

MINUTES

MONTANA SENATE
54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on March 24, 1995, at
8:00 a.m.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Mike Foster, Vice Chairman (R)
Sen. Mack Cole (R)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John G. Harp (R)
Sen. Dorothy Eck (D)
Sen. Barry "Spook" Stang (D)
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Council
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: SB 424, SB 425, HB 346
Executive Action: SB 424, SB 425, SB 383, SB 274

HEARING ON SB 425

Opening Statement by Sponsor:

SEN. RIC HOLDEN, SD 1, Glendive, explained SB 425 provides an
income tax credit based on property taxes paid by a taxpayer on
his home. He stated it contains eight new sections and
highlighted each section.

Proponents' Testimony:

Judy Paynter, Tax Administrator, Department of Revenue, presented
amendments from the DOR. EXHIBIT 1. Ms. Paynter explained the
amendments.

REP. JIM ELLIOTT, HD 72, Trout Creek, asked why there is a need for this bill. He said there is a need because people are worried about their property taxes. He acknowledged in the past, homeowners have been shorted on property tax relief. REP. ELLIOTT commented the typical residence in Montana has seen a 35% increase in taxes since 1987 and a 20% average increase in mills. He reported SEN. HOLDEN'S bill is a mechanically good bill because it is nearly a verbatim plagiarism of HB 346, except for the amount of relief granted. REP. ELLIOTT stressed SB 425 gives a puny \$60.00 amount of tax relief to homeowners versus \$103.00 in HB 346. He pointed out that the poor and the poor elderly are already taken care of in REP. BOLLINGER'S bill which increases the low income credit, the low income property tax and the elderly homeowner renter credit. He commented it is the middle class Montanan who is crying out for tax relief and the middle class Montanan is not addressed in this bill.

Proponents' Testimony:

Stan Hughes, Montana County Treasurer's Association, and Gallatin County Treasurer, said he is concerned about the administration of the bill stating there isn't room on the tax bill to put all of the needed information. He declared the cost to Gallatin County alone to change the tax billing statement would approach \$15,000.00. He suggested the DOR send out the bills in order to be consistent throughout the state. He supported the amendments presented by the DOR.

Opponents' Testimony:

Dennis Burr, Montana Taxpayers Association, addressed HB 346 and SB 425. He expressed concern for the cost of SB 425 and the priority of the legislature to approve some type of tax relief measure this session. He stated the legislature has approved approximately \$25 million income tax deductions on a one time basis for this next year. Mr. Burr acknowledged this isn't a property tax reduction bill and it doesn't lower anyone's property tax in the State of Montana.

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. DELWYN GAGE asked Ms. Paynter about the tax notice to be sent from the DOR. Ms. Paynter commented the homeowner of record will receive the notice and Section 2 of the bill makes it very clear to be eligible for the credit one must be the owner.

SEN. DOROTHY ECK asked Ms. Paynter about those people who don't pay Montana income tax because they live out of state. She stated she realizes the 7 month residency requirement is in the bill, however, she questions if there are ways to get around the

7 month residency requirement. She mentioned a case where the husband comes to Montana to hunt and fish for 7 months and doesn't have an income, however, the wife earns the income and only comes to the state for 5 months and wondered if the husband, with no income can claim the tax credit. **Ms. Paynter** said the husband could claim the credit. **SEN. ECK** asked **Ms. Paynter** about the fiscal note, questioning if any preliminary work has been done on it. **Ms. Paynter** said the fiscal note looks expensive. She stated a one time administrative cost for a new computer will cost \$350,000.00 and the annual cost will cost \$375,000.00 a year.

SEN. MACK COLE asked **Ms. Paynter** about the yearly costs questioning if they are costs for the counties or the DOR. **Ms. Paynter** stated the costs are entirely with the DOR.

Closing by Sponsor:

SEN. HOLDEN said without a doubt taxpayers have asked for tax deduction and we can give them this reduction by passing SB 425.

HEARING ON HB 346

Opening Statement by Sponsor:

REP. JIM ELLIOTT, HD 72, Trout Creek, acknowledged he worked with the DOR, and county treasurers as to how to best implement a bill like this. He stated originally the bill had a vote of the people in it scheduled for 1996. He said HB 346 would provide an alternative and show the people that the legislature was interested in providing property tax relief to the Montana homeowner. **REP. ELLIOTT** commented the bill would be effective upon passage and approval. He said the full cost of HB 346 is \$56 million a biennium (\$23 million a year). He remarked it is high because he thinks the Montana homeowner needs to see significant relief, not just a token check in the mail. **REP. ELLIOTT** submitted a "Distribution of Improvement Assessed Value". **EXHIBIT 2.** He also submitted an "Estimated Credit for Property Taxes Paid Under HB 346". **EXHIBIT 3.**

Proponents' Testimony:

Stan Hughes, Montana County Treasurer's Association, and Gallatin County Treasurer, expressed the same concerns with HB 346 as he expressed for SB 425.

Opponents' Testimony:

Dennis Burr, Montana Taxpayers Association, went on record in opposition to this bill.

Informational Testimony:

None.

Questions From Committee Members and Responses:

SEN. ECK asked REP. ELLIOTT if he would rethink his original idea to have HB 346 as a referendum. REP. ELLIOTT said he doesn't have any objection to that idea.

SEN. LORENTS GROSFIELD asked REP. ELLIOTT how he would respond to Mr. Burr's criticism that both bills aren't property tax relief, they are income tax relief. REP. ELLIOTT said it is a tax credit for taxes paid.

SEN. DELWYN GAGE asked REP. ELLIOTT if he spoke to the DOR in regard to verification of a 7 month residency requirement. REP. ELLIOTT said he has been working on this bill for two months and he has worked closely with the DOR. He commented nothing is air tight and 100% efficient.

CHAIRMAN DEVLIN asked Ms. Paynter if this bill would require the same set of amendments as SB 425. Ms. Paynter attested this bill would require the same amendments.

SEN. JOHN HARP discussed the balanced budget issue and asked REP. ELLIOTT if there was a bill with less than a \$56 million impact wouldn't it be wiser to go with it.

SEN. ECK asked REP. ELLIOTT if he would agree to passing this bill as a referendum. REP. ELLIOTT responded it would be fine.

Closing by Sponsor:

REP. ELLIOTT commented the original credit was 25% of the first \$80,000.00 of the home and was amended to 20% on the House floor.

HEARING ON SB 424Opening Statement by Sponsor:

SEN. DELWYN GAGE, SD 43, Cut Bank, presented handouts. EXHIBIT 4-12. He explained the handouts. SEN. GAGE stated the concept was to make sure the counties were kept as tax neutral as they could be made.

{Tape: 1; Side: B; Comments: Tape Turned.}

He said this bill comes about because of Fallon County activity in 1989-1990 tax year and the setting of millage in that year. He explained they put through a voted levy for emergency authority to access mills which gave them a much higher unit value to fund programs which were not on-going programs. SEN. GAGE said this activity wasn't unique to just Fallon County. He stated when the program was put together the legislature didn't anticipate this. He affirmed this bill requires emergency levies be eliminated in calculations of unit values.

Proponents' Testimony:

Gloria Paladichuk, Richland Development, stated her first choice is SB 383, however, if the committee decides to stay with this concept there needs to be a change. She asked if the committee wishes for the money to go to Fallon County when it no longer needs it. She said Fallon County's neighboring counties are in desperate need of the money.

Opponents' Testimony:

Don Rieger, Fallon County Commissioner, presented a handout entitled, "Impact on Fallon County". **EXHIBIT 13**. He commented the whole system is flawed. He stated HB 28 should be left as is or there should be a return to the 1989 scenario and reconstruct the distribution process and methods in entirety.

Jim Halverson, Association of Oil, Gas and Coal Counties, went on record in opposition to SB 424.

Sue M. Olson, President, Association of Oil, Gas, and Coal Counties, commented this bill doesn't address the flawed unit value. She urged support for SB 383.

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. FRED VAN VALKENBURG asked **Mr. Rieger** what Fallon County's testimony was on SB 383. **Mr. Rieger** stated the commission was in opposition to SB 383 at the time of their testimony. **SEN. VAN VALKENBURG** asked **Mr. Rieger** what was Fallon County's dollar impact in SB 383. **Mr. Rieger** said it was approximately \$92,000.00.

SEN. ECK asked **Mr. Rieger** if he had to choose between this bill and SB 383 would he choose SB 383. **Mr. Rieger** said he wouldn't want to be put into the position of choosing one or the other. He stated his testimony addressed the system as not being correct.

CHAIRMAN DEVLIN asked **Mr. Robinson** if it was absolutely necessary to pass HB 383 or SB 424 due to the passage of SB 412. **Mr. Robinson** stated mechanically in terms of the distribution of the tax if neither of these bills pass the DOR would still distribute the tax under the present law.

SEN. ECK asked **Mr. Robinson** what would be the consequences if the committee passed both bills. **Mr. Robinson** stated together they won't work, it has to be one or the another.

Closing by Sponsor:

SEN. GAGE commented this bill is an attempt to start keeping the taxing jurisdictions as tax neutral as possible. He stated it is an equity issue as far as a county getting distributions for programs that aren't ongoing programs.

EXECUTIVE ACTION ON SB 274

Discussion on SEN. VAN VALKENBURG'S Amendments: Mr. Martin explained the amendments presented by SEN. VAN VALKENBURG based on discussions held March 23rd during executive action.

SEN. HARP stated if values are limited what assurances are there that mills can be raised.

SEN. VAN VALKENBURG said his position and the DOR's position was if there is a limit on the amount of taxes that can be raised in a Constitutional Amendment there is a significant problem created in terms of distribution of tax increase among the various taxing jurisdictions. He said by limiting the increase in value to 2% there is provided the balance between having some flexibility in the property tax system in the future with the desire of the electorate right now to place some limits on increased valuations. SEN. VAN VALKENBURG explained the legislature controls the maximum amount of mills which can be levied, and the tax rate that is set, however, the legislature has no control over the valuation right now.

SEN. GROSFIELD asked SEN. VAN VALKENBURG how is he going to sell this to the electorate when it's left wide open on taxes. SEN. VAN VALKENBURG said in the area of the state he lives in the greatest concern people have is the rapidly increasing valuation of their property. He stated by limiting the growth to 2% per year it will be a strong point.

SEN. ECK reported a thorough study of the whole situation is needed and the proposed amendments wouldn't tie the legislature's hands.

SEN. HARP acknowledged he likes the appeal of limiting actual tax dollars. He commented it is important to keep the tax dollars included in the Constitutional Amendment.

SEN. STANG said there are restrictions on schools. He stated it is very important not to put a limit on the tax in the Constitution.

Discussion on SEN. FOSTER'S Amendments: SEN. FOSTER commented in recognition of some of the concerns raised during executive action on March 23rd he worked with Mr. Martin, Mr. Robinson, and Dennis Burr on the amendments. He explained his proposed amendments.

{Tape: 2; Side: A; Comments: Tape Turned.}

SEN. STANG stressed the legislature caused the increases of the taxes and the Constitution doesn't need all this garbage in it. He said if he was making sausage and had as many hands in it as this has he would have to throw the sausage away.

SEN. HARP said this is a good reason to pass the bill as introduced.

SEN. VAN VALKENBURG asked Mr. Burr to comment on the short term and long term consequences of the adoption of either set of proposed amendments to this bill. Mr. Burr stated SEN. FOSTER'S amendments make this initiative similar to HB 28 which was on the ballot this last year and allows 2% growth in tax. He said it allows reappraisal, and tax value times mill levies or 2% above last years tax. Mr. Burr acknowledged he hasn't seen SEN. VAN VALKENBURG'S amendment at all.

Motion/Vote: SEN. VAN VALKENBURG MOVED HIS AMENDMENTS. MOTION FAILED 3 - 6 on roll call vote.

Motion/Vote: SEN. FOSTER MOVED HIS AMENDMENTS. MOTION CARRIED 5 - 4 (681416SC.SRF) on roll call vote.

Motion: SEN. ECK MOVED TO AMEND LINES 22 AND 23 INSERTING AFTER ON, "FOR LIMITS ON PROPERTY TAX INCREASES AND ALLOWING REDUCTIONS OF PROPERTY TAXES WHERE AGAINST LIMITS ON PROPERTY TAX INCREASE AND ALLOWING REDUCTIONS".

Discussion: SEN. VAN VALKENBURG asked Mr. Martin if there is a numerical limit on the amount of words on a ballot statement. Mr. Martin stated it is 25 words.

Vote: MOTION FAILED 4 - 4 on roll call vote.

Motion: SEN. FOSTER MOVED SB 274 DO PASS AS AMENDED.

Discussion: SEN. STANG stressed language needs to be defined what is being limited.

SEN. ECK commented what is being limited is an increase in the tax, it's not the tax.

Motion: SEN. STANG MOVED LINE 22 BE AMENDED AND READ "FOR LIMITS ON INCREASES AND ALLOWING REDUCTIONS OF PROPERTY TAXES".

Discussion: SEN. FOSTER said the words "property taxes" need to be repeated twice in that line. He said that would bring the language back to SEN. ECK'S amendment. He affirmed he doesn't see any problem for the average Montanan to understand the bill without this additional amendment.

Vote: MOTION FAILED 4 - 4 on roll call vote.

Discussion: SEN. VAN VALKENBURG asked CHAIRMAN DEVLIN how the 2% increase is going to be allocated among the various taxing jurisdictions. CHAIRMAN DEVLIN responded in the same manner in which it is allocated now.

Vote: MOTION OF DO PASS AS AMENDED ON SB 274 CARRIED 5 - 4 on roll call vote..

EXECUTIVE ACTION ON SB 424

Discussion: SEN. ECK asked SEN. GAGE to go through the handouts presented during the hearing and inform the committee what is significant about each one. SEN. VAN VALKENBURG asked SEN. GAGE to start with one particular handout. He stated SEN. GAGE made reference to what would happen if the unit value distribution were applied to the taxing jurisdictions within a county. He commented one chart showed the fiscal impact on Fallon County would be reduced from \$700,000.00 down to \$266,000.00.

SEN. GAGE explained there are two pages to the handout. He disclosed on Page 2 under Fallon County it shows \$708,527.00 with all of the schools not adversely effected. He said the unit values were revalued for distribution at the state level. SEN. GAGE proclaimed Fallon County would not be the only loser. He stated the university system would lose \$19,148.00 under this particular scenario.

SEN. ECK asked SEN. GAGE what does SB 424 do. She questioned if the bill calls for no emergency mills. SEN. GAGE stated currently the bill reflects Page 2 of the handout. He commented the amendments reflect Page 1 of the handout.

SEN. STANG said the school districts aren't going to be able to make up the mills.

SEN. COLE asked Mr. Halverson to comment on the 6 year average. Mr. Halverson said his numbers reflect taking the 6 year average of schools and counties together. He discussed using the 1988 levies that were used to create the tax rate and so-called pocket of money, and divide the pocket of money as it was in 1988, then distribute the mill levy average for the schools. He stated he considers this an unfair distribution.

SEN. STANG asked SEN. GAGE if there was a fiscal note for this bill. SEN. GAGE said it depends on what distribution system is used and explained it will have a small impact on the foundation program and the university system.

SEN. STANG questioned the requirement that a fiscal note must be prepared for a bill before it can be passed out of the committee.

SEN. VAN VALKENBURG read the rules for the committee.

CHAIRMAN DEVLIN stated the bill can be passed out of committee, however, it can't be put on the floor without a fiscal note.

SEN. GAGE SUGGESTED AMENDMENTS ALLOWING DISTRIBUTION AT THE COUNTY LEVEL TO INCLUDE THE MILLAGES THAT WERE USED IN FALLON COUNTY IN THE 1989 - 1990 YEAR.

Discussion: SEN. VAN VALKENBURG stated he is interested in SEN. GAGE'S amendment. He said there was an obvious attempt to take advantage of the situation involving the one year timeframe by Fallon County. He stated other counties suffered by what Fallon County did. SEN. VAN VALKENBURG attested it is impractical to take away \$700,000.00 from Fallon County government. He acknowledged the amendments deal with the problem in a way that the other counties are treated much better and the result is shared among the taxing jurisdictions within Fallon County.

SEN. STANG commented he is concerned what the amendments do to the school districts in Fallon County. He stressed he needs to know what effects each bill has.

SEN. GAGE explained HB 373 does away with unit values completely.

CHAIRMAN DEVLIN asked Mr. Martin to clarify the amendment. Mr. Martin suggested striking Lines 3 and 4 on Page 3 referring to distribution being based on 1990 mill levies.

Motion/Vote: SEN. GAGE MOVED THE AMENDMENTS OFFERED BY MR. MARTIN. MOTION CARRIED 5 - 3 on roll call vote.

