

OFFICE OF THE GOVERNOR
BUDGET AND PROGRAM PLANNING
STATE OF MONTANA

BRIAN SCHWEITZER
GOVERNOR



PO Box 200802
HELENA, MONTANA 59620-0802

DATE: September 23, 2005

TO: Quality Schools Interim Committee

FROM: Ryan Jose, Tax Policy and Revenue Analyst
Brad Simshaw, OBPP Contractor
Judy Paynter, Tax Policy and Revenue Manager

SUBJECT: Equalizing School Mills (K-12) Statewide

At the July meeting of the Committee, OBPP presented information on the mill levy variations among school districts. After reviewing the information the committee asked the following questions:

1. What is the impact on the variation in school mill levies if the school mill levies for required school funds are equalized? For purposes of this report required school funds are defined as the general fund base, local transportation, and countywide transportation and retirement.
2. What is the impact on the variation in school mill levies if the school mill levies for all school funds except debt service are equalized?

This report measures the impact of equalizing selected school mills in two ways:

- The Change in Property Tax Liability.

This measure will indicate if property tax liability increases or decreases as a result of the equalization. The measure is applied to the property tax classes and also to residential property taxpayers in each county.

- The Change in the Average Overall Mills Levied for Schools.

This measure will indicate if the average overall mills levied for schools (all mills levied for school purposes excluding the statewide 95 mills) increases or decreases as a result of the equalization. Likewise, this measure is applied to the property tax classes and to residential property taxpayers in each county.

The main conclusions from this information are:

- If school mill levies are equalized for the “required” budgets, residential property has an \$8.408 million (2.0%) reduction in tax liability, commercial property has a decrease of \$3.454 million (2.1%). The benefit received by class 4 residential and commercial real property is paid for primarily by agriculture land of \$2.067 million (3.2%), Class 9 by \$2.059 million (2.0%), and class 13 by \$5.598 million (12.5%).
- Even with the above changes in tax liability by class, residential and commercial property still has a school mill levy that is above the statewide average school mill levy while agriculture land, class 9, and class 13 property continues to have a statewide mill levy that is below the average statewide mill levy for schools.
- Residential properties in Yellowstone and Missoula Counties account for over half of the decrease in tax liability; however, these counties remain above the statewide average overall school mill levy for residential property.
- There is considerable variation by county in the mill levies applied to class 13 property. The class 13 property tax liability in Rosebud County increases \$6.068 million while the total statewide class 13 tax liability increases \$5.598 million.
- If all school mills, except debt service are equalized, the top decreases in property tax liability go primarily to commercial property and the top increase is paid primarily by class 13 property. This indicates that the schools levying high mills for “non-required” programs are located in counties with little or below average class 13 property.

Impact of Equalizing Required School Mill Levies

This report has defined required school funds to be those funds for the general fund base, local transportation, and countywide transportation and retirement. Under current law, the mill levy levels for the required school funds differ from district to district. As a result, there is a large variation in the number of mills applied to property across the state. Based on tax year 2004 information, levies range from a low of 0 mills to a high of 229 mills. Clearly some property taxpayers are paying much more for required school funds than other property taxpayers.

It is estimated that the collection of current mills levied for required school funds generates a statewide total of \$208.4 million in property tax dollars. An equalized mill levy of 119 mills levied statewide would generate the same amount of property tax dollars as the current collection of existing mill levies.

Table 1	
Mills Levied for Required School Funds	
<u>Current Law</u>	
Revenue	\$208.4 Million
Mill Levy Range	
Low	0 Mills
High	229 Mills
<u>Equalized</u>	
Revenue	\$208.4 Million
Mill Levy Range	
Low	119 Mills
High	119 Mills

Because of the wide variation in the current mills levied for required funds, moving to an equalized mill levy of 119 mills would result in a reduction in property taxes for some property taxpayers and an increase in property taxes for other property taxpayers.

Impact of Equalizing Mills Levied for Required School Funds – By Property Tax Class

Table 2 shows the percent and dollar change of total property tax liability by property tax class if the mills levied for required school funds are equalized statewide at 119.

Table 2			
Comparison of the Percent and Dollar Change in Tax Liability by Property Tax Class			
Property Tax Class	Class Name	Dollar Change	% Chg.
1	Mine Net Proceeds	\$475,000	16.5%
2	Gross Proceeds Metal Mines	\$491,000	13.4%
3	Agricultural Land	\$2,067,000	3.2%
4-R	Residential	(\$8,408,000)	-2.0%
4-C	Commercial	(\$3,454,000)	-2.1%
5	Pollution Control Equipment	\$653,000	4.4%
7	Non-Centrally Assessed Public Utilities	(\$16,000)	-2.7%
8	Business Personal Property	\$347,000	0.6%
9	Non-Elec. Gen Prop. Of Electrical Utilities	\$2,059,000	2.0%
10	Forest Land	(\$3,000)	-0.1%
12	Railroad and Airline Property	\$72,000	0.3%
13	Telecommunications and Electric Property	\$5,598,000	12.5%
Total		<u>(\$117,000)</u>	<u>0.0%</u>

The property tax changes in Table 2 reflect the changes in total property tax liability – state, local governments, and local schools. Table 2 shows that class 4 residential property and commercial property, along with class 7 property – have a reduced property tax liability of 2% or more. Six classes of property have a property tax liability increase of more than 2%. Residential property, with a decrease of \$8,408,000, has the greatest dollar decrease in property tax liability.

Table 2 shows the impact to property tax dollars paid by class if a statewide equalized mill levy for required school funds was adopted. What Table 2 does not show is the change to the overall school mill levy paid by each property class. The overall school mill levy is the total of mills levied for school (K-12) purposes excluding the 95 mills levied statewide by state government. The statewide average of the overall school mill levy is 226 mills.

Table 3 shows how statewide average overall school mill levies change by tax class with an equalized statewide required school mill levy of 119. Notice that an equalized mill levy for required mills does not change the overall statewide average mill for schools, but changes the average for each tax class.

Table 3					
Overall School Mills Levied - Changes by Property Tax Class					
<i>Impact of Equalizing Mill Levies for Required School Funds</i>		Avg Overall School Mill		% Difference from State Avg	
Tax Class	Class Name	Current	With Equalization	Current	With Equalization
Statewide Average		226	226		
1	Mine Net Proceeds	109	168	-52%	-25%
2	Gross Proceeds Metal Mines	118	166	-47%	-27%
3	Agricultural Land	205	220	-9%	-2%
4-R	Residential	240	229	6%	2%
4-C	Commercial	250	238	11%	5%
5	Pollution Control Equipment	197	216	-13%	-4%
7	Non-Centrally Assessed Public Utilities	257	241	14%	7%
8	Business Personal Property	226	229	0%	2%
9	Non-Elec. Gen Prop. Of Electrical Utilities	210	220	-7%	-3%
10	Forest Land	208	208	-8%	-8%
12	Railroad and Airline Property	227	229	1%	1%
13	Telecommunications and Electric Property	150	196	-34%	-13%

In Table 2 it is seen that the total property tax liability for residential property decreased by \$8,408,000. This property tax liability decrease is reflected in the average total overall school mills levied on residential property. Without the equalization, the average overall school mill levy for residential property is 240 mills. This is 6% above the statewide average of 226 mills. With the equalization, the average overall school mill levy is 229 mills, still more than the statewide average of 226 mills but now only 2% more.

