



Montana Taxes By County In 2016
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 2016 tax year county level revenue estimates for the personal income tax, liquor excise tax, oil and gas proceeds taxes, and accommodations sales and use taxes. Property tax estimates are for tax year 2017, while estimates for corporate taxes in this report are for tax year 2015. 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.¹

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 2015. 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.² 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. Lodging facility use and sales tax estimates are determined based on the mailing address reported on the tax form filed by the facility paying the tax.

Overall, while this report provides a county breakdown of the individual income, corporate income, property, oil and gas proceeds, accommodations sales and use taxes, 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

1 The most recent version of the Biennial Report can be located at:

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>

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 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 2016

Number of Taxpayers	660,005
Total Income	26,985,433,565
Total Taxable Income	17,730,835,615
Total Income Tax Paid	977,558,658
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	62.6%

Income

	Percent from Income	Percent of Returns
	Type	Claiming
Wages	63.8%	80.8%
Investment	9.9%	40.8%
Retirement Income	15.0%	28.6%
Rental and Royalty Income	10.0%	18.2%
Net Business Income	3.3%	16.4%
Farm Income	-0.9%	3.8%
Other Income	-1.1%	27.9%

Exemptions and Deductions

	Amount	Number of Returns
	Claimed (\$)	
Business Expenses	2,218,623	766
Health Savings Accounts	41,732,511	12,031
Self Employment Expenses	285,867,218	69,319
Student Loan and Education Expenses	59,505,021	52,310
Other Expenses	159,573,225	36,585
Medical and Insurance Deductions	764,767,511	122,701
Federal Income Tax Deduction	1,346,734,218	239,991
Property and Other Deductible Taxes	562,881,713	219,652
Home Mortgage	952,870,880	147,016
Investment Interest	24,877,878	6,652
Charitable Contributions	671,597,209	168,823
Child and Dependent Care Expenses	1,151,315	531
Gambling Losses	21,631,550	1,474
Political Contributions	1,060,060	8,538
Other Deductions	258,180,082	58,806

Credits

	Amount	Number of Returns
	Claimed (\$)	
Capital Gains	17,918,193	13,870
Other States' Tax	29,862,111	12,897
Charitable Gift Credits*	2,995,425	3,639
Energy Conservation	4,181,780	7,858
Alternative Fuel and Recycling Credits	1,237,921	1,105
Uninsured Montanans Credit	39,526	45
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	5,310,001	565
Elderly Homeowner and Renters' Credit	6,466,690	13,044
Other Credits*	1,384,627	467

Montana residents Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$161,020,655,337	\$113,493,978,419
Taxable Value	\$2,895,929,093	\$1,471,290,589
Estimated Property Tax Paid	\$1,697,939,824	\$949,203,563
Estimated Effective Property Tax Rate	1.1%	0.8%
Average Mills	586.32	645.15

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	\$3,983,884	0.1%	\$1,285,177
Class 2 Gross Proceeds Metal Mines	\$17,889,922	0.6%	\$5,522,567
Class 3 Agriculture Land	\$152,939,062	5.3%	\$128,097,793
Class 4.1 Residential Improvements	\$964,823,550	33.3%	\$784,590,935
Class 4.2 Residential Land	\$363,426,744	12.5%	\$284,384,342
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$270,164,282	9.3%	\$165,111,659
Class 4.9 Commercial Land	\$116,693,748	4.0%	\$83,089,304
Class 4 Total	\$1,715,108,324	59.2%	\$1,317,176,240
Class 5 Rural Co-ops and Pollution Control	\$47,670,939	1.6%	\$138,779
Class 7 Non-Centrally Assessed Properties	\$1,146,364	0.0%	\$0
Class 8 Business Equipment	\$155,338,619	5.4%	\$14,022,896
Class 9 Non-Generation Property of Utilities	\$502,956,170	17.4%	\$0
Class 10 Forest Land	\$4,912,562	0.2%	\$3,125,676
Class 12 Railroad and Airline Equipment	\$95,052,168	3.3%	\$0
Class 13 Telecommunication and Electric	\$179,440,508	6.2%	\$1,921,461
Class 14 Wind Generation Facilities	\$16,958,003	0.6%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$2,532,568	0.1%	\$0
Total	\$2,895,929,093	100.0%	\$1,471,290,589

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales	\$135,457,421
Liquor Excise and License Tax	\$35,218,929

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing	4,781
Taxes Paid	\$26,130,457

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet)	42,551,403
Oil Produced (Barrels of Oil)	22,879,388
Oil and Gas Tax Paid	\$86,647,328

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due	\$43,331,462
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*Population estimates are 2016 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.

Out-of-State

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	102,459
Total Income	38,347,848,215
Total Taxable Income	33,365,533,553
Total Income Tax Paid	69,177,766
Effective Rate	0.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	16.9%	81.3%
Investment	65.2%	53.1%
Retirement Income	2.3%	29.1%
Rental and Royalty Income	21.5%	39.9%
Net Business Income	0.9%	19.5%
Farm Income	-0.5%	3.5%
Other Income	-6.3%	35.3%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	512,417	134
Health Savings Accounts	7,882,211	1,835
Self Employment Expenses	150,985,335	13,195
Student Loan and Education Expenses	9,221,664	7,000
Other Expenses	383,177,347	9,329
Medical and Insurance Deductions	109,614,298	13,397
Federal Income Tax Deduction	280,390,378	40,351
Property and Other Deductible Taxes	211,257,533	28,734
Home Mortgage	174,881,044	18,579
Investment Interest	302,450,578	2,879
Charitable Contributions	3,236,758,072	23,834
Child and Dependent Care Expenses	183,912	74
Gambling Losses	30,662,479	457
Political Contributions	49,094	387
Other Deductions	1,074,795,785	13,665

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	56,287,293	44,383
Other States' Tax	2,076,717	914
Charitable Gift Credits*	87,200	103
Energy Conservation	19,134	41
Alternative Fuel and Recycling Credits	10,568	15
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,357,665	50
Elderly Homeowner and Renters' Credit	52,817	104
Other Credits*	453,844	67

Out-of-State Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$161,020,655,337	\$47,526,676,918
Taxable Value	\$2,895,929,093	\$1,424,638,504
Estimated Property Tax Paid	\$1,697,939,824	\$748,736,261
Estimated Effective Property Tax Rate	1.1%	1.6%
Average Mills	586.32	525.56

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	\$3,983,884	0.1%	\$1,285,177
Class 2 Gross Proceeds Metal Mines	\$17,889,922	0.6%	\$5,522,567
Class 3 Agriculture Land	\$152,939,062	5.3%	\$128,097,793
Class 4.1 Residential Improvements	\$964,823,550	33.3%	\$784,590,935
Class 4.2 Residential Land	\$363,426,744	12.5%	\$284,384,342
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$270,164,282	9.3%	\$165,111,659
Class 4.9 Commercial Land	\$116,693,748	4.0%	\$83,089,304
Class 4 Total	\$1,715,108,324	59.2%	\$1,317,176,240
Class 5 Rural Co-ops and Pollution Control	\$47,670,939	1.6%	\$138,779
Class 7 Non-Centrally Assessed Properties	\$1,146,364	0.0%	\$0
Class 8 Business Equipment	\$155,338,619	5.4%	\$14,022,896
Class 9 Non-Generation Property of Utilities	\$502,956,170	17.4%	\$0
Class 10 Forest Land	\$4,912,562	0.2%	\$3,125,676
Class 12 Railroad and Airline Equipment	\$95,052,168	3.3%	\$0
Class 13 Telecommunication and Electric	\$179,440,508	6.2%	\$1,921,461
Class 14 Wind Generation Facilities	\$16,958,003	0.6%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$2,532,568	0.1%	\$0
Total	\$2,895,929,093	100.0%	\$1,471,290,589

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales	\$135,457,421
Liquor Excise and License Tax	\$35,218,929

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing	6,403
Taxes Paid	\$75,454,604

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet)	42,551,403
Oil Produced (Barrels of Oil)	22,879,388
Oil and Gas Tax Paid	\$86,647,328

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due	\$7,279,264
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*Population estimates are 2016 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.

Beaverhead County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	6,089
Total Income	199,515,386
Total Taxable Income	123,031,992
Total Income Tax Paid	6,809,137
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	63.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.9%	78.1%
Investment	15.1%	43.8%
Retirement Income	18.9%	30.6%
Rental and Royalty Income	6.6%	21.3%
Net Business Income	2.7%	19.0%
Farm Income	-3.3%	7.2%
Other Income	-2.8%	25.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	307,020	80
Self Employment Expenses	2,552,594	716
Student Loan and Education Expenses	521,675	461
Other Expenses	1,768,753	349
Medical and Insurance Deductions	8,465,588	1,280
Federal Income Tax Deduction	10,838,669	2,053
Property and Other Deductible Taxes	4,131,261	1,916
Home Mortgage	6,194,555	1,150
Investment Interest	185,606	92
Charitable Contributions	4,157,429	1,429
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	11,637	91
Other Deductions	2,075,489	523

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	108,696	126
Other States' Tax	255,251	136
Charitable Gift Credits*	5,781	68
Energy Conservation	22,992	46
Alternative Fuel and Recycling Credits	18,000	13
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	53,900	112
Other Credits*	N/A	N/A

Beaverhead County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,437,784,226	\$1,016,535,679
Taxable Value	\$21,694,285	\$14,035,567
Estimated Property Tax Paid	\$13,346,958	\$8,608,271
Estimated Effective Property Tax Rate	0.9%	0.8%
Average Mills	615.23	613.32

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	\$0	0.0%	\$1,285,177
Class 2 Gross Proceeds Metal Mines	\$11,189	0.1%	\$0
Class 3 Agriculture Land	\$2,777,687	12.8%	\$2,064,526
Class 4.1 Residential Improvements	\$7,811,955	36.0%	\$6,381,135
Class 4.2 Residential Land	\$2,246,445	10.4%	\$1,842,879
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,026,082	9.3%	\$1,255,251
Class 4.9 Commercial Land	\$486,376	2.2%	\$363,759
Class 4 Total	\$12,570,858	57.9%	\$9,843,024
Class 5 Rural Co-ops and Pollution Control	\$886,312	4.1%	\$3,346
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$959,091	4.4%	\$821,106
Class 9 Non-Generation Property of Utilities	\$3,594,234	16.6%	\$0
Class 10 Forest Land	\$21,210	0.1%	\$18,388
Class 12 Railroad and Airline Equipment	\$443,130	2.0%	\$0
Class 13 Telecommunication and Electric	\$430,574	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$21,694,285	100.0%	\$14,035,567

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,155,668

Liquor Excise and License Tax \$300,474

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 32

Taxes Paid \$104,064

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$366,580

*Population estimates are 2016 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 2016

Number of Taxpayers	5,074
Total Income	156,380,972
Total Taxable Income	58,823,637
Total Income Tax Paid	3,925,851
Effective Rate	2.5%
Percent of County Population Filing Income Taxes*	39.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	71.9%	86.5%
Investment	7.5%	23.8%
Retirement Income	13.3%	22.6%
Rental and Royalty Income	6.0%	10.8%
Net Business Income	2.9%	12.4%
Farm Income	-1.8%	7.6%
Other Income	0.2%	21.3%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	157,027	42
Self Employment Expenses	1,501,844	484
Student Loan and Education Expenses	265,466	233
Other Expenses	1,013,245	231
Medical and Insurance Deductions	4,540,991	712
Federal Income Tax Deduction	7,289,689	1,348
Property and Other Deductible Taxes	1,252,126	866
Home Mortgage	2,426,453	536
Investment Interest	7,589	12
Charitable Contributions	2,564,694	675
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,955	20
Other Deductions	1,202,042	366

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	50,868	65
Other States' Tax	19,009	41
Charitable Gift Credits*	N/A	N/A
Energy Conservation	13,596	20
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	9,647	29
Other Credits*	N/A	N/A

Big Horn County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,217,914,289	\$591,560,255
Taxable Value	\$25,487,541	\$5,711,848
Estimated Property Tax Paid	\$13,716,260	\$3,365,112
Estimated Effective Property Tax Rate	1.1%	0.6%
Average Mills	538.16	589.15

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,957,250	11.6%	\$1,369,567
Class 4.1 Residential Improvements	\$3,398,794	13.3%	\$2,695,015
Class 4.2 Residential Land	\$618,567	2.4%	\$480,530
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,331,464	9.1%	\$750,377
Class 4.9 Commercial Land	\$611,854	2.4%	\$260,115
Class 4 Total	\$6,960,679	27.3%	\$4,186,037
Class 5 Rural Co-ops and Pollution Control	\$889,236	3.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$5,248,332	20.6%	\$153,721
Class 9 Non-Generation Property of Utilities	\$5,673,839	22.3%	\$0
Class 10 Forest Land	\$11,601	0.0%	\$2,523
Class 12 Railroad and Airline Equipment	\$2,121,918	8.3%	\$0
Class 13 Telecommunication and Electric	\$1,624,686	6.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$25,487,541	100.0%	\$5,711,848

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$421,747
Liquor Excise and License Tax	\$109,654
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	30
Taxes Paid	\$35,535
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	349,399
Oil Produced (Barrels of Oil)	44,062
Oil and Gas Tax Paid	\$162,764
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$274,879

*Population estimates are 2016 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 2016

Number of Taxpayers	2,966
Total Income	76,331,302
Total Taxable Income	28,869,070
Total Income Tax Paid	2,567,077
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	43.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	81.8%	83.9%
Investment	12.3%	38.4%
Retirement Income	15.8%	26.9%
Rental and Royalty Income	9.7%	20.6%
Net Business Income	3.0%	14.7%
Farm Income	-5.4%	15.2%
Other Income	-17.3%	20.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	74,004	23
Self Employment Expenses	1,009,536	363
Student Loan and Education Expenses	157,222	173
Other Expenses	529,050	213
Medical and Insurance Deductions	2,804,759	474
Federal Income Tax Deduction	4,179,406	784
Property and Other Deductible Taxes	1,100,374	587
Home Mortgage	1,369,809	324
Investment Interest	37,694	13
Charitable Contributions	1,965,730	490
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	1,570	12
Other Deductions	508,736	151

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	16,038	26
Other States' Tax	8,683	25
Charitable Gift Credits*	N/A	N/A
Energy Conservation	8,702	25
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	22,652	50
Other Credits*	N/A	N/A

Blaine County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$715,035,445	\$472,284,815
Taxable Value	\$14,539,735	\$7,047,706
Estimated Property Tax Paid	\$10,153,526	\$4,953,711
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	698.33	702.88

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,264,059	36.2%	\$4,196,678
Class 4.1 Residential Improvements	\$2,336,882	16.1%	\$2,024,528
Class 4.2 Residential Land	\$159,952	1.1%	\$192,601
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$561,773	3.9%	\$323,003
Class 4.9 Commercial Land	\$41,822	0.3%	\$35,600
Class 4 Total	\$3,100,429	21.3%	\$2,575,732
Class 5 Rural Co-ops and Pollution Control	\$945,247	6.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$537,821	3.7%	\$268,756
Class 9 Non-Generation Property of Utilities	\$2,422,787	16.7%	\$0
Class 10 Forest Land	\$7,978	0.1%	\$6,540
Class 12 Railroad and Airline Equipment	\$2,035,556	14.0%	\$0
Class 13 Telecommunication and Electric	\$225,858	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$14,539,735	100.0%	\$7,047,706

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$272,904

Liquor Excise and License Tax \$70,955

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 55

Taxes Paid \$73,728

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 3,794,622

Oil Produced (Barrels of Oil) 242,592

Oil and Gas Tax Paid \$988,337

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$27,655

*Population estimates are 2016 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 2016

Number of Taxpayers	3,120
Total Income	104,786,323
Total Taxable Income	64,776,577
Total Income Tax Paid	3,483,518
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	55.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.1%	75.6%
Investment	13.3%	39.0%
Retirement Income	18.1%	33.0%
Rental and Royalty Income	7.7%	18.7%
Net Business Income	2.0%	17.6%
Farm Income	-2.9%	8.0%
Other Income	-1.5%	30.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	189,429	57
Self Employment Expenses	1,173,063	344
Student Loan and Education Expenses	194,095	172
Other Expenses	508,612	155
Medical and Insurance Deductions	3,832,489	654
Federal Income Tax Deduction	5,842,454	1,090
Property and Other Deductible Taxes	1,886,231	1,018
Home Mortgage	3,860,447	684
Investment Interest	32,721	16
Charitable Contributions	2,506,638	723
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	3,296	33
Other Deductions	1,188,921	298

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	42,203	48
Other States' Tax	96,302	48
Charitable Gift Credits*	17,137	12
Energy Conservation	18,667	32
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	26,489	60
Other Credits*	N/A	N/A

Broadwater County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$790,973,344	\$442,563,382
Taxable Value	\$15,939,473	\$5,639,816
Estimated Property Tax Paid	\$8,448,331	\$3,114,331
Estimated Effective Property Tax Rate	1.1%	0.7%
Average Mills	530.03	552.20

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	\$291,699	1.8%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,442,377	9.0%	\$937,986
Class 4.1 Residential Improvements	\$5,043,516	31.6%	\$3,196,387
Class 4.2 Residential Land	\$1,541,994	9.7%	\$903,352
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$746,009	4.7%	\$384,277
Class 4.9 Commercial Land	\$165,321	1.0%	\$123,660
Class 4 Total	\$7,496,840	47.0%	\$4,607,676
Class 5 Rural Co-ops and Pollution Control	\$151,750	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$785,517	4.9%	\$74,566
Class 9 Non-Generation Property of Utilities	\$4,704,216	29.5%	\$0
Class 10 Forest Land	\$37,963	0.2%	\$19,588
Class 12 Railroad and Airline Equipment	\$754,321	4.7%	\$0
Class 13 Telecommunication and Electric	\$274,790	1.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$15,939,473	100.0%	\$5,639,816

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$384,396
Liquor Excise and License Tax	\$99,943
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	18
Taxes Paid	\$4,325
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$43,343

