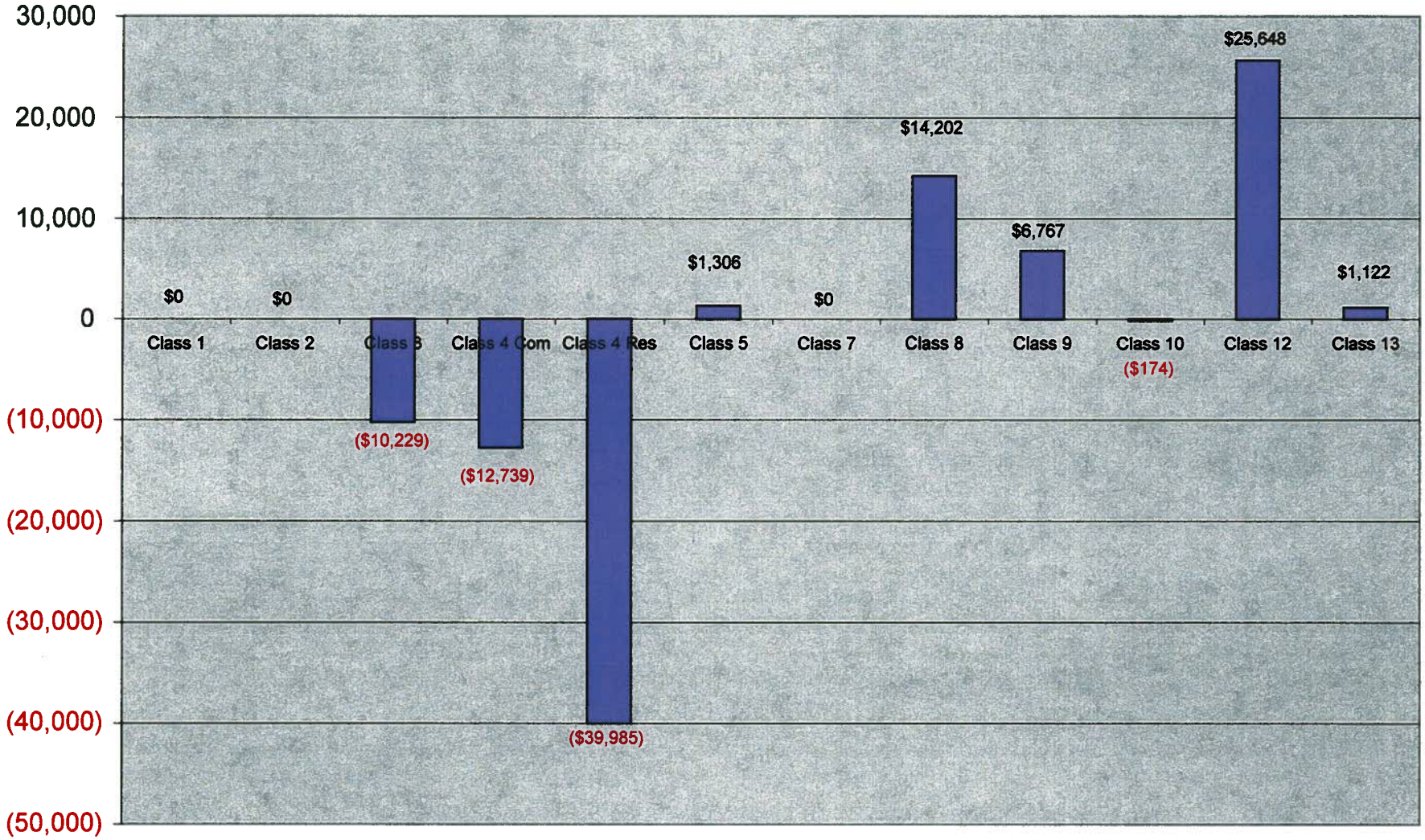
Class 7
Class 8
Class 9
Class 10
Class 12
Class 13

Prairie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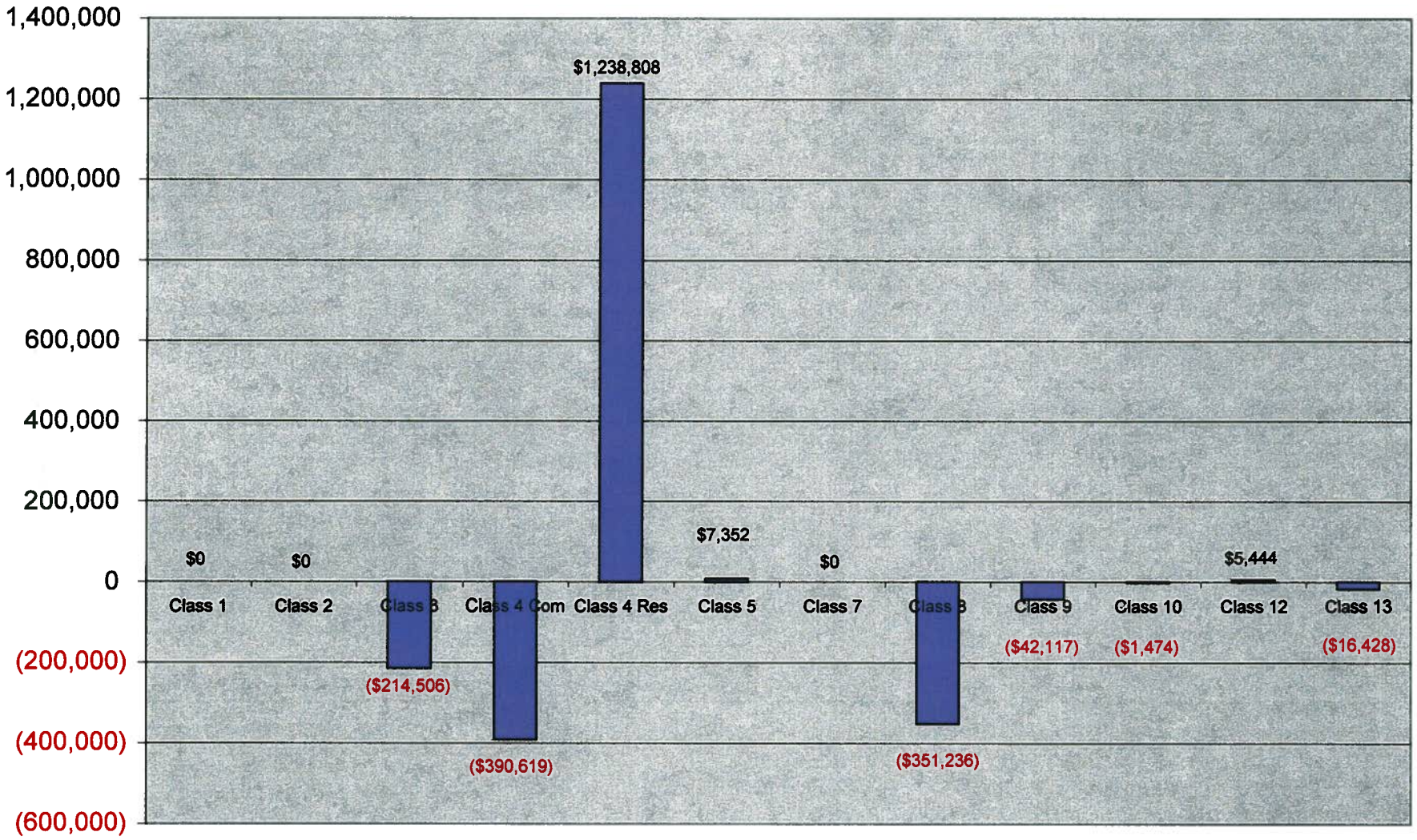
Class 7
Class 8
Class 9
Class 10
Class 12
Class 13