The largest dollar increase in property tax liability is \$5,509,000 to class 13 property (from Table 2). The average overall school mill levy for class 13 property increased from 150 mills to 196 mills. After equalization the average overall school mill levy for class 13 property is 13% below the statewide average.

Under current law, the average overall school mill levy of 240 mills for residential property is 60% more than the average of 150 mills for class 13 property. This large difference is reduced significantly with equalization. After equalization, the average of 229 for residential property is now only 17% greater than the average of 196 mills for class 13 property.

Impact of Equalizing Mills Levied for Required School Funds – Residential By County

The previous section of analysis displays the impact to each property tax class of equalizing mills for required school funds. The impact is measured in a change in property tax liability and the change in average overall school mill levy. This section will focus on the impact to residential property taxpayers in each county.

With equalization class 4 residential property decreased \$8,408,000 in property tax liability (Table 2) and had a decrease in average overall school mills levied from 240 to 229 mills (Table 3). These values are the statewide average for all residential property. However, the impact of the equalization differs from county to county.

Table 4 shows the counties with a 5% or more decrease in the average overall school mill levy on residential property.

Table 4 Property Tax and Overall School Mills Levied Class 4 Residences With a Decrease in Average Overall School Mills of 5% or More							
<i>Impact of Equalizing Mill Levies for Required School Funds</i>		Avg Overall School Mill				% Difference from State Avg	
County	Change in Property Tax Liability	Current	With Equalization	Change	Percent Change	With	
						Current	Equalization
Statewide Average		240	229	-11	-4.6%		
Musselshell	(104,425)	281	232	-49	-17.4%	17%	1%
Petroleum	(9,533)	287	249	-38	-13.2%	20%	9%
Ravalli	(989,329)	196	171	-25	-12.8%	-18%	-25%
Silver Bow	(526,752)	313	283	-30	-9.6%	30%	24%
Yellowstone	(2,513,830)	279	253	-26	-9.3%	16%	10%
Missoula	(2,123,824)	273	248	-25	-9.2%	14%	8%
Lewis And Clark	(1,091,033)	297	273	-24	-8.1%	24%	19%
Glacier	(55,203)	273	253	-20	-7.3%	14%	10%
Broadwater	(40,421)	193	179	-14	-7.3%	-20%	-22%
Cascade	(844,864)	264	248	-16	-6.1%	10%	8%
Powder River	(9,213)	206	194	-12	-5.8%	-14%	-15%
Lake	(358,437)	175	165	-10	-5.7%	-27%	-28%
Flathead	(1,175,986)	234	221	-13	-5.6%	-3%	-3%
Mineral	(32,201)	259	245	-14	-5.4%	8%	7%

Listed with each county is the change in property tax liability for residential property. Counties with a significant decrease in property tax liability are Ravalli, Silver Bow, Yellowstone, Missoula, Lewis and Clark, Cascade, and Flathead. Although these counties saw a significant decrease in property tax liability, all but Ravalli and Flathead are still above the statewide average overall school mill levy for class 4 residences. For example, the residential property taxpayers in Yellowstone County had a decrease in property tax liability of \$2,513,830. The average overall school mill levy for residential property in Yellowstone County was reduced from 279 mills to 253 mills. While that is a reduction of 26 mills, it is still an average mill levy that is higher than the statewide average mill levy of 229 for residential property taxpayers.

Table 5 shows the counties with a 10% or greater increase in the average overall school mill levy on residential property.

Table 5 Property Tax and Overall School Mills Levied Class 4 Residences With an Increase in Average Overall School Mills of 10% or More							
<i>Impact of Equalizing Mill Levies for Required School Funds</i>		Avg Overall School Mill				% Difference from State Avg	
County	Change in Property Tax Liability	Current	With Equalization	Change	Percent Change	Current	With Equalization
Statewide Average		240	229	-11	-4.6%		
Fallon	111,504	0	119	119	-	-100%	-48%
Wibaux	38,348	116	220	104	89.7%	-52%	-4%
Carter	27,760	127	188	61	48.0%	-47%	-18%
Rosebud	137,400	159	222	63	39.6%	-34%	-3%
Richland	223,334	200	258	58	29.0%	-17%	13%
Liberty	59,868	179	222	43	24.0%	-25%	-3%
Toole	117,155	212	259	47	22.2%	-12%	13%
Meagher	59,034	166	202	36	21.7%	-31%	-12%
Madison	519,064	155	188	33	21.3%	-35%	-18%
Sweet Grass	113,797	146	175	29	19.9%	-39%	-24%
Chouteau	105,910	206	240	34	16.5%	-14%	5%
Big Horn	94,476	209	243	34	16.3%	-13%	6%
Blaine	54,060	181	209	28	15.5%	-25%	-9%
Prairie	10,112	181	207	26	14.4%	-25%	-10%
Treasure	6,869	156	178	22	14.1%	-35%	-22%
Golden Valley	14,201	207	234	27	13.0%	-14%	2%

Of the 16 counties listed in Table 5, all had an increase in property tax liability paid on residential property. However, only 5 of the 16 now have an average overall school mill levy higher than the statewide average levy. For example, the average overall school mill levy in Rosebud County increased from 159 mills to 222 mills. At 222 mills, residential property taxpayers in Rosebud County would still pay at a lower average mill levy than the statewide average mill levy for residential property taxpayers. The largest increase is seen in Fallon County. The increase was 119 mills (this is the statewide equalized levy of 119 mills). Nonetheless, at 119 mills, residential property taxpayers in Fallon County would still be levied 48% less for overall school mills than the statewide

average of 229 mills levied on residential property taxpayers. The impact to all counties (listed in alphabetical order) is listed in Table 1A in the appendix.

Class 13 Tax Liability Impact - Mills Levied for Required School Funds

As seen in Table 2 the increase in property tax liability for class 13 property is \$5,598,000. At first glance this could imply that the result of equalizing required school mill levies would increase property tax liability for all or most of class 13 properties. An analysis of the impact of equalization on class 13 property by county shows that this is not the case. The results of the analysis of the impact to class 13 property by county is shown in the appendix in Table 2A. In 23 counties of the 53 counties with class 13 property, the property tax liability for class 13 property decreased. In the 25 of the 30 counties where the property tax liability increased the increase was less than \$10,000.

Consider splitting class 13 property into two groups. The first group is class 13 property in Rosebud County and the second group would be class 13 property in the remaining 55 counties. In Rosebud County the property tax liability on class 13 property increased \$6,068,000. In all the other counties the property tax liability on class 13 property decreased \$70,000.

Impact of Equalizing All School Mill Levies Except Debt Service

The previous analysis measured the impact of equalizing required school mill levies. In this analysis the impact of equalizing all school mill levies except debt service is examined.

It is estimated that the collection of current mills levied for all school funds excluding debt service generates a statewide total of \$371.3 million in property tax dollars. An equalized mill levy of 212 mills levied statewide would generate the same amount of property tax dollars as the current collection of existing mill levies.

Based on tax year 2004 information, the levies range from a low of 0 mills to a high of 570 mills. As with the mills levied for required school funds, the variation in the mills levied for all school funds except debt service results in some property taxpayers paying much more than other property taxpayers.