Motion/Vote: SEN. GAGE MOVED SB 424 DO PASS AS AMENDED. MOTION FAILED 2 - 7.

Discussion: SEN. GROSFIELD commented he voted for the amendment because if this bill passes the amendment makes it work better, however, he stated he doesn't like the bill. He acknowledged SB 383 should be passed because it addresses the whole problem better.

SEN. STANG remarked maybe it is better to go back to the liability method.

SEN. GAGE asserted the money is spread out and every school district in the State of Montana gets a part of the money through the foundation program. He professed it would be very sad to kill this bill because of a lack of understanding of the other bill. He said this bill affects one county adversely and the other bill affects more counties adversely than it affects them positively.

SEN. STANG affirmed he really doesn't understand the other bill as well as he would like to.

{Tape: 2; Side: B; Comments: Tape Turned.}

Vote: MOTION FAILED 2 - 7 on roll call vote.

Motion/Vote: SEN. FOSTER MOVED SB 424 BE TABLED on voice vote.
MOTION CARRIED WITH SEN. VAN VALKENBURG, SEN. GAGE, AND SEN.
STANG VOTING IN OPPOSITION.

EXECUTIVE ACTION ON SB 383

Motion/Vote: SEN. GAGE MOVED SB 383 BE TABLED. MOTION CARRIED 5
- 4 on roll call vote.

EXECUTIVE ACTION ON SB 425

Motion/Vote: SEN. FOSTER MOVED AMENDMENTS TO SB 425. MOTION
CARRIED UNANIMOUSLY.

Motion/Vote: SEN. GAGE MOVED AN AMENDMENT TO PAGE 3, LINE 21,
INSERTING ON LINE 20 AFTER DEBT "EXCLUDING PENALTY". MOTION
CARRIED UNANIMOUSLY.

Motion: SEN. FOSTER MOVED SB 425 DO PASS AS AMENDED.

Discussion: SEN. GAGE stated it appears there is revenue reduced
with this bill without a contingency voidance clause.

Motion: SEN. GAGE MOVED A CONTINGENCY VOIDANCE CLAUSE BE PLACED
ON SB 425.

Discussion: SEN. FOSTER stated REP. ELLIOTT was asked the same
question in regard to the clause not being placed on his bill and
he said it was the general feeling of the House it was a high
enough priority matter it shouldn't have the clause put on it.

SEN. ECK asked Mr. Robinson when will the fiscal impact of this
bill be felt. Mr. Robinson said this bill goes into effect the
first year of the biennium. He stated the cost for providing
these credits will be \$13 million each year of the biennium.

Vote: MOTION FAILED 4 - 5 on roll call vote.

Discussion: SEN. STANG objected to there being no fiscal note on
this bill. He stated REP. ELLIOTT worked a long time on HB 346
which is very similar to this bill. He said this committee and
the legislature could have been saved a lot of time by just
having SEN. HOLDEN move to have his name put as a sponsor to REP.
ELLIOTT'S bill, and with a simple change of percentage the bill
could have become a \$26 million bill.

SEN. VAN VALKENBURG commented the committee is acting too fast on
this bill. He stated HB 346 essentially does the same thing and
can be amended and doesn't have to meet some transmittal deadline
by Monday or Tuesday. He said by amending a House Bill the
Senate controls the ultimate outcome of the issue. He said if a
Senate Bill is sent to the House it gives the House the

opportunity to amend the bill and control the outcome. **SEN. VAN VALKENBURG** claimed it doesn't make sense from the perspective of the Senate to take one of the most important pieces of the puzzle and give it to the House of Representatives.

Vote: QUESTION WAS CALLED ON SB 425 DO PASS AS AMENDED. MOTION CARRIED 7 - 2 on roll call vote with **SEN. STANG AND SEN. VAN VALKENBURG** VOTING IN OPPOSITION.

ADJOURNMENT

Adjournment: 11:58 a.m.


GERRY DEVLIN, Chairman


RENEE J. PODELL, Secretary

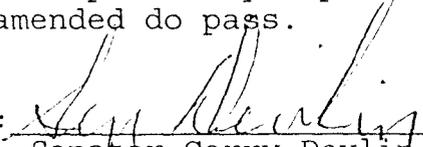
GD/rp

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 24, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration SB 274 (first reading copy -- white), respectfully report that SB 274 be amended as follows and as so amended do pass.

Signed: 
Senator Gerry Devlin, Chair

That such amendments read:

1. Page 1, line 15.

Following: "unless"

Insert: ", as provided by law, the increase is"

2. Page 1, line 16.

Following: "construction"

Strike: "or"

Insert: ", "

Following: "improvements"

Insert: ", a change in ownership of the property, a change in the taxing jurisdiction of the property, or indebtedness approved by the electorate"

Following: "property,"

Insert: "the increase in"

-END-



Amd. Coord.
SA Sec. of Senate

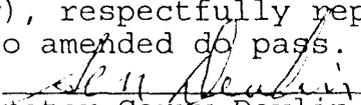
681416SC.SRF

SENATE STANDING COMMITTEE REPORT

Page 1 of 2
March 24, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration SB 425 (second reading copy -- yellow), respectfully report that SB 425 be amended as follows and as so amended do pass.

Signed: 
Senator Gerry Devlin, Chair

That such amendments read:

1. Title, line 5.

Strike: "NOTICE OF AND"

2. Title, line 6.

Strike: "INCLUDED WITH A"

Insert: "MAILED TO"

Strike: "TAX NOTICE"

Insert: "OWNERS"

3. Page 1, lines 13 and 24.

Strike: "8"

Insert: "7"

4. Page 1, lines 29 and 30.

Strike: subsection (6) in its entirety

5. Page 2, line 1.

Following: "eligibility."

Insert: "(1)"

6. Page 2, lines 2, 15, 19, and 30.

Strike: "8"

Insert: "7"

7. Page 2, line 2.

Following: "have"

Insert: ":

(a) owned the residence upon which the claim is based on January 1 of the claim period; and

(b) "

8. Page 2, lines 3 and 4.

Strike: "and be" on line 3 through "due" on line 4

Following: "."

Insert: "(2)"

9. Page 2, lines 6 and 7.

Strike: "The" on line 6 through "period." on line 7

10. Page 2, line 10.

Following: "(2),"

Strike: "a"


Amd. Coord.

Sec. of Senate

681621SC.SRF

Insert: "the"
Following: "claim"
Insert: "form provided by the department under [section 4]"

11. Page 2, line 18.
Strike: "notice --"

12. Page 2, lines 23 and 24.
Strike: "The" on line 23 through "\$10." on line 24

13. Page 2, lines 25 through 27.
Strike: "An" on line 25 through "credit" on line 27
Insert: "The department shall mail a claim form to persons who own residential improvements on January 1 of the claim period. The claim form must be mailed at approximately the same time as property tax notices required by 15-16-101 are mailed. The claim form must include the value of the improvements, the tax rate that applies to the improvements as provided under 15-6-134, and the prior year mill levy applied to the value of the improvements. The claim form may include additional information, requests for additional information, and other components as considered appropriate by the department"

14. Page 3, line 3.
Following: "total"
Insert: "prior year"

15. Page 3, line 4.
Strike: "property tax notice for the claim period"
Insert: "claim form"

16. Page 3, lines 11 through 15.
Strike: section 7 in its entirety
Renummer: subsequent sections.

17. Page 3, line 20.
Following: "debt"
Insert: ", excluding penalty,"

18. Page 4, line 6.
Strike: "8"
Insert: "7"

19. Page 7, lines 12, 16, and 18
Strike: "8" or "8"
Insert: "7"

-END-

DATE March 24, 1995EXHIBIT NO. 1BILL NO. SB 425

Amendments to Senate Bill 425
Introduced Copy

Prepared by Department of Revenue
3/23/95 6:04pm

REASONS FOR AMENDMENTS: The amendments require the Department of Revenue rather than counties and county treasurers, to provide taxpayers with all of the information they need to claim the credit on a customized claim form. A separate claim form will be prepared for each residential property and mailed to the owner.

The amendments also change the mill levy calculation from the current year to the prior year to ensure that the information necessary to calculate the credit is available. In addition, the amendments require that the taxpayer claiming the credit be the owner of the property on January 1 of the claim period.

1. Title, line 5.
Following: "REQUIRING"
Strike: "NOTICE OF AND"

2. Title, line 6.
Following: "BE"
Strike: "INCLUDED WITH A"
Insert: "MAILED TO"
Following: "PROPERTY"
Strike: "TAX NOTICE"
Insert: "OWNERS"

3. Page 1.
Following: line 28
Strike: subsection (6) in it's entirety

4. Page 2, line 1.
Following: "eligibility."
Insert: "(1)"

5. Page 2, line 2.
Following: "through"
Strike: "8"
Insert: "7"
Following: "have"
Insert: ":

(a) owned the residence upon which the claim is based on
January 1 of the claim period;
(b) "

6. Page 2, line 3 and 4.
Following: "period"
Strike: "the rest of line 3 through "due" on line 4
Insert: "(2)"

7. Page 2, line 6 and 7.

Following: "more."

Strike: the rest of line 6 through "period" on line 7.

8. Page 2, line 10.

Following: "(2),"

Strike: "a"

Insert: "the"

Following: "claim"

Insert: "form"

9. Page 2, line 18.

Following: "relief --"

Strike: "notice"

10. Page 2, line 23 and 24.

Following: "chapter."

Strike: the rest of line 23 through "10." on line 24

11. Page 2, line 25 through 27.

Following: "(3)" on line 25

Strike: the rest of line 25 through "credit" on line 27

Insert: "The department must mail a claim form to persons who own residential improvements on January 1 of the claim period. The claim form must be mailed at approximately the same time as property tax notices required by 15-16-101 are mailed. The claim form shall include the value of the improvements, and the tax rate and prior year mill levy applied to the improvements. The claim form may include additional information, requests for additional information, and other components as considered appropriate by the department.

12. Page 2, line 30.

Following: "through"

Strike: "8"

Insert: "7"

13. Page 3, line 3.

Following: "total"

Insert: "prior year"

14. Page 3, line 4.

Following: the first "the"

Strike: "property tax notice for the claim period"

Insert: "claim form"

15. Page 3.

Following: line 10

Strike: NEW SECTION. Section 7 in it's entirety

Renumber subsequent sections

Distribution of Improvement Assessed Value Improvements Only

STATE TAXATION

March 24, 1994

BIT NO. 2

NO. HB 346

Assessed Value Bracket	Number		Assessed Value	
	Bracket Number	Percent	Bracket Value	Percent
\$ 0 to \$ 10,000	55,250	18.3%	313,912,865	2.6%
\$ 10,000 to \$ 20,000	39,815	13.2%	587,503,440	4.8%
\$ 20,000 to \$ 30,000	37,085	12.3%	927,839,725	7.6%
\$ 30,000 to \$ 40,000	38,595	12.8%	1,350,365,650	11.1%
\$ 40,000 to \$ 50,000	37,625	12.5%	1,690,767,370	13.9%
\$ 50,000 to \$ 60,000	30,815	10.2%	1,686,589,875	13.9%
\$ 60,000 to \$ 70,000	21,155	7.0%	1,367,578,335	11.3%
\$ 70,000 to \$ 80,000	13,335	4.4%	994,219,225	8.2%
\$ 80,000 to \$ 90,000	8,100	2.7%	685,764,900	5.7%
\$ 90,000 to \$ 100,000	5,285	1.8%	500,810,875	4.1%
\$ 100,000 to \$ 110,000	3,645	1.2%	381,343,790	3.1%
\$ 110,000 to \$ 120,000	2,375	0.8%	272,458,515	2.2%
\$ 120,000 to \$ 130,000	1,780	0.6%	222,350,540	1.8%
\$ 130,000 to \$ 140,000	1,515	0.5%	204,107,965	1.7%
\$ 140,000 to \$ 150,000	1,105	0.4%	160,565,765	1.3%
\$ 150,000 to \$ 200,000	2,285	0.8%	387,036,035	3.2%
\$ 200,000 to \$ 250,000	735	0.2%	162,594,045	1.3%
\$ 250,000 to \$ 300,000	250	0.1%	67,965,860	0.6%
\$ 300,000 to \$ 350,000	140	0.0%	45,973,865	0.4%
\$ 350,000 to \$ 400,000	60	0.0%	22,592,995	0.2%
\$ 400,000 to \$ 450,000	65	0.0%	27,561,870	0.2%
\$ 450,000 to \$ 500,000	20	0.0%	9,614,450	0.1%
More than \$500,000	70	0.0%	64,733,905	0.5%
TOTAL	301,105	100.0%	12,134,251,860	100.0%

Number		Assessed Value	
Number	Percent	Value	Percent
55,250	18.3%	313,912,865	2.6%
39,815	13.2%	587,503,440	4.8%
37,085	12.3%	927,839,725	7.6%
38,595	12.8%	1,350,365,650	11.1%
37,625	12.5%	1,690,767,370	13.9%
30,815	10.2%	1,686,589,875	13.9%
21,155	7.0%	1,367,578,335	11.3%
13,335	4.4%	994,219,225	8.2%
8,100	2.7%	685,764,900	5.7%
5,285	1.8%	500,810,875	4.1%
3,645	1.2%	381,343,790	3.1%
2,375	0.8%	272,458,515	2.2%
1,780	0.6%	222,350,540	1.8%
1,515	0.5%	204,107,965	1.7%
1,105	0.4%	160,565,765	1.3%
2,285	0.8%	387,036,035	3.2%
735	0.2%	162,594,045	1.3%
250	0.1%	67,965,860	0.6%
140	0.0%	45,973,865	0.4%
60	0.0%	22,592,995	0.2%
65	0.0%	27,561,870	0.2%
20	0.0%	9,614,450	0.1%
70	0.0%	64,733,905	0.5%
301,105	100.0%	12,134,251,860	100.0%

Number		Assessed Value	
Number	Percent	Value	Percent
55,250	18.3%	313,912,865	2.6%
95,065	31.6%	901,416,305	7.4%
132,150	43.9%	1,829,256,030	15.1%
170,745	56.7%	3,179,621,680	26.2%
208,370	69.2%	4,870,389,050	40.1%
239,185	79.4%	6,556,978,925	54.0%
260,340	86.5%	7,924,557,260	65.3%
273,675	90.9%	8,918,776,485	73.5%
281,775	93.6%	9,604,541,385	79.2%
287,060	95.3%	10,105,352,260	83.3%
290,705	96.5%	10,486,696,050	86.4%
293,080	97.3%	10,759,154,565	88.7%
294,860	97.9%	10,981,505,105	90.5%
296,375	98.4%	11,185,613,070	92.2%
297,480	98.8%	11,346,178,835	93.5%
299,765	99.6%	11,733,214,870	96.7%
300,500	99.8%	11,895,808,915	98.0%
300,750	99.9%	11,963,774,775	98.6%
300,890	99.9%	12,009,748,640	99.0%
300,950	99.9%	12,032,341,635	99.2%
301,015	100.0%	12,059,903,505	99.4%
301,035	100.0%	12,069,517,955	99.5%
301,105	100.0%	12,134,251,860	100.0%

Based on a sampling of the tax year 1994 residential CAMA database.

HB346
SELECTION

Use Statewide Average Mill Levy for Residential Property of 387.00
DATE March 24, 1995
20% of Taxes on First \$80,000

EXHIBIT NO. 3

BILL NO. HB 346

Assessed Value of Improvement	Estimated Taxes		Amount of Credit
	Total	On First \$80,000	
\$10,000	\$149.38	\$149.38	\$29.88
20,000	298.76	298.76	\$59.75
30,000	448.15	448.15	\$89.63
40,000	597.53	597.53	\$119.51
50,000	746.91	746.91	\$149.38
60,000	896.29	896.29	\$179.26
70,000	1,045.67	1,045.67	\$209.13
80,000	1,195.06	1,195.06	\$239.01
90,000	1,344.44	1,195.06	\$239.01
100,000	1,493.82	1,195.06	\$239.01
110,000	1,643.20	1,195.06	\$239.01
120,000	1,792.58	1,195.06	\$239.01
130,000	1,941.97	1,195.06	\$239.01
140,000	2,091.35	1,195.06	\$239.01
150,000	2,240.73	1,195.06	\$239.01
200,000	2,987.64	1,195.06	\$239.01
250,000	3,734.55	1,195.06	\$239.01
300,000	4,481.46	1,195.06	\$239.01
350,000	5,228.37	1,195.06	\$239.01
400,000	5,975.28	1,195.06	\$239.01
450,000	6,722.19	1,195.06	\$239.01
500,000	7,469.10	1,195.06	\$239.01

Estimated Credit for Property Taxes Paid For a \$40,000 Valued Home

City	Mill Levy *	Property Taxes	HB436 Credit
Billings	397.48	\$613.71	\$122.74
Bozeman	395.29	610.33	\$122.07
Butte	474.17	732.12	\$146.42
Glendive	531.87	821.21	\$164.24
Great Falls	447.32	690.66	\$138.13
Helena	465.60	718.89	\$143.78
Havre	410.03	633.09	\$126.62
Jordan	380.77	587.91	\$117.58
Kalispell	451.14	696.56	\$139.31
Missoula	553.62	854.79	\$170.96
Polson	387.50	598.30	\$119.66
Sidney	407.30	628.87	\$125.77

* Fiscal Year 1994 Mill Levy

SENATE TAXATION

DATE March 24, 1995 / 2

EXHIBIT NO. 4

BILL NO. SB 424

Q'S & A'S

A: Really, there won't be much change in services. However, bear in mind that if this levy does not pass, the construction of additional rooms will not be carried out. In the future, the county would have to run a bond issue in order to finance new construction. As for the waiting list, applicants will have to wait for a room until a present occupant leaves.

