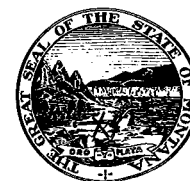




Dan Bucks
Director

Montana Department of Revenue



Brian Schweitzer
Governor

Date: 7/16/12
 To: Dan Bucks, Director Montana Department of Revenue
 From: Ed Caplis, Tax Policy and Research *EC*
 Subject: Reimbursements for the Reduction of Class 8 Tax Rate (SB 372)

I have attached tables detailing the amount of reimbursement cities, towns, counties, consolidated governments and the University System will receive due to the reduction of the class 8 (tangible personal property) tax rate. You will also find a summary table of these reimbursements below.

Summary of Reimbursement for Class 8 Tax Rate Reduction: SB372		
	Total Adjustment to Entitlement Share	Total One-Time August Payment
Counties	\$4,944,181.45	\$3,010,045.32
Cities/Towns	\$1,505,524.29	\$1,204,343.06
Consolidated Governments	\$211,665.62	\$162,813.28
TIFs	\$712,156.82	\$505,893.11
University System	\$171,496.34	\$106,653.31
Total SB372 Reimbursement	\$7,545,024.52	\$4,989,748.08

There are two reimbursements we will make this year. The first is for the full year impact of the rate reduction. This reimbursement is integrated into the entitlement share payment and reflects the full fiscal year loss caused by the class 8 rate reduction. The "a" tables shows what each local government's FY2012 Entitlement Share Payment, the class 8 reimbursement, the total amount of their FY2013 Entitlement Share Payments and the amount that will be paid quarterly. The "b" tables show the reimbursement amounts for the loss in property taxes that occurred in FY2012. This is a one-time backfill payment caused by the tax rate reduction and the timing of when certain class 8 property pays their property taxes. These are two column tables showing the name of the government and the amount of check they will receive in August.

There is no table "b" for Consolidated Governments. The amounts for the one-time payments to Butte/Silver Bow and Anaconda/Deer Lodge can be found on the table "b" for counties.

Table 1a Adjustments to Counties' Entitlement Share Payment
FY 2013 Entitlement Share Payment for Counties with Reimbursement of Class 8 Property Value Loss
Payments Distributed Quarterly

