



**2014 Certified Taxable Valuation Information**  
(15-10-202, MCA)

**Silver Bow County**  
**COUNTY WIDE GENERAL LEVIES**

1. 2014 Total Market Value*	\$ 1,838,386,022
2. 2014 Total Taxable Value	\$ 64,271,901
3. 2014 Taxable Value of Newly Taxable Property	\$ 2,417,090
4. 2014 Taxable Value less Incremental Taxable Value**	\$ 57,091,945
5. 2014 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$ 7,998,402

6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
URBAN EAST	439,047	286,251	152,796
RAMSAY TIF	8,748,390	1,721,230	7,027,160
<b>BUTTE UPTOWN URD</b>	3,587,625	3,587,625	-

Market @ 1.8% (commercial)  
Market @ 1.3% (residential)  
BASE for New URA

NO RISE

ABOUT 200 million of FMV

Total Incremental Value \$ 7,179,956

Preparer Dan Fisher

Date 7/25/2014

\*Market value does not include class 1 and class 2 value

\*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

**For Information Purposes Only**

2014 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$ -
II. Total value exclusive of "newly taxable" property	\$ -



2015 Certified Taxable Valuation Information

(15-10-202, MCA)

Silver Bow County  
STATE SCHOOL LEVIES

1. 2015 Total Market Value*	\$	2,872,509,196
2. 2015 Total Taxable Value	\$	67,622,552
3. 2015 Taxable Value of Newly Taxable Property	\$	382,274
4. 2015 Taxable Value less Incremental Taxable Value**	\$	60,156,618
5. 2015 Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$	8,313,899

6. TIF Districts	Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
	URBAN EAST	487,561	286,251	201,310
	BUTTE UPTOWN URA	4,563,679	3,587,625	976,054
	RAMSAY TIF	8,009,800	1,721,230	6,288,570

27% Rise in 1st year

Incremental Rise in FMA (Fines 1.5% or 1.3%)

About \$55 million rise in FMA in 1st yr and depth of Recession

Total Incremental Value \$ 7,465,934

Preparer D. Fisher

Date 7/31/2015

\*Market value does not include class 1 and class 2 value

\*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

For Information Purposes Only

2015 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	14,198
II. Total value exclusive of "newly taxable" property	\$	9,724,686





Revised 10/26/2016

MONTANA  
Form AB-72T  
Rev. 3-12

**2016 Certified Taxable Valuation Information**

(15-10-202, MCA)

Silver Bow County

COUNTY WIDE GENERAL LEVIES

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2016 Total Market Value <sup>1</sup> .....	\$	2,826,514,758
2. 2016 Total Taxable Value <sup>2</sup> .....	\$	65,454,256
3. 2016 Taxable Value of Newly Taxable Property.....	\$	2,046,532
4. 2016 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	57,956,111
5. 2016 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	5,177,212

6. TIF Districts

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
RAMSAY TFID #2 3T	6,847,687	1,721,230	5,126,457
URBAN RRA EAST 1UE	490,177	286,251	203,926
BUTTE UPTOWN URA 1U	5,755,387	3,587,625	2,167,762
Total Incremental Value			\$ 7,498,145

60%  
Rise  
in  
4d  
2

Preparer Dan Fisher

Date July 28/2016

<sup>1</sup>Market value does not include class 1 and class 2 value

<sup>2</sup>Taxable value is calculated after abatements have been applied

<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts

<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

**For Information Purposes Only**

2016 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	6,985
II. Total value exclusive of "newly taxable" property	\$	0

About 130 million "Rise" in FMV (Still in Recession)



**2017 Certified Taxable Valuation Information**

(15-10-202, MCA)

Silver Bow County

COUNTY WIDE GENERAL LEVIES

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2017 Total Market Value <sup>1</sup> .....	\$	3,041,284,406
2. 2017 Total Taxable Value <sup>2</sup> .....	\$	68,100,947
3. 2017 Taxable Value of Newly Taxable Property.....	\$	1,203,833
4. 2017 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	61,746,449
5. 2017 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	5,510,148

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
RAMSAY TFID #2	5,952,858	1,721,230	4,231,628
URBAN RRA EAST 1UE	535,856	286,251	249,605
BUTTE UPTOWN URA 1L	5,460,890	3,587,625	1,873,265
		Total Incremental Value \$	6,354,498