Q: What percent will Shell Oil and other large companies pay?

A: 88.8 percent of the 1989-90 budget will be paid by all oil and other state allocated property in the county.

Q: Why can't we wait until next year for this special tax increase?

A: After this fiscal year, the formula for the distribution of gross proceeds will be based on the 1989-90 budget. Net proceeds and royalties will not pay on any tax increase in future years. They will pay only a flat rate to this county and will not pay any more on special elections as you and I will have to do.

Q: When do we vote on this? What is the last day to register to vote in this election?

A: The election will be held Tuesday, October 3, 1989. You must register by 5 p.m. Tuesday, September 5, 1989.

Cont. on page 3

Questions answered about Special budget election

by NANCY SCHILLINGER

Since the story of the county budget and upcoming special election appeared in last week's issue, the Fallon County Commissioners have been asked some questions regarding the proposed budget.

The question asked most often is, "Why are you sticking all the money into the hospital and nursing home?" There are several factors that must be considered when answering this question. First, the nursing home is self-supporting. It is filled to capacity, and has a long waiting list. With the addition of ten rooms, the nursing home will see an increase in Medicare and Medicaid reimbursements. This will result in a decrease in the county subsidy necessary to run the nursing home and hospital. Secondly, renovation to

the hospital lab is necessary. Built more than 30 years ago, the lab needs upgrading. The state has mandated that the lab be renovated or it will have to be closed. Finally, this is the final budget year in which Fallon County will retain the net proceeds taxes. Since the net proceeds are 88.8 percent of the taxable value of the county, these tax funds will contribute to the additions and renovations. That will mean that other taxpayers in the county will have to contribute only 11.2 percent of the costs. If this is not done this year, taxpayers will either have to pay much more for the work to be done, or it will not be done at all.

The Commissioners have also been asked if this increase will be a yearly thing. They are quick to point

out that this is a one-time action, but its effects are long-term. A formula will be determined by the 1989-90 county budget to decide the percentage of net proceed taxes the county will receive in future years.

If the budget stands at 46.604 mills, \$2,107,648 will come from the net proceeds taxes. If the emergency budget is accepted, \$3,921,210 will be from the net proceeds. If net proceeds revenues remain stable in future years, that leaves a difference of \$1,813,562 that will be raised, but will go to the state instead of to the county.

If you have any more questions regarding this issue, please contact the Times Office at 778-3344 and we will run further articles answering your questions.

August 17, 1989

2

EXHIBIT

4

DATE

3-24-95

1

SB 424

BUDGET WOES FOR COUNTY

by Nancy Schillinger

Money. It has always been a problem for those who don't have it. And it becomes a problem for those who have it at one time and lose it.

That has been the problem facing the Fallon Co. Commissioners as they prepared the budget for the fiscal year 1989-90. Normally the budget is prepared and approved by this time, but this year that was not possible. The commissioners had to develop two budgets for presentation this year.

Due to the passage of 1105, the number of mills that can be levied was frozen at the 1986 level. In 1986-87 a mill in this county raised approximately \$129,000. The next year it was down to around \$63,000 followed by \$70,173 in 88-89. For the fiscal year 1989-90, that figure has dropped to \$51,343.

Using this figure and the number of mills allowed under the freeze, only \$2,392,789.71 would be raised for the upcoming fiscal year. And that figure is \$1,904,619.39 short of the amount needed to adequately fund county programs for the upcoming year, to continue services essentially as they are.

Therefore, a special election is being called in Fallon County to approve an increase from 46.604 mills to 83.751 mills.

The election will be held Tuesday, Oct. 3. The commissioners have pointed out that this is a one-time only request and will not be repeated on a yearly basis.

Raising taxes is never favored by the voters. But before automatically voting "No", the effects to the county must be weighed. To run the county at 46.604 mills, the hospital, clinic, emergency health care and ambulance and the senior citizen programs may have to be eliminated. The park and recreation budget (including the golf course) will be totally eliminated. Other services will be curtailed, and at least fifteen county employees will have to be laid off. In addition, the financial assistance the county was to provide for the new landfill site will not be available, and the cities of Baker and Plevna will have to find alternative funding sources.

The 1989-1990 fiscal year is the last year the gross proceeds taxes will remain in Fallon County. These revenues will pay 88.8 percent of the county taxes, with the property owners paying the other 11.2 percent. When the gross proceeds taxes go to the state the following year, the amount of money returned to the county will be based on the amount of the 1989-90 fiscal budget. If the budget stands at 46.604 mills, Fallon county will receive less than three percent of the gross proceeds in future years. If the voters accept the emergency budget at 83.751 mills, however, the county will receive approximately fourteen percent of the gross proceeds taxes.

Under the emergency budget proposed by the commissioners, ser-

vices will remain essentially the same. The largest increase in the budget will go to the hospital, for remodeling and an addition to the nursing home. Ten rooms will be added to the nursing home, which will increase income from private sources as well as Medicare and Medicaid. A major part of this remodeling and addition expense will be paid by the gross proceeds tax.

Figures from the Assessor's Office reveal that the increase in taxes to the average taxpayer will not be as high as might be expected. A 1500 acre ranch with buildings will have an increase of about \$400, so the average ranch in Fallon County would see a tax increase from \$300 to \$600 for the year. City property, of course, will see much lower increases. The house in town with the highest valuation would pay an additional \$300, while the average homeowner's taxes will increase \$65 to \$90 for the year.

Willie Duffield, Chairman of the Fallon County Commissioners, said, "We would encourage people to come up to the courthouse and look at the budgets. Budget hearings will continue until the election, and the budget will be available until then. We would welcome the chance to explain it to the taxpayers."

There is no question that taxes will have to be raised if we are to continue to have the services we are used to. The question is, are we willing to pay the price?

Voter turn-out good in special election

by NANCY SCHILLINGER

Asking constituents to willingly pay more taxes isn't an elected officials favorite task. So the Fallon County Commissioners were probably not expecting praise and applause when they held their public meetings in Plevna and Baker last week. But applause and thanks were what they received from many of the taxpayers.

While that was good to hear, the Commissioners were even more pleased with what they heard Tuesday evening. Election results showed that the registered voters in the county overwhelmingly supported the stand the Commissioners had taken on the budget. In an extremely high turn-out for a special election, more than 70% of the registered voters cast ballots, passing the emergency levy by better than a two to one margin.

For the past few months, Willie Duffield, Ron Shepherd and Don Rieger have held meetings,

spoken to groups by invitation and made public their views on the necessity of passing an emergency budget levy. Acting in what they felt was the best interest of the people in the county, they explained their position to anyone interested.

The benefits to the county will be numerous. The nursing home will have a ten room addition, and the necessary renovations on the lab at the hospital can be made. Services will continue in many areas that otherwise would have been cut or eliminated. But most importantly, taxpayers secured a larger percentage of the gross proceeds taxes for at least the next two years.

In the other issues put to vote, the road emergency levy and the fire district emergency levy also passed. Some voters voted only on the county budget, some on the county and road, and others on the county budget, road and fire district.

Complete results by precinct:

	BAKER EAST (1)	BAKER WEST (2)	BAKER RURAL (3)	PLEVNA (4)
Registered voters for budget election	534	401	341	257
Registered voters for road levy			341	174
Registered voters for fire district			341	
Votes cast in budget election	375	353	253	193
Votes cast in road levy				133
Votes cast in fire district				
Percentage voting in budget election	70.225	73.309	68.328	75.875
Percentage voting in road levy				77.586
Percentage voting in fire district				
Emergency Budget Levy				
For	281	274	155	127
Against	94	79	96	68
Road Emergency Levy				
For			128	93
Against			104	42
Fire District Emergency Levy				
For			133	
Against			97	

Legal Notices

(Cont. from page 9)

RESOLUTION 1105 SB71

Whereas, due to the effect of the taxable valuation decline of more than 50% in Fiscal Year 1987-88 (129 million down to 63 million taxable value, figures rounded) followed by an increase in taxable valuation in FY 1988-89 (63 million up to 72 million, figures rounded), followed then by a further decline in taxable value of approximately 30% from previous year taxable value, in FY 89-90 (72 million to 51 million, figures rounded) an emergency budget is deemed necessary to present an increase in taxes for voter approval; and

Whereas, the Attorney General has ruled that the applicability of the 5% exemption must be determined anew each year with reference to the taxable valuation of the 1986-87 FY and as shown herein the decline is substantially greater than 50%; and

Whereas, this loss creates a shortfall of some 1,907,238 Dollars in county revenues, which will be insufficient funds to adequately operate county programs FY 86-87 levels, and

Whereas, year end cash balances projected will be depleted at the end of FY 89-90 Fiscal Year, and

Whereas, after reviewing the alternative sources available, such as, non-tax revenues, and cash balances to carry forward, it has been determined that there will be no alternative sources of revenues to fund the shortfall; and

Whereas, the nature of the financial emergency is that hospital, clinic, emergency health care and ambulance and senior citizens programs may have to be not simply curtailed but might have to be totally eliminated due to such shortfall, park and recreation budget will be totally eliminated; and other services provided by the county, will be sharply curtailed or eliminated, and a minimum of 15 employees will be laid off and the services rendered by the county officers will be vastly retarded by reason of inadequate per-

sonnel to provide such services; and

Whereas, the foregoing subparagraph summarizes a number of the alternatives that the county commissioners have considered if the taxpayers decline the emergency levy sought by the governing body by this resolution; and

Whereas, levies made for FY 1989-90 will fix the ceiling on the portion of gross proceed taxes which will be retained by Fallon County from oil production in future years, under the terms of legislation passed in the special session of the 1989 legislature;

Now, Therefore, Be It Resolved, that the Fallon County Commissioners have determined that in order to fund the budget of Fallon County for FY 1989-90 to maintain the basic necessary and essential services of county government provided for the residents and sojourners of Fallon County, Montana, it is necessary that the voters in the taxing unit of Fallon County, Montana, approve an increase in tax liability to meet the shortfall, from 46.604 mills to 83.751 mills or a total increase of 37.147 mills; and

Be It Further Resolved, that in accordance with Sec. 15-10-412(9) M.C.A., that the Fallon County Commissioners have directed the Fallon County Clerk and Recorder to prepare a ballot for a special election to be held upon October 3, 1989, for the purpose of presenting the question of approval of an emergency levy to the county voters.

Dated this 15 day of August, 1989.

Fallon County Commissioners.

S/William Duffield, Chairman

S/Ronald D. Shepherd, Member

S/Donald Rieger, Member

Attest:

S/Mary Lee Dietz

Clerk and Recorder

MONTANA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SEVERANCE TAX
1993 PRODUCTION

COUNTY	LEVEY DIST	LGST DISTRIBUTION				LGST LIABILITY				VARIANCE				PERCENTAGE VARIANCE						
		TOTAL OIL DISTRIBUTION TO DISTRICT	TOTAL GAS DISTRIBUTION TO DISTRICT	TOTAL DISTRIBUTION TO DISTRICT	TOTAL COUNTY DISTRIBUTION	TOTAL OIL LIABILITY TO DISTRICT	TOTAL GAS LIABILITY TO DISTRICT	TOTAL LIABILITY TO DISTRICT	TOTAL COUNTY LIABILITY	OIL	GAS	TOTAL	TOTAL COUNTY	OIL	GAS	TOTAL	TOTAL COUNTY			
BLAINE	0032	\$0	\$53,553	\$53,553	\$53,553	\$0	\$46,827	\$46,827	\$46,827	\$0	\$6,726	\$6,726	\$0	\$0	\$6,726	\$6,726	0.000%	14.363%	14.363%	0.000%
BLAINE	0034	\$30,933	\$95,376	\$95,376	\$126,309	\$79,136	\$101,340	\$180,476	\$180,476	(\$48,203)	(\$5,964)	(\$54,167)	(\$48,203)	\$0	(\$18,505)	(\$18,505)	0.000%	-5.885%	-30.013%	-60.911%
BLAINE	0036	\$0	\$56,083	\$56,083	\$56,083	\$0	\$74,588	\$74,588	\$74,588	\$0	(\$18,505)	(\$18,505)	\$0	(\$10,930)	(\$10,930)	0.000%	-33.672%	-33.672%	0.000%	
BLAINE	0043	\$0	\$21,530	\$21,530	\$21,530	\$0	\$32,460	\$32,460	\$32,460	\$0	(\$261,258)	(\$261,258)	\$0	(\$261,258)	(\$261,258)	0.000%	-35.787%	-35.787%	0.000%	
BLAINE	0048	\$0	\$468,777	\$468,777	\$468,777	\$0	\$730,035	\$730,035	\$730,035	(\$7,484)	\$159,158	\$151,672	(\$168,462)	\$0	\$151,672	\$151,672	-12.555%	41.588%	34.292%	-12.376%
CARBON	0068	\$0	\$0	\$0	\$0	\$691,019	\$80,837	\$771,856	\$771,856	\$194,083	(\$31,074)	\$163,009	\$194,083	(\$31,074)	\$163,009	\$163,009	0.000%	-38.441%	22.273%	29.812%
CARBON	0075	\$845,102	\$49,763	\$894,865	\$894,865	\$2,039	\$119,574	\$121,613	\$121,613	\$1,138	(\$1,284)	(\$146)	\$1,138	(\$1,284)	(\$146)	(\$146)	0.000%	-1.074%	-0.120%	55.815%
CARBON	1058	\$3,177	\$118,290	\$121,467	\$121,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CARBON	1861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CARBON	2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CARBON	4056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CARTER	0086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CHOUTEAU	0090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
CHOUTEAU	0144	\$0	\$114,970	\$114,970	\$114,970	\$0	\$118,704	\$118,704	\$118,704	\$0	(\$3,734)	(\$3,734)	\$0	(\$3,734)	(\$3,734)	(\$3,734)	0.000%	-3.145%	-3.145%	0.000%
CHOUTEAU	0161	\$0	\$6,478	\$6,478	\$6,478	\$0	\$3,366	\$3,366	\$3,366	\$0	\$3,112	\$3,112	\$0	\$3,112	\$3,112	\$3,112	0.000%	92.444%	92.444%	0.000%
CHOUTEAU	1137	\$0	\$12,575	\$12,575	\$12,575	\$0	\$10,295	\$10,295	\$10,295	\$0	\$2,280	\$2,280	\$0	\$2,280	\$2,280	\$2,280	0.000%	22.150%	22.150%	0.000%
CUSTER	0190	\$0	\$36,201	\$36,201	\$36,201	\$0	\$13,205	\$13,205	\$13,205	\$0	\$22,996	\$22,996	\$0	\$22,996	\$22,996	\$22,996	0.000%	174.146%	174.146%	0.000%
DANIELS	1193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	0.000%
DAWSON	0211	\$76,636	\$0	\$76,636	\$76,636	\$50,179	\$0	\$50,179	\$50,179	\$26,457	\$0	\$26,457	\$26,457	\$0	\$26,457	\$26,457	52.726%	0.000%	52.726%	0.000%
DAWSON	0215	\$21,085	\$0	\$21,085	\$21,085	\$24,228	\$0	\$24,228	\$24,228	(\$3,143)	\$0	(\$3,143)	(\$3,143)	\$0	(\$3,143)	(\$3,143)	-12.972%	0.000%	-12.972%	0.000%
DAWSON	0893	\$89,940	\$0	\$89,940	\$89,940	\$23,560	\$0	\$23,560	\$23,560	\$36,380	\$0	\$36,380	\$36,380	\$0	\$36,380	\$36,380	154.416%	0.000%	154.416%	0.000%
DAWSON	1227	\$6,508	\$0	\$6,508	\$6,508	\$13,670	\$0	\$13,670	\$13,670	(\$7,162)	\$0	(\$7,162)	(\$7,162)	\$0	(\$7,162)	(\$7,162)	-52.396%	0.000%	-52.396%	0.000%
DAWSON	2206	\$242,882	\$0	\$242,882	\$242,882	\$407,051	\$0	\$407,051	\$407,051	\$65,287	\$0	\$65,287	\$65,287	\$0	\$65,287	\$65,287	36.762%	0.000%	36.762%	0.000%

