

# Property Taxes

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# Overview

The 1972 Montana State Constitution states that the value of all property in the state must be equalized for tax purposes. It is the role of the Department of Revenue to ensure uniform valuation of similar properties throughout the state.

Article 8, Sections 3 and 4 of the Montana Constitution, states:

Section 3: Property tax administration. The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law.

Section 4: Equal valuation. All taxing jurisdictions shall use the assessed valuation of property established by the state.

Although the department administers taxes and assesses property values throughout the state, it is the combination of the department, the Legislature, and local governments and schools that sets the level of taxes. The department determines the value of property throughout the state. The Legislature sets the relative shares of the tax burden by designating classes of property, establishing the tax rates and exemptions, and setting the basis of valuation. Local governments and other taxing jurisdictions then set the level of taxes by their budgeting decisions and maximum mill levy limitations. Local governments also establish local special fees and assessment charges separate from ad valorem property taxes.

It is this interaction of the assessed value, tax rates, exemptions, mill rates, and special fees and charges that determines the property taxes paid by individual taxpayers.

Property taxes are different from other taxes in the state. Property taxes are an ad valorem tax, meaning the tax is levied in proportion to the value of each property, relative to the total value within each taxing jurisdiction. Whereas income tax, for example, has a set tax rate that yields tax dollars at the end, property tax begins with the budget in mind and sets the mill rate to fund that budget, given the property within the area. Because of this, whenever the Legislature reduces a tax rate or exempts a certain type of property from the tax base, the tax burden merely shifts onto other taxpayers, instead of being reduced overall.

Revenue collected from property taxes is statutorily limited. The legislature has placed limitations on the amount of property tax that can be collected. Local governments are subject to a maximum mill levy as set forth in 15-10-420, MCA. Property taxes levied by schools are limited by school budgeting laws. The state's mills are also subject to 15-10-420, MCA, but may not exceed the mill levy limitations set out in law.

The first part of the property tax section explains these underlying concepts of Montana's property tax in more detail. The second part focuses on the distribution of the tax burden and total revenue collected.

<b>Selected Sections of Property Law</b>	<b>Primary Section of Montana Code Annotated (MCA)</b>	<b>Selected Sections of Property Law</b>	<b>Primary Section of Montana Code Annotated (MCA)</b>
General Provisions of Entitlement Share Payment	Title 15, Chapter 1	Department to Equalize Valuations	Title 15, Chapter 9
Administration of Revenue Laws	Title 15, Chapter 1, Part 2	Property Tax Levies	Title 15, Chapter 10
Investigations by the Department	Title 15, Chapter 1, Part 3	Certification of Taxable Values	15-10-202, MCA
Protested Payments	Title 15, Chapter 1, Part 4	County Clerk and Recorder to Report Mill Levy	15-10-305, MCA
State Tax Appeal Board	Title 15, Chapter 2	Department to Compute and Enter Taxes	15-10-305, MCA
Property Subject to Taxation and Tax Rates	Title 15, Chapter 6, Part 1	Taxing Authority Budget Limitation	15-10-420, MCA
Tax-Exempt Property	Title 15, Chapter 6, Part 2	Property Tax Appeals	Title 15, Chapter 15
Appraisal Methods	Title 15, Chapter 7, Part 1	Collection of Property Taxes by Treasurer	Title 15, Chapter 16
Appraisal Methods for Agriculture	Title 15, Chapter 7, Part 2	Tax Lien Sales	Title 15, Chapter 17
Realty Transfer Act and Non-Disclosure	Title 15, Chapter 7, Part 3	Properties that are Centrally Assessed	Title 15, Chapter 23
Assessment Procedure	Title 15, Chapter 8	Special Property Tax Applications	Title 15, Chapter 24

## **Property is Appraised at its Market Value by the Department of Revenue**

In general, taxable property in the state is appraised by the Department of Revenue at 100 percent of its market value. This is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.

For residential property, the sale prices of comparable properties are utilized to establish the value of all properties that must be appraised. For commercial property, the appraised market value is generally determined by capitalizing the income from the property into a market value. In some cases, when there is not enough market information, values will be determined by estimating the cost of the improvements on the property, minus depreciation, plus the value of the land for both residential and commercial properties.

Personal property and the value of gross proceeds and net proceeds of mines are reported annually by the taxpayer to the department.

Centrally assessed properties are primarily those that cross county lines, such as large utility companies and railroads. The department values the entire company and apportions the value among the counties and local jurisdictions based on the location of the company's property.

Forest and agricultural land are valued using the productivity value of the land rather than the market value. Forest productivity is determined in conjunction with the College of Forestry at the University of Montana in Missoula. Agricultural productivity is determined by using the soil quality data from the Natural Resources Conservation Service (NRCS), historical productivity measures, the commodity price, and the capitalization rate set by the Legislature.

The department has local offices throughout the state. These local offices are responsible for the valuation of property, except for centrally assessed properties. The local offices work with county treasurers, local officials, and the public to provide property tax information.

If a taxpayer disagrees with the valuation of property, the taxpayer can challenge that value by filing a Request for Informal Review (Form AB-26) with the department or filing an appeal directly with their local County Tax Appeal Board (CTAB). If the taxpayer files a Form AB-26 and is not satisfied with the outcome of the informal review, they can appeal to the CTAB. A taxpayer can challenge the ruling of the CTAB by appealing it to the Montana Tax Appeal Board.

If the taxpayer is still not satisfied, they can bring it to district court and then to the Montana Supreme Court.

## **Property is Taxed at its Taxable Value as Determined by the Legislature**

Montana property tax statutes define tax rates for various types of property. In most other states, what Montana statutes refer to as a "tax rate" is more commonly referred to as an assessment rate, usually defined as the ratio of taxes paid relative to the tax base. For Montana property taxes, the tax owed is equal to the product of the property's value, the statutory tax rate, and the combined millage rate of all the taxing jurisdictions.

The taxable value is the portion of the property's value subject to mill levies. It is calculated by applying the tax rate and any relevant exemptions to the market value. Taxable value is a fraction of the property's market value. For example:

- Telecommunication property has a tax rate of 6 percent. If the telecommunication property's value is \$300,000, its taxable value is \$18,000.
- Residential Class 4 property has a tax rate of 1.35 percent. If the property is worth \$300,000, then its taxable value is \$4,050.

While each property within a class is valued in the same manner, not all classes of property are treated the same. Tax rates, exemptions, and valuations methods differ among classes of property, as determined by the Legislature.

The next table summarizes the differences in valuation by class. The following pages summarize the classes of property in more detail.

# Classes of Property

Class	Description	Valuation Standard	Valuation Cycle	TY 2022 Tax Rate
Class 1	Net Proceeds of Mines	Net Proceeds	Annual	100.00%
Class 2	Gross Proceeds of Metal Mines	Gross Proceeds	Annual	3.00%
Class 3	Agricultural Land	Productivity Value	2 Year	2.16%
Class 4	Residential, Commercial, and Industrial (land and improvements)	Market Value	2 Year	1.35%
Class 5	Pollution Control Equipment, Independent and Rural Electric and Telephone Cooperatives, New and Expanding Industry, Electrolytic Reduction Facilities, Research and Development Firms, and Gasohol Production Property	Market Value	Annual	3.00%
Class 7	Non-centrally Assessed Utilities	Market Value	Annual	8.00%
Class 8	Business Equipment	Market Value	Annual	1.50%*
Class 9	Pipelines and Nonelectric Generating Property of Electric Utilities	Market Value	Annual	12.00%
Class 10	Forest Land	Productivity Value	6 Year	0.31%
Class 12	Airlines and Railroads	Market Value	Annual	3.06%
Class 13	Telecommunication Utilities and Electric Generating Property of Electric Utilities	Market Value	Annual	6.00%
Class 14	Renewable Energy Production and Transmission Property	Market Value	Annual	3.00%
Class 15	Carbon Dioxide and Liquid Pipeline Property	Market Value	Annual	3.00%
Class 16	High-Voltage DC Converter Property	Market Value	Annual	2.25%
Class 17	Qualified Data Centers	Market Value	Annual	0.90%
Class 18	Green Hydrogen Facilities	Market Value	Annual	3.00%

\*Class 8 has a graduated tax rate: 0% of the first \$300,000 of market value; 1.5% for the next \$6 million; and 3% for all remaining Class 8 property.

## CLASS 1

Net proceeds of mines and mining claims, except for coal, bentonite, and metal mines. Market value is determined by a statutory rate indexed to inflation, multiplied by production values reported to the department each year by the taxpayer. The 2022 tax rate is 100 percent.

## CLASS 2

Gross proceeds of metal mines. Annual gross values are reported to the department each year by the taxpayer. The 2022 tax rate is 3 percent.

**CLASS 3** Agricultural land, non-productive patented mining claims, and non-qualified agricultural land. Class 3 property is reappraised on a two-year cycle.

Agricultural land is valued based on the productivity of the land. There are four main sub-classes of agricultural land, each with different productivities:

- grazing land
- tillable irrigated land
- non-irrigated land used for grain or other crops
- non-irrigated land used for continuous hay production

The 2022 tax rate for agricultural land is 2.16 percent.

Non-qualified agricultural land consists of parcels of land that are between 20 and 160 acres and are not used primarily for agricultural purposes. These parcels are appraised as if they were used for grazing and are taxed at seven times the Class 3 tax rate. The 2022 tax rate for non-qualified agricultural land is 15.12 percent.

**CLASS 4** Residential, commercial, and industrial land and improvements. Class 4 property is the largest class, as measured in both market value and the number of parcels.

Beginning in Tax Year 2015, Class 4 property is appraised every two years. The new appraisal values determined by the department are applied in odd-numbered tax years. If a property does not change substantially, the prior year's reappraisal value is also used in the even-numbered tax years.

The 2022 tax rate for residential property is 1.35 percent.

The 2022 tax rate for commercial and industrial property is 1.4 times the residential property tax rate, or 1.89 percent.

There are four programs to assist taxpayers with property taxes: The Property Tax Assistance Program, The Montana Disabled Veterans Program, The Elderly Homeowner/Renter Credit, and The Land Value Property Tax Assistance Program. These programs are discussed in more detail in the Tax Expenditure section of the Biennial Report.

**CLASS 5** Pollution control equipment, independent and rural electric and telephone cooperatives, machinery and equipment used in electrolytic reduction facilities, real and personal property of research and development firms, and real and personal property used in production of gasohol. The market value is assessed annually by either the department's industrial appraisers or the centrally assessed appraisers, depending on the characteristics of the property. The tax rate is 3 percent.

**CLASS 7** Non-centrally assessed utilities. The market value is determined annually by the department's industrial appraisers. The 2022 tax rate is 8 percent.

- CLASS 8** Personal property used for business purposes. Class 8 property is reported to the department annually. The first \$300,000 in total market value owned or controlled by a business or entity is tax-exempt; the next \$6 million is taxed at 1.5 percent; and any remaining value has a tax rate of 3 percent.
- CLASS 9** Pipelines and the non-electric generating property of electric utilities. The market value is determined annually though the company's total value, and the value in local jurisdictions is determined by the portion of property located in those jurisdictions. The 2022 tax rate is 12 percent.
- CLASS 10** Forest land. Forest land is reassessed every six years and is valued based on the productivity of each parcel of land. Productivity of each acre is determined in collaboration with the University of Montana W.A. Franke College of Forestry & Conservation with input from the timber industry. Standing timber on the property is not taxed. The 2022 tax rate is 0.37 percent.
- CLASS 12** All property owned by airlines and railroads. The market value is determined annually by the department's centrally assessed property appraisers and then apportioned to the local taxing jurisdictions. The tax rate varies depending on the effective tax rate of all commercial and industrial property in the state. The 2022 tax rate is 3.06 percent.
- CLASS 13** All property of telecommunication utilities and the electric generating property of electric utilities. The market value is determined annually by the department's centrally assessed property appraisers and then apportioned to the local taxing jurisdictions. The 2022 tax rate is 6 percent.
- CLASS 14** Renewable energy production and transmission property. This includes commercial wind generation, biodiesel production, biomass gasification, coal gasification ethanol production, and geothermal energy property. The market value is determined annually by either the department's industrial appraisers or the centrally assessed appraisers and then apportioned to the local taxing jurisdictions. The 2022 tax rate is 3 percent.
- CLASS 15** Qualifying carbon dioxide and liquid pipeline property. This property includes pipelines used to transport carbon dioxide for sequestration or having 90 percent of capacity dedicated to transporting fuels produced by coal gasification, biodiesel, biogas, or ethanol facilities; carbon sequestration equipment; closed-loop enhanced oil recovery equipment; and pipelines connecting a Class 14 fuel production facility to an existing pipeline. The market value is determined annually by the department's centrally assessed property appraisers and then apportioned to the local taxing jurisdictions. The tax rate is 3 percent.
- CLASS 16** High-voltage DC converter station property. The converter station must be located in a manner that the power can be directed to two different regional grids. The market value is determined annually by the department's centrally assessed property appraisers and then apportioned to the local taxing jurisdictions. The 2022 tax rate is 2.25 percent.



**CLASS 17**

Property of a facility designed or modified to house networked computers or equipment supporting computing, networking, or data storage. To be classified as Class 17, a property must be at least 300,000 square feet, have a market value of over \$50 million, and be constructed after June 30, 2017. An existing property may qualify if it expanded, the qualifying expansion is over 25,000 square feet, and it has a value of over \$50 million. This class of property must be assessed locally by the department's industrial appraisal unit. The tax rate is 0.9 percent.

**CLASS 18**

Green hydrogen facilities. This class includes all land, improvements, and equipment of a green hydrogen facility. New facilities receive a tax exemption of 50% for 15 years. Existing facilities receive a 50% exemption for 15 years if an additional \$25 million investment is made in the facility. This class of property must be assessed locally by the department's industrial appraisal unit. The 2022 tax rate is 3 percent.

# Determining Taxes Paid

## Determining Taxes Paid

The rate applied to taxable value to determine taxes paid is denoted as a mill. One mill is equal to 1/1000 of a dollar, or 0.1 percent. The total amount of annual taxes paid by a taxpayer is equal to the taxable value of the property multiplied by the cumulative mills from all taxing jurisdictions in which the property is located.

<b>Property Tax</b>	=	<b>Taxable Value</b>	x	<b>Cumulative Millage Rates</b>
<b>Millage Rate</b>	x	<b>\$1,000</b>	=	<b>Mills</b>
<b>0.005</b>	x	<b>\$1,000</b>	=	<b>5.0</b>

The total amount of mills that may be levied differs between the state, local governments, and school districts. The state’s mills are statutorily fixed, while local governments and school districts set their mills based on the budgets of the individual taxing jurisdictions and their specific tax base.

## State Mill Rates

The state levies 95 mills for the equalization of elementary and high school base funding and 6 mills for the university system. There are also 1.5 mills levied for vocational and technical education that apply to property in Silver Bow, Cascade, Yellowstone, Missoula, and Lewis and Clark counties only.

Prior to 1989, the elementary school equalization mills were set at 17 mills and the high school equalization mills were set at 28 mills. In 1989, the Montana Supreme Court found Montana schools were not adequately funded. In response, the Legislature increased these levies by 5 mills each and created a new state equalization levy of 40 mills, for the current total of 95 mills.

<b>Legislative Millage Rates Assessed by the State</b>	<b>Primary Section of Montana Code Annotated (MCA)</b>
Tax Levy for Elementary Equalization (33 Mills)	20-9-331, MCA
Tax Levy for High School Equalization (22 Mills)	20-9-333, MCA
Tax Levy for State Equalization (40 Mills)	20-9-360, MCA
Tax Levy for Vocational and Technical Education (1.5 Mills)	20-25-439, MCA
Tax Levy for University System (6 Mills)	15-10-108, MCA

## Local Governments and School Districts Mill Rate

Local governments and school districts base their mills on the budgets of individual taxing jurisdictions and their tax base. A taxing jurisdiction is a governmental entity authorized to impose tax on property. The tax base is the total amount of taxable value contained within the physical boundary of the taxing jurisdiction as of January 1 of the current tax year.

The taxing authority of local governments is limited to the number of mills required to generate the prior year's inflation-adjusted property tax amount, based on the current year's tax base, less the Department of Revenue's estimate of the taxing jurisdiction's newly taxable value. (15-10-420, MCA)

Newly taxable values are estimated by calculating the non-negative annual change in the sum of property by tax class for a taxing jurisdiction. Additionally, some adjustments are made to Class 4 values based on the appreciation of property in reappraisal years. The example below details how newly taxable values were calculated in Rosebud County for Tax Year 2020, illustrating how a jurisdiction may have positive newly taxable values (which can increase the allowable taxes to be levied) even though total taxable values decrease (which may increase mills and taxes on existing property).

Tax Class	TY 2019	TY 2020	Annual Change	Newly Taxable
3	\$3,519,969	\$3,517,306	- \$2,663	\$0
4 (Res.)	\$3,594,708	\$3,601,878	\$7,170	\$7,170
4 (Com.)	\$1,311,547	\$1,325,976	\$14,429	\$14,429
5	\$3,102,691	\$2,685,835	- \$416,856	\$0
8	\$2,841,197	\$2,966,475	\$125,278	\$125,278
9	\$6,026,879	\$6,601,030	\$574,151	\$574,151
10	\$17,960	\$17,960	\$0	\$0
12	\$2,194,736	\$2,552,799	\$358,063	\$358,063
13	\$65,497,510	\$55,358,126	- \$10,139,384	\$0
<b>Rosebud Co. Total</b>	<b>\$88,107,196</b>	<b>\$78,627,385</b>	<b>- \$9,479,811</b>	<b>\$1,079,091</b>

A taxing jurisdiction's newly taxable property includes property changes from the previous year, property annexed into the jurisdiction, increases in value due to subdivisions of real property, and the transfer of property from tax-exempt to taxable status.

The statute also adjusts for inflation. If a taxing entity assessed \$49,500 in taxes last year and the inflation adjustment is equal to 1.01 percent, then the adjustment to the taxing authority would be an increase of \$500. This year's inflation-adjusted levy authority would increase to \$50,000.

Last Year's Taxes Assessed	=	\$49,500
Half the Rate of Inflation	x	1.01%
Inflationary Adjustment	=	\$500
Adjusted Budget Authority	=	\$50,000

If the same taxing entity has a current tax base of \$10,200,000, but \$200,000 is newly taxable property, then the adjusted tax base used for setting mills would be \$10,000,000.

Taxing jurisdictions generally calculate this in terms of taxable value per mill. A tax base of \$10,200,000 would equate to \$10,200 taxable value per mill ( $\$10,200,000 / \$1,000$ ); \$200,000 in newly taxable property is \$200 newly taxable property per mill ( $\$200,000 / \$1,000$ ); and the adjusted tax base of \$10,000,000 is \$10,000 taxable value per mill ( $\$10,000,000 / \$1,000$ ).

Current Taxable Value per Mill	=	\$10,200
Newly Taxable Value per Mill	-	\$200
Adjusted Taxable Value per Mill	=	\$10,000

Therefore, when the adjusted levy authority of \$50,000 is divided into the adjusted taxable value per mill of \$10,000, the maximum millage authority afforded by the Legislature to the taxing jurisdiction would be 5 mills.

