



Montana Taxes By County In 2014  
Montana Department of Revenue  
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# **Introduction**

The purpose of this report is to provide a detailed breakdown of the types and quantities of taxes paid within each county in Montana. Included in this report are county level estimates for the individual income tax, corporate income tax, property taxes, the liquor excise tax and oil and gas proceeds taxes. This report provides 2014 tax year county level revenue estimates for the personal income tax, liquor excise tax, oil and gas proceeds taxes, and property taxes. Estimates for corporate taxes in this report are for tax year 2013, due to different reporting requirements. Additional information on these taxes, as well as information on other taxes administered by the department, can be located in the Department of Revenue's Biennial Report.<sup>1</sup>

Personal income and individual income tax estimates for this report come from income tax forms submitted by individuals who are required to file income tax forms to the state of Montana. Income levels, the taxes paid, deductions made and credits claimed for each county were determined by summing the reported income on all the tax returns for each of Montana's counties based on the county of residents reported on each income tax form. The geographic county associated with each income tax form was determined using the postal ZIP code that was reported on each form.

Like individual income tax numbers, county level corporate income tax estimates in this report are generated by aggregating the income tax forms submitted by each corporation that owes taxes to the state of Montana. The geographic location of each corporation is also determined by the ZIP code associated with the mailing address provided on the corporate tax form. Unlike the individual income tax data, the corporate tax data is for tax year 2013. The different tax years are due to variations in the start and ending dates associated with each corporation's fiscal year, which delays the availability of tax data.

In this report, the distribution of property taxes is examined in two different ways. The first method of examining property taxes assigns the property tax burden based on where the property being taxed is located. The second method of examining property taxes assigns the property tax burden based on where the owner of the property reportedly resides. For example, the property tax associated with a house that resides in Gallatin County, but is owned by someone who lives in Missoula, would be allocated to Gallatin County in the first method, but Missoula County in the second. Overall, both methods of examining property taxes provide useful, but different, information.

Finally, tax revenue estimates from the liquor excise tax are generated based on the liquor excise tax rate and the sale of liquor to the 96 private agency liquor stores that are allowed to purchase liquor directly from the state of Montana. Liquor excise tax revenue estimates are distributed to counties based on the location of the 96 private agency liquor stores.<sup>2</sup> Oil and natural gas proceeds tax revenue estimates are based on the respective oil, or gas, tax rate and the oil and gas leases located within the state, with the county distribution of tax revenue based on the county where the lease is located.

Overall, while this report provides a county breakdown of the individual income, corporate income, property, oil and gas proceeds, and liquor excise taxes, it is important to understand that this data does not provide an exact determination of who actually bears the cost of the tax. For the individual income tax, the individual being taxed may have generated some of the income reported on their returns in a county that is different from the one they reside, which would affect the distribution of the tax burden. In addition, corporate income taxes and property taxes paid by businesses are likely to be passed on, at least in part, to customers of the business in the form of higher prices and paid by non-residents of the county the business is located in. For property

1 The most recent version of the Biennial Report can be located at:  
[http://revenue.mt.gov/home/publications/biennial\\_reports](http://revenue.mt.gov/home/publications/biennial_reports)

2 Additional information on liquor sales and their geographic location can be found in the Montana Department of Revenue's "Liquor Enterprise Fund Report of Operations," which can be located at:  
<http://revenue.mt.gov/home/liquor/resources.aspx>

taxes, the owner of a piece of property is not required to actually reside in the county where the property is located, which means the cost of paying the property tax could fall on someone outside the county where the property is located. Finally, the liquor excise tax estimates are based on the sale of liquor to the 96 private agency liquor stores. However, the 96 agency liquor stores can sell the liquor to non-agency sellers of liquor who reside outside the agency liquor store's county and are likely to bear at least some of the tax in the form of higher liquor prices. While the data in this report does not provide a perfect estimate of who actually pays each of the examined taxes, it does provide the best the Department of Revenue's best estimate of the of the geographic distribution of taxes in the state.

The first section of this report provides tables for each of Montana's 56 counties, as well as separate tables for non-resident and resident tax filers, with information on individual income, corporate income, property, oil and gas proceeds, and liquor excise taxes. Definitions of specific taxes, deductions, credits and other tax variables are included in Appendix A. The second portion of this report has information about the geographic distribution of specific taxes within the state.

## **Part 1: Taxes Paid By County**

## Montana residents

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	645,180
Total Income	25,729,033,786
Total Taxable Income	17,121,598,668
Total Income Tax Paid	928,514,822
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	N/A

#### Income

	Percent from Income	Percent of Returns
	Type	Claiming
Wages	63.2%	81.2%
Investment	10.8%	42.2%
Retirement Income	14.2%	28.4%
Rental and Royalty Income	10.1%	18.6%
Net Business Income	3.3%	16.2%
Farm Income	-0.5%	3.9%
Other Income	-1.2%	29.0%

#### Exemptions and Deductions

	Amount	Number of Returns
	Claimed (\$)	
Business Expenses	1,997,478	727
Health Savings Accounts	31,342,817	9,142
Self Employment Expenses	268,391,635	67,454
Student Loan and Education Expenses	56,858,169	49,033
Other Expenses	146,697,105	36,298
Medical and Insurance Deductions	692,908,850	114,992
Federal Income Tax Deduction	1,262,405,480	230,043
Property and Other Deductible Taxes	506,715,037	212,744
Home Mortgage	918,519,876	142,805
Investment Interest	25,596,428	7,440
Charitable Contributions	546,481,856	165,340
Child and Dependent Care Expenses	1,133,973	538
Gambling Losses	20,189,073	1,367
Political Contributions	843,108	6,706
Other Deductions	247,695,698	57,542

#### Credits

	Amount	Number of Returns
	Claimed (\$)	
Capital Gains	13,896,345	12,494
Other States' Tax	30,491,177	12,694
Charitable Gift Credits*	2,763,465	3,317
Energy Conservation	4,413,630	8,577
Alternative Fuel and Recycling Credits	1,443,430	1,083
Uninsured Montanans Credit	121,650	100
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	5,354,448	563
Elderly Homeowner and Renters' Credit	6,027,887	12,589
Other Credits*	2,364,913	695

## Montana residents Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$97,640,995,212	\$72,493,356,903
Taxable Value	\$2,520,708,358	\$1,553,089,359
Estimated Property Tax Paid	\$1,400,162,869	\$917,127,878
Estimated Effective Property Tax Rate	1.4%	1.3%
Average Mills	555.46	590.52

### Taxable Value by Property Class

	Taxable Value in County	Percent of State's Taxable Value	Taxable Value of Montana Property Owned by Residents of County*
Class 1 Mines Net Proceeds	\$3,790,730	0.2%	\$2,623,098
Class 2 Gross Proceeds Metal Mines	\$25,555,274	1.0%	\$12,108,236
Class 3 Agriculture Land	\$143,467,108	5.7%	\$124,769,755
Class 4.1 Residential Improvements	\$756,894,879	30.0%	\$635,552,124
Class 4.2 Residential Land	\$407,150,175	16.2%	\$318,912,323
Class 4.3 Extended Property Tax Assistance	\$4,321,645	0.2%	\$4,209,861
Class 4.8 Commercial Improvements	\$239,491,996	9.5%	\$176,730,216
Class 4.9 Commercial Land	\$111,172,662	4.4%	\$87,976,908
<b>Class 4 Total</b>	<b>\$1,519,031,357</b>	<b>60.3%</b>	<b>\$1,223,381,432</b>
Class 5 Rural Co-ops and Pollution Control	\$43,569,919	1.7%	\$34,377,177
Class 7 Non-Centrally Assessed Properties	\$1,181,868	0.0%	\$1,181,868
Class 8 Business Equipment	\$143,291,995	5.7%	\$78,933,155
Class 9 Non-Generation Property of Utilities	\$374,692,470	14.9%	\$13,113,825
Class 10 Forest Land	\$6,215,336	0.2%	\$5,012,626
Class 12 Railroad and Airline Equipment	\$72,038,141	2.9%	\$16,232,813
Class 13 Telecommunication and Electric	\$169,516,170	6.7%	\$41,123,046
Class 14 Wind Generation Facilities	\$16,600,562	0.7%	\$224,178
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,757,428	0.1%	\$8,150
<b>Total</b>	<b>\$2,520,708,358</b>	<b>100.0%</b>	<b>\$1,553,089,359</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$131,111,287
Liquor Excise and License Tax	\$34,088,935

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	5,004
Taxes Paid	\$23,968,783

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	50,509,900
Oil Produced (Barrels of Oil)	<u>29,967,823</u>
Oil and Gas Tax Paid	<b>\$221,275,322</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Out-of-State

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	101,790
Total Income	35,202,192,713
Total Taxable Income	32,323,828,287
Total Income Tax Paid	74,935,869
Effective Rate	0.2%
Percent of County Population Filing Income Taxes*	

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	17.6%	81.5%
Investment	64.4%	53.6%
Retirement Income	2.4%	29.3%
Rental and Royalty Income	20.2%	40.3%
Net Business Income	0.6%	18.9%
Farm Income	-0.2%	3.5%
Other Income	-4.9%	36.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	454,683	133
Health Savings Accounts	6,614,008	1,545
Self Employment Expenses	138,825,981	12,965
Student Loan and Education Expenses	9,007,517	6,832
Other Expenses	234,801,646	9,866
Medical and Insurance Deductions	99,317,523	12,528
Federal Income Tax Deduction	280,075,853	40,768
Property and Other Deductible Taxes	184,677,122	28,728
Home Mortgage	175,423,461	18,945
Investment Interest	551,816,778	3,103
Charitable Contributions	1,039,074,871	23,826
Child and Dependent Care Expenses	244,738	95
Gambling Losses	27,661,335	491
Political Contributions	36,283	282
Other Deductions	683,965,202	13,847

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	57,887,237	45,336
Other States' Tax	1,471,618	762
Charitable Gift Credits*	46,476	97
Energy Conservation	18,945	38
Alternative Fuel and Recycling Credits	24,237	13
Uninsured Montanans Credit	11,170	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	828,663	60
Elderly Homeowner and Renters' Credit	43,885	89
Other Credits*	183,998	82

## Out-of-State Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$97,640,995,212	\$25,147,638,309
Taxable Value	\$2,520,708,358	\$967,618,999
Estimated Property Tax Paid	\$1,400,162,869	\$483,034,991
Estimated Effective Property Tax Rate	1.4%	1.9%
Average Mills	555.46	499.20

### Taxable Value by Property Class

	Taxable Value in County	Percent of State's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$3,790,730	0.2%	\$2,623,098
Class 2 Gross Proceeds Metal Mines	\$25,555,274	1.0%	\$12,108,236
Class 3 Agriculture Land	\$143,467,108	5.7%	\$124,769,755
Class 4.1 Residential Improvements	\$756,894,879	30.0%	\$635,552,124
Class 4.2 Residential Land	\$407,150,175	16.2%	\$318,912,323
Class 4.3 Extended Property Tax Assistance	\$4,321,645	0.2%	\$4,209,861
Class 4.8 Commercial Improvements	\$239,491,996	9.5%	\$176,730,216
Class 4.9 Commercial Land	\$111,172,662	4.4%	\$87,976,908
<b>Class 4 Total</b>	<b>\$1,519,031,357</b>	<b>60.3%</b>	<b>\$1,223,381,432</b>
Class 5 Rural Co-ops and Pollution Control	\$43,569,919	1.7%	\$34,377,177
Class 7 Non-Centrally Assessed Properties	\$1,181,868	0.0%	\$1,181,868
Class 8 Business Equipment	\$143,291,995	5.7%	\$78,933,155
Class 9 Non-Generation Property of Utilities	\$374,692,470	14.9%	\$13,113,825
Class 10 Forest Land	\$6,215,336	0.2%	\$5,012,626
Class 12 Railroad and Airline Equipment	\$72,038,141	2.9%	\$16,232,813
Class 13 Telecommunication and Electric	\$169,516,170	6.7%	\$41,123,046
Class 14 Wind Generation Facilities	\$16,600,562	0.7%	\$224,178
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,757,428	0.1%	\$8,150
<b>Total</b>	<b>\$2,520,708,358</b>	<b>100.0%</b>	<b>\$1,553,089,359</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	N/A
Liquor Excise and License Tax	N/A

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	6,419
Taxes Paid	\$84,082,507

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	N/A
Oil Produced (Barrels of Oil)	N/A
Oil and Gas Tax Paid	<u>N/A</u>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Beaverhead County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	6,085
Total Income	208,275,415
Total Taxable Income	134,742,635
Total Income Tax Paid	7,133,757
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	64.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.6%	77.7%
Investment	17.7%	46.5%
Retirement Income	17.2%	30.7%
Rental and Royalty Income	8.9%	21.7%
Net Business Income	2.8%	18.7%
Farm Income	-1.2%	7.0%
Other Income	-3.1%	26.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	31,250	10
Health Savings Accounts	289,398	76
Self Employment Expenses	2,681,092	703
Student Loan and Education Expenses	487,629	426
Other Expenses	1,583,084	375
Medical and Insurance Deductions	7,926,904	1,209
Federal Income Tax Deduction	10,349,632	1,997
Property and Other Deductible Taxes	3,854,011	1,893
Home Mortgage	6,094,895	1,137
Investment Interest	227,150	97
Charitable Contributions	4,339,126	1,432
Child and Dependent Care Expenses	4,710	N/A
Gambling Losses	13,530	N/A
Political Contributions	7,992	70
Other Deductions	2,274,289	520

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	81,926	117
Other States' Tax	249,816	136
Charitable Gift Credits*	5,100	60
Energy Conservation	35,323	71
Alternative Fuel and Recycling Credits	12,657	17
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	6,953	N/A
Elderly Homeowner and Renters' Credit	50,065	110
Other Credits*	22,376	10

## Beaverhead County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,133,322,350	\$808,319,533
Taxable Value	\$18,482,656	\$14,044,646
Estimated Property Tax Paid	\$10,849,274	\$8,108,761
Estimated Effective Property Tax Rate	1.0%	1.0%
Average Mills	587.00	577.36

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$1,106,326
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,717,143	14.7%	\$2,015,796
Class 4.1 Residential Improvements	\$6,940,483	37.6%	\$5,478,042
Class 4.2 Residential Land	\$1,958,264	10.6%	\$1,743,229
Class 4.3 Extended Property Tax Assistance	\$32,090	0.2%	\$33,526
Class 4.8 Commercial Improvements	\$1,836,931	9.9%	\$1,314,040
Class 4.9 Commercial Land	\$610,931	3.3%	\$432,803
<b>Class 4 Total</b>	<b>\$11,378,699</b>	<b>61.6%</b>	<b>\$9,001,640</b>
Class 5 Rural Co-ops and Pollution Control	\$737,588	4.0%	\$1,103,306
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$883,648	4.8%	\$788,785
Class 9 Non-Generation Property of Utilities	\$1,987,673	10.8%	\$4,220
Class 10 Forest Land	\$30,964	0.2%	\$24,573
Class 12 Railroad and Airline Equipment	\$318,698	1.7%	\$0
Class 13 Telecommunication and Electric	\$428,243	2.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$18,482,656</b>	<b>100.0%</b>	<b>\$14,044,646</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,065,341
Liquor Excise and License Tax	\$276,989

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	34
Taxes Paid	\$178,827

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Big Horn County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,022
Total Income	161,480,199
Total Taxable Income	68,747,214
Total Income Tax Paid	4,293,723
Effective Rate	2.7%
Percent of County Population Filing Income Taxes*	38.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	70.3%	87.0%
Investment	7.4%	24.3%
Retirement Income	11.3%	21.7%
Rental and Royalty Income	7.5%	11.7%
Net Business Income	2.5%	12.2%
Farm Income	0.5%	7.6%
Other Income	0.5%	21.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	15,888	N/A
Health Savings Accounts	136,098	36
Self Employment Expenses	1,556,499	508
Student Loan and Education Expenses	262,383	223
Other Expenses	1,489,305	255
Medical and Insurance Deductions	3,809,689	647
Federal Income Tax Deduction	7,444,738	1,360
Property and Other Deductible Taxes	1,136,880	874
Home Mortgage	2,523,142	555
Investment Interest	18,361	21
Charitable Contributions	2,641,357	718
Child and Dependent Care Expenses	11,907	N/A
Gambling Losses	33,667	N/A
Political Contributions	2,220	15
Other Deductions	1,371,139	368

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	76,220	70
Other States' Tax	54,996	41
Charitable Gift Credits*	4,276	N/A
Energy Conservation	13,456	31
Alternative Fuel and Recycling Credits	9,440	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	9,587	30
Other Credits*	465	N/A

## Big Horn County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$890,527,934	\$383,584,800
Taxable Value	\$25,113,302	\$6,616,088
Estimated Property Tax Paid	\$11,977,853	\$3,541,235
Estimated Effective Property Tax Rate	1.3%	0.9%
Average Mills	476.95	535.25

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,285,009	13.1%	\$1,542,756
Class 4.1 Residential Improvements	\$2,618,640	10.4%	\$2,010,493
Class 4.2 Residential Land	\$475,058	1.9%	\$415,674
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,700,628	10.8%	\$955,134
Class 4.9 Commercial Land	\$347,401	1.4%	\$163,128
<b>Class 4 Total</b>	<b>\$6,141,727</b>	<b>24.5%</b>	<b>\$3,544,429</b>
Class 5 Rural Co-ops and Pollution Control	\$807,544	3.2%	\$323,398
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$5,764,251	23.0%	\$1,201,418
Class 9 Non-Generation Property of Utilities	\$5,574,473	22.2%	\$0
Class 10 Forest Land	\$14,588	0.1%	\$4,087
Class 12 Railroad and Airline Equipment	\$1,530,123	6.1%	\$0
Class 13 Telecommunication and Electric	\$1,995,587	7.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$25,113,302</b>	<b>100.0%</b>	<b>\$6,616,088</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$427,267
Liquor Excise and License Tax	\$111,089

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	25
Taxes Paid	\$56,552

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	605,325
Oil Produced (Barrels of Oil)	47,648
Oil and Gas Tax Paid	<b>\$514,897</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Blaine County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,987
Total Income	88,276,436
Total Taxable Income	49,105,813
Total Income Tax Paid	2,957,759
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	44.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.6%	80.8%
Investment	16.3%	43.0%
Retirement Income	14.6%	28.3%
Rental and Royalty Income	9.5%	23.9%
Net Business Income	2.4%	14.0%
Farm Income	-3.1%	15.5%
Other Income	-8.3%	25.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	11,910	N/A
Health Savings Accounts	49,020	16
Self Employment Expenses	1,098,193	354
Student Loan and Education Expenses	165,066	165
Other Expenses	471,731	170
Medical and Insurance Deductions	3,303,116	450
Federal Income Tax Deduction	4,037,321	740
Property and Other Deductible Taxes	954,506	577
Home Mortgage	1,442,497	334
Investment Interest	82,788	18
Charitable Contributions	1,717,263	512
Child and Dependent Care Expenses	6,728	N/A
Gambling Losses	51,777	N/A
Political Contributions	2,530	21
Other Deductions	505,698	152

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	9,659	23
Other States' Tax	25,685	30
Charitable Gift Credits*	598	N/A
Energy Conservation	17,801	35
Alternative Fuel and Recycling Credits	2,258	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	16,294	37
Other Credits*	0	0

## Blaine County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,578,056,530	\$842,946,908
Taxable Value	\$12,637,616	\$6,571,274
Estimated Property Tax Paid	\$6,953,715	\$3,652,606
Estimated Effective Property Tax Rate	0.4%	0.4%
Average Mills	550.24	555.84

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,970,098	39.3%	\$4,083,829
Class 4.1 Residential Improvements	\$1,805,999	14.3%	\$1,649,034
Class 4.2 Residential Land	\$168,283	1.3%	\$219,972
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$6,385
Class 4.8 Commercial Improvements	\$485,372	3.8%	\$268,251
Class 4.9 Commercial Land	\$52,626	0.4%	\$40,424
<b>Class 4 Total</b>	<b>\$2,512,280</b>	<b>19.9%</b>	<b>\$2,184,066</b>
Class 5 Rural Co-ops and Pollution Control	\$676,839	5.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$486,175	3.8%	\$297,505
Class 9 Non-Generation Property of Utilities	\$2,156,938	17.1%	\$0
Class 10 Forest Land	\$6,285	0.0%	\$5,874
Class 12 Railroad and Airline Equipment	\$1,466,879	11.6%	\$0
Class 13 Telecommunication and Electric	\$362,122	2.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$12,637,616</b>	<b>100.0%</b>	<b>\$6,571,274</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$345,022
Liquor Excise and License Tax	\$89,706

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	58
Taxes Paid	\$60,648

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	4,918,117
Oil Produced (Barrels of Oil)	284,607
Oil and Gas Tax Paid	<b>\$3,413,043</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Broadwater County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	3,004
Total Income	102,556,917
Total Taxable Income	64,458,334
Total Income Tax Paid	3,176,339
Effective Rate	3.1%
Percent of County Population Filing Income Taxes*	53.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.5%	76.5%
Investment	17.6%	40.3%
Retirement Income	17.8%	34.1%
Rental and Royalty Income	3.6%	19.1%
Net Business Income	2.3%	16.9%
Farm Income	-0.6%	8.1%
Other Income	-2.2%	31.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	2,274	N/A
Health Savings Accounts	139,524	40
Self Employment Expenses	1,110,520	308
Student Loan and Education Expenses	170,168	159
Other Expenses	582,046	164
Medical and Insurance Deductions	3,351,366	600
Federal Income Tax Deduction	5,446,643	1,024
Property and Other Deductible Taxes	1,730,347	988
Home Mortgage	3,881,039	672
Investment Interest	202,644	28
Charitable Contributions	3,089,883	728
Child and Dependent Care Expenses	2,400	N/A
Gambling Losses	10,307	N/A
Political Contributions	2,354	27
Other Deductions	1,257,783	312

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	43,517	40
Other States' Tax	250,493	39
Charitable Gift Credits*	6,267	12
Energy Conservation	18,613	33
Alternative Fuel and Recycling Credits	4,231	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	18,966	46
Other Credits*	6,524	N/A

## Broadwater County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$474,467,647	\$270,725,679
Taxable Value	\$13,157,599	\$5,004,160
Estimated Property Tax Paid	\$6,686,992	\$2,658,830
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	508.22	531.32

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$178,394	1.4%	\$0
Class 2 Gross Proceeds Metal Mines	\$41,980	0.3%	\$0
Class 3 Agriculture Land	\$1,297,720	9.9%	\$847,404
Class 4.1 Residential Improvements	\$4,018,138	30.5%	\$2,648,639
Class 4.2 Residential Land	\$1,800,476	13.7%	\$870,502
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$2,396
Class 4.8 Commercial Improvements	\$636,024	4.8%	\$370,632
Class 4.9 Commercial Land	\$154,423	1.2%	\$107,432
<b>Class 4 Total</b>	<b>\$6,609,061</b>	<b>50.2%</b>	<b>\$3,999,601</b>
Class 5 Rural Co-ops and Pollution Control	\$137,218	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$537,451	4.1%	\$112,639
Class 9 Non-Generation Property of Utilities	\$3,418,214	26.0%	\$0
Class 10 Forest Land	\$38,103	0.3%	\$44,516
Class 12 Railroad and Airline Equipment	\$614,233	4.7%	\$0
Class 13 Telecommunication and Electric	\$285,225	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$13,157,599</b>	<b>100.0%</b>	<b>\$5,004,160</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$374,928
Liquor Excise and License Tax	\$97,481

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	15
Taxes Paid	\$24,554

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Carbon County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	6,526
Total Income	255,036,228
Total Taxable Income	168,569,807
Total Income Tax Paid	9,213,689
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	67.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.3%	76.9%
Investment	13.5%	49.1%
Retirement Income	17.1%	32.2%
Rental and Royalty Income	9.8%	24.1%
Net Business Income	4.5%	20.7%
Farm Income	-2.1%	11.0%
Other Income	-3.1%	31.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	6,271	N/A
Health Savings Accounts	464,752	124
Self Employment Expenses	3,608,637	904
Student Loan and Education Expenses	455,418	404
Other Expenses	1,897,548	407
Medical and Insurance Deductions	8,543,680	1,404
Federal Income Tax Deduction	12,951,056	2,375
Property and Other Deductible Taxes	4,759,708	2,245
Home Mortgage	9,311,973	1,435
Investment Interest	423,468	87
Charitable Contributions	5,155,652	1,682
Child and Dependent Care Expenses	2,115	N/A
Gambling Losses	57,640	11
Political Contributions	9,493	76
Other Deductions	2,800,965	660

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	142,999	124
Other States' Tax	454,327	148
Charitable Gift Credits*	40,931	19
Energy Conservation	50,143	89
Alternative Fuel and Recycling Credits	13,362	18
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	26,074	N/A
Elderly Homeowner and Renters' Credit	48,304	102
Other Credits*	47,320	17

## Carbon County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,159,313,124	\$630,235,911
Taxable Value	\$36,843,341	\$15,144,177
Estimated Property Tax Paid	\$18,541,938	\$7,945,343
Estimated Effective Property Tax Rate	1.6%	1.3%
Average Mills	503.26	524.65

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$478,834	1.3%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,032,352	5.5%	\$1,381,116
Class 4.1 Residential Improvements	\$11,715,308	31.8%	\$7,722,772
Class 4.2 Residential Land	\$6,549,759	17.8%	\$3,397,512
Class 4.3 Extended Property Tax Assistance	\$123,089	0.3%	\$99,987
Class 4.8 Commercial Improvements	\$1,694,457	4.6%	\$1,264,740
Class 4.9 Commercial Land	\$824,244	2.2%	\$680,540
<b>Class 4 Total</b>	<b>\$20,906,857</b>	<b>56.7%</b>	<b>\$13,165,551</b>
Class 5 Rural Co-ops and Pollution Control	\$343,642	0.9%	\$437,346
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$425,757	1.2%	\$154,073
Class 9 Non-Generation Property of Utilities	\$11,213,923	30.4%	\$0
Class 10 Forest Land	\$3,925	0.0%	\$6,091
Class 12 Railroad and Airline Equipment	\$792,412	2.2%	\$0
Class 13 Telecommunication and Electric	\$645,639	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$36,843,341</b>	<b>100.0%</b>	<b>\$15,144,177</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,489,730
Liquor Excise and License Tax	\$387,330

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	34
Taxes Paid	\$19,052

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	530,901
Oil Produced (Barrels of Oil)	378,188
Oil and Gas Tax Paid	<b>\$3,851,140</b>

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## Carter County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	784
Total Income	20,516,878
Total Taxable Income	11,777,570
Total Income Tax Paid	928,968
Effective Rate	4.5%
Percent of County Population Filing Income Taxes*	61.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	53.2%	74.1%
Investment	46.5%	66.7%
Retirement Income	13.8%	29.3%
Rental and Royalty Income	5.5%	33.1%
Net Business Income	2.9%	20.4%
Farm Income	7.8%	45.0%
Other Income	-29.7%	18.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	96,516	17
Self Employment Expenses	855,264	211
Student Loan and Education Expenses	54,140	37
Other Expenses	381,596	67
Medical and Insurance Deductions	1,075,863	138
Federal Income Tax Deduction	851,204	172
Property and Other Deductible Taxes	91,230	114
Home Mortgage	125,172	34
Investment Interest	6	N/A
Charitable Contributions	643,040	134
Child and Dependent Care Expenses	860	N/A
Gambling Losses	1,974	N/A
Political Contributions	200	N/A
Other Deductions	138,893	22

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	4,427	N/A
Other States' Tax	24,015	N/A
Charitable Gift Credits*	0	0
Energy Conservation	2,275	N/A
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,303	N/A
Elderly Homeowner and Renters' Credit	105	N/A
Other Credits*	0	0

## Carter County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$466,505,729	\$109,509,071
Taxable Value	\$37,663,915	\$2,437,238
Estimated Property Tax Paid	\$10,362,007	\$806,282
Estimated Effective Property Tax Rate	2.2%	0.7%
Average Mills	275.12	330.82

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,363,226	6.3%	\$1,543,489
Class 4.1 Residential Improvements	\$542,231	1.4%	\$466,937
Class 4.2 Residential Land	\$29,937	0.1%	\$47,175
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$64,678	0.2%	\$45,375
Class 4.9 Commercial Land	\$3,827	0.0%	\$3,501
<b>Class 4 Total</b>	<b>\$640,673</b>	<b>1.7%</b>	<b>\$562,988</b>
Class 5 Rural Co-ops and Pollution Control	\$207,367	0.6%	\$170,189
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$208,272	0.6%	\$156,193
Class 9 Non-Generation Property of Utilities	\$34,209,452	90.8%	\$0
Class 10 Forest Land	\$5,717	0.0%	\$4,379
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$29,208	0.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$37,663,915</b>	<b>100.0%</b>	<b>\$2,437,238</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	20
Taxes Paid	\$22,868

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	23,339
Oil and Gas Tax Paid	<b>\$141,552</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Cascade County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	50,523
Total Income	1,855,877,598
Total Taxable Income	1,195,723,049
Total Income Tax Paid	64,491,751
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	59.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.0%	81.6%
Investment	7.2%	40.4%
Retirement Income	16.8%	31.3%
Rental and Royalty Income	7.2%	14.4%
Net Business Income	3.3%	12.2%
Farm Income	-0.2%	2.0%
Other Income	-0.3%	26.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	110,702	50
Health Savings Accounts	1,617,432	591
Self Employment Expenses	15,388,833	3,798
Student Loan and Education Expenses	4,295,618	3,767
Other Expenses	7,816,244	2,461
Medical and Insurance Deductions	51,504,165	9,411
Federal Income Tax Deduction	98,116,001	18,493
Property and Other Deductible Taxes	36,738,187	17,232
Home Mortgage	66,628,022	11,923
Investment Interest	1,019,640	449
Charitable Contributions	40,528,899	13,469
Child and Dependent Care Expenses	109,443	56
Gambling Losses	806,776	111
Political Contributions	56,199	454
Other Deductions	13,901,647	4,178

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	716,741	786
Other States' Tax	759,974	564
Charitable Gift Credits*	256,824	217
Energy Conservation	431,743	873
Alternative Fuel and Recycling Credits	240,588	49
Uninsured Montanans Credit	2,375	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	445,284	71
Elderly Homeowner and Renters' Credit	392,627	919
Other Credits*	162,374	52

## Cascade County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$4,666,431,263	\$3,651,950,667
Taxable Value	\$133,276,565	\$86,316,901
Estimated Property Tax Paid	\$86,032,293	\$56,630,944
Estimated Effective Property Tax Rate	1.8%	1.6%
Average Mills	645.52	656.08

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,539,403	3.4%	\$5,745,273
Class 4.1 Residential Improvements	\$47,121,894	35.4%	\$45,750,523
Class 4.2 Residential Land	\$11,862,252	8.9%	\$13,175,329
Class 4.3 Extended Property Tax Assistance	\$12,791	0.0%	\$60,388
Class 4.8 Commercial Improvements	\$18,821,917	14.1%	\$12,639,840
Class 4.9 Commercial Land	\$6,935,917	5.2%	\$4,702,880
<b>Class 4 Total</b>	<b>\$84,754,771</b>	<b>63.6%</b>	<b>\$76,328,960</b>
Class 5 Rural Co-ops and Pollution Control	\$1,232,142	0.9%	\$398
Class 7 Non-Centrally Assessed Properties	\$1,181,868	0.9%	\$1,181,868
Class 8 Business Equipment	\$5,181,050	3.9%	\$2,633,327
Class 9 Non-Generation Property of Utilities	\$13,029,279	9.8%	\$60,543
Class 10 Forest Land	\$57,363	0.0%	\$67,576
Class 12 Railroad and Airline Equipment	\$3,384,656	2.5%	\$0
Class 13 Telecommunication and Electric	\$19,629,193	14.7%	\$298,956
Class 14 Wind Generation Facilities	\$286,840	0.2%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$133,276,565</b>	<b>100.0%</b>	<b>\$86,316,901</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$8,294,038
Liquor Excise and License Tax	\$2,156,450

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	413
Taxes Paid	\$1,192,115

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Chouteau County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,956
Total Income	99,578,641
Total Taxable Income	64,867,878
Total Income Tax Paid	3,641,265
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	50.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.3%	78.4%
Investment	14.8%	56.8%
Retirement Income	15.1%	33.3%
Rental and Royalty Income	13.0%	30.7%
Net Business Income	2.7%	17.2%
Farm Income	2.6%	17.1%
Other Income	-3.5%	23.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	1,680	N/A
Health Savings Accounts	134,325	39
Self Employment Expenses	1,979,687	454
Student Loan and Education Expenses	195,345	186
Other Expenses	702,605	187
Medical and Insurance Deductions	4,342,078	593
Federal Income Tax Deduction	4,816,429	896
Property and Other Deductible Taxes	1,109,897	728
Home Mortgage	1,755,799	382
Investment Interest	66,870	53
Charitable Contributions	2,063,058	687
Child and Dependent Care Expenses	2,400	N/A
Gambling Losses	94,941	13
Political Contributions	3,275	25
Other Deductions	704,082	192

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	11,855	25
Other States' Tax	31,704	32
Charitable Gift Credits*	5,425	36
Energy Conservation	27,309	42
Alternative Fuel and Recycling Credits	6	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	13,910	32
Other Credits*	14,003	N/A

## Chouteau County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,185,252,694	\$476,997,665
Taxable Value	\$20,023,419	\$9,648,826
Estimated Property Tax Paid	\$11,593,854	\$5,749,873
Estimated Effective Property Tax Rate	1.0%	1.2%
Average Mills	579.01	595.91

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$7,492,755	37.4%	\$5,483,364
Class 4.1 Residential Improvements	\$2,797,118	14.0%	\$2,479,575
Class 4.2 Residential Land	\$371,787	1.9%	\$432,727
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$750,748	3.7%	\$439,658
Class 4.9 Commercial Land	\$68,381	0.3%	\$113,707
<b>Class 4 Total</b>	<b>\$3,988,034</b>	<b>19.9%</b>	<b>\$3,465,667</b>
Class 5 Rural Co-ops and Pollution Control	\$646,405	3.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$856,614	4.3%	\$682,934
Class 9 Non-Generation Property of Utilities	\$5,763,263	28.8%	\$0
Class 10 Forest Land	\$22,613	0.1%	\$16,861
Class 12 Railroad and Airline Equipment	\$584,553	2.9%	\$0
Class 13 Telecommunication and Electric	\$669,182	3.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$20,023,419</b>	<b>100.0%</b>	<b>\$9,648,826</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$186,444
Liquor Excise and License Tax	\$48,475

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	146
Taxes Paid	\$304,054

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	799,953
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<u>\$211,240</u>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Custer County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	7,788
Total Income	314,119,938
Total Taxable Income	218,538,646
Total Income Tax Paid	12,895,871
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	60.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.8%	83.1%
Investment	11.2%	42.3%
Retirement Income	12.0%	28.2%
Rental and Royalty Income	18.3%	18.9%
Net Business Income	3.5%	15.5%
Farm Income	-2.3%	9.0%
Other Income	-4.5%	23.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	27,677	13
Health Savings Accounts	419,630	91
Self Employment Expenses	4,046,811	951
Student Loan and Education Expenses	612,579	569
Other Expenses	1,695,218	439
Medical and Insurance Deductions	8,652,317	1,373
Federal Income Tax Deduction	15,156,046	2,717
Property and Other Deductible Taxes	4,633,922	2,431
Home Mortgage	6,346,153	1,427
Investment Interest	177,679	61
Charitable Contributions	4,991,787	1,731
Child and Dependent Care Expenses	22,757	N/A
Gambling Losses	34,188	14
Political Contributions	7,800	63
Other Deductions	2,377,882	554

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	148,926	126
Other States' Tax	119,976	142
Charitable Gift Credits*	9,400	24
Energy Conservation	54,699	96
Alternative Fuel and Recycling Credits	3,579	N/A
Uninsured Montanans Credit	200	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	2,470	N/A
Elderly Homeowner and Renters' Credit	46,885	111
Other Credits*	20,833	N/A

## Custer County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$632,048,923	\$553,092,051
Taxable Value	\$16,568,979	\$12,825,711
Estimated Property Tax Paid	\$12,682,713	\$9,114,784
Estimated Effective Property Tax Rate	2.0%	1.6%
Average Mills	765.45	710.67

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,196,183	19.3%	\$3,769,480
Class 4.1 Residential Improvements	\$4,882,855	29.5%	\$4,895,663
Class 4.2 Residential Land	\$983,376	5.9%	\$1,020,878
Class 4.3 Extended Property Tax Assistance	\$1,292	0.0%	\$1,292
Class 4.8 Commercial Improvements	\$2,029,483	12.2%	\$2,048,144
Class 4.9 Commercial Land	\$639,155	3.9%	\$679,954
<b>Class 4 Total</b>	<b>\$8,536,161</b>	<b>51.5%</b>	<b>\$8,645,931</b>
Class 5 Rural Co-ops and Pollution Control	\$393,576	2.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$527,056	3.2%	\$393,348
Class 9 Non-Generation Property of Utilities	\$2,132,540	12.9%	\$0
Class 10 Forest Land	\$15,991	0.1%	\$16,952
Class 12 Railroad and Airline Equipment	\$1,275,972	7.7%	\$0
Class 13 Telecommunication and Electric	\$491,500	3.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,568,979</b>	<b>100.0%</b>	<b>\$12,825,711</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,750,082
Liquor Excise and License Tax	\$455,021

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	52
Taxes Paid	\$107,428

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	48,069
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$13,587</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Daniels County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,281
Total Income	47,717,291
Total Taxable Income	29,770,561
Total Income Tax Paid	1,791,091
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	68.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.8%	73.5%
Investment	14.2%	64.0%
Retirement Income	11.6%	32.2%
Rental and Royalty Income	14.2%	32.7%
Net Business Income	6.6%	16.9%
Farm Income	-0.3%	24.9%
Other Income	-3.1%	25.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	7,545	N/A
Health Savings Accounts	114,350	24
Self Employment Expenses	1,823,160	248
Student Loan and Education Expenses	93,429	86
Other Expenses	392,955	106
Medical and Insurance Deductions	2,667,670	292
Federal Income Tax Deduction	2,595,044	474
Property and Other Deductible Taxes	597,984	400
Home Mortgage	923,306	203
Investment Interest	51,087	N/A
Charitable Contributions	722,527	333
Child and Dependent Care Expenses	0	0
Gambling Losses	49,787	N/A
Political Contributions	700	N/A
Other Deductions	174,268	85

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	38,628	20
Other States' Tax	15,080	26
Charitable Gift Credits*	348	N/A
Energy Conservation	12,643	23
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	3,134	N/A
Elderly Homeowner and Renters' Credit	2,485	10
Other Credits*	10,761	N/A

## Daniels County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$223,312,645	\$251,642,177
Taxable Value	\$5,496,858	\$7,029,354
Estimated Property Tax Paid	\$3,714,539	\$4,473,877
Estimated Effective Property Tax Rate	1.7%	1.8%
Average Mills	675.76	636.46

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,541,099	46.2%	\$1,975,117
Class 4.1 Residential Improvements	\$843,329	15.3%	\$799,573
Class 4.2 Residential Land	\$49,512	0.9%	\$83,423
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$235,585	4.3%	\$197,769
Class 4.9 Commercial Land	\$13,451	0.2%	\$12,037
<b>Class 4 Total</b>	<b>\$1,141,877</b>	<b>20.8%</b>	<b>\$1,092,802</b>
Class 5 Rural Co-ops and Pollution Control	\$395,428	7.2%	\$1,644,806
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$456,945	8.3%	\$454,153
Class 9 Non-Generation Property of Utilities	\$122,250	2.2%	\$0
Class 10 Forest Land	\$0	0.0%	\$58
Class 12 Railroad and Airline Equipment	\$340,731	6.2%	\$0
Class 13 Telecommunication and Electric	\$498,528	9.1%	\$1,862,418
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$5,496,858</b>	<b>100.0%</b>	<b>\$7,029,354</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$167,890
Liquor Excise and License Tax	\$43,651

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	28
Taxes Paid	\$588,220

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Dawson County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	6,341
Total Income	268,368,127
Total Taxable Income	187,373,531
Total Income Tax Paid	10,347,832
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	68.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	71.5%	84.1%
Investment	7.3%	43.4%
Retirement Income	12.0%	28.8%
Rental and Royalty Income	7.4%	20.8%
Net Business Income	2.9%	14.5%
Farm Income	-1.1%	8.1%
Other Income	0.1%	22.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	15,274	N/A
Health Savings Accounts	182,069	59
Self Employment Expenses	2,472,763	636
Student Loan and Education Expenses	444,102	426
Other Expenses	1,102,685	357
Medical and Insurance Deductions	8,357,273	1,189
Federal Income Tax Deduction	14,379,668	2,440
Property and Other Deductible Taxes	3,504,343	2,049
Home Mortgage	5,342,684	1,163
Investment Interest	30,362	29
Charitable Contributions	4,925,595	1,559
Child and Dependent Care Expenses	2,180	N/A
Gambling Losses	22,861	11
Political Contributions	3,040	23
Other Deductions	1,753,902	523

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	232,983	189
Other States' Tax	189,084	185
Charitable Gift Credits*	9,174	11
Energy Conservation	72,368	134
Alternative Fuel and Recycling Credits	3,935	N/A
Uninsured Montanans Credit	600	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	256	N/A
Elderly Homeowner and Renters' Credit	33,484	76
Other Credits*	12,863	N/A

## Dawson County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$609,442,373	\$379,179,242
Taxable Value	\$20,223,995	\$8,776,406
Estimated Property Tax Paid	\$13,580,514	\$5,697,592
Estimated Effective Property Tax Rate	2.2%	1.5%
Average Mills	671.51	649.19

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,598,177	17.8%	\$3,196,521
Class 4.1 Residential Improvements	\$3,937,735	19.5%	\$3,895,649
Class 4.2 Residential Land	\$261,765	1.3%	\$337,894
Class 4.3 Extended Property Tax Assistance	\$14,243	0.1%	\$14,243
Class 4.8 Commercial Improvements	\$1,323,330	6.5%	\$808,709
Class 4.9 Commercial Land	\$115,521	0.6%	\$110,571
<b>Class 4 Total</b>	<b>\$5,652,594</b>	<b>27.9%</b>	<b>\$5,167,066</b>
Class 5 Rural Co-ops and Pollution Control	\$498,359	2.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,058,291	5.2%	\$412,812
Class 9 Non-Generation Property of Utilities	\$5,599,240	27.7%	\$0
Class 10 Forest Land	\$0	0.0%	\$7
Class 12 Railroad and Airline Equipment	\$2,737,078	13.5%	\$0
Class 13 Telecommunication and Electric	\$1,080,256	5.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$20,223,995</b>	<b>100.0%</b>	<b>\$8,776,406</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$630,578
Liquor Excise and License Tax	\$163,950

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	104
Taxes Paid	\$340,419

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	722,660
Oil and Gas Tax Paid	<b>\$5,913,885</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Deer Lodge County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,682
Total Income	186,353,066
Total Taxable Income	117,057,270
Total Income Tax Paid	6,139,677
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	61.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.1%	77.8%
Investment	5.0%	41.0%
Retirement Income	23.3%	36.5%
Rental and Royalty Income	3.2%	12.2%
Net Business Income	2.8%	11.8%
Farm Income	-0.2%	0.8%
Other Income	0.8%	24.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	14,214	N/A
Health Savings Accounts	122,507	42
Self Employment Expenses	1,284,450	351
Student Loan and Education Expenses	374,771	329
Other Expenses	735,978	251
Medical and Insurance Deductions	7,985,237	1,250
Federal Income Tax Deduction	10,896,361	2,121
Property and Other Deductible Taxes	3,776,323	2,077
Home Mortgage	5,082,688	1,207
Investment Interest	31,295	57
Charitable Contributions	3,035,868	1,639
Child and Dependent Care Expenses	11,100	N/A
Gambling Losses	113,028	28
Political Contributions	3,937	35
Other Deductions	2,063,481	581

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	66,384	62
Other States' Tax	126,425	73
Charitable Gift Credits*	10,183	N/A
Energy Conservation	58,037	138
Alternative Fuel and Recycling Credits	9,080	13
Uninsured Montanans Credit	1,200	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,791	N/A
Elderly Homeowner and Renters' Credit	48,785	125
Other Credits*	1,000	N/A

## Deer Lodge County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$570,996,224	\$277,179,682
Taxable Value	\$18,277,051	\$6,380,618
Estimated Property Tax Paid	\$13,537,575	\$4,772,323
Estimated Effective Property Tax Rate	2.4%	1.7%
Average Mills	740.69	747.94

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$545,342	3.0%	\$164,818
Class 4.1 Residential Improvements	\$4,326,492	23.7%	\$3,859,505
Class 4.2 Residential Land	\$1,764,519	9.7%	\$1,321,858
Class 4.3 Extended Property Tax Assistance	\$7,249	0.0%	\$9,385
Class 4.8 Commercial Improvements	\$1,025,185	5.6%	\$737,158
Class 4.9 Commercial Land	\$154,153	0.8%	\$137,211
<b>Class 4 Total</b>	<b>\$7,277,598</b>	<b>39.8%</b>	<b>\$6,065,117</b>
Class 5 Rural Co-ops and Pollution Control	\$708,482	3.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$217,821	1.2%	\$140,740
Class 9 Non-Generation Property of Utilities	\$3,859,459	21.1%	\$0
Class 10 Forest Land	\$65,686	0.4%	\$9,943
Class 12 Railroad and Airline Equipment	\$317,499	1.7%	\$0
Class 13 Telecommunication and Electric	\$5,285,164	28.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$18,277,051</b>	<b>100.0%</b>	<b>\$6,380,618</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$979,102
Liquor Excise and License Tax	\$254,567

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	24
Taxes Paid	\$26,171

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Fallon County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,104
Total Income	146,292,716
Total Taxable Income	120,191,361
Total Income Tax Paid	6,184,138
Effective Rate	4.2%
Percent of County Population Filing Income Taxes*	61.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	50.2%	83.3%
Investment	25.4%	51.9%
Retirement Income	5.2%	25.3%
Rental and Royalty Income	18.3%	30.4%
Net Business Income	3.2%	20.4%
Farm Income	-1.9%	15.2%
Other Income	-0.5%	26.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	8,058	N/A
Health Savings Accounts	62,525	21
Self Employment Expenses	1,409,312	325
Student Loan and Education Expenses	144,713	131
Other Expenses	942,664	121
Medical and Insurance Deductions	2,448,690	328
Federal Income Tax Deduction	5,042,885	799
Property and Other Deductible Taxes	600,325	575
Home Mortgage	1,797,103	359
Investment Interest	38,215	10
Charitable Contributions	1,825,190	476
Child and Dependent Care Expenses	55	N/A
Gambling Losses	35,255	N/A
Political Contributions	300	N/A
Other Deductions	456,401	113

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	64,247	46
Other States' Tax	738,849	81
Charitable Gift Credits*	4,544	N/A
Energy Conservation	20,647	31
Alternative Fuel and Recycling Credits	500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,540	N/A
Elderly Homeowner and Renters' Credit	257	N/A
Other Credits*	13,374	N/A

## Fallon County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$555,367,235	\$160,856,372
Taxable Value	\$34,839,026	\$3,582,485
Estimated Property Tax Paid	\$9,899,361	\$1,262,932
Estimated Effective Property Tax Rate	1.8%	0.8%
Average Mills	284.15	352.53

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,941,815	5.6%	\$1,550,494
Class 4.1 Residential Improvements	\$1,158,693	3.3%	\$1,105,816
Class 4.2 Residential Land	\$163,668	0.5%	\$163,437
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$576,720	1.7%	\$369,581
Class 4.9 Commercial Land	\$80,809	0.2%	\$69,459
<b>Class 4 Total</b>	<b>\$1,979,890</b>	<b>5.7%</b>	<b>\$1,708,293</b>
Class 5 Rural Co-ops and Pollution Control	\$194,265	0.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,390,580	6.9%	\$323,591
Class 9 Non-Generation Property of Utilities	\$27,172,572	78.0%	\$0
Class 10 Forest Land	\$62	0.0%	\$107
Class 12 Railroad and Airline Equipment	\$583,731	1.7%	\$0
Class 13 Telecommunication and Electric	\$38,009	0.1%	\$0
Class 14 Wind Generation Facilities	\$538,102	1.5%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$34,839,026</b>	<b>100.0%</b>	<b>\$3,582,485</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,659,045
Liquor Excise and License Tax	\$431,352