LGST LIABILITY

VARIANCE

PERCENTAGE VARIANCE

05/24/94
05/24/94
05/24/94

12

MONTANA DEPARTMENT OF REVENUE
 LOCAL GOVERNMENT SEVERANCE TAX
 1993 PRODUCTION

EXHIBIT 5
 DATE 3-24-95
SB424

COUNTY	LEVY DIST	LGST DISTRIBUTION			LGST LIABILITY			VARIANCE			PERCENTAGE VARIANCE						
		TOTAL OIL DISTRIBUTION	TOTAL GAS DISTRIBUTION	TOTAL COUNTY DISTRIBUTION	TOTAL OIL LIABILITY	TOTAL GAS LIABILITY	TOTAL COUNTY LIABILITY	OIL	GAS	TOTAL	OIL	GAS	TOTAL				
PETROLEUM	0641	\$60,708	\$0	\$60,708	\$46,007	\$0	\$46,007	\$14,701	\$0	\$14,701	\$14,701	\$0	\$14,701	31.953%	0.000%	31.953%	\$1,953%
PHILLIPS	0662	\$0	\$544,345	\$544,345	\$0	\$626,833	\$626,833	\$0	\$882,488	(\$82,488)	(\$82,488)	\$0	(\$82,488)	0.000%	-13.160%	-13.160%	
PHILLIPS	1638	\$0	\$29,690	\$29,690	\$0	\$17,526	\$17,526	\$0	\$12,164	\$12,164	\$12,164	\$0	\$12,164	0.000%	69.405%	69.405%	
PHILLIPS	1C03	\$0	\$693,025	\$693,025	\$0	\$578,368	\$578,368	\$0	\$114,657	\$114,657	\$114,657	\$0	\$114,657	0.000%	19.824%	19.824%	
PHILLIPS	5658	\$0	\$6,206	\$6,206	\$0	\$6,793	\$6,793	\$0	(\$587)	(\$587)	(\$587)	\$0	(\$587)	0.000%	-8.636%	-8.636%	
PHILLIPS	6C03	\$0	\$281,340	\$281,340	\$0	\$242,757	\$242,757	\$0	\$18,583	\$18,583	\$18,583	\$0	\$18,583	0.000%	7.655%	7.655%	4.234%
PONDERA	0671	\$1,463	\$41	\$1,504	\$4,383	\$280	\$4,663	\$2,920	(\$239)	(\$3,159)	(\$3,159)	(\$2,920)	(\$3,159)	-66.612%	-85.474%	-67.744%	
PONDERA	0681	\$2,136	\$657	\$2,793	\$5,161	\$1,074	\$6,235	(\$3,029)	(\$417)	(\$3,442)	(\$3,442)	(\$3,029)	(\$3,442)	-58.616%	-38.841%	-55.210%	
PONDERA	0684	\$312	\$0	\$312	\$1,474	\$0	\$1,474	(\$1,162)	\$0	(\$1,162)	(\$1,162)	(\$1,162)	(\$1,162)	-78.811%	0.000%	-78.811%	
PONDERA	1674	\$371,633	\$4,026	\$375,659	\$171,315	\$4,945	\$176,260	\$200,318	(\$919)	\$199,399	\$199,399	\$200,318	\$199,399	116.930%	-18.594%	113.128%	
PONDERA	1679	\$13,490	\$7,899	\$21,388	\$21,341	\$7,621	\$28,962	(\$7,851)	\$278	(\$7,574)	(\$7,574)	(\$7,851)	(\$7,574)	-35.789%	3.642%	-28.150%	
PONDERA	2679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
PONDERA	4674	\$0	\$1,684	\$1,684	\$0	\$627	\$627	\$0	\$1,057	\$1,057	\$1,057	\$0	\$1,057	0.000%	168.646%	168.646%	
PONDERA	5674	\$0	\$12,876	\$12,876	\$0	\$6,927	\$6,927	\$0	\$5,949	\$5,949	\$5,949	\$0	\$5,949	0.000%	85.888%	85.888%	
PONDERA	6674	\$107	\$1,019	\$1,126	\$141	\$1,487	\$1,628	(\$34)	(\$468)	(\$502)	(\$502)	(\$34)	(\$468)	-23.926%	-31.474%	-30.820%	
PONDERA	7674	\$0	\$5,147	\$5,147	\$0	\$3,071	\$3,071	\$0	\$2,076	\$2,076	\$2,076	\$0	\$2,076	0.000%	67.586%	67.586%	83.814%
POWDER RIVER	0692	\$39,898	\$0	\$39,898	\$53,672	\$0	\$53,672	(\$13,774)	\$0	(\$13,774)	(\$13,774)	(\$13,774)	(\$13,774)	-25.664%	0.000%	-25.664%	
POWDER RIVER	0695	\$320,759	\$5,618	\$326,377	\$317,304	\$69,195	\$386,499	\$3,455	(\$63,577)	(\$60,122)	(\$73,895)	\$3,455	(\$60,122)	1.089%	-91.881%	-15.555%	-15,788%
PRAIRIE	1725	\$1,882	\$0	\$1,882	\$15,040	\$0	\$15,040	\$1,882	\$0	\$1,882	\$1,882	\$1,882	\$1,882	12.514%	0.000%	12.514%	
PRAIRIE	4725	\$1,183	\$3	\$1,186	\$3,786	\$207	\$3,993	(\$2,603)	(\$204)	(\$2,807)	(\$2,807)	(\$2,603)	(\$2,807)	-88.782%	-98.314%	-70.294%	
RICHLAND	0747	\$4,110	\$0	\$4,110	\$4,158	\$0	\$4,158	(\$48)	\$0	(\$48)	(\$48)	(\$48)	(\$48)	-1.163%	0.000%	-1.163%	
RICHLAND	0749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
RICHLAND	0754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
RICHLAND	0768	\$84,919	\$884	\$85,804	\$132,879	\$3,714	\$136,593	(\$47,960)	(\$2,830)	(\$50,789)	(\$50,789)	(\$47,960)	(\$50,789)	-66.093%	-76.187%	-71.183%	
RICHLAND	1745	\$712,992	\$12,912	\$725,904	\$753,439	\$40,670	\$794,109	(\$40,447)	(\$57,758)	(\$98,205)	(\$98,205)	(\$40,447)	(\$98,205)	-5.368%	-68.252%	-5.589%	
RICHLAND	1747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
RICHLAND	1750	\$1,104,824	\$29,640	\$1,134,464	\$1,365,859	\$118,039	\$1,483,898	(\$261,035)	(\$88,389)	(\$349,424)	(\$349,424)	(\$261,035)	(\$349,424)	-19.111%	-74.890%	-22.548%	
RICHLAND	2745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
RICHLAND	3750	\$6,251	\$112	\$6,363	\$56,014	\$3,095	\$59,109	(\$49,763)	(\$2,983)	(\$52,746)	(\$52,746)	(\$49,763)	(\$52,746)	-88.841%	-96.366%	-89.235%	
RICHLAND	3768	\$3,050	\$67	\$3,117	\$12,073	\$291	\$12,364	(\$9,029)	(\$224)	(\$9,247)	(\$9,247)	(\$9,029)	(\$9,247)	-74.755%	-76.964%	-74.787%	
RICHLAND	4745	\$251,361	\$13,724	\$265,085	\$358,394	\$23,487	\$381,881	(\$108,039)	(\$9,783)	(\$114,799)	(\$114,799)	(\$108,039)	(\$114,799)	-29.471%	-41.589%	-30.219%	

MONTANA DEPARTMENT OF REVENUE
 LOCAL GOVERNMENT SEVERANCE TAX
 1993 PRODUCTION

COUNTY	LEVY DIST	LGST DISTRIBUTION				LGST LIABILITY				VARIANCE			PERCENTAGE VARIANCE		
		TOTAL OIL DISTRIBUTION TO DISTRICT	TOTAL GAS DISTRIBUTION TO DISTRICT	TOTAL DISTRIBUTION	TOTAL COUNTY DISTRIBUTION	TOTAL OIL LIABILITY TO DISTRICT	TOTAL GAS LIABILITY TO DISTRICT	TOTAL LIABILITY	TOTAL COUNTY LIABILITY	OIL	GAS	TOTAL	OIL	GAS	TOTAL
RICHLAND	4747	\$6,582	\$0	\$6,582	\$2,683,220	\$5,683	\$0	\$5,683	\$3,481,258	\$899	\$0	\$899	15.815%	0.000%	15.815%
RICHLAND	4750	\$7,200	\$392	\$7,592	\$2,222	\$16,800	\$2,222	\$19,022	(\$9,600)	(\$1,830)	(\$11,430)	-57.144%	-82.359%	-60.090%	
RICHLAND	4768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
RICHLAND	5745	\$42,708	\$1,174	\$43,882	\$4,133	\$60,941	\$4,133	\$65,074	(\$18,233)	(\$2,959)	(\$21,192)	-29.919%	-71.602%	-32.669%	
RICHLAND	8745	\$389,850	\$10,469	\$400,319	\$25,205	\$496,162	\$25,205	\$521,367	(\$106,312)	(\$14,796)	(\$121,048)	-21.427%	-58.465%	-23.218%	
ROOSEVELT	0774	\$143,832	\$0	\$143,832	\$138,019	\$138,019	\$0	\$138,019	\$5,813	\$0	\$5,813	4.212%	0.000%	4.212%	
ROOSEVELT	1775	\$447,934	\$0	\$447,934	\$429,803	\$429,803	\$0	\$429,803	\$18,131	\$0	\$18,131	4.219%	0.000%	4.219%	
ROOSEVELT	1777	\$184,051	\$7,238	\$191,288	\$7,793	\$106,279	\$7,793	\$114,072	\$77,772	(\$555)	\$77,216	73.177%	-7.125%	67.891%	
ROOSEVELT	1780	\$144,701	\$0	\$144,701	\$89,243	\$89,243	\$0	\$89,243	\$55,458	\$0	\$55,458	62.143%	0.000%	62.143%	
ROOSEVELT	1784	\$743,482	\$11,313	\$754,795	\$821,959	\$821,959	\$0	\$821,959	(\$78,497)	(\$17,339)	(\$95,836)	-9.550%	-60.516%	-11.267%	
ROOSEVELT	1786	\$89,285	\$1,127	\$90,412	\$2,753	\$75,293	\$2,753	\$78,046	\$13,992	(\$1,626)	\$12,366	18.584%	-59.063%	15.845%	
ROSEBUD	0607	\$65,935	\$0	\$65,935	\$177,058	\$177,058	\$0	\$177,058	(\$111,129)	\$0	(\$111,129)	-62.761%	0.000%	-62.761%	
ROSEBUD	1801	\$185,683	\$0	\$185,683	\$456,382	\$456,382	\$0	\$456,382	(\$270,679)	\$0	(\$270,679)	-59.312%	0.000%	-59.312%	
SHERIDAN	0801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
SHERIDAN	0837	\$163,363	\$5,165	\$168,528	\$136,539	\$136,539	\$0	\$136,539	\$28,824	(\$9,284)	\$17,560	19.646%	-64.203%	11.632%	
SHERIDAN	1818	\$403,825	\$1,572	\$405,397	\$498,181	\$498,181	\$1,710	\$499,891	(\$94,356)	(\$138)	(\$94,494)	-18.940%	-8.089%	-18.903%	
SHERIDAN	1821	\$633,106	\$15,355	\$648,461	\$767,482	\$767,482	\$40,003	\$807,485	(\$134,376)	(\$24,648)	(\$159,024)	-17.508%	-61.615%	-19.694%	
SHERIDAN	1827	\$884	\$0	\$884	\$2,742	\$2,742	\$0	\$2,742	(\$1,858)	\$0	(\$1,858)	-67.776%	0.000%	-67.776%	
SHERIDAN	1830	\$78,647	\$0	\$78,647	\$54,089	\$54,089	\$0	\$54,089	\$24,558	\$0	\$24,558	45.404%	0.000%	45.404%	
SHERIDAN	1837	\$105,685	\$873	\$106,559	\$96,283	\$96,283	\$1,008	\$97,291	\$9,403	(\$135)	\$9,268	9.766%	-13.391%	9.527%	
SHERIDAN	2818	\$22,990	\$0	\$22,990	\$30,860	\$30,860	\$0	\$30,860	(\$7,870)	\$0	(\$7,870)	-25.503%	0.000%	-25.503%	
SHERIDAN	2827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
SHERIDAN	3830	\$22,238	\$0	\$22,238	\$35,286	\$35,286	\$0	\$35,286	(\$13,048)	\$0	(\$13,048)	-36.978%	0.000%	-36.978%	
SHERIDAN	4821	\$140,681	\$1,225	\$141,906	\$125,516	\$125,516	\$1,753	\$127,269	\$15,165	(\$528)	\$14,637	12.082%	-30.128%	11.501%	
SHERIDAN	5827	\$191,819	\$5,131	\$196,950	\$197,298	\$197,298	\$4,880	\$202,178	(\$5,479)	\$251	(\$5,228)	-2.777%	5.146%	-2.586%	
STILLWATER	0853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
STILLWATER	0858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
STILLWATER	1852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	
STILLWATER	4858	\$0	\$44,840	\$44,840	\$11,281	\$11,281	\$0	\$11,281	\$33,579	\$33,579	\$33,579	0.000%	298.187%	298.187%	
SWEET GRASS	0868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%	

MONTANA DEPARTMENT OF REVENUE
 LOCAL GOVERNMENT SEVERANCE TAX
 1993 PRODUCTION

EXHIBIT 5
 DATE 3-24-95
SB 424

COUNTY	LEVY DIST	LGST DISTRIBUTION			LGST LIABILITY			VARIANCE			PERCENTAGE VARIANCE		
		TOTAL OIL DISTRIBUTION	TOTAL GAS DISTRIBUTION	TOTAL DISTRIBUTION	TOTAL OIL LIABILITY	TOTAL GAS LIABILITY	TOTAL LIABILITY	OIL	GAS	TOTAL	COUNTY	COUNTY	
TETON	0889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%
TETON	0898	\$89,392	\$0	\$89,392	\$71,478	\$0	\$71,478	\$17,914	\$0	\$17,914	25.062%	0.000%	25.062%
TETON	1883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%
TETON	1892	\$3,359	\$0	\$3,359	\$4,884	\$0	\$4,884	(\$1,525)	\$0	(\$1,525)	-31.232%	0.000%	-31.232%
TOOLE	0915	\$659	\$144,993	\$145,653	\$881	\$155,438	\$156,319	(\$222)	(\$10,445)	(\$10,668)	-25.175%	-6.719%	-6.823%
TOOLE	1907	\$26,092	\$43,621	\$69,713	\$44,121	\$50,097	\$94,218	(\$18,029)	(\$6,476)	(\$24,505)	-40.864%	-12.925%	-26.009%
TOOLE	1910	\$0	\$86,869	\$86,869	\$0	\$59,714	\$59,714	\$0	\$27,155	\$27,155	0.000%	45.476%	45.476%
TOOLE	2902	\$345,491	\$242,573	\$588,064	\$301,011	\$278,486	\$579,497	\$44,480	(\$35,913)	\$8,567	14.777%	-12.895%	1.478%
VALLEY	0927	\$3,907	\$0	\$3,907	\$32,053	\$0	\$32,053	(\$28,146)	\$0	(\$28,146)	-87.812%	0.000%	-87.812%
VALLEY	0941	\$60,614	\$0	\$60,614	\$181,876	\$0	\$181,876	(\$121,262)	\$0	(\$121,262)	-66.673%	0.000%	-66.673%
VALLEY	0C03	\$0	\$57,523	\$57,523	\$0	\$29,137	\$29,137	\$0	\$28,386	\$28,386	0.000%	97.422%	97.422%
VALLEY	1932	\$0	\$79,476	\$79,476	\$0	\$44,504	\$44,504	\$0	\$34,972	\$34,972	0.000%	78.581%	78.581%
WIBAUX	1954	\$712,154	\$390	\$712,743	\$687,314	\$46,113	\$733,427	\$24,840	(\$45,523)	(\$20,684)	3.614%	-98.721%	-2.820%
YELLOWSTONE	0974	\$11,031	\$0	\$11,031	\$8,504	\$0	\$8,504	\$2,527	\$0	\$2,527	29.718%	0.000%	29.718%
YELLOWSTONE	0985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	0.000%
YELLOWSTONE	1970	\$4,359	\$0	\$4,359	\$13,801	\$0	\$13,801	(\$9,442)	\$0	(\$9,442)	-68.412%	0.000%	-68.412%
		\$16,765,365	\$6,042,864	\$22,808,229	\$16,765,365	\$6,042,864	\$22,808,229	(\$9,442)	(\$4)	(\$9,442)	-68.412%	0.000%	-68.412%