Ravalli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Class 7
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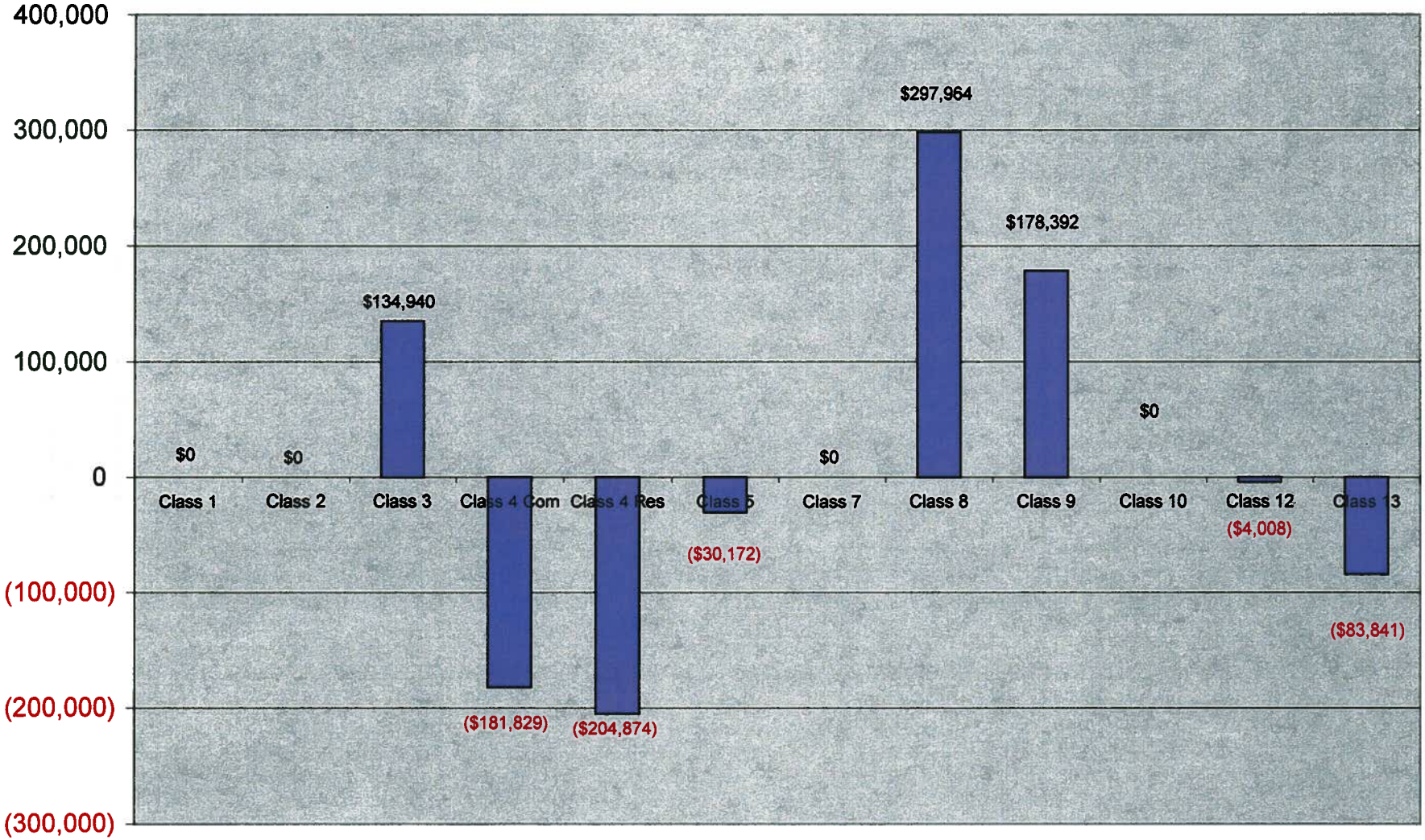
Class 10
Class 12
Class 13

Richland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Class 10
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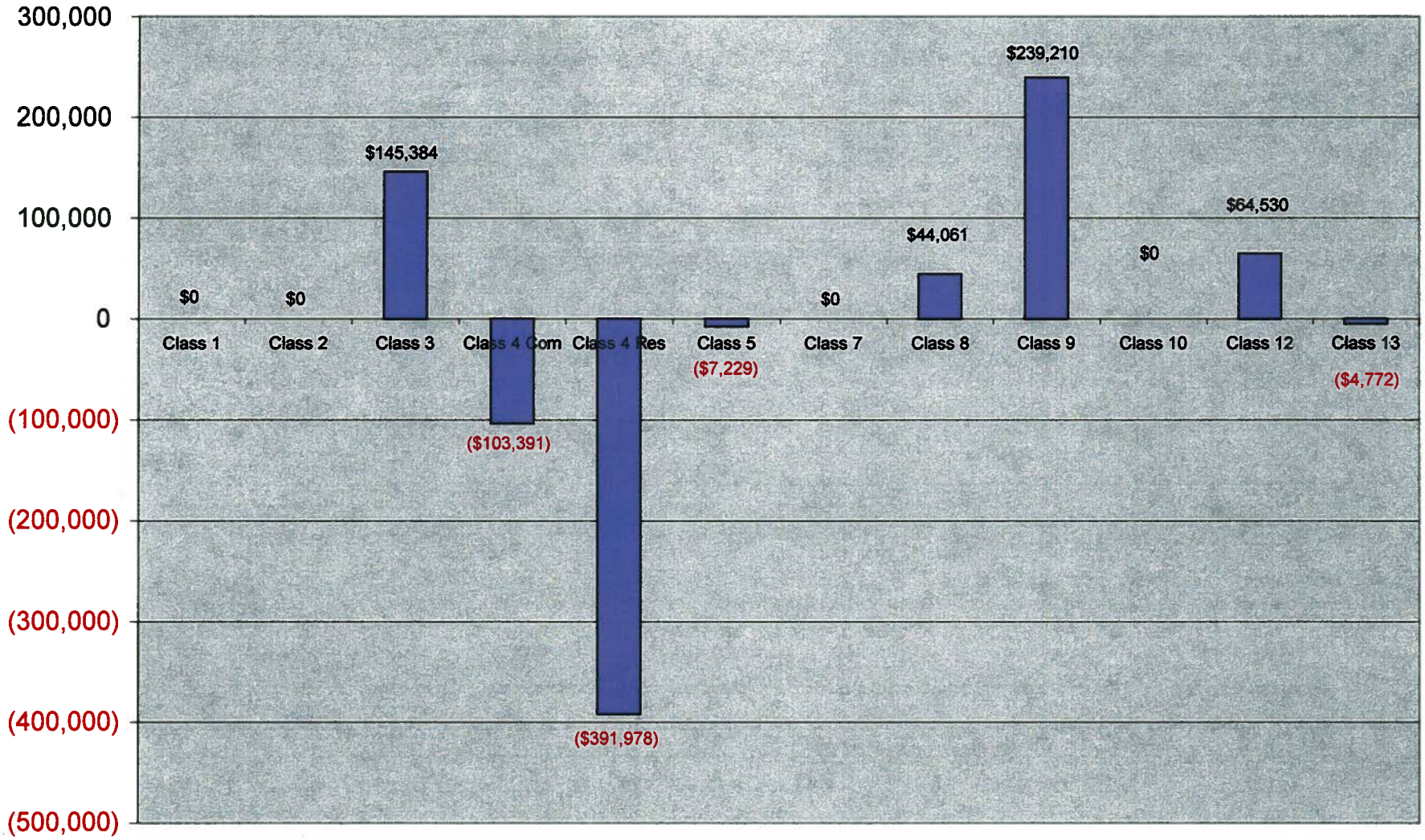
Class 13