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	31
Taxes Paid	\$151,525

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	8,863,748
Oil Produced (Barrels of Oil)	<u>4,085,932</u>
Oil and Gas Tax Paid	<b>\$40,372,014</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Fergus County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	7,821
Total Income	281,029,754
Total Taxable Income	187,479,014
Total Income Tax Paid	9,822,712
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	68.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	54.9%	75.3%
Investment	18.6%	48.9%
Retirement Income	15.1%	31.5%
Rental and Royalty Income	11.8%	24.2%
Net Business Income	3.3%	18.6%
Farm Income	-0.6%	12.8%
Other Income	-3.1%	24.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	10,264	N/A
Health Savings Accounts	354,212	92
Self Employment Expenses	4,732,128	1,155
Student Loan and Education Expenses	538,196	500
Other Expenses	2,090,042	463
Medical and Insurance Deductions	9,586,048	1,536
Federal Income Tax Deduction	13,056,103	2,498
Property and Other Deductible Taxes	4,374,094	2,263
Home Mortgage	6,697,364	1,341
Investment Interest	83,667	60
Charitable Contributions	5,290,505	1,760
Child and Dependent Care Expenses	5,709	N/A
Gambling Losses	942,478	15
Political Contributions	7,101	53
Other Deductions	2,877,558	617

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	99,461	93
Other States' Tax	191,213	110
Charitable Gift Credits*	29,491	37
Energy Conservation	58,819	122
Alternative Fuel and Recycling Credits	14,594	21
Uninsured Montanans Credit	1,840	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	151,335	12
Elderly Homeowner and Renters' Credit	55,786	123
Other Credits*	7,068	N/A

## Fergus County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,910,899,964	\$770,368,794
Taxable Value	\$25,758,907	\$16,556,858
Estimated Property Tax Paid	\$15,717,671	\$10,343,298
Estimated Effective Property Tax Rate	0.8%	1.3%
Average Mills	610.18	624.71

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,423,345	21.1%	\$4,755,969
Class 4.1 Residential Improvements	\$7,592,233	29.5%	\$6,936,894
Class 4.2 Residential Land	\$1,252,650	4.9%	\$1,345,854
Class 4.3 Extended Property Tax Assistance	\$11,658	0.0%	\$10,209
Class 4.8 Commercial Improvements	\$1,877,709	7.3%	\$1,438,295
Class 4.9 Commercial Land	\$467,630	1.8%	\$453,002
<b>Class 4 Total</b>	<b>\$11,201,880</b>	<b>43.5%</b>	<b>\$10,184,254</b>
Class 5 Rural Co-ops and Pollution Control	\$717,731	2.8%	\$889,406
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$867,187	3.4%	\$632,172
Class 9 Non-Generation Property of Utilities	\$6,491,963	25.2%	\$0
Class 10 Forest Land	\$135,732	0.5%	\$79,366
Class 12 Railroad and Airline Equipment	\$286,737	1.1%	\$15,691
Class 13 Telecommunication and Electric	\$634,332	2.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$25,758,907</b>	<b>100.0%</b>	<b>\$16,556,858</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,032,692
Liquor Excise and License Tax	\$268,500

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	77
Taxes Paid	\$205,746

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	16,774
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$4,723</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Flathead County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	64,107
Total Income	2,473,487,724
Total Taxable Income	1,595,344,505
Total Income Tax Paid	84,777,114
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	67.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.6%	79.2%
Investment	11.8%	45.3%
Retirement Income	15.6%	29.3%
Rental and Royalty Income	10.6%	19.8%
Net Business Income	4.2%	19.1%
Farm Income	-0.2%	1.6%
Other Income	-2.6%	32.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	156,668	61
Health Savings Accounts	4,146,330	1,113
Self Employment Expenses	28,728,430	7,077
Student Loan and Education Expenses	4,242,075	3,835
Other Expenses	16,985,570	3,671
Medical and Insurance Deductions	73,570,041	12,274
Federal Income Tax Deduction	118,555,176	22,693
Property and Other Deductible Taxes	61,328,405	21,849
Home Mortgage	112,693,996	15,320
Investment Interest	3,378,079	1,054
Charitable Contributions	61,564,352	17,394
Child and Dependent Care Expenses	118,826	58
Gambling Losses	872,848	109
Political Contributions	86,708	660
Other Deductions	28,473,940	6,241

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,685,541	1,251
Other States' Tax	3,862,682	1,391
Charitable Gift Credits*	125,676	171
Energy Conservation	345,469	629
Alternative Fuel and Recycling Credits	167,228	124
Uninsured Montanans Credit	40,477	24
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,624,944	71
Elderly Homeowner and Renters' Credit	845,416	1,598
Other Credits*	330,401	106

## Flathead County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$10,504,229,394	\$8,812,849,447
Taxable Value	\$257,310,014	\$192,015,434
Estimated Property Tax Paid	\$142,745,844	\$106,244,509
Estimated Effective Property Tax Rate	1.4%	1.2%
Average Mills	554.76	553.31

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,268,274	0.5%	\$2,266,763
Class 4.1 Residential Improvements	\$96,128,097	37.4%	\$75,707,115
Class 4.2 Residential Land	\$88,075,597	34.2%	\$65,642,861
Class 4.3 Extended Property Tax Assistance	\$1,375,800	0.5%	\$1,394,425
Class 4.8 Commercial Improvements	\$24,885,159	9.7%	\$18,489,970
Class 4.9 Commercial Land	\$16,457,475	6.4%	\$12,546,442
<b>Class 4 Total</b>	<b>\$226,922,128</b>	<b>88.2%</b>	<b>\$173,780,813</b>
Class 5 Rural Co-ops and Pollution Control	\$5,357,428	2.1%	\$5,981,468
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$5,876,111	2.3%	\$4,584,297
Class 9 Non-Generation Property of Utilities	\$6,113,409	2.4%	\$2,791,332
Class 10 Forest Land	\$1,016,489	0.4%	\$2,602,611
Class 12 Railroad and Airline Equipment	\$3,364,872	1.3%	\$0
Class 13 Telecommunication and Electric	\$7,383,153	2.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$8,150	0.0%	\$8,150
<b>Total</b>	<b>\$257,310,014</b>	<b>100.0%</b>	<b>\$192,015,434</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$16,450,060
Liquor Excise and License Tax	\$4,277,016

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	441
Taxes Paid	\$5,197,126

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Gallatin County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	66,337
Total Income	3,093,862,113
Total Taxable Income	2,170,737,970
Total Income Tax Paid	114,239,747
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	69.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.7%	85.1%
Investment	15.1%	41.5%
Retirement Income	10.5%	21.0%
Rental and Royalty Income	14.3%	21.2%
Net Business Income	3.7%	19.4%
Farm Income	-0.1%	1.6%
Other Income	-2.2%	29.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	181,960	87
Health Savings Accounts	5,928,747	1,609
Self Employment Expenses	37,414,156	8,845
Student Loan and Education Expenses	8,880,713	7,177
Other Expenses	25,824,931	4,649
Medical and Insurance Deductions	62,479,820	10,135
Federal Income Tax Deduction	134,996,365	23,672
Property and Other Deductible Taxes	64,467,203	21,614
Home Mortgage	122,090,100	15,326
Investment Interest	7,313,546	1,205
Charitable Contributions	73,135,134	16,793
Child and Dependent Care Expenses	117,448	59
Gambling Losses	1,193,577	81
Political Contributions	91,922	704
Other Deductions	30,375,886	5,761

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	2,315,981	2,256
Other States' Tax	7,735,361	1,803
Charitable Gift Credits*	140,373	201
Energy Conservation	271,934	527
Alternative Fuel and Recycling Credits	222,406	138
Uninsured Montanans Credit	14,905	12
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	545,381	80
Elderly Homeowner and Renters' Credit	573,616	1,059
Other Credits*	237,443	92

## Gallatin County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$10,044,053,236	\$8,448,466,950
Taxable Value	\$257,001,000	\$202,557,435
Estimated Property Tax Paid	\$144,397,411	\$110,001,442
Estimated Effective Property Tax Rate	1.4%	1.3%
Average Mills	561.86	543.06

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$260,999	0.1%	\$1,516,772
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$7,437
Class 3 Agriculture Land	\$3,099,621	1.2%	\$4,454,534
Class 4.1 Residential Improvements	\$109,131,809	42.5%	\$95,235,454
Class 4.2 Residential Land	\$57,263,181	22.3%	\$50,851,195
Class 4.3 Extended Property Tax Assistance	\$982,773	0.4%	\$974,729
Class 4.8 Commercial Improvements	\$33,160,915	12.9%	\$26,516,990
Class 4.9 Commercial Land	\$23,283,274	9.1%	\$18,858,934
<b>Class 4 Total</b>	<b>\$223,821,952</b>	<b>87.1%</b>	<b>\$192,437,302</b>
Class 5 Rural Co-ops and Pollution Control	\$585,924	0.2%	\$64,829
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,767,970	1.9%	\$3,604,151
Class 9 Non-Generation Property of Utilities	\$16,816,711	6.5%	\$0
Class 10 Forest Land	\$108,346	0.0%	\$136,371
Class 12 Railroad and Airline Equipment	\$2,417,892	0.9%	\$0
Class 13 Telecommunication and Electric	\$5,121,585	2.0%	\$336,039
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$257,001,000</b>	<b>100.0%</b>	<b>\$202,557,435</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$17,837,781
Liquor Excise and License Tax	\$4,637,823

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	570
Taxes Paid	\$674,720

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Garfield County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	786
Total Income	25,388,974
Total Taxable Income	17,202,612
Total Income Tax Paid	970,637
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	58.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	41.8%	67.8%
Investment	54.8%	69.8%
Retirement Income	11.4%	26.6%
Rental and Royalty Income	4.1%	36.4%
Net Business Income	3.6%	21.8%
Farm Income	-2.2%	38.0%
Other Income	-13.4%	25.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	54,421	11
Self Employment Expenses	984,204	212
Student Loan and Education Expenses	34,613	41
Other Expenses	259,120	67
Medical and Insurance Deductions	1,124,767	141
Federal Income Tax Deduction	898,252	171
Property and Other Deductible Taxes	120,664	131
Home Mortgage	251,442	58
Investment Interest	78	N/A
Charitable Contributions	350,808	128
Child and Dependent Care Expenses	0	0
Gambling Losses	18,288	N/A
Political Contributions	1,002	N/A
Other Deductions	199,611	43

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,989	N/A
Other States' Tax	2,638	N/A
Charitable Gift Credits*	25	N/A
Energy Conservation	7,998	10
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	668	N/A
Other Credits*	7,589	N/A

## Garfield County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$232,043,153	\$133,927,474
Taxable Value	\$4,974,077	\$3,039,844
Estimated Property Tax Paid	\$2,719,382	\$1,696,038
Estimated Effective Property Tax Rate	1.2%	1.3%
Average Mills	546.71	557.94

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,674,685	73.9%	\$2,300,028
Class 4.1 Residential Improvements	\$660,345	13.3%	\$505,077
Class 4.2 Residential Land	\$56,869	1.1%	\$34,152
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$67,059	1.3%	\$66,837
Class 4.9 Commercial Land	\$3,171	0.1%	\$3,651
<b>Class 4 Total</b>	<b>\$787,444</b>	<b>15.8%</b>	<b>\$609,717</b>
Class 5 Rural Co-ops and Pollution Control	\$286,019	5.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$186,274	3.7%	\$130,073
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$26
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$39,655	0.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$4,974,077</b>	<b>100.0%</b>	<b>\$3,039,844</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	8
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	11,029
Oil and Gas Tax Paid	<b>\$91,430</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Glacier County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,341
Total Income	155,667,857
Total Taxable Income	56,710,752
Total Income Tax Paid	4,016,852
Effective Rate	2.6%
Percent of County Population Filing Income Taxes*	38.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	75.0%	86.3%
Investment	6.1%	24.6%
Retirement Income	12.7%	21.6%
Rental and Royalty Income	4.1%	12.5%
Net Business Income	3.4%	16.1%
Farm Income	-0.9%	6.4%
Other Income	-0.4%	25.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	20,591	11
Health Savings Accounts	138,026	40
Self Employment Expenses	1,659,459	610
Student Loan and Education Expenses	292,644	269
Other Expenses	629,431	298
Medical and Insurance Deductions	4,072,997	659
Federal Income Tax Deduction	7,230,455	1,349
Property and Other Deductible Taxes	1,514,861	892
Home Mortgage	2,145,238	555
Investment Interest	34,496	27
Charitable Contributions	1,803,342	664
Child and Dependent Care Expenses	17,816	N/A
Gambling Losses	353,299	27
Political Contributions	2,257	17
Other Deductions	1,043,115	383

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	58,155	53
Other States' Tax	42,945	36
Charitable Gift Credits*	9,338	N/A
Energy Conservation	17,306	36
Alternative Fuel and Recycling Credits	4,523	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,510	N/A
Elderly Homeowner and Renters' Credit	10,017	28
Other Credits*	7,151	N/A

## Garfield County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$232,043,153	\$133,927,474
Taxable Value	\$4,974,077	\$3,039,844
Estimated Property Tax Paid	\$2,719,382	\$1,696,038
Estimated Effective Property Tax Rate	1.2%	1.3%
Average Mills	546.71	557.94

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,674,685	73.9%	\$2,300,028
Class 4.1 Residential Improvements	\$660,345	13.3%	\$505,077
Class 4.2 Residential Land	\$56,869	1.1%	\$34,152
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$67,059	1.3%	\$66,837
Class 4.9 Commercial Land	\$3,171	0.1%	\$3,651
<b>Class 4 Total</b>	<b>\$787,444</b>	<b>15.8%</b>	<b>\$609,717</b>
Class 5 Rural Co-ops and Pollution Control	\$286,019	5.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$186,274	3.7%	\$130,073
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$26
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$39,655	0.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$4,974,077</b>	<b>100.0%</b>	<b>\$3,039,844</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	8
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	11,029
Oil and Gas Tax Paid	<b>\$91,430</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Glacier County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,341
Total Income	155,667,857
Total Taxable Income	56,710,752
Total Income Tax Paid	4,016,852
Effective Rate	2.6%
Percent of County Population Filing Income Taxes*	38.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	75.0%	86.3%
Investment	6.1%	24.6%
Retirement Income	12.7%	21.6%
Rental and Royalty Income	4.1%	12.5%
Net Business Income	3.4%	16.1%
Farm Income	-0.9%	6.4%
Other Income	-0.4%	25.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	20,591	11
Health Savings Accounts	138,026	40
Self Employment Expenses	1,659,459	610
Student Loan and Education Expenses	292,644	269
Other Expenses	629,431	298
Medical and Insurance Deductions	4,072,997	659
Federal Income Tax Deduction	7,230,455	1,349
Property and Other Deductible Taxes	1,514,861	892
Home Mortgage	2,145,238	555
Investment Interest	34,496	27
Charitable Contributions	1,803,342	664
Child and Dependent Care Expenses	17,816	N/A
Gambling Losses	353,299	27
Political Contributions	2,257	17
Other Deductions	1,043,115	383

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	58,155	53
Other States' Tax	42,945	36
Charitable Gift Credits*	9,338	N/A
Energy Conservation	17,306	36
Alternative Fuel and Recycling Credits	4,523	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,510	N/A
Elderly Homeowner and Renters' Credit	10,017	28
Other Credits*	7,151	N/A

## Glacier County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,292,861,500	\$741,543,986
Taxable Value	\$23,564,576	\$7,909,423
Estimated Property Tax Paid	\$15,627,031	\$5,358,837
Estimated Effective Property Tax Rate	1.2%	0.7%
Average Mills	663.16	677.53

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,814,587	11.9%	\$2,400,571
Class 4.1 Residential Improvements	\$2,595,484	11.0%	\$2,480,118
Class 4.2 Residential Land	\$484,606	2.1%	\$607,600
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$2,913
Class 4.8 Commercial Improvements	\$1,506,234	6.4%	\$756,876
Class 4.9 Commercial Land	\$168,978	0.7%	\$134,133
<b>Class 4 Total</b>	<b>\$4,755,302</b>	<b>20.2%</b>	<b>\$3,981,640</b>
Class 5 Rural Co-ops and Pollution Control	\$1,217,770	5.2%	\$1,152,330
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$596,708	2.5%	\$369,359
Class 9 Non-Generation Property of Utilities	\$9,524,663	40.4%	\$0
Class 10 Forest Land	\$4,457	0.0%	\$5,523
Class 12 Railroad and Airline Equipment	\$1,817,238	7.7%	\$0
Class 13 Telecommunication and Electric	\$484,605	2.1%	\$0
Class 14 Wind Generation Facilities	\$2,349,246	10.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$23,564,576</b>	<b>100.0%</b>	<b>\$7,909,423</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,318,685
Liquor Excise and License Tax	\$342,858

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	67
Taxes Paid	\$323,103

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	1,048,108
Oil Produced (Barrels of Oil)	365,764
Oil and Gas Tax Paid	<b>\$2,854,856</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Golden Valley County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	592
Total Income	21,190,874
Total Taxable Income	14,100,079
Total Income Tax Paid	795,434
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	73.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	50.8%	75.1%
Investment	26.3%	49.7%
Retirement Income	16.0%	32.1%
Rental and Royalty Income	3.2%	27.4%
Net Business Income	6.5%	21.5%
Farm Income	1.7%	20.5%
Other Income	-4.5%	23.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	20,300	N/A
Self Employment Expenses	473,863	98
Student Loan and Education Expenses	34,239	30
Other Expenses	199,961	39
Medical and Insurance Deductions	940,917	130
Federal Income Tax Deduction	912,929	175
Property and Other Deductible Taxes	193,706	163
Home Mortgage	372,582	77
Investment Interest	7,314	N/A
Charitable Contributions	213,796	114
Child and Dependent Care Expenses	0	0
Gambling Losses	875	N/A
Political Contributions	745	N/A
Other Deductions	416,363	66

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	8,121	N/A
Other States' Tax	13,785	12
Charitable Gift Credits*	94	N/A
Energy Conservation	2,803	N/A
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	629	N/A
Other Credits*	0	0

## Golden Valley County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$135,710,982	\$70,841,880
Taxable Value	\$5,285,505	\$1,566,480
Estimated Property Tax Paid	\$2,488,323	\$778,382
Estimated Effective Property Tax Rate	1.8%	1.1%
Average Mills	470.78	496.90

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,225,726	23.2%	\$844,481
Class 4.1 Residential Improvements	\$548,258	10.4%	\$575,934
Class 4.2 Residential Land	\$36,059	0.7%	\$52,671
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$53,047	1.0%	\$32,103
Class 4.9 Commercial Land	\$11,216	0.2%	\$4,881
<b>Class 4 Total</b>	<b>\$648,580</b>	<b>12.3%</b>	<b>\$665,589</b>
Class 5 Rural Co-ops and Pollution Control	\$109,763	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$44,757	0.8%	\$40,101
Class 9 Non-Generation Property of Utilities	\$2,683,229	50.8%	\$0
Class 10 Forest Land	\$10,460	0.2%	\$16,309
Class 12 Railroad and Airline Equipment	\$550,939	10.4%	\$0
Class 13 Telecommunication and Electric	\$12,051	0.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$5,285,505</b>	<b>100.0%</b>	<b>\$1,566,480</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	8
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	98,961
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$42,559</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Granite County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,615
Total Income	54,205,161
Total Taxable Income	34,482,201
Total Income Tax Paid	1,822,273
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	52.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.9%	74.4%
Investment	16.8%	46.6%
Retirement Income	20.0%	34.1%
Rental and Royalty Income	9.8%	24.0%
Net Business Income	2.8%	20.9%
Farm Income	-1.8%	8.5%
Other Income	-5.6%	31.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	560	N/A
Health Savings Accounts	59,078	26
Self Employment Expenses	759,133	214
Student Loan and Education Expenses	114,955	93
Other Expenses	365,573	122
Medical and Insurance Deductions	1,856,389	326
Federal Income Tax Deduction	2,701,059	530
Property and Other Deductible Taxes	904,797	475
Home Mortgage	1,682,956	278
Investment Interest	159,537	25
Charitable Contributions	1,176,208	379
Child and Dependent Care Expenses	1,181	N/A
Gambling Losses	2,404	N/A
Political Contributions	1,750	17
Other Deductions	912,258	162

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	33,973	33
Other States' Tax	81,212	38
Charitable Gift Credits*	2,398	11
Energy Conservation	7,440	17
Alternative Fuel and Recycling Credits	3,890	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	13,592	N/A
Elderly Homeowner and Renters' Credit	7,399	19
Other Credits*	0	0

## Granite County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$671,458,216	\$174,204,873
Taxable Value	\$10,750,945	\$3,507,534
Estimated Property Tax Paid	\$6,034,387	\$2,025,229
Estimated Effective Property Tax Rate	0.9%	1.2%
Average Mills	561.29	577.39

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,827	0.1%	\$0
Class 3 Agriculture Land	\$680,451	6.3%	\$530,889
Class 4.1 Residential Improvements	\$3,239,368	30.1%	\$1,712,343
Class 4.2 Residential Land	\$1,882,059	17.5%	\$624,447
Class 4.3 Extended Property Tax Assistance	\$3,709	0.0%	\$0
Class 4.8 Commercial Improvements	\$473,322	4.4%	\$361,943
Class 4.9 Commercial Land	\$112,693	1.0%	\$81,047
<b>Class 4 Total</b>	<b>\$5,711,151</b>	<b>53.1%</b>	<b>\$2,779,780</b>
Class 5 Rural Co-ops and Pollution Control	\$198,137	1.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$276,308	2.6%	\$117,426
Class 9 Non-Generation Property of Utilities	\$2,763,958	25.7%	\$0
Class 10 Forest Land	\$158,745	1.5%	\$79,439
Class 12 Railroad and Airline Equipment	\$780,201	7.3%	\$0
Class 13 Telecommunication and Electric	\$176,167	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$10,750,945</b>	<b>100.0%</b>	<b>\$3,507,534</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	17
Taxes Paid	\$49,875

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Hill County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	9,607
Total Income	344,051,393
Total Taxable Income	213,782,865
Total Income Tax Paid	11,914,197
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	55.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	70.6%	84.8%
Investment	8.9%	40.4%
Retirement Income	13.1%	27.8%
Rental and Royalty Income	7.3%	19.0%
Net Business Income	1.8%	11.9%
Farm Income	-0.8%	4.9%
Other Income	-0.9%	24.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	42,986	12
Health Savings Accounts	304,133	86
Self Employment Expenses	2,312,932	784
Student Loan and Education Expenses	788,783	734
Other Expenses	1,463,465	510
Medical and Insurance Deductions	10,567,390	1,576
Federal Income Tax Deduction	18,027,424	3,243
Property and Other Deductible Taxes	5,654,931	2,878
Home Mortgage	8,715,719	1,827
Investment Interest	380,041	72
Charitable Contributions	5,987,113	2,186
Child and Dependent Care Expenses	25,940	10
Gambling Losses	91,954	15
Political Contributions	8,078	61
Other Deductions	3,428,999	890

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	139,135	112
Other States' Tax	47,660	107
Charitable Gift Credits*	40,274	79
Energy Conservation	90,472	162
Alternative Fuel and Recycling Credits	5,953	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	71,062	N/A
Elderly Homeowner and Renters' Credit	61,962	151
Other Credits*	24,214	12

## Hill County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,081,125,441	\$914,732,774
Taxable Value	\$31,130,698	\$23,252,033
Estimated Property Tax Paid	\$20,225,925	\$14,813,965
Estimated Effective Property Tax Rate	1.9%	1.6%
Average Mills	649.71	637.10

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$6,403,637	20.6%	\$5,518,750
Class 4.1 Residential Improvements	\$6,905,964	22.2%	\$6,963,816
Class 4.2 Residential Land	\$1,000,550	3.2%	\$1,299,030
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,787,250	9.0%	\$1,620,685
Class 4.9 Commercial Land	\$542,142	1.7%	\$436,454
<b>Class 4 Total</b>	<b>\$11,235,906</b>	<b>36.1%</b>	<b>\$10,319,985</b>
Class 5 Rural Co-ops and Pollution Control	\$1,292,123	4.2%	\$3,245,857
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,086,306	3.5%	\$801,045
Class 9 Non-Generation Property of Utilities	\$6,683,291	21.5%	\$0
Class 10 Forest Land	\$8,456	0.0%	\$10,241
Class 12 Railroad and Airline Equipment	\$3,675,028	11.8%	\$0
Class 13 Telecommunication and Electric	\$745,951	2.4%	\$3,356,155
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$31,130,698</b>	<b>100.0%</b>	<b>\$23,252,033</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,477,713
Liquor Excise and License Tax	\$384,205

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	182
Taxes Paid	\$1,342,171

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	4,199,896
Oil Produced (Barrels of Oil)	1,691
Oil and Gas Tax Paid	<b>\$1,213,878</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Jefferson County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	7,946
Total Income	329,264,241
Total Taxable Income	222,887,475
Total Income Tax Paid	12,026,165
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	67.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.3%	79.0%
Investment	7.5%	48.1%
Retirement Income	18.0%	34.7%
Rental and Royalty Income	6.9%	19.9%
Net Business Income	2.6%	17.9%
Farm Income	-0.9%	5.3%
Other Income	-0.5%	35.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	23,048	11
Health Savings Accounts	412,474	123
Self Employment Expenses	3,322,327	746
Student Loan and Education Expenses	600,507	522
Other Expenses	1,490,339	417
Medical and Insurance Deductions	8,416,654	1,456
Federal Income Tax Deduction	18,174,119	3,036
Property and Other Deductible Taxes	6,876,741	2,939
Home Mortgage	13,823,628	2,030
Investment Interest	86,071	87
Charitable Contributions	7,503,966	2,339
Child and Dependent Care Expenses	6,400	N/A
Gambling Losses	57,089	16
Political Contributions	13,206	110
Other Deductions	2,962,280	711

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	213,739	101
Other States' Tax	491,468	152
Charitable Gift Credits*	12,348	44
Energy Conservation	62,305	129
Alternative Fuel and Recycling Credits	26,915	28
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	262,057	16
Elderly Homeowner and Renters' Credit	46,160	102
Other Credits*	7,212	N/A

## Jefferson County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,145,563,963	\$785,124,903
Taxable Value	\$28,424,358	\$19,703,085
Estimated Property Tax Paid	\$15,065,043	\$10,360,109
Estimated Effective Property Tax Rate	1.3%	1.3%
Average Mills	530.00	525.81

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$249,405	0.9%	\$0
Class 2 Gross Proceeds Metal Mines	\$4,017,589	14.1%	\$4,015,284
Class 3 Agriculture Land	\$992,760	3.5%	\$772,648
Class 4.1 Residential Improvements	\$8,253,834	29.0%	\$7,710,680
Class 4.2 Residential Land	\$4,381,980	15.4%	\$3,668,953
Class 4.3 Extended Property Tax Assistance	\$12,451	0.0%	\$21,938
Class 4.8 Commercial Improvements	\$1,010,720	3.6%	\$780,682
Class 4.9 Commercial Land	\$668,408	2.4%	\$610,469
<b>Class 4 Total</b>	<b>\$14,327,393</b>	<b>50.4%</b>	<b>\$12,792,722</b>
Class 5 Rural Co-ops and Pollution Control	\$292,657	1.0%	\$193,787
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,592,699	9.1%	\$1,885,232
Class 9 Non-Generation Property of Utilities	\$4,523,161	15.9%	\$0
Class 10 Forest Land	\$71,938	0.3%	\$43,412
Class 12 Railroad and Airline Equipment	\$580,761	2.0%	\$0
Class 13 Telecommunication and Electric	\$775,995	2.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$28,424,358</b>	<b>100.0%</b>	<b>\$19,703,085</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$431,443
Liquor Excise and License Tax	\$112,175

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	31
Taxes Paid	\$10,058

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Judith Basin County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,212
Total Income	46,697,054
Total Taxable Income	31,952,268
Total Income Tax Paid	1,696,974
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	56.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	39.0%	71.7%
Investment	31.0%	60.8%
Retirement Income	13.5%	34.9%
Rental and Royalty Income	12.4%	32.5%
Net Business Income	4.2%	20.3%
Farm Income	3.5%	27.4%
Other Income	-3.6%	20.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	2,125	N/A
Health Savings Accounts	82,683	18
Self Employment Expenses	1,287,733	249
Student Loan and Education Expenses	72,581	64
Other Expenses	526,465	110
Medical and Insurance Deductions	1,827,618	277
Federal Income Tax Deduction	1,691,545	349
Property and Other Deductible Taxes	305,087	289
Home Mortgage	569,325	139
Investment Interest	14,850	14
Charitable Contributions	850,635	265
Child and Dependent Care Expenses	1,700	N/A
Gambling Losses	2,500	N/A
Political Contributions	620	N/A
Other Deductions	423,698	93

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	4,097	N/A
Other States' Tax	19,604	19
Charitable Gift Credits*	584	N/A
Energy Conservation	7,569	13
Alternative Fuel and Recycling Credits	1,500	N/A
Uninsured Montanans Credit	840	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	2,290	N/A
Other Credits*	3,999	N/A

## Judith Basin County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$447,272,101	\$157,732,911
Taxable Value	\$13,266,019	\$3,586,196
Estimated Property Tax Paid	\$5,536,884	\$1,613,166
Estimated Effective Property Tax Rate	1.2%	1.0%
Average Mills	417.37	449.83

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,685,734	20.2%	\$1,834,690
Class 4.1 Residential Improvements	\$1,447,820	10.9%	\$1,171,295
Class 4.2 Residential Land	\$205,160	1.5%	\$151,783
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$2,594
Class 4.8 Commercial Improvements	\$329,350	2.5%	\$193,790
Class 4.9 Commercial Land	\$27,752	0.2%	\$51,004
<b>Class 4 Total</b>	<b>\$2,010,082</b>	<b>15.2%</b>	<b>\$1,570,466</b>
Class 5 Rural Co-ops and Pollution Control	\$178,758	1.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$236,540	1.8%	\$172,576
Class 9 Non-Generation Property of Utilities	\$5,819,455	43.9%	\$0
Class 10 Forest Land	\$12,384	0.1%	\$8,464
Class 12 Railroad and Airline Equipment	\$1,277,035	9.6%	\$0
Class 13 Telecommunication and Electric	\$399,942	3.0%	\$0
Class 14 Wind Generation Facilities	\$646,089	4.9%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$13,266,019</b>	<b>100.0%</b>	<b>\$3,586,196</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$165,994
Liquor Excise and License Tax	\$43,158

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	23
Taxes Paid	\$22,846

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Lake County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	14,810
Total Income	456,944,936
Total Taxable Income	229,332,170
Total Income Tax Paid	12,820,885
Effective Rate	2.8%
Percent of County Population Filing Income Taxes*	51.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.8%	75.9%
Investment	11.4%	41.9%
Retirement Income	20.6%	33.1%
Rental and Royalty Income	7.1%	18.7%
Net Business Income	3.8%	18.1%
Farm Income	-1.4%	7.1%
Other Income	-2.2%	27.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	46,388	13
Health Savings Accounts	601,124	197
Self Employment Expenses	4,618,709	1,579
Student Loan and Education Expenses	829,283	754
Other Expenses	2,471,482	790
Medical and Insurance Deductions	15,963,613	2,773
Federal Income Tax Deduction	22,917,306	4,543
Property and Other Deductible Taxes	10,994,047	4,212
Home Mortgage	19,928,965	2,848
Investment Interest	705,959	170
Charitable Contributions	9,315,206	3,104
Child and Dependent Care Expenses	34,159	17
Gambling Losses	1,213,528	82
Political Contributions	15,810	122
Other Deductions	5,805,192	1,285

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	153,101	205
Other States' Tax	671,685	238
Charitable Gift Credits*	13,708	43
Energy Conservation	57,228	93
Alternative Fuel and Recycling Credits	31,102	36
Uninsured Montanans Credit	3,783	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	181,032	N/A
Elderly Homeowner and Renters' Credit	221,211	442
Other Credits*	13,595	N/A

## Lake County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$3,532,526,095	\$1,629,467,387
Taxable Value	\$76,233,003	\$33,069,926
Estimated Property Tax Paid	\$37,118,285	\$17,691,160
Estimated Effective Property Tax Rate	1.1%	1.1%
Average Mills	486.91	534.96

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,455,376	1.9%	\$1,326,378
Class 4.1 Residential Improvements	\$26,612,520	34.9%	\$14,348,937
Class 4.2 Residential Land	\$36,292,696	47.6%	\$12,204,979
Class 4.3 Extended Property Tax Assistance	\$840,975	1.1%	\$456,019
Class 4.8 Commercial Improvements	\$3,666,636	4.8%	\$3,000,938
Class 4.9 Commercial Land	\$1,797,289	2.4%	\$1,467,449
<b>Class 4 Total</b>	<b>\$69,210,116</b>	<b>90.8%</b>	<b>\$31,478,322</b>
Class 5 Rural Co-ops and Pollution Control	\$453,572	0.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$660,141	0.9%	\$208,464
Class 9 Non-Generation Property of Utilities	\$362,415	0.5%	\$0
Class 10 Forest Land	\$163,503	0.2%	\$56,762
Class 12 Railroad and Airline Equipment	\$545,629	0.7%	\$0
Class 13 Telecommunication and Electric	\$3,382,251	4.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$76,233,003</b>	<b>100.0%</b>	<b>\$33,069,926</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$2,363,730
Liquor Excise and License Tax	\$614,570

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	71
Taxes Paid	\$156,610

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Lewis and Clark County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	44,638
Total Income	1,853,112,710
Total Taxable Income	1,247,377,002
Total Income Tax Paid	67,192,681
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	67.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.1%	81.7%
Investment	8.1%	41.2%
Retirement Income	17.2%	31.3%
Rental and Royalty Income	5.6%	15.7%
Net Business Income	2.8%	14.9%
Farm Income	-0.2%	1.5%
Other Income	0.4%	32.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	271,032	105
Health Savings Accounts	1,566,018	566
Self Employment Expenses	15,512,175	3,773
Student Loan and Education Expenses	4,712,503	4,076
Other Expenses	6,963,069	2,328
Medical and Insurance Deductions	47,716,236	7,972
Federal Income Tax Deduction	100,576,392	17,803
Property and Other Deductible Taxes	42,095,754	16,777
Home Mortgage	74,603,267	11,770
Investment Interest	748,314	470
Charitable Contributions	38,582,383	13,486
Child and Dependent Care Expenses	61,276	33
Gambling Losses	5,966,819	99
Political Contributions	115,047	912
Other Deductions	13,651,601	3,545

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	765,615	769
Other States' Tax	1,143,884	723
Charitable Gift Credits*	210,923	475
Energy Conservation	311,881	614
Alternative Fuel and Recycling Credits	95,224	92
Uninsured Montanans Credit	5,337	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	237,462	38
Elderly Homeowner and Renters' Credit	460,034	950
Other Credits*	73,875	38

## Lewis and Clark County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$4,699,476,292	\$4,601,696,930
Taxable Value	\$117,022,597	\$83,098,663
Estimated Property Tax Paid	\$80,628,381	\$56,216,695
Estimated Effective Property Tax Rate	1.7%	1.2%
Average Mills	689.00	676.51

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$245,596	0.2%	\$29,213
Class 3 Agriculture Land	\$1,989,633	1.7%	\$3,306,482
Class 4.1 Residential Improvements	\$43,236,728	36.9%	\$41,286,697
Class 4.2 Residential Land	\$21,979,109	18.8%	\$20,629,680
Class 4.3 Extended Property Tax Assistance	\$110,845	0.1%	\$113,151
Class 4.8 Commercial Improvements	\$16,671,131	14.2%	\$11,496,688
Class 4.9 Commercial Land	\$5,851,341	5.0%	\$4,170,289
<b>Class 4 Total</b>	<b>\$87,849,154</b>	<b>75.1%</b>	<b>\$77,696,505</b>
Class 5 Rural Co-ops and Pollution Control	\$318,080	0.3%	\$134,687
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$3,217,860	2.7%	\$1,274,457
Class 9 Non-Generation Property of Utilities	\$12,956,100	11.1%	\$0
Class 10 Forest Land	\$300,563	0.3%	\$433,141
Class 12 Railroad and Airline Equipment	\$1,685,587	1.4%	\$0
Class 13 Telecommunication and Electric	\$8,460,024	7.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$224,178
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$117,022,597</b>	<b>100.0%</b>	<b>\$83,098,663</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$8,534,647
Liquor Excise and License Tax	\$2,219,008

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	289
Taxes Paid	\$1,834,840

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<u>\$0</u>

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## Liberty County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,017
Total Income	35,408,255
Total Taxable Income	23,590,390
Total Income Tax Paid	1,232,837
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	42.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	51.8%	78.9%
Investment	14.8%	60.2%
Retirement Income	13.8%	32.6%
Rental and Royalty Income	15.9%	39.8%
Net Business Income	3.8%	17.7%
Farm Income	0.7%	15.6%
Other Income	-0.8%	22.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	42,382	12
Self Employment Expenses	538,937	161
Student Loan and Education Expenses	45,643	56
Other Expenses	155,378	52
Medical and Insurance Deductions	1,557,742	212
Federal Income Tax Deduction	1,716,767	312
Property and Other Deductible Taxes	390,564	265
Home Mortgage	554,000	127
Investment Interest	10,283	16
Charitable Contributions	745,487	247
Child and Dependent Care Expenses	4,536	N/A
Gambling Losses	22,167	N/A
Political Contributions	765	N/A
Other Deductions	177,277	46

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	13,832	19
Other States' Tax	25,378	16
Charitable Gift Credits*	11,150	N/A
Energy Conservation	9,358	15
Alternative Fuel and Recycling Credits	1,000	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	3,085	N/A
Other Credits*	389	N/A

## Liberty County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$295,813,938	\$206,913,581
Taxable Value	\$7,226,901	\$4,573,754
Estimated Property Tax Paid	\$3,832,466	\$2,440,241
Estimated Effective Property Tax Rate	1.3%	1.2%
Average Mills	530.31	533.53

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,024,825	41.9%	\$2,524,101
Class 4.1 Residential Improvements	\$1,229,363	17.0%	\$1,121,727
Class 4.2 Residential Land	\$67,700	0.9%	\$134,162
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$666,263	9.2%	\$405,501
Class 4.9 Commercial Land	\$26,427	0.4%	\$27,590
<b>Class 4 Total</b>	<b>\$1,989,753</b>	<b>27.5%</b>	<b>\$1,688,980</b>
Class 5 Rural Co-ops and Pollution Control	\$225,624	3.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$506,506	7.0%	\$359,662
Class 9 Non-Generation Property of Utilities	\$584,412	8.1%	\$0
Class 10 Forest Land	\$587	0.0%	\$1,011
Class 12 Railroad and Airline Equipment	\$709,093	9.8%	\$0
Class 13 Telecommunication and Electric	\$186,101	2.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$7,226,901</b>	<b>100.0%</b>	<b>\$4,573,754</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$80,536
Liquor Excise and License Tax	\$20,939

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	77
Taxes Paid	\$221,979

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	1,075,149
Oil Produced (Barrels of Oil)	112,876
Oil and Gas Tax Paid	<b>\$1,219,509</b>

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## Lincoln County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	11,023
Total Income	325,892,818
Total Taxable Income	193,049,473
Total Income Tax Paid	9,851,058
Effective Rate	3.0%
Percent of County Population Filing Income Taxes*	54.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.4%	72.1%
Investment	7.6%	47.0%
Retirement Income	23.5%	36.4%
Rental and Royalty Income	6.3%	17.8%
Net Business Income	4.1%	19.0%
Farm Income	-0.3%	2.0%
Other Income	-0.7%	31.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	12,043	N/A
Health Savings Accounts	381,889	113
Self Employment Expenses	2,823,754	1,065
Student Loan and Education Expenses	509,123	474
Other Expenses	2,030,367	512
Medical and Insurance Deductions	12,865,621	2,318
Federal Income Tax Deduction	17,692,004	3,607
Property and Other Deductible Taxes	6,972,508	3,546
Home Mortgage	12,257,145	2,204
Investment Interest	218,663	107
Charitable Contributions	6,681,520	2,514
Child and Dependent Care Expenses	15,389	N/A
Gambling Losses	97,160	23
Political Contributions	7,786	64
Other Deductions	4,348,658	930

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	192,706	189
Other States' Tax	568,648	352
Charitable Gift Credits*	629	N/A
Energy Conservation	111,382	198
Alternative Fuel and Recycling Credits	31,311	36
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	61,585	N/A
Elderly Homeowner and Renters' Credit	69,459	163
Other Credits*	7,873	N/A

## Lincoln County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,847,806,048	\$1,052,093,531
Taxable Value	\$35,312,465	\$22,710,244
Estimated Property Tax Paid	\$16,254,408	\$10,680,916
Estimated Effective Property Tax Rate	0.9%	1.0%
Average Mills	460.30	470.31

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$299,784	0.8%	\$226,894
Class 4.1 Residential Improvements	\$13,617,014	38.6%	\$10,712,479
Class 4.2 Residential Land	\$10,476,808	29.7%	\$7,117,431
Class 4.3 Extended Property Tax Assistance	\$127,186	0.4%	\$116,689
Class 4.8 Commercial Improvements	\$2,434,988	6.9%	\$1,707,787
Class 4.9 Commercial Land	\$974,491	2.8%	\$826,359
<b>Class 4 Total</b>	<b>\$27,630,487</b>	<b>78.2%</b>	<b>\$20,480,745</b>
Class 5 Rural Co-ops and Pollution Control	\$2,015,373	5.7%	\$1,392,868
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$554,188	1.6%	\$404,894
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$1,259,290	3.6%	\$204,843
Class 12 Railroad and Airline Equipment	\$2,955,483	8.4%	\$0
Class 13 Telecommunication and Electric	\$597,860	1.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$35,312,465</b>	<b>100.0%</b>	<b>\$22,710,244</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,614,922
Liquor Excise and License Tax	\$419,880

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	55
Taxes Paid	\$147,520

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Madison County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	4,879
Total Income	186,534,624
Total Taxable Income	117,688,052
Total Income Tax Paid	6,525,948
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	60.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	49.5%	71.4%
Investment	19.7%	52.2%
Retirement Income	20.8%	36.8%
Rental and Royalty Income	11.5%	27.4%
Net Business Income	4.9%	25.1%
Farm Income	-1.6%	8.4%
Other Income	-4.7%	31.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	6,907	N/A
Health Savings Accounts	419,731	106
Self Employment Expenses	3,022,113	770
Student Loan and Education Expenses	333,763	294
Other Expenses	1,944,178	369
Medical and Insurance Deductions	7,329,150	1,211
Federal Income Tax Deduction	8,769,747	1,740
Property and Other Deductible Taxes	3,513,550	1,730
Home Mortgage	6,773,367	1,019
Investment Interest	518,261	89
Charitable Contributions	5,114,313	1,323
Child and Dependent Care Expenses	3,410	N/A
Gambling Losses	81,440	N/A
Political Contributions	7,900	54
Other Deductions	3,116,538	515

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	160,515	113
Other States' Tax	504,654	130
Charitable Gift Credits*	1,360	14
Energy Conservation	23,962	45
Alternative Fuel and Recycling Credits	59,791	20
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	90,717	N/A
Elderly Homeowner and Renters' Credit	35,305	90
Other Credits*	8,910	N/A

## Madison County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$3,434,952,261	\$527,953,892
Taxable Value	\$83,576,708	\$12,514,023
Estimated Property Tax Paid	\$25,737,433	\$5,157,650
Estimated Effective Property Tax Rate	0.7%	1.0%
Average Mills	307.95	412.15

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$2,623,098	3.1%	\$0
Class 2 Gross Proceeds Metal Mines	\$88,950	0.1%	\$6,451
Class 3 Agriculture Land	\$2,641,218	3.2%	\$1,286,617
Class 4.1 Residential Improvements	\$41,257,734	49.4%	\$6,690,184
Class 4.2 Residential Land	\$24,066,772	28.8%	\$2,665,039
Class 4.3 Extended Property Tax Assistance	\$102,740	0.1%	\$96,078
Class 4.8 Commercial Improvements	\$3,880,488	4.6%	\$1,118,373
Class 4.9 Commercial Land	\$2,615,739	3.1%	\$438,013
<b>Class 4 Total</b>	<b>\$71,923,473</b>	<b>86.1%</b>	<b>\$11,007,687</b>
Class 5 Rural Co-ops and Pollution Control	\$510,707	0.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,505,715	1.8%	\$193,855
Class 9 Non-Generation Property of Utilities	\$2,927,669	3.5%	\$0
Class 10 Forest Land	\$90,161	0.1%	\$19,413
Class 12 Railroad and Airline Equipment	\$548,747	0.7%	\$0
Class 13 Telecommunication and Electric	\$716,970	0.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$83,576,708</b>	<b>100.0%</b>	<b>\$12,514,023</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$936,677
Liquor Excise and License Tax	\$243,536

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	32
Taxes Paid	\$9,341

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<u>\$0</u>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## McCone County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,069
Total Income	33,864,126
Total Taxable Income	21,383,121
Total Income Tax Paid	1,291,756
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	57.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.4%	78.5%
Investment	21.1%	65.2%
Retirement Income	12.3%	28.4%
Rental and Royalty Income	11.0%	30.5%
Net Business Income	2.0%	22.1%
Farm Income	-4.2%	28.3%
Other Income	-4.6%	20.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	790	N/A
Health Savings Accounts	49,986	17
Self Employment Expenses	801,181	199
Student Loan and Education Expenses	73,778	59
Other Expenses	257,611	69
Medical and Insurance Deductions	1,707,774	207
Federal Income Tax Deduction	1,556,083	299
Property and Other Deductible Taxes	242,766	231
Home Mortgage	506,077	121
Investment Interest	20,377	N/A
Charitable Contributions	681,672	217
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	700	N/A
Other Deductions	152,556	52

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	3,431	N/A
Other States' Tax	18,927	11
Charitable Gift Credits*	175	N/A
Energy Conservation	10,696	13
Alternative Fuel and Recycling Credits	454	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	1,259	N/A
Other Credits*	10,379	N/A

## McCone County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$283,012,353	\$266,786,740
Taxable Value	\$6,740,299	\$6,760,240
Estimated Property Tax Paid	\$4,075,024	\$4,090,748
Estimated Effective Property Tax Rate	1.4%	1.5%
Average Mills	604.58	605.12

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,009,797	59.5%	\$2,215,546
Class 4.1 Residential Improvements	\$905,042	13.4%	\$670,950
Class 4.2 Residential Land	\$40,473	0.6%	\$46,059
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$170,538	2.5%	\$113,295
Class 4.9 Commercial Land	\$7,367	0.1%	\$7,153
<b>Class 4 Total</b>	<b>\$1,123,420</b>	<b>16.7%</b>	<b>\$837,457</b>
Class 5 Rural Co-ops and Pollution Control	\$476,093	7.1%	\$2,836,851
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$556,379	8.3%	\$515,118
Class 9 Non-Generation Property of Utilities	\$199,938	3.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$125
Class 12 Railroad and Airline Equipment	\$212,881	3.2%	\$0
Class 13 Telecommunication and Electric	\$161,791	2.4%	\$355,143
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$6,740,299</b>	<b>100.0%</b>	<b>\$6,760,240</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$66,419
Liquor Excise and License Tax	\$17,269

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	36
Taxes Paid	\$103,662

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	13,995
Oil and Gas Tax Paid	<b>\$68,136</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Meagher County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,126
Total Income	34,328,919
Total Taxable Income	20,040,787
Total Income Tax Paid	1,069,680
Effective Rate	3.1%
Percent of County Population Filing Income Taxes*	59.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	50.9%	74.2%
Investment	23.6%	49.1%
Retirement Income	16.4%	32.7%
Rental and Royalty Income	6.8%	25.4%
Net Business Income	6.6%	20.8%
Farm Income	-0.6%	10.5%
Other Income	-3.8%	24.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	1,418	N/A
Health Savings Accounts	62,982	20
Self Employment Expenses	628,703	159
Student Loan and Education Expenses	66,370	53
Other Expenses	349,865	97
Medical and Insurance Deductions	1,941,060	266
Federal Income Tax Deduction	1,638,253	359
Property and Other Deductible Taxes	444,534	331
Home Mortgage	854,843	168
Investment Interest	8,521	15
Charitable Contributions	1,235,627	242
Child and Dependent Care Expenses	0	0
Gambling Losses	3,870	N/A
Political Contributions	600	N/A
Other Deductions	563,421	126

