

JOINT DISTRICT TAX LEVY SUMMARY

Pursuant to § 20-9-151(2), MCA, 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: (§20-9-151(3), MCA)

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

I -- IDENTIFYING INFORMATION			Budget Year: 2027
District Name	Joint District Number	Legal Entity	☐ Elementary ☐ 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 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
TOTAL MILLS		mills

III. -- COUNTY TAX LEVY AMOUNTS - Prorate based upon ANB of each resident county See note page 2					
FUND/FUND NUMBER		LOCATED COUNTY	NON-LOCATED COUNTY #1	NON-LOCATED COUNTY #2	(ASSETS) TOTAL JOINT DISTRICT
Transportation	10	\$	\$	\$	\$
Retirement	14	\$	\$	\$	\$
General Fund	01	\$	\$	\$	\$

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)

NOTE

Transportation, Retirement and BASE General Fund allocations should match the county superintendents' form FP-10a – *Transportation, Retirement and BASE General Fund mill levy calculations*. The FP-10a uses the joint district's submitted budget information from MAEFAIRS. County superintendents provide joint districts the ANB allocations for use in the school budgets.

District A's Transportation Fund Property Tax Requirements = 193.17

From District A Transportation Budget District Tax Levy 2220

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)

From District A Retirement Budget District Tax Levy 2240