$\frac{\text{Adjusted Budget Authority}}{\text{Adjusted Tax Base}}$	=	$\frac{\$50,000}{\$10,000}$	=	Authorized Mill Levy	=	5.000
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Once the level of property taxes is set, the taxing jurisdictions set their budgets at levels that may or may not provide the same level of services as the prior year. In our example, the jurisdiction could budget for up to \$51,000, an increase of \$1,500 based solely on inflation and newly taxable property. In some instances, when the cost of providing service increases faster than allowable property tax levels increase, the jurisdiction reduces services or can ask voters to approve an additional mill levy. In other instances, if the allowable property tax revenue increases faster than the cost of providing services, mills may be reduced.

## Taxes Assessed by a Taxing Jurisdiction on a Residence

The amount of annual taxes paid on a property is equal to its taxable value multiplied by the cumulative mills from all taxing jurisdictions that have taxing authority. For example, the amount of annual taxes to be assessed by a taxing authority on a residence valued at \$100,000 would be the taxable value of the residence, \$1,350 ( $100,000 \times 1.35\%$ ), multiplied by the millage rate of the taxing jurisdiction (0.5%, or 5 mills). This amounts to \$6.75 in annual taxes on this property for this taxing jurisdiction.

## Levy Districts

Local taxing jurisdictions may levy mills to fund the services they provide. Schools, cities, towns, miscellaneous districts, and the state all generate revenue from the property tax system by levying mills against property within their jurisdiction. Each taxing jurisdiction's mills are added together to determine the total mills that apply to a property. All properties that are a part of the same combination of taxing jurisdictions make up a taxing levy district. By definition, each property in a taxing district will have the same mills applied to their taxable values. An example levy district is below.

<b>Example of Taxing District</b>	
Elementary School	100.00
High School	125.25
Town	75.50
County	115.00
State School Equalization	95.00
University	6.00
<b>Total Mills</b>	<b>516.75</b>

For a given tax year, property taxes are assessed on the taxable value as of January 1 of the tax year. Tax payments are made to the applicable county treasurer and are due in November of the tax year and May of the following calendar year. The treasurer distributes the funds to the appropriate taxing jurisdiction.

# Taxes Levied

## Taxes Levied

The following sections of this report provide information regarding the value of property in Montana and the tax revenue collected.

### Taxes Levied - A Statewide Look

In Tax Year 2022, the full market value of non-exempt property eligible for taxation in Montana was estimated at \$193.829 billion. Multiplying the applicable tax rates for each class of property by the taxable market value determines the taxable value. In Tax Year 2022, the total taxable value of property in Montana was estimated at \$3.626 billion. This is an average tax rate of 1.87 percent of market value.

<b>Montana Property 2022</b>			
	<b>Taxable Market Value</b>	<b>Taxable Value</b>	<b>Average Tax Rate</b>
<b>Total</b>	<b>\$193,829,026,673</b>	<b>\$3,626,093,918</b>	<b>1.87%</b>

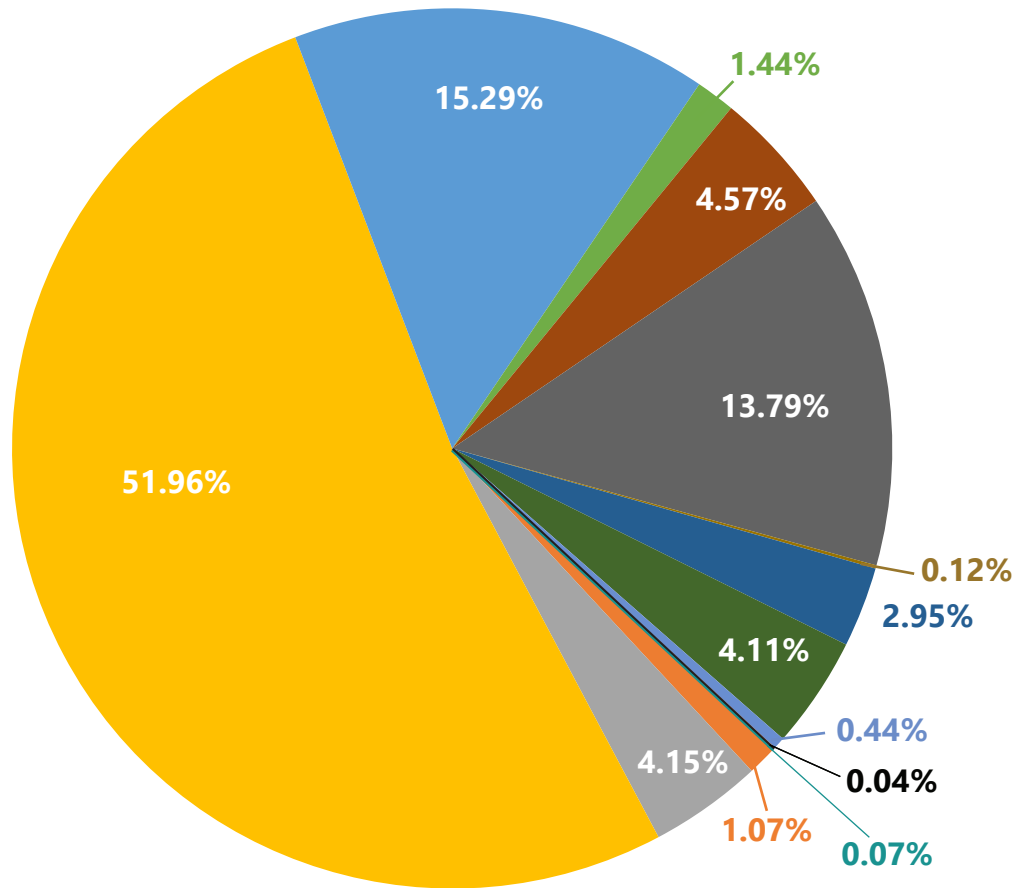
In 2022, property taxes paid was estimated at \$2.085 billion. Therefore, the average mills levied was 575.20

<b>Montana Property 2022</b>				
	<b>Taxable Value</b>	<b>Taxes</b>	<b>Avg. Millage Rate</b>	<b>Avg. Mills</b>
<b>Total</b>	<b>\$3,626,093,918</b>	<b>\$2,085,712,459</b>	<b>0.57520</b>	<b>575.20</b>

# Property Taxes Paid by Class

The following graph compares the percent of property tax paid for each class of property in Tax Year 2021.

## Percent of Property Taxes Paid by Class, Tax Year 2021



- Commercial    Pollution Control Equipment    Business Personal Property
- Non-Elect. Gen. Prop. of Electrical Util.    Forest Land    Railroad and Airline Property
- Telecommunication and Electric Property    Commercial Wind Generation Facilities
- Carbon Dioxide and Liquid Pipeline    Mine Net Proceeds    Gross Proceeds Metal Mines
- Agricultural Land    Residential    Non-Centrally Assessed Public Util. - 0.00%

## Property Taxes Paid by Class of Property in 2021

The table below presents market value, taxable market value, and the taxes paid by class of property in the state in Tax Year 2021. Class 4 property provided 67.26 percent, Class 9 provided 13.79 percent, and Class 8 personal property provided 4.57 percent of the property taxes paid in the state.

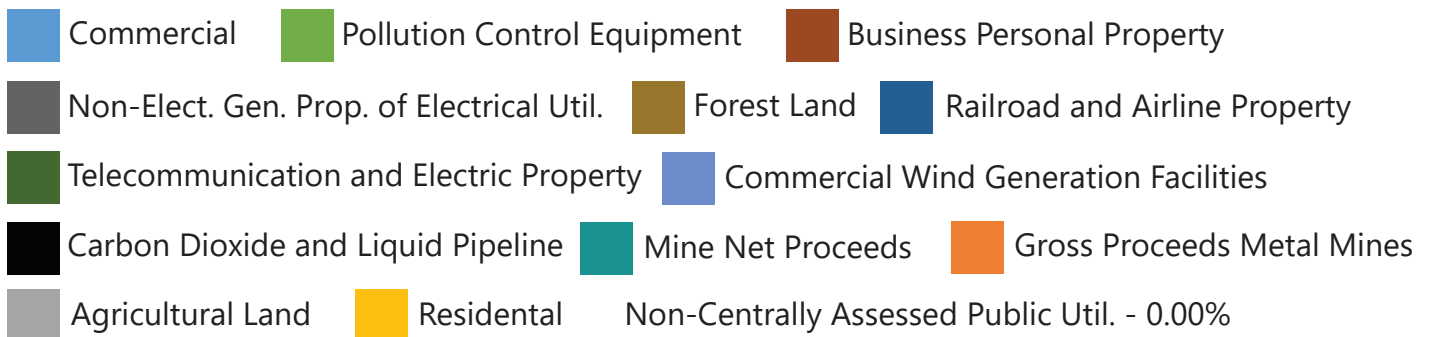
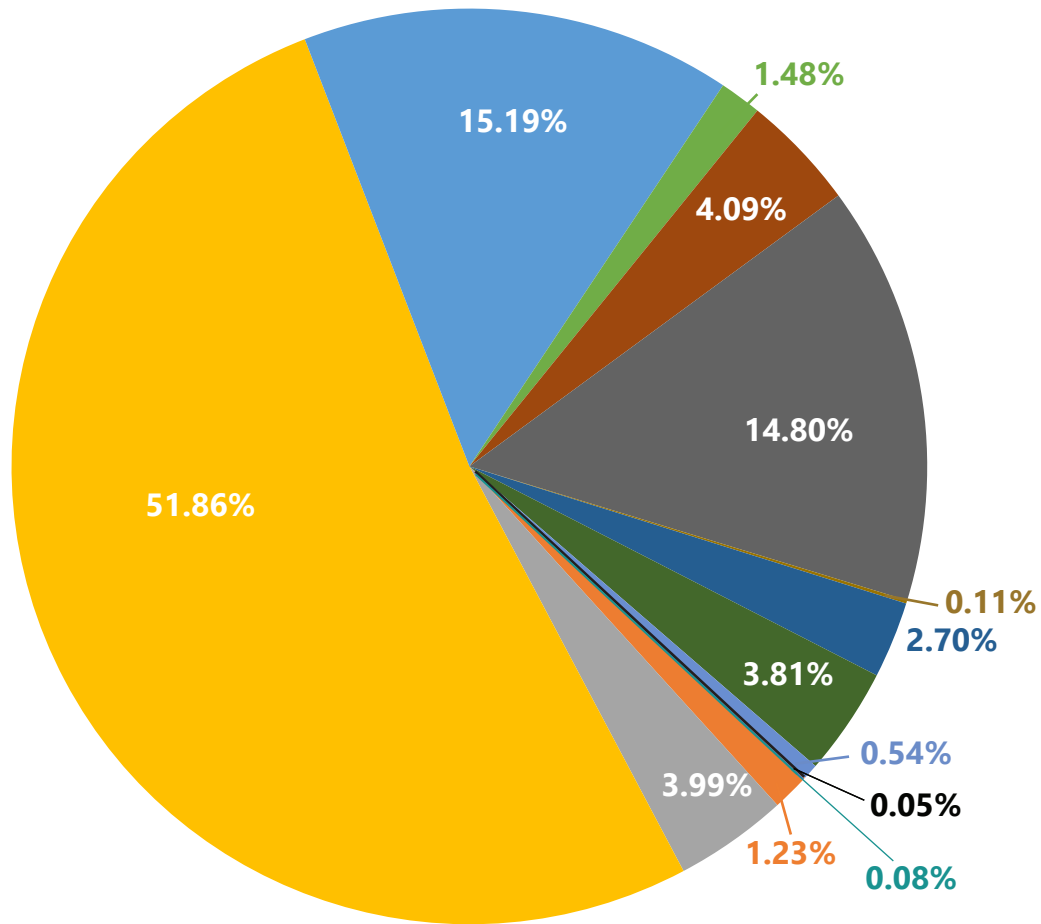
### Estimated Property Taxes Paid by Property Class Tax Year 2021 (Fiscal Year 2022)

Tax Class	Description	Market Value	Taxable Value	Taxes Paid by Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$3,928,770	\$3,928,770	\$1,394,789	0.07%
2	Gross Proceeds Metal Mines	\$1,393,634,973	\$41,809,050	\$21,386,283	1.07%
3	Agricultural Land	\$6,687,464,229	\$152,323,423	\$82,601,524	4.15%
4.1	Residential Improvements	\$97,428,368,213	\$1,314,171,220	\$763,901,610	38.34%
4.2	Residential Land	\$36,045,907,326	\$474,013,010	\$271,499,533	13.63%
4.8	Commercial Improvements	\$17,086,734,692	\$319,839,086	\$209,143,678	10.50%
4.9	Commercial Land	\$7,818,786,412	\$147,192,120	\$95,597,482	4.80%
	<b>Subtotal Class 4</b>	<b>\$158,379,796,643</b>	<b>\$2,255,215,436</b>	<b>\$1,340,142,304</b>	<b>67.26%</b>
5	Pollution Control Equipment	\$2,132,996,508	\$51,470,820	\$28,654,384	1.44%
7	Non-Centrally Assessed Public Util.	\$35,298	\$2,824	\$2,335	0.00%
8	Business Personal Property	\$6,772,861,429	\$154,699,923	\$91,000,754	4.57%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$4,635,886,466	\$549,155,524	\$274,766,151	13.79%
10	Forest Land	\$1,408,955,658	\$4,790,791	\$2,361,324	0.12%
12	Railroad and Airline Property	\$3,350,708,248	\$104,543,141	\$58,859,732	2.95%
13	Telecommunication & Electric Property	\$2,533,969,970	\$151,957,718	\$81,939,319	4.11%
14	Commercial Wind Generation Facilities	\$866,999,133	\$15,606,103	\$8,712,005	0.44%
15	Carbon Dioxide and Liquid Pipeline	\$143,186,026	\$2,123,574	\$798,862	0.04%
	<b>Total</b>	<b>\$188,310,423,351</b>	<b>\$3,487,627,097</b>	<b>\$1,992,619,764</b>	



The following graph compares the percent of property tax paid for each class of property in Tax Year 2022.

## Percent of Property Taxes Paid by Class, Tax Year 2022



## Property Taxes Paid by Class of Property in 2022

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in Tax Year 2022. In 2022, Class 4 property provided 67.05 percent, Class 9 provided 14.80 percent, and Class 8 personal property paid 4.09 percent of the property taxes paid in the state.

### Estimated Property Taxes Paid by Property Class Tax Year 2022 (Fiscal Year 2023)

Tax Class	Description	Market Value	Taxable Value	Taxes Paid by Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$4,379,892	\$4,379,892	\$1,594,457	0.08%
2	Gross Proceeds Metal Mines	\$1,582,322,789	\$47,469,685	\$25,744,260	1.23%
3	Agricultural Land	\$6,677,543,892	\$152,225,342	\$83,286,884	3.99%
4.1	Residential Improvements	\$101,150,852,713	\$1,368,739,657	\$801,797,755	38.44%
4.2	Residential Land	\$36,601,044,035	\$481,831,915	\$279,789,710	13.41%
4.8	Commercial Improvements	\$17,462,606,332	\$327,242,603	\$218,309,947	10.47%
4.9	Commercial Land	\$7,844,099,571	\$147,686,597	\$98,552,727	4.73%
	<b>Subtotal Class 4</b>	<b>\$163,058,602,651</b>	<b>\$2,325,500,722</b>	<b>\$1,398,450,139</b>	<b>67.05%</b>
5	Pollution Control Equipment	\$2,256,215,041	\$54,500,311	\$30,875,752	1.48%
7	Non-Centrally Assessed Public Util.	\$219,703	\$17,576	\$9,731	0.00%
8	Business Personal Property	\$6,266,021,510	\$147,661,048	\$85,310,593	4.09%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$5,216,762,075	\$618,477,027	\$308,587,994	14.80%
10	Forest Land	\$1,526,654,816	\$4,732,957	\$2,387,636	0.11%
12	Railroad and Airline Property	\$3,211,430,339	\$98,269,778	\$56,329,795	2.70%
13	Telecommunication & Electric Property	\$2,462,747,229	\$147,729,647	\$79,440,353	3.81%
14	Commercial Wind Generation Facilities	\$1,178,778,055	\$20,773,819	\$11,307,621	0.54%
15	Carbon Dioxide and Liquid Pipeline	\$190,529,364	\$2,584,690	\$939,311	0.05%
17	Data Centers	\$196,819,317	\$1,771,374	\$1,447,934	0.07%
	<b>Total</b>	<b>\$193,829,026,673</b>	<b>\$3,626,093,918</b>	<b>\$2,085,712,459</b>	

# Property Taxes Paid by Taxing Jurisdiction Type

## Property Taxes by Taxing Jurisdiction

The table on the next page shows statewide property tax collections for different types of taxing jurisdictions for Fiscal Years 2020 through 2023 (Tax Years 2019 through 2022).