Preparer Dan Fisher

Date 8/3/2017

<sup>1</sup>Market value does not include class 1 and class 2 value  
<sup>2</sup>Taxable value is calculated after abatements have been applied  
<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts  
<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

*Down to 50%  
Rise from base  
in 403*

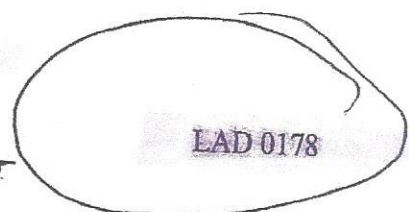
**For Information Purposes Only**

2017 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

*50% = about \$100 million  
Rise in FMV (still in recession)*

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Pages from LAD*







**2018 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
Silver Bow County  
COUNTY WIDE GENERAL LEVIES

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2018 Total Market Value <sup>1</sup>	\$ 3,039,252,830
2. 2018 Total Taxable Value <sup>2</sup>	\$ 69,384,646
3. 2018 Taxable Value of Newly Taxable Property	\$ 791,030
4. 2018 Taxable Value less Incremental Taxable Value <sup>3</sup>	\$ 63,692,335
5. 2018 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2)	\$ 7,146,691
6. TIF Districts	

Tax Increment District Name	Current Taxable Value <sup>2</sup>	Base Taxable Value	Incremental Value
RAMSAY TFID #2	5,339,662	1,721,230	3,618,432
URBAN RRA EAST 1UE	520,564	286,251	234,313
BUTTE UPTOWN URA 1U	5,427,191	3,587,625	1,839,566
1TD SOUTH BUTTE TEDD	1,267,716	1,337,610	-

<sup>^</sup> Increment based on the percentage of overall increment for the TIFD  
 Total Incremental Value \$ 5,692,311

Preparer Dan Fisher

Date 8/2/2018

<sup>1</sup>Market value does not include class 1 and class 2 value  
<sup>2</sup>Taxable value is calculated after abatements have been applied  
<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts  
<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

*Rise still  
5090m  
484*

**For Information Purposes Only**

2018 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value included in "newly taxable" property	\$
II. Total value exclusive of "newly taxable" property	\$

*st: (1.50% (\$100M) Rise from 2014  
still down from 2016 despite  
Real estate recovery*

# Montana Code Annotated 2019

TITLE 7. LOCAL GOVERNMENT  
CHAPTER 15. HOUSING AND CONSTRUCTION  
Part 42. Urban Renewal

## Determination And Report Of Original, Actual, And Incremental Taxable Values

**7-15-4285. Determination and report of original, actual, and incremental taxable values.** The department of revenue shall, upon receipt of a qualified tax increment provision and each succeeding year, calculate and report to the local government and to any other affected taxing body in accordance with Title 15, chapter 10, part 2, the base, actual, and incremental taxable values of the property.

**History:** En. 11-3921 by Sec. 1, Ch. 287, L. 1974; amd. Sec. 1, Ch. 452, L. 1975; amd. Sec. 2, Ch. 532, L. 1977; amd. Sec. 31, Ch. 566, L. 1977; R.C.M. 1947, 11-3921(part); amd. Sec. 6, Ch. 667, L. 1979; amd. Sec. 7, Ch. 712, L. 1989; amd. Sec. 5, Ch. 566, L. 2005; amd. Sec. 1, Ch. 483, L. 2009; amd. Sec. 8, Ch. 214, L. 2013.



TY, a political subdivision of Montana, by and through OF COMMISSIONERS, Appellee,

v.

ontana, DEPARTMENT OF REVENUE, Defendant and Appellant.

DA 09-0270.

Court of Montana.

Submitted Nov. 18, 2009.

led Dec. 31, 2009.

County brought action that administrative to tax increment financing acts (TIFD) adopted by De- revenue (DOR) were invalid. court, Fallon County, Gary tented summary judgment in and Department appealed.

Supreme Court, Patricia old that:

he authority to promulgate pted addressing locally-cre-, and

ulgated and adopted by ssing TIFDs were not over-

manded.

d dissenting opinion.

Error 893(1)

court reviews a district court's t summary judgment de novo same criteria applied by the

Error 863

g a district court's decision to y judgment, the Supreme termine whether the district e law correctly.