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	20,231	12
Other States' Tax	22,864	23
Charitable Gift Credits*	850	N/A
Energy Conservation	9,852	16
Alternative Fuel and Recycling Credits	2,500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	8,937	18
Other Credits*	0	0

## Meagher County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$399,544,938	\$166,718,760
Taxable Value	\$8,114,804	\$3,335,055
Estimated Property Tax Paid	\$3,355,992	\$1,608,306
Estimated Effective Property Tax Rate	0.8%	1.0%
Average Mills	413.56	482.24

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$2,915	0.0%	\$1
Class 3 Agriculture Land	\$1,507,761	18.6%	\$1,427,470
Class 4.1 Residential Improvements	\$1,577,049	19.4%	\$1,145,635
Class 4.2 Residential Land	\$497,897	6.1%	\$326,168
Class 4.3 Extended Property Tax Assistance	\$1,788	0.0%	\$0
Class 4.8 Commercial Improvements	\$242,412	3.0%	\$199,243
Class 4.9 Commercial Land	\$70,469	0.9%	\$64,000
<b>Class 4 Total</b>	<b>\$2,389,615</b>	<b>29.4%</b>	<b>\$1,735,046</b>
Class 5 Rural Co-ops and Pollution Control	\$22,370	0.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$142,880	1.8%	\$89,666
Class 9 Non-Generation Property of Utilities	\$2,868,046	35.3%	\$0
Class 10 Forest Land	\$151,547	1.9%	\$82,872
Class 12 Railroad and Airline Equipment	\$40	0.0%	\$0
Class 13 Telecommunication and Electric	\$805,452	9.9%	\$0
Class 14 Wind Generation Facilities	\$224,178	2.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$8,114,804</b>	<b>100.0%</b>	<b>\$3,335,055</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$157,791
Liquor Excise and License Tax	\$41,026

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	23
Taxes Paid	\$10,876

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Mineral County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,880
Total Income	83,413,254
Total Taxable Income	47,769,260
Total Income Tax Paid	2,474,421
Effective Rate	3.0%
Percent of County Population Filing Income Taxes*	68.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.7%	75.9%
Investment	5.5%	38.4%
Retirement Income	24.2%	36.2%
Rental and Royalty Income	3.5%	15.6%
Net Business Income	2.5%	16.9%
Farm Income	-0.3%	2.7%
Other Income	-2.1%	31.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	2,245	N/A
Health Savings Accounts	98,893	28
Self Employment Expenses	591,725	231
Student Loan and Education Expenses	168,646	148
Other Expenses	427,228	142
Medical and Insurance Deductions	3,445,779	607
Federal Income Tax Deduction	4,673,075	964
Property and Other Deductible Taxes	2,001,074	932
Home Mortgage	3,526,344	581
Investment Interest	49,653	23
Charitable Contributions	1,399,698	637
Child and Dependent Care Expenses	2,875	N/A
Gambling Losses	9,181	N/A
Political Contributions	2,979	26
Other Deductions	1,653,722	335

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	29,877	47
Other States' Tax	173,252	93
Charitable Gift Credits*	1,163	13
Energy Conservation	9,589	24
Alternative Fuel and Recycling Credits	14,279	19
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	30,599	63
Other Credits*	1,305	N/A

## Mineral County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$804,790,789	\$659,855,881
Taxable Value	\$10,172,375	\$5,213,957
Estimated Property Tax Paid	\$6,301,774	\$3,340,063
Estimated Effective Property Tax Rate	0.8%	0.5%
Average Mills	619.50	640.60

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$64,590	0.6%	\$66,461
Class 4.1 Residential Improvements	\$2,659,854	26.1%	\$2,579,150
Class 4.2 Residential Land	\$2,000,721	19.7%	\$1,661,209
Class 4.3 Extended Property Tax Assistance	\$13,265	0.1%	\$12,172
Class 4.8 Commercial Improvements	\$647,010	6.4%	\$488,567
Class 4.9 Commercial Land	\$255,812	2.5%	\$211,476
<b>Class 4 Total</b>	<b>\$5,576,662</b>	<b>54.8%</b>	<b>\$4,952,574</b>
Class 5 Rural Co-ops and Pollution Control	\$213,408	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$183,386	1.8%	\$140,781
Class 9 Non-Generation Property of Utilities	\$2,900,536	28.5%	\$0
Class 10 Forest Land	\$197,195	1.9%	\$54,141
Class 12 Railroad and Airline Equipment	\$749,333	7.4%	\$0
Class 13 Telecommunication and Electric	\$287,265	2.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$10,172,375</b>	<b>100.0%</b>	<b>\$5,213,957</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$998,386
Liquor Excise and License Tax	\$259,580

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	10
Taxes Paid	\$671

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Missoula County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	70,239
Total Income	2,813,233,504
Total Taxable Income	1,891,749,427
Total Income Tax Paid	100,070,729
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	61.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	64.3%	83.4%
Investment	9.0%	41.4%
Retirement Income	13.6%	24.3%
Rental and Royalty Income	9.7%	16.0%
Net Business Income	3.4%	15.2%
Farm Income	-0.2%	0.8%
Other Income	0.1%	30.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	198,233	83
Health Savings Accounts	4,108,520	1,274
Self Employment Expenses	28,600,438	6,922
Student Loan and Education Expenses	9,111,427	7,254
Other Expenses	14,186,135	3,783
Medical and Insurance Deductions	63,564,186	11,031
Federal Income Tax Deduction	132,783,027	24,164
Property and Other Deductible Taxes	71,138,818	22,609
Home Mortgage	114,085,333	15,922
Investment Interest	3,101,464	830
Charitable Contributions	56,229,343	18,166
Child and Dependent Care Expenses	114,306	49
Gambling Losses	1,262,963	137
Political Contributions	127,191	1,025
Other Deductions	27,434,153	6,326

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,439,226	1,517
Other States' Tax	2,739,514	1,358
Charitable Gift Credits*	545,078	926
Energy Conservation	454,021	890
Alternative Fuel and Recycling Credits	126,746	110
Uninsured Montanans Credit	9,951	10
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	361,034	57
Elderly Homeowner and Renters' Credit	924,074	1,745
Other Credits*	490,053	67

## Missoula County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$8,132,348,778	\$9,678,912,469
Taxable Value	\$204,330,726	\$178,592,769
Estimated Property Tax Paid	\$151,294,437	\$126,578,665
Estimated Effective Property Tax Rate	1.9%	1.3%
Average Mills	740.44	708.76

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$5,827
Class 3 Agriculture Land	\$519,185	0.3%	\$1,468,010
Class 4.1 Residential Improvements	\$77,265,066	37.8%	\$71,235,118
Class 4.2 Residential Land	\$48,942,487	24.0%	\$49,754,162
Class 4.3 Extended Property Tax Assistance	\$183,438	0.1%	\$343,977
Class 4.8 Commercial Improvements	\$32,528,318	15.9%	\$24,851,468
Class 4.9 Commercial Land	\$13,578,650	6.6%	\$11,493,888
<b>Class 4 Total</b>	<b>\$172,497,959</b>	<b>84.4%</b>	<b>\$157,678,613</b>
Class 5 Rural Co-ops and Pollution Control	\$1,881,488	0.9%	\$3,257,127
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$3,879,952	1.9%	\$1,937,464
Class 9 Non-Generation Property of Utilities	\$16,533,262	8.1%	\$0
Class 10 Forest Land	\$676,859	0.3%	\$197,486
Class 12 Railroad and Airline Equipment	\$2,488,356	1.2%	\$14,048,242
Class 13 Telecommunication and Electric	\$5,853,665	2.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$204,330,726</b>	<b>100.0%</b>	<b>\$178,592,769</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$19,322,655
Liquor Excise and License Tax	\$5,023,890

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	377
Taxes Paid	\$780,864

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<u>\$0</u>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Musselshell County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,690
Total Income	91,162,671
Total Taxable Income	59,321,015
Total Income Tax Paid	3,377,276
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	53.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.9%	76.1%
Investment	14.3%	41.9%
Retirement Income	17.3%	34.0%
Rental and Royalty Income	6.9%	21.0%
Net Business Income	4.5%	18.7%
Farm Income	-2.5%	10.1%
Other Income	-3.3%	25.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	2,640	N/A
Health Savings Accounts	70,940	27
Self Employment Expenses	921,652	308
Student Loan and Education Expenses	131,901	136
Other Expenses	444,168	146
Medical and Insurance Deductions	3,307,819	497
Federal Income Tax Deduction	4,778,129	865
Property and Other Deductible Taxes	1,142,538	802
Home Mortgage	2,319,608	467
Investment Interest	17,556	16
Charitable Contributions	1,269,416	570
Child and Dependent Care Expenses	1,336	N/A
Gambling Losses	38,428	N/A
Political Contributions	3,332	26
Other Deductions	1,427,244	254

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	52,707	42
Other States' Tax	93,595	59
Charitable Gift Credits*	20,175	N/A
Energy Conservation	21,454	44
Alternative Fuel and Recycling Credits	5,638	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	11,906	34
Other Credits*	5,209	N/A

## Musselshell County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$458,383,205	\$421,160,742
Taxable Value	\$9,948,213	\$8,458,698
Estimated Property Tax Paid	\$5,699,718	\$4,613,628
Estimated Effective Property Tax Rate	1.2%	1.1%
Average Mills	572.94	545.43

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,574,517	15.8%	\$1,167,754
Class 4.1 Residential Improvements	\$2,179,624	21.9%	\$1,877,704
Class 4.2 Residential Land	\$423,066	4.3%	\$383,833
Class 4.3 Extended Property Tax Assistance	\$2,424	0.0%	\$9,383
Class 4.8 Commercial Improvements	\$489,876	4.9%	\$493,694
Class 4.9 Commercial Land	\$110,681	1.1%	\$91,286
<b>Class 4 Total</b>	<b>\$3,205,671</b>	<b>32.2%</b>	<b>\$2,855,900</b>
Class 5 Rural Co-ops and Pollution Control	\$468,374	4.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,264,264	22.8%	\$2,245,481
Class 9 Non-Generation Property of Utilities	\$1,380,786	13.9%	\$0
Class 10 Forest Land	\$74,394	0.7%	\$44,149
Class 12 Railroad and Airline Equipment	\$837,311	8.4%	\$2,145,414
Class 13 Telecommunication and Electric	\$142,896	1.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$9,948,213</b>	<b>100.0%</b>	<b>\$8,458,698</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$350,392
Liquor Excise and License Tax	\$91,102

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	22
Taxes Paid	\$9,137

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	167,484
Oil and Gas Tax Paid	<b>\$1,520,456</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Park County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	11,053
Total Income	389,146,444
Total Taxable Income	247,771,632
Total Income Tax Paid	13,298,383
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	70.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.4%	77.5%
Investment	22.3%	42.4%
Retirement Income	14.2%	28.8%
Rental and Royalty Income	3.2%	21.6%
Net Business Income	4.9%	21.5%
Farm Income	-0.8%	3.9%
Other Income	-5.1%	29.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	18,031	10
Health Savings Accounts	811,000	221
Self Employment Expenses	5,121,361	1,491
Student Loan and Education Expenses	867,416	765
Other Expenses	2,845,541	624
Medical and Insurance Deductions	12,262,702	2,168
Federal Income Tax Deduction	19,323,946	3,863
Property and Other Deductible Taxes	8,535,735	3,746
Home Mortgage	14,999,626	2,357
Investment Interest	361,840	128
Charitable Contributions	9,968,059	2,684
Child and Dependent Care Expenses	18,782	N/A
Gambling Losses	96,236	17
Political Contributions	11,055	87
Other Deductions	4,981,124	1,028

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	226,796	245
Other States' Tax	684,717	272
Charitable Gift Credits*	16,645	12
Energy Conservation	61,318	131
Alternative Fuel and Recycling Credits	18,942	24
Uninsured Montanans Credit	3,534	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	6,975	N/A
Elderly Homeowner and Renters' Credit	170,638	359
Other Credits*	52,090	14

## Park County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,719,905,389	\$1,085,112,362
Taxable Value	\$40,408,311	\$25,560,373
Estimated Property Tax Paid	\$21,394,615	\$13,814,090
Estimated Effective Property Tax Rate	1.2%	1.3%
Average Mills	529.46	540.45

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,054,554	5.1%	\$1,686,583
Class 4.1 Residential Improvements	\$17,308,232	42.8%	\$12,601,796
Class 4.2 Residential Land	\$8,959,619	22.2%	\$6,000,059
Class 4.3 Extended Property Tax Assistance	\$126,166	0.3%	\$116,481
Class 4.8 Commercial Improvements	\$3,992,729	9.9%	\$3,120,250
Class 4.9 Commercial Land	\$1,498,911	3.7%	\$1,235,417
<b>Class 4 Total</b>	<b>\$31,885,657</b>	<b>78.9%</b>	<b>\$23,074,003</b>
Class 5 Rural Co-ops and Pollution Control	\$378,749	0.9%	\$487,191
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$338,579	0.8%	\$233,754
Class 9 Non-Generation Property of Utilities	\$3,857,972	9.5%	\$0
Class 10 Forest Land	\$113,963	0.3%	\$78,842
Class 12 Railroad and Airline Equipment	\$874,788	2.2%	\$0
Class 13 Telecommunication and Electric	\$904,049	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$40,408,311</b>	<b>100.0%</b>	<b>\$25,560,373</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$2,639,023
Liquor Excise and License Tax	\$686,146

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	84
Taxes Paid	\$55,330

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Petroleum County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	270
Total Income	7,779,192
Total Taxable Income	4,813,088
Total Income Tax Paid	290,651
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	46.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	46.5%	68.0%
Investment	43.7%	61.3%
Retirement Income	14.2%	29.3%
Rental and Royalty Income	6.0%	33.1%
Net Business Income	4.3%	19.9%
Farm Income	2.0%	29.8%
Other Income	-16.6%	19.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	3,318	N/A
Health Savings Accounts	10,930	N/A
Self Employment Expenses	255,037	71
Student Loan and Education Expenses	13,166	10
Other Expenses	126,814	27
Medical and Insurance Deductions	354,496	55
Federal Income Tax Deduction	309,619	62
Property and Other Deductible Taxes	53,458	48
Home Mortgage	79,391	22
Investment Interest	4,040	N/A
Charitable Contributions	84,283	42
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	100	N/A
Other Deductions	108,774	27

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	10	N/A
Other States' Tax	12,305	N/A
Charitable Gift Credits*	0	0
Energy Conservation	1,616	N/A
Alternative Fuel and Recycling Credits	1,473	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	213	N/A
Other Credits*	0	0

## Petroleum County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$65,793,935	\$33,288,785
Taxable Value	\$1,525,706	\$742,104
Estimated Property Tax Paid	\$818,443	\$407,363
Estimated Effective Property Tax Rate	1.2%	1.2%
Average Mills	536.44	548.93

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$967,825	63.4%	\$472,024
Class 4.1 Residential Improvements	\$268,388	17.6%	\$177,607
Class 4.2 Residential Land	\$11,684	0.8%	\$10,214
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$13,377	0.9%	\$34,596
Class 4.9 Commercial Land	\$1,116	0.1%	\$4,741
<b>Class 4 Total</b>	<b>\$294,565</b>	<b>19.3%</b>	<b>\$227,158</b>
Class 5 Rural Co-ops and Pollution Control	\$161,775	10.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$98,769	6.5%	\$42,469
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$624	0.0%	\$453
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$2,148	0.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$1,525,706</b>	<b>100.0%</b>	<b>\$742,104</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$35,330
Liquor Excise and License Tax	\$9,186

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	4
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	22,249
Oil and Gas Tax Paid	<b>\$148,916</b>

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## Phillips County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,666
Total Income	82,781,838
Total Taxable Income	52,225,319
Total Income Tax Paid	2,924,490
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	62.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.8%	78.3%
Investment	21.9%	52.4%
Retirement Income	12.4%	27.1%
Rental and Royalty Income	9.7%	29.6%
Net Business Income	4.3%	19.6%
Farm Income	-2.5%	18.6%
Other Income	-5.7%	24.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	1,329	N/A
Health Savings Accounts	82,051	25
Self Employment Expenses	1,405,544	456
Student Loan and Education Expenses	146,850	165
Other Expenses	697,240	202
Medical and Insurance Deductions	3,769,150	506
Federal Income Tax Deduction	3,989,200	783
Property and Other Deductible Taxes	956,740	669
Home Mortgage	1,376,729	358
Investment Interest	28,282	20
Charitable Contributions	1,309,007	492
Child and Dependent Care Expenses	7,773	N/A
Gambling Losses	4,580	N/A
Political Contributions	1,930	20
Other Deductions	864,064	166

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	13,501	20
Other States' Tax	49,880	33
Charitable Gift Credits*	1,852	N/A
Energy Conservation	16,965	34
Alternative Fuel and Recycling Credits	850	N/A
Uninsured Montanans Credit	5,303	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,561	N/A
Elderly Homeowner and Renters' Credit	10,780	24
Other Credits*	1,000	N/A

## Phillips County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$550,570,959	\$292,001,094
Taxable Value	\$16,759,238	\$6,661,667
Estimated Property Tax Paid	\$7,834,309	\$3,540,452
Estimated Effective Property Tax Rate	1.4%	1.2%
Average Mills	467.46	531.47

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,361,845	26.0%	\$3,469,573
Class 4.1 Residential Improvements	\$1,971,379	11.8%	\$1,827,496
Class 4.2 Residential Land	\$168,263	1.0%	\$208,920
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$653,806	3.9%	\$524,158
Class 4.9 Commercial Land	\$63,072	0.4%	\$64,678
<b>Class 4 Total</b>	<b>\$2,856,520</b>	<b>17.0%</b>	<b>\$2,625,252</b>
Class 5 Rural Co-ops and Pollution Control	\$313,251	1.9%	\$177,563
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$635,157	3.8%	\$387,940
Class 9 Non-Generation Property of Utilities	\$6,346,223	37.9%	\$0
Class 10 Forest Land	\$1,455	0.0%	\$1,339
Class 12 Railroad and Airline Equipment	\$1,388,804	8.3%	\$0
Class 13 Telecommunication and Electric	\$855,983	5.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,759,238</b>	<b>100.0%</b>	<b>\$6,661,667</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$583,262
Liquor Excise and License Tax	\$151,648

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	39
Taxes Paid	\$219,803

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	8,989,697
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$3,233,296</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Pondera County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	3,681
Total Income	114,983,200
Total Taxable Income	67,855,568
Total Income Tax Paid	3,903,575
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	57.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	64.7%	80.4%
Investment	10.5%	47.3%
Retirement Income	13.4%	29.0%
Rental and Royalty Income	9.6%	22.5%
Net Business Income	3.6%	17.5%
Farm Income	0.4%	14.3%
Other Income	-2.2%	23.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	12,887	N/A
Health Savings Accounts	107,295	32
Self Employment Expenses	1,888,770	533
Student Loan and Education Expenses	229,201	220
Other Expenses	1,194,125	274
Medical and Insurance Deductions	4,649,125	704
Federal Income Tax Deduction	5,804,474	1,129
Property and Other Deductible Taxes	1,476,638	1,014
Home Mortgage	2,643,657	589
Investment Interest	78,508	38
Charitable Contributions	2,200,839	815
Child and Dependent Care Expenses	18,505	N/A
Gambling Losses	123,803	N/A
Political Contributions	6,213	43
Other Deductions	1,170,168	306

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	23,980	35
Other States' Tax	19,628	28
Charitable Gift Credits*	1,076	10
Energy Conservation	26,368	53
Alternative Fuel and Recycling Credits	3,500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	47,031	N/A
Elderly Homeowner and Renters' Credit	11,952	37
Other Credits*	19,790	N/A

## Pondera County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$712,757,826	\$405,987,382
Taxable Value	\$13,014,364	\$8,913,990
Estimated Property Tax Paid	\$9,096,479	\$5,905,910
Estimated Effective Property Tax Rate	1.3%	1.5%
Average Mills	698.96	662.54

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,870,412	29.7%	\$4,029,561
Class 4.1 Residential Improvements	\$2,847,460	21.9%	\$3,147,128
Class 4.2 Residential Land	\$225,462	1.7%	\$442,660
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$6,328
Class 4.8 Commercial Improvements	\$990,015	7.6%	\$648,439
Class 4.9 Commercial Land	\$87,899	0.7%	\$76,291
<b>Class 4 Total</b>	<b>\$4,150,836</b>	<b>31.9%</b>	<b>\$4,320,846</b>
Class 5 Rural Co-ops and Pollution Control	\$448,553	3.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$485,536	3.7%	\$561,354
Class 9 Non-Generation Property of Utilities	\$2,396,356	18.4%	\$0
Class 10 Forest Land	\$831	0.0%	\$2,229
Class 12 Railroad and Airline Equipment	\$851,172	6.5%	\$0
Class 13 Telecommunication and Electric	\$179,818	1.4%	\$0
Class 14 Wind Generation Facilities	\$630,850	4.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$13,014,364</b>	<b>100.0%</b>	<b>\$8,913,990</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$404,201
Liquor Excise and License Tax	\$105,092

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	83
Taxes Paid	\$360,435

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	158,173
Oil Produced (Barrels of Oil)	118,552
Oil and Gas Tax Paid	<b>\$834,293</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Powder River County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,021
Total Income	40,066,347
Total Taxable Income	28,212,753
Total Income Tax Paid	1,547,380
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	56.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	50.4%	76.0%
Investment	34.0%	61.0%
Retirement Income	10.0%	29.5%
Rental and Royalty Income	5.7%	31.8%
Net Business Income	3.6%	22.1%
Farm Income	1.1%	33.8%
Other Income	-4.7%	18.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	69,524	14
Self Employment Expenses	1,085,783	236
Student Loan and Education Expenses	37,874	53
Other Expenses	542,562	97
Medical and Insurance Deductions	1,430,045	161
Federal Income Tax Deduction	1,425,952	270
Property and Other Deductible Taxes	192,723	179
Home Mortgage	338,787	86
Investment Interest	4,760	N/A
Charitable Contributions	401,924	149
Child and Dependent Care Expenses	0	0
Gambling Losses	1,353	N/A
Political Contributions	735	N/A
Other Deductions	149,523	49

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	17,226	20
Other States' Tax	1,165	N/A
Charitable Gift Credits*	0	0
Energy Conservation	4,100	N/A
Alternative Fuel and Recycling Credits	1,000	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	808	N/A
Other Credits*	8,343	N/A

## Powder River County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$360,436,587	\$107,616,252
Taxable Value	\$9,268,206	\$2,347,589
Estimated Property Tax Paid	\$4,237,951	\$1,101,815
Estimated Effective Property Tax Rate	1.2%	1.0%
Average Mills	457.26	469.34

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,047,046	22.1%	\$1,473,228
Class 4.1 Residential Improvements	\$731,185	7.9%	\$551,780
Class 4.2 Residential Land	\$80,240	0.9%	\$72,405
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$117,002	1.3%	\$93,107
Class 4.9 Commercial Land	\$29,641	0.3%	\$19,826
<b>Class 4 Total</b>	<b>\$958,068</b>	<b>10.3%</b>	<b>\$737,118</b>
Class 5 Rural Co-ops and Pollution Control	\$294,451	3.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$535,088	5.8%	\$123,805
Class 9 Non-Generation Property of Utilities	\$3,620,536	39.1%	\$0
Class 10 Forest Land	\$22,061	0.2%	\$13,438
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$41,678	0.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,749,278	18.9%	\$0
<b>Total</b>	<b>\$9,268,206</b>	<b>100.0%</b>	<b>\$2,347,589</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	11
Taxes Paid	\$5,299

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	11,986
Oil Produced (Barrels of Oil)	712,248
Oil and Gas Tax Paid	<b>\$5,526,305</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Powell County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	3,734
Total Income	125,237,117
Total Taxable Income	79,399,232
Total Income Tax Paid	4,272,444
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	52.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.6%	75.7%
Investment	18.1%	41.5%
Retirement Income	17.2%	31.7%
Rental and Royalty Income	4.8%	18.5%
Net Business Income	3.5%	18.2%
Farm Income	0.5%	7.3%
Other Income	-1.7%	26.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	50,233	16
Health Savings Accounts	94,303	22
Self Employment Expenses	1,596,002	352
Student Loan and Education Expenses	244,904	211
Other Expenses	818,558	240
Medical and Insurance Deductions	4,194,332	733
Federal Income Tax Deduction	6,276,422	1,280
Property and Other Deductible Taxes	2,177,587	1,261
Home Mortgage	3,126,604	715
Investment Interest	229,339	34
Charitable Contributions	2,907,161	932
Child and Dependent Care Expenses	0	0
Gambling Losses	41,238	N/A
Political Contributions	2,451	22
Other Deductions	2,802,457	482

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	50,858	40
Other States' Tax	69,680	69
Charitable Gift Credits*	9,130	N/A
Energy Conservation	31,561	69
Alternative Fuel and Recycling Credits	11,262	15
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	2,902	N/A
Elderly Homeowner and Renters' Credit	30,718	87
Other Credits*	11,156	N/A

## Powell County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$640,024,833	\$281,759,752
Taxable Value	\$14,531,062	\$5,447,225
Estimated Property Tax Paid	\$7,713,762	\$3,114,338
Estimated Effective Property Tax Rate	1.2%	1.1%
Average Mills	530.85	571.73

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,129,094	7.8%	\$775,397
Class 4.1 Residential Improvements	\$3,892,999	26.8%	\$2,754,024
Class 4.2 Residential Land	\$1,568,348	10.8%	\$1,061,322
Class 4.3 Extended Property Tax Assistance	\$1,144	0.0%	\$11,177
Class 4.8 Commercial Improvements	\$807,589	5.6%	\$432,697
Class 4.9 Commercial Land	\$167,957	1.2%	\$135,734
<b>Class 4 Total</b>	<b>\$6,438,037</b>	<b>44.3%</b>	<b>\$4,394,954</b>
Class 5 Rural Co-ops and Pollution Control	\$385,258	2.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$252,019	1.7%	\$143,150
Class 9 Non-Generation Property of Utilities	\$4,598,311	31.6%	\$0
Class 10 Forest Land	\$291,314	2.0%	\$133,724
Class 12 Railroad and Airline Equipment	\$1,038,179	7.1%	\$0
Class 13 Telecommunication and Electric	\$398,850	2.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$14,531,062</b>	<b>100.0%</b>	<b>\$5,447,225</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$488,354
Liquor Excise and License Tax	\$126,972

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	25
Taxes Paid	\$66,187

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Prairie County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	791
Total Income	26,322,542
Total Taxable Income	16,934,557
Total Income Tax Paid	935,108
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	62.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.6%	75.0%
Investment	22.4%	57.0%
Retirement Income	13.8%	36.0%
Rental and Royalty Income	8.4%	27.0%
Net Business Income	3.2%	13.9%
Farm Income	1.1%	24.3%
Other Income	-5.6%	22.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	54,592	11
Self Employment Expenses	575,177	119
Student Loan and Education Expenses	59,100	46
Other Expenses	290,873	56
Medical and Insurance Deductions	1,014,604	151
Federal Income Tax Deduction	1,268,063	232
Property and Other Deductible Taxes	243,739	185
Home Mortgage	326,179	89
Investment Interest	1,328	N/A
Charitable Contributions	351,130	151
Child and Dependent Care Expenses	2,300	N/A
Gambling Losses	7,753	N/A
Political Contributions	760	N/A
Other Deductions	277,879	45

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	10,998	10
Other States' Tax	16,811	29
Charitable Gift Credits*	0	0
Energy Conservation	4,501	N/A
Alternative Fuel and Recycling Credits	500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	1,780	N/A
Other Credits*	0	0

## Prairie County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$140,459,177	\$66,947,935
Taxable Value	\$3,995,137	\$1,462,179
Estimated Property Tax Paid	\$2,236,719	\$841,166
Estimated Effective Property Tax Rate	1.6%	1.3%
Average Mills	559.86	575.28

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,186,239	29.7%	\$884,898
Class 4.1 Residential Improvements	\$451,352	11.3%	\$402,974
Class 4.2 Residential Land	\$21,274	0.5%	\$28,005
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$61,510	1.5%	\$34,633
Class 4.9 Commercial Land	\$3,499	0.1%	\$2,438
<b>Class 4 Total</b>	<b>\$537,635</b>	<b>13.5%</b>	<b>\$468,050</b>
Class 5 Rural Co-ops and Pollution Control	\$138,016	3.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$151,624	3.8%	\$108,765
Class 9 Non-Generation Property of Utilities	\$594,139	14.9%	\$0
Class 10 Forest Land	\$0	0.0%	\$466
Class 12 Railroad and Airline Equipment	\$1,260,349	31.5%	\$0
Class 13 Telecommunication and Electric	\$127,135	3.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$3,995,137</b>	<b>100.0%</b>	<b>\$1,462,179</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	7
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	3,892
Oil Produced (Barrels of Oil)	70,516
Oil and Gas Tax Paid	<b>\$568,262</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Ravalli County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	27,079
Total Income	938,300,915
Total Taxable Income	582,705,119
Total Income Tax Paid	30,908,798
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	66.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.1%	71.9%
Investment	11.5%	44.1%
Retirement Income	21.6%	35.1%
Rental and Royalty Income	9.3%	20.5%
Net Business Income	3.9%	20.2%
Farm Income	-0.8%	4.3%
Other Income	-1.5%	32.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	72,266	33
Health Savings Accounts	1,157,854	333
Self Employment Expenses	8,820,301	3,017
Student Loan and Education Expenses	1,651,363	1,445
Other Expenses	5,629,830	1,374
Medical and Insurance Deductions	31,660,461	5,801
Federal Income Tax Deduction	47,801,849	9,338
Property and Other Deductible Taxes	20,486,271	9,269
Home Mortgage	44,710,283	6,315
Investment Interest	1,242,257	324
Charitable Contributions	23,115,525	7,022
Child and Dependent Care Expenses	51,788	23
Gambling Losses	507,374	26
Political Contributions	37,125	297
Other Deductions	13,027,843	2,523

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	545,804	480
Other States' Tax	1,917,336	642
Charitable Gift Credits*	22,359	89
Energy Conservation	130,678	256
Alternative Fuel and Recycling Credits	100,223	117
Uninsured Montanans Credit	2,100	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	103,097	14
Elderly Homeowner and Renters' Credit	308,601	685
Other Credits*	59,035	28

## Ravalli County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$3,731,346,912	\$3,175,206,128
Taxable Value	\$79,394,481	\$61,465,347
Estimated Property Tax Paid	\$39,075,573	\$30,723,203
Estimated Effective Property Tax Rate	1.0%	1.0%
Average Mills	492.17	499.85

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,024,817	1.3%	\$932,282
Class 4.1 Residential Improvements	\$34,446,222	43.4%	\$30,817,151
Class 4.2 Residential Land	\$23,686,659	29.8%	\$20,467,498
Class 4.3 Extended Property Tax Assistance	\$73,695	0.1%	\$96,878
Class 4.8 Commercial Improvements	\$6,937,878	8.7%	\$5,389,792
Class 4.9 Commercial Land	\$3,125,576	3.9%	\$2,682,270
<b>Class 4 Total</b>	<b>\$68,270,030</b>	<b>86.0%</b>	<b>\$59,453,589</b>
Class 5 Rural Co-ops and Pollution Control	\$739,899	0.9%	\$681,627
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,416,109	3.0%	\$292,629
Class 9 Non-Generation Property of Utilities	\$4,561,743	5.7%	\$0
Class 10 Forest Land	\$151,068	0.2%	\$105,220
Class 12 Railroad and Airline Equipment	\$639,319	0.8%	\$0
Class 13 Telecommunication and Electric	\$1,591,496	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$79,394,481</b>	<b>100.0%</b>	<b>\$61,465,347</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$3,567,301
Liquor Excise and License Tax	\$927,498

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	116
Taxes Paid	\$290,987

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Richland County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	8,277
Total Income	509,405,121
Total Taxable Income	405,774,730
Total Income Tax Paid	23,187,268
Effective Rate	4.6%
Percent of County Population Filing Income Taxes*	75.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.5%	86.7%
Investment	6.9%	39.8%
Retirement Income	5.2%	22.0%
Rental and Royalty Income	24.5%	28.1%
Net Business Income	2.8%	15.6%
Farm Income	-2.5%	7.1%
Other Income	-0.4%	23.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	41,545	N/A
Health Savings Accounts	254,561	79
Self Employment Expenses	4,098,866	894
Student Loan and Education Expenses	579,352	549
Other Expenses	1,692,955	531
Medical and Insurance Deductions	9,739,896	1,289
Federal Income Tax Deduction	22,119,558	3,424
Property and Other Deductible Taxes	3,092,883	2,510
Home Mortgage	7,907,739	1,443
Investment Interest	104,662	23
Charitable Contributions	7,364,000	1,912
Child and Dependent Care Expenses	8,673	N/A
Gambling Losses	212,398	25
Political Contributions	5,072	41
Other Deductions	3,162,367	614

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	653,323	400
Other States' Tax	651,465	472
Charitable Gift Credits*	55,700	32
Energy Conservation	71,517	125
Alternative Fuel and Recycling Credits	1,500	N/A
Uninsured Montanans Credit	6,428	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	8,662	26
Other Credits*	7,988	N/A

## Richland County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,213,071,434	\$533,837,784
Taxable Value	\$46,109,965	\$12,343,729
Estimated Property Tax Paid	\$15,124,093	\$5,033,874
Estimated Effective Property Tax Rate	1.2%	0.9%
Average Mills	328.00	407.81

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,764,091	8.2%	\$2,614,875
Class 4.1 Residential Improvements	\$5,192,773	11.3%	\$4,975,669
Class 4.2 Residential Land	\$370,038	0.8%	\$463,778
Class 4.3 Extended Property Tax Assistance	\$3,842	0.0%	\$3,842
Class 4.8 Commercial Improvements	\$2,942,033	6.4%	\$1,936,651
Class 4.9 Commercial Land	\$189,310	0.4%	\$204,194
<b>Class 4 Total</b>	<b>\$8,697,996</b>	<b>18.9%</b>	<b>\$7,584,134</b>
Class 5 Rural Co-ops and Pollution Control	\$1,386,480	3.0%	\$935,400
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$9,245,270	20.1%	\$1,147,482
Class 9 Non-Generation Property of Utilities	\$21,094,673	45.7%	\$38,265
Class 10 Forest Land	\$0	0.0%	\$107
Class 12 Railroad and Airline Equipment	\$685,265	1.5%	\$23,466
Class 13 Telecommunication and Electric	\$1,236,190	2.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$46,109,965</b>	<b>100.0%</b>	<b>\$12,343,729</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$2,443,492
Liquor Excise and License Tax	\$635,308

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	43
Taxes Paid	\$117,672

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	12,277,300
Oil Produced (Barrels of Oil)	15,932,755
Oil and Gas Tax Paid	<b>\$101,844,447</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Roosevelt County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,062
Total Income	197,302,035
Total Taxable Income	117,679,835
Total Income Tax Paid	7,065,600
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	46.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	64.1%	84.3%
Investment	7.9%	33.7%
Retirement Income	9.5%	23.2%
Rental and Royalty Income	20.8%	23.6%
Net Business Income	2.7%	13.5%
Farm Income	-3.5%	13.1%
Other Income	-1.5%	20.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	22,013	N/A
Health Savings Accounts	172,959	40
Self Employment Expenses	2,319,580	575
Student Loan and Education Expenses	361,729	353
Other Expenses	896,499	345
Medical and Insurance Deductions	5,834,706	785
Federal Income Tax Deduction	9,394,853	1,518
Property and Other Deductible Taxes	1,135,927	983
Home Mortgage	2,269,845	536
Investment Interest	24,516	14
Charitable Contributions	3,231,730	832
Child and Dependent Care Expenses	13,967	N/A
Gambling Losses	283,584	21
Political Contributions	1,500	N/A
Other Deductions	1,192,323	281

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	121,061	110
Other States' Tax	129,469	149
Charitable Gift Credits*	46,329	15
Energy Conservation	27,341	48
Alternative Fuel and Recycling Credits	3,326	N/A
Uninsured Montanans Credit	2,450	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	7,504	N/A
Elderly Homeowner and Renters' Credit	5,807	20
Other Credits*	8,560	N/A

## Roosevelt County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$756,377,070	\$385,270,742
Taxable Value	\$28,646,367	\$8,304,979
Estimated Property Tax Paid	\$13,962,983	\$4,350,379
Estimated Effective Property Tax Rate	1.8%	1.1%
Average Mills	487.43	523.83

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,936,894	13.7%	\$4,199,868
Class 4.1 Residential Improvements	\$1,958,235	6.8%	\$2,180,223
Class 4.2 Residential Land	\$150,520	0.5%	\$190,239
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,409,643	4.9%	\$921,091
Class 4.9 Commercial Land	\$72,918	0.3%	\$63,529
<b>Class 4 Total</b>	<b>\$3,591,316</b>	<b>12.5%</b>	<b>\$3,355,082</b>
Class 5 Rural Co-ops and Pollution Control	\$1,637,873	5.7%	\$7,497
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,786,539	9.7%	\$741,972
Class 9 Non-Generation Property of Utilities	\$13,524,462	47.2%	\$0
Class 10 Forest Land	\$0	0.0%	\$560
Class 12 Railroad and Airline Equipment	\$2,880,777	10.1%	\$0
Class 13 Telecommunication and Electric	\$288,506	1.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$28,646,367</b>	<b>100.0%</b>	<b>\$8,304,979</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$904,678
Liquor Excise and License Tax	\$235,216

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	48
Taxes Paid	\$140,421

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	2,244,123
Oil Produced (Barrels of Oil)	4,281,067
Oil and Gas Tax Paid	<b>\$25,439,470</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Rosebud County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,155
Total Income	198,923,756
Total Taxable Income	124,558,759
Total Income Tax Paid	7,288,589
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	55.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	75.1%	87.6%
Investment	7.9%	37.1%
Retirement Income	12.4%	27.8%
Rental and Royalty Income	4.7%	14.3%
Net Business Income	1.4%	14.4%
Farm Income	-0.4%	8.6%
Other Income	-1.1%	24.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	14,850	N/A
Health Savings Accounts	120,601	39
Self Employment Expenses	1,504,287	510
Student Loan and Education Expenses	314,720	307
Other Expenses	1,319,209	413
Medical and Insurance Deductions	3,903,996	676
Federal Income Tax Deduction	10,766,316	1,710
Property and Other Deductible Taxes	1,612,159	1,392
Home Mortgage	3,850,739	865
Investment Interest	10,128	14
Charitable Contributions	2,791,596	997
Child and Dependent Care Expenses	9,478	N/A
Gambling Losses	36,922	11
Political Contributions	3,953	30
Other Deductions	1,696,379	529

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	141,427	109
Other States' Tax	73,652	60
Charitable Gift Credits*	255	N/A
Energy Conservation	22,032	57
Alternative Fuel and Recycling Credits	4,043	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	21,143	N/A
Elderly Homeowner and Renters' Credit	4,066	15
Other Credits*	3,555	N/A

## Rosebud County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,907,967,971	\$463,333,092
Taxable Value	\$90,327,505	\$10,755,751
Estimated Property Tax Paid	\$25,171,295	\$4,135,402
Estimated Effective Property Tax Rate	1.3%	0.9%
Average Mills	278.67	384.48

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,604,440	4.0%	\$2,383,542
Class 4.1 Residential Improvements	\$2,564,418	2.8%	\$2,468,548
Class 4.2 Residential Land	\$386,845	0.4%	\$413,879
Class 4.3 Extended Property Tax Assistance	\$615	0.0%	\$615
Class 4.8 Commercial Improvements	\$1,380,981	1.5%	\$1,247,416
Class 4.9 Commercial Land	\$261,462	0.3%	\$207,426
<b>Class 4 Total</b>	<b>\$4,594,321</b>	<b>5.1%</b>	<b>\$4,337,884</b>
Class 5 Rural Co-ops and Pollution Control	\$5,573,021	6.2%	\$971,759
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$3,356,508	3.7%	\$3,049,236
Class 9 Non-Generation Property of Utilities	\$4,724,455	5.2%	\$0
Class 10 Forest Land	\$22,542	0.0%	\$13,330
Class 12 Railroad and Airline Equipment	\$1,763,394	2.0%	\$0
Class 13 Telecommunication and Electric	\$66,688,824	73.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$90,327,505</b>	<b>100.0%</b>	<b>\$10,755,751</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$411,920
Liquor Excise and License Tax	\$107,099

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	23
Taxes Paid	\$155,115

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	273,482
Oil and Gas Tax Paid	<b>\$2,358,500</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Sanders County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	6,626
Total Income	176,467,478
Total Taxable Income	94,814,186
Total Income Tax Paid	5,208,028
Effective Rate	3.0%
Percent of County Population Filing Income Taxes*	57.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.7%	68.9%
Investment	10.0%	48.1%
Retirement Income	24.6%	36.9%
Rental and Royalty Income	9.6%	19.0%
Net Business Income	4.3%	20.7%
Farm Income	-1.1%	6.8%
Other Income	-4.3%	29.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	84,705	N/A
Health Savings Accounts	195,191	64
Self Employment Expenses	1,928,140	732
Student Loan and Education Expenses	281,877	271
Other Expenses	1,220,445	318
Medical and Insurance Deductions	7,479,259	1,402
Federal Income Tax Deduction	9,354,481	2,036
Property and Other Deductible Taxes	3,716,190	2,034
Home Mortgage	7,190,217	1,231
Investment Interest	184,323	58
Charitable Contributions	5,075,094	1,367
Child and Dependent Care Expenses	12,231	N/A
Gambling Losses	135,451	16
Political Contributions	6,192	54
Other Deductions	3,042,278	568

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	64,282	92
Other States' Tax	311,954	194
Charitable Gift Credits*	83	N/A
Energy Conservation	26,134	46
Alternative Fuel and Recycling Credits	20,905	25
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	32,002	N/A
Elderly Homeowner and Renters' Credit	67,641	157
Other Credits*	0	0

## Sanders County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,608,989,729	\$580,462,857
Taxable Value	\$33,657,548	\$11,928,737
Estimated Property Tax Paid	\$14,490,466	\$5,794,280
Estimated Effective Property Tax Rate	0.9%	1.0%
Average Mills	430.53	485.74

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$627,344	1.9%	\$535,503
Class 4.1 Residential Improvements	\$7,938,360	23.6%	\$6,447,996
Class 4.2 Residential Land	\$4,608,473	13.7%	\$3,131,807
Class 4.3 Extended Property Tax Assistance	\$41,538	0.1%	\$28,164
Class 4.8 Commercial Improvements	\$1,470,908	4.4%	\$1,009,969
Class 4.9 Commercial Land	\$532,564	1.6%	\$458,312
<b>Class 4 Total</b>	<b>\$14,591,843</b>	<b>43.4%</b>	<b>\$11,076,248</b>
Class 5 Rural Co-ops and Pollution Control	\$530,466	1.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$181,821	0.5%	\$94,322
Class 9 Non-Generation Property of Utilities	\$2,661,502	7.9%	\$0
Class 10 Forest Land	\$748,673	2.2%	\$222,664
Class 12 Railroad and Airline Equipment	\$2,087,404	6.2%	\$0
Class 13 Telecommunication and Electric	\$12,228,495	36.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$33,657,548</b>	<b>100.0%</b>	<b>\$11,928,737</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,067,289
Liquor Excise and License Tax	\$277,495

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	33
Taxes Paid	\$23,043

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Sheridan County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,757
Total Income	123,018,715
Total Taxable Income	88,359,081
Total Income Tax Paid	4,962,531
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	79.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.3%	76.6%
Investment	10.5%	54.3%
Retirement Income	10.3%	31.9%
Rental and Royalty Income	18.2%	38.6%
Net Business Income	2.4%	16.7%
Farm Income	2.8%	17.6%
Other Income	-0.4%	22.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	1,966	N/A
Health Savings Accounts	238,141	50
Self Employment Expenses	2,309,465	440
Student Loan and Education Expenses	186,274	163
Other Expenses	645,108	212
Medical and Insurance Deductions	4,620,530	591
Federal Income Tax Deduction	5,750,165	1,003
Property and Other Deductible Taxes	756,583	701
Home Mortgage	1,465,474	348
Investment Interest	12,350	16
Charitable Contributions	1,908,450	652
Child and Dependent Care Expenses	7,200	N/A
Gambling Losses	43,990	N/A
Political Contributions	765	N/A
Other Deductions	628,107	142

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	90,642	81
Other States' Tax	139,734	159
Charitable Gift Credits*	0	0
Energy Conservation	23,150	47
Alternative Fuel and Recycling Credits	1,500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	2,239	N/A
Other Credits*	0	0

## Sheridan County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$468,151,980	\$320,739,140
Taxable Value	\$15,783,155	\$7,083,071
Estimated Property Tax Paid	\$8,251,333	\$3,739,667
Estimated Effective Property Tax Rate	1.8%	1.2%
Average Mills	522.79	527.97

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,772,481	23.9%	\$3,020,585
Class 4.1 Residential Improvements	\$1,657,990	10.5%	\$1,635,974
Class 4.2 Residential Land	\$91,929	0.6%	\$199,694
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$607,082	3.8%	\$310,066
Class 4.9 Commercial Land	\$41,734	0.3%	\$32,504
<b>Class 4 Total</b>	<b>\$2,398,735</b>	<b>15.2%</b>	<b>\$2,178,238</b>
Class 5 Rural Co-ops and Pollution Control	\$850,631	5.4%	\$1,037,853
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,303,692	8.3%	\$845,207
Class 9 Non-Generation Property of Utilities	\$6,444,837	40.8%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,188
Class 12 Railroad and Airline Equipment	\$864,370	5.5%	\$0
Class 13 Telecommunication and Electric	\$148,409	0.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$15,783,155</b>	<b>100.0%</b>	<b>\$7,083,071</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,463,583
Liquor Excise and License Tax	\$380,532

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	103
Taxes Paid	\$301,359

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	348,867
Oil Produced (Barrels of Oil)	<u>1,086,900</u>
Oil and Gas Tax Paid	<b>\$9,325,183</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Silver Bow County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	21,465
Total Income	774,939,367
Total Taxable Income	513,638,640
Total Income Tax Paid	27,577,972
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	62.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	69.6%	82.4%
Investment	5.5%	38.4%
Retirement Income	16.7%	29.6%
Rental and Royalty Income	5.8%	12.4%
Net Business Income	2.2%	11.9%
Farm Income	-0.4%	0.9%
Other Income	0.6%	26.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	60,176	19
Health Savings Accounts	495,643	165
Self Employment Expenses	4,964,944	1,393
Student Loan and Education Expenses	1,901,004	1,634
Other Expenses	2,482,843	923
Medical and Insurance Deductions	21,920,683	3,912
Federal Income Tax Deduction	42,845,092	7,919
Property and Other Deductible Taxes	16,668,601	7,583
Home Mortgage	23,411,328	4,822
Investment Interest	268,985	213
Charitable Contributions	14,326,753	5,873
Child and Dependent Care Expenses	48,045	20
Gambling Losses	1,221,219	75
Political Contributions	36,280	294
Other Deductions	6,870,968	1,920

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	247,253	274
Other States' Tax	293,100	242
Charitable Gift Credits*	75,471	140
Energy Conservation	136,689	339
Alternative Fuel and Recycling Credits	9,981	16
Uninsured Montanans Credit	678	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	226,239	13
Elderly Homeowner and Renters' Credit	247,293	530
Other Credits*	214,134	24

## Silver Bow County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$2,129,955,318	\$1,963,326,416
Taxable Value	\$64,271,153	\$50,580,153
Estimated Property Tax Paid	\$49,277,559	\$37,693,579
Estimated Effective Property Tax Rate	2.3%	1.9%
Average Mills	766.71	745.22

