



## JOINT DISTRICT TAX LEVY SUMMARY

Pursuant to MCA 20-9-151(2), the Office of Public Instruction provides this form to the County Superintendents of Joint Districts as a communication tool. Boundaries of joint districts cross county boundaries. For taxation purposes, county officials need to know what percentage of the joint district their county supports. This form provides a format for the exchange of information between joint districts' county officials. **Please do not return this form to OPI.**

**Due Date: (MCA 20-9-151(3))**

Due FROM Located County Superintendent TO Non-Located County Superintendent ... **August 25**

I -- IDENTIFYING INFORMATION			Budget Year: 2017
District Name	Joint District Number	Legal Entity	<input type="checkbox"/> Elementary <input type="checkbox"/> High School
LOCATED County	NON-LOCATED County #1		NON-LOCATED County #2

II. -- DISTRICT TAX LEVY MILL REQUIREMENTS - The following information comes from the district budget.		
FUND/FUND NUMBER		TOTAL JOINT DISTRICT MILLS
General	01 BASE	mills
General	01 Over-BASE	mills
Transportation	10	mills
Bus Depreciation	11	mills
Tuition	13	mills
Adult Education	17	mills
Technology Acquisition & Depreciation	28	mills
Flexibility	29	mills
Debt Service	50	mills
Building Reserve	61	mills
Non-Operating	19	mills
<b>TOTAL MILLS</b>		mills

III. -- COUNTY TAX LEVY AMOUNTS - Prorate based upon ANB of each resident county					
FUND/FUND NUMBER		LOCATED COUNTY	NON-LOCATED COUNTY #1	NON-LOCATED COUNTY #2	(ASSETS) TOTAL JOINT DISTRICT
Transportation	10	\$	\$	\$	\$
Retirement	14	\$	\$	\$	\$

IV. -- CERTIFICATION	
Signature, County Superintendent (Non-Located County #1)	Date
Signature, County Superintendent (Non-Located County #2)	Date
Signature, County Superintendent (Located County)	Date

## JOINT DISTRICT TAX LEVY EXAMPLE

Here's how we calculate the non-located mills for Joint District A.:

District A Non Located County ANB = 2

Total District A. ANB = 8

% ANB in Non Located County = 25%

Non Located County share of District A.'s Taxable Value = \$44,818

Non Located County District A's Mill Value = \$44.82

District A's General Fund BASE Property Tax Requirement = \$15,370.18

*From District A. General Fund Worksheet Part V. M 2.*

Non Located County share of District A's requirement = \$3,842.55 (.25 x 15,370.18)

Non Located County levied mills for District A's GF BASE = 85.74 (3,842.55/44.82)

District A's General Fund OverBASE Property Tax Requirement = \$13,095.52

*From District A. General Fund Worksheet Part V. Q.*

Non Located County share of requirement = \$3,273.88 (13,095.52 x .25)

Non Located County levied mills for GF OverBASE = 73.05 (3,273.88/44.82)

District A's Transportation Fund Property Tax Requirements = 193.17

*From District A Transportation Budget District Tax Levy 1110*

Non Located County share of requirement = \$48.29 (193.17 x .25)

Non Located County levied mills for Transportation Fund = 1.08 (48.29/44.82)

Non Located County share of Retirement Fund requirement = \$2,000 (8,000 x .25)