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03/16/95

TABLE 1
 IMPACTS OF REVISED UNIT VALUE (SENATOR GAGE) v. SB412 DISTRIBUTIONS
 FISCAL 1997 ESTIMATES

COUNTY	DISTRICT	SCHOO LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
BIG HORN	1 HARDIN ELEM	0023	84	0	(84)	(0.01)
	1 HARDIN ELEM	0023		0	0	0.00
	2 HARDIN H S	1189	124	(3)	(121)	(0.01)
BIG HORN	1 LODGE GRASS ELEM	0025	113	0	(113)	(0.06)
BIG HORN	1 WYOLA ELEM	0026	8	0	(8)	(0.01)
	2 LODGE GRASS H S	1190	22	(12)	(10)	(0.00)
BLAINE	1 BEAR PAW ELEM	0048	7	0	(7)	(0.01)
BLAINE	1 CHINOOK ELEM	0028	1,660	0	(1,660)	(0.41)
BLAINE	1 LLOYD ELEM--COW ISLAN	0036		0	0	0.00
BLAINE	1 LLOYD ELEM	0036	24	0	(24)	(0.02)
BLAINE	1 ZURICH ELEM	0034	494	0	(494)	(0.24)
	2 CHINOOK H S	0029	1,949	(779)	(1,170)	(0.14)
BLAINE	1 CLEVELAND ELEM	0032	43	0	(43)	(0.04)
	2 HARLEM H S	0031	41	0	(41)	(0.01)
CARBON	1 ABSAROOKEE ELEM	0861	0	0	0	0.00
CARBON	1 RED LODGE ELEM	0056	0	0	0	0.00
	2 RED LODGE H S	0057	0	0	0	0.00
CARBON	1 BELFRY K-12	0076	3,831	(2,691)	(1,140)	(0.90)
	2 BELFRY K-12	0076	2,875	(2,030)	(845)	(0.67)
CARBON	1 BRIDGER K-12	0059	348	(125)	(223)	(0.05)
	1 BRIDGER K-12	0059		0	0	0.00
	2 BRIDGER K-12	0059	364	(149)	(216)	(0.05)
CARBON	1 ROBERTS K-12	0069	0	0	0	0.00
	2 ROBERTS K-12	0069	0	0	0	0.00
CARTER	1 PINE HILL-PLAINVW EL	0086	0	0	0	0.00
CARTER	1 RIDGE ELEM	0090	0	0	0	0.00
	2 CARTER CO H S	0097	0	0	0	0.00
CHOUTEAU	1 BIG SANDY ELEM	0137	33	0	(33)	(0.01)
CHOUTEAU	1 WARRICK ELEM	0144	28	0	(28)	(0.04)
	2 BIG SANDY H S	0138	277	(19)	(258)	(0.03)
CHOUTEAU	1 KNEES ELEM	0161	3	0	(3)	(0.00)
	2 FT BENTON H S	0134	16	(3)	(13)	(0.00)
CUSTER	1 S H-FOSTER CRK ELEM	0190	8	0	(8)	(0.02)
	2 CUSTER CO H S	0192	103	(43)	(60)	(0.00)
DANIELS	1 SCOBAY K-12	0194	0	0	0	0.00
	2 SCOBAY K-12	0194	0	0	0	0.00
DAWSON	1 BLOOMFIELD ELEM	0215	65	0	(65)	(0.06)
DAWSON	1 RICHEY ELEM	0227	59	0	(59)	(0.03)
	2 RICHEY H S	0228	264	(95)	(169)	(0.06)
DAWSON	1 DEER CREEK ELEM	1193	183	0	(183)	(0.09)
DAWSON	1 GLENDIVE ELEM	0206	2,287	0	(2,287)	(0.22)
DAWSON	1 UPPER CRACKERBOX	0211	96	0	(96)	(0.10)
	2 DAWSON CO H S	0207	2,722	(1,363)	(1,359)	(0.09)
FALLON	1 BAKER ELEM	0243	(40,021)	0	40,021	7.41
	1 BAKER ELEM	0243		0	0	0.00
FALLON	1 FERTILE PRAIRIE EL	0254	(5,070)	0	5,070	2.76
	2 BAKER H S	0244	(54,386)	19,911	34,475	4.77
FALLON	1 PLEVNA K-12	0256	(15,854)	5,140	10,714	3.40
	2 PLEVNA K-12	0256	(11,697)	3,325	8,371	2.66
FERGUS	1 WINIFRED K-12	0291	11	(6)	(6)	(0.00)
	2 WINIFRED K-12	0291	11	(6)	(5)	(0.00)
GARFIELD	1 BIG DRY CREEK ELEM	0380	98	0	(98)	(0.23)
GARFIELD	1 SAND SPRINGS EL	0392	1	0	(1)	(0.00)
	2 GARFIELD CO H S	0378	245	(68)	(176)	(0.03)
GLACIER	1 BROWNING ELEM	0400	2,295	0	(2,295)	(0.43)
	2 BROWNING H S	0401	1,478	0	(1,478)	(0.22)
GLACIER	1 CUT BANK ELEM	0402	8,334	0	(8,334)	(0.63)
	2 CUT BANK H S	0403	8,516	(1,761)	(6,755)	(0.51)
GOLDEN VALLEY	1 LAVINA ELEM	0411	0	0	0	0.00
	2 LAVINA H S	0411	0	0	0	0.00
GOLDEN VALLEY	1 RYEGATE ELEM	0407	37	(4)	(33)	(0.01)
	2 RYEGATE H S	0407	24	(3)	(21)	(0.01)
HILL	1 BLUE SKY ELEM	1220	29	(3)	(25)	(0.01)
	2 BLUE SKY HIGH	1220	28	(3)	(25)	(0.01)

TABLE 1
 IMPACTS OF REVISED UNIT VALUE (SENATOR GAGE) v. SB412 DISTRIBUTIONS
 FISCAL 1997 ESTIMATES

COUNTY	DISTRICT	SCHOO LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
HILL	1 BOX ELDER ELEM	0425	0	0	0	0.00
	2 BOX ELDER H S	0426	0	0	0	0.00
HILL	1 COTTONWOOD ELEM	0445	152	0	(152)	(0.06)
	1 COTTONWOOD ELEM	0445		0	0	0.00
HILL	1 DAVEY ELEM	0424	207	0	(207)	(0.62)
HILL	1 HAVRE ELEM	0427	2,460	0	(2,460)	(0.13)
HILL	1 ROCKY BOY ELEM	1207	0	0	0	0.00
	2 HAVRE H S	0428	1,344	(594)	(750)	(0.04)
HILL	1 K-G ELEM	1208	0	0	0	0.00
	2 K-G HIGH SCHOOL	1209	0	0	0	0.00
LIBERTY	1 CHESTER ELEM	0510	1,129	0	(1,129)	(0.17)
LIBERTY	1 LIBERTY ELEM SCHOOL	1224	18	0	(18)	(0.10)
LIBERTY	1 WHITLASH ELEM	0506	168	0	(168)	(0.51)
	2 CHESTER H S	0511	3,074	(307)	(2,767)	(0.38)
LIBERTY	1 J-I ELEM	0507	80	0	(80)	(0.02)
	1 J-I ELEM	0507		0	0	0.00
	2 J-I HIGH SCHOOL	0508	108	(21)	(86)	(0.02)
MC CONE	1 CIRCLE ELEM	0547	843	0	(843)	(0.16)
MC CONE	1 PRAIRIE ELK ELEM	0551	0	0	0	0.00
MC CONE	1 VIDA ELEM	0566	3	0	(3)	(0.00)
	2 CIRCLE H S	0548	512	(72)	(441)	(0.05)
MUSSELSHELL	1 MELSTONE ELEM	0607	1,246	0	(1,246)	(1.26)
	1 MELSTONE ELEM	0607		0	0	0.00
	2 MELSTONE H S	0608	1,029	(689)	(340)	(0.34)
MUSSELSHELL	1 MUSSELSHELL ELEM	0600	895	0	(895)	(1.15)
	1 MUSSELSHELL ELEM	0600		0	0	0.00
MUSSELSHELL	1 ROUNDUP ELEM	0605	640	0	(640)	(0.12)
	2 ROUNDUP H S	0606	595	(298)	(297)	(0.05)
PETROLEUM	1 WINNETT K-12	0642	593	(179)	(413)	(0.19)
	2 WINNETT K-12	0642	602	(199)	(403)	(0.18)
PHILLIPS	1 MALTA ELEM	0658	112	0	(112)	(0.01)
	1 MALTA ELEM	0658		0	0	0.00
	2 MALTA H S	0659	98	(39)	(59)	(0.01)
PHILLIPS	1 SACO ELEM	1203	1,839	0	(1,839)	(0.45)
	1 SACO ELEM	1203		0	0	0.00
	1 SACO ELEM	1203		0	0	0.00
	2 SACO H S	0657	1,935	(465)	(1,469)	(0.42)
PHILLIPS	1 WHITEWATER ELEM	0662	1,195	0	(1,195)	(0.33)
	2 WHITEWATER H S	0663	998	(208)	(790)	(0.22)
PONDERA	1 BRADY ELEM	0682	18	(5)	(14)	(0.00)
	2 BRADY H S	0682	13	(3)	(10)	(0.00)
PONDERA	1 CONRAD ELEM	0674	3,473	0	(3,473)	(0.44)
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
PONDERA	1 MIAMI ELEM	0684	1	0	(1)	(0.00)
	2 CONRAD H S	0675	2,744	(1,247)	(1,497)	(0.18)
PONDERA	1 DUPUYER ELEM	0671	9	0	(9)	(0.01)
PONDERA	1 VALIER ELEM	0679	52	0	(52)	(0.02)
	1 VALIER ELEM	0679		0	0	0.00
	2 VALIER H S	0680	57	(5)	(51)	(0.01)
POWDER RIVER	1 BELLE CREEK EL	0695	808	0	(808)	(0.65)
POWDER RIVER	1 BIDDLE ELEM	0692	433	0	(433)	(0.81)
	2 POWDER RVR CO DIST H	0706	2,835	(987)	(1,848)	(0.28)
PRAIRIE	1 TERRY K-12	0726	74	(22)	(52)	(0.01)
	1 TERRY K-12	0726		0	0	0.00
	2 TERRY K-12	0726	88	(30)	(57)	(0.01)
RICHLAND	1 BRORSON ELEM	0749	387	0	(387)	(0.41)
RICHLAND	1 CULBERTSON ELEM	0777		0	0	0.00
RICHLAND	1 FAIRVIEW ELEM	0750	8,011	0	(8,011)	(2.37)
RICHLAND	2 FAIRVIEW H S	0751	5,170	(2,471)	(2,699)	(0.70)
RICHLAND	1 LAMBERT ELEM	0768	988	0	(988)	(0.46)
-	1 LAMBERT ELEM	0768		0	0	0.00

TABLE 1
 IMPACTS OF REVISED UNIT VALUE (SENATOR GAGE) v. SB412 DISTRIBUTIONS
 FISCAL 1997 ESTIMATES

COUNTY	DISTRICT	SCHOO LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS	
	1	LAMBERT ELEM	0768	0	0	0.00	
RICHLAND	2	LAMBERT H S	0769	1,040	(329)	(0.37)	
RICHLAND	1	RAU ELEM	0754	852	0	(852)	(0.77)
RICHLAND	1	SAVAGE ELEM	0747	51	0	(51)	(0.03)
RICHLAND	2	SAVAGE H S	0748	114	(51)	(63)	(0.03)
RICHLAND	1	SIDNEY ELEM	0745	10,652	0	(10,652)	(0.91)
	1	SIDNEY ELEM	0745		0	0	0.00
RICHLAND	2	SIDNEY H S	0746	12,505	(6,374)	(6,131)	(0.43)
RICHLAND	1	LAMBERT ELEM-3 BUTTES	0768	0	0	0	0.00
	1	BRORSON ELEM-3 BUTTE	0749		0	0	0.00
ROOSEVELT	1	BAINVILLE K-12	0785	5,845	(512)	(5,333)	(1.38)
	2	BAINVILLE K-12	0785	4,783	(388)	(4,395)	(1.14)
ROOSEVELT	1	CULBERTSON ELEM	0777	2,814	0	(2,814)	(0.61)
	2	CULBERTSON H S	0778	1,627	(599)	(1,028)	(0.27)
ROOSEVELT	1	FROID ELEM	0786	1,044	0	(1,044)	(0.55)
	2	FROID H S	0787	778	(436)	(341)	(0.18)
ROOSEVELT	1	FRONTIER ELEM	0774	1,368	0	(1,368)	(0.36)
ROOSEVELT	1	WOLF POINT ELEM	0780	1,155	0	(1,155)	(0.24)
	2	WOLF POINT H S	0781	1,684	(671)	(1,012)	(0.12)
ROOSEVELT	1	POPLAR ELEM	0775	1,298	0	(1,298)	(0.17)
	2	POPLAR H S	0776	4,735	(2,028)	(2,707)	(0.35)
ROSEBUD	1	INGOMAR ELEM	0607	839	0	(839)	0.00
	2	FORSYTH H S	0791	2,729	(1,097)	(1,632)	(0.22)
SHERIDAN	1	HIAWATHA ELEM	0837	1,177	0	(1,177)	(2.03)
	1	HIAWATHA ELEM	0837		0	0	0.00
SHERIDAN	1	MEDICINE LK EL	0821	5,457	0	(5,457)	(1.76)
	1	MEDICINE LK EL	0821		0	0	0.00
	2	MEDICINE LK H S	0822	4,976	(2,047)	(2,928)	(0.84)
SHERIDAN	1	OUTLOOK K-12	0831	1,283	(675)	(609)	(0.40)
	1	OUTLOOK K-12	0831		0	0	0.00
	2	OUTLOOK K-12	0831	888	(443)	(446)	(0.29)
SHERIDAN	1	PLENTYWOOD ELEM	0828	1,911	(856)	(1,055)	(0.21)
	1	PLENTYWOOD ELEM	0828		0	0	0.00
	1	PLENTYWOOD ELEM	0828		0	0	0.00
	2	PLENTYWOOD H S	0828	2,126	(1,007)	(1,119)	(0.22)
SHERIDAN	1	WESTBY ELEM	0818	3,456	0	(3,456)	(2.25)
	1	WESTBY ELEM	0818		0	0	0.00
	2	WESTBY H S	0819	5,590	(2,858)	(2,732)	(1.58)
STILLWATER	1	FISHTAIL ELEM	0853	0	0	0	0.00
	2	ABSAROKEE H S	0862	0	0	0	0.00
STILLWATER	1	MOLT ELEM	0852	0	0	0	0.00
STILLWATER	1	RAPELJE ELEM	0858	61	0	(61)	(0.02)
	1	RAPELJE ELEM	0858		0	0	0.00
	2	RAPELJE H S	0859	52	(4)	(48)	(0.01)
SWEET GRASS	1	MELVILLE ELEM	0868		0	0	0.00
SWEET GRASS	2	SWEET GRASS CO HS	0882		0	0	0.00
TETON	1	BYNUM ELEM	0889	0	0	0	0.00
TETON	1	CHOTEAU ELEM	0883	0	0	0	0.00
TETON	1	PENDROY ELEM	0898	148	0	(148)	(0.14)
	2	CHOTEAU H S	0884	595	(220)	(374)	(0.06)
TETON	1	DUTTON ELEM	0893	35	(6)	(28)	(0.01)
	2	DUTTON H S	0893	21	(5)	(17)	(0.00)
TOOLE	1	GALATA ELEM	0915	116	0	(116)	(0.03)
TOOLE	1	SHELBY ELEM	0910	313	0	(313)	(0.04)
	2	SHELBY H S	0911	539	(132)	(407)	(0.04)
TOOLE	1	SUNBURST ELEM--KEVIN	0903		0	0	0.00
TOOLE	1	SUNBURST ELEM	0903	2,128	(313)	(1,815)	(0.26)
	2	SUNBURST H S	0903	2,521	(371)	(2,150)	(0.31)
VALLEY	1	FRAZER ELEM	0927	19	0	(19)	(0.01)
VALLEY	1	LUSTRE ELEM	0941	236	0	(236)	(0.10)
	2	FRAZER H S	0928	122	0	(122)	(0.03)
VALLEY	1	HINSDALE ELEM	0932	162	0	(162)	(0.04)
	2	HINSDALE H S	0933	263	0	(263)	(0.06)
WIBAUX	1	WIBAUX K-12	0964	5,089	(1,618)	(3,471)	(0.81)