## Taxes Levied on the Montana Property Tax Bill

	FY 2020	FY 2021	FY 2022	FY 2023
<b>Valuation<sup>1</sup></b>				
Market Value of Taxable Property	\$166,215,859,888	\$169,216,191,395	\$188,310,423,351	\$193,829,026,673
Statewide Total Taxable Value	\$3,136,515,017	\$3,212,695,899	\$3,487,627,097	\$3,626,093,918
City/Town Taxable Value	\$1,077,527,165	\$1,078,981,836	\$1,177,071,095	\$1,204,961,654
<b>Taxes Levied<sup>2</sup></b>				
<b>State</b>				
University	\$18,959,917	\$19,409,144	\$21,081,079	\$21,935,686
Vo-Tech (General Fund)	\$1,586,137	\$1,596,422	\$1,695,066	\$1,743,891
State General Fund	\$300,229,431	\$307,342,850	\$333,815,223	\$347,346,517
Subtotal State	\$320,775,486	\$328,348,415	\$356,591,368	\$371,026,095
<b>County</b>				
General	\$136,970,388	\$146,565,727	\$154,070,620	\$161,341,012
Road	\$63,574,232	\$65,456,925	\$69,837,496	\$75,984,035
Bridge	\$15,583,782	\$15,502,323	\$15,538,481	\$17,639,251
Entitlement	\$5,896,025	\$5,968,947	\$6,253,267	\$6,225,722
County Fair	\$8,532,624	\$9,078,886	\$9,237,250	\$10,631,571
Library	\$16,276,265	\$16,773,847	\$17,510,308	\$18,276,377
Agricultural Extension	\$4,216,006	\$4,419,243	\$4,051,030	\$4,357,666
Planning	\$3,404,124	\$3,648,248	\$3,940,506	\$2,786,580
Health and Sanitation	\$55,032,425	\$55,817,111	\$58,844,017	\$61,400,760
Hospital	\$3,859,007	\$3,003,962	\$2,607,435	\$3,109,593
Airport	\$3,089,223	\$2,811,857	\$3,104,736	\$3,097,289
District Court	\$7,530,878	\$7,435,274	\$7,380,679	\$8,244,702
Weed Control	\$6,186,924	\$6,075,103	\$5,564,670	\$6,454,681
Senior Citizens	\$10,127,739	\$11,258,396	\$11,898,422	\$13,466,664
Public Safety	\$128,873,507	\$135,689,884	\$141,596,828	\$154,863,447
Other	\$34,418,795	\$33,881,771	\$38,335,692	\$39,818,000
<b>Subtotal County</b>	<b>\$503,571,942</b>	<b>\$523,387,503</b>	<b>\$549,771,437</b>	<b>\$587,697,349</b>
<b>Local Schools</b>				
Elementary	\$344,422,928	\$349,227,760	\$349,925,677	\$359,810,921
High School	\$194,167,571	\$194,089,228	\$195,500,146	\$199,655,289
K-12	\$95,873,021	\$100,811,931	\$103,900,420	\$103,289,881
Jr. College	\$7,983,788	\$8,233,999	\$8,661,458	\$12,329,890
<b>Subtotal Local Schools</b>	<b>\$642,447,307</b>	<b>\$652,362,918</b>	<b>\$657,987,701</b>	<b>\$675,085,981</b>
County-Wide Schools	\$123,665,080	\$130,658,163	\$129,563,295	\$124,370,782
Cities and Towns	\$192,560,706	\$198,842,671	\$209,355,673	\$234,949,526
Fire and Miscellaneous	\$73,472,884	\$77,290,254	\$89,350,291	\$92,582,726
<b>Total Property Tax Based on Mills</b>	<b>\$1,856,493,405</b>	<b>\$1,910,889,924</b>	<b>\$1,992,619,764</b>	<b>\$2,085,712,459</b>
S.I.D.'s and Fees	\$184,541,846	\$198,988,834	\$207,585,890	\$217,995,289
<b>Total Property Taxes</b>	<b>\$2,041,035,251</b>	<b>\$2,109,878,758</b>	<b>\$2,194,938,696</b>	<b>\$2,303,707,749</b>

<sup>1</sup> State taxable value include local abatements, Source: State Assessor's Report

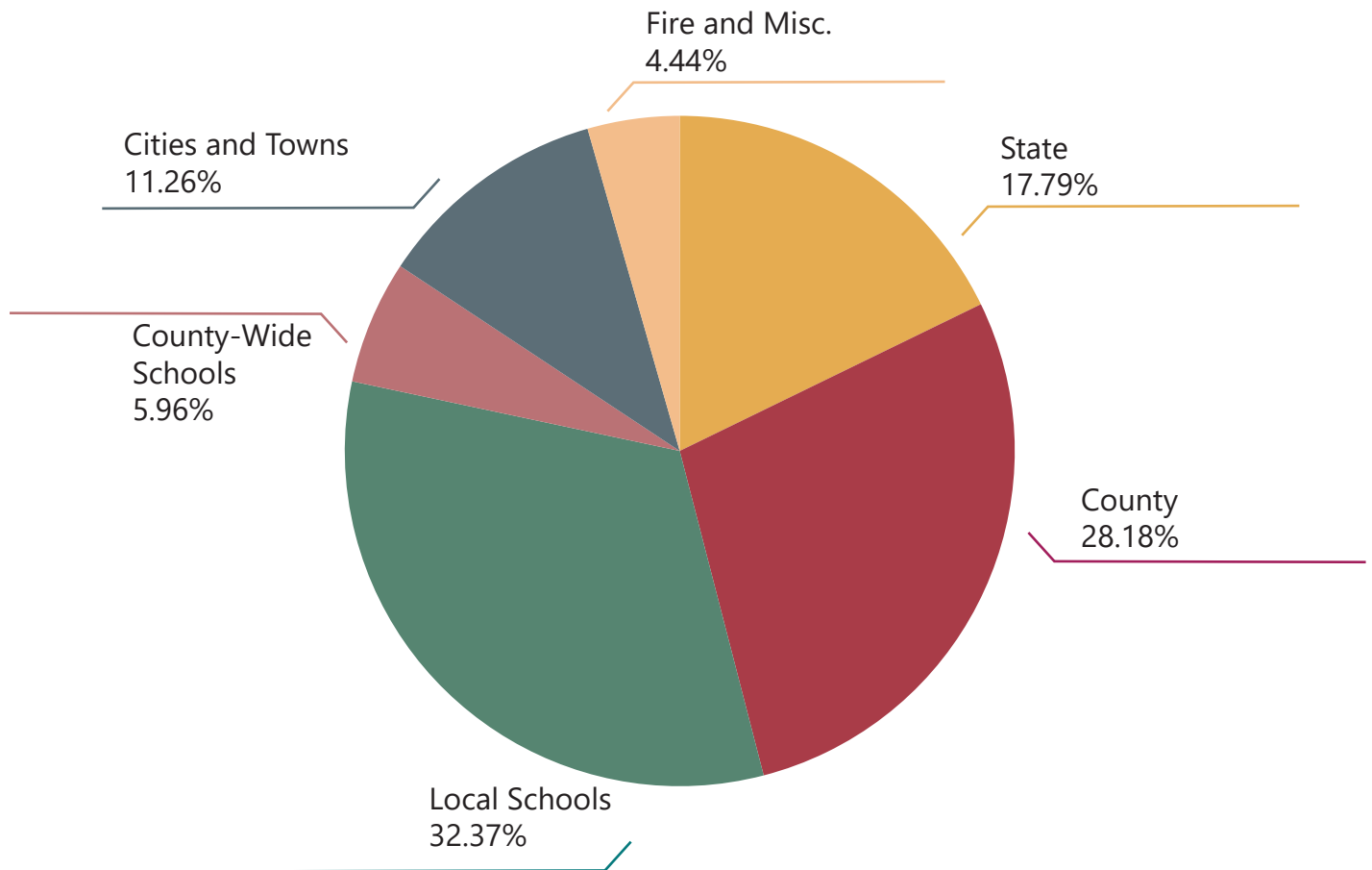
<sup>2</sup> Includes revenue distributed to TIFDs, Source: Taxes Levied Report

In Fiscal Year 2023 (Tax Year 2022), approximately \$2.086 billion in property tax revenue will be used by the state and local jurisdictions. The following table shows the distribution by jurisdiction type for Fiscal Years 2022 and 2023.

### Taxes Levied by Jurisdiction Type

Taxing Jurisdiction	FY 2022		FY 2023	
	Tax Revenue	Percent of Total	Tax Revenue	Percent of Total
State	\$356,591,368	17.90%	\$371,026,095	17.79%
County	\$549,771,437	27.59%	\$587,697,349	28.18%
Local Schools	\$657,987,701	33.02%	\$675,085,981	32.37%
County-Wide Schools	\$129,563,295	6.50%	\$124,370,782	5.96%
Cities and Towns	\$209,355,673	10.51%	\$234,949,526	11.26%
Fire and Miscellaneous	\$89,350,291	4.48%	\$92,582,726	4.44%
<b>Total</b>	<b>\$1,992,619,764</b>	<b>100.00%</b>	<b>\$2,085,712,459</b>	<b>100.00%</b>

The following pie chart presents the allocation of property tax usage by each type of taxing jurisdiction for Fiscal Year 2023.



# Property Tax and Property Value Summaries

## Tax Revenue by County

The following tables present property tax revenue collected for each county in Tax Years 2021 and 2022 by each type of taxing jurisdiction.

## Property Taxes Levied and Average Mills - TY 2021

	County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue		Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
		Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
18	Beaverhead	101	2,626,237	160.432	4,170,438	47.975	1,247,120	212.9	5,534,344	14.324	372,346	192.881	1,234,562	1,600,579	16,785,626
22	Big Horn	101	2,349,752	348.614	7,960,236	72.252	1,649,800	188.5	4,304,195	6.559	149,778	157.638	671,531	1,791,078	18,876,372
24	Blaine	101	1,532,904	296.245	4,493,486	65.065	986,909	199.093	3,019,879	4.08	61,885	409.794	904,132	2,080,699	13,079,895
43	Broadwater	101	1,982,108	195.428	3,821,806	32.329	632,220	214.661	4,197,915	16.497	322,621	75.255	181,906	1,017,087	12,155,664
10	Carbon	101	5,429,434	127.606	6,359,318	41.022	2,044,363	172.105	8,576,969	19.951	994,296	89.204	871,027	1,195,419	25,470,825
42	Carter	101	6,855,757	95.274	6,467,092	4.304	292,138	32.51	2,206,771	0	0	291.573	127,073	79,430	16,028,261
2	Cascade	102.5	18,238,051	140.517	24,970,328	41.513	7,377,059	255.537	45,409,828	19.542	3,472,625	200.563	21,475,963	12,031,221	132,975,074
19	Chouteau	101	2,789,280	191.007	5,259,849	45.961	1,265,662	161.691	4,452,555	33.911	933,811	281.7	885,921	542,263	16,129,341
14	Custer	101	2,388,503	224.148	5,300,702	44.208	1,045,433	250.465	5,923,038	0	0	225.732	2,255,454	3,304,136	20,217,265
37	Daniels	101	730,446	210.161	1,519,918	56.247	406,786	200.986	1,453,562	73.923	534,624	221.478	295,818	486,017	5,427,170
16	Dawson	101	2,604,757	180.628	4,658,341	0	0	287.552	7,415,868	66.48	1,714,485	207.465	1,669,989	2,703,638	20,767,077
30	Deer Lodge	101	2,217,117	323.988	7,112,071	34.716	762,066	146.54	3,216,792	50.043	1,098,532	33.825	196,638	1,994,767	16,597,985
39	Fallon	101	5,487,492	156.235	8,488,487	0	0	58.027	3,152,683	4.943	268,575	215.366	600,970	77,436	18,075,644
8	Fergus	101	4,893,464	166.056	6,854,451	49.16	2,029,245	184.568	7,618,622	15.226	628,514	235.726	1,961,953	1,627,761	25,614,011
7	Flathead	101	33,223,309	135.107	44,427,564	51.178	16,828,886	223.955	73,643,564	28.945	9,517,971	121.802	13,921,763	20,023,203	211,586,260
6	Gallatin	101	45,239,163	100.024	44,796,700	36.363	16,285,595	197.132	88,287,698	32.921	14,744,195	149.44	30,658,038	8,927,366	248,938,754
50	Garfield	101	588,790	259.426	1,512,353	68.236	397,786	126.643	738,280	0	0	179.047	53,874	108,079	3,399,162
38	Glacier	101	2,901,727	254.986	7,314,317	59.58	1,709,065	224.779	6,447,841	7.288	209,070	306.436	773,597	805,825	20,161,443
53	Golden Valley	101	705,302	151.693	1,051,161	43.753	303,188	171.35	1,187,381	4.997	34,625	97.265	47,002	23,162	3,351,821
46	Granite	101	1,537,159	181.343	2,758,190	31.225	474,922	125.294	1,905,690	56.268	855,821	141.64	336,999	730,780	8,599,562
12	Hill	101	4,287,401	170.385	7,232,780	48.728	2,068,470	188.383	7,996,766	10.734	455,670	223.265	2,903,167	3,584,346	28,528,600
51	Jefferson	101	3,331,859	162.154	5,340,099	46.051	1,516,564	186.823	6,152,492	33.13	1,091,036	144.799	404,426	1,793,879	19,630,355
36	Judith Basin	101	2,276,610	120.898	2,491,148	27.745	571,695	130.149	2,681,765	10.976	226,158	153.863	103,429	88,931	8,439,737
15	Lake	101	7,668,176	170.788	12,966,626	45.544	3,457,793	158.715	12,050,060	32.961	2,502,446	164.399	2,234,564	11,875,688	52,755,353
5	Lewis & Clark	102.5	16,560,631	209.638	33,804,027	40.767	6,573,705	271.16	43,724,411	14.156	2,282,723	171.105	13,862,093	20,817,543	137,625,132
48	Liberty	101	956,462	244.801	2,318,250	36.714	347,674	132.785	1,257,460	9.629	91,189	164.744	171,123	38,480	5,180,639
56	Lincoln	101	4,208,893	137.06	5,711,024	20.421	850,902	173.582	7,232,796	23.747	989,506	153.899	879,440	2,971,042	22,843,601
25	Madison	101	19,636,908	78.31	15,223,843	8.012	1,557,596	30.38	5,906,090	27.566	5,358,936	125.456	726,547	3,390,323	51,800,242
41	McCone	101	737,824	288.854	2,110,131	43.488	317,688	215.461	1,573,984	0.316	2,306	315.537	259,014	113,465	5,114,412
47	Meagher	101	982,375	164.953	1,574,205	27.576	263,169	176.995	1,689,126	11.106	105,989	149.433	225,361	112,139	4,952,364
54	Mineral	101	1,237,341	190.343	2,331,744	40.683	498,375	240.087	2,941,126	23.95	293,391	207.385	356,478	180,641	7,839,096
4	Missoula	102.5	29,943,133	199.014	58,117,336	46.635	13,618,523	239.707	70,000,728	77.031	22,495,176	234.281	40,898,319	19,031,039	254,104,255
23	Musselshell	101	1,386,120	185.853	2,550,646	12.232	167,870	179.382	2,461,825	9.232	126,695	191.217	362,805	501,964	7,557,925
49	Park	101	6,634,023	109.365	7,183,471	36.51	2,398,125	133.469	8,766,730	16.274	1,068,907	184.245	3,574,743	3,527,342	33,153,341
55	Petroleum	101	177,346	282.887	496,723	64.229	112,781	191.595	336,422	7.629	13,395	246.035	36,471	155,326	1,328,463
11	Phillips	101	1,648,218	205.181	3,348,250	60.023	979,495	205.098	3,346,904	5.12	83,557	231.107	668,348	1,870,271	11,945,043
26	Pondera	101	1,740,401	248.636	4,266,158	50.843	872,380	221.091	3,793,523	15.023	257,764	156.153	561,037	573,135	12,064,398
9	Powder River	101	1,177,693	192.876	2,249,001	0	0	108.81	1,268,762	1.517	17,685	151.964	73,398	335,805	5,122,345
28	Powell	101	1,969,403	190.645	3,717,384	50.935	993,178	196.471	3,830,995	0	0	137.422	429,719	1,688,567	12,629,245

## Property Taxes Levied and Average Mills - TY 2021

	County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue		Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
		Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
45	Prairie	101	571,747	281.63	1,589,223	21.824	123,151	150.582	849,726	1.61	9,088	219.182	141,416	838,390	4,122,741
13	Ravalli	101	10,426,176	136.4	14,080,482	27.981	2,888,486	182.992	18,890,203	25.649	2,647,763	191.779	3,153,514	4,601,808	56,688,432
27	Richland	101	5,754,414	199.913	11,385,171	0	0	119.036	6,779,183	0	0	160.677	1,849,482	0	25,768,250
17	Roosevelt	101	3,253,636	255.546	8,226,443	58.772	1,891,980	153.268	4,933,964	13.722	441,733	267.775	1,085,086	858,434	20,691,277
29	Rosebud	101	6,361,299	82.356	5,187,060	31.466	1,981,847	80.271	5,055,704	44.058	2,774,908	134.431	4,840,952	1,433,969	27,635,739
35	Sanders	101	4,381,452	142.517	6,182,500	46.625	2,022,630	145.295	6,303,012	23.67	1,026,836	297.97	1,021,295	2,345,893	23,283,617
34	Sheridan	101	1,508,546	323.166	4,809,847	58.877	876,292	228.258	3,397,291	27.909	415,389	268.507	805,864	23,868	11,837,096
1	Silver Bow	102.5	8,381,365	348.305	28,479,909	38.716	3,165,722	225.471	18,436,165	57.438	4,696,578	74.442	46,084	12,041,937	75,247,760
32	Stillwater	101	6,518,664	171.028	10,621,754	29.958	1,860,550	121.163	7,524,857	18.843	1,170,259	180.789	2,016,096	1,128,030	30,840,211
40	Sweet Grass	101	3,234,213	194.14	6,148,949	23.27	737,041	90.327	2,860,914	9.379	297,070	138.015	753,181	38,340	14,069,707
31	Teton	101	2,179,484	152.656	3,203,098	51.224	1,074,803	213.226	4,474,010	0.274	5,744	137.845	535,945	1,503,140	12,976,224
21	Toole	101	2,210,762	268.789	5,800,704	44.748	965,705	200.341	4,323,529	10.655	229,948	249.3	1,008,648	650,059	15,189,355
33	Treasure	101	540,719	189.269	1,013,277	28.674	153,509	155.345	831,661	1.613	8,634	441.285	104,965	377,627	3,030,391
20	Valley	101	3,064,772	144.87	4,395,987	53.469	1,622,479	233.394	7,082,158	17.065	517,825	259.233	1,514,720	3,078,963	21,276,904
44	Wheatland	101	1,633,661	182.033	2,912,863	27.968	447,538	139.31	2,229,222	0	0	166.399	212,437	149,706	7,585,427
52	Wibaux	101	2,982,576	144.658	4,271,809	8.426	248,815	70.08	2,069,497	11.488	339,258	186.155	108,623	30,389	10,050,968
3	Yellowstone	102.5	42,706,313	144.468	59,132,707	40.552	16,598,520	235.129	96,241,165	3.403	1,392,954	177.782	42,302,672	39,418,509	297,792,839
	<b>Statewide Total</b>		<b>356,591,368</b>		<b>549,771,437</b>		<b>129,563,295</b>		<b>657,987,701</b>		<b>89,350,291</b>		<b>209,355,673</b>	<b>202,318,931</b>	<b>2,194,938,696</b>

<sup>1</sup> State assessed mills including: 6 mills for the university system; 33 mills for elementary equalization and BASE program support; 22 mills for high school equalization and BASE program support; 40 mills for state equalization aid to public schools; and 1.5 mills to support vocational-technical education.

<sup>2</sup> The mill levy represents an average for all county wide levies, including the levy for Jr. Colleges where applicable.

<sup>3</sup> Total taxes from mill levies of all cities/towns within a county divided by total taxable value of the cities/towns.