*Population estimates are 2016 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 2016

Number of Taxpayers	6,654
Total Income	243,878,086
Total Taxable Income	153,950,968
Total Income Tax Paid	8,828,327
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	69.3%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.2%	75.8%
Investment	12.7%	47.0%
Retirement Income	19.0%	32.2%
Rental and Royalty Income	6.9%	24.2%
Net Business Income	3.6%	21.2%
Farm Income	-3.6%	11.0%
Other Income	-3.9%	30.0%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	547,828	143
Self Employment Expenses	3,498,649	889
Student Loan and Education Expenses	504,421	445
Other Expenses	1,733,909	396
Medical and Insurance Deductions	8,975,670	1,470
Federal Income Tax Deduction	13,680,364	2,449
Property and Other Deductible Taxes	5,000,597	2,283
Home Mortgage	9,246,434	1,445
Investment Interest	189,859	62
Charitable Contributions	5,186,380	1,697
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	141,710	12
Political Contributions	9,764	74
Other Deductions	3,138,884	699

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	116,259	126
Other States' Tax	268,421	159
Charitable Gift Credits*	33,935	20
Energy Conservation	54,036	101
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	58,444	131
Other Credits*	N/A	N/A

Carbon County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,055,031,456	\$1,175,055,607
Taxable Value	\$40,353,890	\$15,547,555
Estimated Property Tax Paid	\$20,947,865	\$8,462,265
Estimated Effective Property Tax Rate	1.0%	0.7%
Average Mills	519.10	544.28

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	\$355,251	0.9%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,110,093	5.2%	\$1,490,789
Class 4.1 Residential Improvements	\$15,088,342	37.4%	\$9,627,192
Class 4.2 Residential Land	\$4,723,357	11.7%	\$2,549,334
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,864,043	4.6%	\$1,204,441
Class 4.9 Commercial Land	\$763,508	1.9%	\$558,413
Class 4 Total	\$22,439,250	55.6%	\$13,939,380
Class 5 Rural Co-ops and Pollution Control	\$404,885	1.0%	\$84
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$562,503	1.4%	\$113,254
Class 9 Non-Generation Property of Utilities	\$12,802,053	31.7%	\$0
Class 10 Forest Land	\$3,155	0.0%	\$4,048
Class 12 Railroad and Airline Equipment	\$1,106,151	2.7%	\$0
Class 13 Telecommunication and Electric	\$570,549	1.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$40,353,890	100.0%	\$15,547,555

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,497,251
Liquor Excise and License Tax	\$389,285
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	37
Taxes Paid	\$12,553
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	464,434
Oil Produced (Barrels of Oil)	345,046
Oil and Gas Tax Paid	\$1,520,289
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$506,604

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Carter County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	835
Total Income	13,653,617
Total Taxable Income	3,614,757
Total Income Tax Paid	909,910
Effective Rate	6.7%
Percent of County Population Filing Income Taxes*	63.4%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	91.8%	72.6%
Investment	63.2%	64.8%
Retirement Income	25.1%	29.1%
Rental and Royalty Income	-5.6%	32.6%
Net Business Income	4.8%	19.4%
Farm Income	-3.6%	43.5%
Other Income	-75.6%	20.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	69,210	14
Self Employment Expenses	938,214	192
Student Loan and Education Expenses	55,575	44
Other Expenses	455,727	77
Medical and Insurance Deductions	1,334,709	152
Federal Income Tax Deduction	1,155,674	211
Property and Other Deductible Taxes	137,130	116
Home Mortgage	183,249	46
Investment Interest	N/A	N/A
Charitable Contributions	729,803	155
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	105,304	37

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	14,463	15
Other States' Tax	58,056	17
Charitable Gift Credits*	0	0
Energy Conservation	N/A	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	N/A	N/A
Other Credits*	0	0

Carter County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$634,202,584	\$131,314,018
Taxable Value	\$52,324,746	\$2,168,858
Estimated Property Tax Paid	\$13,215,246	\$669,708
Estimated Effective Property Tax Rate	2.1%	0.5%
Average Mills	252.56	308.78

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,872,330	3.6%	\$1,173,005
Class 4.1 Residential Improvements	\$920,924	1.8%	\$739,271
Class 4.2 Residential Land	\$96,406	0.2%	\$84,088
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$76,649	0.1%	\$48,782
Class 4.9 Commercial Land	\$16,064	0.0%	\$12,346
Class 4 Total	\$1,110,043	2.1%	\$884,487
Class 5 Rural Co-ops and Pollution Control	\$409,501	0.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$266,600	0.5%	\$108,209
Class 9 Non-Generation Property of Utilities	\$48,623,772	92.9%	\$0
Class 10 Forest Land	\$4,577	0.0%	\$3,157
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$37,923	0.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$52,324,746	100.0%	\$2,168,858

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$0

Liquor Excise and License Tax \$0

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 21

Taxes Paid \$40,486

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 15,263

Oil and Gas Tax Paid \$41,030

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$14,249

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Cascade County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	50,336
Total Income	1,909,237,311
Total Taxable Income	1,225,978,826
Total Income Tax Paid	66,200,258
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	58.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.8%	81.1%
Investment	6.3%	38.1%
Retirement Income	17.3%	31.6%
Rental and Royalty Income	6.9%	13.8%
Net Business Income	3.2%	12.2%
Farm Income	-0.4%	2.0%
Other Income	0.0%	25.5%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	131,398	52
Health Savings Accounts	1,982,632	685
Self Employment Expenses	15,330,023	3,740
Student Loan and Education Expenses	4,289,346	3,905
Other Expenses	8,732,197	2,353
Medical and Insurance Deductions	55,060,768	9,657
Federal Income Tax Deduction	101,999,128	18,649
Property and Other Deductible Taxes	38,783,078	17,227
Home Mortgage	66,583,738	11,879
Investment Interest	1,018,619	380
Charitable Contributions	41,770,702	13,384
Child and Dependent Care Expenses	120,966	64
Gambling Losses	966,148	122
Political Contributions	71,200	570
Other Deductions	15,742,113	4,230

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	886,543	858
Other States' Tax	910,138	563
Charitable Gift Credits*	312,299	252
Energy Conservation	372,470	757
Alternative Fuel and Recycling Credits	173,254	40
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	820,153	53
Elderly Homeowner and Renters' Credit	423,023	951
Other Credits*	655,680	36

Cascade County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$9,608,371,655	\$7,406,000,201
Taxable Value	\$163,639,436	\$90,167,106
Estimated Property Tax Paid	\$109,120,775	\$60,658,021
Estimated Effective Property Tax Rate	1.1%	0.8%
Average Mills	666.84	672.73

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,532,797	2.8%	\$5,727,195
Class 4.1 Residential Improvements	\$56,441,174	34.5%	\$53,853,852
Class 4.2 Residential Land	\$13,584,083	8.3%	\$14,425,804
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$22,202,988	13.6%	\$10,661,201
Class 4.9 Commercial Land	\$7,504,365	4.6%	\$4,491,309
Class 4 Total	\$99,732,610	60.9%	\$83,432,166
Class 5 Rural Co-ops and Pollution Control	\$535,955	0.3%	\$338
Class 7 Non-Centrally Assessed Properties	\$1,146,364	0.7%	\$0
Class 8 Business Equipment	\$13,109,139	8.0%	\$373,432
Class 9 Non-Generation Property of Utilities	\$17,122,450	10.5%	\$0
Class 10 Forest Land	\$58,235	0.0%	\$50,408
Class 12 Railroad and Airline Equipment	\$4,157,642	2.5%	\$0
Class 13 Telecommunication and Electric	\$22,962,708	14.0%	\$583,567
Class 14 Wind Generation Facilities	\$281,536	0.2%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$163,639,436	100.0%	\$90,167,106

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$7,967,021
Liquor Excise and License Tax	\$2,071,425
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	393
Taxes Paid	\$977,018
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$1,600,233

*Population estimates are 2016 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 2016

Number of Taxpayers	2,909
Total Income	97,872,008
Total Taxable Income	61,758,477
Total Income Tax Paid	3,589,351
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	50.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.7%	76.3%
Investment	17.9%	55.3%
Retirement Income	17.2%	34.9%
Rental and Royalty Income	10.7%	31.8%
Net Business Income	2.7%	17.4%
Farm Income	0.8%	17.6%
Other Income	-5.1%	24.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	159,965	46
Self Employment Expenses	1,791,492	450
Student Loan and Education Expenses	195,559	187
Other Expenses	692,915	286
Medical and Insurance Deductions	4,720,245	645
Federal Income Tax Deduction	4,961,817	933
Property and Other Deductible Taxes	1,324,166	777
Home Mortgage	1,762,222	395
Investment Interest	98,594	49
Charitable Contributions	2,176,162	709
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	4,035	34
Other Deductions	1,359,853	224

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	26,670	37
Other States' Tax	29,729	41
Charitable Gift Credits*	2,770	24
Energy Conservation	14,115	26
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	13,807	35
Other Credits*	0	0

Chouteau County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,143,598,564	\$660,120,262
Taxable Value	\$25,465,475	\$11,023,041
Estimated Property Tax Paid	\$14,521,325	\$6,504,171
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	570.24	590.05

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$9,982,428	39.2%	\$6,653,904
Class 4.1 Residential Improvements	\$3,454,418	13.6%	\$3,031,972
Class 4.2 Residential Land	\$429,870	1.7%	\$497,429
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,128,759	4.4%	\$277,335
Class 4.9 Commercial Land	\$82,000	0.3%	\$61,396
Class 4 Total	\$5,095,047	20.0%	\$3,868,132
Class 5 Rural Co-ops and Pollution Control	\$1,088,249	4.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,123,403	4.4%	\$483,741
Class 9 Non-Generation Property of Utilities	\$7,137,147	28.0%	\$0
Class 10 Forest Land	\$22,904	0.1%	\$17,264
Class 12 Railroad and Airline Equipment	\$810,489	3.2%	\$0
Class 13 Telecommunication and Electric	\$205,808	0.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$25,465,475	100.0%	\$11,023,041

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$195,038

Liquor Excise and License Tax \$50,710

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 148

Taxes Paid \$268,348

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 690,427

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$47,820

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$54,380

*Population estimates are 2016 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 2016

Number of Taxpayers	7,643
Total Income	291,020,152
Total Taxable Income	194,030,514
Total Income Tax Paid	11,307,174
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	57.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.8%	82.1%
Investment	10.4%	41.4%
Retirement Income	14.0%	28.5%
Rental and Royalty Income	13.3%	18.6%
Net Business Income	3.8%	15.5%
Farm Income	-3.2%	9.0%
Other Income	-2.2%	23.6%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	454,621	107
Self Employment Expenses	3,569,218	872
Student Loan and Education Expenses	615,508	593
Other Expenses	1,642,530	434
Medical and Insurance Deductions	9,088,724	1,403
Federal Income Tax Deduction	15,058,991	2,690
Property and Other Deductible Taxes	5,158,751	2,390
Home Mortgage	6,268,173	1,394
Investment Interest	226,198	46
Charitable Contributions	4,979,806	1,659
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	176,834	10
Political Contributions	7,082	55
Other Deductions	2,774,075	537

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	124,440	117
Other States' Tax	68,359	133
Charitable Gift Credits*	16,736	18
Energy Conservation	40,647	73
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	56,136	118
Other Credits*	N/A	N/A

Custer County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,215,989,026	\$1,038,374,028
Taxable Value	\$22,390,386	\$14,651,532
Estimated Property Tax Paid	\$15,260,780	\$9,878,455
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	681.58	674.23

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,943,374	13.1%	\$3,294,250
Class 4.1 Residential Improvements	\$6,922,451	30.9%	\$6,961,298
Class 4.2 Residential Land	\$1,363,937	6.1%	\$1,389,923
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,083,579	9.3%	\$1,771,110
Class 4.9 Commercial Land	\$1,102,451	4.9%	\$1,075,042
Class 4 Total	\$11,472,418	51.2%	\$11,197,373
Class 5 Rural Co-ops and Pollution Control	\$711,392	3.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$551,278	2.5%	\$146,400
Class 9 Non-Generation Property of Utilities	\$4,424,695	19.8%	\$0
Class 10 Forest Land	\$12,816	0.1%	\$13,509
Class 12 Railroad and Airline Equipment	\$1,777,657	7.9%	\$0
Class 13 Telecommunication and Electric	\$496,756	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$22,390,386	100.0%	\$14,651,532

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,686,044
Liquor Excise and License Tax	\$438,371
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	48
Taxes Paid	\$82,370
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	28,028
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$1,925
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$354,390

*Population estimates are 2016 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 2016

Number of Taxpayers	1,267
Total Income	48,211,999
Total Taxable Income	30,349,553
Total Income Tax Paid	1,922,183
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	66.3%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.2%	73.7%
Investment	13.8%	61.0%
Retirement Income	11.7%	34.3%
Rental and Royalty Income	14.2%	33.6%
Net Business Income	3.0%	15.3%
Farm Income	3.4%	23.9%
Other Income	-3.3%	23.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	206,689	42
Self Employment Expenses	1,836,499	223
Student Loan and Education Expenses	73,881	83
Other Expenses	613,429	170
Medical and Insurance Deductions	2,563,335	314
Federal Income Tax Deduction	2,680,855	483
Property and Other Deductible Taxes	661,975	404
Home Mortgage	939,690	204
Investment Interest	N/A	N/A
Charitable Contributions	884,692	327
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	75,908	10
Political Contributions	N/A	N/A
Other Deductions	145,618	78

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	32,910	20
Other States' Tax	19,097	25
Charitable Gift Credits*	N/A	N/A
Energy Conservation	7,625	13
Alternative Fuel and Recycling Credits	0	0
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	4,122	13
Other Credits*	N/A	N/A

Daniels County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$424,270,482	\$294,710,964
Taxable Value	\$7,705,351	\$5,001,773
Estimated Property Tax Paid	\$4,622,617	\$3,004,165
Estimated Effective Property Tax Rate	1.1%	1.0%
Average Mills	599.92	600.62

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,407,959	44.2%	\$2,572,379
Class 4.1 Residential Improvements	\$1,434,078	18.6%	\$1,404,270
Class 4.2 Residential Land	\$172,070	2.2%	\$183,416
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$389,339	5.1%	\$315,464
Class 4.9 Commercial Land	\$45,217	0.6%	\$43,353
Class 4 Total	\$2,040,704	26.5%	\$1,946,503
Class 5 Rural Co-ops and Pollution Control	\$431,487	5.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$500,823	6.5%	\$482,845
Class 9 Non-Generation Property of Utilities	\$154,251	2.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$46
Class 12 Railroad and Airline Equipment	\$468,394	6.1%	\$0
Class 13 Telecommunication and Electric	\$701,733	9.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$7,705,351	100.0%	\$5,001,773

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$155,044

Liquor Excise and License Tax \$40,311

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 26

Taxes Paid \$400,382

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$22,720

*Population estimates are 2016 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 2016

Number of Taxpayers	5,896
Total Income	227,984,070
Total Taxable Income	148,517,288
Total Income Tax Paid	8,243,852
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	63.0%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	70.8%	82.2%
Investment	9.2%	43.4%
Retirement Income	15.3%	32.6%
Rental and Royalty Income	4.3%	21.5%
Net Business Income	2.4%	15.4%
Farm Income	-1.9%	8.9%
Other Income	-0.1%	26.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	252,114	79
Self Employment Expenses	2,278,054	594
Student Loan and Education Expenses	400,522	392
Other Expenses	1,119,403	375
Medical and Insurance Deductions	8,609,148	1,186
Federal Income Tax Deduction	12,786,041	2,207
Property and Other Deductible Taxes	4,504,738	1,950
Home Mortgage	5,363,331	1,135
Investment Interest	7,830	21
Charitable Contributions	5,748,943	1,470
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	50,504	10
Political Contributions	4,490	44
Other Deductions	1,482,751	505

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	87,864	90
Other States' Tax	100,065	135
Charitable Gift Credits*	9,837	15
Energy Conservation	61,898	106
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	52,434	88
Other Credits*	0	0

Dawson County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,139,519,889	\$782,220,255
Taxable Value	\$25,868,108	\$11,575,130
Estimated Property Tax Paid	\$15,891,246	\$7,109,711
Estimated Effective Property Tax Rate	1.4%	0.9%
Average Mills	614.32	614.22

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,599,089	13.9%	\$3,195,973
Class 4.1 Residential Improvements	\$6,632,656	25.6%	\$6,308,389
Class 4.2 Residential Land	\$666,841	2.6%	\$679,219
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,593,976	6.2%	\$759,932
Class 4.9 Commercial Land	\$384,258	1.5%	\$223,107
Class 4 Total	\$9,277,731	35.9%	\$7,970,647
Class 5 Rural Co-ops and Pollution Control	\$489,042	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,071,225	4.1%	\$408,374
Class 9 Non-Generation Property of Utilities	\$6,327,047	24.5%	\$0
Class 10 Forest Land	\$0	0.0%	\$136
Class 12 Railroad and Airline Equipment	\$3,906,348	15.1%	\$0
Class 13 Telecommunication and Electric	\$1,197,626	4.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$25,868,108	100.0%	\$11,575,130

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$649,191

Liquor Excise and License Tax \$168,790

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 101

Taxes Paid \$261,976

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 652,005

Oil and Gas Tax Paid \$2,385,662

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$179,231

*Population estimates are 2016 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 2016

Number of Taxpayers	5,651
Total Income	190,713,201
Total Taxable Income	120,490,678
Total Income Tax Paid	6,310,368
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	60.4%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.1%	77.1%
Investment	4.3%	40.6%
Retirement Income	24.7%	37.4%
Rental and Royalty Income	3.7%	12.8%
Net Business Income	1.6%	11.7%
Farm Income	-0.1%	0.9%
Other Income	0.7%	23.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	190,120	59
Self Employment Expenses	1,347,774	334
Student Loan and Education Expenses	381,526	353
Other Expenses	642,621	226
Medical and Insurance Deductions	7,934,141	1,274
Federal Income Tax Deduction	11,053,885	2,108
Property and Other Deductible Taxes	4,097,872	2,059
Home Mortgage	4,992,149	1,213
Investment Interest	58,812	54
Charitable Contributions	3,073,287	1,623
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	181,664	34
Political Contributions	7,939	65
Other Deductions	1,756,047	556