TABLE 1
 IMPACTS OF REVISED UNIT VALUE (SENATOR GAGE) v. SB412 DISTRIBUTIONS
 FISCAL 1997 ESTIMATES

COUNTY	DISTRICT	SCHOO LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
	2 WIBAUX K-12	0964	3,022	(1,069)	(1,953)	(0.46)
YELLOWSTONE	1 CUSTER K-12	0975	99	(38)	(61)	(0.03)
	2 CUSTER K-12	0975	75	(27)	(48)	(0.02)
YELLOWSTONE	1 LAUREL ELEM	0970	38	0	(38)	(0.00)
	2 LAUREL H S	0971	30	(9)	(20)	(0.00)
YELLOWSTONE	1 SHEPHERD ELEM	0985	0	0	0	0.00
	2 SHEPHERD H S	0986	0	0	0	0.00
			57,709	(12,818)	(44,890)	

TABLE 2

IMPACTS OF SB 412 (DOR OIL AND GAS TAX REFORM) WITH SB 383 DISTRIBUTION (LIABILITY METHOD)

SENATE TAXATION

DATE March 24, 1995

EXHIBIT NO. 7

BILL NO. SB 424

COUNTY	DISTRICT	SCHOOL LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
BIG HORN	1 HARDIN ELEM	0023	2,160	0	(2,160)	(0.17)
	1 HARDIN ELEM	0023		0	0	0.00
BIG HORN	2 HARDIN H S	1189	3,193	(88)	(3,105)	(0.13)
BIG HORN	1 LODGE GRASS ELEM	0025	(523)	0	523	0.28
	1 WYOLA ELEM	0026	254	0	(254)	(0.24)
	2 LODGE GRASS H S	1190	(10)	6	5	0.00
BLAINE	1 BEAR PAW ELEM	0048	390	0	(390)	(0.34)
BLAINE	1 CHINOOK ELEM	0028	(27,101)	0	27,101	6.67
BLAINE	1 LLOYD ELEM--COW ISLAN	0036		0	0	0.00
BLAINE	1 LLOYD ELEM	0036	790	0	(790)	(0.63)
BLAINE	1 ZURICH ELEM	0034	6,043	0	(6,043)	(2.97)
BLAINE	1 CHINOOK H S	0029	32,250	(12,892)	(19,357)	(2.29)
BLAINE	2 CLEVELAND ELEM	0032	(363)	0	363	0.33
	2 HARLEM H S	0031	(343)	0	343	0.09
CARBON	1 ABSAROOKE ELEM	0861	138	0	(138)	(0.02)
CARBON	1 RED LODGE ELEM	0056	0	0	0	0.00
	2 RED LODGE H S	0057	0	0	0	0.00
CARBON	1 BELFRY K-12	0076	(11,349)	7,973	3,376	2.66
	2 BELFRY K-12	0076	(8,517)	6,013	2,504	1.97
CARBON	1 BRIDGER K-12	0059	1,596	(573)	(1,023)	(0.25)
	1 BRIDGER K-12	0059		0	0	0.00
	2 BRIDGER K-12	0059	1,670	(681)	(989)	(0.24)
CARBON	1 ROBERTS K-12	0069	0	0	0	0.00
	2 ROBERTS K-12	0069	0	0	0	0.00
CARTER	1 PINE HILL-PLAINVW EL	0086	0	0	0	0.00
CARTER	1 RIDGE ELEM	0090	0	0	0	0.00
	2 CARTER CO H S	0097	0	0	0	0.00
CHOUTEAU	1 BIG SANDY ELEM	0137	(528)	0	528	0.08
CHOUTEAU	1 WARRICK ELEM	0144	185	0	(185)	(0.28)
	2 BIG SANDY H S	0138	1,326	(90)	(1,236)	(0.16)
CHOUTEAU	1 KNEES ELEM	0161	(110)	0	110	0.07
	2 FT BENTON H S	0134	(671)	116	555	0.05
CUSTER	1 S H-FOSTER CRK ELEM	0190	(485)	0	485	1.39
	2 CUSTER CO H S	0192	(5,939)	2,480	3,459	0.22
DANIELS	1 SCOBEEY K-12	0194	0	0	0	0.00
	2 SCOBEEY K-12	0194	0	0	0	0.00
DAWSON	1 BLOOMFIELD ELEM	0215	143	0	(143)	(0.13)
DAWSON	1 RICHEY ELEM	0227	1,057	0	(1,057)	(0.49)
	2 RICHEY H S	0228	1,438	(520)	(918)	(0.32)
DAWSON	1 DEER CREEK ELEM	1193	(1,907)	0	1,907	0.95
DAWSON	1 GLENDIVE ELEM	0206	(10,979)	0	10,979	1.06
DAWSON	1 UPPER CRACKERBOX	0211	(558)	0	558	0.55
	2 DAWSON CO H S	0207	(16,338)	8,180	8,158	0.55
FALLON	1 BAKER ELEM	0243	(41,378)	0	41,378	7.67
	1 BAKER ELEM	0243		0	0	0.00

TABLE 2
 IMPACTS OF SB 412 (DOR OIL AND GAS TAX REFORM) WITH SB 383 DISTRIBUTION (LIABILITY METHOD)

COUNTY	DISTRICT	SCHOOL LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
MUSSELSHELL	1 ROUNDUP ELEM	0605	2,169	0	(2,169)	(0.41)
	2 ROUNDUP H S	0606	2,019	(1,011)	(1,008)	(0.17)
PETROLEUM	1 WINNETT K-12	0642	(854)	259	595	0.27
	2 WINNETT K-12	0642	(867)	287	580	0.26
PHILLIPS	1 MALTA ELEM	0658	(3,284)	0	3,284	0.39
	1 MALTA ELEM	0658		0	0	0.00
	2 MALTA H S	0659	(2,864)	1,142	1,721	0.18
PHILLIPS	1 SACO ELEM	1203	(29,636)	0	29,636	7.21
	1 SACO ELEM	1203		0	0	0.00
	1 SACO ELEM	1203		0	0	0.00
	2 SACO H S	0657	(28,641)	6,888	21,753	6.20
PHILLIPS	1 WHITEWATER ELEM	0662	13,429	0	(13,429)	(3.67)
	2 WHITEWATER H S	0663	11,210	(2,333)	(8,876)	(2.49)
PONDERA	1 BRADY ELEM	0682	659	(176)	(483)	(0.16)
	2 BRADY H S	0682	482	(124)	(358)	(0.12)
PONDERA	1 CONRAD ELEM	0674	(28,726)	0	28,726	3.60
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
	1 CONRAD ELEM	0674		0	0	0.00
PONDERA	1 MIAMI ELEM	0684	88	0	(88)	(0.21)
	2 CONRAD H S	0675	(22,442)	10,197	12,245	1.46
PONDERA	1 DUPUYER ELEM	0671	321	0	(321)	(0.40)
PONDERA	1 VALIER ELEM	0679	565	0	(565)	(0.19)
	1 VALIER ELEM	0679		0	0	0.00
	2 VALIER H S	0680	736	(71)	(665)	(0.18)
POWDER RIVE	1 BELLE CREEK EL	0695	3,213	0	(3,213)	(2.60)
POWDER RIVE	1 BIDDLE ELEM	0692	2,890	0	(2,890)	(5.40)
	2 POWDER RVR CO DIST H	0706	11,950	(4,159)	(7,790)	(1.20)
	1 TERRY K-12	0726	74	(22)	(53)	(0.01)
PRAIRIE	1 TERRY K-12	0726		0	0	0.00
	2 TERRY K-12	0726	89	(31)	(58)	(0.01)
RICHLAND	1 BRORSON ELEM	0749	1,870	0	(1,870)	(1.99)
RICHLAND	1 CULBERTSON ELEM	0777		0	0	0.00
RICHLAND	1 FAIRVIEW ELEM	0750	42,331	0	(42,331)	(12.50)
RICHLAND	2 FAIRVIEW H S	0751	31,236	(14,931)	(16,305)	(4.21)
RICHLAND	1 LAMBERT ELEM	0768	18,790	0	(18,790)	(8.73)
	1 LAMBERT ELEM	0768		0	0	0.00
	1 LAMBERT ELEM	0768		0	0	0.00
RICHLAND	2 LAMBERT H S	0769	11,576	(3,666)	(7,911)	(4.16)
RICHLAND	1 RAU ELEM	0754	6,369	0	(6,369)	(5.74)
RICHLAND	1 SAVAGE ELEM	0747	(14)	0	14	0.01
RICHLAND	2 SAVAGE H S	0748	(251)	112	139	0.07
RICHLAND	1 SIDNEY ELEM	0745	17,016	0	(17,016)	(1.45)
	1 SIDNEY ELEM	0745		0	0	0.00

03/09/95

TABLE 2
 IMPACTS OF SB 412 (DOR OIL AND GAS TAX REFORM) WITH SB 383 DISTRIBUTION (LIABILITY METHOD)

COUNTY	DISTRICT	SCHOOL LEGAL ENTITY	LGST DISTRICT PAYMENT	ADDITIONAL GTB AID TO DISTRICT	ADDITIONAL COST TO TAXPAYERS	CHANGE IN TOTAL MILLS
TOOLE	1 GALATA ELEM	0915	758	0	(758)	(0.19)
TOOLE	1 SHELBY ELEM	0910	(9,273)	0	9,273	1.32
TOOLE	2 SHELBY H S	0911	(2,366)	579	1,787	0.16
TOOLE	1 SUNBURST ELEM--KEVIN	0903	0	0	0	0.00
TOOLE	1 SUNBURST ELEM	0903	6,545	(962)	(5,583)	(0.80)
TOOLE	2 SUNBURST H S	0903	7,433	(1,094)	(6,339)	(0.91)
VALLEY	1 FRAZER ELEM	0927	2,256	0	(2,256)	(1.36)
VALLEY	1 LUSTRE ELEM	0941	7,896	0	(7,896)	(3.34)
VALLEY	2 FRAZER H S	0928	4,705	0	(4,705)	(1.17)
VALLEY	1 HINSDALE ELEM	0932	(6,684)	0	6,684	1.71
VALLEY	2 HINSDALE H S	0933	(11,402)	0	11,402	2.61
WIBAUX	1 WIBAUX K-12	0964	24,406	(7,759)	(16,647)	(3.89)
WIBAUX	2 WIBAUX K-12	0964	14,494	(5,128)	(9,366)	(2.19)
YELLOWSTONE	1 CUSTER K-12	0975	(283)	108	175	0.08
YELLOWSTONE	2 CUSTER K-12	0975	(213)	77	135	0.06
YELLOWSTONE	1 LAUREL ELEM	0970	243	0	(243)	(0.01)
YELLOWSTONE	2 LAUREL H S	0971	192	(60)	(131)	(0.01)
YELLOWSTONE	1 SHEPHERD ELEM	0985	0	0	0	0.00
YELLOWSTONE	2 SHEPHERD H S	0986	0	0	0	0.00
			(105,343)	(36,595)	141,938	

EXHIBIT 7
 DATE 3-24-95
SB 424

Fallon County - Mills

	General	Road	Bridge	Poor	Sinking	Fair	Library	Ext. Serv.	Plan	Health	Hosp.	Airport	Court
1989	19.72	23.67	1.76	1.44	0	1.47	1.00	0	0	0	24.65	1.11	0
1990	4.39	7.05	1.15	1.54	0	1.50	2.68	0	0	2.68	1.49	1.55	0
1991	.00	7.05	4.53	.00	0	1.50	1.07	0	0	2.04	.00	6.54	0
1992	37.34	.00	.00	.00	0	1.50	2.20	0	0	.00	.00	4.89	0
1993	22.51	11.74	5.64	.00	0	1.50	3.60	0	0	.00	.00	4.20	0
1994	23.29	11.50	5.99	1.42	0	1.50	4.20	0	0	.00	.00	.00	0

	Weed	Senior	Other	Total	Taxes
1989	1.16	0	7.46	83.44	4,162,923
1990	2.74	0	1.47	28.23	429,350
1991	5.50	0	.00	28.23	280,361
1992	.00	0	.56	46.48	461,353
1993	.00	0	.77	49.97	493,347
1994	3.24	0	7.48	58.61	583,922

	Local Gov't Severance Tax Info		
	Oil - Bbls	Gas - MCF	Taxable
1989	5,040,433	1,249,311	35,965,555*
1990	4,660,063	1,008,769	81,672,580
1991	4,439,362	750,764	94,487,713
1992	4,277,615	737,207	76,132,349
1993	4,147,937	1,272,355	70,724,376
1994	3,660,056	1,481,226	54,193,213

	Net Proceeds Tax Info		
	Oil - Bbls	Gas - MCF	Taxable
1989	432,050	53,346	5,566,031
1990	655,673	78,952	10,560,042
1991	676,463	122,517	13,876,120
1992	766,378	127,229	13,048,778
1993	905,856	156,704	14,732,044
1994	1094,226	165,952	14,973,807

SENATE TAXATION

DATE March 24, 1995

EXHIBIT NO. 8

BILL NO. SB 424

*Gross 69,320,430

SENATE TAXATION
 DATE March 24, 1988
 EXHIBIT NO. 9
 BILL NO. SB 424

NET MINES TAX
 PRODUCTION YEAR 1988
 EFFECTIVE TAX RATE PER LEGAL ENTITY

COUNTY	SD	LEGAL ENTIT	MILL LEVY	TOTAL EFF. RATE	OIL EFF. RATE	GAS EFF. RATE	ROYALTY EFF. RATE
BIG HORN	17H	1 023	160.920	3.672%	3.214%	10.416%	9.660%
BIG HORN	17H2	4 023	160.920	2.715%	2.715%	0.000%	16.092%
BIG HORN	27	1 025	183.440	10.508%	10.508%	0.000%	0.833%
BIG HORN	29	0 026	153.860	3.156%	3.156%	0.000%	0.000%
BLAINE	R10	1 028	153.860	13.219%	5.174%	14.252%	12.013%
BLAINE	14	0 032	164.843	12.661%	0.000%	12.661%	10.322%
BLAINE	17	0 034	204.903	13.014%	2.514%	18.242%	18.553%
BLAINE	24	0 036	169.763	12.939%	0.000%	12.939%	10.562%
BLAINE	42	0 043	163.473	9.617%	0.000%	9.617%	9.441%
BLAINE	67	0 048	163.563	14.917%	0.000%	14.917%	14.557%
CARBON	1-41	4 056	243.120	3.428%	6.686%	3.039%	24.312%
CARBON	2	1 058	229.110	17.446%	9.762%	18.131%	19.997%
CARBON	16-2	2 058	227.070	13.747%	13.747%	0.000%	9.362%
CARBON	23	0 068	242.020	3.025%	3.025%	0.000%	24.202%
CARBON	34	0 075	144.590	12.050%	12.101%	11.349%	7.388%
CARTER	22	0 090	191.810	10.154%	10.154%	0.000%	14.000%
CHOUTEAU	11	1 137	280.030	16.624%	0.000%	16.624%	9.144%
CHOUTEAU	26	0 144	219.740	16.743%	0.000%	16.743%	17.596%
CHOUTEAU	59	0 161	221.590	15.518%	0.000%	15.518%	22.159%
CUSTER	86	0 190	282.450	25.365%	0.000%	25.365%	24.603%
DAWSON	1R	2 206	326.530	12.966%	12.982%	3.665%	14.338%
DAWSON	10	0 211	264.520	13.790%	13.799%	11.459%	12.022%
DAWSON	30	0 215	234.280	8.870%	8.870%	0.000%	23.428%
DAWSON	78JR	1 227	275.400	4.718%	4.718%	0.000%	27.540%
DAWSON	3	0 B93	276.200	24.995%	24.995%	0.000%	26.408%
FALLON	12C	0 243	280.721	15.582%	15.581%	15.644%	17.095%
FALLON	12R	1 243	202.062	10.322%	10.114%	14.952%	11.810%
FALLON	50	0 254	171.622	9.053%	8.999%	11.582%	11.981%
FALLON	55R	1 255	185.730	9.670%	9.659%	10.053%	15.498%
FERGUS	115	1 290	249.840	16.525%	0.000%	16.525%	14.264%
GARFIELD	10	0 380	187.010	11.034%	11.034%	0.000%	9.603%
GARFIELD	42	0 392	177.830	2.016%	2.016%	0.000%	6.342%
GLACIER	9R	1 400	261.830	13.699%	11.977%	17.447%	6.386%
GLACIER	15R	1 402	259.000	12.139%	10.081%	20.414%	21.886%
GOLDEN VALLE	6RD	1 406	207.220	17.261%	0.000%	17.261%	18.278%
GOLDEN VALLE	41-R	1 410	178.360	0.976%	0.976%	0.000%	5.431%
HILL	A12	0 424	224.746	20.667%	0.000%	20.667%	18.787%
HILL	A16R	1 427	290.166	25.684%	0.000%	25.684%	24.670%
HILL	A57	0 445	216.966	19.819%	0.000%	19.819%	24.387%
HILL	H57	1 445	234.906	20.393%	0.000%	20.393%	20.554%
HILL	2928	0 507	241.046	7.675%	3.616%	17.604%	17.963%
HILL	A87	0 C07	194.216	16.298%	0.000%	16.298%	1.433%
HILL	H88	0 C08	252.126	10.841%	0.000%	10.840%	25.213%