## Property Taxes Levied and Average Mills - TY 2022

	County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue		Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
		Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
18	Beaverhead	101	2,640,711	166.004	4,340,038	47.99	1,254,657	207.961	5,436,959	14.815	387,326	202.94	1,313,530	1,498,122	16,871,344
22	Big Horn	101	2,420,794	381.781	8,974,664	25.741	605,103	190.986	4,489,588	6.727	158,144	196.301	977,506	1,829,804	19,455,604
24	Blaine	101	1,508,584	305.53	4,562,163	62.799	937,711	221.974	3,314,498	4.243	63,353	421.318	935,472	1,850,692	13,172,474
43	Broadwater	101	2,035,269	205.352	4,132,478	30.844	620,703	215.158	4,329,818	16.929	340,673	74.924	183,933	1,034,061	12,676,935
10	Carbon	101	5,982,480	132.159	7,249,280	36.74	2,015,307	162.505	8,913,892	20.026	1,098,489	132.553	1,350,817	1,285,770	27,896,037
42	Carter	101	7,654,505	101.606	7,700,462	3.671	278,230	30.927	2,343,849	0	0	302.623	140,879	69,791	18,187,716
2	Cascade	102.5	18,841,153	144.543	26,512,001	42.401	7,777,190	244.291	44,807,879	20.191	3,703,443	211.993	23,152,039	12,688,600	137,482,306
19	Chouteau	101	3,040,327	184.638	5,538,159	40.255	1,207,437	161.173	4,834,318	33.605	1,007,976	284.214	923,282	607,547	17,159,046
14	Custer	101	2,396,004	239.38	5,680,453	38.939	924,017	248.359	5,893,516	0	0	224.237	2,262,695	2,621,157	19,777,842
37	Daniels	101	685,822	242.967	1,649,822	64.488	437,896	220.118	1,494,673	69.5	471,929	253.405	322,296	519,954	5,582,393
16	Dawson	101	2,567,243	189.332	4,812,496	40.056	1,018,148	311.073	7,906,933	11.479	291,785	222.119	1,750,395	3,053,374	21,400,375
30	Deer Lodge	101	2,362,850	322.763	7,550,896	46.625	1,090,770	188.394	4,407,385	39.899	933,413	34.366	210,889	2,032,858	18,589,061
39	Fallon	101	6,438,328	158.847	10,125,801	0	0	52.118	3,322,283	5.246	334,425	219.33	618,090	88,855	20,927,782
8	Fergus	101	5,538,858	167.442	7,919,006	43.447	2,054,767	195.175	9,230,625	15.695	742,302	240.848	2,045,500	1,617,698	29,148,757
7	Flathead	101	34,541,332	134.937	46,136,115	42.03	14,370,317	227.695	77,850,919	23.715	8,108,378	117.099	13,996,902	24,017,521	219,021,484
6	Gallatin	101	46,896,115	103.137	47,886,300	34.601	16,065,153	189.141	87,817,561	34.341	15,944,627	191.498	40,640,368	7,578,904	262,829,027
50	Garfield	101	926,618	280.692	2,103,976	59.051	442,624	109.34	819,575	0	0	179.741	55,981	97,647	4,446,422
38	Glacier	101	2,947,816	268.03	7,822,795	61.296	1,789,012	246.705	7,200,405	7.721	225,351	355.82	892,070	917,311	21,794,759
53	Golden Valley	101	766,574	150.756	1,136,262	45.643	344,019	171.061	1,289,303	2.712	20,442	97.611	48,037	22,286	3,626,922
46	Granite	101	1,567,709	184.771	2,866,958	34.216	530,904	120.6	1,871,272	47.339	734,526	147.919	357,185	785,143	8,713,697
12	Hill	101	4,425,930	177.411	7,774,345	45.763	2,005,379	187.87	8,232,651	10.874	476,493	224.684	2,953,966	3,585,062	29,453,826
51	Jefferson	101	3,474,053	168.985	5,807,132	33.989	1,168,024	203.748	7,001,734	35.564	1,222,162	149.373	423,543	1,834,112	20,930,759
36	Judith Basin	101	2,431,738	119.173	2,648,333	25.035	556,350	120.762	2,683,637	11.217	249,278	159.676	106,209	85,941	8,761,485
15	Lake	101	7,814,120	169.93	13,147,074	44.727	3,460,415	149.782	11,588,237	32.794	2,537,221	176.74	2,446,764	7,813,910	48,807,740
5	Lewis & Clark	102.5	17,048,256	215.233	35,730,450	43.219	7,174,694	267.732	44,445,575	16.532	2,744,389	175.767	14,580,557	22,781,867	144,505,789
48	Liberty	101	946,328	252.071	2,361,802	40.917	383,372	134.181	1,257,217	9.937	93,103	168.923	177,839	218,833	5,438,493
56	Lincoln	101	4,292,592	144.392	6,136,296	37	1,572,393	176.6	7,505,075	26.052	1,107,148	159.28	924,529	3,035,619	24,573,652
25	Madison	101	21,052,786	80.926	16,867,847	6.27	1,306,960	30.329	6,321,654	27.854	5,805,786	132.524	796,716	3,514,095	55,665,844
41	McCone	101	808,154	296.44	2,371,972	52.919	423,434	191.171	1,529,660	0.295	2,358	333.828	289,801	106,152	5,531,531
47	Meagher	101	1,016,260	187.79	1,854,835	33.377	329,672	215.846	2,131,951	11.474	113,327	152.598	238,285	114,023	5,798,353
54	Mineral	101	1,240,078	206.04	2,529,745	32.449	398,400	245.213	3,010,702	26.435	324,569	220.393	383,888	181,719	8,069,102
4	Missoula	102.5	30,558,664	217.202	64,741,582	37.472	11,169,225	245.685	73,231,492	79.029	23,556,346	240.29	42,696,272	20,780,124	266,733,706
23	Musselshell	101	1,287,272	193.432	2,465,343	13.5	172,055	185.954	2,370,036	9.068	115,573	159.615	307,076	5,385,739	12,103,093
49	Park	101	6,874,302	111.831	7,611,455	36.212	2,464,643	135.98	9,255,126	17.561	1,195,270	181.717	3,718,742	3,692,401	34,811,939
55	Petroleum	101	173,842	337.067	580,163	76.305	131,336	204.254	351,564	7.929	13,647	272.046	42,550	153,540	1,446,642
11	Phillips	101	1,570,086	222.037	3,451,475	50.857	790,546	221.748	3,446,980	5.556	86,360	241.737	699,432	1,871,963	11,916,841
26	Pondera	101	1,778,695	256.107	4,496,797	37.297	654,862	209.887	3,685,255	15.908	279,322	159.856	577,325	620,863	12,093,120
9	Powder River	101	1,145,927	201.97	2,291,515	0	0	111.467	1,264,686	1.518	17,221	155.879	76,427	325,915	5,121,692
28	Powell	101	2,028,902	193.026	3,877,525	36.271	728,614	182.011	3,656,261	0	0	135.029	430,343	1,684,077	12,405,721

## Property Taxes Levied and Average Mills - TY 2022

	County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue		Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
		Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
45	Prairie	101	555,017	300.294	1,645,180	33.802	185,185	146.431	802,234	1.722	9,435	227.491	145,918	844,327	4,187,296
13	Ravalli	101	10,845,671	139.451	14,974,634	27.98	3,004,535	179.798	19,307,194	25.977	2,789,447	193.946	3,257,357	4,525,897	58,704,736
27	Richland	101	5,715,924	199.8	11,302,920	0	0	118.547	6,706,355	0	0	171.915	1,977,900	5,452,321	31,155,420
17	Roosevelt	101	3,207,031	261.122	8,288,412	29.065	922,562	154.364	4,899,735	14.222	451,433	284.316	1,139,490	931,496	19,840,159
29	Rosebud	101	6,754,683	90.668	5,840,094	30.861	1,987,826	69.665	4,487,246	42.672	2,748,588	142.086	4,941,309	1,487,534	28,247,279
35	Sanders	101	4,595,574	145.168	6,605,245	33.516	1,524,996	152.811	6,952,991	23.581	1,072,935	315.821	1,133,951	2,395,916	24,281,608
34	Sheridan	101	1,466,670	334.298	4,844,002	57.287	830,094	243.747	3,531,909	28.737	416,405	276.573	833,587	21,185	11,943,852
1	Silver Bow	102.5	9,201,047	341.319	30,638,984	38.483	3,454,484	203.205	18,240,960	63.736	5,721,342	76.189	48,197	10,905,801	78,210,814
32	Stillwater	101	6,886,220	178.588	11,737,694	27.559	1,811,310	120.245	7,903,126	17.165	1,128,169	189.746	2,276,856	1,398,175	33,141,550
40	Sweet Grass	101	3,344,142	205.619	6,725,242	24.713	808,290	89.059	2,912,876	12.157	397,616	141.986	804,006	44,842	15,037,014
31	Teton	101	2,239,180	154.508	3,352,649	49.015	1,063,562	203.88	4,423,962	0.274	5,947	144.785	583,038	1,504,139	13,172,477
21	Toole	101	2,203,751	281.501	6,139,804	38.535	840,490	177.158	3,863,983	8.429	183,836	252.402	1,063,666	753,419	15,048,950
33	Treasure	101	530,757	203.676	1,070,321	28.151	147,933	151.26	794,874	1.987	10,440	469.378	116,626	413,481	3,084,431
20	Valley	101	2,998,447	149.479	4,437,680	47.992	1,424,763	237.778	7,059,049	14.237	422,657	285.105	1,618,175	3,118,594	21,079,365
44	Wheatland	101	1,776,969	182.369	3,196,498	29.275	513,128	121.737	2,133,766	0	0	165.467	213,586	153,405	7,987,352
52	Wibaux	101	3,461,161	144.365	4,947,243	7.605	260,630	70	2,398,824	11.518	394,698	202.151	119,593	30,383	11,612,534
3	Yellowstone	102.5	43,516,770	144.882	60,504,934	40.556	16,936,655	234.959	98,122,156	5.564	2,323,622	209.228	50,628,142	42,011,323	314,043,602
	<b>Statewide Total</b>		<b>371,026,095</b>		<b>587,697,349</b>		<b>124,370,782</b>		<b>675,085,981</b>		<b>92,582,726</b>		<b>234,949,526</b>	<b>217,995,289</b>	<b>2,303,707,749</b>

<sup>1</sup> State assessed mills including: 6 mills for the university system; 33 mills for elementary equalization and BASE program support; 22 mills for high school equalization and Base program support; 40 mills for state equalization aid to public schools; and 1.5 mills to support vocational-technical education.

<sup>2</sup> The mill levy represents an average for all county wide levies, including the levy for Jr. Colleges where applicable.

<sup>3</sup> Total taxes from mill levies of all cities/towns within a county divided by total taxable value of the cities/towns.

# Tax Base and Revenue for Cities and Towns in 2021 and 2022

The following table displays taxable value, mill rate, and estimated taxes levied for cities and towns. The cities listed are only those that levy mills to fund city municipal governments. The estimated taxes levied are the amount of property tax that is paid to the city government to fund the municipality. Property owners in these cities are levied other mills used to fund county governments, schools, miscellaneous districts, and the state.

County	City	TY 2021 (FY 2022)			TY 2022 (FY 2023)		
		Taxable Value	Mill Levy	Estimated Taxes	Taxable Value	Mill Levy	Estimated Taxes
Beaverhead	Dillon	6,099,867	194.16	1,184,328	6,173,468	203.72	1,257,678
Beaverhead	Lima	300,763	167.02	50,234	299,051	186.76	55,852
Big Horn	Hardin	4,131,082	159.11	657,312	4,852,171	198.54	963,361
Big Horn	Lodge Grass	128,873	110.34	14,220	127,447	110.99	14,145
Blaine	Chinook	1,578,564	262.66	414,622	1,600,149	268.45	429,563
Blaine	Harlem	627,748	779.79	489,510	620,198	815.72	505,909
Broadwater	Townsend	2,417,187	75.26	181,906	2,454,935	74.92	183,933
Carbon	Bearcreek	151,026	106.99	16,158	154,483	110.67	17,096
Carbon	Bridger	863,681	246.63	213,008	921,506	251.1	231,386
Carbon	Fromberg	371,871	156.03	58,023	405,848	158.73	64,420
Carbon	Joliet	662,016	151.91	100,567	669,069	156.6	104,774
Carbon	Red Lodge	7,715,896	62.63	483,270	8,039,881	116.06	933,140
Carter	Ekalaka	435,818	291.57	127,073	465,525	302.62	140,879
Cascade	Belt	562,612	209.82	118,049	576,033	187.73	108,137
Cascade	Cascade	934,935	148.89	139,204	990,683	149.91	148,513
Cascade	Great Falls	105,111,802	201.52	21,182,078	107,161,880	213.29	22,856,935
Cascade	Neihart	468,866	78.13	36,632	482,556	79.69	38,455
Chouteau	Big Sandy	630,341	130.63	82,339	631,799	134.42	84,926
Chouteau	Fort Benton	2,255,604	325.88	735,048	2,352,134	326.2	767,258
Chouteau	Geraldine	258,960	264.65	68,534	264,607	268.69	71,098
Custer	Ismay	62,683	49.8	3,122	60,264	53.11	3,201
Custer	Miles City	9,929,032	226.84	2,252,332	10,030,376	225.27	2,259,495
Daniels	Flaxville	86,273	157.48	13,586	88,417	159.21	14,077
Daniels	Scobey	1,249,381	225.9	282,232	1,183,444	260.44	308,219
Dawson	Glendive	7,851,260	208.44	1,636,521	7,682,935	223.38	1,716,183
Dawson	Richey	198,240	168.82	33,468	197,506	173.22	34,212
Deer Lodge	Anaconda	5,813,446	33.82	196,638	6,136,645	34.37	210,889
Fallon	Baker	2,623,431	223.02	585,071	2,651,062	227.14	602,160
Fallon	Plevna	167,022	95.19	15,899	167,014	95.38	15,929
Fergus	Denton	236,699	338.74	80,180	223,313	368.81	82,361
Fergus	Grass Range	89,520	150.06	13,433	94,290	152.81	14,408
Fergus	Lewistown	7,355,623	240.42	1,768,464	7,525,099	245.29	1,845,858
Fergus	Moore	390,659	198.64	77,601	391,935	201.09	78,813
Fergus	Winifred	250,527	88.91	22,275	258,267	93.16	24,060
Flathead	Columbia Falls	9,962,986	192.58	1,918,712	10,147,961	154.48	1,567,665
Flathead	Kalispell	57,109,476	167.42	9,561,268	59,026,609	165.9	9,792,536
Flathead	Whitefish	47,225,701	51.7	2,441,783	50,355,716	52.36	2,636,702
Gallatin	Belgrade	22,053,945	170.24	3,754,354	23,622,905	177.03	4,181,996
Gallatin	Bozeman	166,073,982	152.25	25,285,257	171,349,879	203.96	34,948,405
Gallatin	Manhattan	5,039,875	111.75	563,227	5,199,392	115.01	597,963
Gallatin	Three Forks	3,506,518	118.99	417,250	3,577,900	119.7	428,287
Gallatin	West Yellowstone	8,478,953	75.24	637,950	8,473,589	57.09	483,717
Garfield	Jordan	300,895	179.05	53,874	311,457	179.74	55,981
Glacier	Cut Bank	2,524,498	306.44	773,597	2,507,079	355.82	892,070
Golden Valley	Lavina	266,276	92.04	24,508	270,703	92.05	24,918
Golden Valley	Ryegate	216,960	103.68	22,493	221,428	104.41	23,119
Granite	Drummond	504,732	150.09	75,756	503,344	172.32	86,738
Granite	Philipsburg	1,874,528	139.36	261,243	1,911,394	141.49	270,447
Hill	Havre	12,761,093	226.5	2,890,334	12,914,052	227.78	2,941,610
Hill	Hingham	242,138	53	12,833	233,137	53	12,356
Jefferson	Boulder	1,270,774	176.25	223,973	1,278,573	184.16	235,465
Jefferson	Whitehall	1,522,250	118.54	180,453	1,556,903	120.8	188,078
Judith Basin	Hobson	214,430	126.41	27,106	217,580	129.62	28,203
Judith Basin	Stanford	457,782	166.72	76,323	447,572	174.29	78,005
Lake	Polson	10,953,284	176.56	1,933,917	11,129,479	173.52	1,931,173
Lake	Ronan	1,990,039	113.85	226,560	2,050,189	213.91	438,562

County	City	TY 2021 (FY 2022)			TY 2022 (FY 2023)		
		Taxable Value	Mill Levy	Estimated Taxes	Taxable Value	Mill Levy	Estimated Taxes
Lake	St. Ignatius	649,001	114.16	74,087	664,178	115.98	77,029
Lewis & Clark	East Helena	2,793,952	226.57	633,014	3,160,076	228.4	721,773
Lewis & Clark	Helena	78,220,984	169.12	13,229,080	79,793,740	173.68	13,858,784
Liberty	Chester	1,038,724	164.74	171,123	1,052,779	168.92	177,839
Lincoln	Eureka	1,639,849	169.84	278,508	1,633,665	168.47	275,229
Lincoln	Libby	3,207,358	143.49	460,230	3,304,987	146.12	482,910
Lincoln	Troy	867,187	162.25	140,703	865,772	192.19	166,390
Madison	Ennis	3,469,709	143.12	496,575	3,606,557	155.76	561,755
Madison	Sheridan	1,109,983	103.38	114,749	1,153,236	103.52	119,380
Madison	Twin Bridges	611,017	125.2	76,499	633,212	126.5	80,103
Madison	Virginia City	600,531	64.48	38,724	618,873	57.32	35,477
McCone	Circle	820,868	315.54	259,014	868,117	333.83	289,801
Meagher	White Sulphur Springs	1,508,111	149.43	225,361	1,561,521	152.6	238,285
Mineral	Alberton	589,507	165.69	97,673	592,564	179.51	106,369
Mineral	Superior	1,129,412	229.15	258,805	1,149,275	241.47	277,519
Missoula	Missoula	174,569,759	234.28	40,898,319	177,686,169	240.29	42,696,272
Musselshell	Melstone	153,416	352.7	54,110	156,650	361.21	56,584
Musselshell	Roundup	1,743,933	177.01	308,695	1,767,200	141.74	250,492
Park	Clyde Park	560,205	54.67	30,626	582,051	55.15	32,102
Park	Livingston	18,841,871	188.1	3,544,117	19,882,380	185.42	3,686,640
Petroleum	Winnett	148,233	246.04	36,471	156,408	272.05	42,550
Phillips	Dodson	145,941	199.21	29,072	124,695	257.89	32,157
Phillips	Malta	2,461,602	216.09	531,923	2,499,648	224.19	560,405
Phillips	Saco	284,399	377.47	107,353	269,021	397.25	106,870
Pondera	Conrad	2,863,801	166.01	475,425	2,881,515	170.15	490,285
Pondera	Valier	729,059	117.43	85,613	730,017	119.23	87,040
Powder River	Broadus	482,995	151.96	73,398	490,300	155.88	76,427
Powell	Deer Lodge	3,126,996	137.42	429,719	3,187,046	135.03	430,343
Prairie	Terry	645,201	219.18	141,416	641,423	227.49	145,918
Ravalli	Darby	1,013,898	125.21	126,946	1,039,110	127.28	132,261
Ravalli	Hamilton	11,430,087	232.75	2,660,352	11,703,073	234.69	2,746,594
Ravalli	Pinesdale	441,259	72.72	32,089	450,551	71.15	32,058
Ravalli	Stevensville	3,558,209	93.9	334,126	3,602,451	96.17	346,444
Richland	Fairview	1,047,196	181.05	189,593	1,053,460	188.16	198,216
Richland	Sidney	10,463,368	158.64	1,659,889	10,451,635	170.28	1,779,684
Roosevelt	Bainville	313,426	226.69	71,051	303,354	240.3	72,896
Roosevelt	Culbertson	1,347,170	163.75	220,604	1,257,486	186.22	234,172
Roosevelt	Froid	200,652	195.73	39,273	218,119	202.6	44,192
Roosevelt	Poplar	431,364	382.38	164,945	464,391	392.97	182,493
Roosevelt	Wolf Point	1,759,614	334.85	589,213	1,764,487	343.29	605,737
Rosebud	Colstrip	33,973,880	125.79	4,273,487	32,687,804	131.97	4,313,921
Rosebud	Forsyth	2,036,802	278.61	567,466	2,089,070	300.32	627,387
Sanders	Hot Springs	490,391	339.05	166,267	523,649	339.64	177,853
Sanders	Plains	1,376,373	311.78	429,126	1,411,818	352.41	497,535
Sanders	Thompson Falls	1,560,749	272.88	425,902	1,655,021	277.07	458,562
Sheridan	Medicine Lake	254,318	430.16	109,397	255,606	453.45	115,904
Sheridan	Outlook	94,727	159.94	15,151	97,109	163.83	15,909
Sheridan	Plentywood	2,228,243	219.82	489,816	2,235,398	226.33	505,939
Sheridan	Westby	423,992	451.66	191,500	425,867	459.85	195,835
Silver Bow	Walkerville	619,049	74.44	46,084	632,595	76.19	48,197
Stillwater	Columbus	11,151,637	180.79	2,016,096	11,999,498	189.75	2,276,856
Sweet Grass	Big Timber	5,457,226	138.02	753,181	5,662,574	141.99	804,006
Teton	Choteau	2,189,595	97.95	214,479	2,247,585	99.77	224,250
Teton	Dutton	300,580	280.7	84,373	308,356	330.57	101,935
Teton	Fairfield	1,397,864	169.61	237,093	1,470,975	174.61	256,854
Toole	Kevin	113,789	408.28	46,458	111,456	443.82	49,466

