

**Montana Department of Revenue**  
**Industrial Property Appeals-Through Tax Year 2016**  
**as of 1.4.18**

*All amounts are estimated*

<b>Company</b>	<b>Industry</b>	<b>Tax Year</b>	<b>Total Taxes</b>	<b>Protest %</b>	<b>Protested Taxes</b>	<b>Local Government Portion of Protest</b>	<b>State Government Portion of Protest</b>	<b>Stage</b>
CHS Refinery - Billings MT	Oil Refineries	2014	13,650,054	59%	8,099,942	6,680,765	1,419,177	MTAB
CHS Refinery - Billings MT	Oil Refineries	2015	10,760,913	57%	6,124,270	4,826,914	1,297,356	MTAB
CHS Refinery - Billings MT	Oil Refineries	2016	11,148,887	60%	6,712,592	5,294,156	1,418,436	MTAB
CHS Refinery-Billings	Oil Refineries	2017	11,795,584	63%	7,461,254	5,910,203	1,551,051	CTAB
<b>CHS Refinery - Billings MT Total</b>			<b>35,559,854</b>		<b>20,936,804</b>	<b>16,801,835</b>	<b>4,134,969</b>	
Phillips 66 Refinery - Billings MT	Oil Refineries	2016	9,578,575	31%	2,993,280	2,360,771	632,509	MTAB
Phillips 66 Refinery - Billings MT	Oil Refineries	2017	11,156,882	51%	5,723,830	4,724,510	999,321	CTAB
<b>Phillips 66 Refinery - Billings MT Total</b>			<b>9,578,575</b>		<b>2,993,280</b>	<b>2,360,771</b>	<b>632,509</b>	
Calumet Montana Refining	Refineries	2017	9,468,505	80%	7,568,714	5,408,300	2,160,414	CTAB
<b>Calumet MT Refining-Great Falls</b>			<b>9,468,505</b>		<b>7,568,714</b>	<b>5,408,300</b>	<b>2,160,414</b>	
OmniTrax	Industrial Facility	2017	121,091	76%	91,876	71,416	20,459	CTAB
<b>OmniTrax-</b>			<b>121,091</b>		<b>91,876</b>	<b>71,416</b>	<b>20,459</b>	
<b>Grand Total</b>			<b>54,728,025</b>		<b>31,590,674</b>	<b>24,642,323</b>	<b>6,948,351</b>	