NET PROCEEDS OF MINES TAX
 PRODUCTION YEAR 1988
 EFFECTIVE TAX RATE PER LEGAL ENTITY

COUNTY	LEGAL SD ENTIT	MILL LEVY	TOTAL EFF. RATE	OIL EFF. RATE	GAS EFF. RATE	ROYALTY EFF. RATE
HILL	KE90 0 C19	284.386	5.667%	6.310%	5.564%	28.439%
LIBERTY	10 1 224	202.900	10.764%	6.427%	16.352%	16.617%
LIBERTY	27 0 506	170.070	12.334%	11.612%	14.695%	10.631%
LIBERTY	2928 0 507	214.520	14.735%	0.000%	14.735%	16.743%
LIBERTY	33 0 510	201.340	14.983%	14.060%	15.607%	18.013%
McCONE	1B 1 547	307.290	16.701%	16.701%	0.000%	30.558%
McCONE	134 0 566	261.290	9.922%	9.922%	0.000%	25.776%
MUSSELSHELL	0910 0 600	209.821	16.176%	16.176%	0.000%	18.824%
MUSSELSHELL	0900 2 600	209.750	8.012%	8.012%	0.000%	19.011%
MUSSELSHELL	5500 1 605	220.220	8.457%	8.457%	0.000%	19.802%
MUSSELSHELL	6400 1 607	205.366	11.832%	11.832%	0.000%	17.465%
PETROLEUM	159 0 641	214.040	8.434%	8.434%	0.000%	15.816%
PHILLIPS	14R 1 658	192.110	14.961%	0.000%	14.961%	11.369%
PHILLIPS	9MW 5 658	149.230	10.171%	0.000%	10.171%	9.084%
PHILLIPS	20AA 0 662	145.230	9.816%	0.000%	9.816%	8.900%
PHILLIPS	12R 1 C03	143.820	11.066%	0.000%	11.066%	8.574%
PHILLIPS	29S 6 C03	147.070	10.846%	0.000%	10.846%	8.640%
PONDERA	2 0 671	227.790	2.940%	2.939%	2.980%	21.897%
PONDERA	10 1 674	287.610	13.464%	13.516%	10.647%	26.830%
PONDERA	7-10 4 674	288.040	23.524%	0.000%	23.524%	14.935%
PONDERA	34-10 5 674	287.610	13.482%	0.000%	13.482%	24.850%
PONDERA	12-10 6 674	287.610	5.251%	4.674%	5.317%	16.348%
PONDERA	24-10 7 674	287.610	11.968%	0.000%	11.968%	27.518%
PONDERA	18 1 679	212.530	5.960%	4.055%	13.013%	11.482%
PONDERA	5-18 2 679	212.100	3.664%	0.000%	3.664%	21.210%
PONDERA	19 0 681	263.640	2.874%	2.288%	5.865%	13.253%
PONDERA	31 0 684	246.110	1.099%	1.057%	3.081%	7.495%
POWDER RIVER	6 0 692	209.537	6.767%	6.767%	0.000%	7.167%
POWDER RIVER	22 0 695	166.920	10.544%	10.544%	13.890%	12.179%
PRAIRIE	5 1 725	233.490	9.954%	9.954%	0.000%	3.892%
PRAIRIE	5F2 4 725	234.490	2.775%	2.759%	10.014%	13.452%
RICHLAND	5RD 1 745	222.540	9.420%	9.408%	9.712%	21.085%
RICHLAND	21 4 745	158.430	6.931%	6.951%	6.439%	10.718%
RICHLAND	28S 5 745	146.280	7.215%	7.771%	13.210%	13.735%
RICHLAND	11 8 745	149.660	7.705%	7.718%	7.375%	14.117%
RICHLAND	7 0 747	229.190	9.654%	9.654%	0.000%	16.553%
RICHLAND	5SA 1 747	238.690	2.984%	2.984%	0.000%	23.869%
RICHLAND	86SA 4 747	211.520	10.662%	10.662%	0.000%	18.510%
RICHLAND	13RD 1 750	148.910	8.185%	8.130%	9.116%	13.402%
RICHLAND	86F 3 750	173.490	1.127%	1.120%	1.356%	8.370%
RICHLAND	17F 4 750	220.410	4.079%	4.094%	3.256%	20.685%
RICHLAND	86L 0 768	216.220	6.267%	6.306%	4.601%	21.394%
RICHLAND	28L 3 768	167.130	2.876%	2.876%	2.876%	16.713%

NET PROCEEDS OF MINES TAX
 PRODUCTION YEAR 1988
 EFFECTIVE TAX RATE PER LEGAL ENTITY

COUNTY	SD	LEGAL ENTIT	MILL LEVY	TOTAL EFF. RATE	OIL EFF. RATE	GAS EFF. RATE	ROYALTY EFF. RATE
ROOSEVELT	3R	0774	208.050	10.227%	10.227%	0.000%	18.596%
ROOSEVELT	9R	1775	195.920	9.786%	9.786%	0.000%	9.379%
ROOSEVELT	17R	1777	288.100	16.719%	16.722%	16.621%	23.031%
ROOSEVELT	45R	1780	198.880	15.316%	15.316%	0.000%	10.522%
ROOSEVELT	64R	1784	204.580	9.060%	9.074%	8.408%	19.871%
ROOSEVELT	65R	1786	257.330	12.285%	12.264%	13.059%	22.432%
ROSEBUD	64	0607	100.149	3.391%	3.391%	0.000%	9.438%
ROSEBUD	31-33	1801	116.579	3.732%	3.722%	0.000%	9.070%
SHERIDAN	3-3	1818	199.490	7.815%	7.807%	9.246%	18.062%
SHERIDAN	3PF	2818	201.900	6.891%	6.892%	6.625%	20.190%
SHERIDAN	7-7	1821	161.000	8.298%	8.258%	9.374%	14.450%
SHERIDAN	7PF	4821	162.970	11.498%	11.495%	11.860%	15.981%
SHERIDAN	20-20	1827	227.110	2.069%	2.069%	0.000%	13.746%
SHERIDAN	20PF	5827	224.760	9.399%	9.395%	9.862%	10.312%
SHERIDAN	29-29	1830	235.210	14.904%	14.908%	3.043%	18.416%
SHERIDAN	29OF	3830	236.580	6.357%	6.357%	0.000%	21.299%
SHERIDAN	49-7	0837	151.750	12.036%	11.987%	13.301%	13.645%
SHERIDAN	49-3	1837	179.120	11.175%	11.146%	13.827%	17.007%
STILLWATER	30-12	1852	190.330	12.773%	0.000%	12.773%	14.927%
STILLWATER	32	0858	190.880	12.294%	0.000%	12.294%	16.734%
STILLWATER	32-0	4858	189.900	14.747%	0.000%	14.747%	17.499%
TETON	12	0889	199.840	2.249%	2.249%	2.249%	14.085%
TETON	28	1892	238.930	4.266%	4.266%	0.000%	23.893%
TETON	61	0898	186.960	7.155%	7.777%	2.420%	17.753%
TOOLE	2	2902	170.870	9.165%	7.471%	12.948%	14.051%
TOOLE	8	1907	173.120	5.953%	3.593%	11.371%	12.104%
TOOLE	14	1910	249.110	18.057%	0.000%	18.057%	18.994%
TOOLE	21	0915	182.850	13.907%	4.037%	14.057%	15.132%
VALLEY	2	0927	166.500	1.246%	1.246%	0.000%	5.479%
VALLEY	7	1932	214.950	15.309%	0.000%	15.309%	10.029%
VALLEY	23	0941	162.920	3.535%	3.535%	0.000%	8.088%
VALLEY	5	0C03	199.920	15.826%	0.000%	15.826%	13.468%
WIBAUX	6	1954	173.610	7.350%	7.349%	7.394%	11.107%
YELLOWSTONE	07	1970	250.610	5.361%	5.361%	0.000%	25.063%
YELLOWSTONE	15	0974	257.170	9.994%	9.994%	0.000%	24.171%
YELLOWSTONE	21	0985	295.960	3.556%	3.556%	0.000%	29.596%

16-Mar-95

SENATE TAXATION

DATE March 24, 1995

Difference of Current Law and Modified Unit Value - SB412 Distributions to Taxing Units on Total Mills
Calendar Year 1996, By County

County	University Distribution	County Government Distribution	Misc. District Distribution	Foundation Program Distribution	Countywide Education Distribution	Elem School Distribution	HS School Distribution	Total Distribution
Big Horn	\$34	\$239	\$9	\$257	\$68	\$204	\$146	\$958
Blaine	569	6,192	74	4,268	2,361	2,228	1,990	17,683
Carbon	1,597	14,378	686	11,979	2,982	4,179	3,239	39,040
Carter	0	0	0	0	0	0	0	0
Chouteau	41	555	138	305	128	64	293	1,523
Custer	9	123	59	66	44	8	103	411
Daniels	0	0	0	0	0	0	0	0
Dawson	358	7,356	0	2,687	1,757	2,691	2,986	17,835
Fallon	(19,148)	(266,280)	(11,708)	(143,607)	(25,722)	(60,945)	(66,075)	(593,484)
Fergus	1	18	0	11	9	11	11	61
Garfield	55	720	0	410	171	100	245	1,701
Glacier	1,402	14,351	401	10,518	13,360	10,629	9,994	60,655
Golden Valley	4	38	1	33	14	37	24	151
Hill	241	3,001	0	1,810	1,398	2,848	1,376	10,674
Liberty	535	5,604	60	4,009	1,580	1,386	3,170	16,343
McCone	66	1,200	0	494	252	845	512	3,369
Musselshell	736	11,692	90	5,516	2,957	2,233	2,595	25,819
Petroleum	75	562	0	566	284	576	585	2,648
Phillips	718	3,454	129	5,382	1,654	3,065	3,026	17,426
Pondera	370	5,795	88	2,775	2,068	3,554	2,814	17,465
Powder River	566	5,654	0	4,247	1,497	1,241	2,835	16,039
Prairie	20	364	0	152	89	74	88	787
Richland	4,125	27,265	0	30,936	12,759	21,085	18,668	114,839
Roosevelt	2,187	18,960	1,466	16,405	10,754	13,381	13,606	76,759
Rosebud	254	306	(19)	1,904	254	6,412	1,839	10,950
Sheridan	2,606	22,397	707	19,548	5,334	13,285	13,580	77,658
Stillwater	16	200	1	121	59	61	52	509
Sweetgrass	0	0	0	0	0	0	0	0
Teton	129	1,600	79	969	483	182	616	4,160
Toole	763	7,156	417	5,724	2,498	2,556	3,060	22,175
Valley	148	1,446	0	1,109	777	494	384	4,358
Wibaux	1,076	11,247	436	8,067	2,185	5,089	3,022	31,123
Yellowstone	16	200	3	117	88	137	105	666
Totals	(1,170)	(94,207)	(\$6,883)	(\$3,222)	\$42,142	\$37,711	\$24,888	\$0

Diff. of Current Law and Modified Unit Value - SB412 Dist. to Taxing Units (No Emergency Mills)
 Calendar Year 1996, By County

County	University Distribution	County Government Distribution	Misc. District Distribution	Foundation Program Distribution	Countywide Education Distribution	Elem School Distribution	HS School Distribution	Total Distribution
Big Horn	\$34	\$239	\$9	\$257	\$68	\$204	\$146	\$958
Blaine	569	6,192	74	4,268	2,361	2,228	1,990	17,683
Carbon	1,597	14,378	686	11,979	2,982	4,179	3,239	39,040
Carte	0	0	0	0	0	0	0	0
Chouteau	41	555	138	305	128	64	293	1,523
Custer	9	123	59	66	44	8	103	411
Daniels	0	0	0	0	0	0	0	0
Dawson	358	7,356	0	2,687	1,757	2,691	2,986	17,835
Fallon	6,697	(708,527)	4,169	50,226	8,996	21,968	22,988	(593,484)
Fergus	1	18	0	11	9	11	11	61
Garfield	55	720	0	410	171	100	245	1,701
Glacier	1,402	14,351	401	10,518	13,360	10,629	9,994	60,655
Golden Valley	4	38	1	33	14	37	24	151
Hill	241	3,001	0	1,810	1,398	2,848	1,376	10,674
Liberty	535	5,604	60	4,009	1,580	1,386	3,170	16,343
McCone	66	1,200	0	494	252	845	512	3,369
Musselshell	736	11,692	90	5,516	2,957	2,233	2,595	25,819
Petroleum	75	562	0	566	284	576	585	2,648
Phillips	718	3,454	129	5,382	1,654	3,065	3,026	17,426
Pondera	370	5,795	88	2,775	2,068	3,554	2,814	17,465
Powder River	566	5,654	0	4,247	1,497	1,241	2,835	16,039
Prairie	20	364	0	152	89	74	88	787
Richland	4,125	27,265	0	30,936	12,759	21,085	18,668	114,839
Roosevelt	2,187	18,960	1,466	16,405	10,754	13,381	13,606	76,759
Rosebud	254	306	(19)	1,904	254	6,412	1,839	10,950
Sheridan	2,606	22,397	707	19,548	5,334	13,285	13,580	77,458
Stillwater	16	200	1	121	59	61	52	509
Sweetgrass	0	0	0	0	0	0	0	0
Teton	129	1,600	79	969	483	182	616	4,060
Toole	763	7,156	417	5,724	2,498	2,556	3,060	22,175
Valley	148	1,446	0	1,109	777	494	384	4,358
Wibaux	1,076	11,247	436	8,067	2,185	5,089	3,022	31,123
Yellowstone	16	200	3	117	88	137	105	666
Total	\$25,415	(\$536,454)	\$8,994	\$190,611	\$76,860	\$120,624	\$113,950	\$0

Comparison of Unit Value vs. Liability per Sen. Stang's Request

Unit Value = 1988 production year (FY90) net proceeds taxes divided by 1988 oil production for each taxing unit.

Well	Levy Dist.	Barrels	Gross Value	Net Proceeds	Taxable Royalties	Total Taxable Value	Mill Levy	Net Proceeds Tax Paid
A	0641	6,702.68	100,502	\$0.00	\$9,313.42	\$9,313.42	214.04	\$1,993.44
B	0641	25,989.43	389,984	\$190,527.59	\$23,608.65	\$214,136.24	214.04	\$45,833.72
C	0641	2,194.76	32,859	\$4,604.35	\$4,107.37	\$8,711.72	214.04	\$1,864.66
D	0641	2,992.29	44,682	\$0.00	\$3,311.10	\$3,311.10	214.04	\$708.71
E	0641	12,455.00	167,551	\$35,282.00	\$22,340.00	\$57,622.00	214.04	\$12,333.41
F	0641	18,231.00	249,638	\$142,347.00	\$38,694.00	\$181,041.00	214.04	\$38,750.02
G	0641	13,350.00	177,827	\$113,385.00	\$29,341.00	\$142,726.00	214.04	\$30,549.07
H	0641	7,350.00	84,776	\$2,358.00	\$3,391.00	\$5,749.00	214.04	\$1,230.52
I	0641	3,432.00	52,404	\$0.00	\$6,861.00	\$6,861.00	214.04	\$1,468.53
J	0641	2,874.23	42,933	\$5,452.00	\$9,107.00	\$14,559.00	214.04	\$3,116.21
Total		95,571	\$1,343,155	\$493,956	\$150,075	\$644,030		\$137,848

UNIT VALUE = \$137,848/95,571 = 1.4424

Comparison of LGST Unit Value vs Liability Distribution to a Taxing Unit

Unit value distribution = Unit value times current production within the taxing unit.

Liability distribution = Amount of tax generated in the taxing unit.