County	City	TY 2021 (FY 2022)			TY 2022 (FY 2023)		
		Taxable Value	Mill Levy	Estimated Taxes	Taxable Value	Mill Levy	Estimated Taxes
Toole	Shelby	3,467,260	238.59	827,242	3,575,766	240.13	858,655
Toole	Sunburst	464,877	290.29	134,948	526,947	295.18	155,545
Treasure	Hysham	237,862	441.28	104,965	248,469	469.38	116,626
Valley	Fort Peck	593,105	62.47	37,053	565,519	68.52	38,749
Valley	Glasgow	4,829,816	290.4	1,402,592	4,687,016	320.15	1,500,529
Valley	Nashua	321,639	178.31	57,351	319,073	186.22	59,419
Valley	Opheim	98,521	179.91	17,724	104,100	187.11	19,478
Wheatland	Harlowton	1,093,124	164.96	180,319	1,112,153	164.04	182,442
Wheatland	Judith Gap	183,548	174.98	32,118	178,657	174.32	31,144
Wibaux	Wibaux	583,507	186.15	108,623	591,604	202.15	119,593
Yellowstone	Billings	227,603,350	177.34	40,364,193	231,371,700	210.4	48,680,916
Yellowstone	Broadview	222,166	234.68	52,138	230,500	239.45	55,194
Yellowstone	Laurel	10,120,835	186.38	1,886,340	10,373,746	182.39	1,892,032
<b>Total</b>		<b>1,177,071,095</b>		<b>209,355,673</b>	<b>1,204,961,654</b>		<b>234,949,526</b>

Contact the department at (406) 444-6900 for a large-print copy of this table.

## Property Taxes Paid by Type of Property

This section summarizes property taxes paid by each type of property. The actual amount of taxes paid is determined by the interaction of mills and taxable value. Identical properties in separate locations may have different taxes because they have different levels of services, or different jurisdictions may have different costs of providing services and therefore different millage rates. Neighboring properties in different classes with identical market values may pay different taxes because of the application of different tax rates for different classes of property.

The tables on the following pages show the distribution of taxes paid by each class of property, the average mill for the individual classes, and the effective rate taxpayers pay on their assessed value.

Tax Years 2021 and 2022 county level breakdowns of market value, taxable value, and estimated taxes by class, as well as the top 10 taxpayers in the county, are available online in the biennial report appendix at <https://mtrevenue.gov/dor-publications/biennial-reports/>.

			Valuation by Property Type				Taxes Levied by Levy Type	
Property Type	2022 Tax Rate	Class	2022 Total Assessed Value	2022 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)
<b>Proceeds</b>								
Net Proceeds	100.00%	1.0	\$4,379,892	\$4,379,892	\$0	\$0	\$26,279	\$416,090
Gross Proceeds of Metal Mines	3.00%	2.0	\$1,582,322,789	\$47,469,685	\$202,910,969	\$6,087,329	\$284,818	\$4,527,397
Gross Proceeds of Metal Mines New & Expanding	2.70%	2.0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$1,586,702,681</b>	<b>\$51,849,577</b>	<b>\$202,910,969</b>	<b>\$6,087,329</b>	<b>\$311,097</b>	<b>\$4,943,486</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>0.82%</b>	<b>1.43%</b>	<b>0.28%</b>	<b>0.51%</b>	<b>1.42%</b>	<b>1.42%</b>
<b>Agricultural Land</b>								
Tillable Irrigated	2.16%	3.0	\$1,098,115,565	\$23,719,374	\$1,795,412	\$38,783	\$142,316	\$2,256,769
Tillable Non-Irrigated	2.16%	3.0	\$3,377,707,148	\$72,958,738	\$943,292	\$20,382	\$437,752	\$6,935,435
Grazing Land	2.16%	3.0	\$1,758,251,755	\$37,981,063	\$563,039	\$12,232	\$227,886	\$3,612,761
Wild Hay	2.16%	3.0	\$325,264,455	\$7,025,773	\$217,122	\$4,690	\$42,155	\$668,402
Timber Land	0.31%	10.0	\$1,526,654,816	\$4,732,957	\$475,116	\$1,472	\$28,398	\$450,749
<b>Subtotal</b>			<b>\$8,085,993,739</b>	<b>\$146,417,905</b>	<b>\$3,993,981</b>	<b>\$77,559</b>	<b>\$878,507</b>	<b>\$13,924,117</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>4.17%</b>	<b>4.04%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>4.00%</b>	<b>3.99%</b>
<b>Residential Land</b>								
Farmstead 1 Acre	1.35%	4.2	\$54,437,262	\$1,169,438	\$270,609	\$5,833	\$7,017	\$111,291
Non-Qualified Ag Land	15.12%	3.0	\$61,782,373	\$9,341,069	\$566,572	\$85,746	\$56,045	\$890,411
Non-Q Ag Land 1 Acre	1.35%	4.2	\$1,476,022,758	\$19,927,125	\$13,757,044	\$185,721	\$119,563	\$1,898,874
City/town Lots Residential	1.35%	4.2	\$12,951,107,743	\$174,840,259	\$12,286,884,387	\$165,872,894	\$1,049,040	\$16,741,626
Suburban Tracts Residential	1.35%	4.2	\$20,908,618,506	\$282,267,327	\$273,990,196	\$3,698,889	\$1,693,604	\$26,902,627
Suburban Tracts - Low Income	varies	4.2	\$1,213,199,480	\$4,797,204	\$468,004,198	\$1,942,666	\$28,783	\$458,662
<b>Subtotal</b>			<b>\$36,665,168,122</b>	<b>\$492,342,422</b>	<b>\$13,043,473,006</b>	<b>\$171,791,749</b>	<b>\$2,954,052</b>	<b>\$47,003,491</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>18.92%</b>	<b>13.58%</b>	<b>17.88%</b>	<b>14.26%</b>	<b>13.47%</b>	<b>13.46%</b>
<b>Residential Improvements</b>								
Impr. on Ag and Timber Land	1.35%	4.1	\$7,374,306,504	\$100,817,756	\$17,105,105	\$230,919	\$604,997	\$9,596,433
Impr. on Disparately Owned Ag Land	1.35%	4.1	\$7,464,180	\$100,762	\$38,900	\$525	\$605	\$9,573
Impr. on Right of Way - Agricultural	1.35%	4.1	\$1,233,990	\$16,659	\$1,164,380	\$15,719	\$100	\$1,583
Impr. on Suburban Tracts Residential	1.35%	4.1	\$50,741,153,899	\$711,249,419	\$550,831,697	\$7,149,257	\$4,267,494	\$67,798,413
Impr. on City/Town Lots Residential	1.35%	4.1	\$39,532,206,321	\$534,610,273	\$37,321,913,123	\$504,771,239	\$3,207,662	\$51,206,400
Impr. on Tracts and Lots - Low Income	varies	4.1	\$2,555,106,119	\$9,222,623	\$1,197,426,109	\$4,645,846	\$55,336	\$881,990
Impr. on Right of Way - Residential	1.35%	4.1	\$377,290	\$5,094	\$182,750	\$2,468	\$31	\$486
Remodeled Residential Improvements	varies	4.1	\$5,503,746	\$0	\$5,234,345	\$0	\$615	\$9,893
Mobile Homes	1.35%	4.1	\$922,820,146	\$12,458,333	\$257,176,297	\$3,471,986	\$74,733	\$1,190,249
Mobile Homes - Low Income	varies	4.1	\$68,824,932	\$263,263	\$25,417,990	\$94,775	\$1,580	\$25,225
Exempt Tribal Improvements	1.35%	4.1	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$101,208,997,127</b>	<b>\$1,368,744,182</b>	<b>\$39,376,490,696</b>	<b>\$520,382,734</b>	<b>\$8,213,152</b>	<b>\$130,720,245</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>52.22%</b>	<b>37.75%</b>	<b>53.98%</b>	<b>43.19%</b>	<b>37.44%</b>	<b>37.45%</b>



Property Type	Taxes Levied by Levy Type					Totals and Summaries		
	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Proceeds</b>								
Net Proceeds	\$453,137	\$175,771	\$62,027	\$461,153	\$0	\$1,594,457	36.40%	364.04
Gross Proceeds of Metal Mines	\$10,849,326	\$1,372,546	\$1,391,948	\$6,267,406	\$1,050,818	\$25,744,260	1.63%	542.33
Gross Proceeds of Metal Mines New & Expanding	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>	<b>\$11,302,464</b>	<b>\$1,548,316</b>	<b>\$1,453,975</b>	<b>\$6,728,559</b>	<b>\$1,050,818</b>	<b>\$27,338,716</b>	<b>1.72%</b>	<b>527.27</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>1.92%</b>	<b>1.67%</b>	<b>1.17%</b>	<b>1.00%</b>	<b>0.45%</b>	<b>1.31%</b>		
<b>Agricultural Land</b>								
Tillable Irrigated	\$4,594,403	\$413,980	\$863,401	\$4,612,247	\$6,673	\$12,889,788	1.17%	543.43
Tillable Non-Irrigated	\$16,751,049	\$1,159,259	\$3,071,173	\$13,096,591	\$4,332	\$41,455,592	1.23%	568.21
Grazing Land	\$7,840,456	\$418,783	\$1,351,167	\$6,332,002	\$2,281	\$19,785,336	1.13%	520.93
Wild Hay	\$1,328,535	\$86,132	\$229,285	\$1,198,321	\$1,163	\$3,553,993	1.09%	505.85
Timber Land	\$805,107	\$78,668	\$173,790	\$850,792	\$132	\$2,387,636	0.16%	504.47
<b>Subtotal</b>	<b>\$31,319,551</b>	<b>\$2,156,822</b>	<b>\$5,688,815</b>	<b>\$26,089,952</b>	<b>\$14,580</b>	<b>\$80,072,344</b>	<b>0.99%</b>	<b>546.88</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>5.33%</b>	<b>2.33%</b>	<b>4.57%</b>	<b>3.86%</b>	<b>0.01%</b>	<b>3.84%</b>		
<b>Residential Land</b>								
Farmstead 1 Acre	\$224,649	\$23,231	\$42,009	\$212,133	\$687	\$621,016	1.14%	531.04
Non-Qualified Ag Land	\$1,702,328	\$226,282	\$330,129	\$1,743,346	\$15,700	\$4,964,242	8.04%	531.44
Non-Q Ag Land 1 Acre	\$3,112,162	\$650,832	\$700,273	\$3,576,444	\$25,980	\$10,084,127	0.68%	506.05
City/town Lots Residential	\$25,920,635	\$3,698,701	\$6,627,332	\$39,437,968	\$31,987,246	\$125,462,548	0.97%	717.58
Suburban Tracts Residential	\$42,300,780	\$11,261,671	\$9,434,530	\$48,914,927	\$663,542	\$141,171,681	0.68%	500.13
Suburban Tracts - Low Income	\$781,564	\$172,854	\$179,850	\$1,059,812	\$389,828	\$3,071,353	0.25%	640.24
<b>Subtotal</b>	<b>\$74,042,117</b>	<b>\$16,033,570</b>	<b>\$17,314,123</b>	<b>\$94,944,631</b>	<b>\$33,082,984</b>	<b>\$285,374,968</b>	<b>0.78%</b>	<b>579.63</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>12.60%</b>	<b>17.32%</b>	<b>13.92%</b>	<b>14.06%</b>	<b>14.08%</b>	<b>13.68%</b>		
<b>Residential Improvements</b>								
Impr. on Ag and Timber Land	\$18,089,749	\$2,242,336	\$3,612,312	\$18,195,064	\$42,159	\$52,383,052	0.71%	519.58
Impr. on Disparately Owned Ag Land	\$22,896	\$1,064	\$3,654	\$17,803	\$127	\$55,721	0.75%	553.00
Impr. on Right of Way - Agricultural	\$2,353	\$384	\$693	\$3,175	\$2,123	\$10,410	0.84%	624.92
Impr. on Suburban Tracts Residential	\$105,440,158	\$27,176,610	\$22,899,789	\$121,428,713	\$1,366,450	\$350,377,627	0.69%	492.62
Impr. on City/Town Lots Residential	\$79,202,502	\$9,972,542	\$20,618,426	\$122,350,871	\$98,648,678	\$385,207,079	0.97%	720.54
Impr. on Tracts and Lots - Low Income	\$1,520,358	\$250,717	\$351,412	\$2,040,164	\$920,711	\$6,020,687	0.24%	652.82
Impr. on Right of Way - Residential	\$889	\$53	\$197	\$1,306	\$603	\$3,564	0.94%	699.74
Remodeled Residential Improvements	\$0	\$0	\$0	\$0	\$0	\$10,508	0.19%	-
Mobile Homes	\$2,045,444	\$409,963	\$486,122	\$2,721,833	\$640,816	\$7,569,161	0.82%	607.56
Mobile Homes - Low Income	\$42,681	\$12,698	\$10,570	\$61,626	\$18,133	\$172,512	0.25%	655.28
Exempt Tribal Improvements	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>	<b>\$206,367,029</b>	<b>\$40,066,367</b>	<b>\$47,983,174</b>	<b>\$266,820,554</b>	<b>\$101,639,800</b>	<b>\$801,810,322</b>	<b>0.79%</b>	<b>585.80</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>35.11%</b>	<b>43.28%</b>	<b>38.58%</b>	<b>39.52%</b>	<b>43.26%</b>	<b>38.44%</b>		

			Valuation of Property Type				Taxes Levied by Levy Type		
Property Type	2022 Tax Rate	Class	2022 Total Assessed Value	2022 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)	
<b>Commercial Land</b>									
Suburban Tracts Commercial	1.89%	4.9	\$2,254,301,028	\$42,606,357	\$222,946,895	\$4,213,691	\$255,522	\$4,068,128	
City/town Lots Commercial	1.89%	4.9	\$5,282,338,096	\$99,836,220	\$5,051,279,125	\$95,469,197	\$599,007	\$9,568,931	
Industrial Sites	1.89%	4.9	\$247,142,126	\$4,670,990	\$63,307,495	\$1,196,515	\$27,984	\$447,317	
Qualified Golf Courses	0.95%	4.9	\$60,318,321	\$573,030	\$9,602,748	\$91,232	\$3,438	\$54,589	
Locally Assessed Co-op Land	3.00%	5.0	\$45,310	\$1,359	\$5,705	\$171	\$8	\$129	
Eligible Mining Claims	2.16%	3.0	\$1,170,813	\$25,362	\$20,561	\$446	\$152	\$2,422	
Data Center Land	0.90%	17.0	\$118,299	\$1,065	\$0	\$0	\$6	\$103	
<b>Subtotal</b>			<b>\$7,845,433,993</b>	<b>\$147,714,383</b>	<b>\$5,347,162,529</b>	<b>\$100,971,252</b>	<b>\$886,117</b>	<b>\$14,141,619</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>4.05%</b>	<b>4.07%</b>	<b>7.33%</b>	<b>8.38%</b>	<b>4.04%</b>	<b>4.05%</b>	
<b>Commercial Improvements</b>									
Impr. on Suburban Tracts Commercial	1.89%	4.8	\$4,899,339,642	\$92,597,528	\$474,125,377	\$8,960,971	\$555,224	\$8,837,326	
Impr. on City/Town Lots Commercial	1.89%	4.8	\$10,552,310,055	\$199,438,684	\$9,929,402,965	\$187,665,734	\$1,196,511	\$19,115,470	
Impr. on Right of Way - Commercial	1.89%	4.8	\$34,981,517	\$661,143	\$28,236,884	\$533,668	\$3,852	\$62,913	
Locally Assessed Co-op Improvements	3.00%	5.0	\$99,623	\$2,989	\$7,590	\$228	\$18	\$284	
Impr. on Qualified Golf Courses	0.95%	4.8	\$214,479,339	\$2,037,551	\$32,684,358	\$310,498	\$12,225	\$194,384	
Impr. on Industrial Sites	1.89%	4.8	\$1,626,960,543	\$30,749,556	\$414,568,047	\$7,835,345	\$183,384	\$2,942,254	
New Industrial Improvements	varies	4.8	\$112,060,408	\$1,649,736	\$50,979,406	\$711,680	\$12,708	\$202,401	
Improvements on Industrial Land	3.00%	5.0	\$53,650	\$1,609	\$0	\$0	\$10	\$153	
Remodeled Commercial Improvements	varies	4.8	\$15,890,203	\$102,059	\$15,859,203	\$101,473	\$1,802	\$28,866	
New and Expanding R & D Improvements	varies	5.0	\$1,350,280	\$6,346	\$1,331,200	\$6,256	\$153	\$2,425	
Impr. for Pollution Control	3.00%	5.0	\$20,778,832	\$483,086	\$2,944,133	\$6,075	\$2,899	\$46,461	
Data Centers Improvements	0.90%	17.0	\$17,071,695	\$153,645	\$11,656,545	\$104,909	\$922	\$14,669	
<b>Subtotal</b>			<b>\$17,495,375,787</b>	<b>\$327,883,932</b>	<b>\$10,961,795,708</b>	<b>\$206,236,837</b>	<b>\$1,969,708</b>	<b>\$31,447,606</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>9.03%</b>	<b>9.04%</b>	<b>15.03%</b>	<b>17.12%</b>	<b>8.98%</b>	<b>9.01%</b>	
<b>Personal Property</b>									
Furniture and Fixtures	varies	8.0	\$879,740,856	\$16,748,698	\$605,132,565	\$11,052,579	\$100,492	\$1,603,643	
Machin. other than Farm, Min., Manuf.	varies	8.0	\$781,890,564	\$16,349,198	\$127,545,892	\$2,379,608	\$98,092	\$1,562,524	
Repair Tools	varies	8.0	\$3,251,108	\$64,243	\$1,292,704	\$22,355	\$385	\$6,144	
Manufacturing Machinery	varies	8.0	\$2,908,483,268	\$80,415,385	\$657,163,808	\$17,669,883	\$482,492	\$7,724,534	
Supplies and Materials	varies	8.0	\$426,492,965	\$12,012,816	\$45,201,889	\$1,043,710	\$72,077	\$1,152,301	
Rural Telephone Property	8.00%	7.0	\$219,703	\$17,576	\$31,333	\$2,506	\$105	\$1,670	
Air and H2O Pollution Control	3.00%	5.0	\$83,486,378	\$2,504,592	\$3,478,475	\$104,354	\$15,028	\$240,878	
Aluminum Electrolytic Equipment	3.00%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	
Cable TV Systems	varies	8.0	\$269,096	\$4,957	\$180,544	\$3,323	\$30	\$472	
CB's and Mobile Phones	varies	8.0	\$4,397,395	\$127,615	\$150,640	\$3,736	\$766	\$12,263	
Rental Equipment	varies	8.0	\$11,490,982	\$183,319	\$2,753,755	\$42,971	\$1,100	\$17,495	
New & Expanding Ind- Mach & Eq	varies	8.0	\$461,403,768	\$5,010,387	\$35,118,022	\$320,173	\$77,787	\$1,248,201	
Oil & Gas Field Equipment	varies	8.0	\$216,853,683	\$5,069,700	\$2,834,090	\$43,084	\$30,418	\$481,643	
Oil & Gas Flow Lines	varies	8.0	\$96,158,892	\$2,477,604	\$413,568	\$6,304	\$14,866	\$235,390	
Ag Implements	varies	8.0	\$341,092,046	\$5,692,891	\$5,227,872	\$115,162	\$34,136	\$541,067	
Local Assessed Utility Intra-Co Lines	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0	
Centrally Assessed Personal Property	varies	8.0	\$101,518,536	\$2,954,389	\$0	\$0	\$17,726	\$280,667	
Failure to Report Penalty	8.00%	7.0	\$0	\$0	\$0	\$0	\$0	\$0	
Failure to Report Penalty	varies	8.0	\$32,978,351	\$549,846	\$8,047,308	\$121,383	\$3,299	\$52,441	
Coal and Ore Haulers	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0	
Data Center Personal Property	0.90%	17.0	\$179,629,323	\$1,616,664	\$73,039,129	\$657,352	\$9,700	\$155,022	
<b>Subtotal</b>			<b>\$6,529,356,914</b>	<b>\$151,799,880</b>	<b>\$1,567,611,593</b>	<b>\$33,588,482</b>	<b>\$958,499</b>	<b>\$15,316,354</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>3.37%</b>	<b>4.19%</b>	<b>2.15%</b>	<b>2.79%</b>	<b>7.24%</b>	<b>7.26%</b>	

Property Type	Taxes Levied by Levy Type					Totals and Summaries		
	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Commercial Land</b>								
Suburban Tracts Commercial	\$6,544,929	\$2,109,957	\$1,452,000	\$8,290,914	\$863,872	\$23,585,322	1.05%	553.56
City/town Lots Commercial	\$14,593,875	\$2,038,237	\$3,803,290	\$22,209,864	\$18,994,039	\$71,807,244	1.36%	719.25
Industrial Sites	\$797,151	\$164,005	\$172,113	\$1,019,732	\$249,020	\$2,877,321	1.16%	616.00
Qualified Golf Courses	\$79,168	\$22,359	\$17,600	\$92,335	\$13,350	\$282,840	0.47%	493.59
Locally Assessed Co-op Land	\$285	\$41	\$62	\$293	\$23	\$842	1.86%	619.83
Eligible Mining Claims	\$5,293	\$851	\$772	\$4,967	\$35	\$14,491	1.24%	571.36
Data Center Land	\$364	\$79	\$41	\$233	\$0	\$826	0.70%	775.18
<b>Subtotal</b>	<b>\$22,021,064</b>	<b>\$4,335,530</b>	<b>\$5,445,878</b>	<b>\$31,618,338</b>	<b>\$20,120,339</b>	<b>\$98,568,886</b>	<b>1.26%</b>	<b>667.29</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>3.75%</b>	<b>4.68%</b>	<b>4.38%</b>	<b>4.68%</b>	<b>8.56%</b>	<b>4.73%</b>		
<b>Commercial Improvements</b>								
Impr. on Suburban Tracts Commercial	\$14,788,441	\$3,968,536	\$3,337,034	\$18,716,007	\$1,909,507	\$52,112,075	1.06%	562.78
Impr. on City/Town Lots Commercial	\$30,220,255	\$3,957,381	\$7,696,398	\$45,198,757	\$37,243,379	\$144,628,151	1.37%	725.18
Impr. on Right of Way - Commercial	\$93,933	\$13,928	\$23,446	\$141,877	\$116,156	\$456,105	1.30%	689.87
Locally Assessed Co-op Improvements	\$507	\$38	\$138	\$473	\$45	\$1,503	1.51%	502.73
Impr. on Qualified Golf Courses	\$301,094	\$63,507	\$62,226	\$320,526	\$52,114	\$1,006,077	0.47%	493.77
Impr. on Industrial Sites	\$5,823,151	\$685,724	\$1,129,503	\$6,300,628	\$1,742,136	\$18,806,780	1.16%	611.61
New Industrial Improvements	\$332,627	\$26,691	\$66,014	\$387,582	\$157,433	\$1,185,456	1.06%	718.57
Improvements on Industrial Land	\$317	\$53	\$50	\$330	\$0	\$912	1.70%	567.01
Remodeled Commercial Improvements	\$15,775	\$1,426	\$4,328	\$27,349	\$18,816	\$98,362	0.62%	963.78
New and Expanding R & D Improvements	\$1,406	\$52	\$236	\$1,463	\$1,065	\$6,799	0.50%	1071.46
Impr. for Pollution Control	\$107,492	\$6,191	\$19,207	\$127,774	\$1,388	\$311,411	1.50%	644.63
Data Centers Improvements	\$49,748	\$4,636	\$4,482	\$34,007	\$20,934	\$129,397	0.76%	842.18
<b>Subtotal</b>	<b>\$51,734,746</b>	<b>\$8,728,163</b>	<b>\$12,343,062</b>	<b>\$71,256,773</b>	<b>\$41,262,972</b>	<b>\$218,743,030</b>	<b>1.25%</b>	<b>667.14</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>8.80%</b>	<b>9.43%</b>	<b>9.92%</b>	<b>10.56%</b>	<b>17.56%</b>	<b>10.49%</b>		
<b>Personal Property</b>								
Furniture and Fixtures	\$2,435,001	\$430,181	\$605,676	\$3,357,956	\$2,108,040	\$10,640,988	1.21%	635.33
Machin. other than Farm, Min., Manuf.	\$3,107,138	\$517,592	\$559,043	\$3,056,476	\$458,843	\$9,359,708	1.20%	572.49
Repair Tools	\$8,379	\$1,572	\$2,172	\$11,863	\$4,134	\$34,649	1.07%	539.34
Manufacturing Machinery	\$14,488,385	\$1,219,839	\$2,985,095	\$16,370,273	\$3,507,311	\$46,777,929	1.61%	581.70
Supplies and Materials	\$2,164,199	\$180,715	\$424,745	\$2,347,274	\$206,817	\$6,548,127	1.54%	545.10
Rural Telephone Property	\$3,296	\$797	\$546	\$2,718	\$599	\$9,731	4.43%	553.64
Air and H2O Pollution Control	\$422,791	\$26,683	\$97,289	\$560,094	\$21,151	\$1,383,913	1.66%	552.55
Aluminum Electrolytic Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Cable TV Systems	\$772	\$143	\$215	\$1,005	\$800	\$3,437	1.28%	693.44
CB's and Mobile Phones	\$21,765	\$2,164	\$4,681	\$28,518	\$733	\$70,889	1.61%	555.49
Rental Equipment	\$29,219	\$5,422	\$7,073	\$37,792	\$8,211	\$106,310	0.93%	579.92
New & Expanding Ind- Mach & Eq	\$961,720	\$83,214	\$193,882	\$1,072,973	\$57,223	\$3,695,000	0.80%	737.47
Oil & Gas Field Equipment	\$1,069,254	\$23,596	\$54,442	\$529,733	\$8,591	\$2,197,677	1.01%	433.49
Oil & Gas Flow Lines	\$535,304	\$15,633	\$28,857	\$232,754	\$1,315	\$1,064,120	1.11%	429.50
Ag Implements	\$1,247,324	\$100,442	\$255,559	\$1,088,416	\$19,922	\$3,286,867	0.96%	577.36
Local Assessed Utility Intra-Co Lines	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Centrally Assessed Personal Property	\$669,688	\$8,936	\$12,770	\$206,658	\$0	\$1,196,445	1.18%	404.97
Failure to Report Penalty	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Failure to Report Penalty	\$98,301	\$15,108	\$23,066	\$113,015	\$23,214	\$328,445	1.00%	597.34
Coal and Ore Haulers	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Data Center Personal Property	\$534,995	\$77,570	\$53,250	\$356,007	\$131,168	\$1,317,712	0.73%	815.08
<b>Subtotal</b>	<b>\$27,797,529</b>	<b>\$2,709,608</b>	<b>\$5,308,362</b>	<b>\$29,373,524</b>	<b>\$6,558,072</b>	<b>\$88,021,948</b>	<b>1.35%</b>	<b>579.86</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>8.22%</b>	<b>5.65%</b>	<b>6.99%</b>	<b>6.99%</b>	<b>4.41%</b>	<b>7.04%</b>		

			Valuation by Property Type				Taxes Levied by Levy Type		
Property Type	2022 Tax Rate	Class	2022 Total Assessed Value	2022 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)	
<b>Utilities Real</b>									
Rural Co-op companies Real	3.00%	5.0	\$130,414,160	\$3,912,419	\$33,481,918	\$1,004,460	\$23,475	\$372,345	
Independent Tele Companies Real	3.00%	5.0	\$2,892,587	\$86,780	\$658,383	\$19,751	\$521	\$8,303	
Electric Companies Real	12.00%	9.0	\$47,322,712	\$5,678,728	\$4,001,601	\$480,192	\$34,072	\$541,715	
Gas & Electric Companies Real	12.00%	9.0	\$138,902,134	\$16,668,250	\$39,313,255	\$4,717,586	\$100,010	\$1,593,182	
Pipelines Real	12.00%	9.0	\$290,771,065	\$27,362,454	\$3,502,207	\$420,262	\$209,355	\$3,315,829	
Class 15 Pipeline Real	3.00%	15.0	\$13,248,174	\$177,068	\$0	\$0	\$1,062	\$16,821	
Telecom Companies Real	6.00%	13.0	\$320,757,799	\$19,245,491	\$160,522,592	\$9,631,366	\$115,473	\$1,841,900	
Centrally Assessed New & Exp Situs	9.60%	9.0	\$0	\$0	\$0	\$0	\$0	\$0	
Railroads Real	3.06%	12.0	\$116,987,104	\$3,579,808	\$45,630,371	\$1,396,286	\$21,479	\$341,958	
Airlines Real	3.06%	12.0	\$2,034,649	\$62,259	\$1,536,818	\$47,026	\$374	\$5,998	
Electric Generation Real Property	6.00%	13.0	\$1,123,021,977	\$67,381,322	\$465,873,521	\$27,952,412	\$404,288	\$6,422,950	
Rural Co-op Companies Real Prop New&-Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	
10 Year Exempt Electric Generation Real	0.00%	13.0	\$589,922	\$0	\$371,061	\$0	\$0	\$0	
<b>Subtotal</b>			<b>\$2,186,942,283</b>	<b>\$144,154,579</b>	<b>\$754,891,727</b>	<b>\$45,669,341</b>	<b>\$910,108</b>	<b>\$14,461,003</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>1.13%</b>	<b>3.98%</b>	<b>1.03%</b>	<b>3.79%</b>	<b>4.15%</b>	<b>4.14%</b>	
<b>Utilities Personal</b>									
Rural Co-op Companies Pers Prop	3.00%	5.0	\$512,070,691	\$15,362,152	\$118,113,132	\$3,543,412	\$92,171	\$1,462,226	
Independent Tele Companies Pers Prop	varies	5.0	\$13,131,775	\$393,950	\$3,836,906	\$115,105	\$2,364	\$37,629	
Electric Companies Pers Prop	12.00%	9.0	\$21,137,556	\$2,536,502	\$16,879,188	\$2,025,498	\$15,219	\$241,278	
Gas & Electric Companies Pers Prop	12.00%	9.0	\$1,515,851,370	\$181,902,180	\$617,930,818	\$74,151,708	\$1,091,413	\$17,414,576	
Pipelines Pers Prop	12.00%	9.0	\$592,667,631	\$67,172,772	\$9,279,981	\$1,113,599	\$403,037	\$6,389,755	
Class 15 Pipeline Personal	3.00%	15.0	\$103,072,281	\$1,557,686	\$0	\$0	\$9,346	\$147,980	
Telecom Companies Pers Prop	6.00%	13.0	\$369,698,598	\$22,182,074	\$211,198,122	\$12,671,990	\$133,092	\$2,123,765	
Rural Co-op Companies Pers Prop New&-Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	
Railroads Pers Prop	3.06%	12.0	\$133,969,809	\$4,099,477	\$47,743,307	\$1,460,947	\$24,597	\$394,003	
Airlines Pers Prop	3.06%	12.0	\$29,060,686	\$889,260	\$16,983,179	\$519,686	\$5,336	\$85,391	
Electric Generation Personal Prop	6.00%	13.0	\$417,868,989	\$25,072,143	\$18,598,401	\$1,115,905	\$150,433	\$2,393,143	
Centrally Assessed Pollution Control	3.00%	5.0	\$449,782,507	\$1,052,325	\$144,703,828	\$578,862	\$6,314	\$99,971	
New & Exp Ind -Elect Gen/Tele Pers Prop	varies	13.0	\$0	\$0	\$0	\$0	\$0	\$0	
10 Year Exempt Electric Generation Pers Prop	0.00%	13.0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>			<b>\$4,158,311,893</b>	<b>\$322,220,521</b>	<b>\$1,205,266,862</b>	<b>\$97,296,712</b>	<b>\$1,933,321</b>	<b>\$30,789,717</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>2.15%</b>	<b>8.89%</b>	<b>1.65%</b>	<b>8.07%</b>	<b>8.81%</b>	<b>8.82%</b>	
<b>Utilities Mileage</b>									
Rural Co-op Companies Mileage	3.00%	5.0	\$986,987,594	\$29,609,673	\$48,090,738	\$1,442,730	\$177,658	\$2,817,707	
Independent Tele Companies Mileage	3.00%	5.0	\$36,312,345	\$1,089,377	\$1,475,101	\$44,254	\$6,536	\$104,048	
Rural Co-op Companies Mileage New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	
Exempt Fiberoptic or Coaxial Cable	0.00%	5.0	\$20,159,589	\$0	\$8,630,324	\$0	\$0	\$0	
Electric Companies Mileage	12.00%	9.0	\$162,807,108	\$19,536,862	\$21,944,808	\$2,633,378	\$117,221	\$1,861,153	
Gas & Electric Companies Mileage	12.00%	9.0	\$577,595,777	\$69,307,119	\$35,098,147	\$4,207,400	\$415,869	\$6,611,615	
Pipelines Mileage	12.00%	9.0	\$1,904,793,788	\$228,575,269	\$7,052,555	\$846,309	\$1,371,452	\$21,728,961	
Class 15 Pipeline Mileage	3.00%	15.0	\$39,121,843	\$586,827	\$0	\$0	\$3,521	\$55,749	
Telecom Companies Mileage	6.00%	13.0	\$230,809,944	\$13,848,617	\$87,148,916	\$5,228,941	\$83,092	\$1,327,423	
Railroads Mileage	3.06%	12.0	\$2,606,816,270	\$79,768,581	\$177,272,616	\$5,424,543	\$478,517	\$7,597,431	
Airlines Flight Property Mileage	3.06%	12.0	\$322,561,821	\$9,870,393	\$98,192,065	\$3,004,676	\$59,222	\$944,489	
Renewable Mileage	1.50%	14.0	\$46,046,025	\$690,690	\$0	\$0	\$4,144	\$65,776	
<b>Subtotal</b>			<b>\$6,934,012,104</b>	<b>\$452,883,408</b>	<b>\$484,905,270</b>	<b>\$22,832,231</b>	<b>\$2,717,232</b>	<b>\$43,114,352</b>	
<b>Subtotal Percent of Column Statewide Total</b>			<b>3.58%</b>	<b>12.49%</b>	<b>0.66%</b>	<b>1.89%</b>	<b>12.39%</b>	<b>12.35%</b>	