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	138,997	81
Other States' Tax	98,146	75
Charitable Gift Credits*	3,679	12
Energy Conservation	32,125	74
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	54,836	123
Other Credits*	N/A	N/A

Deer Lodge County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$912,936,241	\$562,990,065
Taxable Value	\$20,961,822	\$7,112,772
Estimated Property Tax Paid	\$15,140,669	\$5,311,917
Estimated Effective Property Tax Rate	1.7%	0.9%
Average Mills	722.30	746.81

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$478,610	2.3%	\$170,324
Class 4.1 Residential Improvements	\$5,450,638	26.0%	\$4,713,963
Class 4.2 Residential Land	\$1,881,217	9.0%	\$1,373,914
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$938,948	4.5%	\$579,932
Class 4.9 Commercial Land	\$218,631	1.0%	\$191,920
Class 4 Total	\$8,489,434	40.5%	\$6,859,729
Class 5 Rural Co-ops and Pollution Control	\$490,786	2.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$372,158	1.8%	\$74,170
Class 9 Non-Generation Property of Utilities	\$5,049,364	24.1%	\$0
Class 10 Forest Land	\$45,560	0.2%	\$8,549
Class 12 Railroad and Airline Equipment	\$406,355	1.9%	\$0
Class 13 Telecommunication and Electric	\$5,629,555	26.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$20,961,822	100.0%	\$7,112,772

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales	\$1,031,934
Liquor Excise and License Tax	\$268,303

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing	18
Taxes Paid	\$47,732

Oil and Gas Produced and Tax Paid, Tax Year 2016

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

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due	\$430,207
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Fallon County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	1,985
Total Income	85,366,050
Total Taxable Income	60,639,188
Total Income Tax Paid	3,502,435
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	54.3%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	69.5%	82.8%
Investment	9.8%	52.1%
Retirement Income	10.2%	27.0%
Rental and Royalty Income	10.6%	30.4%
Net Business Income	3.7%	21.6%
Farm Income	-2.7%	15.4%
Other Income	-1.1%	28.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	103,890	29
Self Employment Expenses	1,081,884	299
Student Loan and Education Expenses	135,484	129
Other Expenses	283,326	105
Medical and Insurance Deductions	2,422,063	330
Federal Income Tax Deduction	4,460,750	716
Property and Other Deductible Taxes	752,451	552
Home Mortgage	1,754,976	340
Investment Interest	N/A	N/A
Charitable Contributions	1,567,387	449
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	406,187	84

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	35,857	29
Other States' Tax	50,995	65
Charitable Gift Credits*	N/A	N/A
Energy Conservation	13,287	21
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	N/A	N/A
Other Credits*	N/A	N/A

Fallon County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$811,668,515	\$326,087,770
Taxable Value	\$44,037,306	\$4,896,578
Estimated Property Tax Paid	\$13,184,309	\$1,796,775
Estimated Effective Property Tax Rate	1.6%	0.6%
Average Mills	299.39	366.95

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,720,620	3.9%	\$1,381,226
Class 4.1 Residential Improvements	\$2,064,189	4.7%	\$1,984,981
Class 4.2 Residential Land	\$524,732	1.2%	\$501,886
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$903,990	2.1%	\$567,154
Class 4.9 Commercial Land	\$193,940	0.4%	\$146,703
Class 4 Total	\$3,686,851	8.4%	\$3,200,724
Class 5 Rural Co-ops and Pollution Control	\$293,881	0.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,269,445	5.2%	\$314,130
Class 9 Non-Generation Property of Utilities	\$34,326,419	77.9%	\$0
Class 10 Forest Land	\$49	0.0%	\$498
Class 12 Railroad and Airline Equipment	\$810,254	1.8%	\$0
Class 13 Telecommunication and Electric	\$45,822	0.1%	\$0
Class 14 Wind Generation Facilities	\$883,965	2.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$44,037,306	100.0%	\$4,896,578

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,521,499

Liquor Excise and License Tax \$395,590

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 32

Taxes Paid \$39,735

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 7,431,806

Oil Produced (Barrels of Oil) 3,578,673

Oil and Gas Tax Paid \$15,827,749

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$86,988

*Population estimates are 2016 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 2016

Number of Taxpayers	7,654
Total Income	255,131,163
Total Taxable Income	158,656,415
Total Income Tax Paid	8,538,904
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	67.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.4%	75.5%
Investment	12.5%	48.5%
Retirement Income	17.4%	31.5%
Rental and Royalty Income	8.6%	24.4%
Net Business Income	5.0%	18.2%
Farm Income	-2.6%	12.8%
Other Income	-1.4%	24.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	19,849	11
Health Savings Accounts	454,694	119
Self Employment Expenses	4,437,180	1,082
Student Loan and Education Expenses	537,383	528
Other Expenses	1,695,650	486
Medical and Insurance Deductions	9,770,451	1,567
Federal Income Tax Deduction	13,536,088	2,511
Property and Other Deductible Taxes	4,623,288	2,255
Home Mortgage	6,739,320	1,349
Investment Interest	89,908	44
Charitable Contributions	4,943,157	1,718
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	483,226	13
Political Contributions	7,252	55
Other Deductions	2,678,849	609

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	83,182	95
Other States' Tax	142,541	104
Charitable Gift Credits*	27,271	24
Energy Conservation	63,458	109
Alternative Fuel and Recycling Credits	11,794	15
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	81,021	10
Elderly Homeowner and Renters' Credit	50,528	107
Other Credits*	N/A	N/A

Fergus County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,538,555,539	\$1,109,809,128
Taxable Value	\$34,261,174	\$15,983,809
Estimated Property Tax Paid	\$20,204,507	\$10,600,980
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	589.72	663.23

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,912,908	14.3%	\$4,226,934
Class 4.1 Residential Improvements	\$8,403,486	24.5%	\$7,592,002
Class 4.2 Residential Land	\$1,777,048	5.2%	\$1,624,229
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,282,185	6.7%	\$1,613,662
Class 4.9 Commercial Land	\$552,857	1.6%	\$454,291
Class 4 Total	\$13,015,576	38.0%	\$11,284,184
Class 5 Rural Co-ops and Pollution Control	\$1,064,400	3.1%	\$323
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$900,083	2.6%	\$396,609
Class 9 Non-Generation Property of Utilities	\$13,461,274	39.3%	\$0
Class 10 Forest Land	\$136,847	0.4%	\$75,759
Class 12 Railroad and Airline Equipment	\$392,153	1.1%	\$0
Class 13 Telecommunication and Electric	\$377,933	1.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$34,261,174	100.0%	\$15,983,809

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,083,715
Liquor Excise and License Tax	\$281,766
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	72
Taxes Paid	\$227,501
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	7,251
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$868
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$184,900

*Population estimates are 2016 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 2016

Number of Taxpayers	67,334
Total Income	2,776,594,158
Total Taxable Income	1,839,161,335
Total Income Tax Paid	99,707,744
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	68.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.6%	78.8%
Investment	13.5%	43.9%
Retirement Income	15.5%	29.1%
Rental and Royalty Income	10.7%	19.3%
Net Business Income	4.2%	19.2%
Farm Income	-0.2%	1.5%
Other Income	-3.2%	30.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	136,458	48
Health Savings Accounts	5,308,194	1,426
Self Employment Expenses	32,145,472	7,672
Student Loan and Education Expenses	4,531,306	4,311
Other Expenses	19,039,263	3,896
Medical and Insurance Deductions	82,018,971	13,365
Federal Income Tax Deduction	131,079,315	24,194
Property and Other Deductible Taxes	65,931,073	23,059
Home Mortgage	120,491,119	16,264
Investment Interest	2,672,652	975
Charitable Contributions	74,394,878	18,094
Child and Dependent Care Expenses	98,612	50
Gambling Losses	1,001,009	140
Political Contributions	106,099	858
Other Deductions	29,464,041	6,396

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	3,786,807	1,578
Other States' Tax	3,714,312	1,443
Charitable Gift Credits*	271,138	208
Energy Conservation	388,833	706
Alternative Fuel and Recycling Credits	152,322	146
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,049,518	81
Elderly Homeowner and Renters' Credit	870,596	1,652
Other Credits*	64,579	94

Flathead County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$17,454,351,616	\$12,830,089,718
Taxable Value	\$254,695,021	\$168,479,928
Estimated Property Tax Paid	\$160,861,493	\$107,087,137
Estimated Effective Property Tax Rate	0.9%	0.8%
Average Mills	631.58	635.61

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,366,961	0.5%	\$2,231,608
Class 4.1 Residential Improvements	\$119,948,086	47.1%	\$94,120,238
Class 4.2 Residential Land	\$62,972,861	24.7%	\$45,148,644
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$26,140,356	10.3%	\$16,510,174
Class 4.9 Commercial Land	\$13,474,373	5.3%	\$9,059,839
Class 4 Total	\$222,535,676	87.4%	\$164,838,895
Class 5 Rural Co-ops and Pollution Control	\$5,406,014	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$6,466,477	2.5%	\$356,096
Class 9 Non-Generation Property of Utilities	\$7,259,476	2.9%	\$0
Class 10 Forest Land	\$792,317	0.3%	\$1,053,329
Class 12 Railroad and Airline Equipment	\$4,497,001	1.8%	\$0
Class 13 Telecommunication and Electric	\$6,276,927	2.5%	\$0
Class 14 Wind Generation Facilities	\$93,042	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,130	0.0%	\$0
Total	\$254,695,021	100.0%	\$168,479,928

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$16,660,814
Liquor Excise and License Tax	\$4,331,812
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	409
Taxes Paid	\$6,692,789
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$5,319,793

*Population estimates are 2016 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 2016

Number of Taxpayers	72,175
Total Income	3,612,142,579
Total Taxable Income	2,561,596,752
Total Income Tax Paid	138,444,449
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	72.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.8%	85.0%
Investment	13.7%	40.5%
Retirement Income	10.3%	20.8%
Rental and Royalty Income	14.5%	20.7%
Net Business Income	3.9%	19.4%
Farm Income	-0.2%	1.4%
Other Income	-1.9%	27.6%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	314,032	101
Health Savings Accounts	8,338,798	2,220
Self Employment Expenses	45,146,423	9,829
Student Loan and Education Expenses	9,618,088	7,898
Other Expenses	30,273,896	5,010
Medical and Insurance Deductions	75,823,188	11,564
Federal Income Tax Deduction	158,091,588	26,800
Property and Other Deductible Taxes	74,033,267	23,769
Home Mortgage	134,482,615	16,718
Investment Interest	7,249,548	1,133
Charitable Contributions	86,430,351	18,267
Child and Dependent Care Expenses	113,371	52
Gambling Losses	2,300,409	96
Political Contributions	123,526	993
Other Deductions	35,887,029	6,361

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	3,669,107	2,861
Other States' Tax	7,205,353	2,001
Charitable Gift Credits*	228,954	201
Energy Conservation	285,919	530
Alternative Fuel and Recycling Credits	183,689	135
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	480,052	75
Elderly Homeowner and Renters' Credit	568,000	1,073
Other Credits*	104,298	59

Gallatin County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$18,935,978,647	\$15,048,945,394
Taxable Value	\$291,863,840	\$206,413,200
Estimated Property Tax Paid	\$173,283,054	\$121,493,460
Estimated Effective Property Tax Rate	0.9%	0.8%
Average Mills	593.71	588.59

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	\$283,750	0.1%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,193,849	1.1%	\$4,750,262
Class 4.1 Residential Improvements	\$135,454,464	46.4%	\$112,019,952
Class 4.2 Residential Land	\$54,888,495	18.8%	\$47,354,595
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$39,764,682	13.6%	\$27,286,241
Class 4.9 Commercial Land	\$18,510,881	6.3%	\$14,259,818
Class 4 Total	\$248,618,522	85.2%	\$200,920,606
Class 5 Rural Co-ops and Pollution Control	\$561,111	0.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$5,337,872	1.8%	\$637,626
Class 9 Non-Generation Property of Utilities	\$24,490,535	8.4%	\$0
Class 10 Forest Land	\$108,708	0.0%	\$104,706
Class 12 Railroad and Airline Equipment	\$2,847,008	1.0%	\$0
Class 13 Telecommunication and Electric	\$6,422,485	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$291,863,840	100.0%	\$206,413,200

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$18,371,692
Liquor Excise and License Tax	\$4,776,640
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	550
Taxes Paid	\$984,117
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$12,285,267

*Population estimates are 2016 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 2016

Number of Taxpayers	732
Total Income	19,627,546
Total Taxable Income	11,879,702
Total Income Tax Paid	705,508
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	52.7%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	52.1%	70.9%
Investment	42.5%	68.1%
Retirement Income	14.9%	28.1%
Rental and Royalty Income	8.1%	34.6%
Net Business Income	4.8%	23.6%
Farm Income	-8.7%	39.0%
Other Income	-13.6%	23.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	70,504	14
Self Employment Expenses	689,810	202
Student Loan and Education Expenses	42,241	38
Other Expenses	265,723	67
Medical and Insurance Deductions	1,322,554	149
Federal Income Tax Deduction	1,007,790	194
Property and Other Deductible Taxes	135,955	130
Home Mortgage	250,071	60
Investment Interest	N/A	N/A
Charitable Contributions	273,131	127
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	137,706	31

Credits

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

Garfield County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$302,231,989	\$173,511,207
Taxable Value	\$5,400,559	\$3,153,057
Estimated Property Tax Paid	\$2,948,068	\$1,775,970
Estimated Effective Property Tax Rate	1.0%	1.0%
Average Mills	545.88	563.25

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,532,602	65.4%	\$2,106,599
Class 4.1 Residential Improvements	\$997,238	18.5%	\$705,395
Class 4.2 Residential Land	\$124,838	2.3%	\$63,464
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$92,926	1.7%	\$100,333
Class 4.9 Commercial Land	\$10,114	0.2%	\$21,675
Class 4 Total	\$1,225,116	22.7%	\$890,867
Class 5 Rural Co-ops and Pollution Control	\$300,642	5.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$288,475	5.3%	\$155,571
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$0	0.0%	\$20
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$53,724	1.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$5,400,559	100.0%	\$3,153,057

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$0
Liquor Excise and License Tax	\$0
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	7
Taxes Paid	N/A
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	12,788
Oil and Gas Tax Paid	\$37,291
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$25,168

*Population estimates are 2016 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 2016

Number of Taxpayers	5,373
Total Income	157,946,585
Total Taxable Income	51,376,859
Total Income Tax Paid	3,835,808
Effective Rate	2.4%
Percent of County Population Filing Income Taxes*	38.4%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	76.9%	85.9%
Investment	5.5%	22.8%
Retirement Income	13.5%	22.0%
Rental and Royalty Income	3.6%	11.3%
Net Business Income	2.8%	16.5%
Farm Income	-2.2%	6.6%
Other Income	-0.1%	22.6%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	26,404	10
Health Savings Accounts	181,720	48
Self Employment Expenses	1,305,395	601
Student Loan and Education Expenses	332,063	299
Other Expenses	747,354	314
Medical and Insurance Deductions	4,223,451	629
Federal Income Tax Deduction	7,292,752	1,356
Property and Other Deductible Taxes	1,499,935	856
Home Mortgage	2,145,196	557
Investment Interest	45,544	21
Charitable Contributions	1,579,466	640
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	226,538	33
Political Contributions	2,841	23
Other Deductions	1,287,634	363

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	57,384	65
Other States' Tax	33,366	40
Charitable Gift Credits*	N/A	N/A
Energy Conservation	21,372	41
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	11,745	27
Other Credits*	N/A	N/A

Glacier County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,053,817,068	\$606,443,097
Taxable Value	\$26,886,052	\$7,757,587
Estimated Property Tax Paid	\$18,256,934	\$5,320,224
Estimated Effective Property Tax Rate	1.7%	0.9%
Average Mills	679.05	685.81

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,983,563	11.1%	\$2,567,445
Class 4.1 Residential Improvements	\$3,278,500	12.2%	\$3,036,052
Class 4.2 Residential Land	\$718,822	2.7%	\$655,251
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,754,707	6.5%	\$903,758
Class 4.9 Commercial Land	\$275,714	1.0%	\$336,743
Class 4 Total	\$6,027,743	22.4%	\$4,931,804
Class 5 Rural Co-ops and Pollution Control	\$1,081,631	4.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$596,595	2.2%	\$253,013
Class 9 Non-Generation Property of Utilities	\$10,924,011	40.6%	\$0
Class 10 Forest Land	\$4,195	0.0%	\$5,325
Class 12 Railroad and Airline Equipment	\$2,510,774	9.3%	\$0
Class 13 Telecommunication and Electric	\$652,340	2.4%	\$0
Class 14 Wind Generation Facilities	\$2,105,200	7.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$26,886,052	100.0%	\$7,757,587

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,381,755
Liquor Excise and License Tax	\$359,256
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	68
Taxes Paid	\$210,231
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	849,323
Oil Produced (Barrels of Oil)	321,791
Oil and Gas Tax Paid	\$801,077
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$396,244

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Golden Valley County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	607
Total Income	16,942,648
Total Taxable Income	9,836,713
Total Income Tax Paid	620,318
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	77.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.0%	75.2%
Investment	22.8%	47.8%
Retirement Income	20.0%	30.7%
Rental and Royalty Income	4.4%	27.0%
Net Business Income	8.5%	22.5%
Farm Income	-11.8%	20.8%
Other Income	-6.0%	22.8%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	N/A	N/A
Self Employment Expenses	349,664	90
Student Loan and Education Expenses	29,002	27
Other Expenses	179,366	41
Medical and Insurance Deductions	977,973	140
Federal Income Tax Deduction	989,983	188
Property and Other Deductible Taxes	194,190	163
Home Mortgage	340,441	82
Investment Interest	N/A	N/A
Charitable Contributions	223,028	126
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	277,287	70

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	7,443	14
Other States' Tax	N/A	N/A
Charitable Gift Credits*	0	0
Energy Conservation	N/A	N/A
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	N/A	N/A
Other Credits*	0	0

Golden Valley County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$184,722,022	\$110,431,466
Taxable Value	\$6,122,708	\$1,688,639
Estimated Property Tax Paid	\$2,993,472	\$863,625
Estimated Effective Property Tax Rate	1.6%	0.8%
Average Mills	488.91	511.43

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,087,110	17.8%	\$785,095
Class 4.1 Residential Improvements	\$716,130	11.7%	\$753,442
Class 4.2 Residential Land	\$30,867	0.5%	\$53,287
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$63,063	1.0%	\$40,116
Class 4.9 Commercial Land	\$10,738	0.2%	\$8,304
Class 4 Total	\$820,798	13.4%	\$855,149
Class 5 Rural Co-ops and Pollution Control	\$96,264	1.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$64,610	1.1%	\$36,214
Class 9 Non-Generation Property of Utilities	\$3,271,763	53.4%	\$0
Class 10 Forest Land	\$9,290	0.2%	\$12,181
Class 12 Railroad and Airline Equipment	\$764,719	12.5%	\$0
Class 13 Telecommunication and Electric	\$8,154	0.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$6,122,708	100.0%	\$1,688,639

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$0
Liquor Excise and License Tax	\$0
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	10
Taxes Paid	\$35,353
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	84,531
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$14,563
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$389

*Population estimates are 2016 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 2016

Number of Taxpayers	1,735
Total Income	57,194,057
Total Taxable Income	33,479,635
Total Income Tax Paid	1,873,357
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	56.5%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.7%	74.6%
Investment	11.2%	44.0%
Retirement Income	21.3%	34.1%
Rental and Royalty Income	9.5%	24.3%
Net Business Income	3.5%	21.4%
Farm Income	-2.0%	8.0%
Other Income	-3.0%	28.0%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	56,357	26
Self Employment Expenses	1,103,843	228
Student Loan and Education Expenses	133,611	114
Other Expenses	389,872	98
Medical and Insurance Deductions	2,367,415	403
Federal Income Tax Deduction	3,199,584	619
Property and Other Deductible Taxes	1,052,587	551
Home Mortgage	1,698,564	305
Investment Interest	50,855	21
Charitable Contributions	1,923,626	412
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,695	25
Other Deductions	945,780	199

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	36,312	42
Other States' Tax	103,587	42
Charitable Gift Credits*	1,554	13
Energy Conservation	7,520	14
Alternative Fuel and Recycling Credits	8,992	12
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	8,480	17
Other Credits*	0	0

Granite County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$796,087,222	\$242,191,314
Taxable Value	\$12,599,510	\$3,255,141
Estimated Property Tax Paid	\$7,134,201	\$1,916,940
Estimated Effective Property Tax Rate	0.9%	0.8%
Average Mills	566.23	588.90

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$994	0.0%	\$0
Class 3 Agriculture Land	\$671,472	5.3%	\$521,504
Class 4.1 Residential Improvements	\$3,966,646	31.5%	\$1,780,071
Class 4.2 Residential Land	\$2,093,949	16.6%	\$557,953
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$438,603	3.5%	\$249,494
Class 4.9 Commercial Land	\$97,237	0.8%	\$53,165
Class 4 Total	\$6,596,435	52.4%	\$2,640,683
Class 5 Rural Co-ops and Pollution Control	\$157,802	1.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$208,166	1.7%	\$33,653
Class 9 Non-Generation Property of Utilities	\$3,741,737	29.7%	\$0
Class 10 Forest Land	\$115,696	0.9%	\$59,301
Class 12 Railroad and Airline Equipment	\$951,151	7.5%	\$0
Class 13 Telecommunication and Electric	\$156,057	1.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$12,599,510	100.0%	\$3,255,141

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$0

Liquor Excise and License Tax \$0

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 16

Taxes Paid \$36,775

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$256,373

*Population estimates are 2016 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 2016

Number of Taxpayers	9,515
Total Income	341,099,902
Total Taxable Income	199,619,144
Total Income Tax Paid	11,479,291
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	54.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	72.5%	84.3%
Investment	8.0%	39.5%
Retirement Income	14.0%	27.0%
Rental and Royalty Income	5.1%	18.1%
Net Business Income	1.9%	12.8%
Farm Income	-0.9%	4.7%
Other Income	-0.6%	24.5%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	70,664	20
Health Savings Accounts	369,380	123
Self Employment Expenses	2,499,163	826
Student Loan and Education Expenses	799,739	756
Other Expenses	1,193,993	526
Medical and Insurance Deductions	14,974,297	1,496
Federal Income Tax Deduction	17,633,387	3,128
Property and Other Deductible Taxes	5,848,403	2,729
Home Mortgage	8,535,525	1,758
Investment Interest	229,461	50
Charitable Contributions	5,653,142	2,082
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	72,398	15
Political Contributions	10,853	93
Other Deductions	3,311,874	806

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	92,267	102
Other States' Tax	82,457	101
Charitable Gift Credits*	14,461	92
Energy Conservation	99,073	167
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	68,020	155
Other Credits*	N/A	N/A

Hill County Continued

Montana Property Tax, Tax Year 2017

	Property Owned by	
	Property in County	County Residents
Market Value	\$1,859,752,836	\$1,370,592,666
Taxable Value	\$39,308,178	\$20,995,513
Estimated Property Tax Paid	\$23,678,727	\$13,121,643
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	602.39	624.97

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$8,457,676	21.5%	\$7,067,789
Class 4.1 Residential Improvements	\$9,049,911	23.0%	\$9,011,189
Class 4.2 Residential Land	\$1,543,338	3.9%	\$1,791,515
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$3,566,928	9.1%	\$2,170,591
Class 4.9 Commercial Land	\$484,923	1.2%	\$369,243
Class 4 Total	\$14,645,100	37.3%	\$13,342,538
Class 5 Rural Co-ops and Pollution Control	\$1,435,212	3.7%	\$171
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,160,627	3.0%	\$575,649
Class 9 Non-Generation Property of Utilities	\$7,769,931	19.8%	\$0
Class 10 Forest Land	\$8,816	0.0%	\$9,366
Class 12 Railroad and Airline Equipment	\$5,047,917	12.8%	\$0
Class 13 Telecommunication and Electric	\$782,899	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$39,308,178	100.0%	\$20,995,513

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,509,735
Liquor Excise and License Tax	\$392,531
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	177
Taxes Paid	\$1,444,420
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	3,230,090
Oil Produced (Barrels of Oil)	1,070
Oil and Gas Tax Paid	\$270,670
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$340,490

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Jefferson County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	8,139
Total Income	346,403,610
Total Taxable Income	231,561,822
Total Income Tax Paid	12,894,221
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	68.4%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.7%	77.8%
Investment	6.1%	49.2%
Retirement Income	19.3%	36.3%
Rental and Royalty Income	6.8%	19.9%
Net Business Income	2.6%	18.6%
Farm Income	-1.2%	5.3%
Other Income	-0.3%	34.0%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	31,186	15
Health Savings Accounts	504,996	163
Self Employment Expenses	3,411,440	765
Student Loan and Education Expenses	604,915	534
Other Expenses	1,416,449	423
Medical and Insurance Deductions	9,698,779	1,657
Federal Income Tax Deduction	19,834,674	3,263
Property and Other Deductible Taxes	7,763,855	3,113
Home Mortgage	14,390,106	2,149
Investment Interest	120,331	80
Charitable Contributions	7,963,885	2,435
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	88,964	20
Political Contributions	15,513	125
Other Deductions	3,035,088	747

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	182,551	116
Other States' Tax	273,605	158
Charitable Gift Credits*	5,416	49
Energy Conservation	61,099	105
Alternative Fuel and Recycling Credits	39,719	24
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	284,930	22
Elderly Homeowner and Renters' Credit	51,847	110
Other Credits*	N/A	N/A

Jefferson County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,666,756,557	\$1,200,269,231
Taxable Value	\$30,328,112	\$16,137,099
Estimated Property Tax Paid	\$16,582,705	\$9,435,862
Estimated Effective Property Tax Rate	1.0%	0.8%
Average Mills	546.78	584.73

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	\$215,335	0.7%	\$0
Class 2 Gross Proceeds Metal Mines	\$1,320,539	4.4%	\$0
Class 3 Agriculture Land	\$955,341	3.2%	\$817,009
Class 4.1 Residential Improvements	\$11,673,947	38.5%	\$10,910,563
Class 4.2 Residential Land	\$3,543,158	11.7%	\$3,264,375
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,222,669	4.0%	\$710,353
Class 4.9 Commercial Land	\$465,118	1.5%	\$336,836
Class 4 Total	\$16,904,892	55.7%	\$15,222,127
Class 5 Rural Co-ops and Pollution Control	\$294,103	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,333,155	7.7%	\$67,857
Class 9 Non-Generation Property of Utilities	\$6,807,546	22.4%	\$0
Class 10 Forest Land	\$48,937	0.2%	\$30,106
Class 12 Railroad and Airline Equipment	\$707,637	2.3%	\$0
Class 13 Telecommunication and Electric	\$740,627	2.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$30,328,112	100.0%	\$16,137,099

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$421,268
Liquor Excise and License Tax	\$109,530
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	25
Taxes Paid	\$23,794
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$46,460

*Population estimates are 2016 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 2016

Number of Taxpayers	1,220
Total Income	36,668,196
Total Taxable Income	21,368,854
Total Income Tax Paid	1,255,481
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	55.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	52.9%	70.1%
Investment	26.7%	58.4%
Retirement Income	17.6%	32.8%
Rental and Royalty Income	9.2%	29.1%
Net Business Income	3.9%	20.1%
Farm Income	-6.1%	28.1%
Other Income	-4.0%	22.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	105,235	22
Self Employment Expenses	1,104,605	235
Student Loan and Education Expenses	56,224	53
Other Expenses	393,628	92
Medical and Insurance Deductions	1,932,687	299
Federal Income Tax Deduction	1,752,594	371
Property and Other Deductible Taxes	355,151	297
Home Mortgage	631,905	145
Investment Interest	2,961	11
Charitable Contributions	799,621	261
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	437,807	92

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	28,030	10
Other States' Tax	18,758	15
Charitable Gift Credits*	N/A	N/A
Energy Conservation	11,584	14
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	N/A	N/A
Other Credits*	0	0

Judith Basin County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$580,762,901	\$239,994,923
Taxable Value	\$16,041,471	\$3,910,196
Estimated Property Tax Paid	\$6,921,620	\$1,836,479
Estimated Effective Property Tax Rate	1.2%	0.8%
Average Mills	431.48	469.66

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,727,990	17.0%	\$1,804,985
Class 4.1 Residential Improvements	\$1,857,430	11.6%	\$1,544,802
Class 4.2 Residential Land	\$243,105	1.5%	\$189,576
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$352,462	2.2%	\$197,795
Class 4.9 Commercial Land	\$30,419	0.2%	\$36,800
Class 4 Total	\$2,483,416	15.5%	\$1,968,973
Class 5 Rural Co-ops and Pollution Control	\$352,420	2.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$280,752	1.8%	\$128,428
Class 9 Non-Generation Property of Utilities	\$7,621,392	47.5%	\$0
Class 10 Forest Land	\$12,382	0.1%	\$7,810
Class 12 Railroad and Airline Equipment	\$1,771,325	11.0%	\$0
Class 13 Telecommunication and Electric	\$96,727	0.6%	\$0
Class 14 Wind Generation Facilities	\$695,067	4.3%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$16,041,471	100.0%	\$3,910,196

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$157,239

Liquor Excise and License Tax \$40,882

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 23

Taxes Paid \$39,265

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$3,227

*Population estimates are 2016 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 2016

Number of Taxpayers	15,327
Total Income	475,006,973
Total Taxable Income	234,075,963
Total Income Tax Paid	13,505,870
Effective Rate	2.8%
Percent of County Population Filing Income Taxes*	52.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.7%	76.4%
Investment	10.8%	39.1%
Retirement Income	21.0%	32.0%
Rental and Royalty Income	5.2%	18.2%
Net Business Income	4.1%	18.1%
Farm Income	-3.1%	6.8%
Other Income	-1.7%	25.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	779,608	229
Self Employment Expenses	4,674,135	1,603
Student Loan and Education Expenses	910,962	836
Other Expenses	2,537,787	792
Medical and Insurance Deductions	16,582,071	2,967
Federal Income Tax Deduction	24,771,346	4,746
Property and Other Deductible Taxes	11,811,018	4,374
Home Mortgage	19,264,374	2,951
Investment Interest	587,439	125
Charitable Contributions	10,197,683	3,234
Child and Dependent Care Expenses	33,700	18
Gambling Losses	1,004,275	88
Political Contributions	19,938	157
Other Deductions	5,692,263	1,238

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	273,881	244
Other States' Tax	531,947	281
Charitable Gift Credits*	3,468	43
Energy Conservation	44,061	80
Alternative Fuel and Recycling Credits	29,529	35
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	238,047	472
Other Credits*	9,881	11

Lake County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$4,891,093,344	\$2,475,012,289
Taxable Value	\$63,344,038	\$29,759,587
Estimated Property Tax Paid	\$38,250,895	\$19,279,952
Estimated Effective Property Tax Rate	0.8%	0.8%
Average Mills	603.86	647.86

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,553,253	2.5%	\$1,358,085
Class 4.1 Residential Improvements	\$29,953,754	47.3%	\$16,467,187
Class 4.2 Residential Land	\$21,952,547	34.7%	\$7,162,256
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$3,868,217	6.1%	\$2,297,295
Class 4.9 Commercial Land	\$1,659,690	2.6%	\$1,075,664
Class 4 Total	\$57,434,208	90.7%	\$27,002,402
Class 5 Rural Co-ops and Pollution Control	\$462,399	0.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$630,167	1.0%	\$313,826
Class 9 Non-Generation Property of Utilities	\$543,484	0.9%	\$0
Class 10 Forest Land	\$125,546	0.2%	\$45,841
Class 12 Railroad and Airline Equipment	\$665,004	1.0%	\$0
Class 13 Telecommunication and Electric	\$1,929,977	3.0%	\$1,039,433
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$63,344,038	100.0%	\$29,759,587

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$2,459,390
Liquor Excise and License Tax	\$639,441
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	67
Taxes Paid	\$174,218
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$179,927

*Population estimates are 2016 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 2016

Number of Taxpayers	45,675
Total Income	2,000,803,832
Total Taxable Income	1,354,534,249
Total Income Tax Paid	71,807,348
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	67.4%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	64.8%	80.9%
Investment	7.7%	41.0%
Retirement Income	17.9%	31.9%
Rental and Royalty Income	6.5%	15.2%
Net Business Income	2.9%	15.1%
Farm Income	-0.3%	1.4%
Other Income	0.5%	30.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	277,357	110
Health Savings Accounts	2,196,443	766
Self Employment Expenses	17,117,501	3,932
Student Loan and Education Expenses	4,939,139	4,232
Other Expenses	7,582,068	2,206
Medical and Insurance Deductions	51,792,073	8,519
Federal Income Tax Deduction	107,454,250	18,442
Property and Other Deductible Taxes	45,114,119	17,203
Home Mortgage	76,184,849	11,975
Investment Interest	762,953	406
Charitable Contributions	45,270,431	13,699
Child and Dependent Care Expenses	108,361	44
Gambling Losses	5,775,655	106
Political Contributions	146,837	1,151
Other Deductions	14,570,473	3,729

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	854,811	848
Other States' Tax	2,192,617	746
Charitable Gift Credits*	229,066	496
Energy Conservation	310,193	582
Alternative Fuel and Recycling Credits	82,222	97
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	356,276	50
Elderly Homeowner and Renters' Credit	473,364	991
Other Credits*	59,656	41

Lewis and Clark County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$8,308,927,603	\$7,535,137,651
Taxable Value	\$133,534,606	\$88,435,450
Estimated Property Tax Paid	\$94,898,410	\$61,839,419
Estimated Effective Property Tax Rate	1.1%	0.8%
Average Mills	710.67	699.26

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,820,929	1.4%	\$2,923,639
Class 4.1 Residential Improvements	\$53,963,843	40.4%	\$50,777,429
Class 4.2 Residential Land	\$21,742,243	16.3%	\$20,369,287
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$16,812,145	12.6%	\$9,575,443
Class 4.9 Commercial Land	\$6,817,297	5.1%	\$4,136,394
Class 4 Total	\$99,335,528	74.4%	\$84,858,553
Class 5 Rural Co-ops and Pollution Control	\$266,961	0.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,030,243	3.0%	\$144,978
Class 9 Non-Generation Property of Utilities	\$16,964,790	12.7%	\$0
Class 10 Forest Land	\$205,241	0.2%	\$508,280
Class 12 Railroad and Airline Equipment	\$2,028,219	1.5%	\$0
Class 13 Telecommunication and Electric	\$8,882,695	6.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$133,534,606	100.0%	\$88,435,450

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$8,671,576
Liquor Excise and License Tax	\$2,254,610
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	282
Taxes Paid	\$791,674
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$2,021,962

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Liberty County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	1,008
Total Income	32,078,911
Total Taxable Income	19,591,642
Total Income Tax Paid	1,039,285
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	42.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.1%	77.6%
Investment	12.0%	57.4%
Retirement Income	17.0%	33.2%
Rental and Royalty Income	11.9%	39.8%
Net Business Income	3.6%	18.0%
Farm Income	1.0%	16.0%
Other Income	-1.6%	24.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	43,284	11
Self Employment Expenses	427,941	142
Student Loan and Education Expenses	58,330	61
Other Expenses	115,134	59
Medical and Insurance Deductions	1,835,567	249
Federal Income Tax Deduction	1,823,022	333
Property and Other Deductible Taxes	446,264	276
Home Mortgage	573,139	135
Investment Interest	21,795	16
Charitable Contributions	839,468	262
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	226,042	67

