



ADMINISTRATIVE RULES OF MONTANA



10.21.101B CALCULATION OF STATEWIDE GTBA

- (1) The statewide elementary or high school GTB ratio for purposes of calculating FY 20XX+1 general fund GTBA is: $1.93 \times \text{calendar year } 20XX-1 \text{ statewide taxable valuation} / \text{total FY } 20XX \text{ elementary or high school GTBA budget area}$.
- (2) The statewide elementary or high school mill value per budgeted ANB for purposes of calculating FY 20XX+1 retirement fund GTBA is: $[(\text{calendar year } 20XX-1 \text{ statewide taxable valuation} \times 1.21) / 1,000] / 20XX \text{ statewide elementary or high school budgeted ANB certified for the adopted budget}$.
- (3) Facility guaranteed mill value per ANB for purposes of calculating FY 20XX+1 school facility entitlement guaranteed tax base is: $[(\text{calendar year } 20XX-1 \text{ statewide taxable valuation} \times 1.40) / 1000] / \text{FY } 20XX \text{ statewide elementary or high school budgeted ANB certified for the adopted budget}$.
- (4) The State Superintendent of Public Instruction may instead use final data in cases where significant changes in ANB and taxable valuation made after the adoption of the district's budget would significantly affect the statewide ratios or mill values per ANB.

Authorizing statute(s): History: 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, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2002 MAR p. 1740, Eff. 6/28/02; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.