Levy Dist.	Bbls.	Price per bbl.	Gross Value	LGST Liability (G.V. X 8.4%)	Unit Value (Bbls X Unit V)	C.L. LGST Distribution	SB-383 Liability Distribution
0641	1,000	\$12.00	12,000	\$1,008	1.442	\$1,442	\$1,008

SENATE TAXATION
 DATE 3-24-95
 EXHIBIT NO. 11
 BILL NO. SB424

Taxes Levied for Local School Purposes	county average									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Big Horn	67.16	34.39	115.57	75.36	77.22	120.51	62.36	38.40	54.11	57.11
Blaine	89.91	51.24	116.21	120.82	123.84	165.14	89.76	83.00	83.88	97.84
Carbon	163.05	57.23	141.13	140.67	135.49	170.54	126.69	110.18	133.45	141.39
Chouteau	142.82	73.09	156.71	160.85	163.99	146.25	105.09	103.86	129.28	143.72
Custer	264.71	81.79	276.60	300.74	267.13	204.12	197.18	190.64	186.04	181.66
Dawson	195.37	76.14	233.25	210.37	219.63	193.77	164.29	142.87	168.66	204.10
Fallon	70.14	17.40	89.14	81.44	95.27	92.60	48.57	74.00	109.83	101.57
Fergus	222.00	75.01	206.31	222.57	211.21	181.66	150.24	155.77	162.80	173.39
Garfield	96.90	75.00	112.62	97.48	106.04	108.62	68.37	73.51	88.60	89.22
Glacier	153.67	64.63	173.58	155.04	191.66	117.19	72.61	68.48	174.97	190.93
Golden Valley	167.61	56.48	147.60	148.77	137.80	134.73	94.04	109.40	121.54	138.47
Hill	169.71	57.07	182.27	188.82	191.25	144.61	97.78	105.69	141.77	162.48
Liberty	96.88	56.03	120.43	123.71	126.33	117.26	103.57	70.98	112.41	119.22
McCone	142.57	93.64	145.62	148.02	162.77	137.93	95.13	75.18	98.04	126.65
Musselshell	83.40	48.28	130.69	88.92	112.07	161.06	56.38	122.11	120.47	118.70
Petroleum	154.72	21.75	182.54	156.10	159.84	167.17	119.26	149.86	140.74	117.29
Phillips	104.34	46.20	121.07	110.48	119.08	130.59	69.73	77.20	109.08	102.73
Pondera	147.23	88.78	167.85	153.41	164.42	160.71	116.61	123.08	145.44	145.22
Powder River	63.39	34.47	118.31	98.24	118.84	125.19	99.49	118.15	169.75	189.91
Prairie	104.43	84.12	124.47	123.72	118.55	108.78	58.14	55.32	101.68	126.64
Richland	84.15	30.32	106.18	99.59	140.39	173.45	70.55	103.11	136.08	133.54
Roosevelt	107.53	44.54	127.41	128.41	153.97	161.18	80.86	76.24	118.79	136.35
Rosebud	79.61	11.75	83.45	78.13	78.75	76.56	24.98	18.70	28.48	40.60
Sheridan	80.69	30.84	115.48	112.81	127.06	136.51	94.88	105.16	125.33	138.15
Silverwater	157.43	74.55	149.96	155.96	153.31	159.29	83.34	105.92	122.98	127.65
Teton	136.11	74.26	162.77	159.40	152.10	168.51	118.44	143.52	155.43	153.39
Toole	92.23	40.79	117.25	109.27	127.45	131.77	57.38	61.63	85.14	111.53
Valley	119.31	44.48	181.06	177.61	178.03	195.66	151.76	145.12	160.83	172.02
Wibaux	75.11	42.27	86.54	74.01	102.44	100.15	25.39	28.82	40.15	61.23
Yellowstone	170.46	72.18	184.45	181.52	188.20	178.98	130.04	134.21	152.72	169.33
Average	126.75	55.29	145.86	139.27	146.80	145.62	94.43	98.94	122.59	132.40

30 LGST Counties

Taxes Levied for Local School Purposes

county average

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Beaverhead	194.19	79.45	191.70	182.54	196.66	158.99	128.54	114.82	150.50	174.03
Broadwater	119.92	68.58	124.53	130.62	124.89	103.00	51.17	34.55	124.43	121.38
Carter	122.10	106.80	157.49	119.77	118.64	115.63	81.94	80.10	87.55	109.68
Cascade	249.66	88.19	245.13	234.84	256.82	190.28	156.32	177.57	164.32	159.01
Daniels	184.28	90.79	196.11	230.84	227.06	199.61	153.36	143.30	185.45	193.14
Deer Lodge	233.47	163.47	200.75	229.15	229.91	162.02	176.44	106.36	156.27	159.10
Flathead	197.45	99.40	186.25	208.15	219.23	193.51	147.48	144.76	158.64	175.64
Gallatin	203.59	70.38	197.73	199.28	198.75	177.45	138.98	139.10	140.47	169.52
Granite	163.09	92.46	187.32	190.63	173.56	163.90	106.33	39.15	101.53	128.43
Jefferson	194.61	84.78	189.40	184.81	175.38	174.99	107.82	86.88	130.95	133.02
Judith Basin	161.38	81.79	158.14	154.34	163.61	138.81	101.05	97.61	143.92	142.61
Lake	156.46	77.29	150.21	148.22	166.86	149.86	106.19	120.66	123.73	142.10
Lewis & Clark	243.23	83.23	242.57	245.50	255.10	199.93	160.22	181.96	203.73	189.85
Lincoln	176.72	40.07	179.72	204.67	191.67	176.44	135.06	116.23	135.07	136.64
Madison	189.66	63.62	164.16	162.69	149.73	189.71	76.29	79.92	107.96	124.11
Meagher	131.03	71.11	112.30	107.10	113.76	110.72	66.69	81.22	102.65	116.08
Mineral	239.02	89.81	202.93	225.05	229.55	210.89	157.13	157.15	168.66	207.47
Missoula	193.61	87.16	213.02	216.88	222.60	200.10	173.69	176.50	213.01	216.68
Park	200.40	68.10	178.90	166.31	165.33	153.03	105.95	127.87	154.83	150.98
Powell	167.73	74.35	214.57	216.66	203.10	172.09	146.66	110.66	114.81	146.12
Ravalli	167.03	79.47	161.52	148.29	157.80	163.72	122.25	117.23	137.15	131.57
Sanders	166.46	58.57	127.59	139.13	156.92	136.30	93.55	96.92	115.12	122.23
Silver Bow	277.00	120.20	283.58	289.12	287.96	190.80	195.44	241.71	211.17	216.39
Sweet Grass	188.25	85.06	178.42	177.86	184.44	172.81	113.80	120.02	158.81	172.49
Treasure	145.97	66.04	136.89	152.55	138.81	142.21	88.11	90.01	140.42	139.76
Wheatland	137.46	85.59	139.79	143.31	129.74	137.06	101.60	88.58	114.83	126.47
Average	183.22	83.68	181.49	184.55	186.22	162.61	122.69	118.06	144.08	154.02

The 33 counties that have oil and gas prod.
Mills and averages.

County	1986	1987	1988	1989	1990	1991	1992	1993	1994
Big Horn	34.39	33.54	40.21	41.79	62.48	47.93	62.64	31.06	32.07
Blaine	51.24	51.88	55.40	65.29	66.14	75.04	74.19	67.12	73.85
Carbon	57.23	54.17	57.35	54.01	59.14	76.02	76.63	69.41	75.27
Carter	106.80	105.86	86.00	80.50	94.98	96.09	94.87	98.50	108.22
Chouteau	73.09	72.32	81.54	81.74	75.87	87.20	90.30	92.30	92.22
Custer	81.79	80.75	93.98	84.63	93.22	94.58	95.99	93.52	101.15
Daniels	90.79	86.59	105.91	102.21	108.36	108.23	109.65	112.79	112.17
Dawson	76.14	76.39	76.73	83.12	86.46	87.34	102.61	103.82	106.45
Fallon	17.40	21.98	17.39	83.44	28.23	28.23	46.48	49.97	58.61
Fergus	75.01	73.11	74.45	72.74	74.10	80.60	80.95	80.45	79.95
Garfield	75.00	70.60	74.30	78.95	104.55	108.04	111.85	121.89	99.85
Glacier	64.63	69.15	63.64	61.40	44.84	68.36	78.52	98.38	117.05
Golden Valley	56.48	56.15	55.22	52.16	51.81	53.56	55.02	58.53	57.97
Hill	57.07	62.98	71.08	72.74	72.71	72.14	73.53	73.57	76.68
Liberty	56.03	55.39	55.39	62.98	86.40	84.51	88.71	91.91	89.16
McCone	93.64	95.73	102.62	109.29	116.29	117.23	122.49	117.84	115.62
Musselshell	48.28	63.83	54.52	95.38	89.46	71.46	89.35	103.79	105.83
Petroleum	21.75	23.50	21.75	48.20	78.45	84.70	83.50	57.55	58.43
Phillips	46.20	45.95	42.35	28.88	44.48	43.60	43.63	47.76	52.28
Pondera	88.78	96.48	88.68	90.98	90.61	83.49	84.22	97.20	107.30
Powder River	34.47	59.42	34.47	59.91	126.53	122.65	151.15	158.48	163.21
Prairie	84.12	80.05	106.39	108.14	111.80	110.82	112.78	117.66	111.82
Richland	30.32	38.28	36.59	39.66	61.80	61.78	64.98	64.85	57.86
Roosevelt	44.54	44.18	44.18	52.01	60.61	57.14	63.60	75.73	71.74
Rosebud	11.75	11.34	7.91	7.23	7.46	11.26	17.78	16.29	18.22
Sheridan	30.84	32.04	28.84	51.74	36.49	37.09	57.86	65.12	94.91
Stillwater	74.55	74.34	74.32	74.85	75.43	75.43	75.43	75.43	75.43
Sweet Grass	85.06	82.62	88.29	93.10	90.85	85.75	87.34	91.58	90.74
Teton	74.26	79.12	89.21	74.28	90.63	91.34	93.01	105.55	107.98
Toole	40.79	40.61	44.64	57.60	72.65	83.06	98.39	86.64	96.10
Valley	44.48	55.16	59.30	58.67	60.04	66.70	66.63	66.21	67.23
Wibaux	42.17	49.00	44.26	62.84	77.63	76.01	135.84	174.55	177.39
Yellowstone	72.18	74.14	78.18	76.44	79.44	74.96	76.76	68.37	72.46
Average	59.00	61.11	62.28	68.69	75.15	76.43	83.84	85.87	88.64

County	89	90	91	92	93	94	Average
Big Horn	41.79	62.48	47.93	62.64	31.06	32.07	46.33
Blaine	65.29	66.14	76.04	74.19	65.13	73.95	69.94
Carbon	54.01	59.14	76.02	76.63	69.41	75.27	68.41
Chouteau	81.74	75.87	87.20	90.30	114.27	92.22	90.27
Custer	84.63	93.22	94.58	95.99	95.73	101.15	94.27
Dawson	83.12	86.46	87.34	102.61	105.75	108.45	95.29
Fallon	83.44	28.23	28.23	48.48	49.96	58.16	49.08
Fergus	72.74	74.10	80.60	80.95	80.45	79.95	78.13
Garfield	78.95	104.55	108.04	111.85	121.89	99.95	104.19
Glacier	61.40	44.84	68.36	78.52	89.38	117.05	78.26
Golden Valley	52.16	51.81	53.56	55.02	58.53	57.97	54.84
Hill	72.74	72.71	72.14	73.53	76.44	76.68	74.04
Liberty	62.98	86.40	84.51	88.71	91.91	89.16	83.95
McCone	109.29	116.29	117.23	122.49	123.36	115.62	117.38
Musselshell	95.38	89.46	71.46	89.35	98.54	105.83	91.67
Petroleum	48.20	78.45	84.70	83.50	57.55	58.43	68.47
Phillips	28.88	44.48	43.60	43.63	47.76	52.28	43.44
Pondera	90.98	90.61	83.49	84.22	100.20	107.30	92.80
Powder River	59.91	126.53	122.65	151.15	158.48	163.21	130.32
Prairie	106.14	111.60	110.82	112.78	117.66	111.82	112.17
Richland	39.66	81.80	61.78	64.98	64.85	57.96	58.49
Roosevelt	52.01	60.61	57.14	63.60	75.73	71.74	63.47
Rosebud	7.23	7.46	11.25	17.78	17.02	18.22	13.16
Sheridan	51.56	36.79	37.09	57.86	62.12	94.91	56.72
Silverwater	74.85	75.43	75.43	75.43	74.84	75.43	75.24
Teton	74.28	90.63	91.34	93.01	88.26	107.96	90.82
Toole	57.60	72.65	83.06	98.39	86.63	96.10	82.41
Valley	58.67	60.04	66.70	66.63	66.21	87.23	64.25
Wibaux	62.84	77.63	76.01	135.84	174.55	177.39	117.38
Yellowstone	76.44	79.44	74.96	76.76	72.22	72.46	75.38
AVERAGE	60.33	66.24	67.64	74.99	84.96	79.20	

30 LGST Counties

EXHIBIT 12
 DATE 3-24-95
 # 5B424

5

6 years average Local school purposes

	1989	1990	1991	1992	1993	1994	Average
Big Horn	77.22	120.51	82.96	38.40	54.11	57.11	68.28
Blaine	123.84	165.14	89.76	83.00	83.88	97.84	107.24
Carbon	135.49	170.54	126.69	110.18	133.45	141.39	136.29
Chouteau	163.99	145.25	105.09	103.66	129.28	143.72	132.03
Custer	267.13	204.12	197.18	190.64	188.04	181.66	204.46
Dawson	219.63	193.77	184.29	142.87	168.66	204.10	182.22
Fallon	95.27	92.60	48.57	74.00	109.83	101.57	86.97
Fergus	211.21	181.66	150.24	155.77	162.90	179.39	172.51
Garfield	106.04	108.62	68.37	73.51	88.60	89.22	89.06
Glacier	191.66	117.19	72.61	68.48	174.97	190.93	135.97
Golden Valley	137.80	134.73	94.04	109.40	121.54	138.47	122.66
Hill	191.25	144.61	97.78	105.69	141.77	162.48	140.60
Liberty	126.33	117.26	103.57	70.98	112.41	119.22	108.90
McCone	162.77	137.93	95.13	75.18	98.04	126.65	115.95
Musselshell	112.07	161.06	56.98	122.11	120.47	118.70	115.13
Petroleum	159.84	167.17	119.26	149.86	140.74	117.29	142.36
Phillips	119.06	130.59	69.73	77.20	109.08	102.79	101.40
Pondera	164.42	160.71	116.61	123.08	145.44	145.22	142.58
Powder River	118.84	125.19	99.49	118.15	169.75	189.91	136.89
Prairie	118.55	108.78	58.14	55.32	101.68	128.64	95.85
Richland	140.99	173.45	70.55	103.11	136.06	133.54	126.18
Roosevelt	153.97	181.18	80.88	76.24	118.79	136.95	121.23
Rosebud	78.75	76.56	24.98	18.70	28.48	40.60	44.68
Sheridan	127.06	136.51	94.88	105.16	125.33	138.15	121.18
Sitkwater	153.31	159.29	83.34	105.82	122.38	127.65	125.32
Teton	152.10	168.51	118.44	143.52	155.43	153.39	148.57
Toole	127.45	131.77	57.38	61.63	85.14	111.53	95.82
Valley	178.03	195.66	151.76	145.12	160.83	172.02	167.24
Wibaux	102.44	100.15	25.39	26.82	40.15	61.23	59.36
Yellowstone	188.20	178.98	130.04	134.21	152.72	169.33	158.58
Average	146.90	145.62	94.43	98.94	122.59	132.40	

30 LGST Counties

Average school district levies

SENATE TAXATION

DATE March 24, 1995

EXHIBIT NO. 13

BILL NO. SB 434

IMPACT

ON

FALLON COUNTY

The original of this document is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

DATE March 24, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: SB 424 Senator Laga

SB 425 Senator Holden

HB 346 Rep Elliott

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
Don Riege	Fallon County	424		Y
JIM HALVERSON	OIL-GAS-COAL CO	424		X
Gloria Paduchuk	Richland Development	424	X	X
Luc M. Olson	Oil Gas Coal City	424		X
Carter Christiansen	Pleona Schools	424		✓
DENNIS BURK	MONTANA	SB 425 HB 346		✓
Ronald Shepherd	Fallon County	424		✓
Allan Rustad	Fallon County	424		✓
STAU HUGHES	MT CO TREASURERS ASSOC. GALLATIN COUNTY	425	✓	
JAY DRESCOLL	MFT/MFSC	HB 346		X

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY