EXHIBIT 13
DATE 3-25-09
HB 658, 666, 663, 673

DEPARTMENT OF REVENUE
REAPPRAISAL MITIGATION BILLS – COMPARISON

Sponsor	Retroactive	Phase-in	Class 4	Class 3	Class 10	Exemption	Circuit Breaker	EPTAP	Reappraisal Cycle	Ratio Study	Biennium Costs
Committee (HB 658) Rep. Jopek	Yes	Yes (4 Years)	• Primary/ Occasional Homes & Additional Res. • Exemption of taxable value: 2009 – 5.8% 2010 – 9.6% 2011 – 13.4% 2012 – 17.2% • Tax Rate = 3%	• Phased-in Tax Rate 2009 – 2.78% 2010 – 2.57% 2011 – 2.40% 2012 – 2.25% • Base crop non-irrigated land – spring wheat • Irrigated Land Base cost: $15 Labor costs: $ 5 - pivots $10 – tow lines $15 – flood & hand moved	• Phased-in Tax Rate 2009 – 0.31% 2010 – 0.28% 2011 – 0.25% 2012 – 0.23% • Forest Land Advisory Committee	• Residential 34% • Commercial 2009 – 22% 2010 – 28% 2011 – 33% 2012 – 37.5%	• Exceeds 3% of FAGI up to $1,500 • Eliminates PTAP/DAV/2EC	YES • Income ($28,500 to $85,500) • Taxable Value Increase > 54% • Tax increase ≥ $285	4 Years	YES Every 2 Years	FY2010 – FY2011 $ FY2012 – FY2013 $
(HB 663) Rep. Jopek	Yes	Yes (6 Years)	• Tax Rate = 2009 – 2.85% 2010 – 2.70% 2011 – 2.57% 2012 – 2.45% 2013 – 2.35% 2014 – 2.25%	• Tax Rate = 2009 – 2.85% 2010 – 2.70% 2011 – 2.57% 2012 – 2.45% 2013 – 2.35% 2014 – 2.25%	• Phased-in Tax Rate = 2009 – 0.32% 2010 – 0.30% 2011 – 0.28% 2012 – 0.26% 2013 – 0.24% 2014 – 0.23% • Forest Land Advisory Committee	• Residential 2009 – 35.9% 2010 – 37.4% 2011 – 38.7% 2012 – 39.9% 2013 – 41.1% 2014 – 42.0 % • Commercial 2009 – 15.3% 2010 – 15.5% 2011 – 15.7% 2012 – 15.9% 2013 – 16.4% 2014 – 16.6%	NO Homeowner/ Elderly Renter Credit (2EC) • Income Levels Increased Up To $48,300 • Credit can't exceed $1,085	YES • Income ($28,500 to $85,500) • Taxable Value Increase > 54% • Tax increase ≥ $285	6 Years	YES Every 2 Years	FY2010 – FY2011 $ FY2012 – FY2013 $
(HB 666) Rep. Stahl	Yes	Yes (4 Years)	• Tax Rate = 3%	• Increase Annual Gross Income Eligibility Threshold to $2,960 • Base crop non-irrigated land – spring wheat • Irrigated Land Base cost: $15 Labor costs: $5 – pivots $10 – tow lines $15 – flood & hand moved • Tax Rate = 3%	• No Tax Rate Change – .35% • Forest Land Advisory Committee	• Residential 2009 – 34% 2010 – 30% 2011 – 20% 2012 – 10% • Commercial 2009 – 24% 2010 – 18% 2011 – 12% 2012 – 6%	YES • Exceeds 3% of FAGI up to $1,000 • Household incomes ≤ $50,000	YES • Income ($28,500 to $85,500) • Taxable Value Increase > 55% • Tax increase ≥ $285	4 Years	YES 2nd Year of Cycle	FY2010 – FY2011 $ FY2012 – FY2013 $

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Sponsor	Retroactive	Phase-in	Class 4	Class 3	Class 10	Exemption	Circuit Breaker	EPTAP	Reappraisal Cycle	Ratio Study	Biennium Costs
(LC0158) Sen. Kaufmann	Yes	No	• Tax Rate = 3%	• Tax Rate = 2.56%	• Tax Rate = .23%	• Residential None • Commercial 37.62%	YES • Exceeds 2% of household income ≤ $200,000, with credit phased out between $150,000 and $200,000 • Same criteria for renters • Disabled veterans or surviving spouse: Exceeds 1% of household income ≤ $50,000, with credit phased out between $44,000 and $50,000 • Total credit may not exceed $5,000 • Eliminates Property Tax Assistance Program (PTAP); Extended Property Tax Assistance Program (EPTAP); and Homeowner/ Elderly Renter Credit (2EC) • Advanced partial payment – November tax bill • Levy up to 100 mills on all real estate and personal property to fund program	NO	6 Years	NO	FY2010 – FY2011 $ FY2012 – FY2013 $

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Sponsor	Retroactive	Phase-in	Class 4	Class 3	Class 10	Exemption	Circuit Breaker	EPTAP	Reappraisal Cycle	Ratio Study	Biennium Costs
(HB 673) Rep. Hoven	Yes	Yes (6 Years)	• Tax Rate = 2009 – 2.85% 2010 – 2.70% 2011 – 2.57% 2012 – 2.45% 2013 – 2.35% 2014 – 2.25%	• Increase Annual Gross Income Eligibility Threshold to $3,000 • Base crop irrigated land = spring wheat • <u>Irrigated Land</u> Base cost: $15 Labor costs: $ 5 – pivots $10 – tow lines $15 – flood & hand moved • Tax Rate = 2009 – 2.85% 2010 – 2.70% 2011 – 2.57% 2012 – 2.45% 2013 – 2.35% 2014 – 2.25%	• Phased-in Tax Rate 2009 – 0.32% 2010 – 0.30% 2011 – 0.28% 2012 – 0.26% 2013 – 0.24% 2014 – 0.23% • Forest Land Advisory Committee	• Residential 2009 – 35.9% 2010 – 37.4% 2011 – 38.7% 2012 – 39.9% 2013 – 41.1% 2014 – 42.0 % • Commercial 2009 – 15.3% 2010 – 15.5% 2011 – 15.7% 2012 – 15.9% 2013 – 16.4% 2014 – 16.6%	NO	YES • Income ($25,000 to $75,000) • Taxable Value Increase > 55% • Tax increase ≥ $250	6 Years	YES Every 2 Years	FY2010 – FY2011 $ FY2012 – FY2013 $