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	N/A	N/A
Other States' Tax	2,905	12
Charitable Gift Credits*	N/A	N/A
Energy Conservation	7,870	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	N/A	N/A
Other Credits*	0	0

Liberty County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$471,310,301	\$302,991,191
Taxable Value	\$9,611,360	\$5,359,065
Estimated Property Tax Paid	\$4,891,651	\$2,789,483
Estimated Effective Property Tax Rate	1.0%	0.9%
Average Mills	508.94	520.52

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,248,579	44.2%	\$3,274,428
Class 4.1 Residential Improvements	\$1,586,106	16.5%	\$1,441,350
Class 4.2 Residential Land	\$84,712	0.9%	\$141,427
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$825,550	8.6%	\$199,287
Class 4.9 Commercial Land	\$33,560	0.3%	\$25,110
Class 4 Total	\$2,529,928	26.3%	\$1,807,174
Class 5 Rural Co-ops and Pollution Control	\$415,836	4.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$548,062	5.7%	\$276,555
Class 9 Non-Generation Property of Utilities	\$673,764	7.0%	\$0
Class 10 Forest Land	\$592	0.0%	\$908
Class 12 Railroad and Airline Equipment	\$983,747	10.2%	\$0
Class 13 Telecommunication and Electric	\$210,852	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$9,611,360	100.0%	\$5,359,065

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$81,723

Liquor Excise and License Tax \$21,248

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 78

Taxes Paid \$161,032

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 635,883

Oil Produced (Barrels of Oil) 86,602

Oil and Gas Tax Paid \$305,685

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$11,429

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Lincoln County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	11,168
Total Income	328,283,843
Total Taxable Income	189,337,046
Total Income Tax Paid	10,130,652
Effective Rate	3.1%
Percent of County Population Filing Income Taxes*	54.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.6%	71.2%
Investment	7.3%	43.6%
Retirement Income	26.0%	37.1%
Rental and Royalty Income	4.8%	17.2%
Net Business Income	3.6%	19.1%
Farm Income	-0.5%	2.1%
Other Income	-0.8%	29.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	18,054	10
Health Savings Accounts	304,320	95
Self Employment Expenses	2,673,040	1,068
Student Loan and Education Expenses	558,074	510
Other Expenses	1,769,161	454
Medical and Insurance Deductions	13,909,841	2,503
Federal Income Tax Deduction	18,629,625	3,686
Property and Other Deductible Taxes	6,964,870	3,622
Home Mortgage	11,970,952	2,227
Investment Interest	123,073	85
Charitable Contributions	8,458,835	2,468
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	169,158	28
Political Contributions	9,980	78
Other Deductions	4,126,928	955

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	210,823	245
Other States' Tax	491,109	332
Charitable Gift Credits*	N/A	N/A
Energy Conservation	83,394	163
Alternative Fuel and Recycling Credits	28,521	33
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	74,443	168
Other Credits*	N/A	N/A

Lincoln County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,682,845,974	\$1,573,567,893
Taxable Value	\$35,387,237	\$18,399,383
Estimated Property Tax Paid	\$19,554,678	\$10,542,513
Estimated Effective Property Tax Rate	0.7%	0.7%
Average Mills	552.59	572.98

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$246,293	0.7%	\$184,413
Class 4.1 Residential Improvements	\$14,778,145	41.8%	\$10,907,911
Class 4.2 Residential Land	\$8,914,184	25.2%	\$5,078,249
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$2,491,742	7.0%	\$1,489,955
Class 4.9 Commercial Land	\$697,310	2.0%	\$517,528
Class 4 Total	\$26,881,381	76.0%	\$17,993,643
Class 5 Rural Co-ops and Pollution Control	\$2,079,850	5.9%	\$1,710
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$345,189	1.0%	\$49,463
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$1,014,647	2.9%	\$170,154
Class 12 Railroad and Airline Equipment	\$4,076,767	11.5%	\$0
Class 13 Telecommunication and Electric	\$743,110	2.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$35,387,237	100.0%	\$18,399,383

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,597,304

Liquor Excise and License Tax \$415,299

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 51

Taxes Paid \$213,942

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$203,706

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McCone County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	1,043
Total Income	29,495,021
Total Taxable Income	17,453,237
Total Income Tax Paid	1,184,533
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	55.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.3%	75.3%
Investment	18.0%	67.2%
Retirement Income	14.8%	29.3%
Rental and Royalty Income	15.6%	32.9%
Net Business Income	2.9%	23.1%
Farm Income	-8.7%	27.5%
Other Income	-10.9%	21.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	57,637	17
Self Employment Expenses	740,697	186
Student Loan and Education Expenses	53,391	49
Other Expenses	371,084	112
Medical and Insurance Deductions	1,570,173	212
Federal Income Tax Deduction	1,688,503	302
Property and Other Deductible Taxes	354,389	222
Home Mortgage	463,312	111
Investment Interest	N/A	N/A
Charitable Contributions	695,374	208
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	168,653	58

Credits

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

McCone County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$387,689,070	\$244,791,008
Taxable Value	\$7,566,091	\$4,160,073
Estimated Property Tax Paid	\$4,869,776	\$2,649,552
Estimated Effective Property Tax Rate	1.3%	1.1%
Average Mills	643.63	636.90

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,073,450	53.8%	\$2,342,276
Class 4.1 Residential Improvements	\$1,432,387	18.9%	\$1,084,964
Class 4.2 Residential Land	\$112,084	1.5%	\$108,359
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$213,784	2.8%	\$144,100
Class 4.9 Commercial Land	\$23,904	0.3%	\$20,402
Class 4 Total	\$1,782,159	23.6%	\$1,357,825
Class 5 Rural Co-ops and Pollution Control	\$492,328	6.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$536,812	7.1%	\$459,870
Class 9 Non-Generation Property of Utilities	\$197,704	2.6%	\$0
Class 10 Forest Land	\$0	0.0%	\$102
Class 12 Railroad and Airline Equipment	\$295,025	3.9%	\$0
Class 13 Telecommunication and Electric	\$188,613	2.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$7,566,091	100.0%	\$4,160,073

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$59,099

Liquor Excise and License Tax \$15,366

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 32

Taxes Paid \$59,638

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 3,790

Oil and Gas Tax Paid \$13,901

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$4,152

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Madison County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	5,149
Total Income	193,005,313
Total Taxable Income	117,455,598
Total Income Tax Paid	6,725,198
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	62.0%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	52.6%	70.3%
Investment	18.5%	49.0%
Retirement Income	23.3%	37.2%
Rental and Royalty Income	8.8%	26.0%
Net Business Income	3.6%	24.0%
Farm Income	-3.0%	8.4%
Other Income	-3.7%	27.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	545,108	133
Self Employment Expenses	2,982,334	775
Student Loan and Education Expenses	340,049	330
Other Expenses	1,829,773	359
Medical and Insurance Deductions	7,846,536	1,301
Federal Income Tax Deduction	9,899,606	1,884
Property and Other Deductible Taxes	3,754,654	1,829
Home Mortgage	7,229,491	1,066
Investment Interest	452,927	82
Charitable Contributions	4,491,617	1,423
Child and Dependent Care Expenses	0	0
Gambling Losses	95,963	17
Political Contributions	9,394	68
Other Deductions	2,707,316	533

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	133,622	109
Other States' Tax	394,776	142
Charitable Gift Credits*	11,170	12
Energy Conservation	21,434	43
Alternative Fuel and Recycling Credits	39,511	19
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	42,264	99
Other Credits*	N/A	N/A

Madison County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$6,880,920,096	\$919,913,282
Taxable Value	\$111,392,742	\$12,822,969
Estimated Property Tax Paid	\$33,091,185	\$5,416,481
Estimated Effective Property Tax Rate	0.5%	0.6%
Average Mills	297.07	422.40

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	\$2,837,849	2.5%	\$0
Class 2 Gross Proceeds Metal Mines	\$1,230	0.0%	\$803
Class 3 Agriculture Land	\$2,553,219	2.3%	\$1,330,959
Class 4.1 Residential Improvements	\$66,494,303	59.7%	\$7,587,887
Class 4.2 Residential Land	\$24,036,508	21.6%	\$2,296,249
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$3,840,732	3.4%	\$1,039,838
Class 4.9 Commercial Land	\$2,837,412	2.5%	\$388,585
Class 4 Total	\$97,208,955	87.3%	\$11,312,559
Class 5 Rural Co-ops and Pollution Control	\$537,000	0.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,728,880	1.6%	\$163,341
Class 9 Non-Generation Property of Utilities	\$3,607,327	3.2%	\$0
Class 10 Forest Land	\$63,258	0.1%	\$15,307
Class 12 Railroad and Airline Equipment	\$672,800	0.6%	\$0
Class 13 Telecommunication and Electric	\$2,182,224	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$111,392,742	100.0%	\$12,822,969

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$986,953
Liquor Excise and License Tax	\$256,608
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	28
Taxes Paid	\$4,241
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$331,192

*Population estimates are 2016 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 2016

Number of Taxpayers	1,173
Total Income	35,454,934
Total Taxable Income	20,376,779
Total Income Tax Paid	1,143,760
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	62.3%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.3%	75.5%
Investment	23.3%	48.1%
Retirement Income	18.2%	33.8%
Rental and Royalty Income	3.8%	25.3%
Net Business Income	7.0%	20.9%
Farm Income	-3.7%	11.5%
Other Income	-4.0%	24.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	65,001	19
Self Employment Expenses	591,448	165
Student Loan and Education Expenses	69,727	63
Other Expenses	460,763	97
Medical and Insurance Deductions	1,794,758	271
Federal Income Tax Deduction	1,883,920	373
Property and Other Deductible Taxes	528,253	343
Home Mortgage	891,403	180
Investment Interest	4,033	13
Charitable Contributions	1,477,378	256
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	322,075	112

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	4,012	13
Other States' Tax	20,028	23
Charitable Gift Credits*	N/A	N/A
Energy Conservation	5,398	15
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	7,838	20
Other Credits*	0	0

Meagher County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$504,405,696	\$244,793,586
Taxable Value	\$8,554,467	\$3,483,362
Estimated Property Tax Paid	\$5,080,620	\$2,090,556
Estimated Effective Property Tax Rate	1.0%	0.9%
Average Mills	593.91	600.15

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,118	0.1%	\$0
Class 3 Agriculture Land	\$1,640,569	19.2%	\$1,354,104
Class 4.1 Residential Improvements	\$2,168,235	25.3%	\$1,489,787
Class 4.2 Residential Land	\$424,650	5.0%	\$238,387
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$256,226	3.0%	\$194,081
Class 4.9 Commercial Land	\$50,100	0.6%	\$41,087
Class 4 Total	\$2,899,211	33.9%	\$1,963,342
Class 5 Rural Co-ops and Pollution Control	\$343,200	4.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$126,147	1.5%	\$87,138
Class 9 Non-Generation Property of Utilities	\$3,055,314	35.7%	\$0
Class 10 Forest Land	\$148,122	1.7%	\$78,778
Class 12 Railroad and Airline Equipment	\$40	0.0%	\$0
Class 13 Telecommunication and Electric	\$107,802	1.3%	\$0
Class 14 Wind Generation Facilities	\$228,944	2.7%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$8,554,467	100.0%	\$3,483,362

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$165,812

Liquor Excise and License Tax \$43,111

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 21

Taxes Paid \$55,426

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$124,326

*Population estimates are 2016 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 2016

Number of Taxpayers	2,937
Total Income	90,007,174
Total Taxable Income	52,448,442
Total Income Tax Paid	2,683,194
Effective Rate	3.0%
Percent of County Population Filing Income Taxes*	68.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.2%	75.1%
Investment	4.7%	35.9%
Retirement Income	25.4%	36.9%
Rental and Royalty Income	5.4%	15.4%
Net Business Income	2.6%	17.6%
Farm Income	-0.6%	2.4%
Other Income	-0.7%	27.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	139,327	35
Self Employment Expenses	722,387	264
Student Loan and Education Expenses	203,606	179
Other Expenses	441,520	133
Medical and Insurance Deductions	3,590,819	616
Federal Income Tax Deduction	5,070,451	1,014
Property and Other Deductible Taxes	2,009,303	968
Home Mortgage	3,641,940	627
Investment Interest	31,859	17
Charitable Contributions	1,608,370	660
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	5,021	42
Other Deductions	1,556,153	329

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	47,343	61
Other States' Tax	161,162	80
Charitable Gift Credits*	1,223	13
Energy Conservation	14,409	29
Alternative Fuel and Recycling Credits	8,298	10
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	22,675	46
Other Credits*	N/A	N/A

Mineral County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$825,011,241	\$613,287,790
Taxable Value	\$10,963,850	\$4,452,763
Estimated Property Tax Paid	\$7,307,604	\$3,091,351
Estimated Effective Property Tax Rate	0.9%	0.5%
Average Mills	666.52	694.25

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$54,814	0.5%	\$53,523
Class 4.1 Residential Improvements	\$2,831,282	25.8%	\$2,677,269
Class 4.2 Residential Land	\$1,395,130	12.7%	\$1,154,930
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$622,468	5.7%	\$378,684
Class 4.9 Commercial Land	\$177,005	1.6%	\$140,297
Class 4 Total	\$5,025,885	45.8%	\$4,351,180
Class 5 Rural Co-ops and Pollution Control	\$207,489	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$311,852	2.8%	\$5,761
Class 9 Non-Generation Property of Utilities	\$3,999,877	36.5%	\$0
Class 10 Forest Land	\$154,076	1.4%	\$42,299
Class 12 Railroad and Airline Equipment	\$912,909	8.3%	\$0
Class 13 Telecommunication and Electric	\$296,948	2.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$10,963,850	100.0%	\$4,452,763

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$974,304

Liquor Excise and License Tax \$253,319

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 14

Taxes Paid \$2,066

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$123,759

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Missoula County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	72,710
Total Income	3,330,459,093
Total Taxable Income	2,267,737,731
Total Income Tax Paid	122,628,667
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	61.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.4%	83.2%
Investment	9.2%	39.6%
Retirement Income	13.0%	24.8%
Rental and Royalty Income	15.4%	15.6%
Net Business Income	2.7%	15.7%
Farm Income	-0.2%	0.7%
Other Income	0.5%	28.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	271,282	78
Health Savings Accounts	5,860,550	1,732
Self Employment Expenses	32,607,099	7,428
Student Loan and Education Expenses	9,707,401	7,833
Other Expenses	19,046,234	3,916
Medical and Insurance Deductions	72,347,765	12,160
Federal Income Tax Deduction	146,445,603	25,947
Property and Other Deductible Taxes	80,794,347	23,852
Home Mortgage	117,105,459	16,450
Investment Interest	4,144,777	809
Charitable Contributions	127,407,360	18,986
Child and Dependent Care Expenses	107,523	46
Gambling Losses	1,550,604	144
Political Contributions	182,840	1,488
Other Deductions	30,546,837	6,534

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	2,180,298	1,877
Other States' Tax	3,934,064	1,480
Charitable Gift Credits*	539,965	1,088
Energy Conservation	437,956	813
Alternative Fuel and Recycling Credits	126,991	157
Uninsured Montanans Credit	13,320	11
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	488,381	55
Elderly Homeowner and Renters' Credit	995,416	1,798
Other Credits*	210,397	42

Missoula County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$15,077,220,963	\$14,149,283,509
Taxable Value	\$230,287,371	\$170,489,119
Estimated Property Tax Paid	\$194,405,337	\$142,256,788
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	844.19	834.40

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$504,712	0.2%	\$1,534,623
Class 4.1 Residential Improvements	\$90,085,541	39.1%	\$83,046,644
Class 4.2 Residential Land	\$49,246,834	21.4%	\$47,099,333
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$32,946,472	14.3%	\$22,100,152
Class 4.9 Commercial Land	\$20,666,997	9.0%	\$15,599,497
Class 4 Total	\$192,945,844	83.8%	\$167,845,626
Class 5 Rural Co-ops and Pollution Control	\$1,819,887	0.8%	\$76,760
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,590,199	2.0%	\$578,836
Class 9 Non-Generation Property of Utilities	\$21,655,292	9.4%	\$0
Class 10 Forest Land	\$467,005	0.2%	\$154,813
Class 12 Railroad and Airline Equipment	\$2,991,965	1.3%	\$0
Class 13 Telecommunication and Electric	\$5,312,467	2.3%	\$298,461
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$230,287,371	100.0%	\$170,489,119

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$21,800,258
Liquor Excise and License Tax	\$5,668,067
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	324
Taxes Paid	\$951,862
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$5,068,690

*Population estimates are 2016 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 2016

Number of Taxpayers	2,675
Total Income	83,108,788
Total Taxable Income	51,979,912
Total Income Tax Paid	2,946,237
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	50.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.5%	75.3%
Investment	14.3%	41.2%
Retirement Income	20.3%	34.3%
Rental and Royalty Income	4.0%	19.3%
Net Business Income	3.8%	17.3%
Farm Income	-4.8%	10.5%
Other Income	-3.1%	26.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	81,607	31
Self Employment Expenses	977,363	286
Student Loan and Education Expenses	127,573	128
Other Expenses	385,723	127
Medical and Insurance Deductions	3,236,976	513
Federal Income Tax Deduction	4,599,261	846
Property and Other Deductible Taxes	1,245,166	782
Home Mortgage	2,234,239	437
Investment Interest	10,727	12
Charitable Contributions	1,279,959	547
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	2,060	18
Other Deductions	985,133	231

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	38,958	44
Other States' Tax	139,463	52
Charitable Gift Credits*	0	0
Energy Conservation	17,357	29
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	21,102	48
Other Credits*	N/A	N/A

Musselshell County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$654,720,629	\$343,866,746
Taxable Value	\$12,664,524	\$4,566,228
Estimated Property Tax Paid	\$7,574,759	\$2,789,965
Estimated Effective Property Tax Rate	1.2%	0.8%
Average Mills	598.11	611.00