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$7,998,402	12.4%	\$8,044,023
Class 3 Agriculture Land	\$456,486	0.7%	\$575,882
Class 4.1 Residential Improvements	\$15,762,278	24.5%	\$14,931,043
Class 4.2 Residential Land	\$4,588,485	7.1%	\$5,314,165
Class 4.3 Extended Property Tax Assistance	\$30,118	0.0%	\$45,252
Class 4.8 Commercial Improvements	\$8,307,086	12.9%	\$8,719,650
Class 4.9 Commercial Land	\$2,215,858	3.4%	\$2,741,266
<b>Class 4 Total</b>	<b>\$30,903,825</b>	<b>48.1%</b>	<b>\$31,751,376</b>
Class 5 Rural Co-ops and Pollution Control	\$254,854	0.4%	\$140,866
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$10,189,809	15.9%	\$9,068,345
Class 9 Non-Generation Property of Utilities	\$11,134,046	17.3%	\$0
Class 10 Forest Land	\$34,721	0.1%	\$22,070
Class 12 Railroad and Airline Equipment	\$593,305	0.9%	\$0
Class 13 Telecommunication and Electric	\$2,705,705	4.2%	\$977,591
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$64,271,153</b>	<b>100.0%</b>	<b>\$50,580,153</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$4,985,767
Liquor Excise and License Tax	\$1,296,299

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	137
Taxes Paid	\$414,280

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Stillwater County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	6,238
Total Income	254,292,325
Total Taxable Income	174,256,824
Total Income Tax Paid	9,815,877
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	65.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	67.9%	79.7%
Investment	11.1%	46.0%
Retirement Income	15.3%	35.0%
Rental and Royalty Income	6.8%	21.8%
Net Business Income	2.3%	18.3%
Farm Income	-1.3%	8.9%
Other Income	-2.0%	32.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	15,722	N/A
Health Savings Accounts	223,909	58
Self Employment Expenses	2,388,374	661
Student Loan and Education Expenses	326,353	318
Other Expenses	1,036,463	303
Medical and Insurance Deductions	7,410,827	1,209
Federal Income Tax Deduction	13,798,031	2,343
Property and Other Deductible Taxes	4,155,607	2,238
Home Mortgage	9,438,909	1,503
Investment Interest	126,508	48
Charitable Contributions	4,774,224	1,676
Child and Dependent Care Expenses	5,456	N/A
Gambling Losses	24,661	10
Political Contributions	4,394	44
Other Deductions	2,551,953	662

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	83,988	90
Other States' Tax	186,485	108
Charitable Gift Credits*	15,543	N/A
Energy Conservation	49,634	88
Alternative Fuel and Recycling Credits	9,500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	13,126	N/A
Elderly Homeowner and Renters' Credit	35,983	77
Other Credits*	6,366	N/A

## Stillwater County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,186,286,850	\$672,759,337
Taxable Value	\$36,702,942	\$17,151,853
Estimated Property Tax Paid	\$17,049,338	\$8,550,336
Estimated Effective Property Tax Rate	1.4%	1.3%
Average Mills	464.52	498.51

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$8,062,034	22.0%	\$0
Class 3 Agriculture Land	\$1,938,769	5.3%	\$1,294,645
Class 4.1 Residential Improvements	\$7,105,354	19.4%	\$5,826,613
Class 4.2 Residential Land	\$2,722,530	7.4%	\$1,952,746
Class 4.3 Extended Property Tax Assistance	\$8,760	0.0%	\$7,026
Class 4.8 Commercial Improvements	\$1,504,517	4.1%	\$1,442,038
Class 4.9 Commercial Land	\$224,678	0.6%	\$279,942
<b>Class 4 Total</b>	<b>\$11,565,839</b>	<b>31.5%</b>	<b>\$9,508,365</b>
Class 5 Rural Co-ops and Pollution Control	\$583,416	1.6%	\$111,768
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$6,460,245	17.6%	\$6,211,760
Class 9 Non-Generation Property of Utilities	\$6,752,578	18.4%	\$0
Class 10 Forest Land	\$30,327	0.1%	\$25,315
Class 12 Railroad and Airline Equipment	\$544,166	1.5%	\$0
Class 13 Telecommunication and Electric	\$765,568	2.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$36,702,942</b>	<b>100.0%</b>	<b>\$17,151,853</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$1,209,585
Liquor Excise and License Tax	\$314,492

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	25
Taxes Paid	\$16,117

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	98,016
Oil Produced (Barrels of Oil)	46,222
Oil and Gas Tax Paid	<b>\$264,199</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Sweet Grass County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,315
Total Income	79,396,140
Total Taxable Income	50,761,973
Total Income Tax Paid	2,752,352
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	58.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.6%	74.5%
Investment	22.7%	50.5%
Retirement Income	14.5%	31.7%
Rental and Royalty Income	6.6%	27.7%
Net Business Income	3.7%	24.3%
Farm Income	-1.8%	13.4%
Other Income	-5.3%	26.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	4,272	N/A
Health Savings Accounts	199,853	50
Self Employment Expenses	1,269,420	373
Student Loan and Education Expenses	151,106	145
Other Expenses	644,903	184
Medical and Insurance Deductions	3,324,813	523
Federal Income Tax Deduction	3,991,741	763
Property and Other Deductible Taxes	1,289,481	738
Home Mortgage	2,628,076	412
Investment Interest	243,166	31
Charitable Contributions	1,721,979	570
Child and Dependent Care Expenses	7,200	N/A
Gambling Losses	2,000	N/A
Political Contributions	2,710	22
Other Deductions	1,193,692	236

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	28,679	39
Other States' Tax	113,566	42
Charitable Gift Credits*	120	N/A
Energy Conservation	23,543	40
Alternative Fuel and Recycling Credits	2,500	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	6,633	N/A
Elderly Homeowner and Renters' Credit	17,143	37
Other Credits*	1,000	N/A

## Sweet Grass County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$667,597,074	\$282,388,675
Taxable Value	\$17,451,289	\$5,553,118
Estimated Property Tax Paid	\$8,168,052	\$2,806,065
Estimated Effective Property Tax Rate	1.2%	1.0%
Average Mills	468.05	505.31

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,091,982	29.2%	\$0
Class 3 Agriculture Land	\$1,839,154	10.5%	\$1,404,267
Class 4.1 Residential Improvements	\$3,581,237	20.5%	\$2,540,919
Class 4.2 Residential Land	\$857,802	4.9%	\$758,863
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$2,333
Class 4.8 Commercial Improvements	\$867,456	5.0%	\$503,915
Class 4.9 Commercial Land	\$275,743	1.6%	\$224,098
<b>Class 4 Total</b>	<b>\$5,582,238</b>	<b>32.0%</b>	<b>\$4,030,128</b>
Class 5 Rural Co-ops and Pollution Control	\$363,360	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,045,792	11.7%	\$82,117
Class 9 Non-Generation Property of Utilities	\$1,694,226	9.7%	\$0
Class 10 Forest Land	\$57,683	0.3%	\$36,606
Class 12 Railroad and Airline Equipment	\$545,663	3.1%	\$0
Class 13 Telecommunication and Electric	\$231,191	1.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$17,451,289</b>	<b>100.0%</b>	<b>\$5,553,118</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$351,616
Liquor Excise and License Tax	\$91,420

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	12
Taxes Paid	\$102,693

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	16,080
Oil Produced (Barrels of Oil)	<u>0</u>
Oil and Gas Tax Paid	<b>\$10,223</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Teton County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	3,942
Total Income	135,000,468
Total Taxable Income	86,048,156
Total Income Tax Paid	4,768,345
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	63.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	54.8%	75.1%
Investment	15.4%	52.0%
Retirement Income	15.5%	31.4%
Rental and Royalty Income	9.7%	27.3%
Net Business Income	5.5%	19.3%
Farm Income	2.4%	15.9%
Other Income	-3.2%	25.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	6,244	N/A
Health Savings Accounts	104,337	28
Self Employment Expenses	3,048,708	666
Student Loan and Education Expenses	294,866	247
Other Expenses	1,174,956	276
Medical and Insurance Deductions	5,025,312	835
Federal Income Tax Deduction	6,905,181	1,334
Property and Other Deductible Taxes	2,051,329	1,232
Home Mortgage	3,697,630	721
Investment Interest	97,556	40
Charitable Contributions	3,378,876	1,026
Child and Dependent Care Expenses	4,872	N/A
Gambling Losses	52,102	N/A
Political Contributions	4,388	35
Other Deductions	1,192,098	277

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	51,830	44
Other States' Tax	59,072	41
Charitable Gift Credits*	3,035	13
Energy Conservation	25,191	54
Alternative Fuel and Recycling Credits	5,700	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	31,971	77
Other Credits*	67,566	N/A

## Teton County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$659,738,176	\$494,195,428
Taxable Value	\$16,344,705	\$12,014,093
Estimated Property Tax Paid	\$9,733,378	\$7,207,014
Estimated Effective Property Tax Rate	1.5%	1.5%
Average Mills	595.51	599.88

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,526,308	27.7%	\$3,474,447
Class 4.1 Residential Improvements	\$3,937,271	24.1%	\$3,720,222
Class 4.2 Residential Land	\$517,307	3.2%	\$711,453
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$7,407
Class 4.8 Commercial Improvements	\$1,137,756	7.0%	\$753,283
Class 4.9 Commercial Land	\$120,439	0.7%	\$189,472
<b>Class 4 Total</b>	<b>\$5,712,773</b>	<b>35.0%</b>	<b>\$5,381,837</b>
Class 5 Rural Co-ops and Pollution Control	\$764,242	4.7%	\$2,835,651
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$792,869	4.9%	\$316,871
Class 9 Non-Generation Property of Utilities	\$2,619,524	16.0%	\$0
Class 10 Forest Land	\$4,695	0.0%	\$5,287
Class 12 Railroad and Airline Equipment	\$1,161,494	7.1%	\$0
Class 13 Telecommunication and Electric	\$386,264	2.4%	\$0
Class 14 Wind Generation Facilities	\$376,536	2.3%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,344,705</b>	<b>100.0%</b>	<b>\$12,014,093</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$284,331
Liquor Excise and License Tax	\$73,926

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	84
Taxes Paid	\$526,343

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	58,306
Oil and Gas Tax Paid	<b>\$387,910</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Toole County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	2,690
Total Income	100,585,095
Total Taxable Income	72,014,765
Total Income Tax Paid	4,111,554
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	48.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.8%	84.2%
Investment	11.6%	44.1%
Retirement Income	10.9%	26.0%
Rental and Royalty Income	8.7%	23.2%
Net Business Income	3.4%	15.3%
Farm Income	0.3%	6.8%
Other Income	-3.7%	22.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	61,259	23
Self Employment Expenses	1,111,091	295
Student Loan and Education Expenses	169,606	158
Other Expenses	582,627	167
Medical and Insurance Deductions	3,020,984	449
Federal Income Tax Deduction	5,343,211	907
Property and Other Deductible Taxes	1,255,437	763
Home Mortgage	1,852,903	460
Investment Interest	66,435	16
Charitable Contributions	1,835,254	569
Child and Dependent Care Expenses	5,739	N/A
Gambling Losses	23,205	N/A
Political Contributions	2,658	17
Other Deductions	861,414	184

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	80,379	47
Other States' Tax	42,308	28
Charitable Gift Credits*	3,643	N/A
Energy Conservation	12,162	27
Alternative Fuel and Recycling Credits	2,549	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	8,867	22
Other Credits*	1,953	N/A

## Toole County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$1,051,434,277	\$332,097,865
Taxable Value	\$21,356,815	\$7,675,221
Estimated Property Tax Paid	\$11,729,301	\$4,390,866
Estimated Effective Property Tax Rate	1.1%	1.3%
Average Mills	549.21	572.08

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,292,173	20.1%	\$3,158,690
Class 4.1 Residential Improvements	\$2,218,675	10.4%	\$2,090,379
Class 4.2 Residential Land	\$281,894	1.3%	\$564,969
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,723,136	8.1%	\$704,434
Class 4.9 Commercial Land	\$88,257	0.4%	\$97,758
<b>Class 4 Total</b>	<b>\$4,311,962</b>	<b>20.2%</b>	<b>\$3,457,540</b>
Class 5 Rural Co-ops and Pollution Control	\$458,778	2.1%	\$514,859
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$805,862	3.8%	\$460,682
Class 9 Non-Generation Property of Utilities	\$2,344,312	11.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,307
Class 12 Railroad and Airline Equipment	\$2,039,053	9.5%	\$0
Class 13 Telecommunication and Electric	\$249,949	1.2%	\$82,143
Class 14 Wind Generation Facilities	\$6,854,726	32.1%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$21,356,815</b>	<b>100.0%</b>	<b>\$7,675,221</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$488,579
Liquor Excise and License Tax	\$127,031

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	120
Taxes Paid	\$518,639

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	2,532,500
Oil Produced (Barrels of Oil)	407,593
Oil and Gas Tax Paid	<b>\$2,956,185</b>

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## Treasure County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	562
Total Income	19,512,986
Total Taxable Income	13,013,937
Total Income Tax Paid	703,250
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	73.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.2%	78.9%
Investment	20.7%	55.1%
Retirement Income	13.6%	32.1%
Rental and Royalty Income	10.6%	31.3%
Net Business Income	2.0%	16.9%
Farm Income	-2.7%	28.5%
Other Income	-2.4%	21.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	46,285	10
Self Employment Expenses	309,257	91
Student Loan and Education Expenses	26,420	24
Other Expenses	574,673	59
Medical and Insurance Deductions	736,579	100
Federal Income Tax Deduction	852,073	155
Property and Other Deductible Taxes	124,055	128
Home Mortgage	279,724	62
Investment Interest	547	N/A
Charitable Contributions	203,065	102
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	300	N/A
Other Deductions	135,010	44

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	3,898	N/A
Other States' Tax	4,655	N/A
Charitable Gift Credits*	41	N/A
Energy Conservation	4,711	N/A
Alternative Fuel and Recycling Credits	836	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	469	N/A
Other Credits*	0	0

## Treasure County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$122,733,661	\$56,094,460
Taxable Value	\$4,336,000	\$1,298,925
Estimated Property Tax Paid	\$1,944,901	\$628,746
Estimated Effective Property Tax Rate	1.6%	1.1%
Average Mills	448.55	484.05

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,033,558	23.8%	\$648,707
Class 4.1 Residential Improvements	\$334,925	7.7%	\$316,442
Class 4.2 Residential Land	\$23,595	0.5%	\$31,091
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$59,346	1.4%	\$27,015
Class 4.9 Commercial Land	\$5,336	0.1%	\$4,490
<b>Class 4 Total</b>	<b>\$423,202</b>	<b>9.8%</b>	<b>\$379,038</b>
Class 5 Rural Co-ops and Pollution Control	\$115,315	2.7%	\$181,472
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$114,099	2.6%	\$88,858
Class 9 Non-Generation Property of Utilities	\$1,481,189	34.2%	\$0
Class 10 Forest Land	\$713	0.0%	\$850
Class 12 Railroad and Airline Equipment	\$1,111,001	25.6%	\$0
Class 13 Telecommunication and Electric	\$56,923	1.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$4,336,000</b>	<b>100.0%</b>	<b>\$1,298,925</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	6
Taxes Paid	N/A

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Valley County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	5,001
Total Income	191,430,907
Total Taxable Income	126,398,110
Total Income Tax Paid	7,288,341
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	64.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.6%	79.6%
Investment	12.7%	46.4%
Retirement Income	14.0%	28.7%
Rental and Royalty Income	13.4%	24.1%
Net Business Income	2.2%	13.9%
Farm Income	-1.1%	11.7%
Other Income	-2.9%	22.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	26,338	N/A
Health Savings Accounts	236,149	62
Self Employment Expenses	2,807,730	589
Student Loan and Education Expenses	349,984	319
Other Expenses	1,028,372	330
Medical and Insurance Deductions	7,436,141	1,054
Federal Income Tax Deduction	10,092,327	1,797
Property and Other Deductible Taxes	2,491,168	1,533
Home Mortgage	3,690,163	848
Investment Interest	17,083	38
Charitable Contributions	3,895,005	1,204
Child and Dependent Care Expenses	8,938	N/A
Gambling Losses	87,168	N/A
Political Contributions	6,457	47
Other Deductions	1,435,719	395

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	73,219	73
Other States' Tax	139,757	97
Charitable Gift Credits*	25,016	12
Energy Conservation	47,611	91
Alternative Fuel and Recycling Credits	420	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	2,159	N/A
Elderly Homeowner and Renters' Credit	21,010	59
Other Credits*	19,917	N/A

## Valley County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$674,183,984	\$430,872,687
Taxable Value	\$25,731,407	\$9,929,320
Estimated Property Tax Paid	\$14,816,006	\$5,890,412
Estimated Effective Property Tax Rate	2.2%	1.4%
Average Mills	575.79	593.23

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,987,234	19.4%	\$4,068,843
Class 4.1 Residential Improvements	\$3,341,817	13.0%	\$3,088,006
Class 4.2 Residential Land	\$396,963	1.5%	\$464,792
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,284,222	5.0%	\$985,625
Class 4.9 Commercial Land	\$149,490	0.6%	\$139,709
<b>Class 4 Total</b>	<b>\$5,172,492</b>	<b>20.1%</b>	<b>\$4,678,132</b>
Class 5 Rural Co-ops and Pollution Control	\$760,658	3.0%	\$576,890
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$751,356	2.9%	\$604,197
Class 9 Non-Generation Property of Utilities	\$11,283,950	43.9%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,258
Class 12 Railroad and Airline Equipment	\$2,105,249	8.2%	\$0
Class 13 Telecommunication and Electric	\$670,468	2.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$25,731,407</b>	<b>100.0%</b>	<b>\$9,929,320</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$760,959
Liquor Excise and License Tax	\$197,849

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	43
Taxes Paid	\$752,732

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	1,255,228
Oil Produced (Barrels of Oil)	110,076
Oil and Gas Tax Paid	<b>\$1,298,097</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Wheatland County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	1,118
Total Income	39,366,070
Total Taxable Income	26,348,934
Total Income Tax Paid	1,343,730
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	47.1%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	49.3%	76.4%
Investment	25.5%	43.8%
Retirement Income	13.5%	35.5%
Rental and Royalty Income	12.4%	25.1%
Net Business Income	3.5%	17.6%
Farm Income	-1.5%	15.4%
Other Income	-2.8%	21.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	5,706	N/A
Health Savings Accounts	63,350	14
Self Employment Expenses	571,579	163
Student Loan and Education Expenses	50,677	55
Other Expenses	430,400	71
Medical and Insurance Deductions	1,511,794	234
Federal Income Tax Deduction	1,585,622	336
Property and Other Deductible Taxes	280,849	280
Home Mortgage	625,938	146
Investment Interest	11,890	N/A
Charitable Contributions	579,293	237
Child and Dependent Care Expenses	3,630	N/A
Gambling Losses	25,942	N/A
Political Contributions	1,060	N/A
Other Deductions	453,788	97

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	3,097	18
Other States' Tax	98,972	24
Charitable Gift Credits*	23	N/A
Energy Conservation	6,111	13
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	3,608	N/A
Other Credits*	0	0

## Wheatland County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$430,394,530	\$124,693,743
Taxable Value	\$15,167,740	\$2,811,377
Estimated Property Tax Paid	\$5,938,264	\$1,242,588
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	391.51	441.99

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,696,003	11.2%	\$1,463,924
Class 4.1 Residential Improvements	\$1,071,500	7.1%	\$967,156
Class 4.2 Residential Land	\$111,927	0.7%	\$131,516
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$144,771	1.0%	\$126,520
Class 4.9 Commercial Land	\$17,626	0.1%	\$12,911
<b>Class 4 Total</b>	<b>\$1,345,824</b>	<b>8.9%</b>	<b>\$1,238,103</b>
Class 5 Rural Co-ops and Pollution Control	\$55,436	0.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$163,870	1.1%	\$93,738
Class 9 Non-Generation Property of Utilities	\$6,384,701	42.1%	\$0
Class 10 Forest Land	\$14,007	0.1%	\$15,612
Class 12 Railroad and Airline Equipment	\$423,647	2.8%	\$0
Class 13 Telecommunication and Electric	\$390,257	2.6%	\$0
Class 14 Wind Generation Facilities	\$4,693,995	30.9%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$15,167,740</b>	<b>100.0%</b>	<b>\$2,811,377</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$209,196
Liquor Excise and License Tax	\$54,391

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	12
Taxes Paid	\$26,253

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	<b>\$0</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Wibaux County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	678
Total Income	24,758,918
Total Taxable Income	16,669,824
Total Income Tax Paid	972,318
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	64.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.6%	79.9%
Investment	21.8%	52.3%
Retirement Income	11.5%	28.5%
Rental and Royalty Income	7.3%	28.9%
Net Business Income	4.8%	19.4%
Farm Income	-5.2%	25.5%
Other Income	-3.7%	19.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	15,220	N/A
Self Employment Expenses	411,371	97
Student Loan and Education Expenses	31,194	40
Other Expenses	94,764	37
Medical and Insurance Deductions	1,070,105	130
Federal Income Tax Deduction	1,205,290	221
Property and Other Deductible Taxes	107,421	145
Home Mortgage	225,220	66
Investment Interest	2	N/A
Charitable Contributions	460,502	166
Child and Dependent Care Expenses	0	0
Gambling Losses	9,228	N/A
Political Contributions	0	0
Other Deductions	172,117	40

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	11,380	10
Other States' Tax	7,040	29
Charitable Gift Credits*	844	N/A
Energy Conservation	3,779	N/A
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	0	0
Other Credits*	0	0

## Wibaux County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$162,589,175	\$55,990,498
Taxable Value	\$9,643,714	\$1,260,083
Estimated Property Tax Paid	\$3,069,813	\$446,549
Estimated Effective Property Tax Rate	1.9%	0.8%
Average Mills	318.32	354.38

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,035,271	10.7%	\$689,674
Class 4.1 Residential Improvements	\$429,631	4.5%	\$361,724
Class 4.2 Residential Land	\$14,942	0.2%	\$14,967
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$78,115	0.8%	\$42,073
Class 4.9 Commercial Land	\$1,650	0.0%	\$1,197
<b>Class 4 Total</b>	<b>\$524,338</b>	<b>5.4%</b>	<b>\$419,961</b>
Class 5 Rural Co-ops and Pollution Control	\$107,620	1.1%	\$69,783
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$344,903	3.6%	\$80,665
Class 9 Non-Generation Property of Utilities	\$7,145,563	74.1%	\$0
Class 10 Forest Land	\$0	0.0%	\$0
Class 12 Railroad and Airline Equipment	\$440,464	4.6%	\$0
Class 13 Telecommunication and Electric	\$45,555	0.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$9,643,714</b>	<b>100.0%</b>	<b>\$1,260,083</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$0
Liquor Excise and License Tax	\$0

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	11
Taxes Paid	\$34,894

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	369,037
Oil Produced (Barrels of Oil)	613,513
Oil and Gas Tax Paid	<b>\$5,497,773</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Yellowstone County

### Montana Individual Income Tax, Tax Year 2014

Number of Taxpayers	102,181
Total Income	4,686,826,398
Total Taxable Income	3,304,439,539
Total Income Tax Paid	182,203,002
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	64.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.7%	84.4%
Investment	8.6%	38.9%
Retirement Income	11.1%	26.6%
Rental and Royalty Income	11.0%	16.2%
Net Business Income	2.7%	13.3%
Farm Income	-0.3%	1.7%
Other Income	0.2%	30.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	323,236	99
Health Savings Accounts	3,796,795	1,132
Self Employment Expenses	39,551,875	8,792
Student Loan and Education Expenses	9,246,029	8,058
Other Expenses	21,869,308	5,241
Medical and Insurance Deductions	102,728,641	17,036
Federal Income Tax Deduction	226,774,776	39,640
Property and Other Deductible Taxes	85,690,151	37,002
Home Mortgage	166,678,943	25,802
Investment Interest	3,251,628	1,150
Charitable Contributions	99,788,338	28,242
Child and Dependent Care Expenses	190,434	90
Gambling Losses	3,692,267	239
Political Contributions	111,471	910
Other Deductions	40,501,153	10,286

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	2,322,769	1,771
Other States' Tax	3,977,033	1,775
Charitable Gift Credits*	967,418	489
Energy Conservation	950,323	1,820
Alternative Fuel and Recycling Credits	128,230	67
Uninsured Montanans Credit	19,649	10
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	793,560	116
Elderly Homeowner and Renters' Credit	986,072	2,134
Other Credits*	333,902	117

## Yellowstone County Continued

### Montana Property Tax, Tax Year 2014

	Property in County	Property Owned by County Residents
Market Value	\$11,181,311,047	\$11,331,800,826
Taxable Value	\$307,533,037	\$265,398,940
Estimated Property Tax Paid	\$187,759,789	\$155,701,354
Estimated Effective Property Tax Rate	1.7%	1.4%
Average Mills	610.54	586.67

### Taxable Value by Property Class

	Taxable Value in County	Percent of Taxable Value In County	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,439,242	1.1%	\$7,518,264
Class 4.1 Residential Improvements	\$98,131,077	31.9%	\$98,291,726
Class 4.2 Residential Land	\$31,440,280	10.2%	\$33,846,403
Class 4.3 Extended Property Tax Assistance	\$75,961	0.0%	\$102,479
Class 4.8 Commercial Improvements	\$43,271,555	14.1%	\$32,130,042
Class 4.9 Commercial Land	\$24,966,082	8.1%	\$19,867,538
<b>Class 4 Total</b>	<b>\$197,884,955</b>	<b>64.3%</b>	<b>\$184,238,188</b>
Class 5 Rural Co-ops and Pollution Control	\$3,467,563	1.1%	\$2,818,345
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$50,840,437	16.5%	\$26,696,045
Class 9 Non-Generation Property of Utilities	\$31,054,892	10.1%	\$10,219,465
Class 10 Forest Land	\$18,256	0.0%	\$54,032
Class 12 Railroad and Airline Equipment	\$9,310,550	3.0%	\$0
Class 13 Telecommunication and Electric	\$11,517,142	3.7%	\$33,854,601
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$307,533,037</b>	<b>100.0%</b>	<b>\$265,398,940</b>

### Estimated Liquor Taxes Paid on Liquor Sales\*, Fiscal Year 2015

Liquor Sales	\$18,302,832
Liquor Excise and License Tax	\$4,758,736

### Corporate License Tax Paid by Businesses in County\*, Tax Year 2013

Number of Corporations Filing	535
Taxes Paid	\$5,507,811

### Oil and Gas Produced and Tax Paid, Tax Year 2014

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	19,130
Oil and Gas Tax Paid	<b>\$135,360</b>

\*Population estimates are 2014 Census Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## **Part 2:**

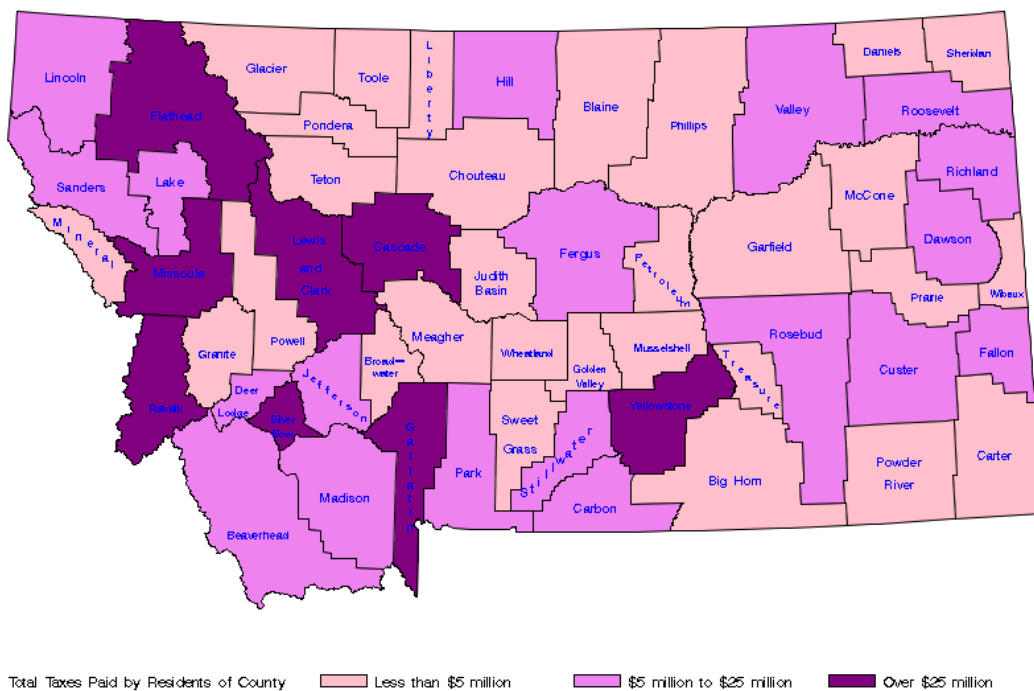
# **Geographical Distribution of Specific Taxes**

In the previous section, tax information was aggregated and provided for each county in the state. This section of the report examines the geographic distribution of each specific tax type throughout the state. As this section examines the distribution of the taxes by county within Montana, taxes paid by out-of-state residents are not included in this section of the report. Like in the previous section, the geographic distribution of each tax type examined here only provides an approximation of who actually bears the burden of each tax type, as residents of other counties will end up paying some of the taxes.

### Individual Income Tax Data

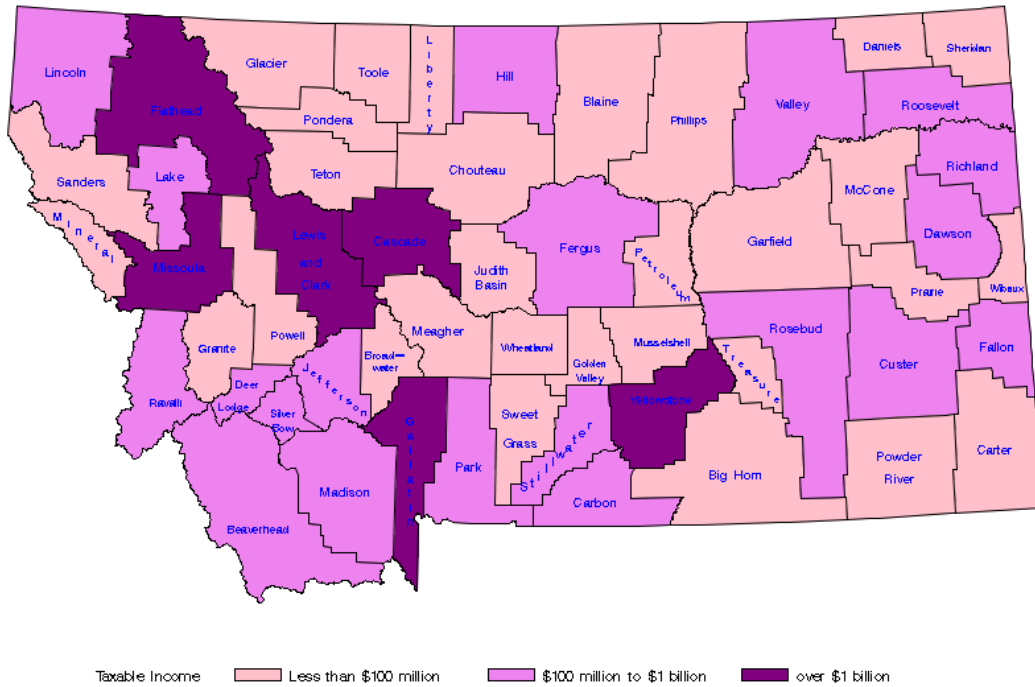
Residents of Montana paid approximately \$929 million in personal income taxes during tax year 2014. The distribution of tax revenue is highly skewed, with a small number of counties generating a significant portion of income tax revenue. With income tax collections of more than \$182 million, residents of Yellowstone County generated 19.6% of Montana’s income tax revenue from state residents. Other counties that generate a large portion of Montana’s personal income tax revenue include Gallatin County (12.3%), Missoula County (10.8%), and Flathead County (9.1%). At the other end of the spectrum, some of Montana’s counties generate a very small portion of Montana’s income tax revenue, such as Petroleum County only generating 0.03% of the \$825 million generated statewide.

Total Income Tax Paid in County



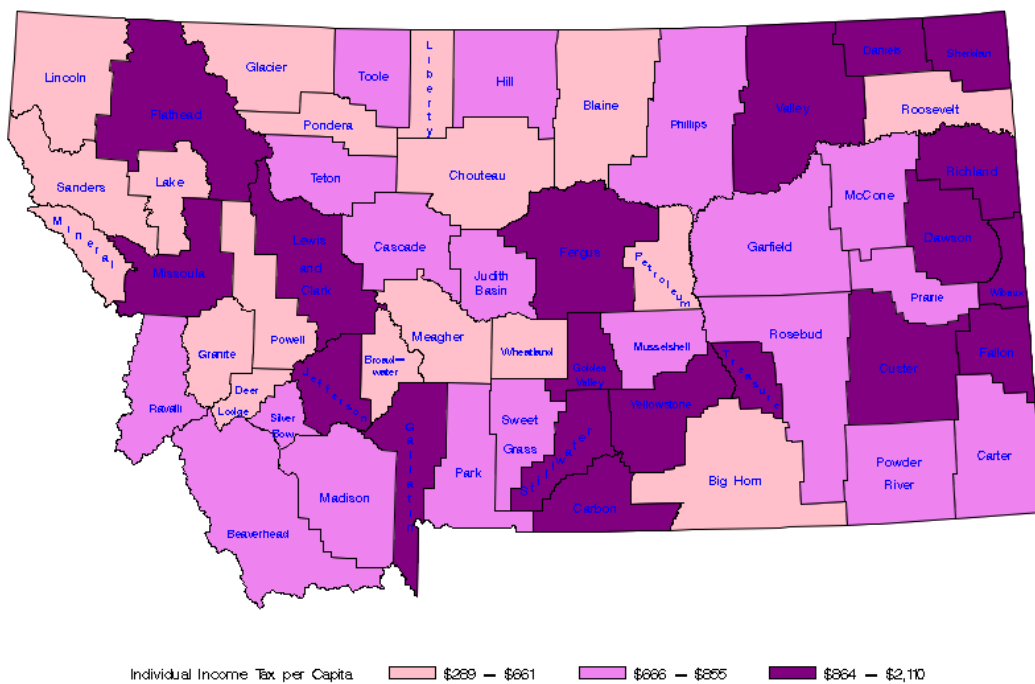
The primary factor in determining the total amount of individual income tax revenue that is generated within each county is each county’s population and total taxable income. For example, Yellowstone County generated the largest amount of tax revenue in the state and also had the largest population and generated the largest amount of taxable income, approximately \$3.3 billion for tax year 2014. Other counties generating large amounts of income tax revenue also had large populations and generated large amounts of taxable income, including Gallatin County (\$2.17 billion), Missoula County (\$1.89 billion), Flathead County (\$1.6 billion) and Cascade County (\$1.2 billion). At the other end of the spectrum, Treasure, Carter and Petroleum counties each have small populations and had the lowest taxable income, with \$13 million, \$11.8 million and \$4.8 million respectively.

### Total Taxable Income Reported in County



One way to control for the effect larger populations have on income tax collections is to look at tax revenue on a per capita, or per person, basis. Within Montana, per capita tax collections tend to be higher in large population areas, such as Yellowstone, Missoula and Gallatin County. However, some areas with smaller populations also reported high levels of per capita income tax collections. Richland County generated the largest amount of income tax revenue on a per capita basis, generating \$2,110 in per capita tax revenue in 2014. Other counties with high per capita income tax collection levels were Fallon County (\$1,802), Sheridan County (\$1,422) and Gallatin (\$1,197). The high per capita income tax collections within Montana’s north-eastern counties is primarily due to the natural resource development that is occurring within the region.

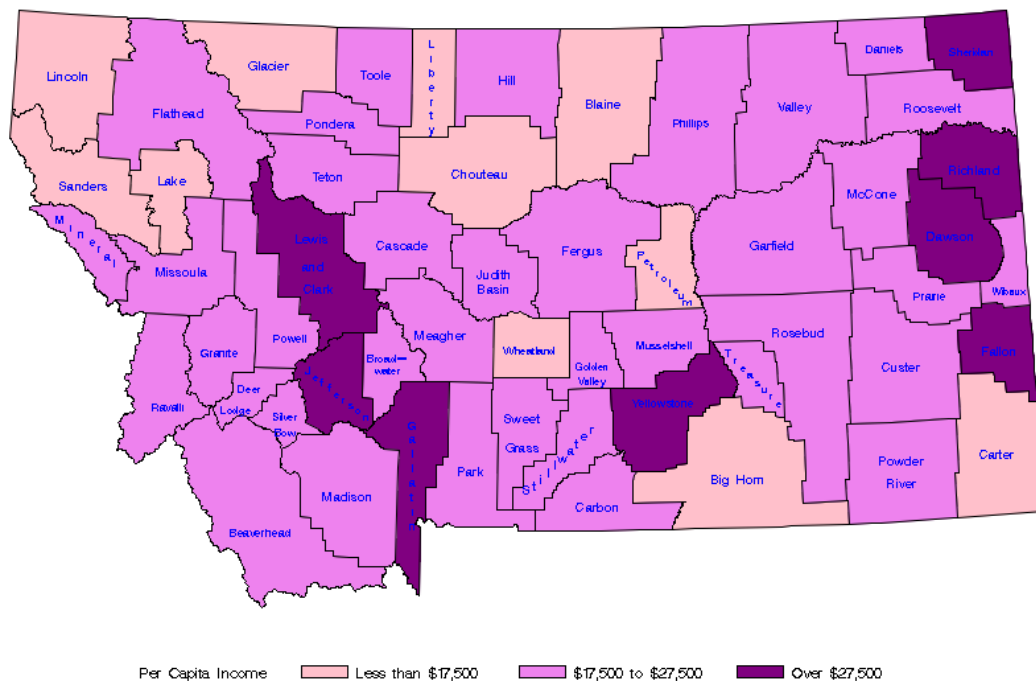
### Individual Income Tax Per Capita (U.S. Census Population Estimates)



Yellowstone, Gallatin, Missoula, Flathead and Cascade counties each generated the largest amount of personal income tax revenue within the state of Montana. The large amount of revenue these counties generate is primarily due to the large number of people who reside within the counties. However, the relatively high levels of per capita income tax revenue for these counties indicate that population is not the only factor influencing the amount of income tax revenue collected within each county. Other factors also influence the amount of tax revenue each county generates, such as the rate at which income is taxed and the incomes of the residents.

Counties with residents who have higher incomes are going to generate more income tax revenue relative to a county with lower income residents. Based on reported income and population estimates, the per capita income in Montana’s counties varies significantly throughout the state. Glacier County had the lowest per capita income in Montana for 2014, with an income level of \$11,211. With an income of \$46,356, Richland County had the highest per capita income in the state. Overall, higher per capita income counties tend to be concentrated in counties in the natural resource development portions in the Eastern areas of the state and around high population areas.

**Per Capita Incomes**  
(U.S. Census Population Estimates)



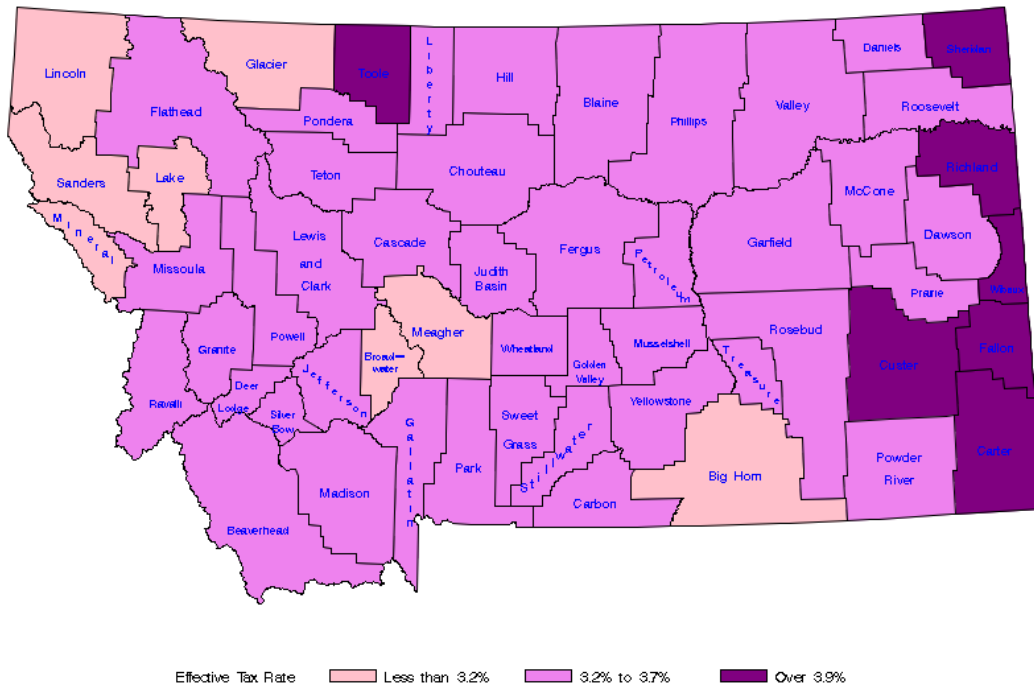
Another factor influencing the amount of personal income tax revenue is the average rate at which incomes are taxed. The effective income tax rate on personal income ranges between 3.2% and 3.9% in a majority of Montana’s counties. However, some counties have tax rates that are above and below this 0.7% range. Several counties in the south and eastern areas of the state have effective tax rates that exceed 3.9%. In fact, five of the six counties with effective tax rates that exceed 4% reside in Eastern Montana, including Richland, Carter, Fallon, Custer and Sheridan counties. At the same time, eight counties had effective tax rates that were below 3.2%, with five of the counties residing in the north-western area of the state.

The difference in effective tax rates is due, in part, to the progressive structure of the state’s income tax system. A progressive tax system increases the rate at which the income is taxed as the amount of taxable income that is earned increased. For example, Montana taxed the first \$2,800 of taxable income at a rate of 1% in 2014. However, all taxable income that an individual earned beyond \$17,100 was taxed at a rate of 6.9%. The progres-



sive nature of Montana's income tax system means that counties with lower taxable incomes will also report a lower effective tax rate.

### Effective Tax Rate

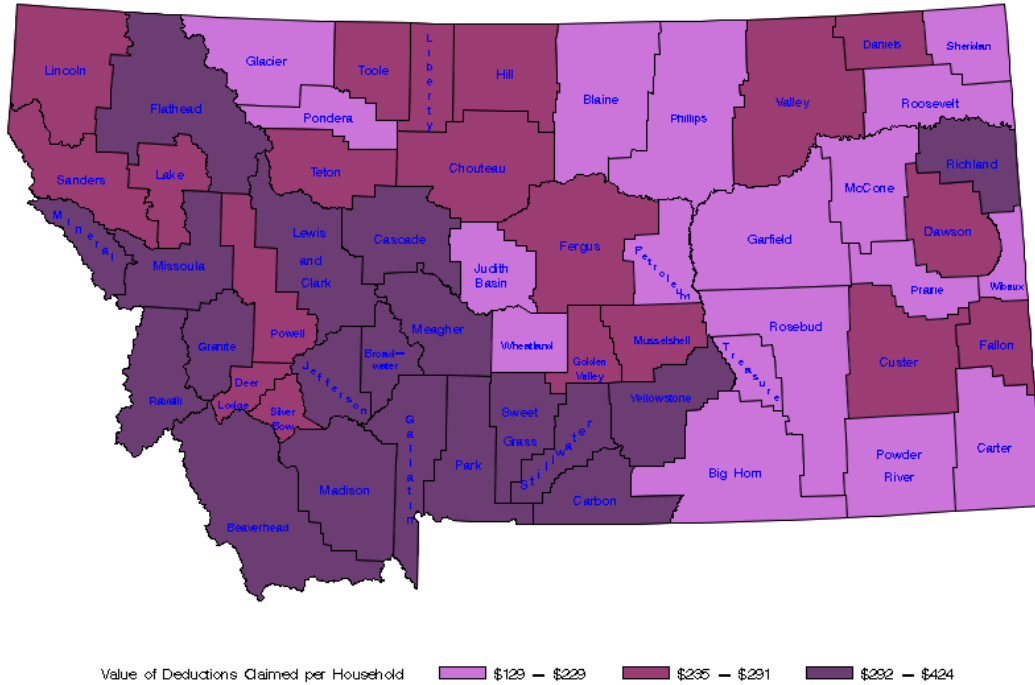


Overall, the western half of Montana consistently pays more in personal income taxes than the eastern area of the state. Part of the increased tax revenue generated by western counties is due to the higher population levels of Western Montana. However, the relatively low per capita income tax collection for many of the western counties indicates that the higher population levels are only part of the explanation. Many of the western counties also report higher per capita income levels relative to many of the counties in Eastern Montana, with the natural gas and oil producing counties being the exception to this rule. Higher effective tax rates are also a factor that influences the amount of income tax that is collected by each county. However, effective tax rates do not appear to be a cause for the increased tax collections in the western half of Montana, as effective tax rates are not significantly higher in Western Montana.

Another factor that influences the amount of income taxes that are paid by residents across the state is the availability, use, and value of income tax deductions and credits. Tax deductions allow individuals to reduce the amount of their earned income that is subject to the state's income tax. The reduction in taxable income means that the values of income tax deductions are based, in part, on the tax rate applied to each individual's income. At the same time, a tax credit is a sum that is deducted from the total amount of income taxes an individual owes. As tax credits do not influence the amount of income that is taxed, the sizes of credits are generally not affected by each individual's income.

Statewide, the average value of income tax deductions for households in Montana varies significantly by county, with a low of \$129 per household to \$424. Glacier County has the lowest average value of deductions for income tax forms, at \$129, while Jefferson County had the highest value of \$424.

Value of Deductions Claimed per Income Tax Form

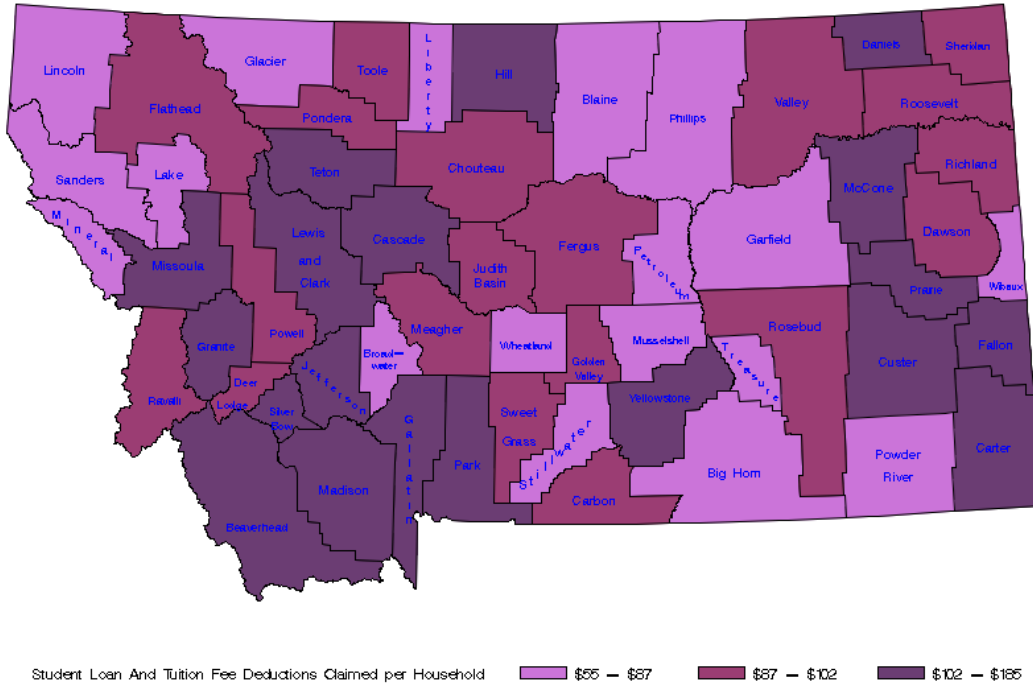


The average value of tax deductions is higher in the western half of Montana relative to counties in the northern and eastern regions of the state. The larger value of deductions in counties located in Western Montana is due to at least two factors. Under current tax law, taxpayers can deduct income for property taxes and interest on a home loan. Counties in Western Montana tend to have higher property and home values, which results in larger deductions on average. Residents of counties in Western Montana also tend to have higher incomes on average relative to the state as a whole. As the value of deductions increases as the rate at which income is taxed increases, Montana’s progressive income tax structure means that deductions will be more valuable to residents in Western Montana.