3. Municipal Corporations 953

Taxation 2034

Tax increment financing industrial district (TFID) funds were inextricably entwined in revenue assessment, collection, distribution, and enforcement, all responsibilities of the Department of Revenue (DOR), and thus, DOR had the authority to promulgate rules it adopted addressing locally-created TIFDs, pursuant to statutes granting department authority to make rules to supervise administration of revenue laws, and which described what constituted newly taxable property, in county's action seeking declaration that rules were invalid. MCA 15-1-201; MCA 15-10-420 (2007).

4. Municipal Corporations 953

Taxation 2034

Rules promulgated and adopted by the Department of Revenue (DOR) addressing locally-created tax increment financing industrial districts (TFID) were not overreaching, in county's action seeking declaration that rules were invalid; rules required municipalities to notify DOR of newly created or amended TIFDs within one month of the end of the calendar year following their creation or amendment, and rules set out information municipalities needed to supply DOR to certify base taxable values for each type of TIFD amended or changed. MCA 15-10-202 (2007).

For Appellant: Michele R. Crepeau (argued), C.A. Daw, Courtney Jenkins, Special Assistant Attorneys General, Department of Revenue, Helena, Montana.

For Appellee: Michael J. Uda, Marc G. Buyske (argued), Suzanne F. Bessette, Doney Crowley Bloomquist Payne Uda P.C., Helena, Montana.

Justice PATRICIA O. COTTER delivered the Opinion of the Court.

¶1 The Department of Revenue (DOR or Department) appeals the order of the Six-

1. The statutes creating TIFDs are currently codified in Title 7, chapter 15, part 42, MCA, specifically at §§ 7-15-4282 through -4299, MCA.

teenth Judicial District Court granting summary judgment to plaintiff Fallon County. Fallon County challenged DOR's authority to issue rules pertaining to locally-created "tax increment financing districts" (TIFDs). The District Court ruled that DOR did not have the statutory authority to adopt such rules. The Department filed a timely appeal. We reverse and remand.

ISSUES

¶2 A restatement of the issues is:

¶3 Did the District Court err when it determined that DOR did not have authority to adopt rules relating to increment financing laws?

¶4 Did the District Court err when it determined that the rules adopted by the DOR relating to the administration and supervision of tax increment financing laws exceeded the Department's rulemaking authority?

FACTUAL AND PROCEDURAL BACKGROUND

¶5 As this case was decided on summary judgment and the parties agree that no material facts are in dispute, we need not recite a detailed factual background; rather, we provide only the facts necessary to understand the issues and our ruling.

¶6 In March 2008, the Department published proposed administrative rules pertaining to tax increment financing industrial districts and adopted those rules on July 17, 2008. In August 2008, Fallon County filed a complaint seeking a judgment declaring the administrative rules invalid. Shortly after DOR answered Fallon County's complaint, Fallon County moved for summary judgment. The County argued that DOR did not have the "clear and specific statutory authority" under either Title 7<sup>1</sup> or Title 15<sup>2</sup> of the 2007 Montana Code necessary to adopt the rules. It further asserted that adoption of the rules "violate[d] the division in the Mon-

2. The current statutes setting forth DOR's authority vis-à-vis administration and enforcement of revenue laws are codified in Title 15, chapter 1, part 2, MCA.



tions concerning their duties, with respect to taxation, under the laws of the state. Section 15-1-201(2), MCA (2007).

The department shall collect annually from the proper officers of the municipal corporations information, in a form prescribed by the department, about the assessment of property, collection of taxes, receipts from licenses and other sources, expenditure of public funds for all purposes, and other information as may be necessary and helpful in the work of the department. It is the duty of all public officers to fill out properly and return promptly to the department all forms and to aid the department in its work. The department shall examine the records of all municipal corporations for purposes considered necessary or helpful.

Section 15-1-201(3), MCA (2007).

¶ 17 In addition to Title 15, chapter 1, part 2, MCA, the Legislature has prescribed other relevant duties to DOR in Title 15, chapter 10, part 4, MCA. Section 15-10-420, MCA (2007), sets forth the procedure for calculating and imposing mill levies.<sup>4</sup> This statute establishes a formula for taxing entities to use to calculate allowable mills. A factor in the formula is the "value of newly taxable property" for the current year. The statute describes what "newly taxable property" includes and what it does not. Notably, "newly taxable property" does not include "an increase in value that arises because of an increase in the incremental value within a tax increment financing district." Section 15-10-420(3)(b), MCA (2007). The statute further explains how newly taxable property is impacted by the change of a TIFD boundary and the termination of a TIFD. Section 15-10-420(4), MCA (2007). Section 15-10-420(11), MCA (2007), allows DOR to adopt rules to implement the statute, including rules affecting the method for calculating the percentage of change in valuation for purposes of determining newly taxable property in a governmental unit.