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,511,097	11.9%	\$1,042,416
Class 4.1 Residential Improvements	\$2,999,619	23.7%	\$2,549,545
Class 4.2 Residential Land	\$503,286	4.0%	\$449,289
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$689,101	5.4%	\$379,145
Class 4.9 Commercial Land	\$125,169	1.0%	\$86,322
Class 4 Total	\$4,317,175	34.1%	\$3,464,301
Class 5 Rural Co-ops and Pollution Control	\$440,818	3.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,988,223	23.6%	\$29,491
Class 9 Non-Generation Property of Utilities	\$1,683,952	13.3%	\$0
Class 10 Forest Land	\$59,436	0.5%	\$30,020
Class 12 Railroad and Airline Equipment	\$1,401,613	11.1%	\$0
Class 13 Telecommunication and Electric	\$262,210	2.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$12,664,524	100.0%	\$4,566,228

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$383,602

Liquor Excise and License Tax \$99,737

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 21

Taxes Paid \$24,048

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 123,231

Oil and Gas Tax Paid \$491,745

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$25,238

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Park County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	11,495
Total Income	425,387,364
Total Taxable Income	272,685,310
Total Income Tax Paid	14,721,726
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	73.3%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.8%	77.1%
Investment	17.2%	40.8%
Retirement Income	15.0%	28.3%
Rental and Royalty Income	4.0%	21.1%
Net Business Income	5.1%	21.5%
Farm Income	-1.1%	3.4%
Other Income	-2.9%	27.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	33,504	15
Health Savings Accounts	1,048,242	279
Self Employment Expenses	5,679,218	1,550
Student Loan and Education Expenses	1,022,568	881
Other Expenses	2,821,484	643
Medical and Insurance Deductions	14,278,220	2,374
Federal Income Tax Deduction	21,578,479	4,119
Property and Other Deductible Taxes	9,188,139	3,897
Home Mortgage	15,897,158	2,488
Investment Interest	1,117,536	106
Charitable Contributions	10,003,567	2,812
Child and Dependent Care Expenses	35,448	13
Gambling Losses	78,022	13
Political Contributions	14,008	121
Other Deductions	5,387,733	1,026

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	323,516	311
Other States' Tax	757,151	275
Charitable Gift Credits*	N/A	N/A
Energy Conservation	65,043	122
Alternative Fuel and Recycling Credits	21,706	26
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	175,828	365
Other Credits*	N/A	N/A

Park County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,972,457,297	\$1,817,195,322
Taxable Value	\$44,418,987	\$24,710,892
Estimated Property Tax Paid	\$24,304,361	\$13,976,644
Estimated Effective Property Tax Rate	0.8%	0.8%
Average Mills	547.16	565.61

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,983,864	4.5%	\$1,287,656
Class 4.1 Residential Improvements	\$21,827,764	49.1%	\$15,090,754
Class 4.2 Residential Land	\$7,192,878	16.2%	\$4,697,472
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$4,400,708	9.9%	\$2,631,897
Class 4.9 Commercial Land	\$1,341,877	3.0%	\$883,013
Class 4 Total	\$34,763,227	78.3%	\$23,303,136
Class 5 Rural Co-ops and Pollution Control	\$463,973	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$425,351	1.0%	\$50,288
Class 9 Non-Generation Property of Utilities	\$4,866,953	11.0%	\$0
Class 10 Forest Land	\$115,065	0.3%	\$69,812
Class 12 Railroad and Airline Equipment	\$1,107,262	2.5%	\$0
Class 13 Telecommunication and Electric	\$693,292	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$44,418,987	100.0%	\$24,710,892

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$2,736,750
Liquor Excise and License Tax	\$711,555
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	80
Taxes Paid	\$46,270
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$2,368,052

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Petroleum County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	262
Total Income	7,197,327
Total Taxable Income	4,068,704
Total Income Tax Paid	281,466
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	42.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	48.9%	63.2%
Investment	37.3%	57.9%
Retirement Income	15.6%	34.5%
Rental and Royalty Income	9.5%	29.2%
Net Business Income	2.9%	15.8%
Farm Income	-2.8%	32.7%
Other Income	-11.4%	25.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	N/A	N/A
Self Employment Expenses	255,366	56
Student Loan and Education Expenses	9,436	13
Other Expenses	130,183	28
Medical and Insurance Deductions	405,132	56
Federal Income Tax Deduction	328,792	63
Property and Other Deductible Taxes	61,261	53
Home Mortgage	78,529	16
Investment Interest	N/A	N/A
Charitable Contributions	90,723	49
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	71,650	20

Credits

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

Petroleum County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$109,711,027	\$43,346,381
Taxable Value	\$1,672,280	\$669,037
Estimated Property Tax Paid	\$1,012,333	\$409,969
Estimated Effective Property Tax Rate	0.9%	0.9%
Average Mills	605.36	612.77

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$888,501	53.1%	\$362,727
Class 4.1 Residential Improvements	\$435,025	26.0%	\$234,597
Class 4.2 Residential Land	\$30,696	1.8%	\$24,056
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$30,504	1.8%	\$21,166
Class 4.9 Commercial Land	\$5,139	0.3%	\$3,435
Class 4 Total	\$501,364	30.0%	\$283,254
Class 5 Rural Co-ops and Pollution Control	\$156,614	9.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$120,496	7.2%	\$22,640
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$510	0.0%	\$416
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$4,795	0.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$1,672,280	100.0%	\$669,037

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$29,582
Liquor Excise and License Tax	\$7,691
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	4
Taxes Paid	N/A
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	17,478
Oil and Gas Tax Paid	\$23,492
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$2,882

*Population estimates are 2016 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.

Phillips County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	2,658
Total Income	74,997,986
Total Taxable Income	42,910,153
Total Income Tax Paid	2,667,524
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	61.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.9%	77.6%
Investment	18.3%	54.0%
Retirement Income	16.3%	28.5%
Rental and Royalty Income	11.1%	28.4%
Net Business Income	3.6%	20.4%
Farm Income	-7.4%	17.8%
Other Income	-8.8%	23.6%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	110,216	28
Self Employment Expenses	1,176,561	412
Student Loan and Education Expenses	183,190	187
Other Expenses	667,612	186
Medical and Insurance Deductions	4,137,347	561
Federal Income Tax Deduction	4,302,776	829
Property and Other Deductible Taxes	1,235,602	707
Home Mortgage	1,770,112	379
Investment Interest	35,291	21
Charitable Contributions	1,266,958	513
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	3,495	27
Other Deductions	622,691	185

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	18,396	27
Other States' Tax	32,643	30
Charitable Gift Credits*	N/A	N/A
Energy Conservation	13,369	26
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	12,893	26
Other Credits*	N/A	N/A

Phillips County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$784,769,182	\$460,249,664
Taxable Value	\$18,835,795	\$6,935,119
Estimated Property Tax Paid	\$9,387,472	\$3,768,006
Estimated Effective Property Tax Rate	1.2%	0.8%
Average Mills	498.38	543.32

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,211,854	22.4%	\$3,171,173
Class 4.1 Residential Improvements	\$2,864,303	15.2%	\$2,594,630
Class 4.2 Residential Land	\$333,877	1.8%	\$347,532
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$671,503	3.6%	\$449,486
Class 4.9 Commercial Land	\$79,653	0.4%	\$86,790
Class 4 Total	\$3,949,336	21.0%	\$3,478,438
Class 5 Rural Co-ops and Pollution Control	\$636,690	3.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$669,238	3.6%	\$284,833
Class 9 Non-Generation Property of Utilities	\$7,081,575	37.6%	\$0
Class 10 Forest Land	\$1,171	0.0%	\$675
Class 12 Railroad and Airline Equipment	\$1,924,002	10.2%	\$0
Class 13 Telecommunication and Electric	\$361,929	1.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$18,835,795	100.0%	\$6,935,119

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$665,671

Liquor Excise and License Tax \$173,074

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 38

Taxes Paid \$307,049

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 7,043,342

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$745,734

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$94,470

*Population estimates are 2016 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 2016

Number of Taxpayers	3,581
Total Income	110,207,232
Total Taxable Income	63,134,772
Total Income Tax Paid	3,685,161
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	54.5%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	67.3%	79.5%
Investment	13.0%	44.4%
Retirement Income	14.4%	29.0%
Rental and Royalty Income	7.5%	22.6%
Net Business Income	4.1%	17.7%
Farm Income	-2.4%	14.0%
Other Income	-3.9%	23.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	176,948	56
Self Employment Expenses	1,827,014	524
Student Loan and Education Expenses	215,248	203
Other Expenses	1,064,042	242
Medical and Insurance Deductions	4,752,939	710
Federal Income Tax Deduction	6,046,135	1,162
Property and Other Deductible Taxes	1,682,956	983
Home Mortgage	2,585,795	582
Investment Interest	79,867	40
Charitable Contributions	2,006,473	801
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	101,704	10
Political Contributions	5,490	46
Other Deductions	826,223	290

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	22,880	43
Other States' Tax	10,327	31
Charitable Gift Credits*	N/A	N/A
Energy Conservation	19,245	57
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	13,244	36
Other Credits*	N/A	N/A

Pondera County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$853,531,943	\$655,548,424
Taxable Value	\$16,389,954	\$10,061,054
Estimated Property Tax Paid	\$10,699,455	\$6,427,671
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	652.81	638.87

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,322,433	26.4%	\$4,447,647
Class 4.1 Residential Improvements	\$4,013,676	24.5%	\$4,028,179
Class 4.2 Residential Land	\$311,786	1.9%	\$503,448
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,192,123	7.3%	\$629,114
Class 4.9 Commercial Land	\$107,800	0.7%	\$112,941
Class 4 Total	\$5,625,385	34.3%	\$5,273,682
Class 5 Rural Co-ops and Pollution Control	\$493,866	3.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$560,193	3.4%	\$338,490
Class 9 Non-Generation Property of Utilities	\$3,391,158	20.7%	\$0
Class 10 Forest Land	\$698	0.0%	\$1,235
Class 12 Railroad and Airline Equipment	\$1,181,308	7.2%	\$0
Class 13 Telecommunication and Electric	\$195,727	1.2%	\$0
Class 14 Wind Generation Facilities	\$619,186	3.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$16,389,954	100.0%	\$10,061,054

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$378,856

Liquor Excise and License Tax \$98,503

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 81

Taxes Paid \$404,247

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 114,235

Oil Produced (Barrels of Oil) 94,701

Oil and Gas Tax Paid \$146,940

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$19,614

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Powder River County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	1,005
Total Income	33,012,401
Total Taxable Income	21,022,998
Total Income Tax Paid	1,261,857
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	55.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.8%	76.8%
Investment	35.0%	61.6%
Retirement Income	12.9%	29.9%
Rental and Royalty Income	4.8%	33.9%
Net Business Income	2.7%	22.0%
Farm Income	-3.2%	35.9%
Other Income	-7.9%	19.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	74,906	12
Self Employment Expenses	913,788	199
Student Loan and Education Expenses	55,918	61
Other Expenses	451,177	95
Medical and Insurance Deductions	1,842,320	215
Federal Income Tax Deduction	1,552,624	291
Property and Other Deductible Taxes	222,255	199
Home Mortgage	344,260	94
Investment Interest	N/A	N/A
Charitable Contributions	462,046	184
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	196,129	51

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	10,296	23
Other States' Tax	3,728	14
Charitable Gift Credits*	0	0
Energy Conservation	N/A	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	N/A	N/A
Other Credits*	0	0

Powder River County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$520,554,606	\$148,393,904
Taxable Value	\$15,289,433	\$2,397,954
Estimated Property Tax Paid	\$5,849,420	\$970,198
Estimated Effective Property Tax Rate	1.1%	0.7%
Average Mills	382.58	404.59

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,607,971	10.5%	\$1,121,582
Class 4.1 Residential Improvements	\$1,190,997	7.8%	\$864,018
Class 4.2 Residential Land	\$114,007	0.7%	\$99,153
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$169,410	1.1%	\$143,905
Class 4.9 Commercial Land	\$53,674	0.4%	\$32,141
Class 4 Total	\$1,528,088	10.0%	\$1,139,217
Class 5 Rural Co-ops and Pollution Control	\$365,992	2.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$440,955	2.9%	\$127,556
Class 9 Non-Generation Property of Utilities	\$8,721,409	57.0%	\$0
Class 10 Forest Land	\$17,687	0.1%	\$9,599
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$75,893	0.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$2,531,438	16.6%	\$0
Total	\$15,289,433	100.0%	\$2,397,954

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$0

Liquor Excise and License Tax \$0

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 14

Taxes Paid \$14,359

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 1,360,827

Oil and Gas Tax Paid \$5,175,927

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$36,668

*Population estimates are 2016 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 2016

Number of Taxpayers	3,698
Total Income	125,852,452
Total Taxable Income	78,030,417
Total Income Tax Paid	4,254,512
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	51.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.3%	75.1%
Investment	17.5%	40.9%
Retirement Income	18.9%	32.9%
Rental and Royalty Income	7.6%	19.0%
Net Business Income	3.2%	18.6%
Farm Income	-1.6%	7.3%
Other Income	-4.0%	27.3%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	39,974	13
Health Savings Accounts	167,547	54
Self Employment Expenses	1,417,970	364
Student Loan and Education Expenses	262,431	230
Other Expenses	673,131	224
Medical and Insurance Deductions	5,208,825	790
Federal Income Tax Deduction	6,755,169	1,332
Property and Other Deductible Taxes	2,362,959	1,272
Home Mortgage	3,207,428	720
Investment Interest	150,547	31
Charitable Contributions	3,082,678	955
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	3,331	25
Other Deductions	2,625,271	455

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	21,976	49
Other States' Tax	292,996	78
Charitable Gift Credits*	13,454	11
Energy Conservation	26,254	55
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	31,809	79
Other Credits*	N/A	N/A

Powell County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,052,118,936	\$460,802,495
Taxable Value	\$17,760,500	\$5,734,460
Estimated Property Tax Paid	\$10,298,805	\$3,573,270
Estimated Effective Property Tax Rate	1.0%	0.8%
Average Mills	579.87	623.12

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,117,751	6.3%	\$772,814
Class 4.1 Residential Improvements	\$5,031,937	28.3%	\$3,258,053
Class 4.2 Residential Land	\$1,526,215	8.6%	\$990,146
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$905,302	5.1%	\$393,776
Class 4.9 Commercial Land	\$209,585	1.2%	\$162,433
Class 4 Total	\$7,673,039	43.2%	\$4,804,408
Class 5 Rural Co-ops and Pollution Control	\$335,159	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$242,247	1.4%	\$47,236
Class 9 Non-Generation Property of Utilities	\$6,496,646	36.6%	\$0
Class 10 Forest Land	\$210,458	1.2%	\$110,002
Class 12 Railroad and Airline Equipment	\$1,317,222	7.4%	\$0
Class 13 Telecommunication and Electric	\$367,978	2.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$17,760,500	100.0%	\$5,734,460

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$493,735

Liquor Excise and License Tax \$128,371

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 26

Taxes Paid \$75,845

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$119,263

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Prairie County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	802
Total Income	23,567,007
Total Taxable Income	13,908,496
Total Income Tax Paid	807,341
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	61.0%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.6%	73.8%
Investment	22.1%	55.1%
Retirement Income	15.0%	32.8%
Rental and Royalty Income	5.6%	26.6%
Net Business Income	3.1%	15.7%
Farm Income	-2.0%	23.2%
Other Income	-6.3%	19.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	74,225	17
Self Employment Expenses	545,698	110
Student Loan and Education Expenses	56,270	51
Other Expenses	265,339	49
Medical and Insurance Deductions	1,173,954	186
Federal Income Tax Deduction	1,249,993	252
Property and Other Deductible Taxes	301,880	197
Home Mortgage	330,463	84
Investment Interest	N/A	N/A
Charitable Contributions	389,853	169
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	189,286	59

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	N/A	N/A
Other States' Tax	10,413	24
Charitable Gift Credits*	0	0
Energy Conservation	N/A	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	N/A	N/A
Other Credits*	0	0

Prairie County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$220,853,925	\$106,875,083
Taxable Value	\$5,413,495	\$1,772,526
Estimated Property Tax Paid	\$3,127,702	\$1,045,219
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	577.76	589.68

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,325,879	24.5%	\$976,425
Class 4.1 Residential Improvements	\$711,163	13.1%	\$623,285
Class 4.2 Residential Land	\$64,781	1.2%	\$64,319
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$76,465	1.4%	\$38,163
Class 4.9 Commercial Land	\$12,036	0.2%	\$8,707
Class 4 Total	\$864,445	16.0%	\$734,474
Class 5 Rural Co-ops and Pollution Control	\$144,898	2.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$166,434	3.1%	\$61,163
Class 9 Non-Generation Property of Utilities	\$915,464	16.9%	\$0
Class 10 Forest Land	\$0	0.0%	\$464
Class 12 Railroad and Airline Equipment	\$1,896,904	35.0%	\$0
Class 13 Telecommunication and Electric	\$99,471	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$5,413,495	100.0%	\$1,772,526

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$0

Liquor Excise and License Tax \$0

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 8

Taxes Paid N/A

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 50,968

Oil and Gas Tax Paid \$190,230

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$4,191

*Population estimates are 2016 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 2016

Number of Taxpayers	28,082
Total Income	1,014,552,478
Total Taxable Income	629,354,050
Total Income Tax Paid	33,671,697
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	67.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	56.4%	72.0%
Investment	10.3%	42.7%
Retirement Income	22.3%	35.4%
Rental and Royalty Income	9.6%	20.0%
Net Business Income	4.0%	19.6%
Farm Income	-1.2%	4.2%
Other Income	-1.4%	29.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	73,056	27
Health Savings Accounts	1,680,519	447
Self Employment Expenses	9,994,090	3,156
Student Loan and Education Expenses	1,793,986	1,606
Other Expenses	7,360,121	1,448
Medical and Insurance Deductions	35,122,287	6,192
Federal Income Tax Deduction	52,488,994	9,813
Property and Other Deductible Taxes	22,402,095	9,664
Home Mortgage	48,628,894	6,572
Investment Interest	1,016,305	290
Charitable Contributions	25,314,773	7,269
Child and Dependent Care Expenses	42,529	19
Gambling Losses	437,295	50
Political Contributions	43,381	352
Other Deductions	14,191,670	2,619

