**FP8b**
08/2026

# 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 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 |
| **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 | $ | $ | $ | $ |

| **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 and Retirement Fund allocations should match the county superintendents' form FP-10a - *Transportation & Retirement 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*