One type of spending that federal and state governments allow individuals to deduct from their taxable income is interest spending associated with post-secondary education student loans, as well as other qualified education spending. In 2014, individuals filing Montana income taxes reported approximately \$66 million in deductions for student loan interest and education expenses. Residents of Yellowstone County deducted the largest amount of income for education and student loan expenses, deducting \$9.2 million in income.

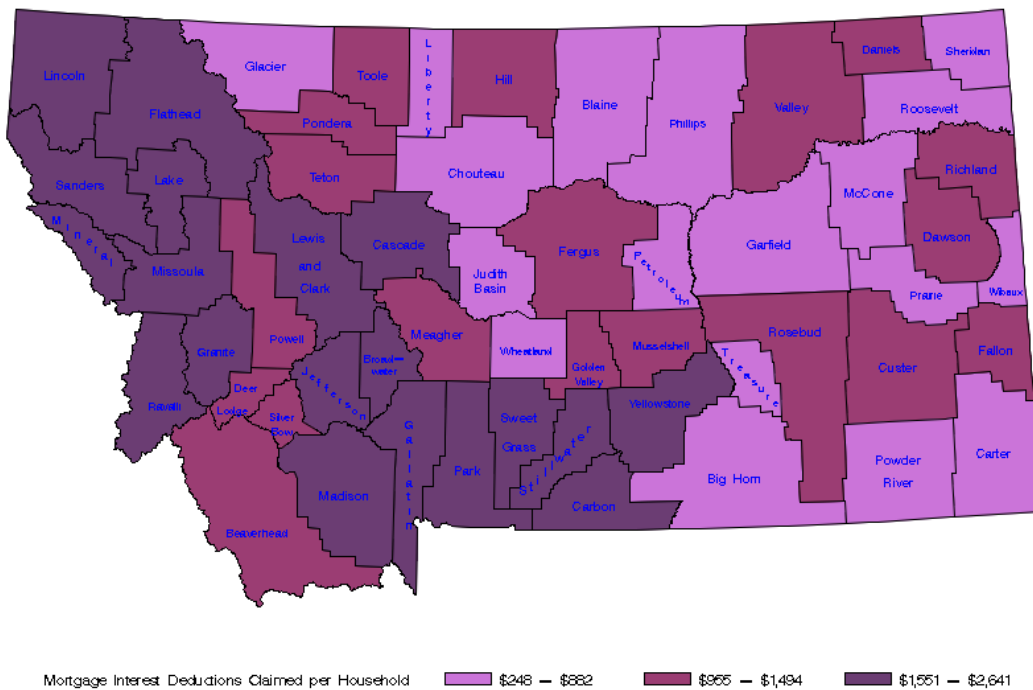
Residents of counties with large universities reported larger than average student loan and education expense deductions. The county with the highest average deduction per household in 2014 was Gallatin County, with an average deduction amount of \$185 per household. Missoula also had a larger than average deduction amount, at \$176 per tax form. Other counties with smaller post-secondary institutions, such as Lewis and Clark, Yellowstone, Cascade and Silver Bow Counties, also had above average student loan interest deduction amounts.

Student Loan Interest and Education Spending Deductions Claimed per Income Tax Form



Another type of income that residents of Montana are able to deduct from their taxable income is interest spending associated with home loans. Statewide, individuals filing Montana income taxes deducted nearly \$1.1 billion in income due to interest spending on their home loan in 2014. Yellowstone County had the largest amount of income deducted due to interest on home loans, with \$167 million in income being deducted. Three other counties in Montana reported deducting at least \$100 million in income, Gallatin County (\$122 million), Flathead County (\$114 million) and Missoula County (\$113 million).

Mortgage Interest Deductions Claimed per Income Tax Form

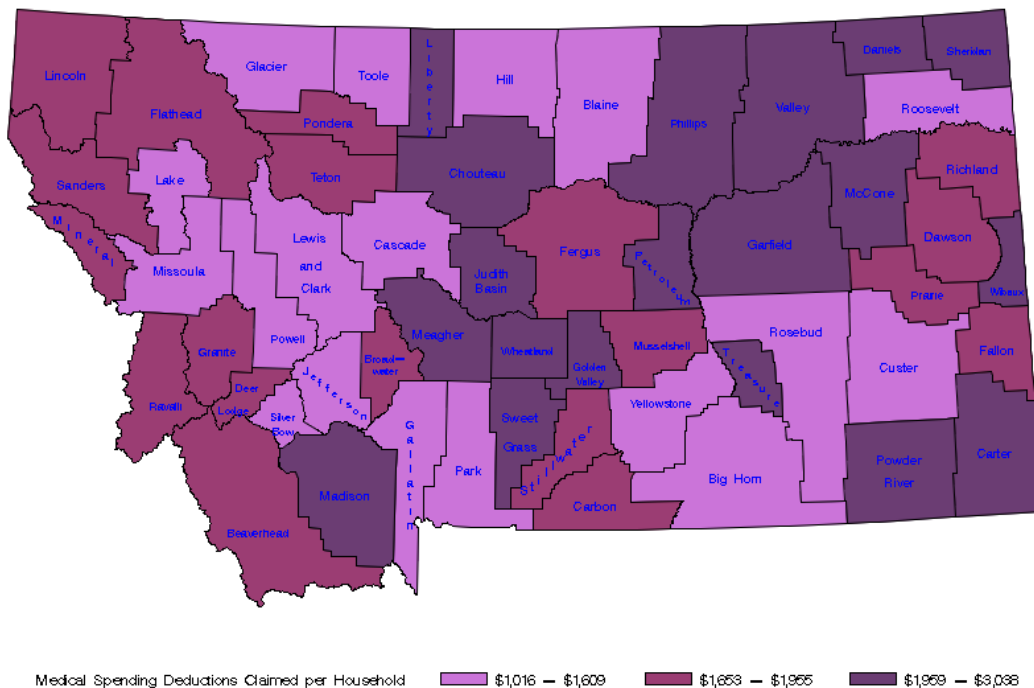


Residents of counties in the western half of Montana reported deducting larger income amounts due to interest on home loans. In 2014, residents of Jefferson County deducted an average of \$2,641 on each income tax form that was submitted to the State of Montana. Flathead and Gallatin County residents also reported higher than average deduction amounts, at \$2,535 and \$2,539 respectively. With deduction amounts of less than \$500, residents of Carter, Wibaux, Powder River and Petroleum counties deducted the least amount of income on average.

Finally, Montana’s personal income tax structure allows individuals to deduct any medical and dental expenses that exceed 7.5% of the individual’s Montana adjusted gross income. In 2014, individuals filing Montana state income taxes reported \$792 million in qualified medical and dental spending. Due to the large number of residents in the area, residents of Yellowstone County reported the largest total amount of income deducted for medical expenses, with \$102.7 million in deductions. Petroleum County reported the smallest amount of medical spending deductions, with slightly less than \$354,500 in income deducted.

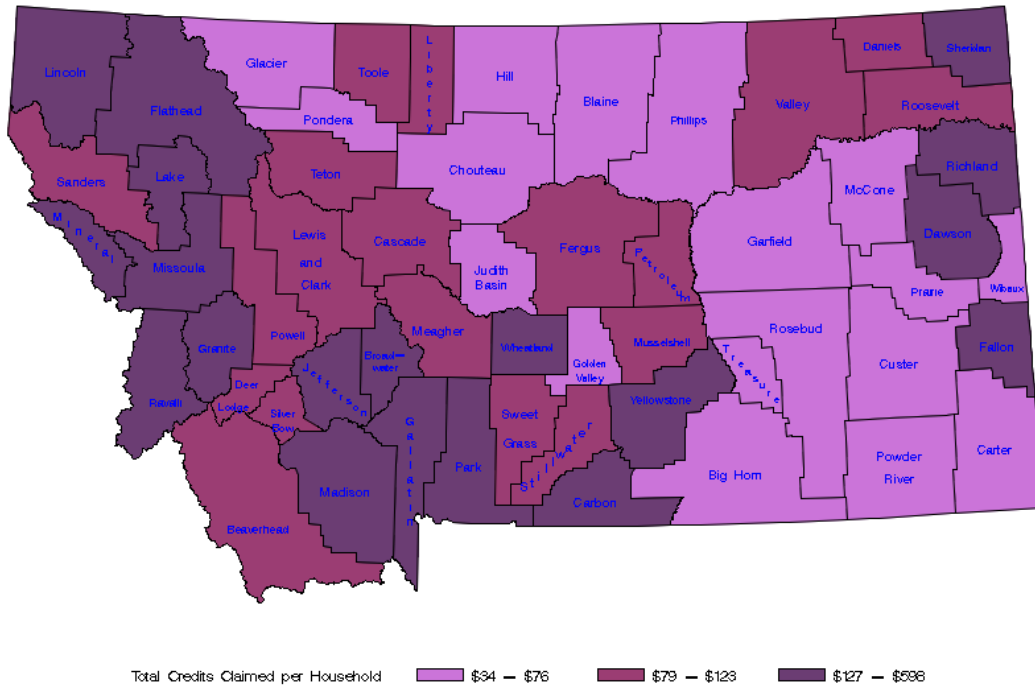
Unlike most other deductions and credits, residents who live in counties with relatively small populations tended to have the highest medical spending deduction amounts. Residents of Daniels County reported an average medical spending deduction of \$3,038 on their income tax forms, which is the highest in the state. Other counties with large average deduction amounts include Meagher County and Golden Valley County, which each had average deduction amounts that exceeded \$2,400 in 2014. At the same time, residents of counties with large populations tended to deduct relatively small amounts of medical spending income. For example, residents of Missoula County and Yellowstone County deducted \$1,228 and \$1,401 of medical spending on average in 2014.

Medical Spending Deductions Claimed per Income Tax Form



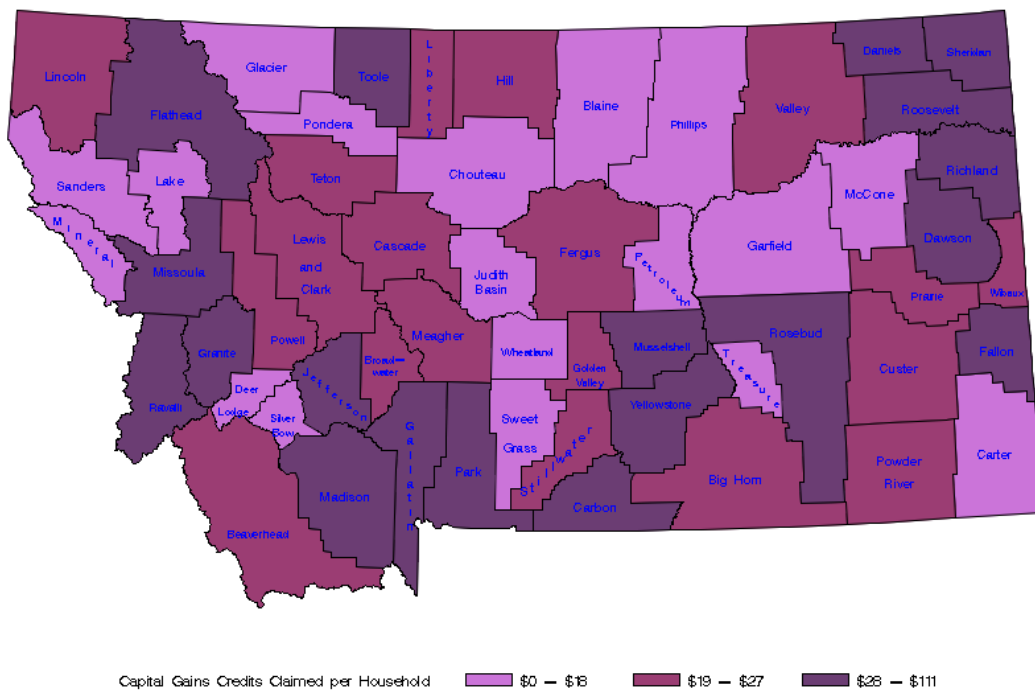
Like deductions, the average dollar amount of credits by residents of counties is higher in the southern and western areas of the state. However, a significant number of counties on Montana’s Eastern boarder also reported above average credit amounts. For example, Fallon County had the highest average amount of credits claimed per income tax form, with an average combined credit amount of \$598. Madison County and Gallatin County also had relatively large average claim amounts of \$270 and \$251 respectively.

### Credits Claimed per Income Tax Form



The large amount of credits claimed by counties located on Montana’s Eastern border is partially driven by the large amount of capital gains credits claimed within the counties. Income tax forms in Richland County claimed the largest amount of capital gains credits, claiming an average of \$111 in credits per household. In fact, five of the ten counties with the highest capital gains credit amounts per household were located on, or near, Montana’s Eastern border, Sheridan, Daniels, Richland, Fallon and Dawson counties.

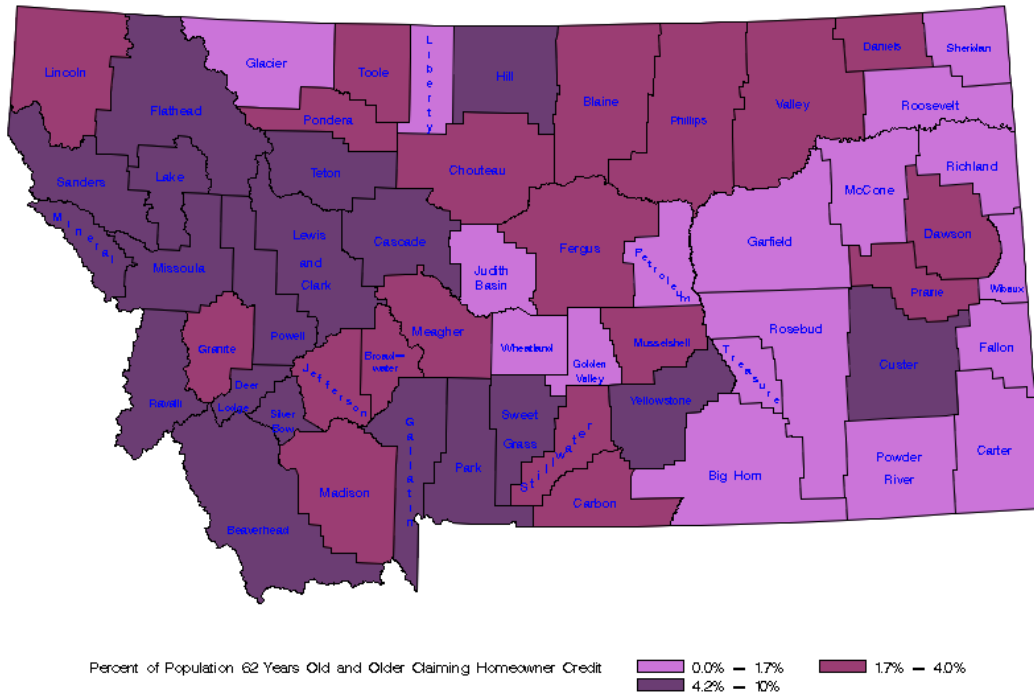
### Capital Gains Credit Claimed per Income Tax Form



However, it is difficult to know how long residents in the Eastern counties will have above average capital gains credits, as these counties had below average capital gains credit amounts as early as six years ago. If the high credit amounts are due to ordinary fluctuations in claim amounts, the Eastern boarder counties may see their capital gains credit amounts decline relative to the rest of the state within a couple years. In addition, the increased capital gains credits may be due, in part, to the increased natural resource development that is occurring in the region. If this is the case, the decrease in oil and natural gas prices could result in large decreases in credit amounts in these counties within a couple of years as well.

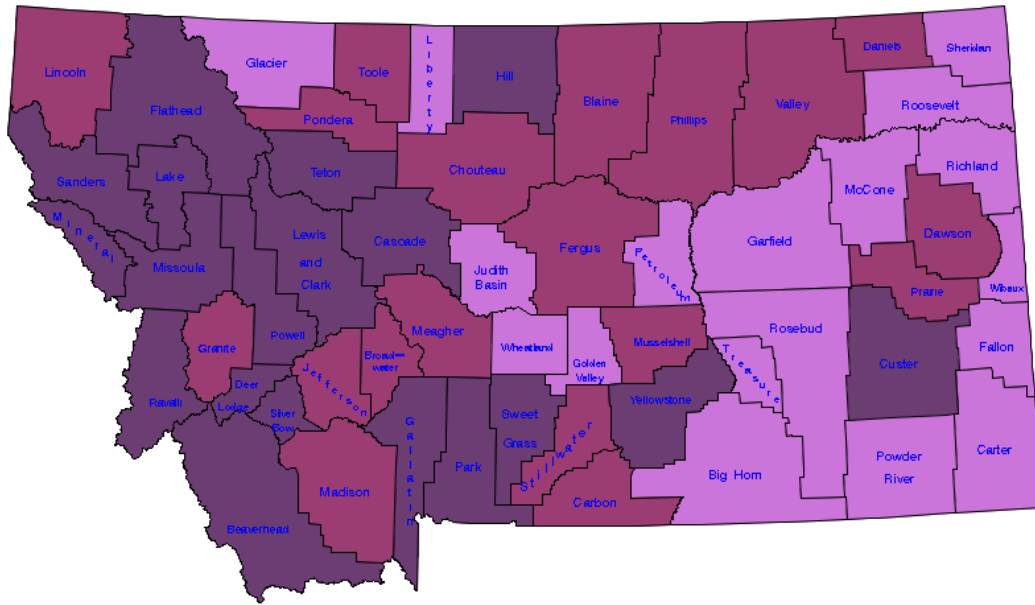
Another credit that is available in Montana is the Elderly Homeowner tax credit, which is available to any resident of Montana that is at least 62 years old. Like the distribution of credits as a whole, residents in the western portion of the state claimed a larger amount of elderly homeowner tax credits per household. Park county residents claimed the largest amount of elderly homeowner tax credits, claiming an average of \$22 per tax form. Other counties with large tax credit amounts include Lake County (\$21), Flathead County (\$19), Missoula County (\$18) and Ravalli County (\$17). Residents within Carter, Fallon and Wibaux counties claimed the smallest tax credit amounts, with an average credit amount of less than \$1.

Elderly Homeowner Tax Credit Claimed per Qualifying Resident



One reason why the elderly homeowner tax credit is so much larger in the western part of the state is due to large variations in the utilization rate of the tax credit by the qualified population. For example, approximately 10.3% of the population that is at least 62 years old applied for the credit on their income tax forms in Park County, which had the highest average credit amount. At the same time, Wibaux and Fallon counties, which each had the lowest average credit amount, had participations rates of 0% and 0.2% respectively. However, the average credit amount would still be distributed unevenly even if each county had the same participation rates for the qualifying population, as the age distribution of counties and property taxes are not evenly distributed across counties.

## Elderly Homeowner Tax Credit Claimed per Qualifying Resident



Percent of Population 62 Years Old and Older Claiming Homeowner Credit

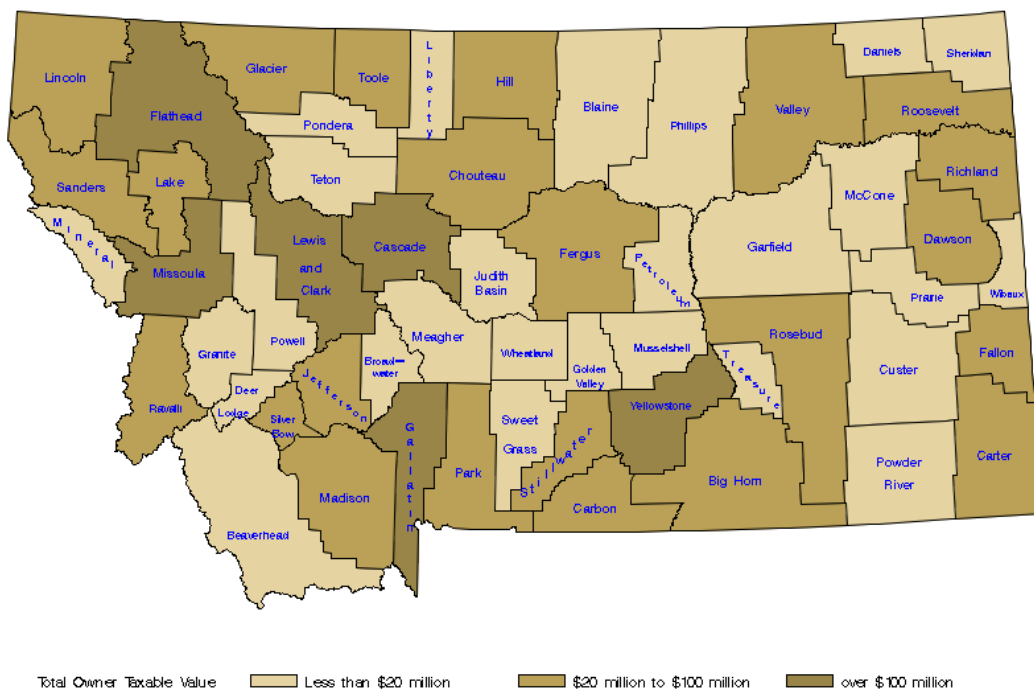
	0.0% - 1.7%		1.7% - 4.0%
	4.2% - 10%		10% - 17%

## Property Tax Collections by County and Tax Type

Montana has 14 classes of property that have been determined by the state’s legislature, with each having a different method for determining the property’s taxable value. The following section provides data on the owner tax liability of each property class in each county, which may be helpful to researchers and policy makers when trying to determine the impact that various policy alternatives will have on different parts of the state. The estimates reported in this section are based on the location of the property rather than where the owner of the property resides. For more additional information on Montana’s various property taxes, see Appendix B in this report and the Department of Revenue’s Biennial Report.

The taxable value of property located within Montana is concentrated in large population areas. Yellowstone County had the highest taxable value in 2014, due in large part to the state’s largest population center, Billings. In fact, the counties with the state’s six largest population centers also have the six highest taxable values within the state. One county that deviated from the trend of high taxable values and large populations is Rosebud County, which had a total owner taxable value of \$90 million in 2014. However, unlike the six other counties with high taxable values, the high taxable value of property in Rosebud is concentrated in a single property tax type, Class 13 property. Overall, the top seven counties account for 54% of the state’s total taxable value.

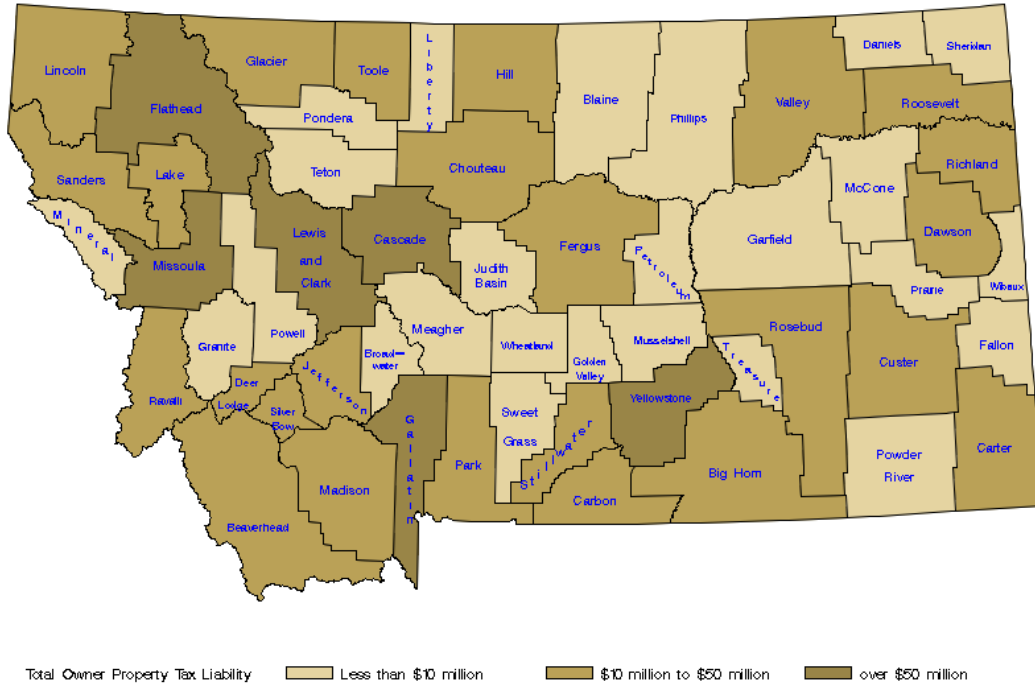
**Total Taxable Value of all Types of Property**



The property taxes that are paid within each county are determined by the taxable value of the property and the rate at which the property is taxed. As a result of this, the quantity of property taxed assessed for each county, and the distribution of taxes, is similar to the distribution of taxable value. Yellowstone County has the highest property tax liability, at \$188 million in 2014. Flathead County, Missoula County and Gallatin County each had property tax liabilities that exceed \$100 million. Petroleum County had the lowest tax liability at approximately \$818,000. Overall, Montana’s entire property tax liability was \$1.4 billion in 2014.

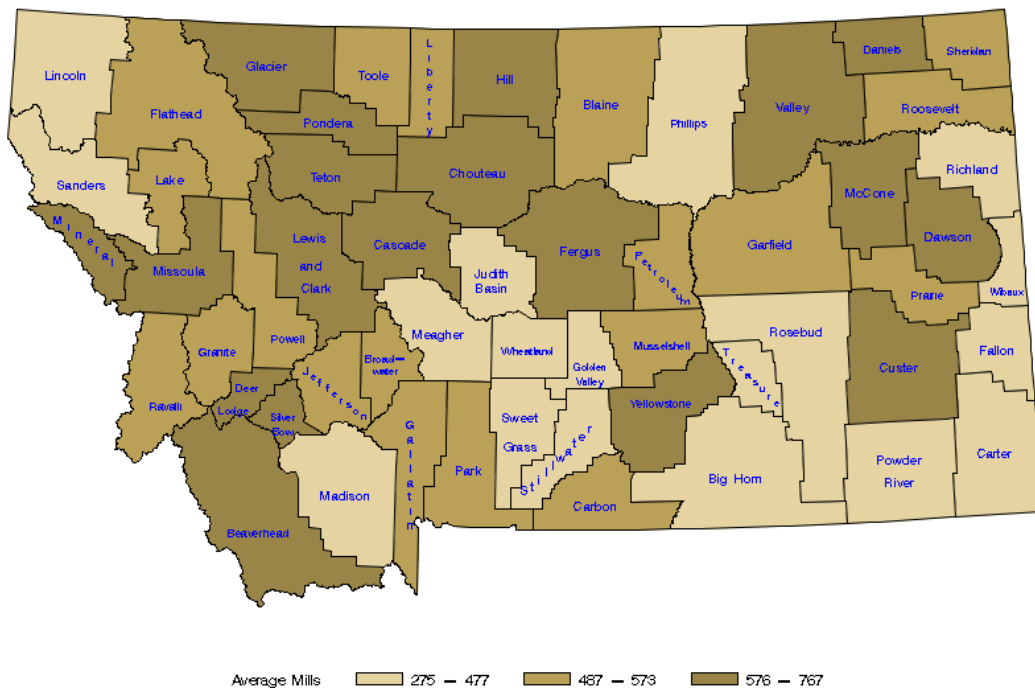


### Estimated Property Tax Assessed on Property within County



Counties in the western half of Montana tend to have higher average mills relative to the rest of the state. Silver Bow County had the highest average mills in 2014, at 767. Other counties with high average mills include Custer County (765), Deer Lodge County (741), Missoula County (740) and Pondera County (699). Some counties in the eastern portion of Montana have average mill rates that are significantly below other counties. For example, Carter County has an average mill rate of 275, which is approximately half the median county mill level of 534. Fallon County and Rosebud County also had relatively low average mill levels, at 284 and 279 respectively.

### Estimated Average Mills Assessed

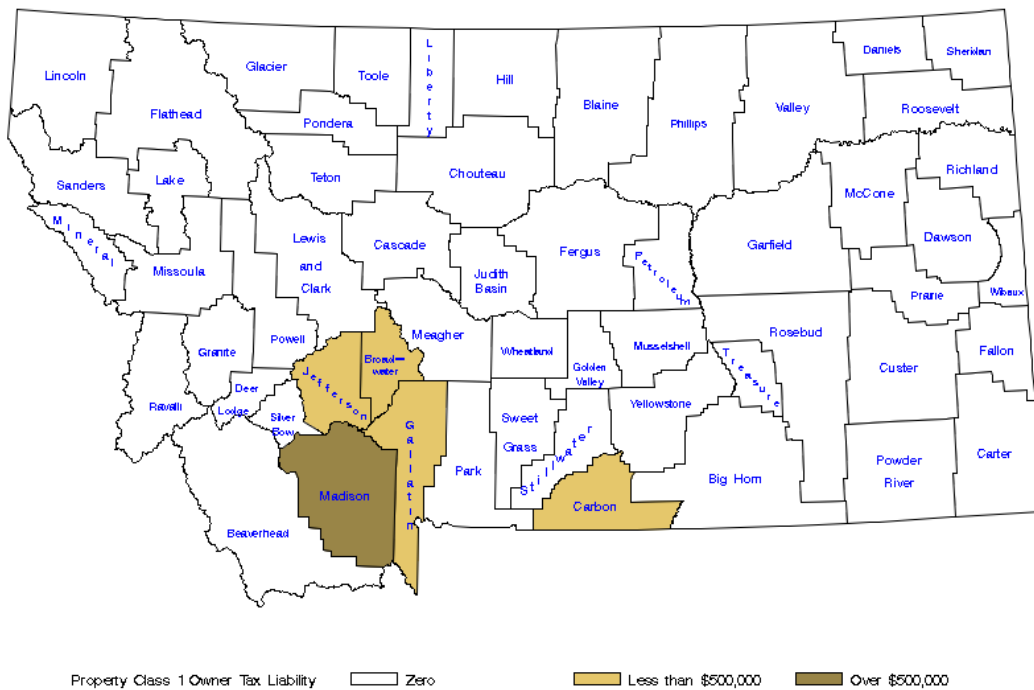


## Class 1: Mines Net Proceeds

For property tax purposes, the taxable value of mines other than metal, coal and bentonite (talc, vermiculite, etc) mines is equal to 100% of annual net proceeds. Tax liability is determined by applying each property's taxable value to its respective local mills. Sand and gravel are exempt from mines net proceeds taxation. The first 1,000 tons of industrial garnets, travertine and building stone are also exempt.

The map below shows the tax liability distribution of Class 1 property in the state. There are only five counties with Class 1 property: Broadwater, Carbon, Gallatin, Jefferson, and Madison. Appendix B contains estimates of the Class 1 property tax liability for all five counties.

Tax Liability of Class 1 Mine Net Proceeds

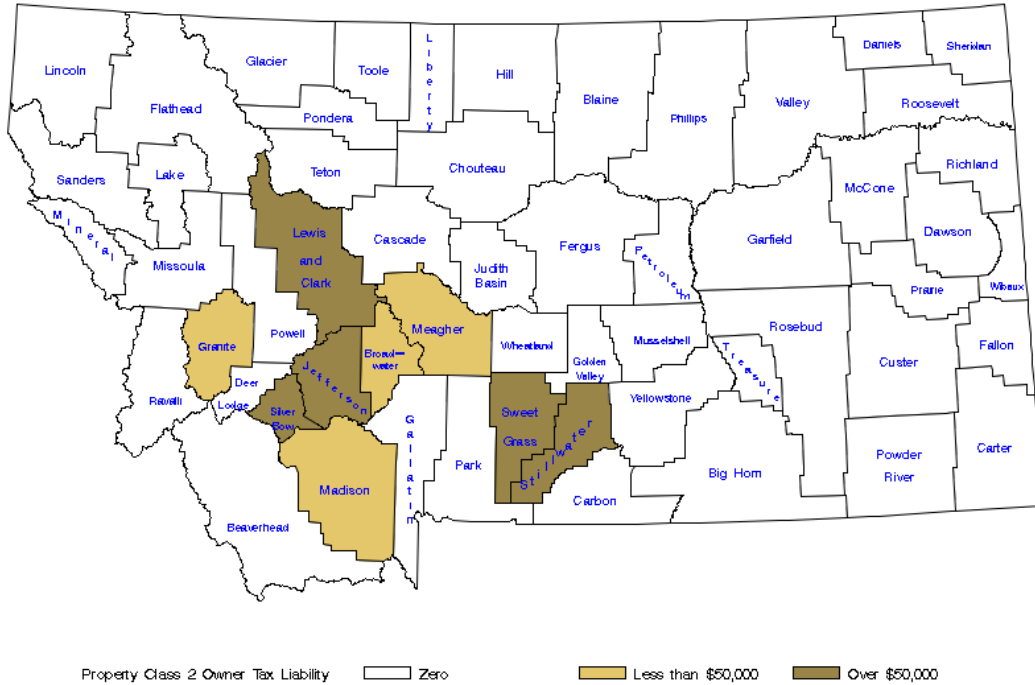


## Class 2: Metal Mines Gross Proceeds

The taxable value of metal mines is equal to 3% of annual gross proceeds, with a tax rate of 3% as well. Gross proceeds mean the monetary payment or refined metal received by the mining company from the metal trader, smelter, roaster or refinery.

The map below show the tax liability of Class 2 property, metal mines gross proceeds. Nine counties reported a non-zero tax liability for Class 2 properties. Class 2 tax liabilities are primarily concentrated in the south central counties, with Lincoln County being an outlier. Silver Bow County had the largest Class 2 property tax liability in 2014, with a total tax liability of approximately \$6.3 million, and accounted for nearly 50% of the Class 2 tax liability of the entire state.

### Tax Liability of Class 2 Metal Mines Gross Proceeds

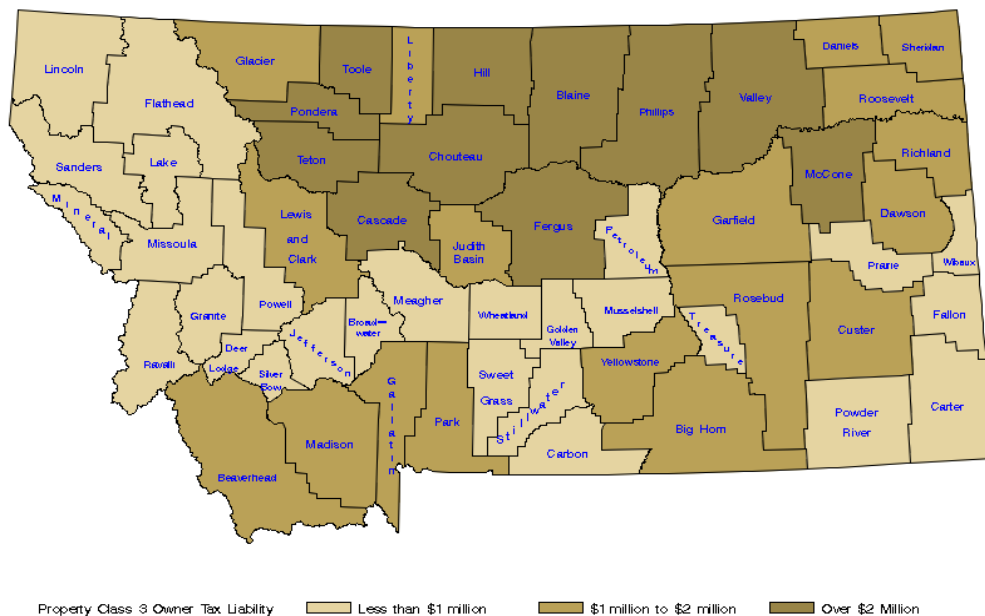


### Class 3: Agricultural Lands

Taxable value of agricultural land is equal to 2.63% of the taxable market value of the land (or 18.41% for non-qualified agricultural land). Taxable market value is based on the productivity of the land. The tax rate for class 3 property is required to be the same as class 4 property, which was 1.35% of market value in 2014.

There is agricultural land in almost every area of the state. However, most agricultural lands and Class 3 property is located in the eastern and central areas of the state, as the map below shows. The county with the largest total Class 3 property tax liability in 2014 was Chouteau County, with a total tax liability of approximately \$4.2 million.

Tax Liability of Class 3 Agricultural Land

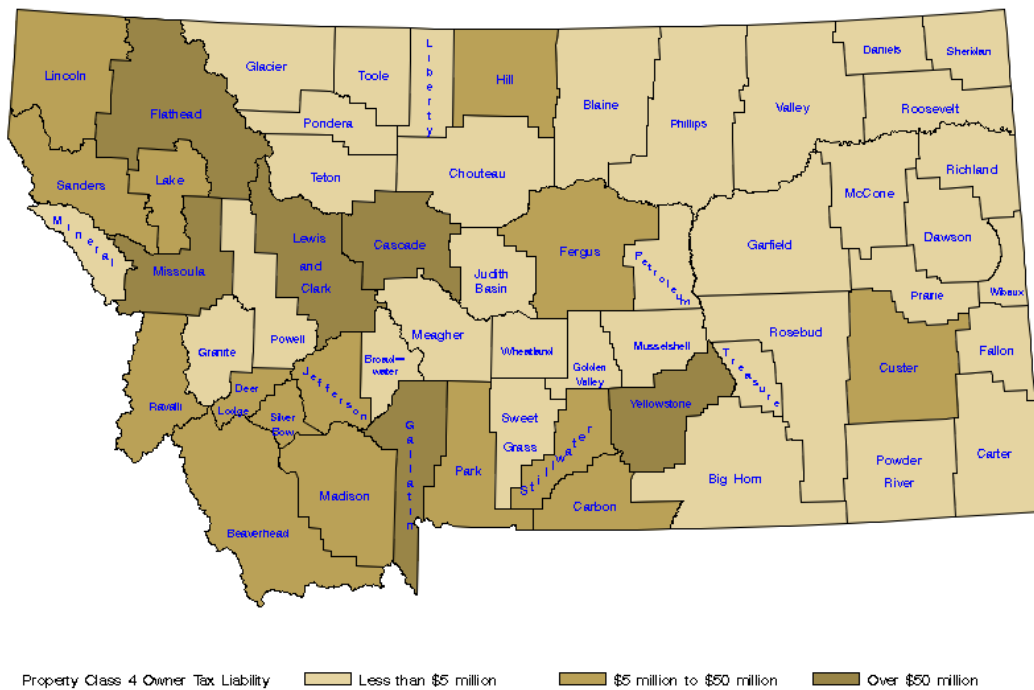


## Class 4: Residential, Commercial, Industrial and Golf Course Property

Class 4 property includes residential land and improvements, commercial land and improvements, industrial land and improvements. Class 4 property is the largest property class in the state of Montana, with \$1.5 billion in taxable value. The tax rate for all Class 4 property is 1.35% of assessed market value.

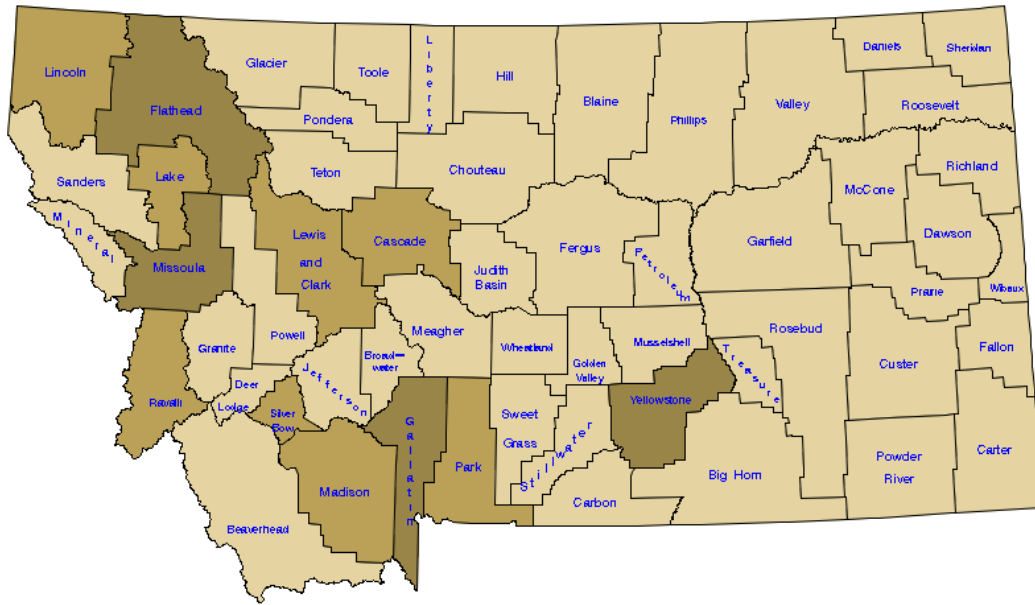
The counties with the highest Class 4 property tax liabilities are concentrated in Western Montana and areas with large population centers. Missoula County had the largest Class 4 total tax liability in the state in 2014, at \$129.5 million. Other counties with high tax liabilities included Gallatin County (\$127 million), Yellowstone County (\$126 million), and Flathead County (\$126 million).

Tax Liability of Class 4 Residential, Commercial, and Industrial Property



Class 4 residential and commercial property tax liabilities are both heavily concentrated in counties with large populations. When combined, Missoula, Gallatin, Yellowstone and Flathead County's combined Class 4 residential property tax liabilities of \$371 million constituted nearly 55% of Montana's entire residential property tax liability. The same four counties also comprised 60.7% of the state's commercial property tax liability. Overall, the tax liability for residential property and improvements is significantly larger than Class 4 commercial property, constituting \$677 million and \$226 million respectively.

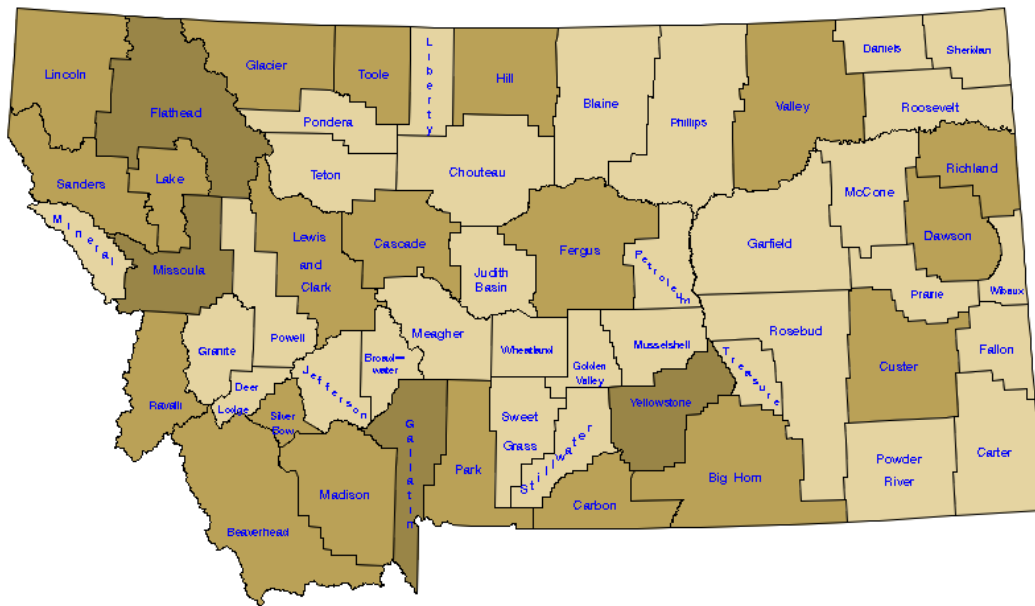
### Tax Liability of Residential Property



Property Class 4 Residential Owner Tax Liability

	Less than \$10 million	\$10 million to \$50 million	\$50 million to \$100 million
	Over \$100 million		

### Tax Liability of Commercial Property



Property Class 4 Commercial Owner Tax Liability

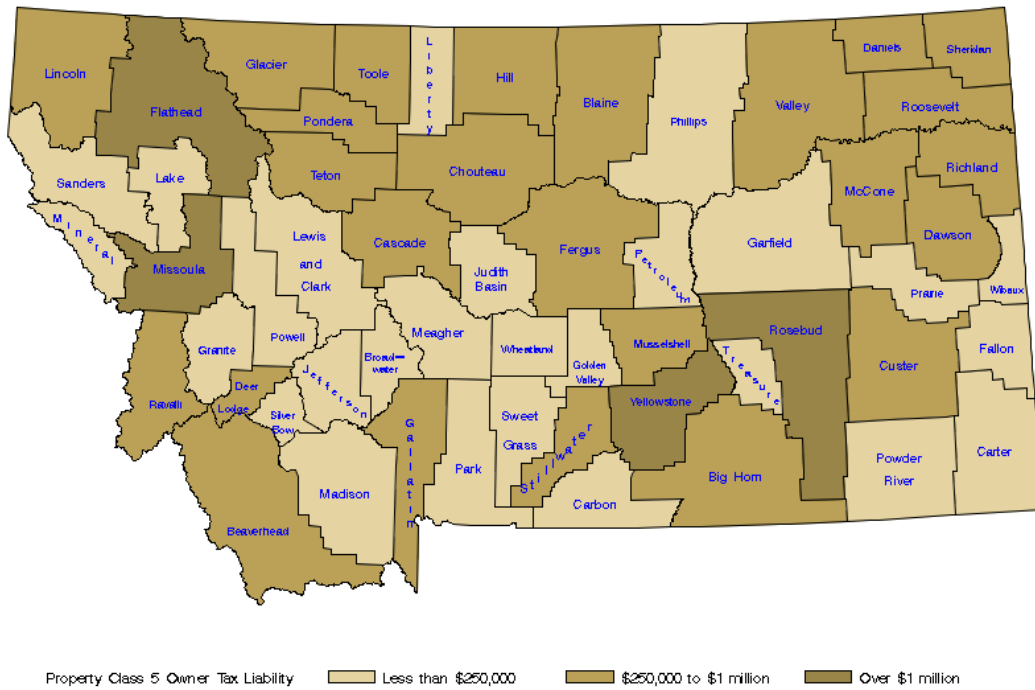
	Less than \$1 million	\$1 million to \$20 million	\$20 million to \$50 million
	Over \$50 million		

### Class 5: Pollution Control, Rural Co-ops, and Others

Class 5 property includes air and water pollution control equipment; rural electric and telephone cooperatives; property owned by new industry; electrolytic reduction facility equipment; research and development firms; and property used in the production of ethanol blended gasoline. The majority of the tax class is rural telephone and electricity property. The taxable value equals 3% of the assessed market value of the property. The map below shows the geographic distribution of the tax liability of Class 5 property across the state. Appendix B

contains additional information on the tax liability of Class 5 property.

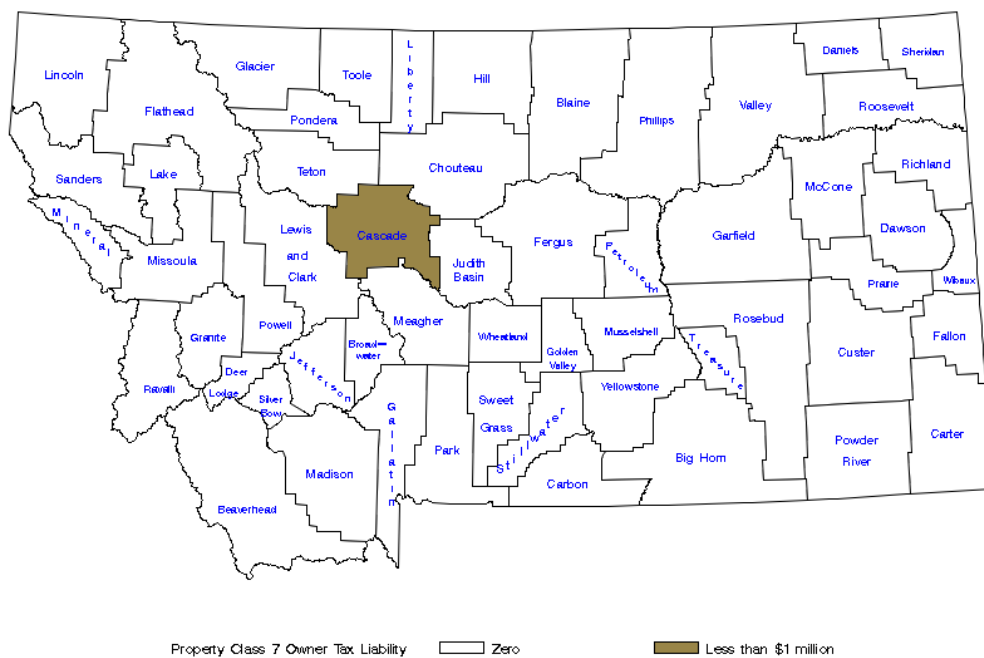
### Tax Liability of Class 5 Property



### Class 7: Non-centrally Assessed Utilities

Class 7 property includes property owned by cooperative rural electrical associations that serve less than 95% of the electricity consumers within the limits of a city or town, certain electric property, and machinery owned by non-centrally assessed property. It does not include wind generation facilities. The tax rate for Class 7 is 8% of the assessed market value of the property. Only one county had Class 7 property, Cascade County, which had a combined tax liability of \$839,019 in 2014.