Because of this wide variation, moving to an equalized mill levy of 212 mills would result in a

Table 6 Mills Levied for All School Funds Except Debt Service	
<u>Current Law</u>	
Revenue	\$371.3 Million
Mill Levy Range	
Low	0 Mills
High	570 Mills
<u>Equalized</u>	
Revenue	\$371.3 Million
Mill Levy Range	
Low	212 Mills
High	212 Mills

reduction in property taxes for some property taxpayers and an increase in property taxes for other property taxpayers.

Impact of Equalizing Mills Levied for All School Funds (Less Debt Service) – By Property Tax Class

Table 7 shows the percent and dollar change of total property tax liability by property tax class if the mills levied for all school funds less debt service are equalized statewide.

Table 7 Comparison of the Percent and Dollar Change in Tax Liability by Property Tax Class - Equalized excluding Debt Service			
Property Tax Class	Class Name	Dollar Chg.	% Chg.
1	Mine Net Proceeds	\$872,000	30.3%
2	Gross Proceeds Metal Mines	\$1,104,000	30.1%
3	Agricultural Land	\$2,263,000	3.5%
4-R	Residential	(\$9,537,000)	-2.3%
4-C	Commercial	(\$6,503,000)	-3.9%
5	Pollution Control Equipment	\$837,000	5.6%
7	Non-Centrally Assessed Public Utilities	(\$38,000)	-6.7%
8	Business Personal Property	(\$198,000)	-0.3%
9	Non-Elec. Gen Prop. Of Electrical Utilities	\$2,614,000	2.5%
10	Forest Land	\$115,000	3.8%
12	Railroad and Airline Property	(\$127,000)	-0.6%
13	Telecommunications and Electric Property	\$8,080,000	18.0%
Total		(\$520,000)	0.0%

The property tax changes in the table reflect the changes in total property tax liability - state, local governments, and local schools. Table 7 shows three types of property – class 4 residential, class 4 commercial, and class 7 property – have a tax liability decrease of 2% or more. Residential property, with a decrease of \$9,537,000, has the greatest dollar decrease in property tax liability. Seven classes of property have a property tax liability increase of more than 2%.

Generally, the impact of equalizing all mills levied for school funds excluding debt service is similar to the impact of equalizing only the mills levied for required school funds. Those property types that saw a decrease or increase in property tax liability under one scenario also see the same type of change in the other scenario. The exceptions are class 8 business personal property and class 12 railroads and airlines which have less tax liability and class 10 forest land which has an increase in tax liability when all school mills except debt service are equalized rather than just the required mills.

A comparison of the impacts under the two scenarios is shown in Table 8.

Table 8				
Comparison of the Impacts of the Two Scenarios				
Change in Tax Liability by Property Tax Class				
Property Tax Class	Class Name	Dollar Change due to Equalizing...		
		Required Mills	All Mills but Debt Service	Difference
1	Mine Net Proceeds	\$475,000	\$872,000	\$397,000
2	Gross Proceeds Metal Mines	\$491,000	\$1,104,000	\$613,000
3	Agricultural Land	\$2,067,000	\$2,263,000	\$196,000
4-R	Residential	(\$8,408,000)	(\$9,537,000)	(\$1,129,000)
4-C	Commercial	(\$3,454,000)	(\$6,503,000)	(\$3,049,000)
5	Pollution Control Equipment	\$653,000	\$837,000	\$184,000
7	Non-Centrally Assessed Public Utilities	(\$16,000)	(\$38,000)	(\$22,000)
8	Business Personal Property	\$347,000	(\$198,000)	(\$545,000)
9	Non-Elec. Gen Prop. Of Electrical Utilities	\$2,059,000	\$2,614,000	\$555,000
10	Forest Land	(\$3,000)	\$115,000	\$118,000
12	Railroad and Airline Property	\$72,000	(\$127,000)	(\$199,000)
13	Telecommunications and Electric Property	\$5,598,000	\$8,080,000	\$2,482,000
Total		(\$117,000)	(\$520,000)	(\$403,000)

The amount of dollars being equalized is \$208.4 million under equalizing mills levied for required school funds and \$371.3 million under equalizing mills for all funds except debt service. There is an increase of 78% of the amount of dollars being equalized under the second scenario. The change in the impact is not spread proportionately across property tax types. Class 4 commercial property receives the primarily benefit. Class 13 is the property class that has the largest increase in property tax liability for equalizing all school mills except debt service rather than just equalizing the required mills.

Table 9 shows the impact of equalizing mills levied for all funds except debt service on the overall school mills levied for each property class.

Table 9					
Overall School Mills Levied - Changes by Property Tax Class					
<i>Impact of Equalizing Mill Levies for All School Funds Except Debt Service</i>		Avg Overall School Mill		% Difference from State Avg	
Tax Class	Class Name	Current	With Equalization	Current	With Equalization
Statewide Average		226	226		
1	Mine Net Proceeds	109	218	-52%	-3%
2	Gross Proceeds Metal Mines	118	224	-47%	-1%
3	Agricultural Land	205	221	-9%	-2%
4-R	Residential	240	228	6%	1%
4-C	Commercial	250	227	11%	1%
5	Pollution Control Equipment	197	222	-13%	-2%
7	Non-Centrally Assessed Public Utilities	257	218	14%	-3%
8	Business Personal Property	226	225	0%	0%
9	Non-Elec. Gen Prop. Of Electrical Utilities	210	222	-7%	-2%
10	Forest Land	208	225	-8%	0%
12	Railroad and Airline Property	227	224	1%	-1%
13	Telecommunications and Electric Property	150	217	-34%	-4%

Similar to the impact of equalizing mills levied for required school funds, the impact here is a tightening of the range of average overall school mills. Generally, those average overall school mill levies that are currently below the statewide average mill levy are drawn upward to the statewide average. Those average overall school mill levies that are currently above the statewide average mill levy are drawn downward to the statewide average. Those property types that have an increase in property tax liability still have an average overall school mill levy below those property types that have a decrease in property tax liability.

The average overall school mill levies paid by each class of property are tighter under equalizing all mills except debt service than under equalizing mills levied for required funds. A comparison is seen in Table 10.

Table 10				
Comparison of the Impacts of the Two Scenarios				
Change in the Average Overall School Mill Levy by Property Tax Class				
Property Tax Class	Class Name	Percent Difference from Statewide Average		
		Current	Required Mills	All Mills but Debt Service
1	Mine Net Proceeds	-52%	-25%	-3%
2	Gross Proceeds Metal Mines	-47%	-27%	-1%
3	Agricultural Land	-9%	-2%	-2%
4-R	Residential	6%	2%	1%
4-C	Commercial	11%	5%	1%
5	Pollution Control Equipment	-13%	-4%	-2%
7	Non-Centrally Assessed Public Utilities	14%	7%	-3%
8	Business Personal Property	0%	2%	0%
9	Non-Elec. Gen Prop. Of Electrical Utilities	-7%	-3%	-2%
10	Forest Land	-8%	-8%	0%
12	Railroad and Airline Property	1%	1%	-1%
13	Telecommunications and Electric Property	-34%	-13%	-4%

Currently the differences from the statewide average ranges from –52% below the statewide average to 14% above the statewide average. Under equalizing mills levied for required school funds the range is –27% below the statewide average to 7% above the statewide average. Under equalizing all mills except debt service the range is tightened to –4% below the statewide average to 1% above the statewide average.

