



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

## Memorandum

**To:** Mike Kadas, Director  
Montana Department of Revenue

**From:** Eric Dale, Tax Policy and Research  
Montana Department of Revenue

**Date:** July 29, 2016

**Subject:** Small Business Impact Analysis of Rules Relating to TIFD Administration  
MAR 42-2-957

The proposed rule amendments add clarity to the rules defining the administration of TIFDs. Specifically the rules as amended will better define 'levy-districts' and 'taxing jurisdictions'. The changes will also clarify process for identifying centrally assessed property within a TIFD. The rule changes also add language to better explain how the department will calculate base values, incremental values, and actual values of TIFD.

These changes are not anticipated to have any substantial impact on small business.