Property Type	Taxes Levied by Levy Type					Totals and Summaries		
	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Utilities Real</b>								
Rural Co-op companies Real	\$758,048	\$78,275	\$135,450	\$755,936	\$230,809	\$2,354,338	1.81%	601.76
Independent Tele Companies Real	\$16,949	\$1,285	\$3,164	\$16,815	\$4,651	\$51,689	1.79%	595.63
Electric Companies Real	\$963,433	\$108,666	\$170,084	\$613,831	\$64,900	\$2,496,702	5.28%	439.66
Gas & Electric Companies Real	\$3,381,021	\$461,850	\$580,174	\$3,261,116	\$979,273	\$10,356,625	7.46%	621.34
Pipelines Real	\$4,714,598	\$450,824	\$1,101,516	\$2,683,878	\$97,025	\$12,573,026	4.32%	459.50
Class 15 Pipeline Real	\$36,362	\$178	\$3	\$20,424	\$0	\$74,851	0.56%	422.73
Telecom Companies Real	\$3,376,376	\$399,793	\$726,588	\$4,254,035	\$1,904,637	\$12,618,802	3.93%	655.68
Centrally Assessed New & Exp Situs	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Railroads Real	\$609,493	\$50,919	\$144,966	\$745,078	\$296,348	\$2,210,241	1.89%	617.42
Airlines Real	\$9,336	\$1,460	\$2,569	\$15,220	\$9,965	\$44,923	2.21%	721.55
Electric Generation Real Property	\$7,908,611	\$2,664,351	\$2,241,580	\$7,035,640	\$3,693,750	\$30,371,171	2.70%	450.74
Rural Co-op Companies Real Prop New&Exp	\$0	\$0	\$0	\$0	\$0	\$0	-	-
10 Year Exempt Electric Generation Real	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	-
<b>Subtotal</b>	<b>\$21,774,226</b>	<b>\$4,217,603</b>	<b>\$5,106,096</b>	<b>\$19,401,975</b>	<b>\$7,281,358</b>	<b>\$73,152,368</b>	<b>3.34%</b>	<b>507.46</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>3.71%</b>	<b>4.56%</b>	<b>4.11%</b>	<b>2.87%</b>	<b>3.10%</b>	<b>3.51%</b>		
<b>Utilities Personal</b>								
Rural Co-op Companies Pers Prop	\$2,973,910	\$315,656	\$552,622	\$2,989,125	\$796,919	\$9,182,628	1.79%	597.74
Independent Tele Companies Pers Prop	\$76,146	\$5,237	\$14,379	\$71,419	\$25,249	\$232,423	1.77%	589.98
Electric Companies Pers Prop	\$383,137	\$22,202	\$95,460	\$621,634	\$296,306	\$1,675,237	7.93%	660.45
Gas & Electric Companies Pers Prop	\$32,745,675	\$4,621,457	\$6,894,781	\$39,336,882	\$14,823,153	\$116,927,937	7.71%	642.81
Pipelines Pers Prop	\$10,908,765	\$545,654	\$1,177,351	\$6,750,451	\$252,575	\$26,427,588	4.46%	393.43
Class 15 Pipeline Personal	\$279,669	\$2,221	\$1,173	\$145,197	\$0	\$585,586	0.57%	375.93
Telecom Companies Pers Prop	\$3,712,915	\$429,494	\$864,952	\$5,040,372	\$2,521,502	\$14,826,094	4.01%	668.38
Rural Co-op Companies Pers Prop New&Exp	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Railroads Pers Prop	\$677,848	\$55,331	\$169,907	\$863,036	\$320,462	\$2,505,184	1.87%	611.10
Airlines Pers Prop	\$124,989	\$30,135	\$35,177	\$220,048	\$108,948	\$610,023	2.10%	685.99
Electric Generation Personal Prop	\$4,641,975	\$498,497	\$892,330	\$4,162,114	\$163,588	\$12,902,081	3.09%	514.60
Centrally Assessed Pollution Control	\$154,628	\$47,188	\$37,479	\$85,228	\$76,404	\$507,213	0.11%	481.99
New & Exp Ind -Elect Gen/Tele Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	-	-
10 Year Exempt Electric Generation Pers Prop	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>	<b>\$56,679,658</b>	<b>\$6,573,073</b>	<b>\$10,735,610</b>	<b>\$60,285,508</b>	<b>\$19,385,107</b>	<b>\$186,381,994</b>	<b>4.48%</b>	<b>578.43</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>9.64%</b>	<b>7.10%</b>	<b>8.63%</b>	<b>8.93%</b>	<b>8.25%</b>	<b>8.94%</b>		
<b>Utilities Mileage</b>								
Rural Co-op Companies Mileage	\$5,807,667	\$528,925	\$1,091,059	\$5,519,789	\$309,491	\$16,252,294	1.65%	548.88
Independent Tele Companies Mileage	\$242,819	\$24,547	\$41,542	\$169,129	\$7,963	\$596,586	1.64%	547.64
Rural Co-op Companies Mileage New&Exp	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Exempt Fiberoptic or Coaxial Cable	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	-
Electric Companies Mileage	\$3,704,587	\$260,236	\$671,516	\$3,772,593	\$387,283	\$10,774,589	6.62%	551.50
Gas & Electric Companies Mileage	\$13,295,358	\$1,448,583	\$2,563,243	\$12,671,990	\$860,147	\$37,866,805	6.56%	546.36
Pipelines Mileage	\$37,525,584	\$1,815,513	\$3,944,151	\$23,037,839	\$177,192	\$89,600,693	4.70%	392.00
Class 15 Pipeline Mileage	\$76,894	\$1,671	\$1,153	\$28,677	\$0	\$167,665	0.43%	285.71
Telecom Companies Mileage	\$2,296,461	\$335,039	\$547,445	\$3,094,706	\$1,038,039	\$8,722,206	3.78%	629.83
Railroads Mileage	\$16,159,985	\$1,131,092	\$3,022,585	\$15,061,110	\$1,140,730	\$44,591,449	1.71%	559.01
Airlines Flight Property Mileage	\$1,426,572	\$521,315	\$377,696	\$2,409,760	\$628,921	\$6,367,975	1.97%	645.16
Renewable Mileage	\$159,341	\$7,771	\$32,904	\$137,645	\$0	\$407,581	0.89%	590.11
<b>Subtotal</b>	<b>\$80,695,268</b>	<b>\$6,074,692</b>	<b>\$12,293,294</b>	<b>\$65,903,239</b>	<b>\$4,549,766</b>	<b>\$215,347,843</b>	<b>3.11%</b>	<b>475.50</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>13.73%</b>	<b>6.56%</b>	<b>9.88%</b>	<b>9.76%</b>	<b>1.94%</b>	<b>10.32%</b>		

			Valuation by Property Type				Taxes Levied by Levy Type	
Property Type	2022 Tax Rate	Class	2022 Total Assessed Value	2022 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)
<b>Wind Generation</b>								
Wind Generation Impr. New&Exp	varies	14.0	\$3,585,654	\$107,569	\$0	\$0	\$645	\$10,219
Wind Generation Personal Prop. New & Exp	varies	14.0	\$1,129,146,376	\$19,975,560	\$1,784,930	\$27,428	\$203,246	\$3,218,198
<b>Subtotal</b>			<b>\$1,132,732,030</b>	<b>\$20,083,129</b>	<b>\$1,784,930</b>	<b>\$27,428</b>	<b>\$203,892</b>	<b>\$3,228,417</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>0.58%</b>	<b>0.55%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.93%</b>	<b>0.92%</b>
<b>Statewide Summaries</b>								
<b>Statewide Total</b>			<b>\$193,829,026,673</b>	<b>\$3,626,093,918</b>	<b>\$72,950,287,271</b>	<b>\$1,204,961,654</b>	<b>\$21,935,686</b>	<b>\$349,090,408</b>
<b>Statewide Average Mill Levy</b>							<b>6.05</b>	<b>96.27</b>

Property Type	Taxes Levied by Levy Type					Totals and Summaries		
	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Wind Generation</b>								
Wind Generation Impr. New & Exp.	\$17,166	\$732	\$42	\$6,018	\$0	\$34,822	0.97%	323.72
Wind Generation Personal Prop. New & Exp.	\$3,946,531	\$138,250	\$698,351	\$2,656,911	\$3,730	\$10,865,218	0.96%	543.93
<b>Subtotal</b>	<b>\$3,963,697</b>	<b>\$138,982</b>	<b>\$698,393</b>	<b>\$2,662,929</b>	<b>\$3,730</b>	<b>\$10,900,040</b>	<b>0.96%</b>	<b>542.75</b>
<b>Subtotal Percent of Column Statewide Total</b>	<b>0.67%</b>	<b>0.15%</b>	<b>0.56%</b>	<b>0.39%</b>	<b>0.00%</b>	<b>0.52%</b>		
<b>Statewide Summaries</b>								
<b>Statewide Total</b>	<b>\$587,697,349</b>	<b>\$92,582,726</b>	<b>\$124,370,782</b>	<b>\$675,085,981</b>	<b>\$234,949,526</b>	<b>\$2,085,712,459</b>	<b>1.08%</b>	<b>575.20</b>
<b>Statewide Average Mill Levy</b>	<b>162.07</b>	<b>25.53</b>	<b>34.30</b>	<b>186.17</b>	<b>64.79</b>	<b>575.20</b>		

# Tax Increment Financing

## Tax Increment Financing

Tax increment financing (TIF), authorized by 7-15-4282, MCA, is an opportunity for qualifying districts to use property tax revenue to fund new development. It works by separating the taxable value of a levy district into base and increment values so that revenue from the base value continues to go to the regular taxing jurisdiction, but taxes on the increment, or increased values, go to the TIF district to pay for development activities within the district.

As of July 1, 2013, qualifying districts include Targeted Economic Development (TED) districts and urban renewal districts. Qualifying districts prior to this date included industrial districts, technology districts, and aerospace transportation and technology districts. The 2013 Legislature eliminated the option to create any of those three districts and replaced them with the broader TED district. However, districts that were already in existence may remain in existence.

Tax increment financing may be used to pay for a variety of development activities within the TIF district including land acquisition, demolition and removal of structures, relocation of occupants, infrastructure costs, construction of publicly owned buildings and improvements, administration of urban renewal activities, and payment of bonds that were issued to fund appropriate costs (7-15-4288, MCA).

Upon expiration of the TIF, the increment is released back to the local governments and the state. The released increment is treated as newly taxable property for 15-10-420, MCA, purposes in the relevant taxing jurisdictions. Schools treat the released increment as an increase in their tax base and adjust their mill levies accordingly.

TIF districts expire on the latter of the 15th year following the TIF's adoption or the full payment of all bonds for which tax increment revenue has been pledged. TIFs may extend their expiration date by securing bonds that pledge the increment after their 15th year as repayment. No term extensions are allowed for bonds secured after the 15th anniversary of tax increment provisions. For example, if a TIF was authorized January 1, 2000, it has until January 1, 2015 (its 15th anniversary), to pass bonds secured by future increment to extend the expiration date. Additional bonds may be passed after the 15th anniversary, but these would not extend the life of a TIF.

### Years From TIF Authorization

#### Years

1 3 5 7 9 11 13 15 17 19 21 23 25 27 29

Initial Term

15 Years Following Adoption

Term Extended by Bond Issuance

Bond Issuance Before 15th Year Anniversary

TIF districts collect the incremental tax revenue from all local and state mills except the statewide 6-mill levy that is used to fund the university system. In 2022, TIFs collected \$51.005 million in revenue over an increment taxable value base of \$68.493 million. Therefore, the average mills for TIFs was 744.7 ( $(\$51.005 \text{ million} / \$68.493 \text{ million}) \times 1,000$ ).



## An Example: Tax Increment

Base taxable value is the total taxable value in the TIF district in the year prior to the TIF's existence. Incremental taxable value is the taxable value that exceeds the base taxable value for the district at any year. Let's imagine a hypothetical TIF where the base year and current year taxable value are equal to \$1 million, and the consolidated mill levy is 500. In this case, there would be no incremental value and therefore no TIF revenue.

<b>TIF Taxable Value</b>	<b>Base Year</b>
Current Year Taxable Value	\$1,000,000
Base Taxable Value	- \$1,000,000
Increment Taxable Value	\$0
Millage Rate	x 0.500
TIF Revenue	\$0

In the second year of the TIF's existence, the TIF's taxable value grows to \$1,100,000, so the incremental value in that year is \$100,000. The total mills in the TIF remain at 500, so the taxes generated from the increment (TIF revenue) are \$50,000.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000
Base Taxable Value	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000
Millage Rate	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000

In the TIF's third year, the taxable value shrinks to \$800,000, due to property devaluation and demolition. The incremental value is now negative (\$200,000). A negative increment is equivalent to no increment; the TIF will not generate any revenue this year.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>	<b>Year 3</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000	\$800,000
Base Taxable Value	- \$1,000,000	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000	-\$200,000
Millage Rate	x 0.500	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000	\$0

In the fourth year, the taxable value of the TIF grows from \$800,000 to \$1,200,000 due to redevelopment. The increment increases to \$200,000. If the total mills remain at 500, the TIF's revenue would be \$100,000 for the year.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000	\$800,000	\$1,200,000
Base Taxable Value	- \$1,000,000	- \$1,000,000	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000	-\$200,000	\$200,000
Millage Rate	x 0.500	x 0.500	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000	\$0	\$100,000

The following pages show a summary of the existing TIF districts.

**Tax Increment Financing Districts (TIF)/ Targeted Economic Development Districts (TEDD)  
TY 2021 Taxable Value of Increment and Revenue Generated for the District**

County	District	Year Created	Year of Ex-pected Expiration	2021 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value	State Taxes	County Taxes	Countywide and Local Schools Taxes	Cities & Towns Taxes	Misc. Taxes	Total Revenue
<b>Industrial Tax Increment Financing Districts</b>												
Big Horn	Hardin Industrial	2004	2031	\$888,168	\$465,144	\$423,024	\$42,725	\$118,655	\$123,198	\$67,377	\$4,179	\$356,136
Cascade	Airport TID	2008	2023	\$243,757	\$107,149	\$136,608	\$14,002	\$17,649	\$41,343	\$27,557	\$0	\$100,551
Cascade	East Industrial Park	2013	2028	\$508,647	\$2,322	\$506,325	\$51,898	\$65,445	\$153,420	\$102,222	\$10,953	\$383,938
Cascade	Int'l Malting TID	2005	2040	\$835,820	\$347,618	\$488,202	\$55,505	\$63,106	\$147,948	\$98,572	\$0	\$365,131
Cascade	Manchester Exit	2008	2022	\$85,635	\$3,217	\$82,418	\$8,448	\$13,001	\$24,877	\$0	\$1,486	\$47,813
Cascade	Montana Milling	2008	2022	\$45,382	\$381	\$45,001	\$4,613	\$7,099	\$13,583	\$0	\$811	\$26,106
Deer Lodge	Mill Creek	2008	2023	\$7,471,934	\$909,339	\$6,562,595	\$662,822	\$2,126,281	\$1,175,492	\$0	\$104,988	\$4,069,583
Flathead	Kalispell H	2005	2026	\$15,508	\$126	\$15,382	\$1,554	\$1,857	\$4,136	\$2,575	\$338	\$10,460
Gallatin	North Park URD	2017	2032	\$298,082	\$244,332	\$53,750	\$5,429	\$4,743	\$12,074	\$8,176	\$108	\$30,530
Hill	Hill Co Industrial	2013	2028	\$2,725	\$912	\$1,813	\$183	\$330	\$481	\$0	\$48	\$1,042
Jefferson	North Jefferson Co Industrial	2009	2024	\$166,298	\$18,590	\$147,708	\$14,919	\$24,266	\$32,761	\$0	\$6,538	\$78,484
Jefferson	Sunlight Industrial (4FT)	2009	2024	\$849,127	\$737,334	\$111,793	\$11,291	\$18,304	\$20,002	\$0	\$1,834	\$51,430
Missoula	Bonner Mill Industrial	2012	2027	\$612,018	\$121,676	\$490,342	\$50,260	\$104,617	\$146,188	\$0	\$100,845	\$401,909
Park	West End Industrial	2004	2025	\$267,037	\$128	\$266,909	\$26,958	\$27,637	\$54,196	\$51,476	\$166	\$160,434
Ravalli	Hamilton Airport	2015	2030	\$343,735	\$107,624	\$236,111	\$23,847	\$34,651	\$54,348	\$0	\$7,046	\$119,892
Ravalli	N Stevensville Industrial	2010	2025	\$106,153	\$109,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ravalli	Stevensville Airport	2013	2028	\$69,978	\$49,132	\$20,846	\$2,105	\$2,473	\$5,326	\$1,956	\$0	\$11,861
Silver Bow	Ramsey TIFID	1994	2022	\$6,909,434	\$1,721,230	\$5,188,204	\$531,791	\$1,809,506	\$1,026,948	\$0	\$58,081	\$3,426,326
Toole	Shelby Industrial	2013	2055	\$331,294	\$89,401	\$241,893	\$22,980	\$51,464	\$75,805	\$57,655	\$3,930	\$211,833
<b>Technology Tax Increment Financing Districts</b>												
Flathead	Kalispell G	2005	2026	\$121,888	\$390	\$121,498	\$12,271	\$14,962	\$33,118	\$20,341	\$2,673	\$83,365
Gallatin	S Bozeman Tech District	2012	2027	\$56,827	\$417	\$56,410	\$5,697	\$4,978	\$12,672	\$8,581	\$113	\$32,041
Missoula	Technology District	2005	2026	\$299,340	\$0	\$299,340	\$30,682	\$63,891	\$67,519	\$0	\$45,278	\$207,371
<b>Targeted Economic Development Tax Increment Financing Districts</b>												
Broadwater	Wheatland TEDD	2019	2034	\$147,158	\$164,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fergus	Lewistown TEDD	2017	2032	\$282,930	\$200,687	\$82,243	\$8,307	\$11,726	\$29,485	\$19,795	\$0	\$69,312
Flathead	Columbia Falls Industrial Park TEDD	2015	2030	\$2,787,205	\$1,896,297	\$890,908	\$90,031	\$108,132	\$290,658	\$171,575	\$28,482	\$688,878
Flathead	Columbia Rising TEDD	2018	2033	\$356,934	\$249,028	\$107,906	\$10,899	\$13,917	\$36,811	\$20,781	\$3,460	\$85,867
Flathead	Glacier Rail Park TEDD	2016	2031	\$258,951	\$7,057	\$251,894	\$25,441	\$30,523	\$91,069	\$42,172	\$5,542	\$194,746
Lincoln	Kootenai Business Park	2016	2035	\$133,208	\$157,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Missoula	Bonner W Log Yard TEDD	2014	2029	\$70,842	\$1,148	\$69,694	\$7,144	\$14,875	\$20,182	\$0	\$14,500	\$56,701
Missoula	The WYE	2020	2035	\$1,587,638	\$1,421,826	\$165,812	\$16,996	\$35,386	\$37,632	\$0	\$27,745	\$117,759
Silver Bow	South Butte TEDD	2017	2031	\$2,193,970	\$1,337,610	\$856,360	\$87,777	\$298,263	\$237,816	\$0	\$57,510	\$681,366
Yellowstone	Lockwood TEDD	2016	2031	\$997,044	\$848,362	\$148,682	\$15,661	\$26,831	\$55,651	\$0	\$489	\$98,632
<b>Urban Renewal Tax Increment Financing Districts</b>												
Cascade	GF DT Urban Renewal	2012	2040	\$4,831,372	\$3,643,698	\$1,187,674	\$121,737	\$153,451	\$359,483	\$239,599	\$25,868	\$900,138
Cascade	GF West Bank	2007	2040	\$1,466,388	\$292,536	\$1,173,852	\$120,320	\$151,572	\$354,712	\$236,539	\$25,539	\$888,682
Chouteau	1TID	1998	2028	\$230,237	\$160,843	\$69,394	\$7,009	\$9,552	\$16,797	\$22,612	\$2,587	\$58,556

**Tax Increment Financing Districts (TIF)/ Targeted Economic Development Districts (TEDD)  
TY 2021 Taxable Value of Increment and Revenue Generated for the District**