County	FY2012 Entitlement Share Payment		FY2013 Class 8 Reimbursement	=	FY2013 Entitlement Share Payment	/4=	FY2013 Quarterly Payment
Beaverhead	389,799.55	+	53,293.00	=	443,092.55	/4=	110,773.14
Big Horn	60,833.44	+	45,487.84	=	106,321.28	/4=	26,580.32
Blaine	234,448.56	+	67,136.81	=	301,585.37	/4=	75,396.34
Broadwater	393,457.52	+	41,382.90	=	434,840.42	/4=	108,710.11
Carbon	521,055.74	+	48,854.52	=	569,910.26	/4=	142,477.56
Carter	159,541.31	+	28,782.39	=	188,323.70	/4=	47,080.92
Cascade	650,592.98	+	232,673.26	=	883,266.24	/4=	220,816.56
Chouteau	658,052.95	+	135,741.21	=	793,794.16	/4=	198,448.54
Custer	370,166.52	+	96,750.28	=	466,916.80	/4=	116,729.20
Daniels	278,443.76	+	96,523.58	=	374,967.34	/4=	93,741.83
Dawson	1,052,303.49	+	111,220.66	=	1,163,524.15	/4=	290,881.04
Fallon	303,441.38	+	108,341.02	=	411,782.40	/4=	102,945.60
Fergus	314,552.46	+	113,504.26	=	428,056.72	/4=	107,014.18
Flathead	3,544,975.70	+	297,273.59	=	3,842,249.29	/4=	960,562.32
Gallatin	2,295,828.21	+	263,048.92	=	2,558,877.13	/4=	639,719.28
Garfield	182,667.00	+	58,619.47	=	241,286.47	/4=	60,321.62
Glacier	523,269.29	+	72,719.02	=	595,988.30	/4=	148,997.08
Golden Valley	52,533.39	+	7,202.92	=	59,736.32	/4=	14,934.08
Granite	299,315.12	+	36,694.33	=	336,009.45	/4=	84,002.36
Hill	543,660.76	+	129,421.59	=	673,082.35	/4=	168,270.59
Jefferson	748,335.65	+	57,177.92	=	805,513.57	/4=	201,378.39
Judith Basin	300,779.25	+	25,893.25	=	326,672.51	/4=	81,668.13
Lake	883,136.03	+	94,609.88	=	977,745.91	/4=	244,436.48
Lewis And Clark	1,610,313.65	+	176,423.80	=	1,786,737.46	/4=	446,684.36
Liberty	307,266.48	+	96,571.36	=	403,837.84	/4=	100,959.46
Lincoln	770,360.74	+	53,011.21	=	823,371.96	/4=	205,842.99
Madison	647,582.90	+	54,719.16	=	702,302.05	/4=	175,575.51
McCone	268,194.65	+	81,603.98	=	349,798.63	/4=	87,449.66
Meagher	128,238.71	+	21,020.57	=	149,259.27	/4=	37,314.82
Mineral	312,016.19	+	18,148.01	=	330,164.20	/4=	82,541.05
Missoula	3,803,289.59	+	505,627.82	=	4,308,917.41	/4=	1,077,229.35
Musselshell	168,767.77	+	34,853.30	=	203,621.07	/4=	50,905.27
Park	606,895.20	+	42,237.36	=	649,132.55	/4=	162,283.14
Petroleum	51,595.42	+	14,877.00	=	66,472.42	/4=	16,618.11
Phillips	253,977.89	+	29,741.72	=	283,719.62	/4=	70,929.90
Pondera	410,817.72	+	100,377.40	=	511,195.13	/4=	127,798.78
Powder River	341,370.72	+	56,557.82	=	397,928.54	/4=	99,482.13
Powell	190,362.76	+	31,832.76	=	222,195.52	/4=	55,548.88
