



ADMINISTRATIVE RULES OF MONTANA



10.21.102B CALCULATION OF COUNTY MILL VALUES PER ANB

- (1) A county ratio for GTBA on retirement mills compares the county mill value per ANB to statewide mill value per elementary or high school ANB. This is a measure of how much tax revenue per student can be raised by a county's mill in comparison to how much revenue per student statewide could be raised on a statewide taxable value.
- (2) The county elementary or high school GTB mill value per ANB for purposes of calculating FY 20XX+1 retirement fund GTBA is: $(\text{calendar year } 20\text{XX}-1 \text{ county taxable value}/1,000) / 20\text{XX} \text{ county elementary or high school budgeted ANB}$.

Authorizing statute(s): 20-9-102, 20-9-369, MCA

Implementing statute(s): 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA

History: NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06.