Impact of Equalizing Mills Levied for All School Funds (Less Debt Service) – Residential By County

With equalization of mills levied for all school funds except debt service, class 4 residential property decreased \$9,537,000 in property tax liability (Table 7) and had a decrease in average overall school mills levied from 240 to 228 mills (Table 9). These

values are the statewide average for all residential property. The impact of the equalization differs from county to county.

Table 11 shows the counties with the largest percent decrease in the average overall school mill levy on residential property before and after equalizing mills levied for all school funds except debt service.

Table 11 Property Tax and Overall School Mills Levied Class 4 Residences With a Decrease in Average Overall School Mills of 5% or More							
Impact of Equalizing Mill Levies for All School Funds Except Debt Service		Avg Overall School Mill				% Difference from State Avg	
		Current	With Equalization	Change	Percent Change	Current	With Equalization
County	Change in Property Tax Liability						
Statewide Average		240	228	-12	-5.0%		
Custer	(498,566)	311	212	-99	-31.8%	30%	-7%
Silver Bow	(1,431,132)	313	230	-83	-26.5%	30%	1%
Glacier	(190,003)	273	204	-69	-25.3%	14%	-11%
Fergus	(487,671)	284	214	-70	-24.6%	18%	-6%
Musselshell	(144,093)	281	213	-68	-24.2%	17%	-7%
Dawson	(231,730)	279	213	-66	-23.7%	16%	-7%
Daniels	(56,667)	310	242	-68	-21.9%	29%	6%
Beaverhead	(390,932)	273	214	-59	-21.6%	14%	-6%
Lewis And Clark	(2,727,895)	297	236	-61	-20.5%	24%	4%
Deer Lodge	(265,374)	277	220	-57	-20.6%	15%	-4%
Sheridan	(81,961)	276	221	-55	-19.9%	15%	-3%
Yellowstone	(5,391,318)	279	223	-56	-20.1%	16%	-2%
Cascade	(2,195,529)	264	221	-43	-16.3%	10%	-3%
Hill	(318,938)	255	214	-41	-16.1%	6%	-6%
Teton	(164,343)	274	231	-43	-15.7%	14%	1%
Missoula	(3,376,756)	273	233	-40	-14.7%	14%	2%
Pondera	(103,369)	249	215	-34	-13.7%	4%	-6%
Petroleum	(9,142)	287	250	-37	-12.9%	20%	10%
Powell	(96,298)	239	212	-27	-11.3%	0%	-7%

All counties listed in Table 11 have a decrease of 5% or more in property tax liability. There are five counties with a decrease in excess of \$1,000,000. All counties listed except Powell County have a current average overall school mill levy higher than the statewide average. With equalization the disparity from the statewide average is greatly reduced. Equalizing the mills levied for all school funds except debt service resulted in 19 counties with a decrease in average overall school mills of 5% or more compared to 14 counties when equalizing mills levied for required school funds. Some counties with a 5% decrease under equalizing mills levied for required school funds did not have a 5% or more decrease when equalizing mills levied for all school funds except debt service.

Table 12 shows the counties with a 10% or greater increase in the average overall school mill levy on residential property.

Table 12 Property Tax and Overall School Mills Levied Class 4 Residences With an Increase in Average Overall School Mills of 10% or More							
Impact of Equalizing Mill Levies for All School Funds Except Debt Service		Avg Overall School Mill				% Difference from State Avg	
County	Change in Property Tax Liability				Percent Change	Current	With Equalization
		Current	With Equalization	Change			
Statewide Average		240	228	-12	-5.0%		
Fallon	198,670	0	212	212	-	-100%	-7%
Wibaux	35,122	116	211	95	81.9%	-52%	-7%
Carter	37,896	127	211	84	66.1%	-47%	-7%
Sweet Grass	260,871	146	213	67	45.9%	-39%	-7%
Madison	1,087,818	155	224	69	44.5%	-35%	-2%
Treasure	17,685	156	212	56	35.9%	-35%	-7%
Rosebud	115,510	159	212	53	33.3%	-34%	-7%
Meagher	75,388	166	212	46	27.7%	-31%	-7%
Broadwater	161,901	193	246	53	27.5%	-20%	8%
Wheatland	47,374	166	211	45	27.1%	-31%	-7%
Stillwater	354,430	185	230	45	24.3%	-23%	1%
Blaine	81,607	181	224	43	23.8%	-25%	-2%
Lake	1,299,695	175	213	38	21.7%	-27%	-7%
Liberty	53,946	179	218	39	21.8%	-25%	-4%
Ravalli	1,676,929	196	238	42	21.4%	-18%	4%
Granite	118,374	200	243	43	21.5%	-17%	7%
Golden Valley	22,531	207	250	43	20.8%	-14%	10%
Garfield	18,943	181	213	32	17.7%	-25%	-7%
Prairie	12,021	181	212	31	17.1%	-25%	-7%
Toole	89,882	212	248	36	17.0%	-12%	9%
Mccone	22,894	184	212	28	15.2%	-23%	-7%
Sanders	171,665	197	219	22	11.2%	-18%	-4%
Lincoln	302,764	209	231	22	10.5%	-13%	1%

Of the 23 counties listed in Table 12, all had an increase in property tax liability paid on residential property of 10% or more. However, only 7 of the 23 now have an average overall school mill levy higher than the statewide average levy. Equalizing the mills levied for all school funds except debt service resulted in 23 counties with an increase in average overall school mills of 10% or more compared to 16 counties when equalizing mills levied for required school funds. Some counties with a 10% increase under equalizing mills levied for required school funds did not have a 10% or more increase when equalizing mills levied for all school funds except debt service. The impact to all counties (listed in alphabetical order) is listed in Table 3A in the appendix.

Class 13 Tax Liability Impact - Mills Levied for School Funds Except Debt Service

The increase in property tax liability for class 13 property when equalizing for mills levied for school funds except debt service is \$8,080,000. Similar to what previous analysis has shown, this increase is not uniformly disbursed throughout all class 13 in the state. In 23 counties of the 53 counties with class 13 property, the property tax liability for class 13 property decreased. In the 20 of the 30 counties where the property

tax liability increased the increase was less than \$10,000. In Rosebud County the property tax liability on class 13 property increased \$8,942,000. In all the other counties the property tax liability on class 13 property decreased \$862,000.

The results of the analysis of the impact to class 13 property by county is shown in the appendix in Table 4A.

Appendix – Page 5 and 6

Appendix 5 is Equalizing Mills Levied for Required School Funds – Impact on Residential Property. It has two tables and graphs—one for percent change and one for dollar change. The appendix shows the statewide fiscal 2005 percent change and the dollar change in total property tax liability for residences. The tables show the number of residences in each tax change bracket, the percent of residences in each bracket, and the cumulative numbers as the tax bracket changes from a decrease in tax liability to the total increase in tax liability. If school mills are equalized for the required mills, 76.3% of residences have a property tax decrease and 94.4% have either a property tax decrease or a tax increase less than \$50.

Appendix 6 is Equalizing Mills Levied for Required School Funds Except Debt Service – Impact on Residential Property. It has two tables and graphs—one for percent change and one for dollar change. The appendix shows the statewide fiscal 2005 percent change and the dollar change in total property tax liability for residences. The tables show the number of residences in each tax change bracket, the percent of residences in each bracket, and the cumulative numbers as the tax bracket changes from a decrease in tax liability to the total increase in tax liability. If school mills are equalized for the required mills, 64.0% of residences have a property tax decrease and 79.9% have either a property tax decrease or a tax increase less than \$50.