Prairie	152,717.75	+	34,500.14	=	187,217.90	/4=	46,804.47
Ravalli	1,298,320.56	+	86,573.67	=	1,384,894.22	/4=	346,223.56
Richland	427,763.28	+	120,752.48	=	548,515.76	/4=	137,128.94
Roosevelt	361,894.20	+	139,562.22	=	501,456.41	/4=	125,364.10
Rosebud	2,492,979.96	+	11,580.21	=	2,504,560.17	/4=	626,140.04
Sanders	1,000,159.93	+	27,242.30	=	1,027,402.23	/4=	256,850.56
Sheridan	464,960.28	+	154,529.26	=	619,489.54	/4=	154,872.38
Stillwater	815,279.18	+	37,662.39	=	852,941.57	/4=	213,235.39
Sweet Grass	290,697.55	+	30,411.01	=	321,108.56	/4=	80,277.14
Teton	435,195.29	+	71,751.39	=	506,946.68	/4=	126,736.67
Toole	526,042.56	+	81,951.52	=	607,994.09	/4=	151,998.52
Treasure	102,093.59	+	13,025.96	=	115,119.55	/4=	28,779.89
Valley	193,484.06	+	78,563.34	=	272,047.39	/4=	68,011.85
Wheatland	142,955.41	+	20,046.06	=	163,001.47	/4=	40,750.37
Wibaux	271,415.37	+	20,056.80	=	291,472.17	/4=	72,868.04
Yellowstone	2,526,307.24	+	476,016.79	=	3,002,324.03	/4=	750,581.01
Total	36,134,506.65		4,944,181.45		41,078,688.10		10,269,672.03

Table 1b Payment to Counties for Prior Year Loss One Time Reimbursement for Class Eight Rate Reduction(2011: SB372) August 2012	
City Name	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Beaverhead	\$27,627.19
Big Horn	\$25,447.76
Blaine	\$27,323.38
Broadwater	\$13,521.74
Carbon	\$25,281.08
Carter	\$13,191.56
Cascade	\$141,828.12
Chouteau	\$48,779.09
Custer	\$69,387.41
Daniels	\$28,511.45
Dawson	\$66,582.14
Deer Lodge	\$39,516.98
Fallon	\$26,316.40
Fergus	\$92,446.00
Flathead	\$235,324.57
Gallatin	\$205,957.19
Garfield	\$29,924.97
Glacier	\$38,917.31
Golden Valley	\$4,284.91
Granite	\$14,503.65
Hill	\$60,786.71
Jefferson	\$28,765.41
Judith Basin	\$13,301.22
Lake	\$46,030.44
Lewis And Clark	\$130,055.07
Liberty	\$25,430.19
Lincoln	\$37,903.16
Madison	\$34,644.05
McCone	\$39,824.58
Meagher	\$9,434.60
Mineral	\$13,040.60
Missoula	\$427,794.35
Musselshell	\$25,841.06
Park	\$23,327.03
Petroleum	\$6,596.88
Phillips	\$13,134.12
Pondera	\$47,641.79
Powder River	\$13,892.62
Powell	\$17,091.79
Prairie	\$19,238.25
Ravalli	\$63,052.60
Richland	\$66,108.67
Roosevelt	\$76,259.34
Rosebud	\$5,819.48
Sanders	\$17,827.61
Sheridan	\$69,413.54
Silver Bow	\$123,296.30
Stillwater	\$20,076.30
Sweet Grass	\$9,174.12
Teton	\$44,567.84
Toole	\$46,876.26
Treasure	\$5,891.47
Valley	\$29,461.97
Wheatland	\$15,798.38
Wibaux	\$7,326.57
Yellowstone	\$363,461.34
Total	\$3,172,858.60