County	District	Year Created	Year of Expected Expiration	2021 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value	State Taxes	County Taxes	Countywide and Local Schools Taxes	Cities & Towns Taxes	Misc. Taxes	Total Revenue
Chouteau	2TID	2012	2027	\$93,595	\$17,494	\$76,101	\$11,487	\$10,465	\$18,416	\$24,781	\$2,830	\$67,980
Custer	Miles City Downtown	2015	2030	\$1,751,649	\$1,556,649	\$195,000	\$19,697	\$40,274	\$68,379	\$44,263	\$0	\$172,613
Deer Lodge	Ana - Downtown	2014	2029	\$1,158,718	\$856,215	\$302,503	\$30,553	\$98,004	\$54,434	\$10,235	\$40,408	\$233,634
Fallon	Baker Urban Renewal	2017	2032	\$648,967	\$699,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fergus	Lewistown Urban	2014	2029	\$1,703,967	\$1,482,192	\$221,775	\$22,543	\$31,627	\$79,471	\$53,347	\$0	\$186,988
Flathead	Columbia Falls URD	2015	2029	\$72,682	\$62,035	\$10,647	\$1,075	\$1,288	\$3,466	\$2,050	\$340	\$8,220
Flathead	Downtown Kalispell	2019	2034	\$1,978,483	\$1,665,094	\$313,389	\$31,652	\$37,943	\$113,286	\$52,468	\$12,104	\$247,453
Flathead	Kalispell C - amended 2011	2011	2037	\$9,156,831	\$7,932,918	\$1,223,913	\$123,615	\$148,208	\$442,438	\$204,908	\$29,873	\$949,042
Gallatin	Belgrade Urban Renewal	2017	2032	\$2,887,983	\$2,201,304	\$686,679	\$69,355	\$60,850	\$196,819	\$117,696	\$40,605	\$485,325
Gallatin	Bozeman Downtown	1995	2032	\$9,158,587	\$1,328,695	\$7,829,892	\$790,819	\$690,910	\$1,758,907	\$1,191,083	\$15,660	\$4,447,379
Gallatin	Bozeman Midtown URD	2006	2044	\$5,949,347	\$3,507,723	\$2,441,624	\$246,604	\$215,541	\$548,860	\$371,533	\$4,883	\$1,387,421
Gallatin	NE Urban Renewal	2006	2042	\$1,059,402	\$423,054	\$636,348	\$64,271	\$56,151	\$142,949	\$96,801	\$1,273	\$361,446
Gallatin	Pole Yard Urban Renewal District	2020	2035	\$1,392,912	\$1,137,056	\$255,856	\$25,841	\$22,609	\$57,605	\$38,960	\$512	\$145,527
Jefferson	Whitehall Urban Renewal	2013	2028	\$1,022,097	\$736,527	\$285,570	\$28,843	\$41,196	\$55,817	\$33,862	\$7,184	\$166,902
Lake	Polson	2002	2025	\$1,862,445	\$1,433,450	\$428,995	\$43,328	\$62,857	\$89,527	\$75,755	\$9,157	\$280,625
Lewis And Clark	Capital Hill	2020	2035	\$2,171,703	\$1,988,913	\$182,790	\$18,736	\$35,050	\$60,063	\$30,907	\$569	\$145,325
Lewis And Clark	Helena Urban Renewal District	2018	2033	\$6,293,182	\$6,100,262	\$192,920	\$19,788	\$36,987	\$63,330	\$32,601	\$599	\$153,306
Lewis And Clark	Railroad District Urban Renewal	2016	2030	\$2,735,079	\$2,334,837	\$400,242	\$41,025	\$76,750	\$131,563	\$67,688	\$1,247	\$318,273
Lincoln	Riverside	2001	2031	\$598,183	\$347,928	\$250,255	\$25,276	\$34,312	\$40,181	\$42,493	\$4,601	\$146,863
Missoula	Front St URD	2007	2046	\$3,247,883	\$1,413,035	\$1,834,848	\$188,072	\$347,358	\$546,098	\$429,877	\$103,579	\$1,614,984
Missoula	Hellgate URD	2014	2029	\$1,560,323	\$1,025,448	\$534,875	\$54,825	\$101,250	\$159,843	\$125,355	\$29,868	\$471,141
Missoula	N. Reserve Scott St. URD	2014	2045	\$3,321,204	\$1,491,205	\$1,829,999	\$187,575	\$346,394	\$516,267	\$428,996	\$101,331	\$1,580,562
Missoula	River Front URD	2008	2043	\$665,342	\$157,858	\$507,484	\$52,017	\$96,071	\$151,205	\$118,906	\$28,565	\$446,764
Missoula	URD II	1991	2031	\$6,249,446	\$1,859,823	\$4,389,623	\$449,936	\$830,979	\$1,296,391	\$1,028,575	\$246,616	\$3,852,499
Missoula	URD III	2007	2040	\$14,124,160	\$8,172,844	\$5,951,316	\$610,010	\$1,126,619	\$1,774,261	\$1,394,498	\$334,454	\$5,239,841
Musselshell	Downtown Roundup Urban Renewal	2018	2033	\$680,972	\$912,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park	Livingston Urban Renewal	2003	2034	\$2,562,607	\$1,604,273	\$958,334	\$96,792	\$96,823	\$187,863	\$180,300	\$585	\$562,364
Ravalli	North Hamilton Urban Renewal	2018	2033	\$3,440,663	\$3,294,745	\$145,918	\$14,738	\$17,356	\$31,675	\$33,975	\$1,348	\$99,091
Silver Bow	BSB Harrison Ave S	2019	2034	\$4,367,288	\$3,840,166	\$527,122	\$54,030	\$183,787	\$146,610	\$0	\$35,505	\$419,932
Silver Bow	Butte Uptown URD	2014	2039	\$5,964,036	\$3,587,625	\$2,376,411	\$243,582	\$828,357	\$660,721	\$0	\$159,953	\$1,892,613
Yellowstone	2008 Expanded N 27th St	2008	2044	\$7,905,092	\$4,112,238	\$3,792,854	\$388,768	\$471,509	\$1,110,921	\$672,721	\$12,477	\$2,656,397
Yellowstone	East Billings	2006	2039	\$3,074,260	\$1,939,797	\$1,134,463	\$116,282	\$141,023	\$333,835	\$201,324	\$3,732	\$796,196
Yellowstone	Laurel	2007	2022	\$2,482,389	\$1,169,223	\$1,313,166	\$134,600	\$163,964	\$264,538	\$244,681	\$4,320	\$812,102
Yellowstone	South Billings Blvd	2008	2040	\$12,529,405	\$7,046,472	\$5,482,933	\$562,001	\$681,611	\$1,458,572	\$972,499	\$18,037	\$3,692,720
<b>Total</b>				<b>\$159,743,546</b>	<b>\$92,856,028</b>	<b>\$67,214,436</b>	<b>\$6,859,036</b>	<b>\$12,563,265</b>	<b>\$17,320,044</b>	<b>\$9,522,703</b>	<b>\$1,793,353</b>	<b>\$48,058,402</b>

Contact the department at (406) 444-6900 for a large-print copy of this table.

## Tax Increment Financing Districts (TIF)/ Targeted Economic Development Districts (TEDD) TY 2022 Taxable Value of Increment and Revenue Generated for the District

County	District	Year Created	Year of Expected Expiration	2022 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value	State Taxes	County Taxes	Countywide and Local Schools Taxes	Cities & Towns Taxes	Misc. Taxes	Total Revenue
<b>Industrial Tax Increment Financing Districts</b>												
Big Horn	Hardin Industrial	2004	2031	\$1,605,045	\$465,144	\$1,139,901	\$115,130	\$358,898	\$283,111	\$226,452	\$11,084	\$994,675
Cascade	Airport TID	2008	2023	\$370,515	\$107,149	\$263,366	\$26,995	\$34,842	\$76,615	\$55,912	\$0	\$194,365
Cascade	East Industrial Park	2013	2028	\$516,131	\$2,322	\$513,809	\$52,665	\$68,111	\$149,008	\$109,545	\$11,545	\$390,875
Cascade	Int'l Malting TID	2005	2040	\$892,710	\$347,618	\$545,092	\$59,143	\$72,274	\$158,024	\$116,271	\$0	\$405,712
Deer Lodge	Mill Creek	2008	2023	\$8,033,369	\$909,339	\$7,124,030	\$719,527	\$2,299,281	\$1,689,464	\$0	\$113,968	\$4,822,239
Flathead	Kalispell H	2005	2026	\$18,351	\$126	\$18,225	\$1,841	\$2,198	\$4,789	\$3,018	\$0	\$11,845
Gallatin	Mandeville Farm	2017	2032	\$281,469	\$244,332	\$37,137	\$3,751	\$3,389	\$8,327	\$7,595	\$74	\$23,135
Hill	Hill Co Industrial	2013	2028	\$2,834	\$912	\$1,922	\$194	\$364	\$521	\$0	\$51	\$1,130
Jefferson	North Jefferson Co Industrial	2009	2024	\$169,441	\$18,590	\$150,851	\$15,236	\$25,701	\$32,417	\$0	\$6,830	\$80,184
Jefferson	Sunlight Industrial (4FT)	2009	2024	\$1,515,353	\$737,334	\$778,019	\$78,580	\$132,808	\$135,408	\$0	\$18,129	\$364,925
Missoula	Bonner Mill Industrial	2012	2027	\$548,065	\$121,676	\$426,389	\$43,705	\$97,890	\$121,738	\$0	\$90,573	\$353,906
Park	West End Industrial	2004	2025	\$279,638	\$128	\$279,510	\$28,231	\$28,704	\$54,712	\$51,988	\$175	\$163,810
Ravalli	Hamilton Airport	2015	2030	\$170,777	\$107,624	\$63,153	\$6,378	\$9,015	\$13,014	\$0	\$1,810	\$30,217
Ravalli	N Stevensville Industrial	2010	2025	\$102,716	\$109,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ravalli	Stevensville Airport	2013	2028	\$70,521	\$49,132	\$21,389	\$2,160	\$2,599	\$5,367	\$2,057	\$0	\$12,183
Toole	Shelby Industrial	2013	2055	\$331,425	\$89,401	\$242,024	\$22,992	\$54,037	\$67,181	\$58,134	\$4,020	\$206,364
<b>Technology Tax Increment Financing Districts</b>												
Flathead	Kalispell G	2005	2026	\$132,660	\$390	\$132,270	\$13,359	\$15,955	\$34,895	\$22,442	\$0	\$86,651
Gallatin	S Bozeman Tech District	2012	2027	\$56,827	\$417	\$56,410	\$5,697	\$5,147	\$12,648	\$11,536	\$113	\$35,142
Missoula	Technology District	2005	2026	\$303,307	\$0	\$303,307	\$31,089	\$70,171	\$69,858	\$0	\$47,118	\$218,236
<b>Targeted Economic Development Tax Increment Financing Districts</b>												
Broadwater	Wheatland TEDD	2019	2034	\$182,675	\$164,172	\$18,503	\$1,869	\$3,812	\$4,583	\$0	\$89	\$10,353
Fergus	Lewistown TEDD	2017	2032	\$301,352	\$200,687	\$100,665	\$10,167	\$14,362	\$44,760	\$24,659	\$0	\$93,948
Flathead	Columbia Falls Industrial Park TEDD	2015	2030	\$3,016,365	\$1,986,191	\$1,030,174	\$105,251	\$124,253	\$326,356	\$159,086	\$31,251	\$746,196
Flathead	Columbia Rising TEDD	2018	2033	\$392,255	\$249,028	\$143,227	\$14,466	\$17,283	\$46,005	\$25,073	\$4,471	\$107,298
Flathead	Glacier Rail Park TEDD	2016	2031	\$281,211	\$7,057	\$274,154	\$27,690	\$33,066	\$97,194	\$45,558	\$0	\$203,508
Lincoln	Kootenai Business Park	2016	2035	\$116,474	\$157,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Missoula	Bonner W Log Yard TEDD	2014	2029	\$73,079	\$1,148	\$71,931	\$7,373	\$16,671	\$20,497	\$0	\$15,322	\$59,863
Missoula	The WYE	2020	2035	\$1,690,336	\$1,421,826	\$268,510	\$27,522	\$61,916	\$62,159	\$0	\$46,098	\$197,695
Silver Bow	South Butte TEDD	2017	2031	\$2,216,024	\$1,337,610	\$878,414	\$90,037	\$299,946	\$225,850	\$0	\$65,157	\$680,990
Yellowstone	Lockwood TEDD	2016	2031	\$1,013,160	\$848,362	\$164,798	\$17,153	\$28,246	\$61,526	\$0	\$2,421	\$109,345
<b>Urban Renewal Tax Increment Financing Districts</b>												
Cascade	GF DT Urban Renewal	2012	2040	\$4,948,812	\$3,643,698	\$1,305,114	\$134,330	\$173,156	\$377,985	\$278,760	\$29,593	\$993,824
Cascade	GF West Bank	2007	2040	\$1,485,756	\$292,536	\$1,193,220	\$122,305	\$158,425	\$345,190	\$255,250	\$27,086	\$908,256
Chouteau	1TID	1998	2028	\$253,791	\$160,843	\$92,948	\$9,388	\$12,296	\$24,258	\$30,319	\$3,455	\$79,716
Chouteau	2TID	2012	2027	\$167,084	\$17,494	\$149,590	\$22,797	\$19,859	\$38,793	\$48,792	\$5,562	\$135,803
Custer	Miles City Downtown	2015	2030	\$1,764,331	\$1,556,649	\$207,682	\$20,976	\$45,900	\$70,358	\$46,786	\$0	\$184,020
Deer Lodge	Ana - Downtown	2014	2029	\$1,228,785	\$856,215	\$372,570	\$37,630	\$120,255	\$87,983	\$12,802	\$36,740	\$295,409
Fallon	Baker Urban Renewal	2017	2032	\$662,916	\$699,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fergus	Lewistown Urban	2014	2029	\$1,742,729	\$1,482,192	\$260,537	\$26,438	\$37,171	\$117,092	\$63,889	\$0	\$244,589

**Tax Increment Financing Districts (TIF)/ Targeted Economic Development Districts (TEDD)  
TY 2021 Taxable Value of Increment and Revenue Generated for the District**

County	District	Year Created	Year of Expected Expiration	2022 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value	State Taxes	County Taxes	Countywide and Local Schools Taxes	Cities & Towns Taxes	Misc. Taxes	Total Revenue
Flathead	Columbia Falls URD	2015	2029	\$71,464	\$62,035	\$9,429	\$952	\$1,137	\$2,984	\$1,444	\$286	\$6,803
Flathead	Downtown Kalispell	2019	2034	\$1,965,633	\$1,665,094	\$300,539	\$30,354	\$36,248	\$106,529	\$49,877	\$5,205	\$228,214
Flathead	Kalispell C - amended 2011	2011	2037	\$9,580,665	\$7,932,918	\$1,647,747	\$166,422	\$198,738	\$584,088	\$273,549	\$3,872	\$1,226,669
Gallatin	Belgrade Urban Renewal	2017	2032	\$2,900,835	\$2,201,304	\$699,531	\$70,653	\$63,764	\$192,322	\$123,746	\$42,354	\$492,839
Gallatin	Bozeman Downtown	1995	2032	\$9,574,014	\$1,328,695	\$8,245,319	\$832,777	\$752,385	\$1,848,765	\$1,686,168	\$16,491	\$5,136,586
Gallatin	Bozeman Midtown URD	2006	2044	\$6,243,560	\$3,507,723	\$2,735,837	\$276,320	\$249,620	\$613,433	\$559,049	\$5,472	\$1,703,893
Gallatin	NE Urban Renewal	2006	2042	\$1,083,525	\$423,054	\$660,471	\$66,708	\$60,268	\$148,091	\$135,066	\$1,321	\$411,454
Gallatin	Pole Yard Urban Renewal District	2020	2035	\$1,463,075	\$1,137,056	\$326,019	\$32,928	\$29,738	\$73,102	\$66,477	\$652	\$202,897
Jefferson	Whitehall Urban Renewal	2013	2028	\$1,039,646	\$736,527	\$303,119	\$30,615	\$45,601	\$60,217	\$36,619	\$6,467	\$179,518
Lake	Polson	2002	2025	\$1,834,627	\$1,433,450	\$401,177	\$40,519	\$59,065	\$76,873	\$69,618	\$8,589	\$254,664
Lewis And Clark	Capital Hill	2020	2035	\$2,221,567	\$1,988,913	\$232,654	\$23,847	\$46,148	\$76,583	\$40,417	\$743	\$187,737
Lewis And Clark	Helena Urban Renewal District	2018	2033	\$6,408,229	\$6,100,262	\$307,967	\$32,075	\$61,119	\$101,380	\$53,524	\$984	\$249,081
Lewis And Clark	Railroad District Urban Renewal	2016	2030	\$2,712,845	\$2,334,837	\$378,008	\$38,746	\$74,969	\$124,427	\$65,660	\$1,216	\$305,017
Lincoln	Riverside	2001	2031	\$598,412	\$347,928	\$250,484	\$25,299	\$36,153	\$42,766	\$42,199	\$4,639	\$151,056
Missoula	Front St URD	2007	2046	\$3,426,471	\$1,413,035	\$2,013,436	\$206,377	\$417,709	\$590,363	\$483,756	\$115,884	\$1,814,090
Missoula	Hellgate URD	2014	2029	\$1,532,840	\$1,025,448	\$507,392	\$52,008	\$105,016	\$148,824	\$121,826	\$29,193	\$456,867
Missoula	N. Reserve Scott St. URD	2014	2045	\$3,575,413	\$1,491,205	\$2,084,208	\$213,631	\$430,527	\$581,476	\$500,141	\$119,880	\$1,845,656
Missoula	River Front URD	2008	2043	\$654,294	\$157,858	\$496,436	\$50,885	\$103,000	\$145,559	\$119,279	\$28,573	\$447,295
Missoula	URD II	1991	2031	\$6,400,422	\$1,859,823	\$4,540,599	\$465,411	\$941,348	\$1,320,125	\$1,090,727	\$261,309	\$4,078,921
Missoula	URD III	2007	2040	\$14,418,761	\$8,172,844	\$6,245,917	\$640,206	\$1,294,561	\$1,831,626	\$1,500,264	\$359,436	\$5,626,093
Musselshell	Downtown Roundup Urban Renwal	2018	2033	\$683,112	\$912,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park	Livingston Urban Renewal	2003	2034	\$2,633,069	\$1,604,273	\$1,028,796	\$103,908	\$106,212	\$201,406	\$190,761	\$648	\$602,936
Ravalli	North Hamilton Urban Renewal	2018	2033	\$3,634,398	\$3,294,745	\$339,653	\$34,305	\$41,242	\$70,023	\$79,703	\$3,092	\$228,365
Silver Bow	BSB Harrison Ave S	2019	2034	\$4,365,641	\$3,840,166	\$525,475	\$53,861	\$179,528	\$135,400	\$0	\$38,877	\$407,666
Silver Bow	Butte Uptown URD	2014	2039	\$7,436,169	\$3,587,625	\$3,848,544	\$394,476	\$1,314,600	\$990,903	\$0	\$284,989	\$2,984,968
Yellowstone	2008 Expanded N 27th St	2008	2044	\$7,780,524	\$4,112,238	\$3,668,286	\$375,999	\$458,449	\$1,071,494	\$770,754	\$17,340	\$2,694,036
Yellowstone	East Billings	2006	2039	\$3,034,972	\$1,939,797	\$1,095,175	\$112,255	\$136,808	\$319,893	\$229,067	\$5,174	\$803,197
Yellowstone	Laurel	2007	2022	\$2,551,585	\$1,169,223	\$1,382,362	\$141,692	\$172,741	\$272,694	\$252,213	\$7,280	\$846,620
Yellowstone	South Billings Blvd	2008	2040	\$12,713,367	\$7,124,210	\$5,589,157	\$572,889	\$698,483	\$1,513,850	\$1,173,877	\$26,419	\$3,985,518
<b>Total</b>				<b>\$159,477,424</b>	<b>\$91,298,832</b>	<b>\$68,492,578</b>	<b>\$6,988,183</b>	<b>\$12,563,179</b>	<b>\$18,112,880</b>	<b>\$11,371,706</b>	<b>\$1,969,117</b>	<b>\$51,005,064</b>

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