Roosevelt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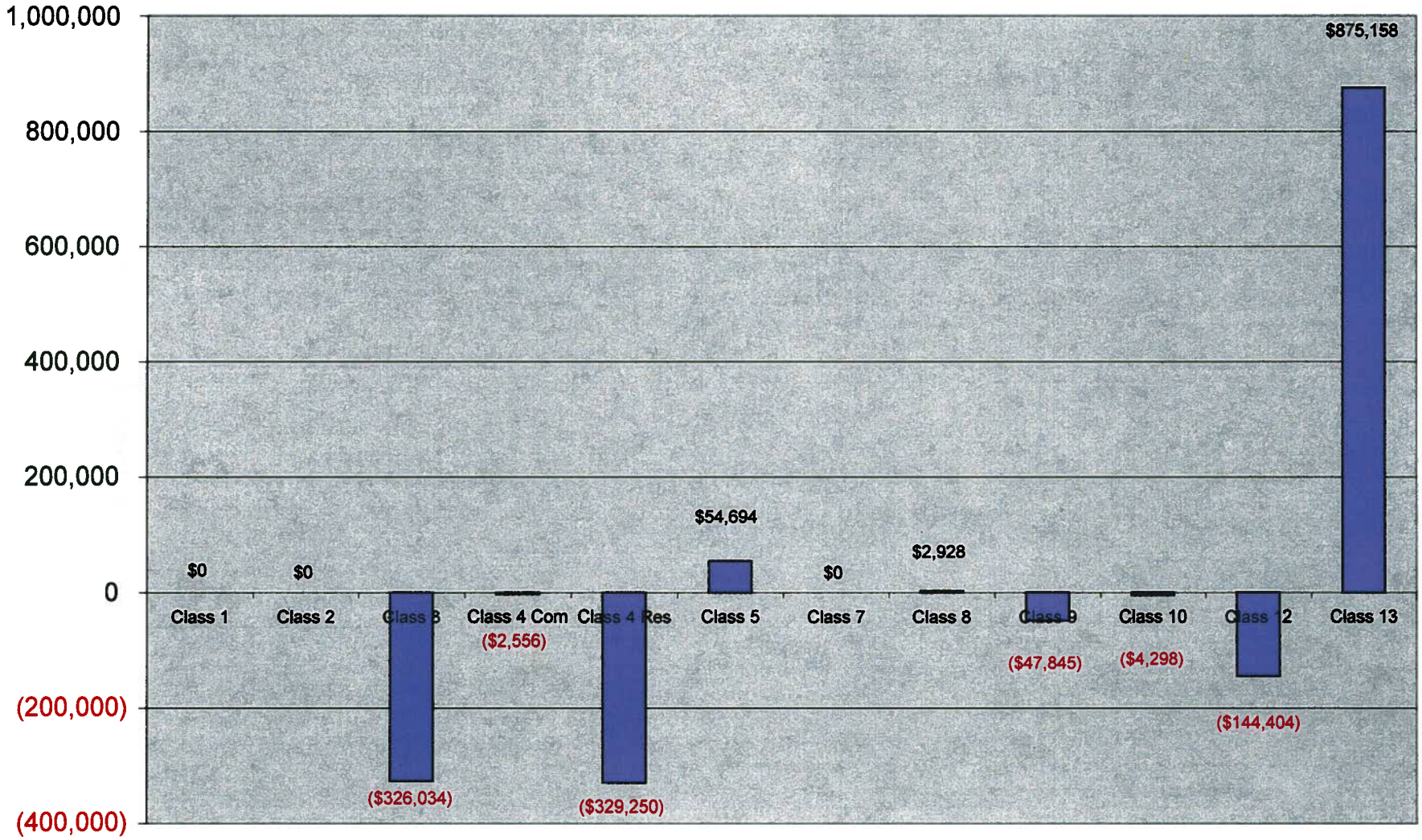
Class 10
Class 12
Class 13

Rosebud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Class 8
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Class 10
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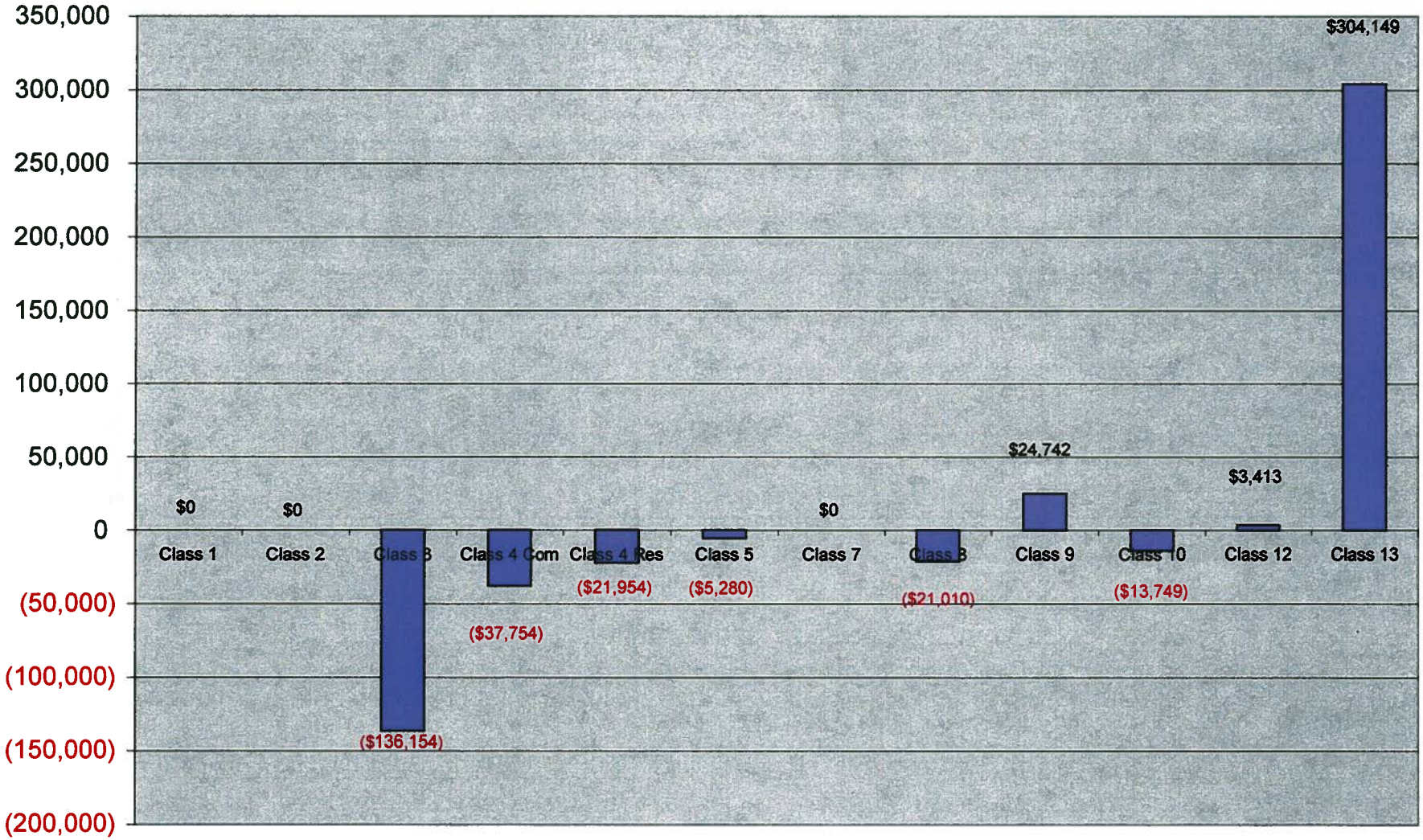
Class 13