**Table 2a Adjustments to Cities'/Towns' Entitlement Share Payment
FY 2013 Entitlement Share Payment for Cities/Towns with Reimbursement of Class 8 Property Value Loss
Payments Distributed Quarterly**

City	FY2012 Entitlement Share Payment	Class 8 Reimbursement	FY2013 Entitlement Share Payment	FY2013 Quarterly Payment
Alberton	56,257.38 +	219.63 =	56,477.01 /4=	14,119.25
Bainville	42,949.99 +	81.25 =	43,031.24 /4=	10,757.81
Baker	202,859.08 +	10,672.94 =	213,532.02 /4=	53,383.00
Bearcreek	4,663.01 +	3.19 =	4,666.20 /4=	1,166.55
Belgrade	638,252.65 +	14,578.50 =	652,831.15 /4=	163,207.79
Belt	95,815.56 +	996.23 =	96,811.79 /4=	24,202.95
Big Sandy	59,922.46 +	505.58 =	60,428.05 /4=	15,107.01
Big Timber	180,392.15 +	4,033.32 =	184,425.47 /4=	46,106.37
Billings	11,511,265.91 +	350,422.15 =	11,861,688.07 /4=	2,965,422.02
Boulder	142,978.43 +	1,812.29 =	144,790.72 /4=	36,197.68
Bozeman	3,492,978.74 +	141,970.28 =	3,634,949.02 /4=	908,737.26
Bridger	157,050.21 +	1,652.10 =	158,702.31 /4=	39,675.58
Broadus	65,483.07 +	610.74 =	66,093.81 /4=	16,523.45
Broadview	24,503.82 +	82.36 =	24,586.18 /4=	6,146.54
Brockton	11,476.81 +	- =	11,476.81 /4=	2,869.20
Browning	55,770.80 +	1,071.02 =	56,841.81 /4=	14,210.45
Cascade	73,861.79 +	116.37 =	73,978.16 /4=	18,494.54
Chester	98,864.63 +	331.87 =	99,196.50 /4=	24,799.12
Chinook	206,133.73 +	3,414.38 =	209,548.10 /4=	52,387.03
Choteau	154,490.82 +	857.74 =	155,348.56 /4=	38,837.14
Circle	69,641.53 +	2,057.64 =	71,699.17 /4=	17,924.79
Clyde Park	36,255.06 +	64.56 =	36,319.62 /4=	9,079.90
Colstrip	831,876.69 +	476.72 =	832,353.41 /4=	208,088.35
Columbia Falls	598,660.61 +	7,758.85 =	606,419.46 /4=	151,604.87
Columbus	377,048.93 +	9,594.39 =	386,643.31 /4=	96,660.83
Conrad	294,969.11 +	5,328.69 =	300,297.80 /4=	75,074.45
Culbertson	93,977.94 +	828.64 =	94,806.58 /4=	23,701.65
Cut Bank	535,114.49 +	6,469.08 =	541,583.57 /4=	135,395.89
Darby	139,462.78 +	453.71 =	139,916.49 /4=	34,979.12
Deer Lodge	393,413.24 +	2,069.49 =	395,482.72 /4=	98,870.68
Denton	27,249.80 +	529.42 =	27,779.22 /4=	6,944.80
Dillon	494,527.55 +	9,038.05 =	503,565.61 /4=	125,891.40
Dodson	13,365.23 +	18.26 =	13,383.49 /4=	3,345.87
Drummond	34,886.65 +	387.14 =	35,273.79 /4=	8,818.45
Dutton	43,134.39 +	189.12 =	43,323.51 /4=	10,830.88
East Helena	502,524.13 +	10,312.05 =	512,836.18 /4=	128,209.04
Ekalaka	54,947.43 +	736.79 =	55,684.22 /4=	13,921.05
Ennis	119,300.77 +	1,421.60 =	120,722.37 /4=	30,180.59
Eureka	107,230.80 +	1,591.19 =	108,821.99 /4=	27,205.50
Fairfield	83,201.83 +	1,249.56 =	84,451.40 /4=	21,112.85
Fairview	114,418.42 +	1,651.40 =	116,069.81 /4=	29,017.45
Flaxville	6,231.80 +	15.09 =	6,246.88 /4=	1,561.72
Forsyth	278,389.93 +	4,277.83 =	282,667.76 /4=	70,666.94
Fort Benton	167,883.53 +	2,426.90 =	170,310.42 /4=	42,577.61
Fort Peck	13,199.35 +	17.85 =	13,217.20 /4=	3,304.30
Froid	18,231.43 +	1,075.66 =	19,307.08 /4=	4,826.77
Fromberg	30,456.12 +	11.27 =	30,467.38 /4=	7,616.85
Geraldine	17,090.09 +	120.91 =	17,211.00 /4=	4,302.75
Glasgow	446,602.05 +	10,931.42 =	457,533.47 /4=	114,383.37
Glendive	597,381.04 +	12,608.79 =	609,989.84 /4=	152,497.46
Grass Range	9,421.30 +	48.40 =	9,469.70 /4=	2,367.42
Great Falls	6,813,382.19 +	193,253.95 =	7,006,636.14 /4=	1,751,659.04
Hamilton	918,074.31 +	15,766.67 =	933,840.98 /4=	233,460.25
Hardin	662,384.20 +	5,139.25 =	667,523.46 /4=	166,880.86
Harlem	127,131.98 +	1,898.12 =	129,030.10 /4=	32,257.53
Harlowton	135,994.04 +	2,026.50 =	138,020.54 /4=	34,505.13
Havre	1,281,575.75 +	16,875.43 =	1,298,451.18 /4=	324,612.79
Helena	3,474,414.74 +	97,199.51 =	3,571,614.26 /4=	892,903.56
Hingham	8,344.12 +	433.52 =	8,777.64 /4=	2,194.41
Hobson	24,788.87 +	137.75 =	24,926.62 /4=	6,231.66
Hot Springs	40,186.42 +	517.66 =	40,704.08 /4=	10,176.02
Hysam	27,053.20 +	445.14 =	27,498.34 /4=	6,874.59
Ismay	1,075.98 +	40.40 =	1,116.38 /4=	279.10
Joliet	40,899.12 +	267.98 =	41,167.10 /4=	10,291.77
Jordan	35,722.07 +	616.10 =	36,338.17 /4=	9,084.54