Appendix – page 1

Table 1A							
Property Tax and Overall School Mills Levied - Residential Dwelling							
<i>Impact of Equalizing Mill Levies for Required School Funds</i>		Avg Overall School Mill For Residential				% Difference from State Residential Avg	
		Current	With Equalization	Change	Percent Change	Current	With Equalization
County	Change in Property Tax Liability						
Statewide Residential Average		240	229	-11	-4.6%		
Beaverhead	(83,074)	273	261	-12	-4.4%	14%	14%
Big Horn	94,476	209	243	34	16.3%	-13%	6%
Blaine	54,060	181	209	28	15.5%	-25%	-9%
Broadwater	(40,421)	193	179	-14	-7.3%	-20%	-22%
Carbon	(18,211)	226	224	-2	-0.9%	-6%	-2%
Carter	27,760	127	188	61	48.0%	-47%	-18%
Cascade	(844,864)	264	248	-16	-6.1%	10%	8%
Chouteau	105,910	206	240	34	16.5%	-14%	5%
Custer	(58,292)	311	300	-11	-3.5%	30%	31%
Daniels	10,893	310	323	13	4.2%	29%	41%
Dawson	37,733	279	290	11	3.9%	16%	27%
Deer Lodge	(34,688)	277	270	-7	-2.5%	15%	18%
Fallon	111,504	0	119	119	-	-100%	-48%
Fergus	(102,818)	284	269	-15	-5.3%	18%	17%
Flathead	(1,175,986)	234	221	-13	-5.6%	-3%	-3%
Gallatin	14,926	214	214	0	0.0%	-11%	-7%
Garfield	10,043	181	198	17	9.4%	-25%	-14%
Glacier	(55,203)	273	253	-20	-7.3%	14%	10%
Golden Valley	14,201	207	234	27	13.0%	-14%	2%
Granite	48,199	200	217	17	8.5%	-17%	-5%
Hill	54,573	255	262	7	2.7%	6%	14%
Jefferson	24,155	232	234	2	0.9%	-3%	2%
Judith Basin	10,265	216	224	8	3.7%	-10%	-2%
Lake	(358,437)	175	165	-10	-5.7%	-27%	-28%
Lewis And Clark	(1,091,033)	297	273	-24	-8.1%	24%	19%
Liberty	59,868	179	222	43	24.0%	-25%	-3%
Lincoln	99,873	209	216	7	3.3%	-13%	-6%
Madison	519,064	155	188	33	21.3%	-35%	-18%
McCone	14,369	184	202	18	9.8%	-23%	-12%
Meagher	59,034	166	202	36	21.7%	-31%	-12%
Mineral	(32,201)	259	245	-14	-5.4%	8%	7%
Missoula	(2,123,824)	273	248	-25	-9.2%	14%	8%
Musselshell	(104,425)	281	232	-49	-17.4%	17%	1%
Park	(145,965)	225	216	-9	-4.0%	-6%	-6%
Petroleum	(9,533)	287	249	-38	-13.2%	20%	9%
Phillips	7,209	285	289	4	1.4%	19%	26%
Pondera	13,322	249	253	4	1.6%	4%	10%
Powder River	(9,213)	206	194	-12	-5.8%	-14%	-15%
Powell	36,992	239	250	11	4.6%	0%	9%
Prairie	10,112	181	207	26	14.4%	-25%	-10%
Ravalli	(989,329)	196	171	-25	-12.8%	-18%	-25%
Richland	223,334	200	258	58	29.0%	-17%	13%
Roosevelt	1,676	204	205	1	0.5%	-15%	-10%
Rosebud	137,400	159	222	63	39.6%	-34%	-3%
Sanders	(25,230)	197	194	-3	-1.5%	-18%	-15%
Sheridan	10,710	276	283	7	2.5%	15%	24%
Silver Bow	(526,752)	313	283	-30	-9.6%	30%	24%
Stillwater	57,685	185	192	7	3.8%	-23%	-16%
Sweet Grass	113,797	146	175	29	19.9%	-39%	-24%
Teton	(48,139)	274	261	-13	-4.7%	14%	14%
Toole	117,155	212	259	47	22.2%	-12%	13%
Treasure	6,869	156	178	22	14.1%	-35%	-22%
Valley	48,797	203	219	16	7.9%	-15%	-4%
Wheatland	11,213	166	177	11	6.6%	-31%	-23%
Wibaux	38,348	116	220	104	89.7%	-52%	-4%
Yellowstone	(2,513,830)	279	253	-26	-9.3%	16%	10%

Appendix – page 2

Table 2A							
Property Tax and Overall School Mills Levied - Class 13							
Impact of Equalizing Mill Levies for Required School Funds		Avg Overall School Mill for Class 13				% Difference from State Class 13 Avg	
		Current	With Equalization	Change	Percent Change	Current	With Equalization
County	Change in Property Tax Liability						
Statewide Class 13 Average		150	196	46	30.7%		
Beaverhead	(2,751)	291	276	-15	-5.2%	94%	41%
Big Horn	6,187	219	259	40	18.3%	46%	32%
Blaine	(3,381)	159	131	-28	-17.6%	6%	-33%
Broadwater	(4,322)	193	179	-14	-7.3%	29%	-9%
Carbon	(2,635)	243	237	-6	-2.5%	62%	21%
Carter	1	68	152	84	123.5%	-55%	-22%
Cascade	(174,980)	254	238	-16	-6.3%	69%	21%
Chouteau	9,273	208	239	31	14.9%	39%	22%
Custer	(4,313)	304	295	-9	-3.0%	103%	51%
Daniels	970	333	338	5	1.5%	122%	72%
Dawson	6,082	298	305	7	2.3%	99%	56%
Deer Lodge	(1,901)	279	272	-7	-2.5%	86%	39%
Fallon	925	0	119	119	-	-100%	-39%
Fergus	(5,072)	269	256	-13	-4.8%	79%	31%
Flathead	(43,311)	237	224	-13	-5.5%	58%	14%
Gallatin	142	211	211	0	0.0%	41%	8%
Garfield	-	0	0	0	-	-	-
Glacier	(7,739)	282	254	-28	-9.9%	88%	30%
Golden Valley	49	272	280	8	2.9%	81%	43%
Granite	76	232	233	1	0.4%	55%	19%
Hill	1,873	265	272	7	2.6%	77%	39%
Jefferson	167	220	221	1	0.5%	47%	13%
Judith Basin	1,820	201	211	10	5.0%	34%	8%
Lake	(43,631)	187	173	-14	-7.5%	25%	-12%
Lewis And Clark	(48,579)	254	245	-9	-3.5%	69%	25%
Liberty	5,341	166	212	46	27.7%	11%	8%
Lincoln	5,398	212	219	7	3.3%	41%	12%
Madison	18,614	134	171	37	27.6%	-11%	-13%
McCone	138	175	198	23	13.1%	17%	1%
Meagher	7,295	165	202	37	22.4%	10%	3%
Mineral	(1,117)	254	242	-12	-4.7%	69%	23%
Missoula	(93,396)	277	251	-26	-9.4%	85%	28%
Musselshell	-	0	0	0	-	-	-
Park	(6,945)	232	223	-9	-3.9%	55%	14%
Petroleum	-	0	0	0	-	-	-
Phillips	(657)	309	305	-4	-1.3%	106%	56%
Pondera	609	252	257	5	2.0%	68%	31%
Powder River	(6)	208	190	-18	-8.7%	39%	-3%
Powell	4,603	231	246	15	6.5%	54%	26%
Prairie	2,867	181	207	26	14.4%	21%	6%
Ravalli	(21,835)	200	178	-22	-11.0%	33%	-9%
Richland	42,500	223	275	52	23.3%	49%	40%
Roosevelt	(5,767)	204	191	-13	-6.4%	36%	-3%
Rosebud	6,068,010	67	165	98	146.3%	-55%	-16%
Sanders	82,316	175	186	11	6.3%	17%	-5%
Sheridan	(884)	303	295	-8	-2.6%	102%	51%
Silver Bow	(35,143)	315	284	-31	-9.8%	110%	45%
Stillwater	10,159	177	196	19	10.7%	18%	0%
Sweet Grass	6,017	142	175	33	23.2%	-5%	-11%
Teton	(246)	213	209	-4	-1.9%	42%	7%
Toole	5,395	241	280	39	16.2%	61%	43%
Treasure	1,433	156	178	22	14.1%	4%	-9%
Valley	6,069	202	214	12	5.9%	35%	9%
Wheatland	1,640	177	182	5	2.8%	18%	-7%
Wibaux	6,602	116	220	104	89.7%	-23%	12%
Yellowstone	(196,105)	275	251	-24	-8.7%	83%	28%