### Tax Liability of Class 7 Property

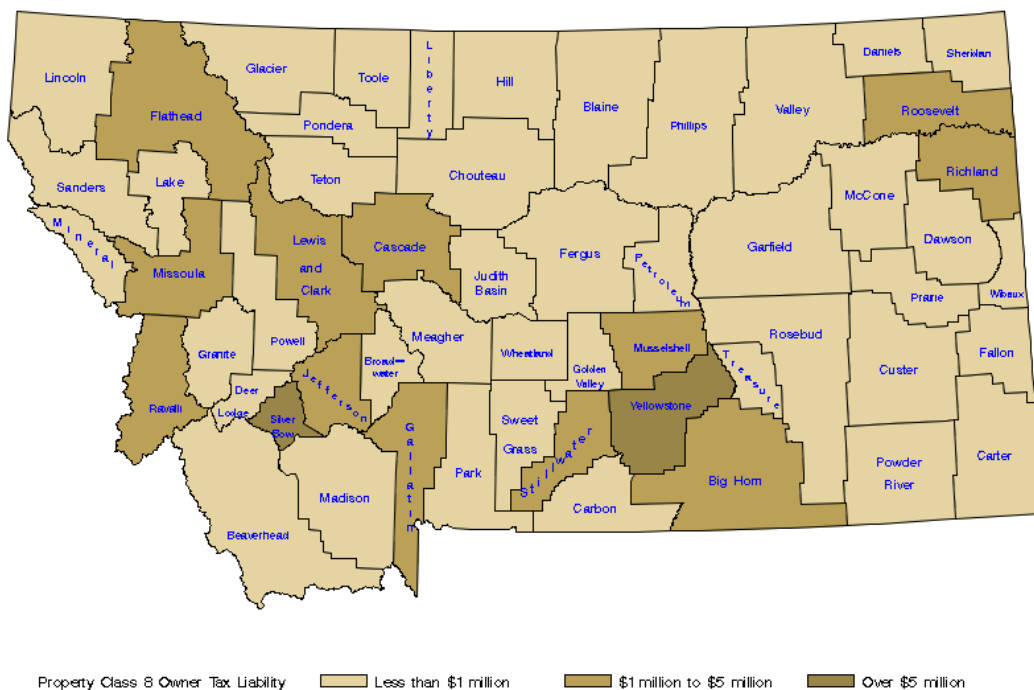


## Class 8: Business Equipment

Class 8 property includes agricultural implements; mining machinery; oil and gas production machinery; goods and equipment intended for rental; special mobile equipment; furniture and equipment used in commercial establishments; x-ray and medical equipment; mobile telephones and band radios; radio and television broadcasting equipment; cable television systems; coal and ore haulers; theater productions and sound equipment; and other equipment. The tax rate on Class 8 property is 1.5% for the first \$6 million and 3% on the remaining taxable market value. The first \$100,000 of market value for Class 8 property is exempt from taxation.

The taxable value of business equipment in Yellowstone County is more than two times the taxable value of any other county, with \$51 million in taxable value. The next closest county, Silver Bow, has \$10.2 million. The large amount of business equipment within the county also means that Yellowstone County also has the largest Class 8 property tax liability, at \$27.2 million in 2014. Several counties on Montana's Eastern boarder also had a significant amount of business equipment, such as Richland and Roosevelt counties, due to the large natural resource development that is occurring within the region.

Tax Liability of Class 8 Property



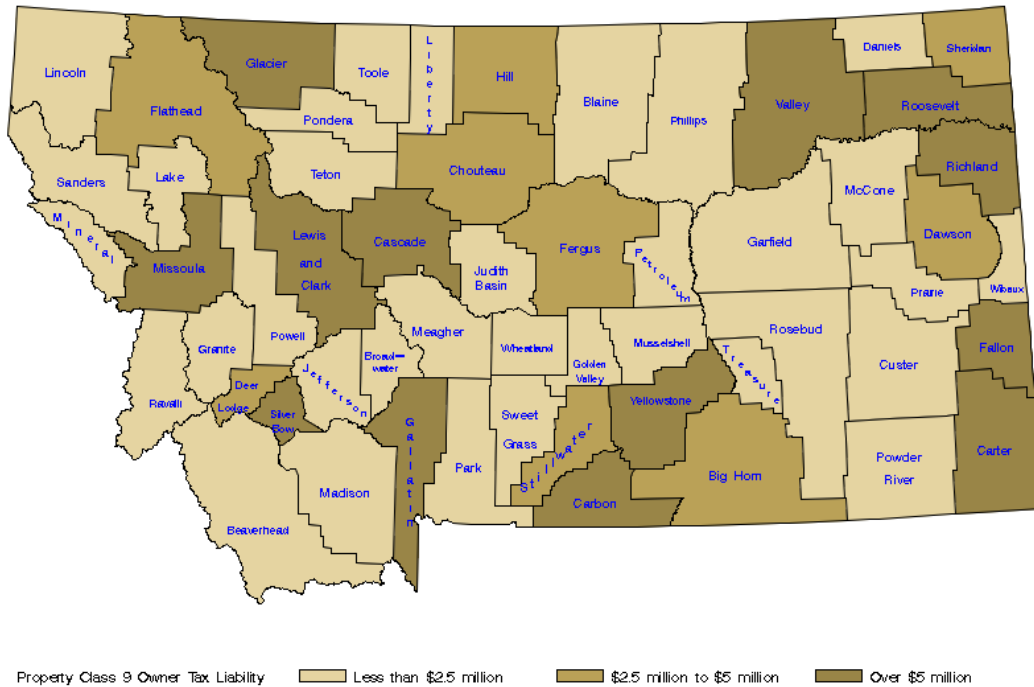
## Class 9: Pipelines and Non-Generating Electric Property

Class 9 property is made up of pipelines and the non-electric generating property of electric utilities. The taxable value of Class 9 is 12% of the assessed market value. Class 9 property is centrally assessed, which is generally used when the value of some property can only be determined when considering the entire body of property, rather than any one part of the property that resides within a taxing jurisdiction. For example, the value of an oil pipeline segment that resides in a county would be negligible by itself, because the pipeline segment is worthless without pipe connections and pumps that reside in other counties. Therefore, the pipeline is assessed as a unit, rather than in individual parts. The Department of Revenue values the property, and then apportions a portion of the value to each county on a mileage or other reasonable basis.

The counties with the highest Class 9 property tax liabilities are scattered throughout the state, but tend

to be concentrated in counties with large population centers. Yellowstone County had the largest Class 9 total tax liability in the state, at \$18.1 million. Other counties with high tax liabilities in 2014 include Missoula County (\$10.8 million), Lewis and Clark County (\$8.8 million), and Gallatin County (\$8.7 million).

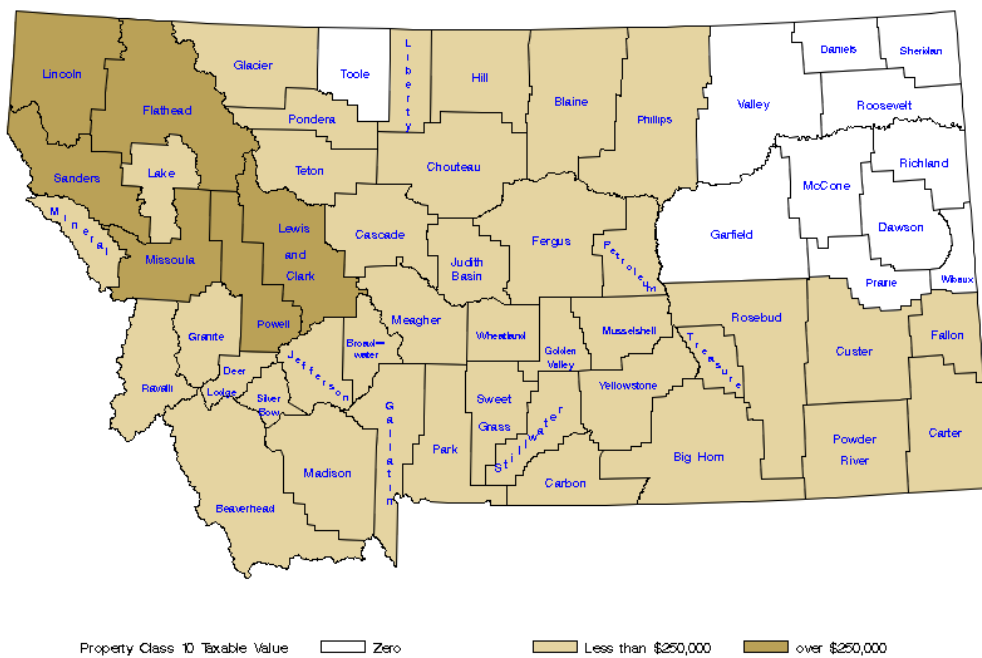
**Tax Liability of Class 9 Property**



**Class 10: Forestland**

Productive forest land is taxed as Class 10 property. The land is taxed based on the productivity of the land, which is determined by experts at the College of Forestry and Conservation at the University of Montana. The tax rate for Class 10 property is 0.37% of the productive value of the forestland. Standing timber is exempt from property taxation; instead, it is the land that produces the timber that is taxed.

**Taxable Value of Class 10 Forestland Property**



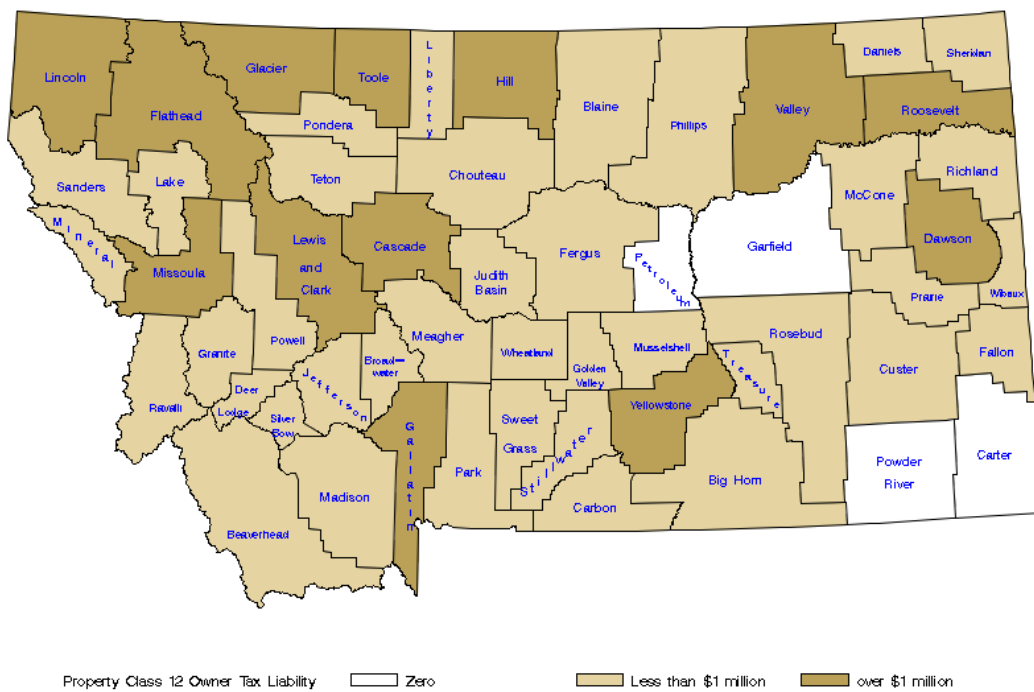


Forest land with the largest property tax liability is concentrated in the north western portion of Montana. In 2014, four counties had Class 10 property tax liabilities that exceed \$250,000. Lincoln County had the highest tax liability in the state, \$540,000 in 2014. Flathead County, Missoula County and Sanders County had tax liabilities of \$501,000, \$381,000 and \$319,000. Eleven counties within the state had no property tax liabilities associated with forest land properties, with most residing in the north eastern area of the state.

### Class 12: Railroad and Airline Property

Class 12 property includes all property of railroads and airlines. Like Class 9 property, Class 12 property is centrally assessed. The Class 12 rate is a blended rate of all commercial property classes calculated annually by the Department of Revenue using the formula stated in 15-6-145, MCA. The tax rate is equal to the statewide taxable value of all commercial property, except Class 12 property, divided by the total statewide market value of all commercial property classes.

Tax Liability of Class 12 Railroad and Airline Property

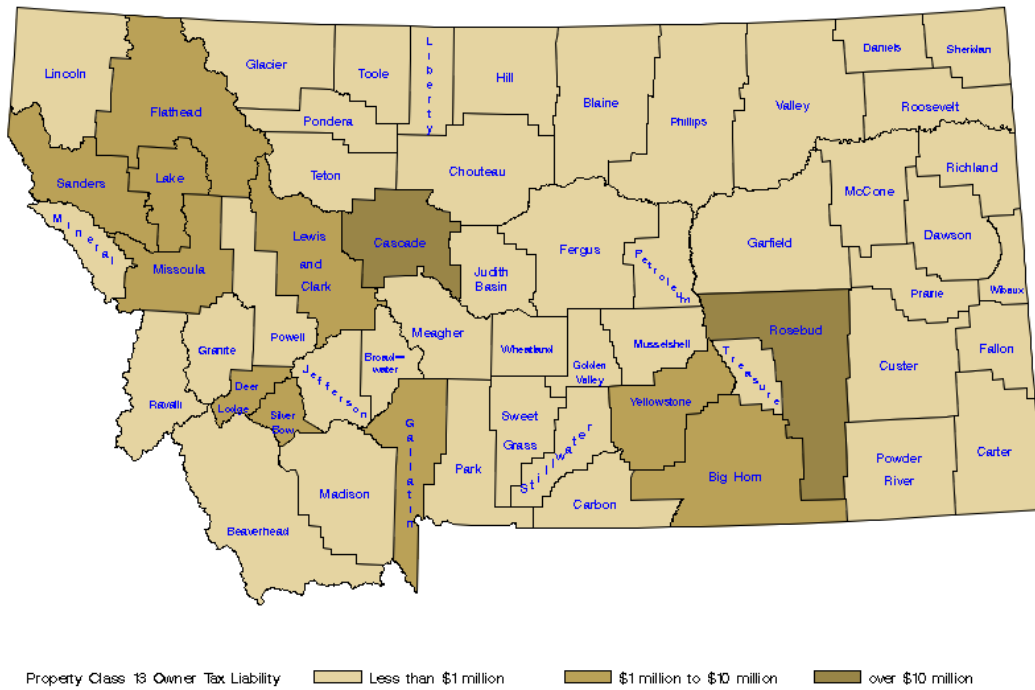


A majority of the counties in Montana with property Class 12 tax liabilities are located in Northern Montana, especially the counties bordering Canada. Yellowstone County had the largest Class 12 tax liability of \$5 million in 2014. Overall, thirteen counties had property tax liabilities that exceeded \$1 million. In addition, only four counties reported no Class 12 tax liability.

### Class 13: Electrical Generation Facilities and Telecommunication Services

Class 13 property includes electrical generation facilities, except wind generation facilities, and the allocations of centrally assessed telecommunications service companies. The taxable value of Class 13 property is equal to 6% of its assessed market value. The following map shows the geographic distribution of Class 13 property in the state of Montana.

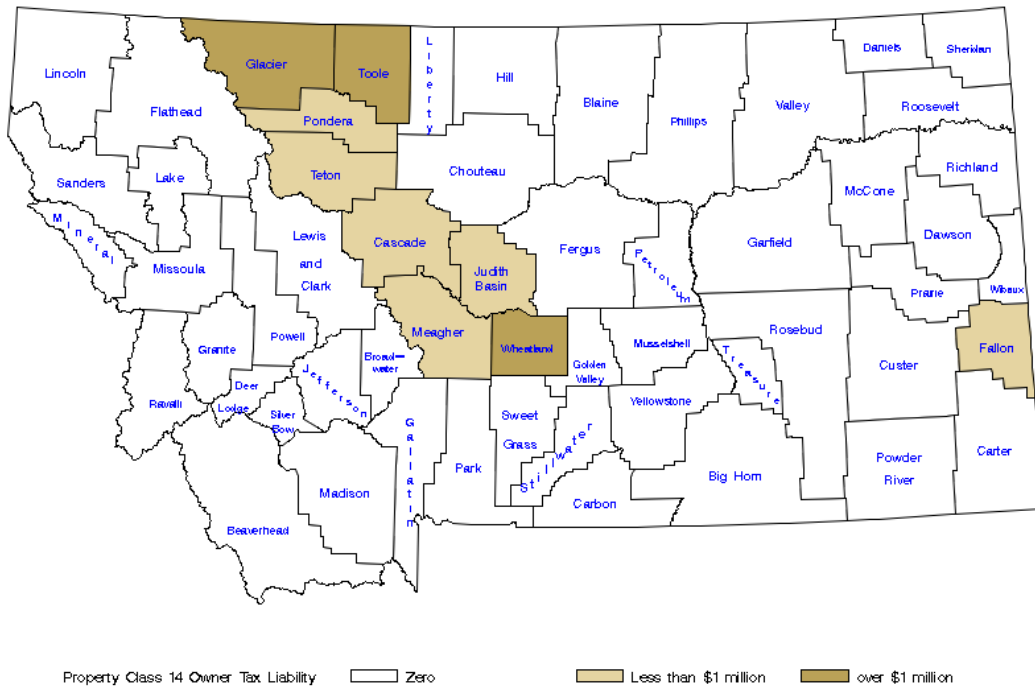
## Tax Liability of Class 13 Telecommunication and Electric Generation Property



## Class 14: Renewable Energy Production

Class 14 property includes all renewable energy production and transmission property, which includes geothermal energy production, biodiesel production, biomass gasification, coal gasification ethanol production and commercial wind generation. The tax rate associated with Class 14 property is 3%.

### Tax Liability of Class 14 Property Commercial Wind Generation



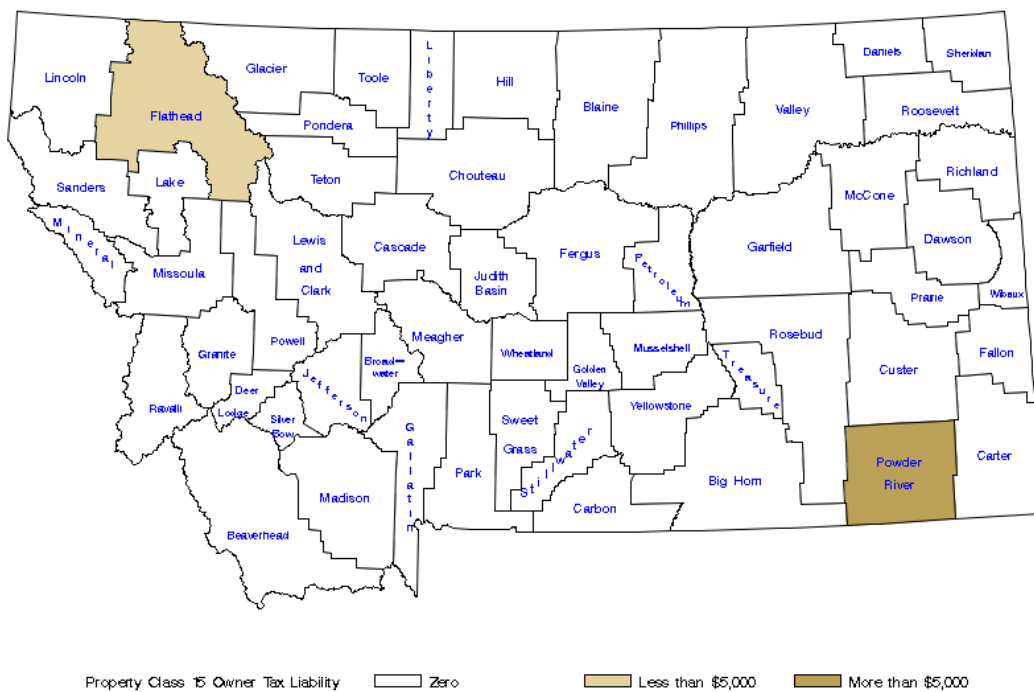
In 2007, Wheatland County was the only county with Class 14 property. By 2014, the number of counties with Class 14 property increased to nine counties, which are predominately located within the central area of the state. Toole County had the largest Class 14 property tax liability, increasing to nearly \$3.5 million in 2014. Other counties with large tax liabilities include Wheatland County (\$1.8 million), Glacier County (\$1.4 million) and Pondera County (\$422,000).

### Class 15: Carbon Dioxide and Liquid Pipeline Property

Class 15 property includes any property that is used to transport carbon dioxide destined for sequestration, or pipelines where at least 90% of their capacity is used for transporting coal gasification fuels, biogas, or ethanol fuels. Class 15 property also includes carbon sequestration equipment, closed-loop enhanced oil recovery equipment and any pipelines that connect a Class 14 fuel production facility to a currently existing pipeline. Class 15 property is subject to a tax rate of 3%.

In tax year 2014, only two counties had Class 15 property within their borders. Powder River had the largest Class 15 tax liability of \$800,613. Flathead County also reported a Class 15 property tax liability of \$4,514. There were no Class 15 properties in Montana before 2013.

Tax Liability of Class 15 Property



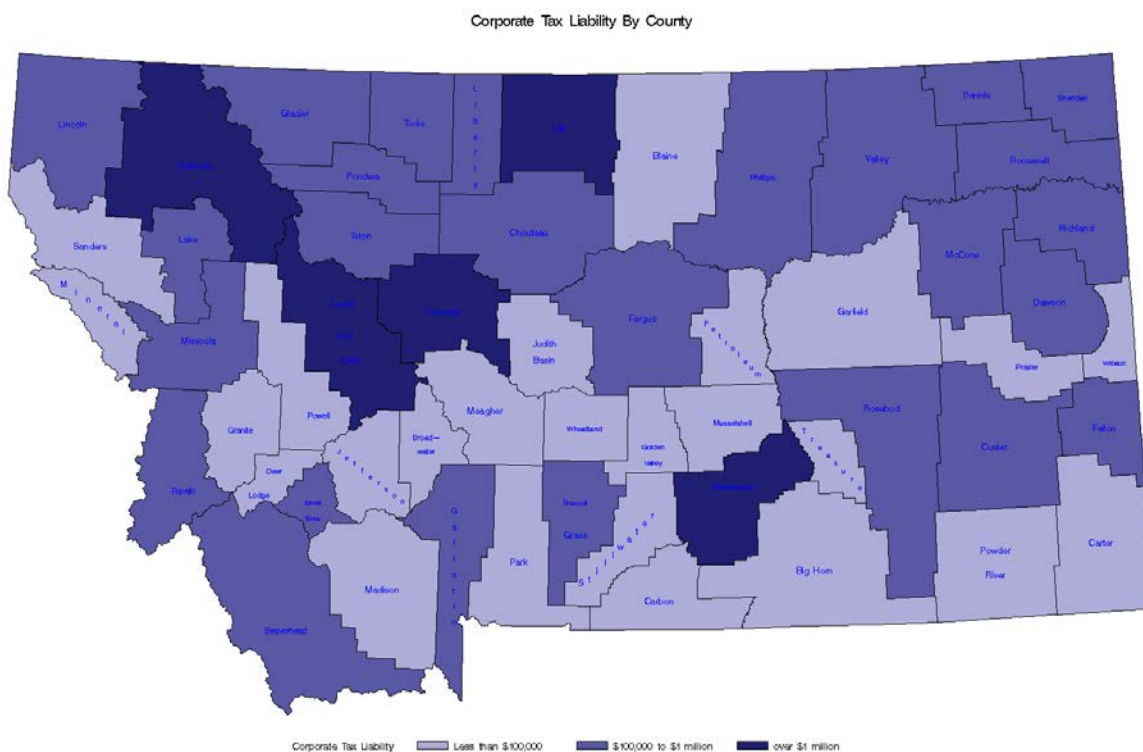
### Class 16: High Voltage DC Converter Station Property

High voltage DC converter station property that allows power to be directed to two separate regional grids is considered Class 16 property, and is taxed at 2.25%. There is currently no Class 16 property in Montana.

## Other Taxes

### Corporate Income Tax

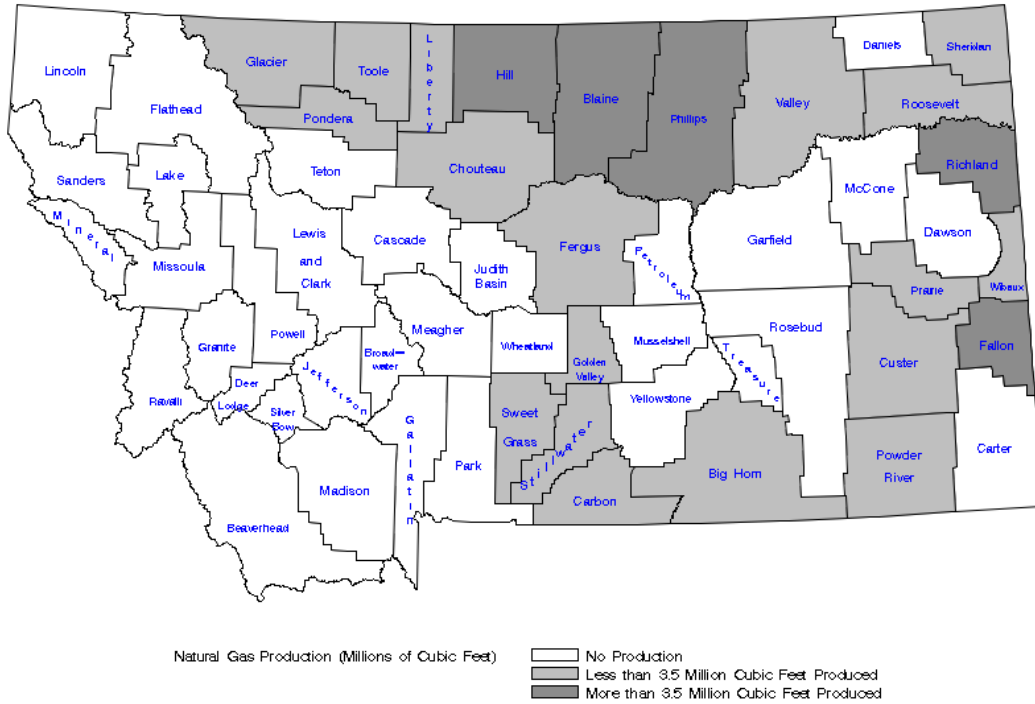
Businesses and corporations located within Montana that are not classified as either a pass-through or disregarded entity have their net income taxed by the state at the corporate income tax rate. Statewide, C corporations generated approximately \$108 million in corporate income taxes for 2013. Corporate income tax collections tend to be higher in counties with larger populations. Overall, corporate income tax revenues exceeded \$1 million in five counties, Yellowstone, Flathead, Cascade, Lewis and Clark, and Hill counties. At the same time, counties with the smallest amount of corporate income tax revenue also had relatively small populations, such as Golden Valley, Broadwater and Powder River counties. Additional information on Montana's corporate income tax liabilities is available in Appendix B.



### Natural Gas and Oil

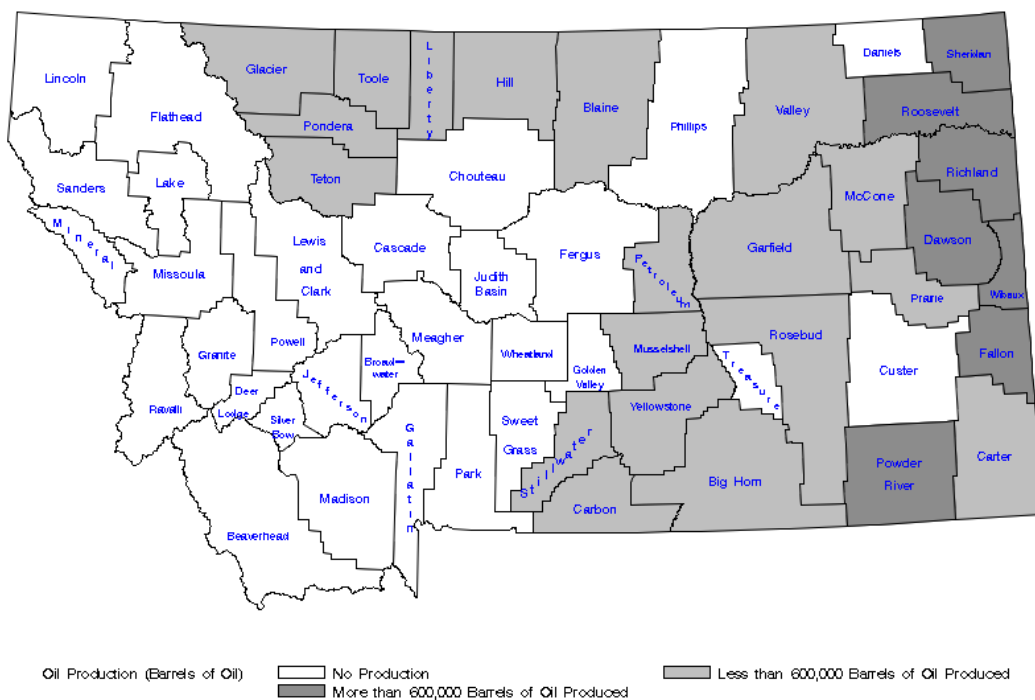
Several of Montana's counties generate significant amounts of natural gas, with production concentrated within the northern and eastern areas of the state. Richland County generated the largest amount of natural gas in 2014, producing more than 12.2 million cubic feet of gas. Other significant producers of natural gas include Fallon County and Phillips County, which each produced 8.9 and 9 million cubic feet of gas respectively. Overall, 23 counties in Montana had leases that were producing natural gas within the boundaries, while 33 counties reported not producing any gas.

### Natural Gas Production in 2014



Like natural gas production, oil production in Montana is also concentrated in counties located within the eastern and northern areas of the state. Unlike natural gas production, however, a majority of the oil produced within the state comes from only a small number of counties. Richland County alone produced approximately 15.9 million barrels of oil in 2014, which comprised approximately 53% of Montana’s entire oil production. In total, four counties produced nearly 85% of all of Montana’s oil in 2014. Twenty-six counties within the state of Montana reported producing at least some oil in 2014.

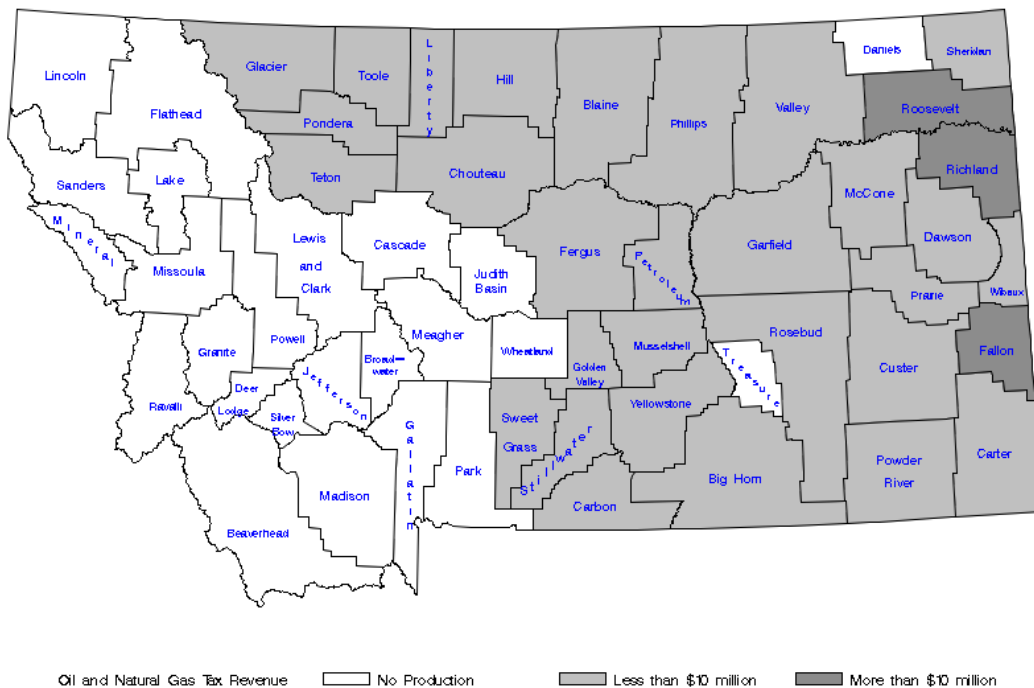
### Oil Production in 2014



The state of Montana currently imposes a tax on all oil and natural gas production that occurs within the state. All owners of taxable oil and natural gas production are taxed at a rate of 15.06% of the gross value of production. Total gross value for each taxable natural gas and oil lease is determined by the by the amount of oil, or natural gas, is produced times the average wellhead value per barrel of oil, or thousand cubic feet of gas. Currently, a portion of all natural gas and oil tax proceeds are distributed to the counties in which the production occurred to provide funding for local governments and school districts. Additional information on Montana's oil and natural gas production tax can be located in the Department of Revenue's Biennial Report.

Like oil and gas production, tax collections of the oil and natural gas production tax are concentrated in the northern and eastern counties of the state. Driven primarily by a significant amount of oil production, Richland and Fallon counties generated significant oil and natural gas tax revenue, generating \$101.8 million and \$40.3 million in 2014. Other counties with a significant amount of oil and gas tax revenue include Roosevelt County (\$25.4 million), Sheridan County (\$9.3 million) and Dawson County (\$5.9 million). Overall, the 32 counties in Montana with at least some oil, or natural gas, production generated \$221.3 million in tax revenue for the state in 2014.

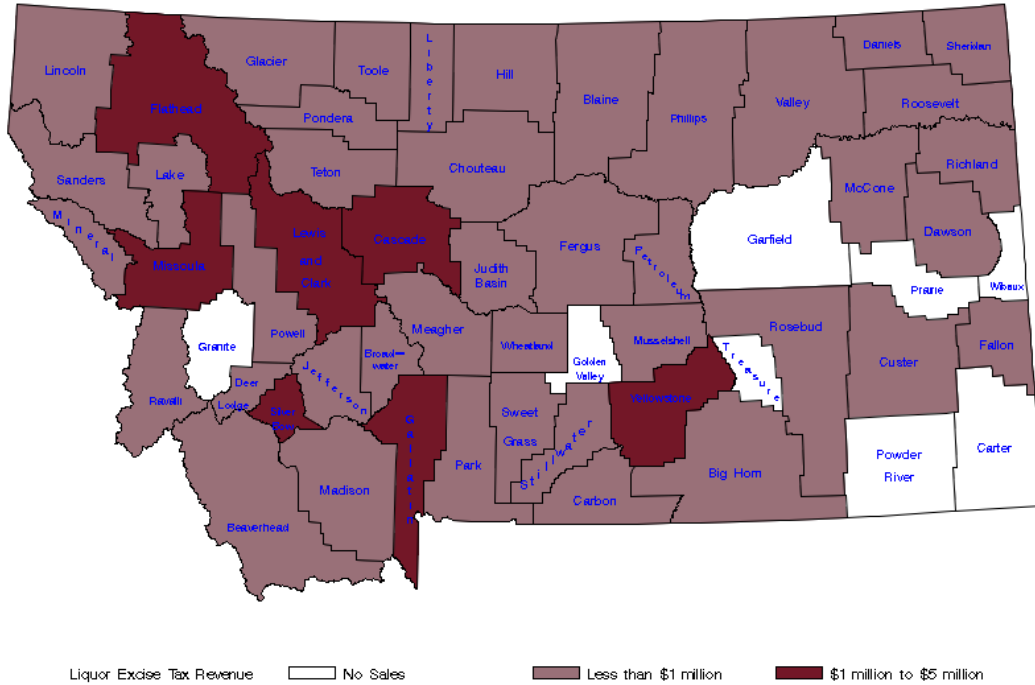
Oil and Gas Tax Collections



### Liquor Sales

Statewide, gross liquor sales to the 96 private agency liquor stores in the state was \$31,111,287 in fiscal year 2015, resulting in approximately \$34.1 million in liquor excise tax revenue. At the county level, eight counties within the state generated no liquor excise tax revenue, as they had no private agency stores within their boarder. Most counties within the state generated less than \$1 million in liquor tax revenue, with only seven counties generating more than \$1 million in revenue. Yellowstone County generated the most tax revenue in the state, with \$4.8 million in tax revenue. Other counties with a large amount of liquor tax revenue were Gallatin County (\$4.6 million), Missoula County (\$5 million) and Flathead County (\$4.3 million).

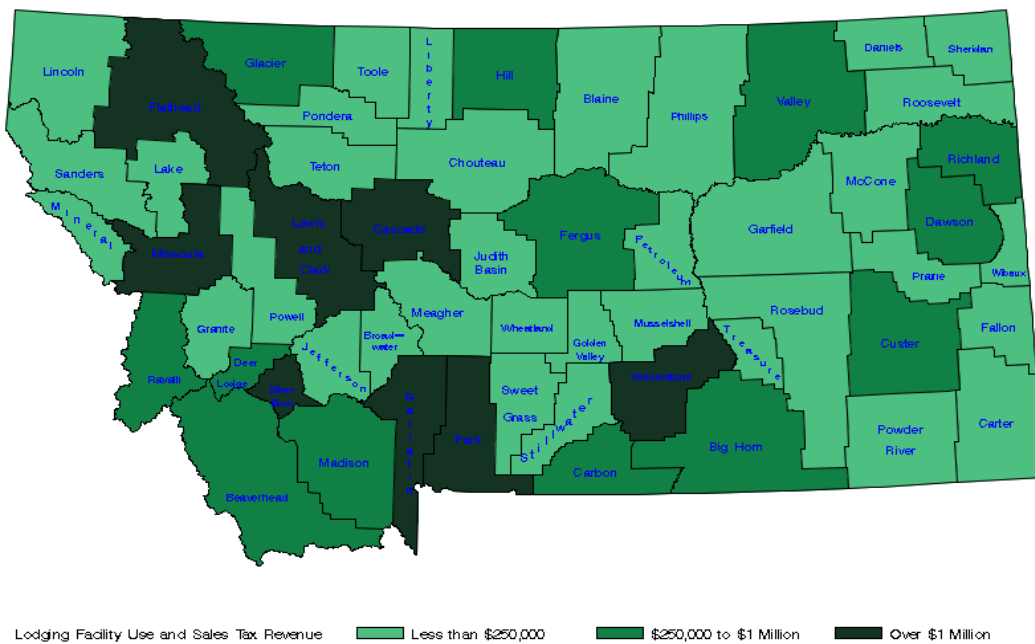
### Liquor Excise Tax Revenue by County



### Lodging Facility Use and Sales Taxes

The State of Montana currently places a sales tax of 3 percent on the sales and use of temporary accommodations and campgrounds. The same lodging facilities are also subject to a 4 percent use tax. Combined, the sales and use tax on accommodations in Montana generated approximately \$44.9 million in state tax revenue in calendar year 2014. Facilities in Gallatin County generated the largest amount of tax revenue, at nearly \$10 million in revenue for the year. With over \$4 million in tax revenue each, Yellowstone, Flathead and Missoula counties also generated a significant amount of tax revenue. Facilities in 7 counties generated less than \$10,000 in sales and use tax revenue during the year, with Golden Valley generating the smallest amount of revenue.

### Lodging Facility Use and Sales Tax Revenue



## Appendix A: Tax Terms and Definitions

**Amount Claimed (Credits)** – The total value of the credit claimed by county residents. This is the reduction in income tax liability.

**Amount Claimed (Exemptions and Deductions)** – The total amount of the deduction claimed. This is not the change in income tax liability due to claiming the exemptions and deductions.

**Average Mills** – The average mills for all parcels of property.

**Corporation License Tax** – This is for businesses with corporate income tax addresses in the county. This tax is paid by customers and owners of the business regardless of the county the tax return is filed from. When less than 10 corporations file from a county, the figures are omitted to protect taxpayer information. This is only Montana corporate income tax paid, and does not include taxes from other states or at the federal level.

**Effective Rate** –  $(\text{Total Income tax Paid}) / (\text{Total Income})$ . This only includes individuals that file a tax return. If it were possible to measure total income in the county, the effective tax rate would be lower.

**Estimated Effective Property Tax Rate** – The estimated property tax paid divided by assessed market value.

**Estimated Property Tax Paid** – For each parcel of property, the taxable value is multiplied by the mills for that property then divided by 1000. The figure reported is for all of the property in the county or owned by county residents. This statistic does not take into account local property tax abatement, special levies and noncompliance.

**Household** – One household is synonymous with one tax return. This assumes that households report on the same tax return and share the same financial data, which is not consistent with the census' definition of a household. The census definition is based on living under one roof. For example, Missoula County has fewer households using the census definition because roommates attending the university are considered a household. If they all file separate income tax returns, in this report they are each considered a separate household. Also, married filing separately on separate forms is counted as two households, even if the married couple shares the same home.

**Individual Taxpayers** – The number of taxpayers is determined using the file type for individual tax returns. Married filing jointly and married filing separately on the same form is equal to two taxpayers, all other filing statuses are only one taxpayer. This is the more appropriate measure when comparing to demographic information from the census because it compares individuals to individuals. Also, for the individual income tax, only individuals that file tax returns are included. This means that there is more income in the county than reported because not all individuals are required to file income tax returns, and some income is not reported because of non-compliance.

**Liquor Excise and License Tax** – A percent of the sale price of liquor sold at the retail level.

**Market Value** – The assessed market value of property from the property tax database.

**Number of Returns** – The number of tax returns that claim the deduction. The number is omitted when the number of returns is less than 10 taxpayers.

**Number of Taxpayers** – The number of tax payers filing a tax return; two taxpayers for married filing jointly and



married filing separately on the same form, one taxpayer for all other types of returns.

**Property in County** – This is the value for property located in the county.

**Percent of County Population Filing Income Taxes** – (Number of taxpayers) / (2012 population estimates from Montana Census and Economic Information Center).

**Percent from Income Type** – The total of that income source divided by the total income in the county.

**Percent of Returns Claiming** – the number of returns with at least one dollar of that type of income divided by the total number of returns.

**Percent of State's Taxable Value** – The taxable value of property located within the county divided by the state total for that property class.

**Property Owned by County Residents** – The value of property that is owned by county residents, as defined by the address the property tax bill is sent. This only includes property located in the state of Montana. If county residents own property outside of the state, they pay more property taxes than this analysis reports.

**Total Income** – The total reported income of county residents. This does not account for individuals that do not file a tax return. There are individuals that are not required to file an individual income tax return because they do not meet the filing requirements or because of noncompliance.

**Total Income Tax Paid** – The sum of Montana income tax paid by county residents. They also pay individual income tax to the federal government and possibly another state.

**Total Taxable Income** – The total reported Montana Taxable income for all county residents. This is only the taxable income for residents that file a tax return.

**Taxable Value** – The taxable value is calculated differently for each class of property. The Biennial Report has more information on how taxable values are derived. The taxable value can be used instead of property taxes paid as a way to control for the differences in local mills.