**Table 2a Adjustments to Cities/Towns' Entitlement Share Payment
FY 2013 Entitlement Share Payment for Cities/Towns with Reimbursement of Class 8 Property Value Loss
Payments Distributed Quarterly**

City	FY2012 Entitlement Share Payment	Class 8 Reimbursement	FY2013 Entitlement Share Payment	FY2013 Quarterly Payment
Judith Gap	11,962.58 +	66.78 =	12,029.37 /4=	3,007.34
Kalispell	2,542,579.71 +	73,938.89 =	2,616,518.60 /4=	654,129.65
Kevin	18,435.23 +	80.74 =	18,515.97 /4=	4,628.99
Laurel	784,546.82 +	18,076.67 =	802,623.49 /4=	200,655.87
Lavina	8,255.98 +	19.23 =	8,275.21 /4=	2,068.80
Lewistown	791,597.07 +	14,418.71 =	806,015.78 /4=	201,503.95
Libby	480,402.72 +	4,431.98 =	484,834.70 /4=	121,208.67
Lima	21,419.83 +	106.68 =	21,526.51 /4=	5,381.63
Livingston	989,409.21 +	17,789.93 =	1,007,199.14 /4=	251,799.79
Lodge Grass	22,573.95 +	9.34 =	22,583.29 /4=	5,645.82
Malta	244,903.05 +	2,233.55 =	247,136.60 /4=	61,784.15
Manhattan	136,488.73 +	2,028.54 =	138,517.27 /4=	34,629.32
Medicine Lake	20,965.49 +	227.02 =	21,192.51 /4=	5,298.13
Melstone	8,702.97 +	1,861.50 =	10,564.47 /4=	2,641.12
Miles City	1,072,510.82 +	20,163.86 =	1,092,674.68 /4=	273,168.67
Missoula	6,739,999.88 +	287,365.25 =	7,027,365.13 /4=	1,756,841.28
Moore	13,037.64 +	1,769.39 =	14,807.03 /4=	3,701.76
Nashua	29,806.56 +	126.39 =	29,932.94 /4=	7,483.24
Neihart	4,853.05 +	12.24 =	4,865.30 /4=	1,216.32
Opheim	9,637.20 +	678.63 =	10,315.83 /4=	2,578.96
Outlook	3,991.72 +	47.68 =	4,039.40 /4=	1,009.85
Philipsburg	104,677.31 +	721.35 =	105,398.66 /4=	26,349.67
Pinesdale	28,602.92 +	416.26 =	29,019.18 /4=	7,254.80
Plains	201,440.53 +	1,627.58 =	203,068.11 /4=	50,767.03
Plentywood	234,458.64 +	6,497.37 =	240,956.02 /4=	60,239.00
Plevna	12,632.20 +	126.09 =	12,758.29 /4=	3,189.57
Polson	562,123.89 +	6,864.44 =	568,988.33 /4=	142,247.08
Poplar	114,918.31 +	1,500.31 =	116,418.62 /4=	29,104.66
Red Lodge	335,367.44 +	3,346.37 =	338,713.81 /4=	84,678.45
Rexford	15,722.88 +	78.72 =	15,801.60 /4=	3,950.40
Richey	10,840.05 +	217.93 =	11,057.98 /4=	2,764.49
Ronan	287,946.65 +	4,578.87 =	292,525.51 /4=	73,131.38
Roundup	237,721.71 +	1,666.84 =	239,388.55 /4=	59,847.14
Ryegate	20,795.99 +	107.56 =	20,903.56 /4=	5,225.89
Saco	18,731.19 +	190.78 =	18,921.97 /4=	4,730.49
Scobey	109,529.27 +	3,383.88 =	112,913.15 /4=	28,228.29
Shelby	425,035.69 +	9,268.52 =	434,304.21 /4=	108,576.05
Sheridan	50,434.06 +	536.85 =	50,970.91 /4=	12,742.73
Sidney	673,472.41 +	14,273.61 =	687,746.01 /4=	171,936.50
Stanford	48,941.32 +	521.32 =	49,462.64 /4=	12,365.66
Stevensville	162,178.10 +	3,021.17 =	165,199.26 /4=	41,299.82
St. Ignatius	46,239.62 +	563.80 =	46,803.43 /4=	11,700.86
Sunburst	28,294.03 +	208.21 =	28,502.24 /4=	7,125.56
Superior	151,806.34 +	1,250.86 =	153,057.21 /4=	38,264.30
Terry	74,911.28 +	737.17 =	75,648.45 /4=	18,912.11
Thompson Falls	299,321.82 +	2,332.07 =	301,653.89 /4=	75,413.47
Three Forks	148,263.21 +	1,529.27 =	149,792.48 /4=	37,448.12
Townsend	243,946.95 +	1,214.36 =	245,161.31 /4=	61,290.33
Troy	143,663.47 +	763.98 =	144,427.45 /4=	36,106.86
Twin Bridges	34,816.86 +	230.73 =	35,047.59 /4=	8,761.90
Valier	37,412.29 +	2,201.98 =	39,614.27 /4=	9,903.57
Virginia City	23,428.35 +	43.28 =	23,471.62 /4=	5,867.91
Walkerville	28,845.33 +	78.15 =	28,923.48 /4=	7,230.87
West Yellowstone	242,036.02 +	6,748.57 =	248,784.59 /4=	62,196.15
Westby	19,496.94 +	314.94 =	19,811.88 /4=	4,952.97
White Sulphur Springs	123,478.42 +	1,203.71 =	124,682.13 /4=	31,170.53
Whitefish	702,833.27 +	13,550.27 =	716,383.55 /4=	179,095.89
Whitehall	156,274.67 +	1,409.31 =	157,683.99 /4=	39,421.00
Wibaux	87,288.76 +	418.73 =	87,707.50 /4=	21,926.87
Winifred	11,857.08 +	183.89 =	12,040.97 /4=	3,010.24
Winnett	19,551.63 +	352.36 =	19,903.99 /4=	4,976.00
Wolf Point	319,822.47 +	3,979.40 =	323,801.87 /4=	80,950.47
Total	57,972,331.65	1,505,524.29	59,477,855.94	14,869,463.99