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	598,344	543
Other States' Tax	2,299,241	708
Charitable Gift Credits*	14,203	87
Energy Conservation	148,485	273
Alternative Fuel and Recycling Credits	101,029	109
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	150,720	18
Elderly Homeowner and Renters' Credit	285,910	618
Other Credits*	12,899	13

Ravalli County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$5,691,834,195	\$4,727,356,835
Taxable Value	\$79,484,228	\$57,850,032
Estimated Property Tax Paid	\$43,711,745	\$32,432,135
Estimated Effective Property Tax Rate	0.8%	0.7%
Average Mills	549.94	560.62

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$11,189
Class 3 Agriculture Land	\$1,137,612	1.4%	\$966,653
Class 4.1 Residential Improvements	\$42,865,970	53.9%	\$36,424,048
Class 4.2 Residential Land	\$15,196,221	19.1%	\$13,245,654
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$6,693,385	8.4%	\$4,964,543
Class 4.9 Commercial Land	\$2,356,767	3.0%	\$2,103,733
Class 4 Total	\$67,112,343	84.4%	\$56,737,978
Class 5 Rural Co-ops and Pollution Control	\$759,733	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,658,773	2.1%	\$61,520
Class 9 Non-Generation Property of Utilities	\$6,314,065	7.9%	\$0
Class 10 Forest Land	\$115,388	0.1%	\$72,692
Class 12 Railroad and Airline Equipment	\$779,009	1.0%	\$0
Class 13 Telecommunication and Electric	\$1,607,305	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$79,484,228	100.0%	\$57,850,032

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$3,860,882
Liquor Excise and License Tax	\$1,003,829
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	125
Taxes Paid	\$488,528
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$582,699

*Population estimates are 2016 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 2016

Number of Taxpayers	7,659
Total Income	361,190,491
Total Taxable Income	260,037,726
Total Income Tax Paid	14,680,162
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	66.7%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	72.1%	84.9%
Investment	7.1%	42.3%
Retirement Income	8.0%	23.5%
Rental and Royalty Income	13.1%	36.4%
Net Business Income	2.2%	16.5%
Farm Income	-2.5%	7.9%
Other Income	-0.1%	29.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	304,687	87
Self Employment Expenses	3,712,740	781
Student Loan and Education Expenses	495,160	513
Other Expenses	1,457,328	444
Medical and Insurance Deductions	11,365,358	1,318
Federal Income Tax Deduction	18,880,097	3,010
Property and Other Deductible Taxes	4,285,223	2,336
Home Mortgage	8,322,041	1,393
Investment Interest	56,137	28
Charitable Contributions	6,552,153	1,803
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	134,288	22
Political Contributions	2,961	24
Other Deductions	2,760,793	526

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	327,677	211
Other States' Tax	661,627	369
Charitable Gift Credits*	62,486	28
Energy Conservation	55,148	107
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	28,427	61
Other Credits*	N/A	N/A

Richland County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,297,710,252	\$1,212,093,863
Taxable Value	\$72,749,192	\$17,204,894
Estimated Property Tax Paid	\$24,804,152	\$7,112,137
Estimated Effective Property Tax Rate	1.1%	0.6%
Average Mills	340.95	413.38

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,386,826	6.0%	\$2,941,131
Class 4.1 Residential Improvements	\$9,312,378	12.8%	\$8,934,114
Class 4.2 Residential Land	\$2,335,751	3.2%	\$2,219,264
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$4,847,457	6.7%	\$1,955,125
Class 4.9 Commercial Land	\$1,403,593	1.9%	\$765,882
Class 4 Total	\$17,899,179	24.6%	\$13,874,385
Class 5 Rural Co-ops and Pollution Control	\$1,612,344	2.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$8,610,322	11.8%	\$386,951
Class 9 Non-Generation Property of Utilities	\$36,008,647	49.5%	\$0
Class 10 Forest Land	\$0	0.0%	\$2,427
Class 12 Railroad and Airline Equipment	\$974,675	1.3%	\$0
Class 13 Telecommunication and Electric	\$3,257,199	4.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$72,749,192	100.0%	\$17,204,894

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,778,716

Liquor Excise and License Tax \$462,466

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 43

Taxes Paid \$45,514

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 11,961,949

Oil Produced (Barrels of Oil) 11,409,326

Oil and Gas Tax Paid \$40,711,260

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$166,013

*Population estimates are 2016 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 2016

Number of Taxpayers	5,073
Total Income	163,610,061
Total Taxable Income	73,696,318
Total Income Tax Paid	5,181,169
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	45.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	76.0%	85.1%
Investment	9.1%	31.6%
Retirement Income	12.4%	23.5%
Rental and Royalty Income	9.7%	21.7%
Net Business Income	2.7%	12.9%
Farm Income	-6.0%	12.8%
Other Income	-3.9%	19.6%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	219,019	51
Self Employment Expenses	2,346,109	507
Student Loan and Education Expenses	332,365	345
Other Expenses	952,024	385
Medical and Insurance Deductions	5,917,590	761
Federal Income Tax Deduction	8,298,785	1,415
Property and Other Deductible Taxes	1,424,429	951
Home Mortgage	2,301,672	513
Investment Interest	41,946	14
Charitable Contributions	3,001,785	761
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	301,080	28
Political Contributions	N/A	N/A
Other Deductions	921,593	263

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	89,512	75
Other States' Tax	54,030	106
Charitable Gift Credits*	24,467	13
Energy Conservation	22,975	45
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	10,426	22
Other Credits*	N/A	N/A

Roosevelt County Continued

FALSE

	Property in County	Property Owned by County Residents
Market Value	\$1,175,679,027	\$704,436,465
Taxable Value	\$35,606,788	\$9,724,948
Estimated Property Tax Paid	\$19,955,837	\$5,676,624
Estimated Effective Property Tax Rate	1.7%	0.8%
Average Mills	560.45	583.72

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$4,975,107	14.0%	\$4,842,073
Class 4.1 Residential Improvements	\$2,963,201	8.3%	\$3,290,650
Class 4.2 Residential Land	\$409,866	1.2%	\$466,740
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,833,845	5.2%	\$462,341
Class 4.9 Commercial Land	\$124,956	0.4%	\$87,278
Class 4 Total	\$5,331,868	15.0%	\$4,307,009
Class 5 Rural Co-ops and Pollution Control	\$2,206,223	6.2%	\$5,870
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,693,164	7.6%	\$569,877
Class 9 Non-Generation Property of Utilities	\$15,843,665	44.5%	\$0
Class 10 Forest Land	\$0	0.0%	\$119
Class 12 Railroad and Airline Equipment	\$3,984,091	11.2%	\$0
Class 13 Telecommunication and Electric	\$572,670	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$35,606,788	100.0%	\$9,724,948

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$929,244
Liquor Excise and License Tax	\$241,603
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	47
Taxes Paid	\$109,886
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	1,922,324
Oil Produced (Barrels of Oil)	2,682,869
Oil and Gas Tax Paid	\$9,689,649
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$112,666

*Population estimates are 2016 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 2016

Number of Taxpayers	5,134
Total Income	193,322,588
Total Taxable Income	116,261,664
Total Income Tax Paid	7,081,602
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	55.2%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	77.4%	86.9%
Investment	5.8%	35.8%
Retirement Income	14.6%	27.8%
Rental and Royalty Income	3.6%	14.2%
Net Business Income	1.4%	13.1%
Farm Income	-1.7%	8.2%
Other Income	-1.1%	23.2%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	164,940	54
Self Employment Expenses	1,363,154	423
Student Loan and Education Expenses	312,218	304
Other Expenses	1,156,614	320
Medical and Insurance Deductions	4,459,900	719
Federal Income Tax Deduction	10,963,242	1,769
Property and Other Deductible Taxes	1,831,195	1,358
Home Mortgage	3,627,997	814
Investment Interest	1,679	10
Charitable Contributions	2,662,193	962
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	53,608	12
Political Contributions	3,845	30
Other Deductions	1,534,712	504

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	55,045	65
Other States' Tax	41,783	54
Charitable Gift Credits*	N/A	N/A
Energy Conservation	29,335	59
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	7,205	15
Other Credits*	N/A	N/A

Rosebud County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,200,414,901	\$467,495,165
Taxable Value	\$95,112,607	\$6,260,231
Estimated Property Tax Paid	\$27,532,357	\$2,762,352
Estimated Effective Property Tax Rate	1.3%	0.6%
Average Mills	289.47	441.25

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,318,880	3.5%	\$1,903,201
Class 4.1 Residential Improvements	\$3,177,267	3.3%	\$3,073,724
Class 4.2 Residential Land	\$517,297	0.5%	\$556,493
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,097,774	1.2%	\$403,507
Class 4.9 Commercial Land	\$383,536	0.4%	\$207,482
Class 4 Total	\$5,175,874	5.4%	\$4,241,206
Class 5 Rural Co-ops and Pollution Control	\$5,443,670	5.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$3,226,894	3.4%	\$107,568
Class 9 Non-Generation Property of Utilities	\$6,238,856	6.6%	\$0
Class 10 Forest Land	\$17,940	0.0%	\$8,256
Class 12 Railroad and Airline Equipment	\$2,489,038	2.6%	\$0
Class 13 Telecommunication and Electric	\$69,201,455	72.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$95,112,607	100.0%	\$6,260,231

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$387,351
Liquor Excise and License Tax	\$100,711
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	17
Taxes Paid	\$187,776
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	180,413
Oil and Gas Tax Paid	\$680,242
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$133,124

*Population estimates are 2016 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 2016

Number of Taxpayers	6,895
Total Income	189,074,624
Total Taxable Income	101,048,610
Total Income Tax Paid	5,622,423
Effective Rate	3.0%
Percent of County Population Filing Income Taxes*	59.5%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.9%	68.5%
Investment	11.0%	47.4%
Retirement Income	26.1%	37.5%
Rental and Royalty Income	8.2%	18.6%
Net Business Income	4.3%	20.5%
Farm Income	-2.3%	6.7%
Other Income	-5.2%	27.1%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	285,123	93
Self Employment Expenses	2,013,819	763
Student Loan and Education Expenses	304,747	300
Other Expenses	1,336,825	317
Medical and Insurance Deductions	8,005,781	1,512
Federal Income Tax Deduction	10,337,516	2,140
Property and Other Deductible Taxes	3,924,236	2,071
Home Mortgage	7,419,590	1,269
Investment Interest	182,676	54
Charitable Contributions	5,080,168	1,422
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	167,574	19
Political Contributions	6,510	54
Other Deductions	3,338,401	597

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	96,756	130
Other States' Tax	319,505	204
Charitable Gift Credits*	N/A	N/A
Energy Conservation	23,139	45
Alternative Fuel and Recycling Credits	18,206	22
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	68,769	161
Other Credits*	N/A	N/A

Sanders County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$2,021,075,879	\$941,584,626
Taxable Value	\$41,294,722	\$11,558,045
Estimated Property Tax Paid	\$19,814,344	\$6,472,513
Estimated Effective Property Tax Rate	1.0%	0.7%
Average Mills	479.83	560.00

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$541,607	1.3%	\$467,818
Class 4.1 Residential Improvements	\$8,701,390	21.1%	\$6,872,920
Class 4.2 Residential Land	\$4,212,413	10.2%	\$2,736,734
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,458,130	3.5%	\$962,408
Class 4.9 Commercial Land	\$344,989	0.8%	\$314,203
Class 4 Total	\$14,716,922	35.6%	\$10,886,265
Class 5 Rural Co-ops and Pollution Control	\$543,991	1.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$178,863	0.4%	\$32,260
Class 9 Non-Generation Property of Utilities	\$5,278,323	12.8%	\$0
Class 10 Forest Land	\$603,376	1.5%	\$171,702
Class 12 Railroad and Airline Equipment	\$2,547,178	6.2%	\$0
Class 13 Telecommunication and Electric	\$16,884,462	40.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$41,294,722	100.0%	\$11,558,045

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,119,869

Liquor Excise and License Tax \$291,166

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 29

Taxes Paid \$48,586

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$202,657

*Population estimates are 2016 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 2016

Number of Taxpayers	2,628
Total Income	100,239,901
Total Taxable Income	66,243,517
Total Income Tax Paid	3,733,896
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	74.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.0%	76.0%
Investment	10.9%	55.3%
Retirement Income	11.9%	32.1%
Rental and Royalty Income	14.3%	40.0%
Net Business Income	2.2%	16.3%
Farm Income	0.6%	17.9%
Other Income	-1.8%	24.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	319,206	71
Self Employment Expenses	2,219,542	419
Student Loan and Education Expenses	142,132	143
Other Expenses	741,012	255
Medical and Insurance Deductions	4,851,448	596
Federal Income Tax Deduction	5,310,829	951
Property and Other Deductible Taxes	1,145,678	726
Home Mortgage	1,637,036	354
Investment Interest	8,917	14
Charitable Contributions	1,792,823	649
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	472,488	142

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	45,596	46
Other States' Tax	56,684	117
Charitable Gift Credits*	N/A	N/A
Energy Conservation	16,769	30
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	8,996	23
Other Credits*	N/A	N/A

Sheridan County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$765,740,565	\$531,455,970
Taxable Value	\$18,063,120	\$8,703,591
Estimated Property Tax Paid	\$11,300,110	\$5,485,937
Estimated Effective Property Tax Rate	1.5%	1.0%
Average Mills	625.59	630.31

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,095,786	28.2%	\$4,114,697
Class 4.1 Residential Improvements	\$2,884,171	16.0%	\$2,889,177
Class 4.2 Residential Land	\$305,337	1.7%	\$364,490
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$932,619	5.2%	\$397,992
Class 4.9 Commercial Land	\$119,769	0.7%	\$113,946
Class 4 Total	\$4,241,896	23.5%	\$3,765,605
Class 5 Rural Co-ops and Pollution Control	\$873,423	4.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,297,709	7.2%	\$822,235
Class 9 Non-Generation Property of Utilities	\$5,101,846	28.2%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,054
Class 12 Railroad and Airline Equipment	\$1,168,976	6.5%	\$0
Class 13 Telecommunication and Electric	\$283,484	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$18,063,120	100.0%	\$8,703,591

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$1,273,923

Liquor Excise and License Tax \$331,220

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 111

Taxes Paid \$194,819

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 91,421

Oil Produced (Barrels of Oil) 719,352

Oil and Gas Tax Paid \$2,875,360

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$72,791

*Population estimates are 2016 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 2016

Number of Taxpayers	21,408
Total Income	819,409,874
Total Taxable Income	546,199,313
Total Income Tax Paid	29,574,294
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	62.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	67.9%	82.2%
Investment	5.1%	36.8%
Retirement Income	16.9%	29.7%
Rental and Royalty Income	7.6%	11.8%
Net Business Income	2.3%	12.3%
Farm Income	-0.4%	0.9%
Other Income	0.5%	24.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	55,100	18
Health Savings Accounts	740,008	274
Self Employment Expenses	5,252,606	1,471
Student Loan and Education Expenses	2,048,353	1,747
Other Expenses	2,847,239	887
Medical and Insurance Deductions	22,776,108	4,051
Federal Income Tax Deduction	43,764,534	7,991
Property and Other Deductible Taxes	18,219,268	7,623
Home Mortgage	23,276,775	4,846
Investment Interest	483,704	194
Charitable Contributions	19,956,133	5,892
Child and Dependent Care Expenses	17,956	10
Gambling Losses	488,000	71
Political Contributions	51,772	421
Other Deductions	6,700,790	1,931

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	299,807	303
Other States' Tax	272,305	262
Charitable Gift Credits*	84,343	162
Energy Conservation	140,070	300
Alternative Fuel and Recycling Credits	15,944	22
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	216,345	20
Elderly Homeowner and Renters' Credit	272,060	543
Other Credits*	86,125	11

Silver Bow County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$3,385,278,157	\$2,788,853,806
Taxable Value	\$68,100,670	\$40,943,760
Estimated Property Tax Paid	\$52,017,489	\$30,935,985
Estimated Effective Property Tax Rate	1.5%	1.1%
Average Mills	763.83	755.57

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,510,148	8.1%	\$5,510,575
Class 3 Agriculture Land	\$370,471	0.5%	\$535,751
Class 4.1 Residential Improvements	\$20,164,746	29.6%	\$18,670,889
Class 4.2 Residential Land	\$4,888,845	7.2%	\$5,414,244
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$9,337,043	13.7%	\$7,867,122
Class 4.9 Commercial Land	\$2,055,439	3.0%	\$2,729,473
Class 4 Total	\$36,446,073	53.5%	\$34,681,728
Class 5 Rural Co-ops and Pollution Control	\$222,446	0.3%	\$5,871
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$8,179,120	12.0%	\$195,220
Class 9 Non-Generation Property of Utilities	\$14,544,395	21.4%	\$0
Class 10 Forest Land	\$23,923	0.0%	\$14,615
Class 12 Railroad and Airline Equipment	\$736,516	1.1%	\$0
Class 13 Telecommunication and Electric	\$2,067,578	3.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$68,100,670	100.0%	\$40,943,760

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$5,185,595
Liquor Excise and License Tax	\$1,348,255
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	125
Taxes Paid	\$813,348
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$2,955,631

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Stillwater County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	6,247
Total Income	250,705,065
Total Taxable Income	163,728,793
Total Income Tax Paid	9,471,088
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	64.7%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.8%	78.6%
Investment	9.7%	45.1%
Retirement Income	17.0%	34.5%
Rental and Royalty Income	5.4%	20.5%
Net Business Income	2.8%	18.5%
Farm Income	-2.7%	8.6%
Other Income	-1.0%	31.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	331,329	84
Self Employment Expenses	2,713,609	619
Student Loan and Education Expenses	373,202	345
Other Expenses	953,297	292
Medical and Insurance Deductions	8,100,854	1,259
Federal Income Tax Deduction	14,329,266	2,421
Property and Other Deductible Taxes	4,725,073	2,320
Home Mortgage	9,699,493	1,540
Investment Interest	94,222	47
Charitable Contributions	6,619,434	1,699
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	72,389	13
Political Contributions	7,042	56
Other Deductions	2,594,446	695