¶ 18 As indicated by these statutes, DOR has the authority to assess and collect taxes

4. A mill levy is the number of dollars a taxpayer must pay for every \$1,000 of assessed value of

to be used for multiple purposes. In addition to these statutes, the Legislature has implemented other statutes imposing specific tax-related duties on DOR. For example, in § 15-1-121, MCA (2007), DOR is instructed how to appropriate payments from the general fund to local governments; in other words, it is instructed as to the proper method for calculating the "base entitlement share payment" to each local government. The entitlements identified in this statute go into a share pool and then get distributed to local governments by the Department. Section 15-1-121(5)(a), MCA (2007). The Department is required to consider any TIFDs in existence at the time entitlement shares are distributed and to distribute funds accordingly. Section 15-1-121(6)(b), MCA (2007).

[4] ¶ 19 These statutes read and interpreted together lead us to conclude that the TIFD funds are inextricably entwined in revenue assessment, collection, distribution and enforcement—all of which are responsibilities of DOR. As such, we conclude DOR has the authority under §§ 15-1-201 and 15-10-420, MCA (2007), to promulgate the rules it adopted in 2008 addressing locally-created TIFDs. Moreover, the challenged rules are not over-reaching. Among other things, the DOR rules require municipalities to notify DOR of newly-created or amended TIFDs by February 1 of the calendar year following the creation or amendment of the TIFD. Admin. R.M. 42.19.1402(3) (2008). In imposing this deadline, the Department concluded that it had adequate time to certify the taxable value of the property located within the TIFD by the deadline established in § 15-10-202, MCA (2007), i.e., the first Monday in August. The rules also set out the information municipalities must supply to DOR to enable the Department to certify base taxable values for each type of newly-created TIFD or amended or changed TIFDs. Admin. R.M. 42.19.1403 through .1406 and .1410 (2008).

¶ 20 Contrary to the assertions of the County, *Morgan* does not preclude our interpretation of the statute. As argued by the property.

County, the *Morgan* Court's interpretation of "revenue" laws 26 Fed. Cas. 1230, Case Mass.1813), in which Justice Taft stated that "revenue" laws "are and avowed purpose for raising revenue or public funds for the government." *Morgan*, 328 P.2d at 648. Given that this is an undisputed and direct interpretation and securing of revenue from the tax base at a given time, we are redirecting all incremental revenue to the originally-intended purpose. We interpret *Morgan* as precluding this interpretation.

¶ 21 We note that the District Court's interpretation of the agreement may have identified a conflict involving DOR's authority over revenue assessment and administration and those concerns must be resolved by the Legislature and not the District Court. Above, the District Court's interpretation of this case based on the *Morgan* decision. In 2009, the Legislature's revision to the statute addressing the District Court's interpretation of 4285, MCA, now reads that DOR, upon receipt of a "qualified" provision" (emphasis added), shall report the base, actual and assessed values to the municipalities. This change supports our ruling here. The rules that DOR are designed to implement are necessary for the Department to certify that the local government is a "qualified" TIFD and that the rules are necessary for the Department to certify the taxable value. For these reasons, we conclude that the District Court's interpretation of DOR did not have the authority to interpret the rules relating to incremental revenue.

¶ 22 Having concluded that the Department had statutory authority to promulgate the rules, we need not address the County's contention that the rules violated the division of powers between the Legislature, the Constitution between the municipalities and the DOR.



Current Base Value	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
3,587,625										

\$ 1,634,853.00      2,933,023 \$      2,447,143.00 \$      2,756,336.00      2939108      \$3,069,076      2755942      \$2,526,931

Uptown TIF percent total	
2003	64%
2004	60%
2005	63%
2006	64%
2007	65%
2008	63%
2009	61%
2010	63%
2011	46%
2012	50%
2013	50%
2014	0%
2015	17%
2016	41%
2017	34%

"base" and/or Incremental Values should be in annual report. (see codes) 9