Appendix B: County Tax Tables

## County Individual Income Sources

County	Wage Income	Investment Income	Retirement Income	Rental Income	Net Business Income	Farm Income	Other Income
Beaverhead County	\$119,990,893	\$36,859,231	\$35,818,682	\$18,538,803	\$5,896,463	-\$2,415,821	-\$6,412,836
Big Horn County	\$113,522,232	\$11,923,774	\$18,307,853	\$12,117,389	\$3,992,324	\$787,949	\$828,678
Blaine County	\$60,568,558	\$14,410,927	\$12,859,912	\$8,425,027	\$2,097,361	-\$2,770,476	-\$7,314,873
Broadwater County	\$63,075,040	\$18,036,355	\$18,243,238	\$3,686,136	\$2,395,974	-\$575,512	-\$2,304,314
Carbon County	\$153,776,694	\$34,454,235	\$43,587,052	\$24,964,492	\$11,404,785	-\$5,371,531	-\$7,779,499
Carter County	\$10,912,806	\$9,544,149	\$2,835,172	\$1,129,373	\$593,349	\$1,597,011	-\$6,094,982
Cascade County	\$1,224,999,486	\$134,313,112	\$311,007,587	\$133,706,969	\$61,465,803	-\$4,366,676	-\$5,248,683
Chouteau County	\$55,035,382	\$14,763,766	\$14,996,022	\$12,970,022	\$2,682,512	\$2,630,739	-\$3,499,802
Custer County	\$194,197,294	\$35,184,344	\$37,620,497	\$57,404,493	\$11,128,983	-\$7,326,176	-\$14,089,497
Daniels County	\$27,115,306	\$6,768,221	\$5,541,010	\$6,769,209	\$3,168,787	-\$143,189	-\$1,502,053
Dawson County	\$191,753,176	\$19,651,567	\$32,074,900	\$19,808,966	\$7,663,390	-\$2,875,688	\$291,816
Deer Lodge County	\$121,272,274	\$9,385,196	\$43,464,735	\$6,001,262	\$5,227,834	-\$408,462	\$1,410,227
Fallon County	\$73,476,039	\$37,220,395	\$7,610,230	\$26,838,232	\$4,637,557	-\$2,813,232	-\$676,505
Fergus County	\$154,367,871	\$52,133,373	\$42,479,882	\$33,236,000	\$9,219,731	-\$1,825,622	-\$8,581,481
Flathead County	\$1,498,850,519	\$291,234,859	\$386,308,525	\$263,252,718	\$103,666,532	-\$5,243,025	-\$64,582,404
Gallatin County	\$1,816,101,563	\$465,945,961	\$325,331,502	\$443,379,370	\$115,928,910	-\$4,092,502	-\$68,732,691
Garfield County	\$10,607,379	\$13,906,871	\$2,896,924	\$1,041,408	\$905,956	-\$571,248	-\$3,398,316
Glacier County	\$116,750,663	\$9,438,457	\$19,757,237	\$6,337,932	\$5,331,175	-\$1,360,014	-\$587,593
Golden Valley County	\$10,770,318	\$5,578,632	\$3,389,574	\$672,490	\$1,377,894	\$349,728	-\$947,762
Granite County	\$31,395,341	\$9,098,939	\$10,864,985	\$5,332,799	\$1,536,247	-\$985,353	-\$3,037,797
Hill County	\$242,959,636	\$30,740,498	\$45,013,242	\$25,174,221	\$6,062,267	-\$2,873,922	-\$3,024,549
Jefferson County	\$218,463,592	\$24,859,223	\$59,351,686	\$22,621,512	\$8,541,532	-\$2,834,820	-\$1,738,484
Judith Basin County	\$18,216,523	\$14,478,186	\$6,300,619	\$5,795,364	\$1,959,104	\$1,643,636	-\$1,696,378
Lake County	\$277,815,802	\$52,059,980	\$93,960,053	\$32,326,497	\$17,477,499	-\$6,491,932	-\$10,202,963
Lewis and Clark County	\$1,224,520,134	\$150,570,166	\$319,340,182	\$102,972,893	\$51,912,256	-\$3,002,568	\$6,799,647
Liberty County	\$18,349,787	\$5,250,882	\$4,890,473	\$5,636,600	\$1,338,358	\$231,928	-\$289,773
Lincoln County	\$193,725,871	\$24,860,083	\$76,486,924	\$20,615,850	\$13,380,344	-\$919,946	-\$2,256,308
McCone County	\$21,123,021	\$7,157,134	\$4,160,520	\$3,722,062	\$672,949	-\$1,409,830	-\$1,561,730
Madison County	\$193,725,871	\$24,860,083	\$76,486,924	\$20,615,850	\$13,380,344	-\$919,946	-\$2,256,308
Meagher County	\$17,484,404	\$8,117,155	\$5,637,121	\$2,331,566	\$2,266,180	-\$194,350	-\$1,313,157
Mineral County	\$55,631,261	\$4,580,116	\$20,209,633	\$2,959,224	\$2,056,798	-\$271,679	-\$1,752,099
Missoula County	\$1,808,700,537	\$254,004,419	\$383,599,657	\$273,813,825	\$94,398,791	-\$4,545,464	\$3,261,739
Musselshell County	\$57,323,970	\$13,034,824	\$15,729,766	\$6,316,254	\$4,076,273	-\$2,297,430	-\$3,020,986
Park County	\$238,784,239	\$86,586,028	\$55,423,572	\$12,561,472	\$19,046,442	-\$3,281,317	-\$19,973,992
Petroleum County	\$3,613,442	\$3,397,160	\$1,107,145	\$467,238	\$333,676	\$155,201	-\$1,294,670
Phillips County	\$49,470,123	\$18,134,676	\$10,249,936	\$8,064,815	\$3,583,047	-\$2,038,203	-\$4,682,556
Pondera County	\$74,432,431	\$12,021,211	\$15,405,375	\$11,095,613	\$4,136,902	\$428,768	-\$2,537,100
Powder River County	\$20,179,380	\$13,611,550	\$4,002,230	\$2,284,241	\$1,441,468	\$436,269	-\$1,888,791
Powell County	\$72,165,279	\$22,666,317	\$21,583,876	\$6,049,714	\$4,321,281	\$619,756	-\$2,169,106
Prairie County	\$14,901,558	\$5,887,250	\$3,639,656	\$2,213,772	\$847,681	\$300,234	-\$1,467,609
Ravalli County	\$526,039,214	\$107,455,855	\$202,791,110	\$87,114,694	\$36,829,218	-\$7,894,969	-\$14,034,207
Richland County	\$323,406,996	\$35,219,330	\$26,308,489	\$124,918,093	\$14,146,828	-\$12,695,239	-\$1,899,376
Roosevelt County	\$126,415,556	\$15,543,050	\$18,839,593	\$41,056,841	\$5,332,238	-\$6,879,584	-\$3,005,659
Rosebud County	\$149,295,708	\$15,695,183	\$24,706,559	\$9,397,888	\$2,804,707	-\$811,537	-\$2,164,752
Sanders County	\$100,130,339	\$17,727,290	\$43,477,609	\$17,015,907	\$7,657,763	-\$1,983,786	-\$7,557,644
Sheridan County	\$69,237,507	\$12,977,618	\$12,659,673	\$22,369,606	\$2,912,640	\$3,405,062	-\$543,391
Silver Bow County	\$539,158,157	\$42,595,003	\$129,044,570	\$45,124,879	\$16,894,075	-\$2,742,423	\$4,865,106
Stillwater County	\$172,741,405	\$28,107,376	\$38,881,793	\$17,248,897	\$5,759,862	-\$3,427,854	-\$5,019,154
Sweet Grass County	\$47,288,832	\$18,017,814	\$11,545,805	\$5,278,558	\$2,924,519	-\$1,433,245	-\$4,226,143
Teton County	\$74,046,006	\$20,727,280	\$20,882,894	\$13,051,002	\$7,397,230	\$3,230,387	-\$4,334,331
Toole County	\$69,178,051	\$11,623,929	\$11,010,940	\$8,764,379	\$3,413,822	\$327,670	-\$3,733,696
Treasure County	\$11,357,042	\$4,045,552	\$2,656,487	\$2,066,680	\$383,964	-\$534,234	-\$462,505
Valley County	\$117,914,468	\$24,405,429	\$26,799,367	\$25,694,561	\$4,185,985	-\$2,015,772	-\$5,553,131
Wheatland County	\$19,413,814	\$10,053,451	\$5,332,438	\$4,899,715	\$1,372,182	-\$590,387	-\$1,115,143
Wibaux County	\$15,742,227	\$5,394,822	\$2,849,038	\$1,805,248	\$1,179,507	-\$1,291,849	-\$920,075
Yellowstone County	\$3,128,245,124	\$401,651,356	\$521,134,208	\$515,574,746	\$127,052,927	-\$14,646,143	\$7,814,180
County Average	\$292,138,145	\$49,606,601	\$66,008,834	\$46,332,739	\$15,210,754	-\$2,054,082	-\$5,307,419
County Median	\$87,281,385	\$17,872,552	\$19,983,435	\$12,339,431	\$4,253,633	-\$1,384,922	-\$2,256,308

## County Personal Income Tax Deductions

County	Business Expenses	Health Savings Accounts	Self Employment Expenses	Student Loan and Education	Other Expenses	Medical and Insurance Deductions	Federal Income Tax Deduction	Property and Other Deductible
Beaverhead County	\$31,250	\$289,398	\$2,681,092	\$487,629	\$1,583,084	\$7,926,904	\$10,349,632	\$3,854,011
Big Horn County	\$15,888	\$136,098	\$1,556,499	\$262,383	\$1,489,305	\$3,809,689	\$7,444,738	\$1,136,880
Blaine County	\$11,910	\$49,020	\$1,098,193	\$165,066	\$471,731	\$3,303,116	\$4,037,321	\$954,506
Broadwater County	\$2,274	\$139,524	\$1,110,520	\$170,168	\$582,046	\$3,351,366	\$5,446,643	\$1,730,347
Carbon County	\$6,271	\$464,752	\$3,608,637	\$455,418	\$1,897,548	\$8,543,680	\$12,951,056	\$4,759,708
Carter County	\$0	\$96,516	\$855,264	\$54,140	\$381,596	\$1,075,863	\$851,204	\$91,230
Cascade County	\$110,702	\$1,617,432	\$15,388,833	\$4,295,618	\$7,816,244	\$51,504,165	\$98,116,001	\$36,738,187
Chouteau County	\$1,680	\$134,325	\$1,979,687	\$195,345	\$702,605	\$4,342,078	\$4,816,429	\$1,109,897
Custer County	\$27,677	\$419,630	\$4,046,811	\$612,579	\$1,695,218	\$8,652,317	\$15,156,046	\$4,633,922
Daniels County	\$7,545	\$114,350	\$1,823,160	\$93,429	\$392,955	\$2,667,670	\$2,595,044	\$597,984
Dawson County	\$15,274	\$182,069	\$2,472,763	\$444,102	\$1,102,685	\$8,357,273	\$14,379,668	\$3,504,343
Deer Lodge County	\$14,214	\$122,507	\$1,284,450	\$374,771	\$735,978	\$7,985,237	\$10,896,361	\$3,776,323
Fallon County	\$8,058	\$62,525	\$1,409,312	\$144,713	\$942,664	\$2,448,690	\$5,042,885	\$600,325
Fergus County	\$10,264	\$354,212	\$4,732,128	\$538,196	\$2,090,042	\$9,586,048	\$13,056,103	\$4,374,094
Flathead County	\$156,668	\$4,146,330	\$28,728,430	\$4,242,075	\$16,985,570	\$73,570,041	\$118,555,176	\$61,328,405
Gallatin County	\$181,960	\$5,928,747	\$37,414,156	\$8,880,713	\$25,824,931	\$62,479,820	\$134,996,365	\$64,467,203
Garfield County	\$0	\$54,421	\$984,204	\$34,613	\$259,120	\$1,124,767	\$898,252	\$120,664
Glacier County	\$20,591	\$138,026	\$1,659,459	\$292,644	\$629,431	\$4,072,997	\$7,230,455	\$1,514,861
Golden Valley County	\$0	\$20,300	\$473,863	\$34,239	\$199,961	\$940,917	\$912,929	\$193,706
Granite County	\$560	\$59,078	\$759,133	\$114,955	\$365,573	\$1,856,389	\$2,701,059	\$904,797
Hill County	\$42,986	\$304,133	\$2,312,932	\$788,783	\$1,463,465	\$10,567,390	\$18,027,424	\$5,654,931
Jefferson County	\$23,048	\$412,474	\$3,322,327	\$600,507	\$1,490,339	\$8,416,654	\$18,174,119	\$6,876,741
Judith Basin County	\$2,125	\$82,683	\$1,287,733	\$72,581	\$526,465	\$1,827,618	\$1,691,545	\$305,087
Lake County	\$46,388	\$601,124	\$4,618,709	\$829,283	\$2,471,482	\$15,963,613	\$22,917,306	\$10,994,047
Lewis and Clark County	\$271,032	\$1,566,018	\$15,512,175	\$4,712,503	\$6,963,069	\$47,716,236	\$100,576,392	\$42,095,754
Liberty County	\$0	\$42,382	\$538,937	\$45,643	\$155,378	\$1,557,742	\$1,716,767	\$390,564
Lincoln County	\$12,043	\$381,889	\$2,823,754	\$509,123	\$2,030,367	\$12,865,621	\$17,692,004	\$6,972,508
McCone County	\$790	\$49,986	\$801,181	\$73,778	\$257,611	\$1,707,774	\$1,556,083	\$242,766
Madison County	\$12,043	\$381,889	\$2,823,754	\$509,123	\$2,030,367	\$12,865,621	\$17,692,004	\$6,972,508
Meagher County	\$1,418	\$62,982	\$628,703	\$66,370	\$349,865	\$1,941,060	\$1,638,253	\$444,534
Mineral County	\$2,245	\$98,893	\$591,725	\$168,646	\$427,228	\$3,445,779	\$4,673,075	\$2,001,074
Missoula County	\$198,233	\$4,108,520	\$28,600,438	\$9,111,427	\$14,186,135	\$63,564,186	\$132,783,027	\$71,138,818
Musselshell County	\$2,640	\$70,940	\$921,652	\$131,901	\$444,168	\$3,307,819	\$4,778,129	\$1,142,538
Park County	\$18,031	\$811,000	\$5,121,361	\$867,416	\$2,845,541	\$12,262,702	\$19,323,946	\$8,535,735
Petroleum County	\$3,318	\$10,930	\$255,037	\$13,166	\$126,814	\$354,496	\$309,619	\$53,458
Phillips County	\$1,329	\$82,051	\$1,405,544	\$146,850	\$697,240	\$3,769,150	\$3,989,200	\$956,740
Pondera County	\$12,887	\$107,295	\$1,888,770	\$229,201	\$1,194,125	\$4,649,125	\$5,804,474	\$1,476,638
Powder River County	\$0	\$69,524	\$1,085,783	\$37,874	\$542,562	\$1,430,045	\$1,425,952	\$192,723
Powell County	\$50,233	\$94,303	\$1,596,002	\$244,904	\$818,558	\$4,194,332	\$6,276,422	\$2,177,587
Prairie County	\$0	\$54,592	\$575,177	\$59,100	\$290,873	\$1,014,604	\$1,268,063	\$243,739
Ravalli County	\$72,266	\$1,157,854	\$8,820,301	\$1,651,363	\$5,629,830	\$31,660,461	\$47,801,849	\$20,486,271
Richland County	\$41,545	\$254,561	\$4,098,866	\$579,352	\$1,692,955	\$9,739,896	\$22,119,558	\$3,092,883
Roosevelt County	\$22,013	\$172,959	\$2,319,580	\$361,729	\$896,499	\$5,834,706	\$9,394,853	\$1,135,927
Rosebud County	\$14,850	\$120,601	\$1,504,287	\$314,720	\$1,319,209	\$3,903,996	\$10,766,316	\$1,612,159
Sanders County	\$84,705	\$195,191	\$1,928,140	\$281,877	\$1,220,445	\$7,479,259	\$9,354,481	\$3,716,190
Sheridan County	\$1,966	\$238,141	\$2,309,465	\$186,274	\$645,108	\$4,620,530	\$5,750,165	\$756,583
Silver Bow County	\$60,176	\$495,643	\$4,964,944	\$1,901,004	\$2,482,843	\$21,920,683	\$42,845,092	\$16,668,601
Stillwater County	\$15,722	\$223,909	\$2,388,374	\$326,353	\$1,036,463	\$7,410,827	\$13,798,031	\$4,155,607
Sweet Grass County	\$4,272	\$199,853	\$1,269,420	\$151,106	\$644,903	\$3,324,813	\$3,991,741	\$1,289,481
Teton County	\$6,244	\$104,337	\$3,048,708	\$294,866	\$1,174,956	\$5,025,312	\$6,905,181	\$2,051,329
Toole County	\$0	\$61,259	\$1,111,091	\$169,606	\$582,627	\$3,020,984	\$5,343,211	\$1,255,437
Treasure County	\$0	\$46,285	\$309,257	\$26,420	\$574,673	\$736,579	\$852,073	\$124,055
Valley County	\$26,338	\$236,149	\$2,807,730	\$349,984	\$1,028,372	\$7,436,141	\$10,092,327	\$2,491,168
Wheatland County	\$5,706	\$63,350	\$571,579	\$50,677	\$430,400	\$1,511,794	\$1,585,622	\$280,849
Wibaux County	\$0	\$15,220	\$411,371	\$31,194	\$94,764	\$1,070,105	\$1,205,290	\$107,421
Yellowstone County	\$323,236	\$3,796,795	\$39,551,875	\$9,246,029	\$21,869,308	\$102,728,641	\$226,774,776	\$85,690,151
County Average	\$35,761	\$559,017	\$4,789,166	\$1,018,456	\$2,621,130	\$12,472,238	\$22,702,281	\$9,110,250
County Median	\$11,977	\$137,062	\$1,855,965	\$272,130	\$919,582	\$4,481,304	\$7,067,818	\$1,671,253

## County Personal Income Tax Deductions Continued

County	Home Mortgage	Investment Interest	Charitable Contributions	Child and Dependent Care	Gambling Losses	Political Contributions	Other Deductions
Beaverhead County	\$6,094,895	\$227,150	\$4,339,126	\$4,710	\$13,530	\$7,992	\$2,274,289
Big Horn County	\$2,523,142	\$18,361	\$2,641,357	\$11,907	\$33,667	\$2,220	\$1,371,139
Blaine County	\$1,442,497	\$82,788	\$1,717,263	\$6,728	\$51,777	\$2,530	\$505,698
Broadwater County	\$3,881,039	\$202,644	\$3,089,883	\$2,400	\$10,307	\$2,354	\$1,257,783
Carbon County	\$9,311,973	\$423,468	\$5,155,652	\$2,115	\$57,640	\$9,493	\$2,800,965
Carter County	\$125,172	\$6	\$643,040	\$860	\$1,974	\$200	\$138,893
Cascade County	\$66,628,022	\$1,019,640	\$40,528,899	\$109,443	\$806,776	\$56,199	\$13,901,647
Chouteau County	\$1,755,799	\$66,870	\$2,063,058	\$2,400	\$94,941	\$3,275	\$704,082
Custer County	\$6,346,153	\$177,679	\$4,991,787	\$22,757	\$34,188	\$7,800	\$2,377,882
Daniels County	\$923,306	\$51,087	\$722,527	\$0	\$49,787	\$700	\$174,268
Dawson County	\$5,342,684	\$30,362	\$4,925,595	\$2,180	\$22,861	\$3,040	\$1,753,902
Deer Lodge County	\$5,082,688	\$31,295	\$3,035,868	\$11,100	\$113,028	\$3,937	\$2,063,481
Fallon County	\$1,797,103	\$38,215	\$1,825,190	\$55	\$35,255	\$300	\$456,401
Fergus County	\$6,697,364	\$83,667	\$5,290,505	\$5,709	\$942,478	\$7,101	\$2,877,558
Flathead County	\$112,693,996	\$3,378,079	\$61,564,352	\$118,826	\$872,848	\$86,708	\$28,473,940
Gallatin County	\$122,090,100	\$7,313,546	\$73,135,134	\$117,448	\$1,193,577	\$91,922	\$30,375,886
Garfield County	\$251,442	\$78	\$350,808	\$0	\$18,288	\$1,002	\$199,611
Glacier County	\$2,145,238	\$34,496	\$1,803,342	\$17,816	\$353,299	\$2,257	\$1,043,115
Golden Valley County	\$372,582	\$7,314	\$213,796	\$0	\$875	\$745	\$416,363
Granite County	\$1,682,956	\$159,537	\$1,176,208	\$1,181	\$2,404	\$1,750	\$912,258
Hill County	\$8,715,719	\$380,041	\$5,987,113	\$25,940	\$91,954	\$8,078	\$3,428,999
Jefferson County	\$13,823,628	\$86,071	\$7,503,966	\$6,400	\$57,089	\$13,206	\$2,962,280
Judith Basin County	\$569,325	\$14,850	\$850,635	\$1,700	\$2,500	\$620	\$423,698
Lake County	\$19,928,965	\$705,959	\$9,315,206	\$34,159	\$1,213,528	\$15,810	\$5,805,192
Lewis and Clark County	\$74,603,267	\$748,314	\$38,582,383	\$61,276	\$5,966,819	\$115,047	\$13,651,601
Liberty County	\$554,000	\$10,283	\$745,487	\$4,536	\$22,167	\$765	\$177,277
Lincoln County	\$12,257,145	\$218,663	\$6,681,520	\$15,389	\$97,160	\$7,786	\$4,348,658
McCone County	\$506,077	\$20,377	\$681,672	\$0	\$0	\$700	\$152,556
Madison County	\$12,257,145	\$218,663	\$6,681,520	\$15,389	\$97,160	\$7,786	\$4,348,658
Meagher County	\$854,843	\$8,521	\$1,235,627	\$0	\$3,870	\$600	\$563,421
Mineral County	\$3,526,344	\$49,653	\$1,399,698	\$2,875	\$9,181	\$2,979	\$1,653,722
Missoula County	\$114,085,333	\$3,101,464	\$56,229,343	\$114,306	\$1,262,963	\$127,191	\$27,434,153
Musselshell County	\$2,319,608	\$17,556	\$1,269,416	\$1,336	\$38,428	\$3,332	\$1,427,244
Park County	\$14,999,626	\$361,840	\$9,968,059	\$18,782	\$96,236	\$11,055	\$4,981,124
Petroleum County	\$79,391	\$4,040	\$84,283	\$0	\$0	\$100	\$108,774
Phillips County	\$1,376,729	\$28,282	\$1,309,007	\$7,773	\$4,580	\$1,930	\$864,064
Pondera County	\$2,643,657	\$78,508	\$2,200,839	\$18,505	\$123,803	\$6,213	\$1,170,168
Powder River County	\$338,787	\$4,760	\$401,924	\$0	\$1,353	\$735	\$149,523
Powell County	\$3,126,604	\$229,339	\$2,907,161	\$0	\$41,238	\$2,451	\$2,802,457
Prairie County	\$326,179	\$1,328	\$351,130	\$2,300	\$7,753	\$760	\$277,879
Ravalli County	\$44,710,283	\$1,242,257	\$23,115,525	\$51,788	\$507,374	\$37,125	\$13,027,843
Richland County	\$7,907,739	\$104,662	\$7,364,000	\$8,673	\$212,398	\$5,072	\$3,162,367
Roosevelt County	\$2,269,845	\$24,516	\$3,231,730	\$13,967	\$283,584	\$1,500	\$1,192,323
Rosebud County	\$3,850,739	\$10,128	\$2,791,596	\$9,478	\$36,922	\$3,953	\$1,696,379
Sanders County	\$7,190,217	\$184,323	\$5,075,094	\$12,231	\$135,451	\$6,192	\$3,042,278
Sheridan County	\$1,465,474	\$12,350	\$1,908,450	\$7,200	\$43,990	\$765	\$628,107
Silver Bow County	\$23,411,328	\$268,985	\$14,326,753	\$48,045	\$1,221,219	\$36,280	\$6,870,968
Stillwater County	\$9,438,909	\$126,508	\$4,774,224	\$5,456	\$24,661	\$4,394	\$2,551,953
Sweet Grass County	\$2,628,076	\$243,166	\$1,721,979	\$7,200	\$2,000	\$2,710	\$1,193,692
Teton County	\$3,697,630	\$97,556	\$3,378,876	\$4,872	\$52,102	\$4,388	\$1,192,098
Toole County	\$1,852,903	\$66,435	\$1,835,254	\$5,739	\$23,205	\$2,658	\$861,414
Treasure County	\$279,724	\$547	\$203,065	\$0	\$0	\$300	\$135,010
Valley County	\$3,690,163	\$17,083	\$3,895,005	\$8,938	\$87,168	\$6,457	\$1,435,719
Wheatland County	\$625,938	\$11,890	\$579,293	\$3,630	\$25,942	\$1,060	\$453,788
Wibaux County	\$225,220	\$2	\$460,502	\$0	\$9,228	\$0	\$172,117
Yellowstone County	\$166,678,943	\$3,251,628	\$99,788,338	\$190,434	\$3,692,267	\$111,471	\$40,501,153
County Average	\$16,500,065	\$451,729	\$9,786,590	\$20,463	\$360,800	\$15,053	\$4,445,140
County Median	\$3,326,474	\$72,689	\$2,849,379	\$6,070	\$42,614	\$3,158	\$1,399,192

## County Personal Income Tax Credits

County	Capital Gains	Other States' Tax	Charitable Gift Credits	Energy Conservation	Alternative Fuel and Recycling Credits	Uninsured Montanans Credit	Biofuels Credits	Contractors' Gross Receipts Credits	Elderly Homeowner and Renters' Credit	Other Credits
Beaverhead County	\$81,926	\$249,816	\$5,100	\$35,323	\$12,657	\$0	\$0	\$6,953	\$50,065	\$22,376
Big Horn County	\$76,220	\$54,996	\$4,276	\$13,456	\$9,440	\$0	\$0	\$0	\$9,587	\$465
Blaine County	\$9,659	\$25,685	\$598	\$17,801	\$2,258	\$0	\$0	\$0	\$16,294	\$0
Broadwater County	\$43,517	\$250,493	\$6,267	\$18,613	\$4,231	\$0	\$0	\$0	\$18,966	\$6,524
Carbon County	\$142,999	\$454,327	\$40,931	\$50,143	\$13,362	\$0	\$0	\$26,074	\$48,304	\$47,320
Carter County	\$4,427	\$24,015	\$0	\$2,275	\$0	\$0	\$0	\$1,303	\$105	\$0
Cascade County	\$716,741	\$759,974	\$256,824	\$431,743	\$240,588	\$2,375	\$0	\$445,284	\$392,627	\$162,374
Chouteau County	\$11,855	\$31,704	\$5,425	\$27,309	\$6	\$0	\$0	\$0	\$13,910	\$14,003
Custer County	\$148,926	\$119,976	\$9,400	\$54,699	\$3,579	\$200	\$0	\$2,470	\$46,885	\$20,833
Daniels County	\$38,628	\$15,080	\$348	\$12,643	\$0	\$0	\$0	\$3,134	\$2,485	\$10,761
Dawson County	\$232,983	\$189,084	\$9,174	\$72,368	\$3,935	\$600	\$0	\$256	\$33,484	\$12,863
Deer Lodge County	\$66,384	\$126,425	\$10,183	\$58,037	\$9,080	\$1,200	\$0	\$1,791	\$48,785	\$1,000
Fallon County	\$64,247	\$738,849	\$4,544	\$20,647	\$500	\$0	\$0	\$1,540	\$257	\$13,374
Fergus County	\$99,461	\$191,213	\$29,491	\$58,819	\$14,594	\$1,840	\$0	\$151,335	\$55,786	\$7,068
Flathead County	\$1,685,541	\$3,862,682	\$125,676	\$345,469	\$167,228	\$40,477	\$0	\$1,624,944	\$845,416	\$330,401
Gallatin County	\$2,315,981	\$7,735,361	\$140,373	\$271,934	\$222,406	\$14,905	\$0	\$545,381	\$573,616	\$237,443
Garfield County	\$1,989	\$2,638	\$25	\$7,998	\$0	\$0	\$0	\$0	\$668	\$7,589
Glacier County	\$58,155	\$42,945	\$9,338	\$17,306	\$4,523	\$0	\$0	\$1,510	\$10,017	\$7,151
Golden Valley County	\$8,121	\$13,785	\$94	\$2,803	\$0	\$0	\$0	\$0	\$629	\$0
Granite County	\$33,973	\$81,212	\$2,398	\$7,440	\$3,890	\$0	\$0	\$13,592	\$7,399	\$0
Hill County	\$139,135	\$47,660	\$40,274	\$90,472	\$5,953	\$0	\$0	\$71,062	\$61,962	\$24,214
Jefferson County	\$213,739	\$491,468	\$12,348	\$62,305	\$26,915	\$0	\$0	\$262,057	\$46,160	\$7,212
Judith Basin County	\$4,097	\$19,604	\$584	\$7,569	\$1,500	\$840	\$0	\$0	\$2,290	\$3,999
Lake County	\$153,101	\$671,685	\$13,708	\$57,228	\$31,102	\$3,783	\$0	\$181,032	\$221,211	\$13,595
Lewis and Clark County	\$765,615	\$1,143,884	\$210,923	\$311,881	\$95,224	\$5,337	\$0	\$237,462	\$460,034	\$73,875
Liberty County	\$13,832	\$25,378	\$11,150	\$9,358	\$1,000	\$0	\$0	\$0	\$3,085	\$389
Lincoln County	\$192,706	\$568,648	\$629	\$111,382	\$31,311	\$0	\$0	\$61,585	\$69,459	\$7,873
McCone County	\$3,431	\$18,927	\$175	\$10,696	\$454	\$0	\$0	\$0	\$1,259	\$10,379
Madison County	\$192,706	\$568,648	\$629	\$111,382	\$31,311	\$0	\$0	\$61,585	\$69,459	\$7,873
Meagher County	\$20,231	\$22,864	\$850	\$9,852	\$2,500	\$0	\$0	\$0	\$8,937	\$0
Mineral County	\$29,877	\$173,252	\$1,163	\$9,589	\$14,279	\$0	\$0	\$0	\$30,599	\$1,305
Missoula County	\$1,439,226	\$2,739,514	\$545,078	\$454,021	\$126,746	\$9,951	\$0	\$361,034	\$924,074	\$490,053
Musselshell County	\$52,707	\$93,595	\$20,175	\$21,454	\$5,638	\$0	\$0	\$0	\$11,906	\$5,209
Park County	\$226,796	\$684,717	\$16,645	\$61,318	\$18,942	\$3,534	\$0	\$6,975	\$170,638	\$52,090
Petroleum County	\$10	\$12,305	\$0	\$1,616	\$1,473	\$0	\$0	\$0	\$213	\$0
Phillips County	\$13,501	\$49,880	\$1,852	\$16,965	\$850	\$5,303	\$0	\$1,561	\$10,780	\$1,000
Pondera County	\$23,980	\$19,628	\$1,076	\$26,368	\$3,500	\$0	\$0	\$47,031	\$11,952	\$19,790
Powder River County	\$17,226	\$1,165	\$0	\$4,100	\$1,000	\$0	\$0	\$0	\$808	\$8,343
Powell County	\$50,858	\$69,680	\$9,130	\$31,561	\$11,262	\$0	\$0	\$2,902	\$30,718	\$11,156
Prairie County	\$10,998	\$16,811	\$0	\$4,501	\$500	\$0	\$0	\$0	\$1,780	\$0
Ravalli County	\$545,804	\$1,917,336	\$22,359	\$130,678	\$100,223	\$2,100	\$0	\$103,097	\$308,601	\$59,035
Richland County	\$653,323	\$651,465	\$55,700	\$71,517	\$1,500	\$6,428	\$0	\$0	\$8,662	\$7,988
Roosevelt County	\$121,061	\$129,469	\$46,329	\$27,341	\$3,326	\$2,450	\$0	\$7,504	\$5,807	\$8,560
Rosebud County	\$141,427	\$73,652	\$255	\$22,032	\$4,043	\$0	\$0	\$21,143	\$4,066	\$3,555
Sanders County	\$64,282	\$311,954	\$83	\$26,134	\$20,905	\$0	\$0	\$32,002	\$67,641	\$0
Sheridan County	\$90,642	\$139,734	\$0	\$23,150	\$1,500	\$0	\$0	\$0	\$2,239	\$0
Silver Bow County	\$247,253	\$293,100	\$75,471	\$136,689	\$9,981	\$678	\$0	\$226,239	\$247,293	\$214,134
Stillwater County	\$83,988	\$186,485	\$15,543	\$49,634	\$9,500	\$0	\$0	\$13,126	\$35,983	\$6,366
Sweet Grass County	\$28,679	\$113,566	\$120	\$23,543	\$2,500	\$0	\$0	\$6,633	\$17,143	\$1,000
Teton County	\$51,830	\$59,072	\$3,035	\$25,191	\$5,700	\$0	\$0	\$0	\$31,971	\$67,566
Toole County	\$80,379	\$42,308	\$3,643	\$12,162	\$2,549	\$0	\$0	\$0	\$8,867	\$1,953
Treasure County	\$3,898	\$4,655	\$41	\$4,711	\$836	\$0	\$0	\$0	\$469	\$0
Valley County	\$73,219	\$139,757	\$25,016	\$47,611	\$420	\$0	\$0	\$2,159	\$21,010	\$19,917
Wheatland County	\$3,097	\$98,972	\$23	\$6,111	\$0	\$0	\$0	\$0	\$3,608	\$0
Wibaux County	\$11,380	\$7,040	\$844	\$3,779	\$0	\$0	\$0	\$0	\$0	\$0
Yellowstone County	\$2,322,769	\$3,977,033	\$967,418	\$950,323	\$128,230	\$19,649	\$0	\$793,560	\$986,072	\$333,902
County Average	\$248,724	\$545,628	\$49,335	\$80,376	\$25,267	\$2,172	\$0	\$95,095	\$108,251	\$42,212
County Median	\$65,333	\$116,771	\$4,822	\$25,663	\$3,989	\$0	\$0	\$1,975	\$16,719	\$7,731

## County Taxable Value of Property By Property Type

County	Property Class 1 Taxable Value	Property Class 2 Taxable Value	Property Class 3 Taxable Value	Property Class 4 Taxable Value	Property Class 4.1 Taxable Value	Property Class 4.2 Taxable Value	Property Class 4.3 Taxable Value	Property Class 4.8 Taxable Value	Property Class 4.9 Taxable Value
Beaverhead County	\$0	\$0	\$2,717,143	\$11,378,699	\$6,940,483	\$1,958,264	\$32,090	\$1,836,931	\$610,931
Big Horn County	\$0	\$0	\$3,285,009	\$6,141,727	\$2,618,640	\$475,058	\$0	\$2,700,628	\$347,401
Blaine County	\$0	\$0	\$4,970,098	\$2,512,280	\$1,805,999	\$168,283	\$0	\$485,372	\$52,626
Broadwater County	\$178,394	\$41,980	\$1,297,720	\$6,609,061	\$4,018,138	\$1,800,476	\$0	\$636,024	\$154,423
Carbon County	\$478,834	\$0	\$2,032,352	\$20,906,857	\$11,715,308	\$6,549,759	\$123,089	\$1,694,457	\$824,244
Carter County	\$0	\$0	\$2,363,226	\$640,673	\$542,231	\$29,937	\$0	\$64,678	\$3,827
Cascade County	\$0	\$0	\$4,539,403	\$84,754,771	\$47,121,894	\$11,862,252	\$12,791	\$18,821,917	\$6,935,917
Chouteau County	\$0	\$0	\$7,492,755	\$3,988,034	\$2,797,118	\$371,787	\$0	\$750,748	\$68,381
Custer County	\$0	\$0	\$3,196,183	\$8,536,161	\$4,882,855	\$983,376	\$1,292	\$2,029,483	\$639,155
Daniels County	\$0	\$0	\$2,541,099	\$1,141,877	\$843,329	\$49,512	\$0	\$235,585	\$13,451
Dawson County	\$0	\$0	\$3,598,177	\$5,652,594	\$3,937,735	\$261,765	\$14,243	\$1,323,330	\$115,521
Deer Lodge County	\$0	\$0	\$545,342	\$7,277,598	\$4,326,492	\$1,764,519	\$7,249	\$1,025,185	\$154,153
Fallon County	\$0	\$0	\$1,941,815	\$1,979,890	\$1,158,693	\$163,668	\$0	\$576,720	\$80,809
Fergus County	\$0	\$0	\$5,423,345	\$11,201,880	\$7,592,233	\$1,252,650	\$11,658	\$1,877,709	\$467,630
Flathead County	\$0	\$0	\$1,268,274	\$226,922,128	\$96,128,097	\$88,075,597	\$1,375,800	\$24,885,159	\$16,457,475
Gallatin County	\$260,999	\$0	\$3,099,621	\$223,821,952	\$109,131,809	\$57,263,181	\$982,773	\$33,160,915	\$23,283,274
Garfield County	\$0	\$0	\$3,674,685	\$787,444	\$660,345	\$56,869	\$0	\$67,059	\$3,171
Glacier County	\$0	\$0	\$2,814,587	\$4,755,302	\$2,595,484	\$484,606	\$0	\$1,506,234	\$168,978
Golden Valley County	\$0	\$0	\$1,225,726	\$648,580	\$548,258	\$36,059	\$0	\$53,047	\$11,216
Granite County	\$0	\$5,827	\$680,451	\$5,711,151	\$3,239,368	\$1,882,059	\$3,709	\$473,322	\$112,693
Hill County	\$0	\$0	\$6,403,637	\$11,235,906	\$6,905,964	\$1,000,550	\$0	\$2,787,250	\$542,142
Jefferson County	\$249,405	\$4,017,589	\$992,760	\$14,327,393	\$8,253,834	\$4,381,980	\$12,451	\$1,010,720	\$668,408
Judith Basin County	\$0	\$0	\$2,685,734	\$2,010,082	\$1,447,820	\$205,160	\$0	\$329,350	\$27,752
Lake County	\$0	\$0	\$1,455,376	\$69,210,116	\$26,612,520	\$36,292,696	\$840,975	\$3,666,636	\$1,797,289
Lewis and Clark County	\$0	\$245,596	\$1,989,633	\$87,849,154	\$43,236,728	\$21,979,109	\$110,845	\$16,671,131	\$5,851,341
Liberty County	\$0	\$0	\$3,024,825	\$1,989,753	\$1,229,363	\$67,700	\$0	\$666,263	\$26,427
Lincoln County	\$0	\$0	\$299,784	\$27,630,487	\$13,617,014	\$10,476,808	\$127,186	\$2,434,988	\$974,491
McCone County	\$0	\$0	\$4,009,797	\$1,123,420	\$905,042	\$40,473	\$0	\$170,538	\$7,367
Madison County	\$2,623,098	\$88,950	\$2,641,218	\$71,923,473	\$41,257,734	\$24,066,772	\$102,740	\$3,880,488	\$2,615,739
Meagher County	\$0	\$2,915	\$1,507,761	\$2,389,615	\$1,577,049	\$497,897	\$1,788	\$242,412	\$70,469
Mineral County	\$0	\$0	\$64,590	\$5,576,662	\$2,659,854	\$2,000,721	\$13,265	\$647,010	\$255,812
Missoula County	\$0	\$0	\$519,185	\$172,497,959	\$77,265,066	\$48,942,487	\$183,438	\$32,528,318	\$13,578,650
Musselshell County	\$0	\$0	\$1,574,517	\$3,205,671	\$2,179,624	\$423,066	\$2,424	\$489,876	\$110,681
Park County	\$0	\$0	\$2,054,554	\$31,885,657	\$17,308,232	\$8,959,619	\$126,166	\$3,992,729	\$1,498,911
Petroleum County	\$0	\$0	\$967,825	\$294,565	\$268,388	\$11,684	\$0	\$13,377	\$1,116
Phillips County	\$0	\$0	\$4,361,845	\$2,856,520	\$1,971,379	\$168,263	\$0	\$653,806	\$63,072
Pondera County	\$0	\$0	\$3,870,412	\$4,150,836	\$2,847,460	\$225,462	\$0	\$990,015	\$87,899
Powder River County	\$0	\$0	\$2,047,046	\$958,068	\$731,185	\$80,240	\$0	\$117,002	\$29,641
Powell County	\$0	\$0	\$1,129,094	\$6,438,037	\$3,892,999	\$1,568,348	\$1,144	\$807,589	\$167,957
Prairie County	\$0	\$0	\$1,186,239	\$537,635	\$451,352	\$21,274	\$0	\$61,510	\$3,499
Ravalli County	\$0	\$0	\$1,024,817	\$68,270,030	\$34,446,222	\$23,686,659	\$73,695	\$6,937,878	\$3,125,576
Richland County	\$0	\$0	\$3,764,091	\$8,697,996	\$5,192,773	\$370,038	\$3,842	\$2,942,033	\$189,310
Roosevelt County	\$0	\$0	\$3,936,894	\$3,591,316	\$1,958,235	\$150,520	\$0	\$1,409,643	\$72,918
Rosebud County	\$0	\$0	\$3,604,440	\$4,594,321	\$2,564,418	\$386,845	\$615	\$1,380,981	\$261,462
Sanders County	\$0	\$0	\$627,344	\$14,591,843	\$7,938,360	\$4,608,473	\$41,538	\$1,470,908	\$532,564
Sheridan County	\$0	\$0	\$3,772,481	\$2,398,735	\$1,657,990	\$91,929	\$0	\$607,082	\$41,734
Silver Bow County	\$0	\$7,998,402	\$456,486	\$30,903,825	\$15,762,278	\$4,588,485	\$30,118	\$8,307,086	\$2,215,858
Stillwater County	\$0	\$8,062,034	\$1,938,769	\$11,565,839	\$7,105,354	\$2,722,530	\$8,760	\$1,504,517	\$224,678
Sweet Grass County	\$0	\$5,091,982	\$1,839,154	\$5,582,238	\$3,581,237	\$857,802	\$0	\$867,456	\$275,743
Teton County	\$0	\$0	\$4,526,308	\$5,712,773	\$3,937,271	\$517,307	\$0	\$1,137,756	\$120,439
Toole County	\$0	\$0	\$4,292,173	\$4,311,962	\$2,218,675	\$281,894	\$0	\$1,723,136	\$88,257
Treasure County	\$0	\$0	\$1,033,558	\$423,202	\$334,925	\$23,595	\$0	\$59,346	\$5,336
Valley County	\$0	\$0	\$4,987,234	\$5,172,492	\$3,341,817	\$396,963	\$0	\$1,284,222	\$149,490
Wheatland County	\$0	\$0	\$1,696,003	\$1,345,824	\$1,071,500	\$111,927	\$0	\$144,771	\$17,626
Wibaux County	\$0	\$0	\$1,035,271	\$524,338	\$429,631	\$14,942	\$0	\$78,115	\$1,650
Yellowstone County	\$0	\$0	\$3,439,242	\$197,884,955	\$98,131,077	\$31,440,280	\$75,961	\$43,271,555	\$24,966,082
County Average	\$67,692	\$456,344	\$2,561,913	\$27,125,560	\$13,515,980	\$7,270,539	\$77,172	\$4,276,643	\$1,985,226
County Median	\$0	\$0	\$2,208,890	\$5,617,416	\$3,290,593	\$491,252	\$308	\$1,081,471	\$154,288

## County Taxable Value of Property By Property Type Continued

County	Property Class 5 Taxable Value	Property Class 7 Taxable Value	Property Class 8 Taxable Value	Property Class 9 Taxable Value	Property Class 10 Taxable Value	Property Class 12 Taxable Value	Property Class 13 Taxable Value	Property Class 14 Taxable Value	Property Class 15 Taxable Value
Beaverhead County	\$737,588	\$0	\$883,648	\$1,987,673	\$30,964	\$318,698	\$428,243	\$0	\$0
Big Horn County	\$807,544	\$0	\$5,764,251	\$5,574,473	\$14,588	\$1,530,123	\$1,995,587	\$0	\$0
Blaine County	\$676,839	\$0	\$486,175	\$2,156,938	\$6,285	\$1,466,879	\$362,122	\$0	\$0
Broadwater County	\$137,218	\$0	\$537,451	\$3,418,214	\$38,103	\$614,233	\$285,225	\$0	\$0
Carbon County	\$343,642	\$0	\$425,757	\$11,213,923	\$3,925	\$792,412	\$645,639	\$0	\$0
Carter County	\$207,367	\$0	\$208,272	\$34,209,452	\$5,717	\$0	\$29,208	\$0	\$0
Cascade County	\$1,232,142	\$1,181,868	\$5,181,050	\$13,029,279	\$57,363	\$3,384,656	\$19,629,193	\$286,840	\$0
Chouteau County	\$646,405	\$0	\$856,614	\$5,763,263	\$22,613	\$584,553	\$669,182	\$0	\$0
Custer County	\$393,576	\$0	\$527,056	\$2,132,540	\$15,991	\$1,275,972	\$491,500	\$0	\$0
Daniels County	\$395,428	\$0	\$456,945	\$122,250	\$0	\$340,731	\$498,528	\$0	\$0
Dawson County	\$498,359	\$0	\$1,058,291	\$5,599,240	\$0	\$2,737,078	\$1,080,256	\$0	\$0
Deer Lodge County	\$708,482	\$0	\$217,821	\$3,859,459	\$65,686	\$317,499	\$5,285,164	\$0	\$0
Fallon County	\$194,265	\$0	\$2,390,580	\$27,172,572	\$62	\$583,731	\$38,009	\$538,102	\$0
Fergus County	\$717,731	\$0	\$867,187	\$6,491,963	\$135,732	\$286,737	\$634,332	\$0	\$0
Flathead County	\$5,357,428	\$0	\$5,876,111	\$6,113,409	\$1,016,489	\$3,364,872	\$7,383,153	\$0	\$8,150
Gallatin County	\$585,924	\$0	\$4,767,970	\$16,816,711	\$108,346	\$2,417,892	\$5,121,585	\$0	\$0
Garfield County	\$286,019	\$0	\$186,274	\$0	\$0	\$0	\$39,655	\$0	\$0
Glacier County	\$1,217,770	\$0	\$596,708	\$9,524,663	\$4,457	\$1,817,238	\$484,605	\$2,349,246	\$0
Golden Valley County	\$109,763	\$0	\$44,757	\$2,683,229	\$10,460	\$550,939	\$12,051	\$0	\$0
Granite County	\$198,137	\$0	\$276,308	\$2,763,958	\$158,745	\$780,201	\$176,167	\$0	\$0
Hill County	\$1,292,123	\$0	\$1,086,306	\$6,683,291	\$8,456	\$3,675,028	\$745,951	\$0	\$0
Jefferson County	\$292,657	\$0	\$2,592,699	\$4,523,161	\$71,938	\$580,761	\$775,995	\$0	\$0
Judith Basin County	\$178,758	\$0	\$236,540	\$5,819,455	\$12,384	\$1,277,035	\$399,942	\$646,089	\$0
Lake County	\$453,572	\$0	\$660,141	\$362,415	\$163,503	\$545,629	\$3,382,251	\$0	\$0
Lewis and Clark County	\$318,080	\$0	\$3,217,860	\$12,956,100	\$300,563	\$1,685,587	\$8,460,024	\$0	\$0
Liberty County	\$225,624	\$0	\$506,506	\$584,412	\$587	\$709,093	\$186,101	\$0	\$0
Lincoln County	\$2,015,373	\$0	\$554,188	\$0	\$1,259,290	\$2,955,483	\$597,860	\$0	\$0
McCone County	\$476,093	\$0	\$556,379	\$199,938	\$0	\$212,881	\$161,791	\$0	\$0
Madison County	\$510,707	\$0	\$1,505,715	\$2,927,669	\$90,161	\$548,747	\$716,970	\$0	\$0
Meagher County	\$22,370	\$0	\$142,880	\$2,868,046	\$151,547	\$40	\$805,452	\$224,178	\$0
Mineral County	\$213,408	\$0	\$183,386	\$2,900,536	\$197,195	\$749,333	\$287,265	\$0	\$0
Missoula County	\$1,881,488	\$0	\$3,879,952	\$16,533,262	\$676,859	\$2,488,356	\$5,853,665	\$0	\$0
Musselshell County	\$468,374	\$0	\$2,264,264	\$1,380,786	\$74,394	\$837,311	\$142,896	\$0	\$0
Park County	\$378,749	\$0	\$338,579	\$3,857,972	\$113,963	\$874,788	\$904,049	\$0	\$0
Petroleum County	\$161,775	\$0	\$98,769	\$0	\$624	\$0	\$2,148	\$0	\$0
Phillips County	\$313,251	\$0	\$635,157	\$6,346,223	\$1,455	\$1,388,804	\$855,983	\$0	\$0
Pondera County	\$448,553	\$0	\$485,536	\$2,396,356	\$831	\$851,172	\$179,818	\$630,850	\$0
Powder River County	\$294,451	\$0	\$535,088	\$3,620,536	\$22,061	\$0	\$41,678	\$0	\$1,749,278
Powell County	\$385,258	\$0	\$252,019	\$4,598,311	\$291,314	\$1,038,179	\$398,850	\$0	\$0
Prairie County	\$138,016	\$0	\$151,624	\$594,139	\$0	\$1,260,349	\$127,135	\$0	\$0
Ravalli County	\$739,899	\$0	\$2,416,109	\$4,561,743	\$151,068	\$639,319	\$1,591,496	\$0	\$0
Richland County	\$1,386,480	\$0	\$9,245,270	\$21,094,673	\$0	\$685,265	\$1,236,190	\$0	\$0
Roosevelt County	\$1,637,873	\$0	\$2,786,539	\$13,524,462	\$0	\$2,880,777	\$288,506	\$0	\$0
Rosebud County	\$5,573,021	\$0	\$3,356,508	\$4,724,455	\$22,542	\$1,763,394	\$66,688,824	\$0	\$0
Sanders County	\$530,466	\$0	\$181,821	\$2,661,502	\$748,673	\$2,087,404	\$12,228,495	\$0	\$0
Sheridan County	\$850,631	\$0	\$1,303,692	\$6,444,837	\$0	\$864,370	\$148,409	\$0	\$0
Silver Bow County	\$254,854	\$0	\$10,189,809	\$11,134,046	\$34,721	\$593,305	\$2,705,705	\$0	\$0
Stillwater County	\$583,416	\$0	\$6,460,245	\$6,752,578	\$30,327	\$544,166	\$765,568	\$0	\$0
Sweet Grass County	\$363,360	\$0	\$2,045,792	\$1,694,226	\$57,683	\$545,663	\$231,191	\$0	\$0
Teton County	\$764,242	\$0	\$792,869	\$2,619,524	\$4,695	\$1,161,494	\$386,264	\$376,536	\$0
Toole County	\$458,778	\$0	\$805,862	\$2,344,312	\$0	\$2,039,053	\$249,949	\$6,854,726	\$0
Treasure County	\$115,315	\$0	\$114,099	\$1,481,189	\$713	\$1,111,001	\$56,923	\$0	\$0
Valley County	\$760,658	\$0	\$751,356	\$11,283,950	\$0	\$2,105,249	\$670,468	\$0	\$0
Wheatland County	\$55,436	\$0	\$163,870	\$6,384,701	\$14,007	\$423,647	\$390,257	\$4,693,995	\$0
Wibaux County	\$107,620	\$0	\$344,903	\$7,145,563	\$0	\$440,464	\$45,555	\$0	\$0
Yellowstone County	\$3,467,563	\$0	\$50,840,437	\$31,054,892	\$18,256	\$9,310,550	\$11,517,142	\$0	\$0
County Average	\$778,034	\$21,105	\$2,558,786	\$6,690,937	\$110,988	\$1,286,395	\$3,027,074	\$296,439	\$31,383
County Median	\$456,175	\$0	\$647,649	\$4,542,452	\$17,124	\$814,862	\$495,014	\$0	\$0