Sanders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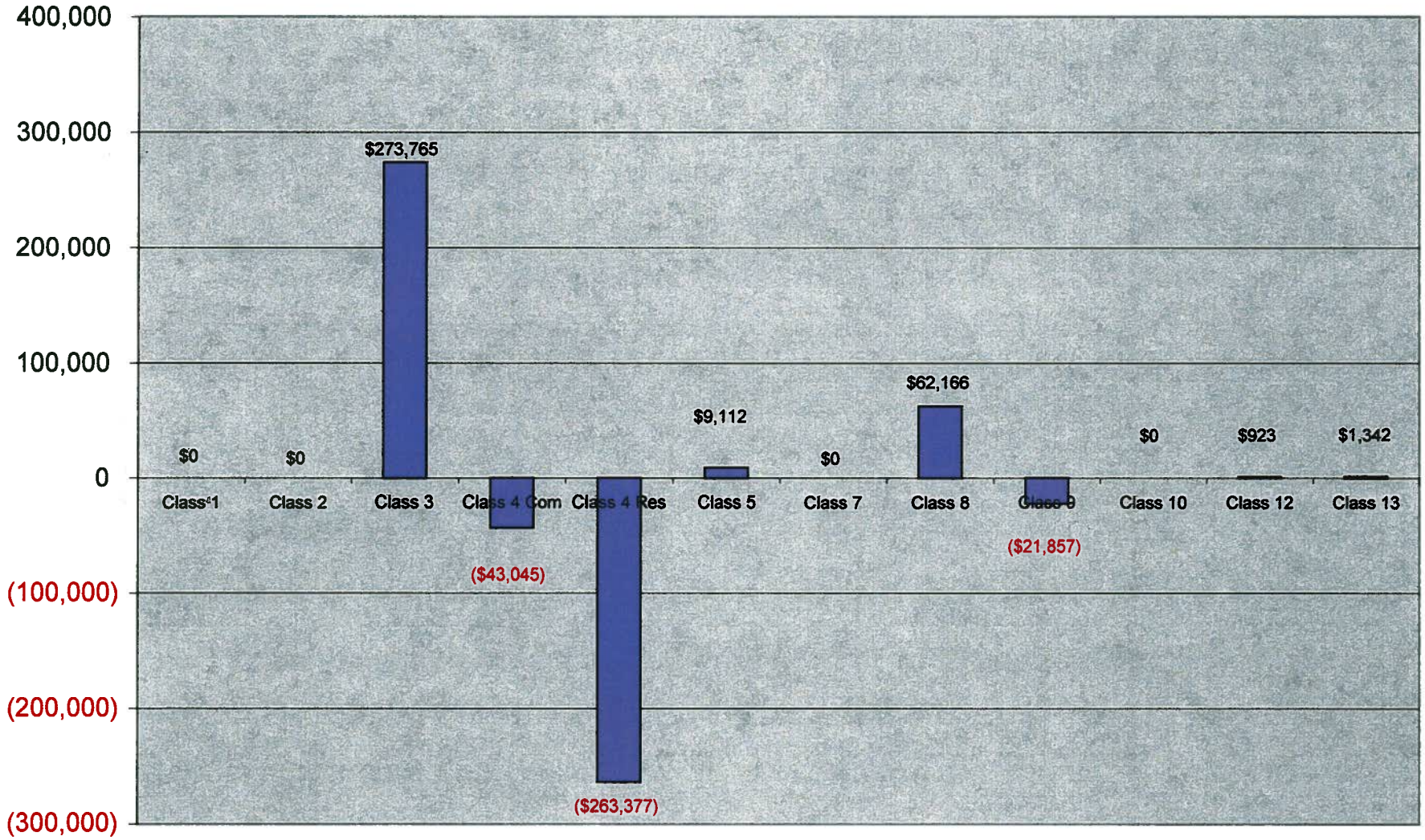
Class 10
Class 12
Class 13

Sheridan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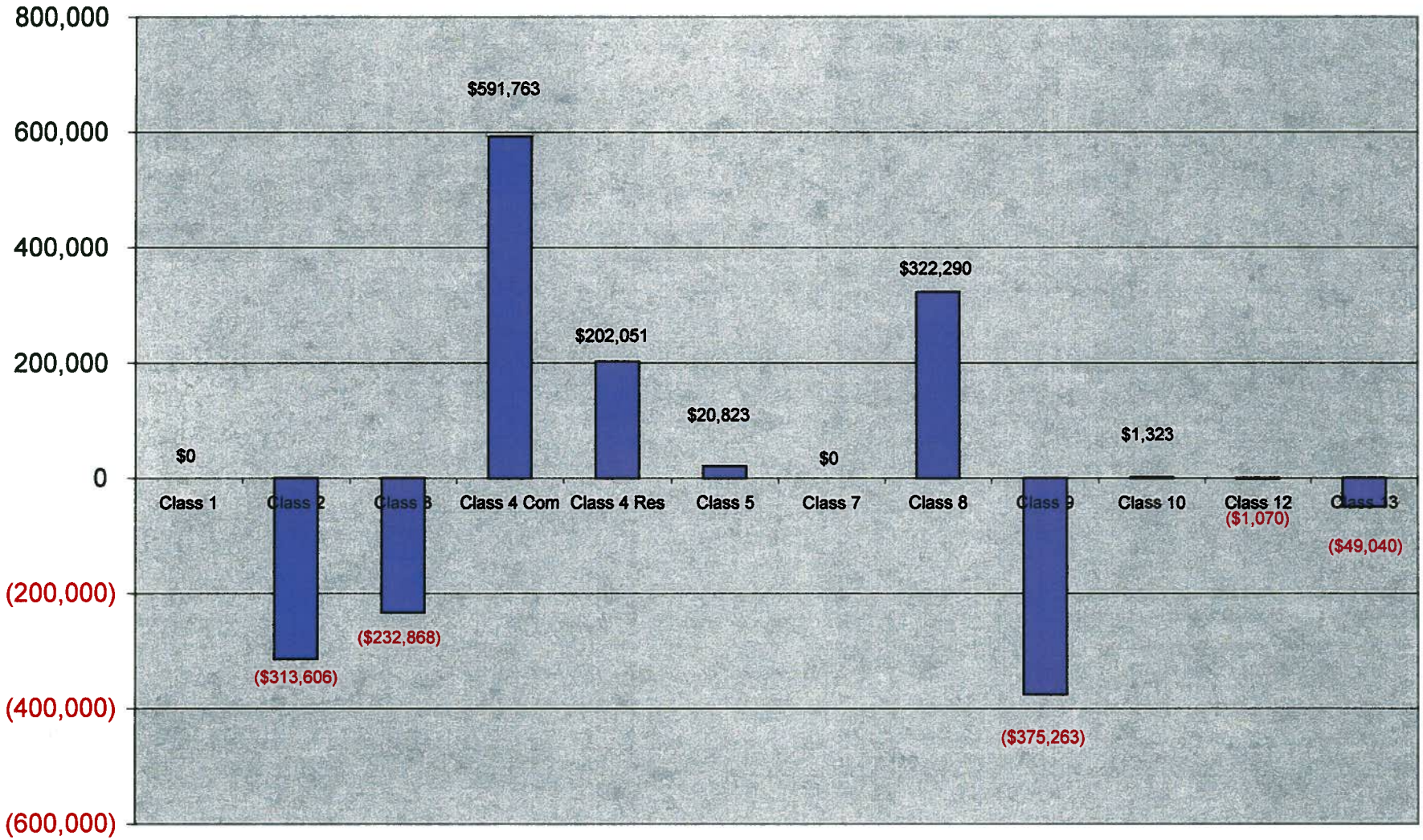
Class 10
Class 12
Class 13

Silver Bow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Class 2
Class 3
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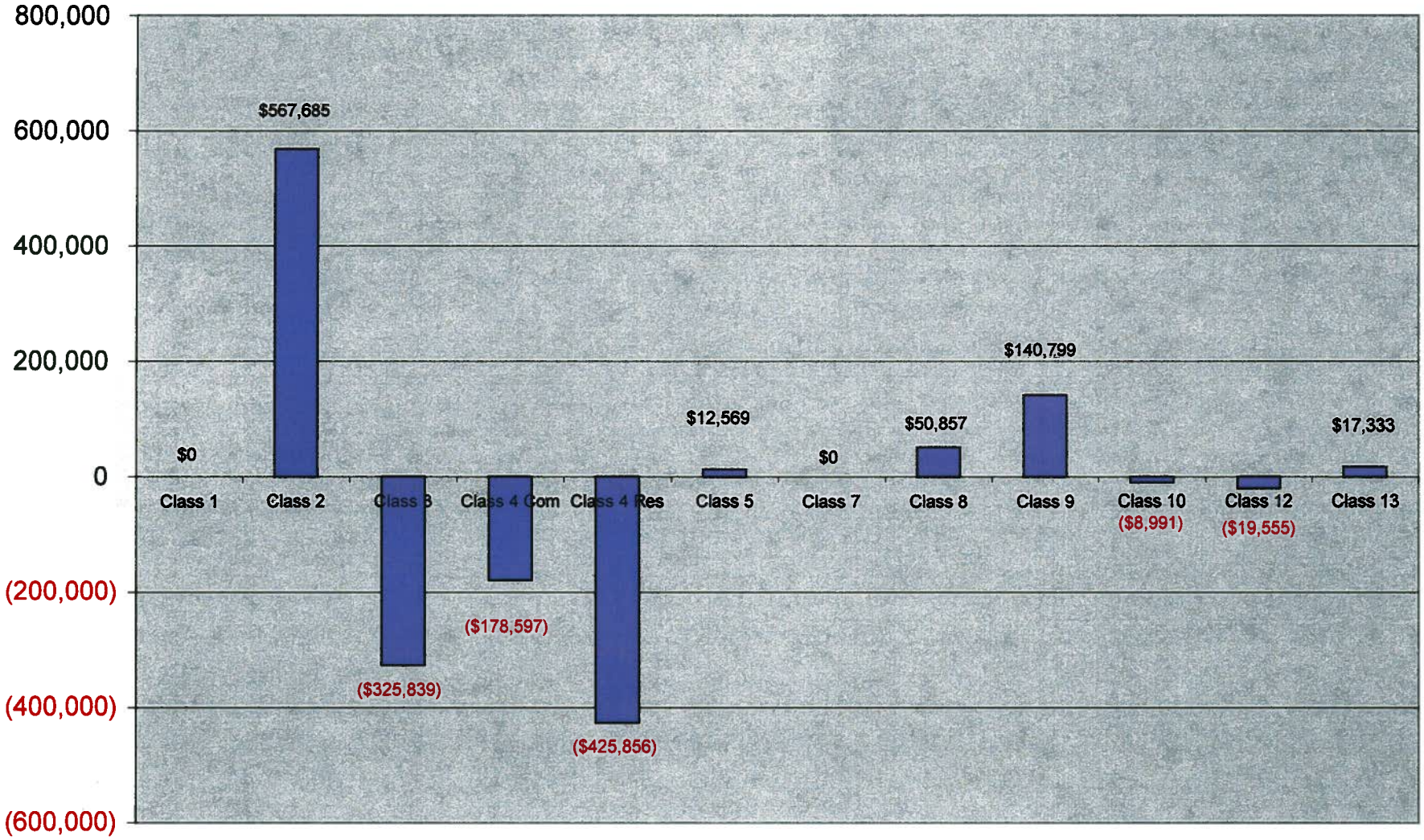
Class 12
Class 13