Appendix – page 3

Table 3A							
Property Tax and Overall School Mills Levied - Residential Dwelling							
<i>Impact of Equalizing Mill Levies for All School Funds Except Debt Service</i>		Avg Overall School Mill For Residential				% Difference from State Residential Avg	
County	Change in Property Tax Liability	Current	With Equalization	Change	Percent Change	Current	With Equalization
Statewide Residential Average		240	228	-12	-5.0%		
Beaverhead	(390,932)	273	214	-59	-21.6%	14%	-6%
Big Horn	8,289	209	212	3	1.4%	-13%	-7%
Blaine	81,607	181	224	43	23.8%	-25%	-2%
Broadwater	161,901	193	246	53	27.5%	-20%	8%
Carbon	(19,496)	226	224	-2	-0.9%	-6%	-2%
Carter	37,896	127	211	84	66.1%	-47%	-7%
Cascade	(2,195,529)	264	221	-43	-16.3%	10%	-3%
Chouteau	18,604	206	212	6	2.9%	-14%	-7%
Custer	(498,566)	311	212	-99	-31.8%	30%	-7%
Daniels	(56,667)	310	242	-68	-21.9%	29%	6%
Dawson	(231,730)	279	213	-66	-23.7%	16%	-7%
Deer Lodge	(265,374)	277	220	-57	-20.6%	15%	-4%
Fallon	198,670	0	212	212	-	-100%	-7%
Fergus	(487,671)	284	214	-70	-24.6%	18%	-6%
Flathead	(182,180)	234	232	-2	-0.9%	-3%	2%
Gallatin	1,661,395	214	233	19	8.9%	-11%	2%
Garfield	18,943	181	213	32	17.7%	-25%	-7%
Glacier	(190,003)	273	204	-69	-25.3%	14%	-11%
Golden Valley	22,531	207	250	43	20.8%	-14%	10%
Granite	118,374	200	243	43	21.5%	-17%	7%
Hill	(318,938)	255	214	-41	-16.1%	6%	-6%
Jefferson	178,767	232	252	20	8.6%	-3%	11%
Judith Basin	18,105	216	230	14	6.5%	-10%	1%
Lake	1,299,695	175	213	38	21.7%	-27%	-7%
Lewis And Clark	(2,727,895)	297	236	-61	-20.5%	24%	4%
Liberty	53,946	179	218	39	21.8%	-25%	-4%
Lincoln	302,764	209	231	22	10.5%	-13%	1%
Madison	1,087,818	155	224	69	44.5%	-35%	-2%
McCone	22,894	184	212	28	15.2%	-23%	-7%
Meagher	75,388	166	212	46	27.7%	-31%	-7%
Mineral	(29,773)	259	246	-13	-5.0%	8%	8%
Missoula	(3,376,756)	273	233	-40	-14.7%	14%	2%
Musselshell	(144,093)	281	213	-68	-24.2%	17%	-7%
Park	36,095	225	227	2	0.9%	-6%	0%
Petroleum	(9,142)	287	250	-37	-12.9%	20%	10%
Phillips	(11,583)	285	279	-6	-2.1%	19%	22%
Pondera	(103,369)	249	215	-34	-13.7%	4%	-6%
Powder River	7,209	206	216	10	4.9%	-14%	-5%
Powell	(96,298)	239	212	-27	-11.3%	0%	-7%
Prairie	12,021	181	212	31	17.1%	-25%	-7%
Ravalli	1,676,929	196	238	42	21.4%	-18%	4%
Richland	44,935	200	212	12	6.0%	-17%	-7%
Roosevelt	20,944	204	215	11	5.4%	-15%	-6%
Rosebud	115,510	159	212	53	33.3%	-34%	-7%
Sanders	171,665	197	219	22	11.2%	-18%	-4%
Sheridan	(81,961)	276	221	-55	-19.9%	15%	-3%
Silver Bow	(1,431,132)	313	230	-83	-26.5%	30%	1%
Stillwater	354,430	185	230	45	24.3%	-23%	1%
Sweet Grass	260,871	146	213	67	45.9%	-39%	-7%
Teton	(164,343)	274	231	-43	-15.7%	14%	1%
Toole	89,882	212	248	36	17.0%	-12%	9%
Treasure	17,685	156	212	56	35.9%	-35%	-7%
Valley	52,875	203	220	17	8.4%	-15%	-4%
Wheatland	47,374	166	211	45	27.1%	-31%	-7%
Wibaux	35,122	116	211	95	81.9%	-52%	-7%
Yellowstone	(5,391,318)	279	223	-56	-20.1%	16%	-2%