## Owner Property Tax Liability

County	Property Class 1	Property Class 2	Property Class 3	Property Class 4	Property Class 4.1	Property Class 4.2	Property Class 4.3	Property Class 4.8	Property Class 4.9
Beaverhead County	\$0	\$0	\$1,425,840	\$6,906,943	\$4,090,756	\$1,163,162	\$16,798	\$1,219,433	\$416,794
Big Horn County	\$0	\$0	\$1,559,373	\$3,153,700	\$1,469,144	\$276,204	\$0	\$1,229,536	\$178,816
Blaine County	\$0	\$0	\$2,476,129	\$1,735,207	\$1,161,938	\$125,216	\$0	\$407,022	\$41,031
Broadwater County	\$91,306	\$21,486	\$658,635	\$3,365,156	\$2,057,301	\$900,187	\$0	\$327,431	\$80,238
Carbon County	\$219,296	\$0	\$974,147	\$10,929,370	\$6,062,900	\$3,416,034	\$67,964	\$925,490	\$456,983
Carter County	\$0	\$0	\$675,903	\$259,656	\$202,731	\$14,649	\$0	\$40,071	\$2,205
Cascade County	\$0	\$0	\$2,624,384	\$57,241,820	\$31,521,525	\$7,887,845	\$8,613	\$13,036,713	\$4,787,124
Chouteau County	\$0	\$0	\$4,243,371	\$2,629,446	\$1,798,418	\$274,730	\$0	\$505,333	\$50,965
Custer County	\$0	\$0	\$1,865,819	\$7,351,111	\$4,137,999	\$841,512	\$1,233	\$1,788,724	\$581,643
Daniels County	\$0	\$0	\$1,603,651	\$889,479	\$656,166	\$40,944	\$0	\$180,783	\$11,586
Dawson County	\$0	\$0	\$1,802,245	\$4,395,452	\$3,017,263	\$209,706	\$12,062	\$1,076,893	\$79,529
Deer Lodge County	\$0	\$0	\$362,411	\$5,558,412	\$3,341,301	\$1,279,847	\$5,405	\$811,752	\$120,106
Fallon County	\$0	\$0	\$530,100	\$812,119	\$474,610	\$76,154	\$0	\$227,016	\$34,339
Fergus County	\$0	\$0	\$2,937,905	\$7,760,638	\$5,121,578	\$883,648	\$9,208	\$1,397,725	\$348,479
Flathead County	\$0	\$0	\$654,505	\$125,745,600	\$53,035,076	\$46,686,697	\$717,631	\$15,377,243	\$9,928,952
Gallatin County	\$109,954	\$0	\$1,561,132	\$127,083,251	\$61,256,681	\$31,772,292	\$580,917	\$19,576,767	\$13,896,593
Garfield County	\$0	\$0	\$1,950,289	\$475,003	\$387,797	\$34,372	\$0	\$50,372	\$2,462
Glacier County	\$0	\$0	\$1,898,836	\$3,489,005	\$1,886,652	\$354,573	\$0	\$1,121,643	\$126,137
Golden Valley County	\$0	\$0	\$585,006	\$319,083	\$268,472	\$18,536	\$0	\$26,269	\$5,806
Granite County	\$0	\$3,258	\$365,910	\$3,230,130	\$1,814,109	\$1,049,303	\$2,192	\$292,299	\$72,228
Hill County	\$0	\$0	\$3,402,175	\$8,426,315	\$5,165,583	\$791,882	\$0	\$2,030,590	\$438,260
Jefferson County	\$166,420	\$1,578,446	\$508,384	\$8,312,269	\$4,796,084	\$2,535,409	\$7,382	\$597,000	\$376,394
Judith Basin County	\$0	\$0	\$1,122,420	\$885,614	\$633,513	\$90,758	\$0	\$148,513	\$12,829
Lake County	\$0	\$0	\$761,189	\$33,541,843	\$13,074,578	\$17,002,116	\$400,980	\$2,080,772	\$983,396
Lewis and Clark County	\$0	\$153,245	\$1,103,283	\$61,038,187	\$29,632,738	\$14,692,538	\$75,010	\$12,330,523	\$4,307,377
Liberty County	\$0	\$0	\$1,563,016	\$1,100,167	\$681,254	\$40,877	\$0	\$361,890	\$16,146
Lincoln County	\$0	\$0	\$128,699	\$12,816,943	\$6,298,078	\$4,753,013	\$57,758	\$1,226,342	\$481,751
McCone County	\$0	\$0	\$2,259,256	\$759,846	\$575,135	\$29,276	\$0	\$148,988	\$6,447
Madison County	\$959,451	\$41,119	\$1,112,368	\$21,115,910	\$12,134,406	\$6,918,088	\$39,782	\$1,251,332	\$772,302
Meagher County	\$0	\$1,433	\$626,335	\$1,216,390	\$771,762	\$252,563	\$0	\$147,395	\$44,669
Mineral County	\$0	\$0	\$39,075	\$3,563,652	\$1,690,190	\$1,259,513	\$8,001	\$431,911	\$174,036
Missoula County	\$0	\$0	\$321,889	\$129,519,028	\$57,563,907	\$36,136,088	\$142,357	\$25,269,600	\$10,407,076
Musselshell County	\$0	\$0	\$866,555	\$1,930,372	\$1,297,647	\$255,399	\$1,365	\$306,192	\$69,768
Park County	\$0	\$0	\$1,014,459	\$16,873,551	\$9,062,536	\$4,590,271	\$80,086	\$2,292,622	\$848,035
Petroleum County	\$0	\$0	\$500,926	\$175,535	\$156,675	\$6,761	\$0	\$11,214	\$884
Phillips County	\$0	\$0	\$2,060,775	\$1,760,911	\$1,176,940	\$106,774	\$0	\$439,827	\$37,370
Pondera County	\$0	\$0	\$2,504,425	\$3,122,238	\$2,076,094	\$177,853	\$0	\$795,311	\$72,980
Powder River County	\$0	\$0	\$928,999	\$469,093	\$350,320	\$41,745	\$0	\$61,822	\$15,206
Powell County	\$0	\$0	\$558,850	\$3,590,376	\$2,128,378	\$877,393	\$767	\$482,169	\$101,669
Prairie County	\$0	\$0	\$637,190	\$343,019	\$281,294	\$14,331	\$0	\$44,980	\$2,414
Ravalli County	\$0	\$0	\$475,193	\$33,356,916	\$16,494,128	\$11,328,378	\$42,000	\$3,795,795	\$1,696,615
Richland County	\$0	\$0	\$1,121,463	\$3,700,453	\$2,204,823	\$162,656	\$1,946	\$1,245,500	\$85,527
Roosevelt County	\$0	\$0	\$1,904,371	\$2,159,951	\$1,178,476	\$99,692	\$0	\$830,463	\$51,320
Rosebud County	\$0	\$0	\$1,382,890	\$1,797,729	\$1,066,275	\$159,916	\$415	\$484,300	\$86,824
Sanders County	\$0	\$0	\$332,358	\$6,858,285	\$3,731,149	\$2,067,329	\$17,322	\$777,681	\$264,804
Sheridan County	\$0	\$0	\$1,807,959	\$1,550,953	\$1,028,470	\$64,545	\$0	\$429,381	\$28,557
Silver Bow County	\$0	\$6,256,670	\$326,519	\$23,846,986	\$12,187,337	\$3,544,878	\$23,403	\$6,366,633	\$1,724,735
Stillwater County	\$0	\$3,139,598	\$924,942	\$5,798,294	\$3,530,873	\$1,335,439	\$4,114	\$809,174	\$118,695
Sweet Grass County	\$0	\$2,178,452	\$858,602	\$2,818,128	\$1,768,299	\$451,233	\$0	\$450,111	\$148,485
Teton County	\$0	\$0	\$2,484,023	\$3,567,468	\$2,437,792	\$332,155	\$0	\$717,161	\$80,359
Toole County	\$0	\$0	\$2,104,663	\$3,054,593	\$1,443,416	\$210,150	\$0	\$1,335,197	\$65,831
Treasure County	\$0	\$0	\$446,695	\$245,233	\$188,668	\$15,803	\$0	\$37,045	\$3,716
Valley County	\$0	\$0	\$2,573,760	\$3,501,666	\$2,211,791	\$264,645	\$0	\$907,281	\$117,949
Wheatland County	\$0	\$0	\$675,847	\$627,919	\$488,503	\$53,542	\$0	\$76,695	\$9,179
Wibaux County	\$0	\$0	\$323,669	\$195,502	\$155,729	\$6,071	\$0	\$32,950	\$752
Yellowstone County	\$0	\$0	\$1,828,553	\$126,391,468	\$63,270,671	\$20,280,573	\$50,132	\$27,208,654	\$15,581,439
County Average	\$27,615	\$238,816	\$1,291,917	\$16,131,489	\$7,976,713	\$4,075,987	\$42,408	\$2,778,242	\$1,258,140
County Median	\$0	\$0	\$1,058,871	\$3,427,081	\$1,971,977	\$304,180	\$0	\$747,421	\$86,175

## Owner Property Tax Liability Continued

County	Property Class 5	Property Class 7	Property Class 8	Property Class 9	Property Class 10	Property Class 12	Property Class 13	Property Class 14	Property Class 15
Beaverhead County	\$378,021	\$0	\$525,079	\$1,151,845	\$15,631	\$177,303	\$268,612	\$0	\$0
Big Horn County	\$356,985	\$0	\$2,223,432	\$2,671,852	\$7,328	\$749,944	\$1,255,239	\$0	\$0
Blaine County	\$346,805	\$0	\$258,083	\$1,153,352	\$2,661	\$760,992	\$220,486	\$0	\$0
Broadwater County	\$67,992	\$0	\$274,747	\$1,722,426	\$19,502	\$316,411	\$149,332	\$0	\$0
Carbon County	\$165,401	\$0	\$204,216	\$5,323,318	\$1,920	\$387,215	\$337,054	\$0	\$0
Carter County	\$74,435	\$0	\$59,847	\$9,282,560	\$1,609	\$0	\$7,998	\$0	\$0
Cascade County	\$722,570	\$839,019	\$3,556,609	\$7,881,536	\$33,805	\$2,130,021	\$10,837,173	\$165,356	\$0
Chouteau County	\$362,442	\$0	\$497,770	\$3,067,314	\$11,053	\$340,154	\$442,306	\$0	\$0
Custer County	\$284,227	\$0	\$412,595	\$1,567,792	\$9,027	\$805,933	\$386,209	\$0	\$0
Daniels County	\$264,564	\$0	\$294,925	\$103,516	\$0	\$225,438	\$332,966	\$0	\$0
Dawson County	\$318,826	\$0	\$656,316	\$3,784,186	\$0	\$1,849,024	\$774,464	\$0	\$0
Deer Lodge County	\$498,225	\$0	\$160,591	\$2,829,559	\$41,906	\$225,739	\$3,860,731	\$0	\$0
Fallon County	\$66,769	\$0	\$668,994	\$7,497,240	\$17	\$168,249	\$11,669	\$144,206	\$0
Fergus County	\$431,107	\$0	\$508,419	\$3,464,826	\$79,320	\$141,815	\$393,641	\$0	\$0
Flathead County	\$2,816,942	\$0	\$3,417,526	\$3,663,025	\$500,704	\$1,617,991	\$4,325,039	\$0	\$4,514
Gallatin County	\$258,254	\$0	\$2,578,267	\$8,741,099	\$49,527	\$1,224,979	\$2,790,948	\$0	\$0
Garfield County	\$168,540	\$0	\$102,440	\$0	\$0	\$0	\$23,110	\$0	\$0
Glacier County	\$851,475	\$0	\$399,728	\$5,967,289	\$3,179	\$1,236,153	\$360,682	\$1,420,683	\$0
Golden Valley County	\$52,439	\$0	\$20,651	\$1,231,319	\$5,255	\$268,613	\$5,957	\$0	\$0
Granite County	\$111,143	\$0	\$147,383	\$1,553,499	\$84,794	\$441,053	\$97,218	\$0	\$0
Hill County	\$941,199	\$0	\$653,631	\$4,103,753	\$5,350	\$2,128,375	\$565,127	\$0	\$0
Jefferson County	\$132,143	\$0	\$1,251,672	\$2,373,831	\$38,389	\$272,417	\$431,071	\$0	\$0
Judith Basin County	\$72,684	\$0	\$100,380	\$2,388,270	\$5,112	\$527,169	\$176,638	\$258,597	\$0
Lake County	\$212,370	\$0	\$371,959	\$191,990	\$69,550	\$313,615	\$1,655,770	\$0	\$0
Lewis and Clark County	\$199,864	\$0	\$2,329,814	\$8,818,962	\$154,723	\$1,053,176	\$5,777,127	\$0	\$0
Liberty County	\$122,746	\$0	\$260,299	\$316,023	\$271	\$370,789	\$99,155	\$0	\$0
Lincoln County	\$902,073	\$0	\$269,151	\$0	\$540,211	\$1,286,914	\$310,416	\$0	\$0
McCone County	\$334,007	\$0	\$340,173	\$101,807	\$0	\$134,250	\$145,684	\$0	\$0
Madison County	\$228,551	\$0	\$475,166	\$1,256,909	\$31,690	\$287,448	\$228,821	\$0	\$0
Meagher County	\$9,303	\$0	\$68,128	\$837,517	\$67,907	\$20	\$418,722	\$110,237	\$0
Mineral County	\$131,816	\$0	\$108,999	\$1,715,930	\$116,198	\$449,796	\$176,307	\$0	\$0
Missoula County	\$1,237,203	\$0	\$2,941,902	\$10,805,445	\$380,634	\$1,641,628	\$4,446,708	\$0	\$0
Musselshell County	\$275,669	\$0	\$1,277,648	\$796,844	\$40,141	\$433,019	\$79,471	\$0	\$0
Park County	\$179,342	\$0	\$191,879	\$2,082,999	\$53,983	\$504,811	\$493,589	\$0	\$0
Petroleum County	\$89,402	\$0	\$51,148	\$0	\$323	\$0	\$1,110	\$0	\$0
Phillips County	\$159,452	\$0	\$283,025	\$2,392,245	\$725	\$656,846	\$520,331	\$0	\$0
Pondera County	\$297,354	\$0	\$329,510	\$1,690,155	\$462	\$595,412	\$134,522	\$422,400	\$0
Powder River County	\$137,651	\$0	\$242,981	\$1,628,459	\$9,717	\$0	\$20,438	\$0	\$800,613
Powell County	\$182,103	\$0	\$133,519	\$2,389,841	\$137,599	\$506,188	\$215,286	\$0	\$0
Prairie County	\$77,930	\$0	\$82,522	\$334,438	\$0	\$690,211	\$71,409	\$0	\$0
Ravalli County	\$341,137	\$0	\$1,464,039	\$2,275,853	\$67,464	\$299,646	\$795,326	\$0	\$0
Richland County	\$524,884	\$0	\$2,790,576	\$6,311,075	\$0	\$230,522	\$445,120	\$0	\$0
Roosevelt County	\$759,489	\$0	\$1,200,733	\$6,417,927	\$0	\$1,365,986	\$154,526	\$0	\$0
Rosebud County	\$1,509,042	\$0	\$897,580	\$1,432,424	\$6,326	\$742,501	\$17,402,804	\$0	\$0
Sanders County	\$232,588	\$0	\$85,264	\$1,174,809	\$319,298	\$904,984	\$4,582,881	\$0	\$0
Sheridan County	\$425,891	\$0	\$622,301	\$3,321,369	\$0	\$445,502	\$77,358	\$0	\$0
Silver Bow County	\$180,823	\$0	\$7,511,040	\$8,591,726	\$24,258	\$433,662	\$2,105,875	\$0	\$0
Stillwater County	\$269,029	\$0	\$3,008,923	\$3,242,269	\$14,931	\$286,437	\$364,915	\$0	\$0
Sweet Grass County	\$180,233	\$0	\$882,762	\$852,444	\$26,716	\$257,647	\$113,068	\$0	\$0
Teton County	\$498,163	\$0	\$468,281	\$1,600,230	\$2,538	\$681,293	\$241,184	\$190,199	\$0
Toole County	\$270,440	\$0	\$446,263	\$1,089,184	\$0	\$1,117,934	\$159,434	\$3,486,789	\$0
Treasure County	\$59,785	\$0	\$52,483	\$637,607	\$307	\$478,253	\$24,538	\$0	\$0
Valley County	\$453,955	\$0	\$415,632	\$6,181,179	\$0	\$1,191,655	\$498,158	\$0	\$0
Wheatland County	\$21,863	\$0	\$67,580	\$2,416,498	\$5,691	\$165,656	\$165,878	\$1,791,332	\$0
Wibaux County	\$39,499	\$0	\$108,615	\$2,243,183	\$0	\$143,134	\$16,211	\$0	\$0
Yellowstone County	\$1,887,971	\$0	\$27,208,635	\$18,084,352	\$10,295	\$5,008,805	\$7,339,710	\$0	\$0
County Average	\$395,979	\$14,982	\$1,356,461	\$3,263,484	\$53,537	\$690,584	\$1,380,991	\$142,675	\$14,377
County Median	\$261,409	\$0	\$406,162	\$2,259,518	\$8,177	\$443,277	\$321,691	\$0	\$0

<b>Owner Property Tax Liability Continued</b>			
County	Total Property Taxable Value	Total Owner Property Tax Liability	Average Mills
Beaverhead County	\$18,482,656	\$10,849,274	587.0
Big Horn County	\$25,113,302	\$11,977,853	477.0
Blaine County	\$12,637,616	\$6,953,715	550.2
Broadwater County	\$13,157,599	\$6,686,992	508.2
Carbon County	\$36,843,341	\$18,541,938	503.3
Carter County	\$37,663,915	\$10,362,007	275.1
Cascade County	\$133,276,565	\$86,032,293	645.5
Chouteau County	\$20,023,419	\$11,593,854	579.0
Custer County	\$16,568,979	\$12,682,713	765.4
Daniels County	\$5,496,858	\$3,714,539	675.8
Dawson County	\$20,223,995	\$13,580,514	671.5
Deer Lodge County	\$18,277,051	\$13,537,575	740.7
Fallon County	\$34,839,026	\$9,899,361	284.1
Fergus County	\$25,758,907	\$15,717,671	610.2
Flathead County	\$257,310,014	\$142,745,844	554.8
Gallatin County	\$257,001,000	\$144,397,411	561.9
Garfield County	\$4,974,077	\$2,719,382	546.7
Glacier County	\$23,564,576	\$15,627,031	663.2
Golden Valley County	\$5,285,505	\$2,488,323	470.8
Granite County	\$10,750,945	\$6,034,387	561.3
Hill County	\$31,130,698	\$20,225,925	649.7
Jefferson County	\$28,424,358	\$15,065,043	530.0
Judith Basin County	\$13,266,019	\$5,536,884	417.4
Lake County	\$76,233,003	\$37,118,285	486.9
Lewis and Clark County	\$117,022,597	\$80,628,381	689.0
Liberty County	\$7,226,901	\$3,832,466	530.3
Lincoln County	\$35,312,465	\$16,254,408	460.3
McCone County	\$6,740,299	\$4,075,024	604.6
Madison County	\$83,576,708	\$25,737,433	307.9
Meagher County	\$8,114,804	\$3,355,992	413.6
Mineral County	\$10,172,375	\$6,301,774	619.5
Missoula County	\$204,330,726	\$151,294,437	740.4
Musselshell County	\$9,948,213	\$5,699,718	572.9
Park County	\$40,408,311	\$21,394,615	529.5
Petroleum County	\$1,525,706	\$818,443	536.4
Phillips County	\$16,759,238	\$7,834,309	467.5
Pondera County	\$13,014,364	\$9,096,479	699.0
Powder River County	\$9,268,206	\$4,237,951	457.3
Powell County	\$14,531,062	\$7,713,762	530.8
Prairie County	\$3,995,137	\$2,236,719	559.9
Ravalli County	\$79,394,481	\$39,075,573	492.2
Richland County	\$46,109,965	\$15,124,093	328.0
Roosevelt County	\$28,646,367	\$13,962,983	487.4
Rosebud County	\$90,327,505	\$25,171,295	278.7
Sanders County	\$33,657,548	\$14,490,466	430.5
Sheridan County	\$15,783,155	\$8,251,333	522.8
Silver Bow County	\$64,271,153	\$49,277,559	766.7
Stillwater County	\$36,702,942	\$17,049,338	464.5
Sweet Grass County	\$17,451,289	\$8,168,052	468.0
Teton County	\$16,344,705	\$9,733,378	595.5
Toole County	\$21,356,815	\$11,729,301	549.2
Treasure County	\$4,336,000	\$1,944,901	448.5
Valley County	\$25,731,407	\$14,816,006	575.8
Wheatland County	\$15,167,740	\$5,938,264	391.5
Wibaux County	\$9,643,714	\$3,069,813	318.3
Yellowstone County	\$307,533,037	\$187,759,789	610.5
County Average	\$45,012,649	\$25,002,908	531.5
County Median	\$20,123,707	\$11,661,577	533.6

## Other County Tax Revenue

County	Gross Liquor Sales (Fiscal Year 2013)	Liquor Excise Tax Revenue	Oil Tax Revenue	Oil Production	Natural Gas Tax Revenue	Natural Gas Production	Oil and Natural Gas Tax Revenue	Corporate Income Tax Liability	Lodging Sales and Use Tax Revenue
Beaverhead County	\$1,065,341	\$276,989	\$0	0	\$0	0	\$0	\$178,827	\$331,093
Bighorn County	\$427,267	\$111,089	\$317,247	47,648	\$197,650	605,325	\$514,897	\$56,552	\$324,233
Blaine County	\$345,022	\$89,706	\$1,980,440	284,607	\$1,432,602	4,918,117	\$3,413,043	\$60,648	\$37,128
Broadwater County	\$374,928	\$97,481	\$0	0	\$0	0	\$0	\$24,554	\$24,794
Carbon County	\$1,489,730	\$387,330	\$3,475,245	378,188	\$375,895	530,901	\$3,851,140	\$19,052	\$467,325
Carter County	\$0	\$0	\$141,552	23,339	\$0	0	\$141,552	\$22,868	\$9,908
Cascade County	\$8,294,038	\$2,156,450	\$0	0	\$0	0	\$0	\$1,192,115	\$1,473,227
Choteau County	\$186,444	\$48,475	\$0	0	\$211,240	799,953	\$211,240	\$304,054	\$54,177
Custer County	\$1,750,082	\$455,021	\$0	0	\$13,587	48,069	\$13,587	\$107,428	\$491,811
Daniels County	\$167,890	\$43,651	\$0	0	\$0	0	\$0	\$588,220	\$22,340
Dawson County	\$630,578	\$163,950	\$5,913,885	722,660	\$0	0	\$5,913,885	\$340,419	\$325,939
Deer Lodge County	\$979,102	\$254,567	\$0	0	\$0	0	\$0	\$26,171	\$400,644
Fallon County	\$1,659,045	\$431,352	\$37,113,463	4,085,932	\$3,258,551	8,863,748	\$40,372,014	\$151,525	\$121,201
Fergus County	\$1,032,692	\$268,500	\$0	0	\$4,723	16,774	\$4,723	\$205,746	\$254,701
Flathead County	\$16,450,060	\$4,277,016	\$0	0	\$0	0	\$0	\$5,197,126	\$4,431,253
Gallatin County	\$17,837,781	\$4,637,823	\$0	0	\$0	0	\$0	\$674,720	\$9,993,011
Garfield County	\$0	\$0	\$91,430	11,029	\$0	0	\$91,430	N/A	\$20,233
Glacier County	\$1,318,685	\$342,858	\$2,394,518	365,764	\$460,338	1,048,108	\$2,854,856	\$323,103	\$333,881
Golden Valley County	\$0	\$0	\$0	0	\$42,559	98,961	\$42,559	N/A	\$286
Granite County	\$0	\$0	\$0	0	\$0	0	\$0	\$49,875	\$153,486
Hill County	\$1,477,713	\$384,205	\$9,970	1,691	\$1,203,908	4,199,896	\$1,213,878	\$1,342,171	\$294,187
Jefferson County	\$431,443	\$112,175	\$0	0	\$0	0	\$0	\$10,058	\$42,267
Judith Basin County	\$165,994	\$43,158	\$0	0	\$0	0	\$0	\$22,846	\$8,644
Lake County	\$2,363,730	\$614,570	\$0	0	\$0	0	\$0	\$156,610	\$161,146
Lewis & Clark County	\$8,534,647	\$2,219,008	\$0	0	\$0	0	\$0	\$1,834,840	\$1,802,249
Liberty County	\$80,536	\$20,939	\$903,614	112,876	\$315,895	1,075,149	\$1,219,509	\$221,979	\$13,063
Lincoln County	\$1,614,922	\$419,880	\$0	0	\$0	0	\$0	\$147,520	\$234,480
McCone County	\$66,419	\$17,269	\$68,136	13,995	\$0	0	\$68,136	\$103,662	\$4,554
Madison County	\$936,677	\$243,536	\$0	0	\$0	0	\$0	\$9,341	\$281,503
Meagher County	\$157,791	\$41,026	\$0	0	\$0	0	\$0	\$10,876	\$98,471
Mineral County	\$998,386	\$259,580	\$0	0	\$0	0	\$0	\$671	\$120,222
Missoula County	\$19,322,655	\$5,023,890	\$0	0	\$0	0	\$0	\$780,864	\$4,386,845
Musselshell County	\$350,392	\$91,102	\$1,520,456	167,484	\$0	0	\$1,520,456	\$9,137	\$24,656
Park County	\$2,639,023	\$686,146	\$0	0	\$0	0	\$0	\$55,330	\$1,861,833
Petroleum County	\$35,330	\$9,186	\$148,916	22,249	\$0	0	\$148,916	N/A	\$2,631
Phillips County	\$583,262	\$151,648	\$0	0	\$3,233,296	8,989,697	\$3,233,296	\$219,803	\$82,482
Pondera County	\$404,201	\$105,092	\$787,634	118,552	\$46,659	158,173	\$834,293	\$360,435	\$16,117
Powder River County	\$0	\$0	\$5,518,601	712,248	\$7,704	11,986	\$5,526,305	\$5,299	\$39,976
Powell County	\$488,354	\$126,972	\$0	0	\$0	0	\$0	\$66,187	\$99,197
Prairie County	\$0	\$0	\$566,178	70,516	\$2,084	3,892	\$568,262	N/A	\$8,399
Ravalli County	\$3,567,301	\$927,498	\$0	0	\$0	0	\$0	\$290,987	\$423,519
Richland County	\$2,443,492	\$635,308	\$95,410,859	15,932,755	\$6,433,588	12,277,300	\$101,844,447	\$117,672	\$422,409
Roosevelt County	\$904,678	\$235,216	\$24,343,493	4,281,067	\$1,095,977	2,244,123	\$25,439,470	\$140,421	\$147,224
Rosebud County	\$411,920	\$107,099	\$2,358,500	273,482	\$0	0	\$2,358,500	\$155,115	\$108,941
Sanders County	\$1,067,289	\$277,495	\$0	0	\$0	0	\$0	\$23,043	\$164,287
Sheridan County	\$1,463,583	\$380,532	\$9,197,995	1,086,900	\$127,188	348,867	\$9,325,183	\$301,359	\$126,067
Silver Bow County	\$4,985,767	\$1,296,299	\$0	0	\$0	0	\$0	\$414,280	\$2,811,341
Stillwater County	\$1,209,585	\$314,492	\$218,841	46,222	\$45,358	98,016	\$264,199	\$16,117	\$30,929
Sweetgrass County	\$351,616	\$91,420	\$0	0	\$10,223	16,080	\$10,223	\$102,693	\$64,139
Teton County	\$284,331	\$73,926	\$387,910	58,306	\$0	0	\$387,910	\$526,343	\$83,449
Toole County	\$488,579	\$127,031	\$2,138,471	407,593	\$817,714	2,532,500	\$2,956,185	\$518,639	\$48,895
Treasure County	\$0	\$0	\$0	0	\$0	0	\$0	N/A	\$1,307
Valley County	\$760,959	\$197,849	\$915,863	110,076	\$382,234	1,255,228	\$1,298,097	\$752,732	\$254,458
Wheatland County	\$209,196	\$54,391	\$0	0	\$0	0	\$0	\$26,253	\$17,633
Wibaux County	\$0	\$0	\$5,338,580	613,513	\$159,193	369,037	\$5,497,773	\$34,894	\$25,141
Yellowstone County	\$18,302,832	\$4,758,736	\$135,360	19,130	\$0	0	\$135,360	\$5,507,811	\$4,505,513
County Average	\$2,341,273	\$608,731	\$3,596,378	535,140	\$354,967	901,962	\$3,951,345	\$466,843	\$680,158
County Median	\$606,920	\$157,799	\$0	0	\$0	0	\$55,347	\$147,520	\$120,712

Appendix C: Out-of-State Tax Revenue

# Individual Income Tax Payments By Residency Status

	State Residents	Non-Residents	Statewide Total	Non-Residents as a % of Statewide
Income Tax Forms	456,336	69,152	525,488	13.16%
Total Income	\$25,729,033,786	\$35,202,192,713	\$60,931,226,499	57.77%
Total Taxable Income	\$17,121,598,668	\$32,323,828,287	\$49,445,426,955	65.37%
Total Income Tax Paid	\$824,361,575	\$71,491,814	\$895,853,389	7.98%
Effective Tax Rate	3.61%	0.21%	1.47%	N/A
Wage Income	\$16,258,297,283	\$6,186,198,326	\$22,444,495,609	27.56%
Investment Income	\$2,789,902,445	\$22,672,477,021	\$25,462,379,466	89.04%
Retirement Income	\$3,226,424,265	\$799,151,001	\$4,025,575,266	19.85%
Retnal Income	\$3,658,765,471	\$7,120,063,303	\$10,778,828,774	66.06%
Net Business Income	\$847,522,675	\$193,623,118	\$1,041,145,793	18.60%
Farm Income	-\$117,083,839	-\$83,201,788	-\$200,285,627	41.54%
Other Income	-\$303,746,268	-\$1,722,551,093	-\$2,026,297,361	85.01%
Business Expenses	\$1,997,478	\$454,683	\$2,452,161	18.54%
Health Savings Accounts	\$31,342,817	\$6,614,008	\$37,956,825	17.43%
Self Employment Expenses	\$268,391,635	\$138,825,981	\$407,217,616	34.09%
Student Loan and Education Expenses	\$56,858,169	\$9,007,517	\$65,865,686	13.68%
Other Expenses	\$146,697,105	\$234,801,646	\$381,498,751	61.55%
Medical and Insurance Deductions	\$692,908,850	\$99,317,523	\$792,226,373	12.54%
Federal Income Tax Deduction	\$1,262,405,480	\$280,075,853	\$1,542,481,333	18.16%
Property and Other Deductible Taxes	\$506,715,037	\$184,677,122	\$691,392,159	26.71%
Home Mortgage	\$918,519,876	\$175,423,461	\$1,093,943,337	16.04%
Investment Interest	\$25,596,428	\$551,816,778	\$577,413,206	95.57%
Charitable Contributions	\$546,481,856	\$1,039,074,871	\$1,585,556,727	65.53%
Child and Dependent Care Expenses	\$1,133,973	\$244,738	\$1,378,711	17.75%
Gambling Losses	\$20,189,073	\$27,661,335	\$47,850,408	57.81%
Political Contributions	\$843,108	\$36,283	\$879,391	4.13%
Other Deductions	\$247,695,698	\$683,965,202	\$931,660,900	73.41%
Capital Gains	\$13,896,345	\$57,887,237	\$71,783,582	80.64%
Other States' Tax	\$30,491,177	\$1,471,618	\$31,962,795	4.60%
Charitable Gift Credits	\$2,763,465	\$46,476	\$2,809,941	1.65%
Energy Conservation	\$4,413,630	\$18,945	\$4,432,575	0.43%
Alternative Fuel and Recycling Credits	\$1,443,430	\$24,237	\$1,467,667	1.65%
Uninsured Montanans Credit	\$121,650	\$11,170	\$132,820	8.41%
Biofuels Credits	\$0	\$0	\$0	0.00%
Contractors' Gross Receipts Credits	\$5,354,448	\$828,663	\$6,183,111	13.40%
Elderly Homeowner and Renters' Credit	\$6,027,887	\$43,885	\$6,071,772	0.72%
Other Credits	\$2,364,913	\$183,998	\$2,548,911	7.22%

## Out-of-State Individual Montana Income Tax Payments By State

State	Income Tax Forms	Total Income	Total Montana Taxable Income	Total Income Tax Paid	Effective Tax Rate
ALASKA	798	\$79,806,075	\$55,137,156	\$485,158	0.61%
ALABAMA	388	\$145,788,310	\$126,347,878	\$267,562	0.18%
ARKANSAS	398	\$71,732,913	\$61,514,306	\$246,267	0.34%
ARIZONA	2,863	\$488,853,704	\$398,157,172	\$3,269,307	0.67%
CALIFORNIA	6,541	\$2,121,452,027	\$2,027,341,569	\$5,322,508	0.25%
COLORADO	4,395	\$1,540,097,720	\$1,191,751,502	\$4,000,952	0.26%
CONNECTICUT	285	\$841,378,843	\$907,498,967	\$301,460	0.04%
DISTRICT OF COLUMBIA	130	\$299,968,407	\$292,465,322	\$182,077	0.06%
DELAWARE	48	\$15,412,905	\$12,473,390	\$23,802	0.15%
FLORIDA	1,879	\$2,292,182,959	\$2,162,657,380	\$1,988,572	0.09%
GEORGIA	774	\$641,767,149	\$601,603,151	\$580,683	0.09%
HAWAII	399	\$38,431,123	\$24,414,178	\$294,796	0.77%
IOWA	524	\$181,051,099	\$165,256,250	\$500,471	0.28%
IDAHO	4,747	\$637,317,212	\$528,790,177	\$4,318,358	0.68%
ILLINOIS	1,141	\$1,072,299,497	\$1,014,178,154	\$838,892	0.08%
INDIANA	422	\$170,907,849	\$164,753,967	\$390,119	0.23%
KANSAS	633	\$473,382,254	\$445,971,476	\$421,424	0.09%
KENTUCKY	285	\$165,569,300	\$162,963,513	\$6,838,097	4.13%
LOUISIANA	450	\$385,305,933	\$387,111,665	\$373,022	0.10%
MASSACHUSETTS	474	\$425,513,259	\$378,617,929	\$789,001	0.19%
MARYLAND	457	\$295,914,080	\$275,199,431	\$594,125	0.20%
MAINE	188	\$19,951,904	\$16,856,159	\$88,995	0.45%
MICHIGAN	959	\$118,607,192	\$90,798,193	\$882,372	0.74%
MINNESOTA	2,732	\$900,520,956	\$790,960,869	\$2,384,103	0.26%
MISSOURI	863	\$355,080,633	\$341,007,238	\$718,574	0.20%
MISSISSIPPI	326	\$57,257,133	\$47,038,294	\$178,423	0.31%
NORTH CAROLINA	855	\$197,801,748	\$169,918,310	\$819,950	0.41%
NORTH DAKOTA	3,242	\$1,220,126,183	\$1,111,889,776	\$4,194,361	0.34%
NEBRASKA	563	\$253,162,608	\$225,899,674	\$608,600	0.24%
NEW HAMPSHIRE	154	\$75,383,812	\$72,083,538	\$109,026	0.14%
NEW JERSEY	307	\$720,612,006	\$697,693,339	\$297,468	0.04%
NEW MEXICO	628	\$99,737,642	\$79,706,971	\$513,123	0.51%
NEVADA	1,427	\$491,647,708	\$457,777,683	\$1,611,594	0.33%
NEW YORK	1,136	\$2,996,198,596	\$2,499,019,707	\$1,058,982	0.04%
OHIO	607	\$631,902,632	\$588,818,041	\$1,519,085	0.24%
OKLAHOMA	861	\$263,554,730	\$322,636,104	\$525,384	0.20%
OREGON	3,196	\$1,057,827,601	\$634,913,808	\$2,402,350	0.23%
PENNSYLVANIA	699	\$313,281,468	\$291,029,777	\$667,106	0.21%
RHODE ISLAND	50	\$216,056,912	\$214,808,371	\$85,454	0.04%
SOUTH CAROLINA	384	\$57,530,370	\$49,234,987	\$491,001	0.85%
SOUTH DAKOTA	1,313	\$551,293,374	\$516,497,132	\$1,589,629	0.29%
TENNESSEE	542	\$1,608,358,929	\$1,576,639,069	\$624,458	0.04%
TEXAS	3,391	\$3,374,893,647	\$3,295,883,590	\$3,796,937	0.11%
UTAH	2,081	\$338,382,948	\$312,259,883	\$1,683,371	0.50%
VIRGINIA	967	\$581,578,583	\$542,055,162	\$1,154,844	0.20%
VERMONT	159	\$85,090,554	\$79,846,102	\$105,370	0.12%
WASHINGTON	7,087	\$5,265,866,141	\$5,089,615,141	\$7,472,147	0.14%
WISCONSIN	1,084	\$178,255,961	\$127,800,570	\$889,651	0.50%
WEST VIRGINIA	113	\$14,253,127	\$11,546,165	\$118,572	0.83%
WYOMING	3,644	\$710,383,186	\$628,558,999	\$5,614,924	0.79%
OTHER	1,563	\$63,461,811	\$56,845,701	\$703,362	1.11%

## Out-of-State Individual Montana Income Tax Payments By State Continued

State	Wage Income	Investment Income	Retirement Income	Rental Income	Farm Income	Net Business Income	Other Income
ALASKA	\$43,216,999	\$13,426,577	\$12,392,595	\$6,128,532	-\$662,576	\$3,624,536	\$1,679,412
ALABAMA	\$37,522,204	\$65,234,002	\$3,718,923	\$37,375,929	-\$2,057,562	\$2,705,669	\$1,289,145
ARKANSAS	\$22,233,287	\$39,443,223	\$9,829,165	\$3,189,088	-\$395,605	\$5,573,857	-\$8,140,102
ARIZONA	\$167,542,023	\$201,909,146	\$51,284,224	\$83,147,891	-\$317,902	\$7,584,640	-\$22,296,318
CALIFORNIA	\$737,177,592	\$1,531,140,085	\$114,350,143	\$501,167,294	\$1,309,009	\$45,503,480	-\$809,195,576
COLORADO	\$334,733,603	\$780,094,990	\$55,207,850	\$376,806,266	-\$5,362,171	\$14,031,385	-\$15,414,203
CONNECTICUT	\$82,022,582	\$209,879,327	\$4,428,988	\$616,945,826	-\$3,553,501	\$11,137,157	-\$79,481,536
DISTRICT OF COLUMBIA	\$124,794,585	\$333,329,236	\$2,461,254	-\$139,962,148	\$8,284	\$936,422	-\$21,599,226
DELAWARE	\$2,551,054	\$6,718,745	\$733,526	\$5,275,402	\$0	\$90,152	\$44,026
FLORIDA	\$263,394,122	\$1,570,069,615	\$38,807,386	\$225,297,452	-\$3,204,812	\$28,967,767	\$168,851,429
GEORGIA	\$136,177,136	\$437,511,265	\$7,039,595	\$71,762,656	-\$7,516,154	\$2,137,478	-\$5,344,827
HAWAII	\$20,118,950	\$5,634,751	\$4,900,787	\$7,073,761	-\$73,683	\$1,450,976	-\$674,419
IOWA	\$34,195,899	\$58,076,351	\$6,258,344	\$75,874,334	-\$70,938	\$1,805,655	\$4,911,454
IDAHO	\$269,952,944	\$89,761,309	\$35,885,364	\$244,380,456	-\$3,452,765	\$5,097,616	-\$4,307,712
ILLINOIS	\$149,453,609	\$943,007,339	\$18,426,917	\$12,935,426	-\$528,718	\$8,602,153	-\$59,597,229
INDIANA	\$38,824,539	\$58,219,007	\$5,235,881	\$65,912,625	-\$48,473	\$18,586,319	-\$15,822,049
KANSAS	\$52,676,228	\$327,143,388	\$7,304,215	\$83,134,580	-\$3,227,095	\$2,331,893	\$4,019,045
KENTUCKY	\$21,070,736	\$137,382,515	\$2,347,136	\$12,690,913	-\$530,693	\$3,858,700	-\$11,250,007
LOUISIANA	\$37,151,435	\$84,456,704	\$2,762,289	\$268,961,855	-\$5,555,072	\$3,448,245	-\$5,919,523
MASSACHUSETTS	\$100,892,003	\$336,575,442	\$7,287,253	\$54,423,709	-\$173,863	\$6,157,424	-\$79,648,709
MARYLAND	\$41,292,399	\$220,046,084	\$6,945,460	\$20,829,266	-\$191,450	\$6,676,014	\$316,307
MAINE	\$10,140,865	\$10,425,660	\$1,208,601	-\$1,332,012	-\$15,655	\$325,453	-\$801,008
MICHIGAN	\$45,627,056	\$44,132,002	\$8,837,434	\$34,898,117	-\$1,106,643	\$1,359,725	-\$15,140,499
MINNESOTA	\$195,680,788	\$334,774,424	\$37,207,900	\$334,678,120	-\$2,088,392	\$2,863,714	-\$2,595,598
MISSOURI	\$46,034,257	\$115,670,713	\$9,872,547	\$192,529,191	-\$4,760,231	-\$1,580,700	-\$2,685,144
MISSISSIPPI	\$18,959,899	\$13,744,758	\$2,028,187	\$21,874,261	-\$473,873	\$707,877	\$416,024
NORTH CAROLINA	\$54,665,513	\$66,526,418	\$6,235,146	\$74,535,887	-\$461,880	\$7,211,093	-\$10,910,429
NORTH DAKOTA	\$227,346,897	\$317,933,627	\$21,971,310	\$631,842,923	-\$3,273,988	\$18,229,014	\$6,076,400
NEBRASKA	\$37,349,789	\$119,794,606	\$5,321,613	\$82,634,556	\$255,182	\$922,155	\$6,884,707
NEW HAMPSHIRE	\$11,920,126	\$55,876,897	\$1,605,604	\$6,413,780	-\$11,980	-\$191,967	-\$228,648
NEW JERSEY	\$86,563,223	\$320,751,152	\$5,310,761	\$297,062,610	-\$84,200	\$7,061,349	\$3,947,111
NEW MEXICO	\$34,844,860	\$32,059,862	\$7,938,830	\$26,402,606	-\$1,111,261	-\$2,012,639	\$1,615,384
NEVADA	\$86,489,531	\$300,948,670	\$21,048,595	\$125,913,339	-\$224,707	\$9,378,308	-\$51,906,028
NEW YORK	\$414,450,009	\$2,282,896,251	\$16,686,253	\$213,155,121	\$63,022	\$26,383,966	\$42,563,974
OHIO	\$90,346,488	\$483,756,069	\$10,817,647	\$48,373,104	-\$109,254	\$3,182,563	-\$4,463,985
OKLAHOMA	\$91,798,046	\$219,840,727	\$8,501,017	\$106,584,998	-\$1,127,562	\$15,982,583	-\$178,025,079
OREGON	\$157,063,924	\$813,176,499	\$36,811,456	\$69,245,902	-\$2,370,841	\$15,279,274	-\$31,378,613
PENNSYLVANIA	\$70,422,584	\$168,166,059	\$5,575,355	\$73,787,931	-\$76,648	\$8,173,356	-\$12,767,169
RHODE ISLAND	\$24,290,300	\$87,747,484	\$542,276	\$101,560,440	\$0	\$145,070	\$1,771,342
SOUTH CAROLINA	\$23,825,647	\$20,139,811	\$4,048,793	\$17,118,422	-\$219,336	\$2,356,098	-\$9,739,065
SOUTH DAKOTA	\$74,652,728	\$48,933,793	\$12,901,537	\$405,971,445	\$1,121,677	\$7,500,087	\$212,107
TENNESSEE	\$108,287,460	\$1,410,040,863	\$6,357,573	\$75,805,038	-\$795,945	\$17,605,049	-\$8,941,109
TEXAS	\$401,783,330	\$2,491,397,015	\$40,732,819	\$688,562,903	-\$8,149,881	-\$27,273,509	-\$212,159,030
UTAH	\$149,107,682	\$120,302,221	\$17,715,867	\$145,392,367	-\$925,101	\$160,865	-\$93,370,953
VIRGINIA	\$233,160,858	\$295,577,098	\$13,313,729	\$38,929,113	-\$997,799	\$6,242,998	-\$4,647,414
VERMONT	\$5,968,980	\$79,256,607	\$632,229	\$27,220	-\$2,261	-\$1,043,592	\$251,371
WASHINGTON	\$411,784,905	\$4,596,098,056	\$87,400,502	\$360,352,595	-\$10,809,889	-\$99,658,592	-\$79,301,436
WISCONSIN	\$61,680,162	\$85,784,087	\$13,624,166	\$53,863,976	-\$726,335	\$3,925,163	-\$39,895,258
WEST VIRGINIA	\$6,685,259	\$2,351,151	\$1,065,257	\$2,229,488	-\$12,333	\$1,806,708	\$127,597
WYOMING	\$236,321,808	\$261,021,266	\$29,430,806	\$244,021,434	-\$4,226,163	-\$12,812,389	-\$43,373,576
OTHER	\$51,951,423	\$24,294,074	\$3,232,721	\$14,277,315	-\$4,873,771	\$1,086,500	-\$26,506,451



## Out-of-State Corporate Income Tax Liability By State

State	Corporations	Tax Liability	State	Corporations	Tax Liability
ALASKA	29	\$46,350	NORTH CAROLINA	157	\$1,909,042
ALABAMA	54	\$35,549	NORTH DAKOTA	131	\$934,399
ARKANSAS	37	\$4,114,819	NEBRASKA	80	\$774,157
ARIZONA	150	\$778,951	NEW HAMPSHIRE	19	\$4,905
CALIFORNIA	863	\$9,131,459	NEW JERSEY	322	\$3,486,814
COLORADO	423	\$2,102,690	NEW MEXICO	27	\$26,190
CONNECTICUT	164	\$897,943	NEVADA	109	\$293,940
DISTRICT OF COLUMBIA	33	\$16,838	NEW YORK	612	\$3,501,276
DELAWARE	42	\$163,334	OHIO	230	\$1,222,718
FLORIDA	313	\$638,510	OKLAHOMA	103	\$11,901,439
GEORGIA	226	\$4,082,138	OREGON	180	\$2,638,479
HAWAII	N/A	\$273	PENNSYLVANIA	241	\$2,956,379
IOWA	79	\$47,045	RHODE ISLAND	13	\$830,348
IDAHO	136	\$592,113	SOUTH CAROLINA	38	\$345,280
ILLINOIS	362	\$1,776,188	SOUTH DAKOTA	55	\$90,332
INDIANA	83	\$416,809	TENNESSEE	182	\$1,873,297
KANSAS	100	\$1,313,367	TEXAS	788	\$29,784,392
KENTUCKY	55	\$111,331	UTAH	153	\$1,792,680
LOUISIANA	53	\$1,345,202	VIRGINIA	190	\$1,983,049
MASSACHUSETTS	246	\$861,230	VERMONT	N/A	\$8,702
MARYLAND	123	\$97,887	WASHINGTON	344	\$2,182,210
MAINE	11	\$5,037	WISCONSIN	132	\$1,111,597
MICHIGAN	125	\$688,345	WEST VIRGINIA	10	\$74,139
MINNESOTA	294	\$6,235,758	WYOMING	91	\$547,509
MISSOURI	142	\$2,776,952	Other	441	\$332,459
MISSISSIPPI	19	\$2,373			

### Corporate Income Tax Liability By Residency Status

Residency Status	C Corporation	Corporate Income Tax Liability
Out-of-State	6,419	\$84,082,507
Resident of Montana	5,004	\$23,968,783
Montana Total	11,423	\$108,051,290
Out-of-State as a % of Total	56.19%	77.82%

<b>Taxable Value and Owner Tax Liability By Property Owner Residency Status</b>				
Property Type	Taxable Value		Owner Tax Liability	
	State Residents	Non-Residents	State Residents	Non-Residents
Class 1	\$2,623,098	\$1,167,632	\$959,451	\$586,976
Class 2	\$12,108,236	\$13,447,038	\$7,879,681	\$5,494,026
Class 3	\$124,769,755	\$18,697,353	\$63,151,595	\$9,195,771
Class 4	\$1,223,381,432	\$295,649,925	\$745,250,309	\$158,113,074
Class 4.1	\$635,552,124	\$121,342,755	\$387,076,040	\$59,619,890
Class 4.2	\$318,912,323	\$88,237,852	\$186,286,458	\$41,968,807
Class 4.3	\$4,209,861	\$111,784	\$2,312,543	\$62,302
Class 4.8	\$176,730,216	\$62,761,780	\$114,326,981	\$41,254,548
Class 4.9	\$87,976,908	\$23,195,754	\$55,248,287	\$15,207,527
Class 5	\$34,377,177	\$9,192,742	\$18,748,986	\$3,425,831
Class 7	\$1,181,868	\$0	\$839,019	\$0
Class 8	\$78,933,155	\$64,358,840	\$42,057,609	\$33,904,222
Class 9	\$13,113,825	\$361,578,645	\$7,249,762	\$175,505,337
Class 10	\$5,012,626	\$1,202,710	\$2,401,542	\$596,505
Class 12	\$16,232,813	\$55,805,328	\$8,516,884	\$30,155,844
Class 13	\$41,123,046	\$128,393,124	\$19,958,289	\$57,377,229
Class 14	\$224,178	\$16,376,384	\$110,237	\$7,879,563
Class 15	\$8,150	\$1,749,278	\$4,514	\$800,613