Stillwater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Class 3
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Class 8
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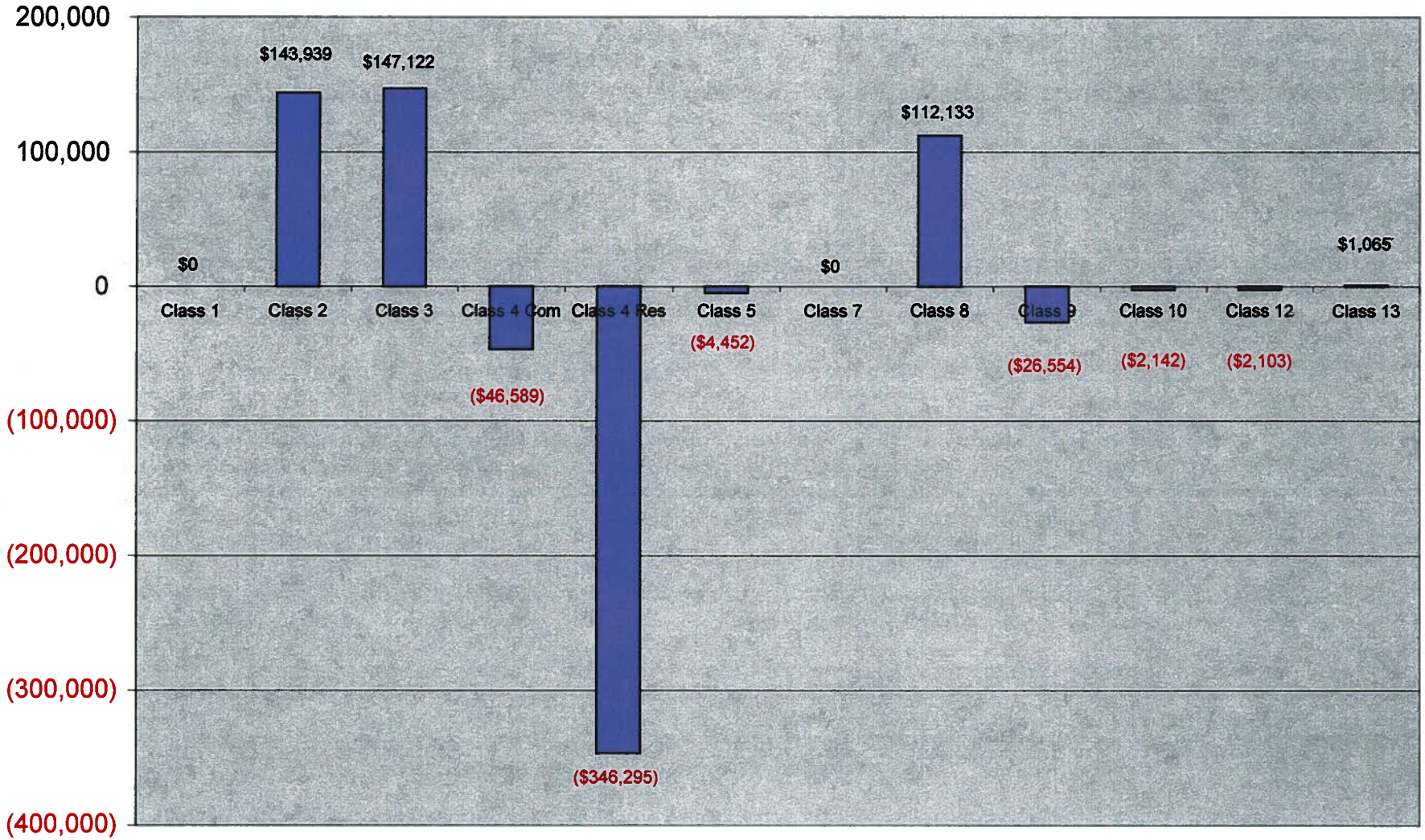
Class 10
Class 12
Class 13

Sweet Grass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Class 5
Class 7
Class 8
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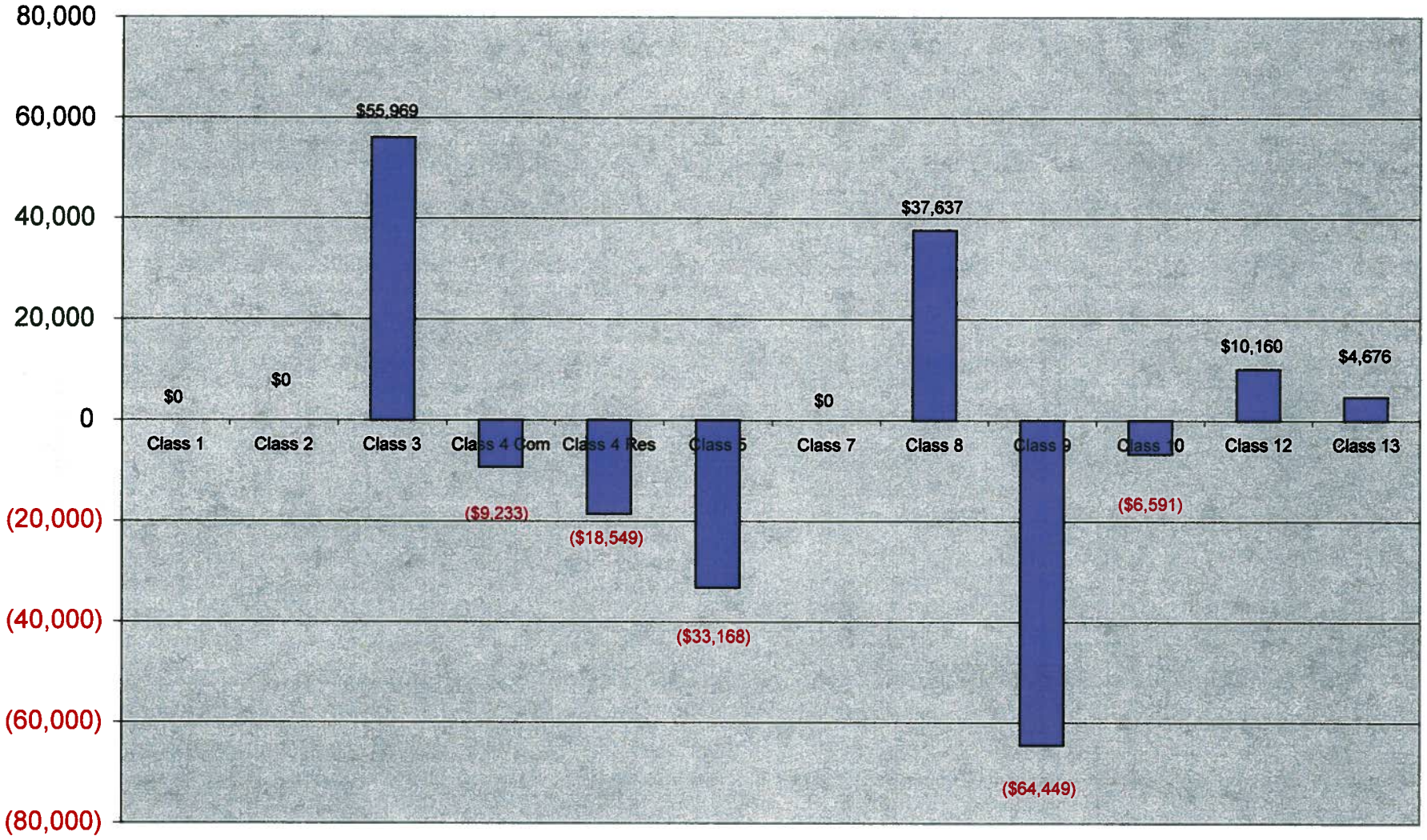
Class 10
Class 12
Class 13