Appendix – page 4

Table 4A Property Tax and Overall School Mills Levied - Class 13							
<i>Impact of Equalizing Mill Levies for Required School Funds</i>		Avg Overall School Mill for Class 13				% Difference from State Class 13 Avg	
County	Change in Property Tax Liability	Current	With Equalization	Change	Percent Change	Current	With Equalization
Statewide Class 13 Average		150	217	67	44.7%		
Beaverhead	(13,480)	291	214	-77	-26.5%	94%	-1%
Big Horn	(933)	219	212	-7	-3.2%	46%	-2%
Blaine	6,235	159	212	53	33.3%	6%	-2%
Broadwater	16,748	193	246	53	27.5%	29%	13%
Carbon	(3,481)	243	234	-9	-3.7%	62%	8%
Carter	2	68	212	144	211.8%	-55%	-2%
Cascade	(379,992)	254	220	-34	-13.4%	69%	1%
Chouteau	1,225	208	212	4	1.9%	39%	-2%
Custer	(43,156)	304	212	-92	-30.3%	103%	-2%
Daniels	(17,589)	333	251	-82	-24.6%	122%	16%
Dawson	(81,134)	298	212	-86	-28.9%	99%	-2%
Deer Lodge	(15,146)	279	220	-59	-21.1%	86%	1%
Fallon	1,649	0	212	212	-	-100%	-2%
Fergus	(19,916)	269	218	-51	-19.0%	79%	0%
Flathead	(32,925)	237	228	-9	-3.8%	58%	5%
Gallatin	58,278	211	232	21	10.0%	41%	7%
Garfield	-	0	0	0	-	-	-
Glacier	(19,091)	282	212	-70	-24.8%	88%	-2%
Golden Valley	42	272	279	7	2.6%	81%	29%
Granite	2,052	232	258	26	11.2%	55%	19%
Hill	(14,738)	265	213	-52	-19.6%	77%	-2%
Jefferson	8,250	220	244	24	10.9%	47%	12%
Judith Basin	3,998	201	224	23	11.4%	34%	3%
Lake	63,470	187	207	20	10.7%	25%	-5%
Lewis And Clark	(132,581)	254	229	-25	-9.8%	69%	6%
Liberty	5,561	166	214	48	28.9%	11%	-1%
Lincoln	7,590	212	222	10	4.7%	41%	2%
Madison	42,204	134	218	84	62.7%	-11%	0%
McCone	224	175	212	37	21.1%	17%	-2%
Meagher	9,362	165	212	47	28.5%	10%	-2%
Mineral	(1,157)	254	241	-13	-5.1%	69%	11%
Missoula	(159,164)	277	233	-44	-15.9%	85%	7%
Musselshell	-	0	0	0	-	-	-
Park	(2,389)	232	229	-3	-1.3%	55%	6%
Petroleum	-	0	0	0	-	-	-
Phillips	(4,445)	309	287	-22	-7.1%	106%	32%
Pondera	(4,520)	252	214	-38	-15.1%	68%	-1%
Powder River	2	208	213	5	2.4%	39%	-2%
Powell	(6,096)	231	212	-19	-8.2%	54%	-2%
Prairie	3,409	181	212	31	17.1%	21%	-2%
Ravalli	41,514	200	242	42	21.0%	33%	12%
Richland	(9,363)	223	212	-11	-4.9%	49%	-2%
Roosevelt	6,085	204	217	13	6.4%	36%	0%
Rosebud	8,941,761	67	212	145	216.4%	-55%	-2%
Sanders	285,802	175	212	37	21.1%	17%	-2%
Sheridan	(9,056)	303	224	-79	-26.1%	102%	3%
Silver Bow	(95,909)	315	230	-85	-27.0%	110%	6%
Stillwater	28,212	177	229	52	29.4%	18%	6%
Sweet Grass	12,865	142	213	71	50.0%	-5%	-2%
Teton	81	213	215	2	0.9%	42%	-1%
Toole	2,346	241	258	17	7.1%	61%	19%
Treasure	3,689	156	212	56	35.9%	4%	-2%
Valley	9,972	202	222	20	9.9%	35%	2%
Wheatland	11,017	177	211	34	19.2%	18%	-3%
Wibaux	6,047	116	211	95	81.9%	-23%	-3%
Yellowstone	(433,548)	275	222	-53	-19.3%	83%	2%

Appendix – page 5

Equalizing Mills Levied for Required School Funds Impact on Residential Property

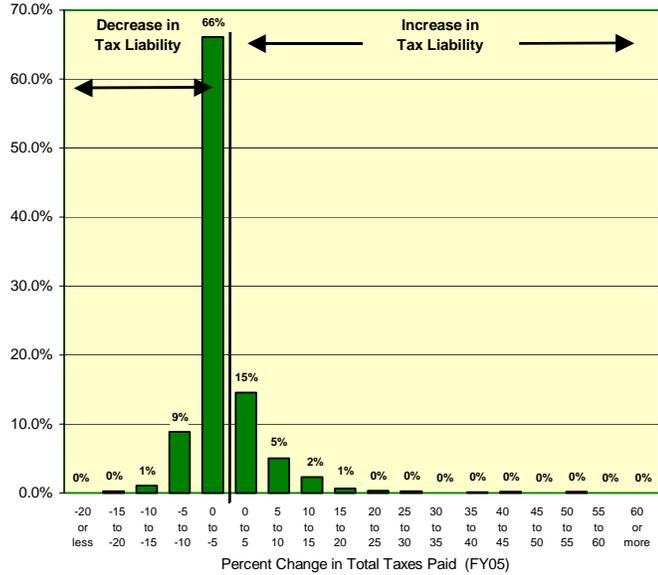
Statewide

This table and chart display the estimated impact on total property taxes paid on residences (dwelling and associated land).

Distribution of Change in Property Tax				
% Change Bracket	Number in Bracket	% in Bracket	Cumulative	
			Number	Percent
-20 or less	3	0.0%	3	0.0%
-15 to -20	972	0.3%	975	0.3%
-10 to -15	3,478	1.0%	4,453	1.3%
-5 to -10	29,552	8.9%	34,005	10.2%
0 to -5	220,600	66.1%	254,605	76.3%
0 to 5	48,652	14.6%	303,257	90.9%
5 to 10	16,886	5.1%	320,143	96.0%
10 to 15	7,638	2.3%	327,781	98.2%
15 to 20	2,313	0.7%	330,094	98.9%
20 to 25	1,000	0.3%	331,094	99.2%
25 to 30	816	0.2%	331,910	99.5%
30 to 35	46	0.0%	331,956	99.5%
35 to 40	339	0.1%	332,295	99.6%
40 to 45	759	0.2%	333,054	99.8%
45 to 50	-	0.0%	333,054	99.8%
50 to 55	578	0.2%	333,632	100.0%
55 to 60	-	0.0%	333,632	100.0%
60 or more	-	0.0%	333,632	100.0%

Tax Liability Summary
76% decrease in tax paid, 24% increase in tax paid.
81% have a 5% or less change in taxes.

(%) Percent Change in Total Property Tax Liability - FY05 Residences - Estimated Change in Property Taxes Paid



For example, 14.6% of single family residences increased in taxes from 0% to 5%

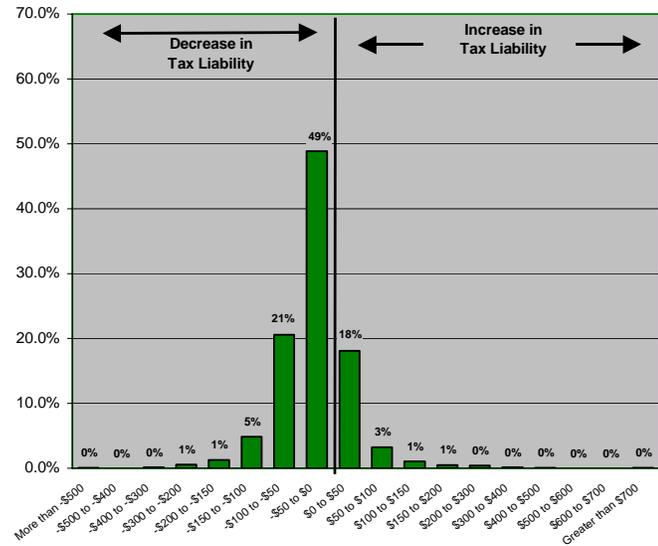
Statewide

This table and chart display the estimated impact on total property taxes paid on residences (dwelling and associated land).