Table 2b Payment to Cities/Towns for Prior Year Loss One Time Reimbursement for Class Eight Rate Reduction (2011: SB372) August 2012	
City Name	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Alberton	\$219.63
Bainville	\$81.25
Baker	\$4,007.28
Bearcreek	\$3.19
Belgrade	\$13,277.16
Belt	\$910.49
Big Sandy	\$198.72
Big Timber	\$1,032.04
Billings	\$301,992.69
Boulder	\$1,514.39
Bozeman	\$116,398.02
Bridger	\$942.90
Broadus	\$446.92
Broadview	\$79.58
Brockton	\$0.00
Browning	\$810.21
Cascade	\$116.37
Chester	\$206.25
Chinook	\$2,167.97
Choteau	\$659.32
Circle	\$1,648.46
Clyde Park	\$64.56
Colstrip	\$440.03
Columbia Falls	\$6,271.64
Columbus	\$4,103.73
Conrad	\$3,013.33
Culbertson	\$448.55
Cut Bank	\$3,088.93
Darby	\$319.03
Deer Lodge	\$1,526.85
Denton	\$327.56
Dillon	\$7,665.53
Dodson	\$18.26
Drummond	\$368.30
Dutton	\$25.09
East Helena	\$2,518.42
Ekalaka	\$362.81
Ennis	\$764.86
Eureka	\$1,221.42
Fairfield	\$623.37
Fairview	\$554.67
Flaxville	\$14.75
Forsyth	\$2,758.26
Fort Benton	\$558.50
Fort Peck	\$17.85
Froid	\$58.79
Fromberg	\$11.27
Geraldine	\$57.22
Glasgow	\$8,345.54
Glendive	\$10,927.82
Grass Range	\$48.40
Great Falls	\$133,367.00
Hamilton	\$11,139.53
Hardin	\$3,765.05
Harlem	\$754.59
Harlowton	\$1,606.28
Havre	\$13,749.48
Helena	\$81,716.12
Hingham	\$351.24
Hobson	\$137.75
Hot Springs	\$108.00
Hysham	\$124.08
Ismay	0
Joliet	\$267.98
Jordan	\$152.74
Judith Gap	\$39.32
Kalispell	\$69,987.61

Table 2b Payment to Cities/Towns for Prior Year Loss

One Time Reimbursement for Class Eight Rate Reduction (2011: SB372) August 2012	
City Name	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Kevin	\$80.74
Laurel	\$14,039.07
Lavina	\$19.23
Lewistown	\$13,507.73
Libby	\$3,357.14
Lima	\$106.68
Livingston	\$15,128.60
Lodge Grass	\$9.34
Malta	\$810.39
Manhattan	\$1,749.37
Medicine Lake	\$47.57
Melstone	\$1,799.12
Miles City	\$16,038.97
Missoula	\$255,192.16
Moore	\$296.00
Nashua	\$69.44
Neihart	\$12.24
Opheim	\$40.42
Outlook	\$1.38
Phillipsburg	\$422.78
Pinesdale	\$416.26
Plains	\$1,289.22
Plentywood	\$2,238.61
Plevna	\$126.09
Polson	\$4,806.22
Poplar	\$690.80
Red Lodge	\$2,552.10
Rexford	\$78.72
Richey	\$59.28
Ronan	\$2,202.82
Roundup	\$1,003.12
Ryegate	\$35.78
Saco	\$26.19
Scobey	\$1,135.78
Shelby	\$6,657.71
Sheridan	\$375.97
Sidney	\$7,372.69
Stanford	\$198.14
Stevensville	\$857.55
St. Ignatius	\$283.13
Sunburst	\$195.06
Superior	\$1,028.07
Terry	\$250.35
Thompson Falls	\$1,312.23
Three Forks	\$1,318.54
Townsend	\$470.58
Troy	\$597.84
Twin Bridges	\$181.18
Valier	\$1,837.12
Virginia City	\$39.93
Walkerville	\$78.15
West Yellowstone	\$4,859.27
Westby	\$60.69
White Sulphur Springs	\$669.72
Whitefish	\$11,510.20
Whitehall	\$1,230.10
Wibaux	\$241.57
Winifred	\$181.32
Winnett	\$237.28
Wolf Point	\$2,404.36
Total	\$1,204,343.06