Teton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Class 3
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Class 5
Class 7
Class 8
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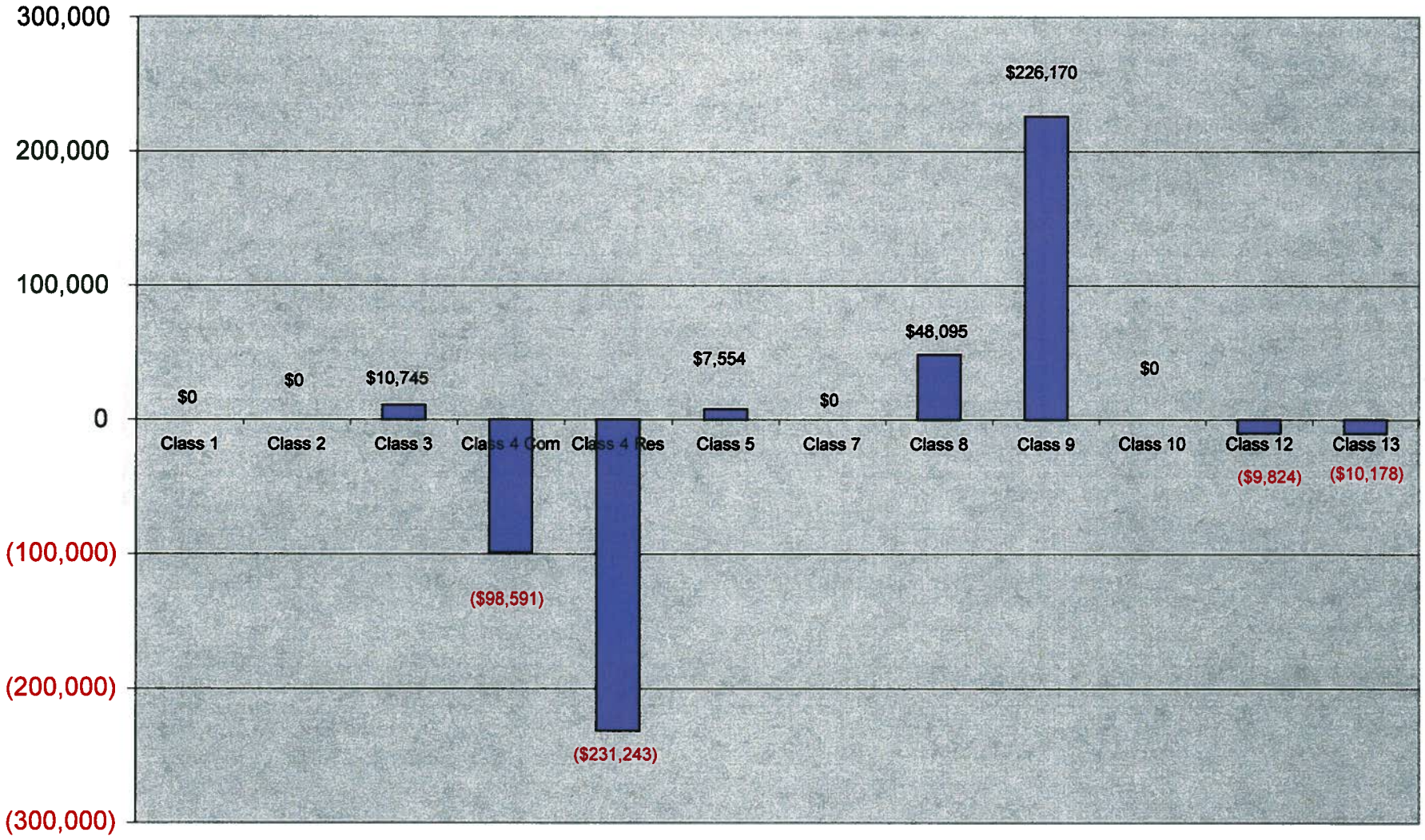
Class 10
Class 12
Class 13

Toole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Class 3
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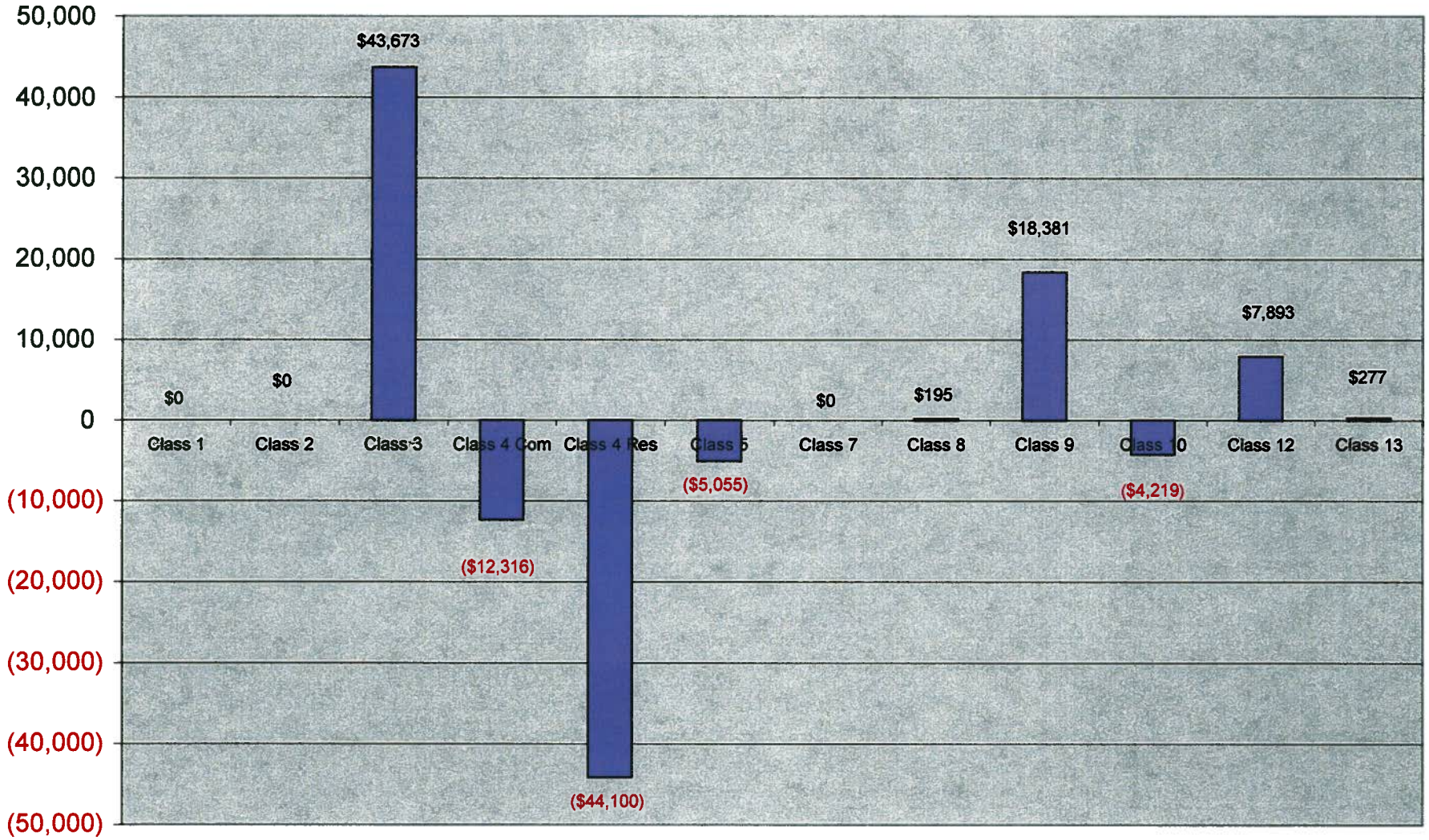
Class 4 Res
Class 5
Class 7
Class 8
Class 9
Class 10
Class 12
Class 13

Treasure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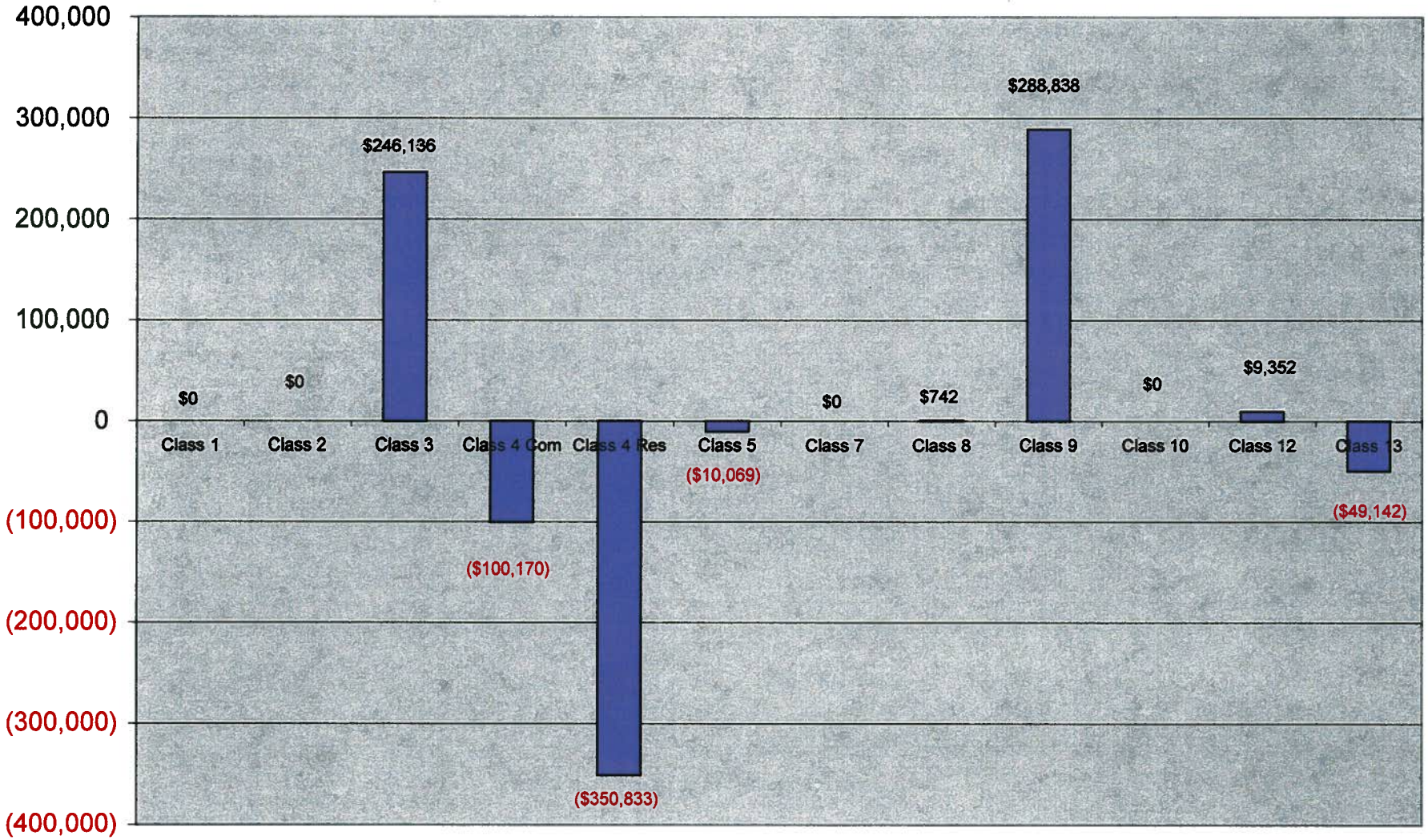
Class 9
Class 10
Class 12
Class 13

Valley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Class 7
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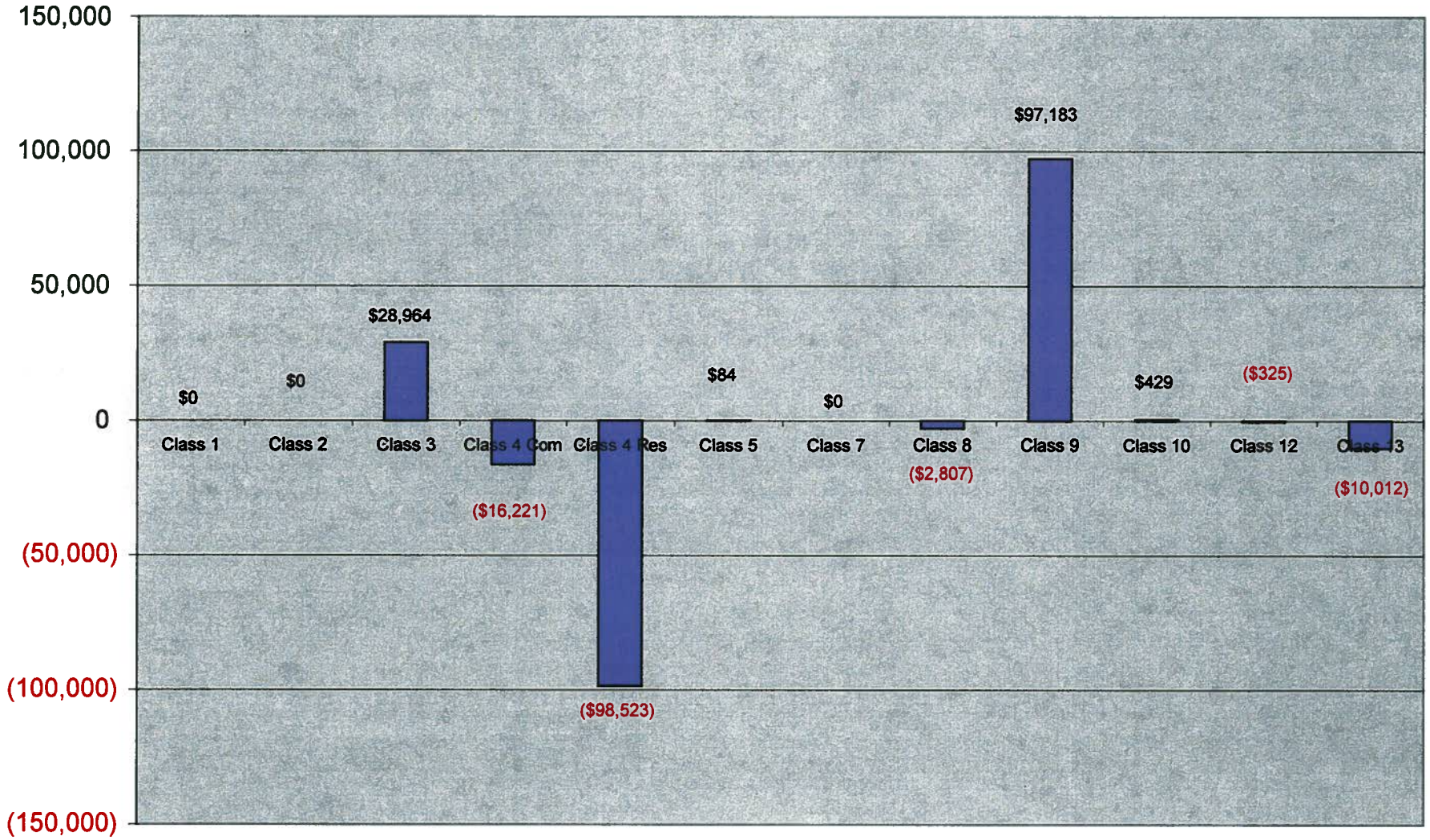
Class 10
Class 12
Class 13

Wheatland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Class 10
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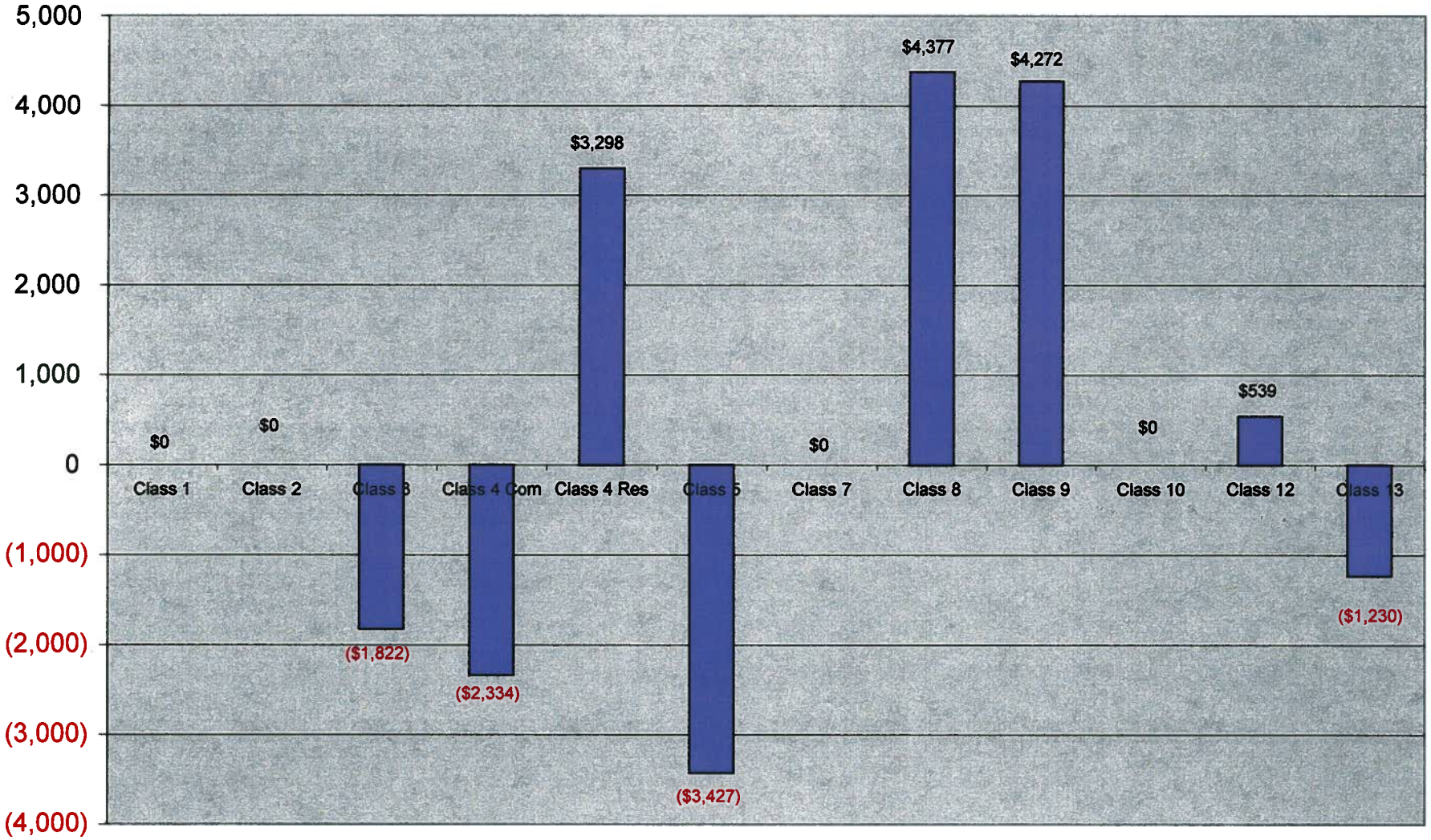
Class 13

Wibaux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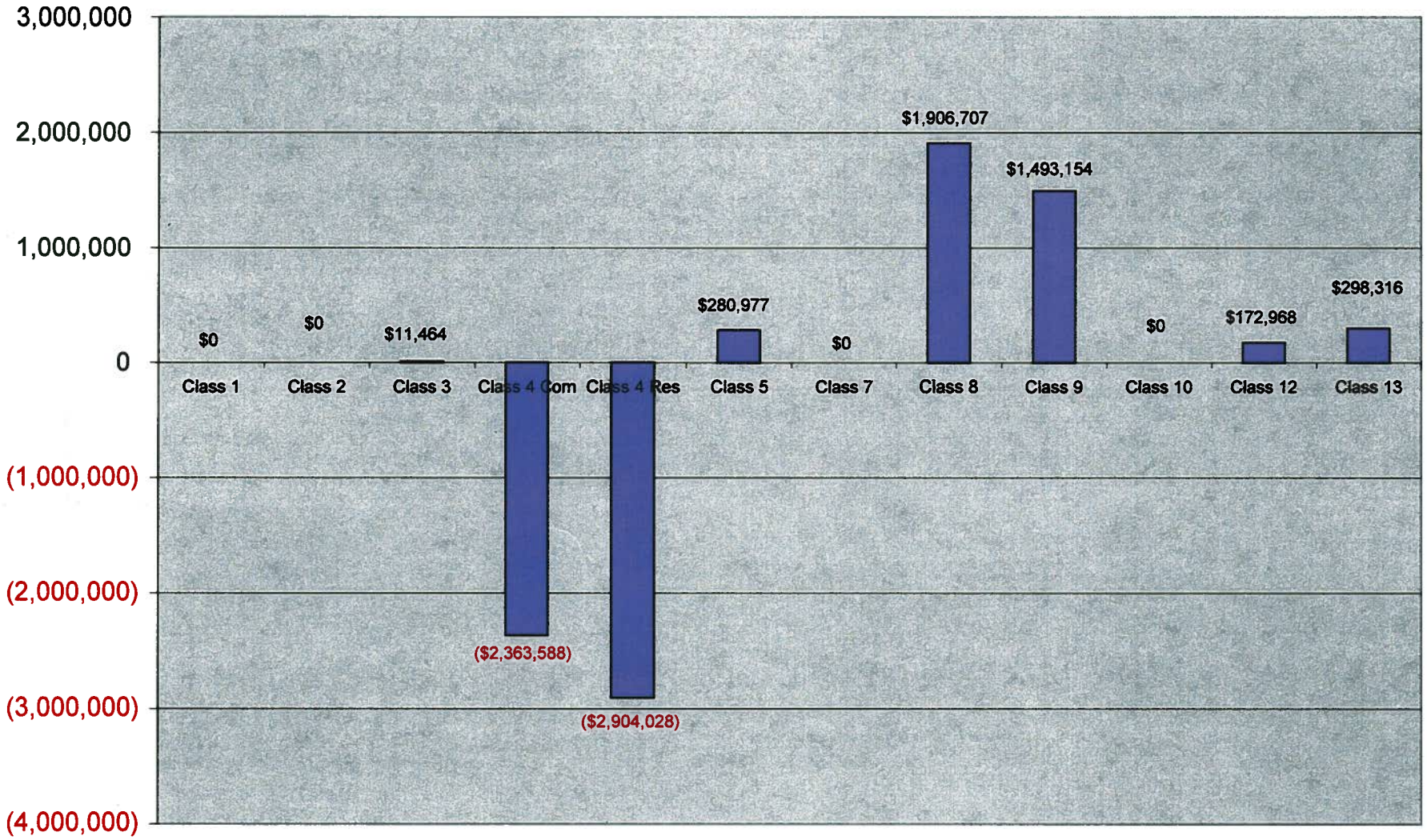
Yellowstone