Distribution of Change in Property Tax				
\$ Change Bracket	Number in Bracket	% in Bracket	Cumulative	
			Number	Percent
More than -\$500	145	0.0%	145	0.0%
-\$500 to -\$400	109	0.0%	254	0.1%
-\$400 to -\$300	370	0.1%	624	0.2%
-\$300 to -\$200	1,780	0.5%	2,404	0.7%
-\$200 to -\$150	4,214	1.3%	6,618	2.0%
-\$150 to -\$100	16,159	4.8%	22,777	6.8%
-\$100 to -\$50	68,697	20.6%	91,474	27.4%
-\$50 to \$0	163,131	48.9%	254,605	76.3%
\$0 to \$50	60,267	18.1%	314,872	94.4%
\$50 to \$100	10,826	3.2%	325,698	97.6%
\$100 to \$150	3,573	1.1%	329,271	98.7%
\$150 to \$200	1,762	0.5%	331,033	99.2%
\$200 to \$300	1,527	0.5%	332,560	99.7%
\$300 to \$400	515	0.2%	333,075	99.8%
\$400 to \$500	230	0.1%	333,305	99.9%
\$500 to \$600	117	0.0%	333,422	99.9%
\$600 to \$700	49	0.0%	333,471	100.0%
Greater than \$700	161	0.0%	333,632	100.0%

Tax Liability Summary
76% decrease in tax paid, 24% increase in tax paid.
67% have a \$50 or less change in taxes.

(\$) Dollar Change in Total Property Tax Liability - FY05 Residences - Estimated Change in Property Taxes Paid



For example, 18.1% of single family residences increased in taxes from \$0 to \$50

Appendix – page 6

Equalizing Mills Levied for All School Funds Except Debt Service Impact on Residential Property

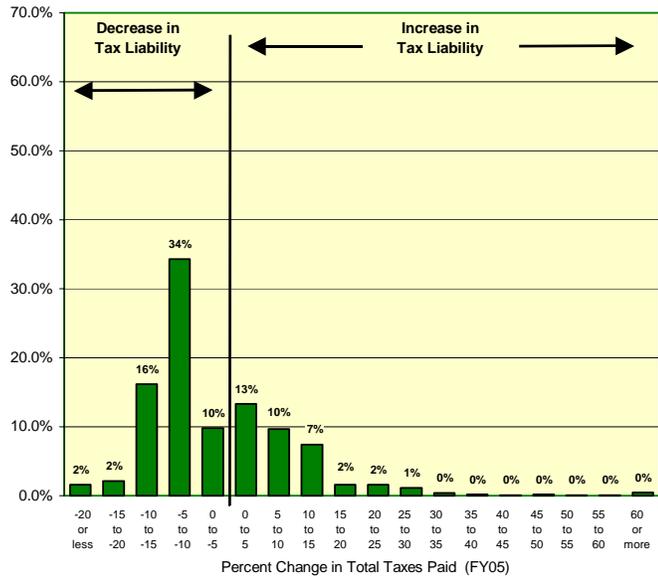
Statewide

This table and chart display the estimated impact on total property taxes paid on residences (dwelling and associated land).

Distribution of Change in Property Tax				
% Change Bracket	Number in Bracket	% in Bracket	Cumulative	
			Number	Percent
-20 or less	5,296	1.6%	5,296	1.6%
-15 to -20	7,138	2.1%	12,434	3.7%
-10 to -15	53,928	16.2%	66,362	19.9%
-5 to -10	114,362	34.3%	180,724	54.2%
0 to -5	32,696	9.8%	213,420	64.0%
0 to 5	44,318	13.3%	257,738	77.3%
5 to 10	32,166	9.6%	289,904	86.9%
10 to 15	24,826	7.4%	314,730	94.3%
15 to 20	5,325	1.6%	320,055	95.9%
20 to 25	5,408	1.6%	325,463	97.6%
25 to 30	3,671	1.1%	329,134	98.7%
30 to 35	1,241	0.4%	330,375	99.0%
35 to 40	670	0.2%	331,045	99.2%
40 to 45	158	0.0%	331,203	99.3%
45 to 50	591	0.2%	331,794	99.4%
50 to 55	157	0.0%	331,951	99.5%
55 to 60	187	0.1%	332,138	99.6%
60 or more	1,494	0.4%	333,632	100.0%

Tax Liability Summary
64% decrease in tax paid, 36% increase in tax paid.
23% have a 5% or less change in taxes.

(%) Percent Change in Total Property Tax Liability - FY05 Residences - Estimated Change in Property Taxes Paid



For example, 13.3% of single family residences increased in taxes from 0% to 5%

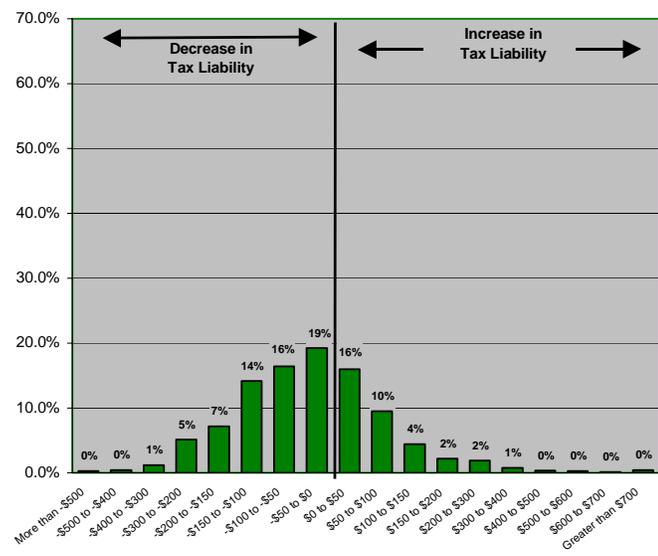
Statewide

This table and chart display the estimated impact on total property taxes paid on residences (dwelling and associated land).

Distribution of Change in Property Tax				
\$ Change Bracket	Number in Bracket	% in Bracket	Cumulative	
			Number	Percent
More than -\$500	922	0.3%	922	0.3%
-\$500 to -\$400	1,352	0.4%	2,274	0.7%
-\$400 to -\$300	4,058	1.2%	6,332	1.9%
-\$300 to -\$200	17,064	5.1%	23,396	7.0%
-\$200 to -\$150	23,868	7.2%	47,264	14.2%
-\$150 to -\$100	47,320	14.2%	94,584	28.3%
-\$100 to -\$50	54,772	16.4%	149,356	44.8%
-\$50 to \$0	64,064	19.2%	213,420	64.0%
\$0 to \$50	53,276	16.0%	266,696	79.9%
\$50 to \$100	31,828	9.5%	298,524	89.5%
\$100 to \$150	14,822	4.4%	313,346	93.9%
\$150 to \$200	7,337	2.2%	320,683	96.1%
\$200 to \$300	6,425	1.9%	327,108	98.0%
\$300 to \$400	2,520	0.8%	329,628	98.8%
\$400 to \$500	1,279	0.4%	330,907	99.2%
\$500 to \$600	829	0.2%	331,736	99.4%
\$600 to \$700	572	0.2%	332,308	99.6%
Greater than \$700	1,324	0.4%	333,632	100.0%

Tax Liability Summary
64% decrease in tax paid, 36% increase in tax paid.
35% have a \$50 or less change in taxes.

(\$ Dollar Change in Total Property Tax Liability - FY05 Residences - Estimated Change in Property Taxes Paid



For example, 16% of single family residences increased in taxes from \$0 to \$50