10.21.101C NOTIFICATION OF MILL VALUES PER ANB AND GTB RATIOS

(1) By March 1 the Superintendent of Public Instruction will calculate preliminary state, county, and district mill values per ANB, facility guaranteed mill values per ANB, and preliminary state and district GTB ratios.

(2) By March 1 the Superintendent of Public Instruction will send:

(a) each school district its preliminary figures for:

(i) the district's weighted GTB subsidy per mill(s) in the BASE budget levy,

(ii) the district's mill values per ANB;

(iii) the county's mill values per ANB;

(iv) the statewide mill values per ANB;

(v) facility guaranteed mill values per ANB; and

(vi) the statewide GTB ratios;

(b) each county its preliminary figures for:

(i) the county's mill values per ANB; and

(ii) the statewide mill values per ANB.

(3) The notice to each district and county will show:

(a) DOR's determination of taxable value; and

(b) the ANB used to calculate the mill value per ANB and per-ANB entitlement.

(4) The notice to each district will also show the GTBA budget area used in the determination of the general fund GTB subsidy per BASE mill for the district.

(5) By February 1, the Superintendent of Public Instruction must be notified that a school district has elected to waive its right to receive its portion of protested taxes as provided in 15-1-409, MCA. The Department of Revenue (DOR) determines the total taxable value of the property in the school district that is not subject to a tax protest and notifies the Superintendent of Public Instruction by February 1 of the taxable value. The Superintendent of Public Instruction will calculate the school district's GTB ratio in ARM 10.21.101D using the new taxable value.

(6) By May 1, school districts and counties must review the preliminary figures. If a school or county official believes there is an error, the procedure to follow is:

(a) If the alleged error involves ANB data, GTB mill values, or GTB ratios, the Superintendent of Public Instruction must receive notification establishing the error. The Superintendent of Public Instruction will review the calculation and make necessary corrections to final district and county mill values per ANB and final district ratios. For statewide ratios and mill values per ANB, notification of error must be received prior to May 1 and will only be taken into consideration in cases of significant impact.

(b) If the alleged error involves taxable valuation, the district must request a correction from the DOR. The DOR will make any necessary correction and notify the State Superintendent of Public Instruction of the correction. The Superintendent of Public Instruction will review the calculation and make necessary corrections to final district and county mill values per ANB and final district ratios. For statewide ratios and mill values per ANB, notification of error must be received prior to May 1 and will only be taken into consideration in cases of significant statewide impact.

(7) By April 25 the Superintendent of Public Instruction must be notified if two or more districts intend to consolidate or annex in the ensuing fiscal year. The Superintendent of Public Instruction will combine the districts' ANB, GTBA budget area, and taxable values to calculate the combined district's final debt service GTB mill value per ANB and weighted GTB subsidy per mill(s) in the BASE budget levy.

(8) If material differences in statewide ratios are documented or legislative changes occur regarding the calculation, the Superintendent of Public Instruction will recalculate and notify all districts and counties by May 1 of the final state, county, and district mill values per ANB, final facility guaranteed mill values, final district general fund weighted GTB subsidy per mill(s) in the BASE budget levy, and final state GTB ratios.

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

Implementing statute(s): 15-1-409, 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, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2010 MAR p. 1990, Eff. 9/10/10.