**Table 3a Adjustments to Consolidated Governments Entitlement Share Payment
 FY 2013 Entitlement Share Payment for Consolidated Governments with Reimbursement of Class 8 Property Value Loss
 Payments Distributed Quarterly**

Consolidated City County	FY2012 Entitlement Share Payment	+	Class 8 Reimbursement	=	FY2013 Entitlement Share Payment	/4=	FY2013 Quarterly Payment
Deer Lodge	1,223,912.16	+	42,329.83	=	1,266,242.00	/4=	316,560.50
Silver Bow	3,878,475.79	+	169,335.79	=	4,047,811.58	/4=	1,011,952.89
Total	5,102,387.95		211,665.62		5,314,053.57		1,328,513.39

**Table 4a Adjustments to TIF's Entitlement Share Payment
FY 2013 Entitlement Share Payment for TIFs with Reimbursement of Class 8 Property Value Loss
Payments Distributed Quarterly**

County Name	TIF Name	TIF Number	Annual Entitlement Share Payments Per 15-1-121(8)(b), MCA	Class 8 Reimbursement	Total Entitlement Annual Entitlement Share Payment	Semiannual Payment
Big Horn	Hardin Industrial Infrastructure	22T101	\$0.00 +	\$777.33	= \$ 777.33	/2= \$388.67
Cascade	International Milling	02TU01	\$0.00 +	\$30,418.26	= \$ 30,418.26	/2= \$15,209.13
Chouteau	1 TIFD	19TU01	\$0.00 +	\$1,743.61	= \$ 1,743.61	/2= \$871.81
Deer Lodge	Deer Lodge TIF District 1	30TU01	\$2,833.00 +	\$0.00	= \$ 2,833.00	/2= \$1,416.50
Deer Lodge	Deer Lodge TIF District 2	30TU02	\$2,813.00 +	\$0.00	= \$ 2,813.00	/2= \$1,406.50
Gallatin	Bozeman Downtown	06TU01	\$31,158.00 +	\$14,278.59	= \$ 45,436.59	/2= \$22,718.30
Gallatin	North-East Urban Renewal	06TU02	\$0.00 +	\$201.38	= \$ 201.38	/2= \$100.69
Gallatin	North 7th Urban Renewal	06TU03	\$0.00 +	\$19,067.25	= \$ 19,067.25	/2= \$9,533.63
Jefferson	16RT	51T102	\$0.00 +	\$8,914.40	= \$ 8,914.40	/2= \$4,457.20
Kalispell	Old School Technology	07TT01	\$0.00 +	\$723.80	= \$ 723.80	/2= \$361.90
Kalispell	Kalispell B	07TU01	\$4,638.00 +	\$10,193.04	= \$ 14,831.04	/2= \$7,415.52
Kalispell	Kalispell C	07TU02	\$37,231.00 +	\$57,911.46	= \$ 95,142.46	/2= \$47,571.23
Kalispell	Whitefish	07TU03	\$148,194.00 +	\$23,130.95	= \$ 171,324.95	/2= \$85,662.48
Lake	Polson	15TU01	\$0.00 +	\$13,081.14	= \$ 13,081.14	/2= \$6,540.57
Lincoln	Lincoln Industrial (4)	56T101	\$0.00 +	\$5,503.43	= \$ 5,503.43	/2= \$2,751.72
Lincoln	Riverside	56TU01	\$0.00 +	\$5,655.68	= \$ 5,655.68	/2= \$2,827.84
Missoula	Airport industrial	04T101	\$0.00 +	\$48,154.78	= \$ 48,154.78	/2= \$24,077.39
Missoula	Urban Renewal District III	04TU01	\$0.00 +	\$91,465.46	= \$ 91,465.46	/2= \$45,732.73
Missoula	Technology District	04TU02	\$0.00 +	\$35,771.90	= \$ 35,771.90	/2= \$17,885.95
Missoula	Urban Renewal District II	04TU03	\$280,288.00 +	\$2,585.10	= \$ 282,873.10	/2= \$141,436.55
Missoula	Front Street URD	04TU04	\$0.00 +	\$11,053.80	= \$ 11,053.80	/2= \$5,526.90
Missoula	River Front URD	04TU05	\$0.00 +	\$10,138.44	= \$ 10,138.44	/2= \$5,069.22
Park	West End Industrial	49T101	\$0.00 +	\$13,189.12	= \$ 13,189.12	/2= \$6,594.56
Park	Livingston Urban Renewal	49TU01	\$0.00 +	\$13,941.62	= \$ 13,941.62	/2= \$6,970.81
Ravalli	North Stevensville Industrial	13T1D1	\$0.00 +	\$12,029.74	= \$ 12,029.74	/2= \$6,014.87
Silver Bow	Ramsey TIFD	01T101	\$0.00 +	\$30,457.47	= \$ 30,457.47	/2= \$15,228.74
Silver Bow	Uptown TIFD	01TU01	\$255,421.00 +	\$9,634.80	= \$ 265,055.80	/2= \$132,527.90
Silver Bow	Eastside TIFD	01TU04	\$0.00 +	\$1,152.94	= \$ 1,152.94	/2= \$576.47
Yellowstone	North 27th Street	03TU03	\$0.00 +	\$17,934.36	= \$ 17,934.36	/2= \$8,967.18
Yellowstone	East Billings	03TU04	\$0.00 +	\$51,081.17	= \$ 51,081.17	/2= \$25,540.59
Yellowstone	South Billings Blvd	03TU05	\$0.00 +	\$105,178.40	= \$ 105,178.40	/2= \$52,589.20
Yellowstone	Laurel	03TU07	\$0.00 +	\$18,597.09	= \$ 18,597.09	/2= \$9,298.55
Yellowstone	Expanded North 27th Street	03TU3A	\$0.00 +	\$48,190.31	= \$ 48,190.31	/2= \$24,095.16
Total			\$762,576.00	\$712,156.82	= \$ 1,474,732.82	\$737,366.41

Table 4b Payment to TIFs for Prior Year Loss			
One Time Reimbursement for Class Eight Rate Reduction(2011: SB372) August 2012			
County Name	TIF Name	TIF Number	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Big Horn	Hardin Industrial Infrastructure	22TI01	\$520.30
Chouteau	1 TIFD	19TU01	\$30.87
Kalispell	Old School Technology	07TT01	\$723.80
Kalispell	Kalispell B	07TU01	\$10,004.82
Kalispell	Kalispell C	07TU02	\$56,306.39
Kalispell	Whitefish	07TU03	\$14,962.82
Lake	Polson	15TU01	\$8,004.59
Lincoln	Lincoln Industrial (4)	56TI01	\$1,018.51
Lincoln	Riverside	56TU01	\$4,192.53
Missoula	Airport industrial	04TI01	\$48,154.78
Missoula	Urban Renewal District III	04TU01	\$83,523.72
Missoula	Technology District	04TU02	\$20,158.37
Missoula	Urban Renewal District II	04TU03	\$2,585.10
Missoula	Front Street URD	04TU04	\$11,053.80
Missoula	River Front URD	04TU05	\$5,713.72
Park	West End Industrial	49T101	\$13,189.12
Park	Livingston Urban Renewal	49TU01	\$8,002.95
Ravalli	North Stevensville Industrial	13TID1	\$777.20
Silver Bow	Ramsey TIFD	01TI01	\$127.11
Silver Bow	Uptown TIFD	01TU01	\$8,382.44
Yellowstone	North 27th Street	03TU03	\$8,973.77
Yellowstone	East Billings	03TU04	\$50,393.81
Yellowstone	South Billings Boulevard	03TU05	\$84,990.28
Yellowstone	Laurel	03TU07	\$17,145.77
Yellowstone	Expanded North 27th Street	03TU3A	\$46,956.54
Total			\$505,893.11

Table 5a Reimbursement to University System for Prior Year Loss
One Time Reimbursement for Class Eight Rate Reduction(2011: SB372) August 2012

State special revenue fund for the support of the Montana university system	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Total	\$106,653.31

Table 5b Annual Reimbursement Payment to University System
Reimbursement for Class Eight Rate Reduction (2011: SB372)

State special revenue fund for the support of the Montana university system	Strict Personal Property Reimbursement Per 15-1-123(2)(b), MCA
Total	\$171,496.34