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	82,604	78
Other States' Tax	225,122	114
Charitable Gift Credits*	N/A	N/A
Energy Conservation	48,121	85
Alternative Fuel and Recycling Credits	9,725	12
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	33,856	75
Other Credits*	N/A	N/A

Stillwater County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,770,919,122	\$957,667,060
Taxable Value	\$41,266,832	\$12,747,433
Estimated Property Tax Paid	\$21,105,771	\$6,900,268
Estimated Effective Property Tax Rate	1.2%	0.7%
Average Mills	511.45	541.31

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,855,452	14.2%	\$0
Class 3 Agriculture Land	\$1,924,219	4.7%	\$1,226,567
Class 4.1 Residential Improvements	\$9,438,826	22.9%	\$7,878,532
Class 4.2 Residential Land	\$2,963,323	7.2%	\$2,260,869
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,483,584	3.6%	\$833,694
Class 4.9 Commercial Land	\$308,108	0.7%	\$456,272
Class 4 Total	\$14,193,841	34.4%	\$11,429,367
Class 5 Rural Co-ops and Pollution Control	\$711,769	1.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$6,123,397	14.8%	\$70,064
Class 9 Non-Generation Property of Utilities	\$9,653,178	23.4%	\$0
Class 10 Forest Land	\$24,390	0.1%	\$21,435
Class 12 Railroad and Airline Equipment	\$665,859	1.6%	\$0
Class 13 Telecommunication and Electric	\$2,114,727	5.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$41,266,832	100.0%	\$12,747,433

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$1,220,907
Liquor Excise and License Tax	\$317,436
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	27
Taxes Paid	\$852,738
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	88,079
Oil Produced (Barrels of Oil)	2,846
Oil and Gas Tax Paid	\$18,334
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$40,730

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Sweet Grass County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	2,404
Total Income	87,106,285
Total Taxable Income	55,323,343
Total Income Tax Paid	2,955,678
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	58.8%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.5%	74.8%
Investment	22.1%	49.4%
Retirement Income	16.7%	30.6%
Rental and Royalty Income	3.6%	27.2%
Net Business Income	3.1%	23.3%
Farm Income	-2.7%	12.3%
Other Income	-3.3%	26.7%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	237,852	60
Self Employment Expenses	1,383,114	351
Student Loan and Education Expenses	148,661	142
Other Expenses	730,441	172
Medical and Insurance Deductions	3,763,550	576
Federal Income Tax Deduction	4,739,988	859
Property and Other Deductible Taxes	1,533,302	789
Home Mortgage	2,920,645	463
Investment Interest	50,820	26
Charitable Contributions	2,318,348	623
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,540	19
Other Deductions	1,449,943	271

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	37,745	31
Other States' Tax	211,160	59
Charitable Gift Credits*	N/A	N/A
Energy Conservation	11,614	28
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	17,097	49
Other Credits*	0	0

Sweet Grass County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$936,346,760	\$442,051,069
Taxable Value	\$18,859,074	\$5,560,378
Estimated Property Tax Paid	\$9,616,338	\$2,945,147
Estimated Effective Property Tax Rate	1.0%	0.7%
Average Mills	509.91	529.67

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$5,185,252	27.5%	\$0
Class 3 Agriculture Land	\$1,627,115	8.6%	\$1,018,889
Class 4.1 Residential Improvements	\$4,863,472	25.8%	\$3,195,126
Class 4.2 Residential Land	\$742,907	3.9%	\$638,186
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$875,099	4.6%	\$479,902
Class 4.9 Commercial Land	\$206,929	1.1%	\$171,628
Class 4 Total	\$6,688,407	35.5%	\$4,484,842
Class 5 Rural Co-ops and Pollution Control	\$456,758	2.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,890,382	10.0%	\$32,670
Class 9 Non-Generation Property of Utilities	\$2,085,247	11.1%	\$0
Class 10 Forest Land	\$46,794	0.2%	\$23,977
Class 12 Railroad and Airline Equipment	\$664,774	3.5%	\$0
Class 13 Telecommunication and Electric	\$214,345	1.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$18,859,074	100.0%	\$5,560,378

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$380,121

Liquor Excise and License Tax \$98,831

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 13

Taxes Paid \$93,591

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 10,180

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$2,530

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$78,337

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Teton County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	3,873
Total Income	127,928,318
Total Taxable Income	78,707,289
Total Income Tax Paid	4,584,315
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	61.7%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.0%	75.3%
Investment	14.1%	50.9%
Retirement Income	16.3%	30.7%
Rental and Royalty Income	10.0%	27.5%
Net Business Income	5.8%	19.2%
Farm Income	0.9%	16.2%
Other Income	-4.2%	27.0%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	150,173	49
Self Employment Expenses	2,969,982	611
Student Loan and Education Expenses	324,077	280
Other Expenses	990,060	248
Medical and Insurance Deductions	5,482,107	822
Federal Income Tax Deduction	7,102,470	1,366
Property and Other Deductible Taxes	2,285,169	1,242
Home Mortgage	3,523,537	733
Investment Interest	65,353	33
Charitable Contributions	3,393,499	1,000
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	5,261	44
Other Deductions	791,548	284

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	28,981	27
Other States' Tax	41,594	39
Charitable Gift Credits*	2,468	20
Energy Conservation	16,765	30
Alternative Fuel and Recycling Credits	9,918	13
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	40,297	80
Other Credits*	N/A	N/A

Teton County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,109,021,688	\$684,978,156
Taxable Value	\$21,048,122	\$10,474,447
Estimated Property Tax Paid	\$11,031,962	\$5,692,654
Estimated Effective Property Tax Rate	1.0%	0.8%
Average Mills	524.13	543.48

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,091,521	24.2%	\$3,868,996
Class 4.1 Residential Improvements	\$5,341,555	25.4%	\$4,730,197
Class 4.2 Residential Land	\$741,562	3.5%	\$779,131
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,608,898	7.6%	\$652,235
Class 4.9 Commercial Land	\$169,153	0.8%	\$170,921
Class 4 Total	\$7,861,168	37.3%	\$6,332,484
Class 5 Rural Co-ops and Pollution Control	\$775,143	3.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$527,862	2.5%	\$268,125
Class 9 Non-Generation Property of Utilities	\$3,330,801	15.8%	\$0
Class 10 Forest Land	\$4,718	0.0%	\$4,842
Class 12 Railroad and Airline Equipment	\$1,613,912	7.7%	\$0
Class 13 Telecommunication and Electric	\$322,202	1.5%	\$0
Class 14 Wind Generation Facilities	\$1,520,795	7.2%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$21,048,122	100.0%	\$10,474,447

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$292,488

Liquor Excise and License Tax \$76,047

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 80

Taxes Paid \$344,154

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 51,538

Oil and Gas Tax Paid \$107,303

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$75,860

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Toole County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	2,584
Total Income	92,578,404
Total Taxable Income	62,153,504
Total Income Tax Paid	3,527,784
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	45.9%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	69.9%	82.3%
Investment	6.7%	41.5%
Retirement Income	13.7%	27.9%
Rental and Royalty Income	7.8%	22.9%
Net Business Income	2.8%	15.2%
Farm Income	-0.1%	7.0%
Other Income	-0.9%	23.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	82,309	24
Self Employment Expenses	924,884	276
Student Loan and Education Expenses	186,559	166
Other Expenses	592,823	175
Medical and Insurance Deductions	2,854,780	434
Federal Income Tax Deduction	5,075,925	885
Property and Other Deductible Taxes	1,394,493	736
Home Mortgage	1,787,521	448
Investment Interest	4,717	14
Charitable Contributions	1,532,588	507
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,136	19
Other Deductions	690,503	172

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	45,760	45
Other States' Tax	28,606	29
Charitable Gift Credits*	N/A	N/A
Energy Conservation	8,522	26
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	12,428	25
Other Credits*	N/A	N/A

Toole County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,123,105,760	\$485,532,931
Taxable Value	\$23,834,873	\$7,903,689
Estimated Property Tax Paid	\$14,783,646	\$4,967,667
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	620.25	628.53

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,146,356	21.6%	\$3,657,695
Class 4.1 Residential Improvements	\$2,817,729	11.8%	\$2,654,358
Class 4.2 Residential Land	\$371,455	1.6%	\$589,953
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,962,502	8.2%	\$607,890
Class 4.9 Commercial Land	\$129,874	0.5%	\$116,996
Class 4 Total	\$5,281,560	22.2%	\$3,969,197
Class 5 Rural Co-ops and Pollution Control	\$529,769	2.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$643,275	2.7%	\$275,499
Class 9 Non-Generation Property of Utilities	\$3,012,050	12.6%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,298
Class 12 Railroad and Airline Equipment	\$2,854,327	12.0%	\$0
Class 13 Telecommunication and Electric	\$217,423	0.9%	\$0
Class 14 Wind Generation Facilities	\$6,150,113	25.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$23,834,873	100.0%	\$7,903,689

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$483,358
Liquor Excise and License Tax	\$125,673
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	121
Taxes Paid	\$460,149
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	2,177,883
Oil Produced (Barrels of Oil)	308,613
Oil and Gas Tax Paid	\$813,939
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$35,786

*Population estimates are 2016 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.

Treasure County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	536
Total Income	17,607,601
Total Taxable Income	11,349,632
Total Income Tax Paid	606,296
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	68.0%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.9%	79.1%
Investment	17.6%	59.0%
Retirement Income	16.1%	33.5%
Rental and Royalty Income	8.5%	32.4%
Net Business Income	1.7%	16.3%
Farm Income	-7.2%	31.8%
Other Income	0.4%	23.8%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	57,391	12
Self Employment Expenses	262,545	82
Student Loan and Education Expenses	20,051	21
Other Expenses	366,591	52
Medical and Insurance Deductions	775,584	100
Federal Income Tax Deduction	872,931	150
Property and Other Deductible Taxes	122,107	105
Home Mortgage	281,596	56
Investment Interest	N/A	N/A
Charitable Contributions	314,751	97
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	108,939	41

Credits

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

Treasure County Continued

Montana Property Tax, Tax Year 2017

	Property Owned by	
	Property in County	County Residents
Market Value	\$176,645,340	\$70,003,951
Taxable Value	\$5,346,553	\$1,146,763
Estimated Property Tax Paid	\$2,440,533	\$580,162
Estimated Effective Property Tax Rate	1.4%	0.8%
Average Mills	456.47	505.91

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$997,750	18.7%	\$586,526
Class 4.1 Residential Improvements	\$517,430	9.7%	\$470,391
Class 4.2 Residential Land	\$29,953	0.6%	\$38,986
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$77,306	1.4%	\$14,903
Class 4.9 Commercial Land	\$7,915	0.1%	\$2,910
Class 4 Total	\$632,604	11.8%	\$527,190
Class 5 Rural Co-ops and Pollution Control	\$139,419	2.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$147,331	2.8%	\$32,370
Class 9 Non-Generation Property of Utilities	\$1,809,423	33.8%	\$0
Class 10 Forest Land	\$575	0.0%	\$677
Class 12 Railroad and Airline Equipment	\$1,570,822	29.4%	\$0
Class 13 Telecommunication and Electric	\$48,629	0.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$5,346,553	100.0%	\$1,146,763

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$807,278

Liquor Excise and License Tax \$209,892

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 5

Taxes Paid N/A

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$1,347

*Population estimates are 2016 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 2016

Number of Taxpayers	4,906
Total Income	166,304,141
Total Taxable Income	99,105,988
Total Income Tax Paid	6,181,687
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	62.1%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.3%	79.0%
Investment	11.3%	45.3%
Retirement Income	17.3%	30.6%
Rental and Royalty Income	10.1%	22.8%
Net Business Income	1.7%	14.3%
Farm Income	-3.8%	12.4%
Other Income	-4.9%	23.9%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	209,807	61
Self Employment Expenses	2,638,555	556
Student Loan and Education Expenses	326,323	314
Other Expenses	1,183,841	373
Medical and Insurance Deductions	8,012,924	1,090
Federal Income Tax Deduction	9,870,455	1,780
Property and Other Deductible Taxes	3,292,053	1,552
Home Mortgage	3,935,847	834
Investment Interest	42,785	31
Charitable Contributions	3,479,385	1,161
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	80,038	11
Political Contributions	5,904	39
Other Deductions	1,256,369	414

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	54,279	53
Other States' Tax	35,449	82
Charitable Gift Credits*	N/A	N/A
Energy Conservation	36,872	67
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	44,740	81
Other Credits*	0	0

Valley County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$1,292,259,433	\$784,491,565
Taxable Value	\$31,729,740	\$11,710,237
Estimated Property Tax Paid	\$18,129,021	\$6,977,421
Estimated Effective Property Tax Rate	1.4%	0.9%
Average Mills	571.36	595.84

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$5,549,631	17.5%	\$4,299,239
Class 4.1 Residential Improvements	\$5,630,899	17.7%	\$5,031,037
Class 4.2 Residential Land	\$995,576	3.1%	\$849,050
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$1,673,827	5.3%	\$788,761
Class 4.9 Commercial Land	\$324,335	1.0%	\$263,848
Class 4 Total	\$8,624,637	27.2%	\$6,932,696
Class 5 Rural Co-ops and Pollution Control	\$906,915	2.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$898,154	2.8%	\$477,285
Class 9 Non-Generation Property of Utilities	\$11,713,575	36.9%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,017
Class 12 Railroad and Airline Equipment	\$2,930,478	9.2%	\$0
Class 13 Telecommunication and Electric	\$1,106,350	3.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$31,729,740	100.0%	\$11,710,237

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$807,278
Liquor Excise and License Tax	\$209,892
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	38
Taxes Paid	\$479,762
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	1,246,450
Oil Produced (Barrels of Oil)	72,573
Oil and Gas Tax Paid	\$387,043
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$245,328

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Wheatland County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	1,157
Total Income	36,871,545
Total Taxable Income	23,021,959
Total Income Tax Paid	1,149,624
Effective Rate	3.1%
Percent of County Population Filing Income Taxes*	47.0%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.4%	76.8%
Investment	17.8%	42.3%
Retirement Income	17.2%	33.1%
Rental and Royalty Income	11.5%	23.6%
Net Business Income	2.6%	16.7%
Farm Income	-4.6%	15.4%
Other Income	0.2%	18.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	54,223	17
Self Employment Expenses	451,115	157
Student Loan and Education Expenses	57,116	59
Other Expenses	252,098	71
Medical and Insurance Deductions	1,798,336	264
Federal Income Tax Deduction	1,780,958	359
Property and Other Deductible Taxes	314,103	287
Home Mortgage	566,374	137
Investment Interest	10,905	11
Charitable Contributions	643,263	229
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	475,148	90

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	7,578	19
Other States' Tax	91,677	20
Charitable Gift Credits*	N/A	N/A
Energy Conservation	8,703	14
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	N/A	N/A
Other Credits*	N/A	N/A

Wheatland County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$513,174,755	\$199,148,556
Taxable Value	\$16,069,676	\$2,949,985
Estimated Property Tax Paid	\$7,217,619	\$1,429,086
Estimated Effective Property Tax Rate	1.4%	0.7%
Average Mills	449.15	484.44

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,677,389	10.4%	\$1,269,848
Class 4.1 Residential Improvements	\$1,420,306	8.8%	\$1,221,510
Class 4.2 Residential Land	\$164,684	1.0%	\$152,599
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$203,290	1.3%	\$197,520
Class 4.9 Commercial Land	\$29,538	0.2%	\$33,220
Class 4 Total	\$1,817,818	11.3%	\$1,604,849
Class 5 Rural Co-ops and Pollution Control	\$194,912	1.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$159,354	1.0%	\$62,904
Class 9 Non-Generation Property of Utilities	\$7,363,625	45.8%	\$0
Class 10 Forest Land	\$14,079	0.1%	\$12,384
Class 12 Railroad and Airline Equipment	\$588,055	3.7%	\$0
Class 13 Telecommunication and Electric	\$113,029	0.7%	\$0
Class 14 Wind Generation Facilities	\$4,141,415	25.8%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$16,069,676	100.0%	\$2,949,985

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$252,984
Liquor Excise and License Tax	\$65,776
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	12
Taxes Paid	\$14,893
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$0
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$8,327

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Wibaux County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	656
Total Income	19,170,437
Total Taxable Income	11,854,957
Total Income Tax Paid	726,810
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	60.7%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	76.6%	76.9%
Investment	15.9%	52.7%
Retirement Income	16.1%	30.9%
Rental and Royalty Income	2.6%	31.8%
Net Business Income	7.3%	18.6%
Farm Income	-9.9%	26.5%
Other Income	-8.7%	20.4%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	N/A	N/A
Self Employment Expenses	342,728	91
Student Loan and Education Expenses	37,820	45
Other Expenses	94,196	46
Medical and Insurance Deductions	1,021,262	137
Federal Income Tax Deduction	1,142,001	211
Property and Other Deductible Taxes	145,210	140
Home Mortgage	285,321	70
Investment Interest	N/A	N/A
Charitable Contributions	403,689	140
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	152,616	45

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	N/A	N/A
Other States' Tax	5,058	25
Charitable Gift Credits*	0	0
Energy Conservation	8,699	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	N/A	N/A
Other Credits*	0	0

Wibaux County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$274,208,653	\$87,034,628
Taxable Value	\$15,595,832	\$1,388,079
Estimated Property Tax Paid	\$5,431,845	\$517,331
Estimated Effective Property Tax Rate	2.0%	0.6%
Average Mills	348.29	372.70

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,109,426	7.1%	\$640,879
Class 4.1 Residential Improvements	\$726,959	4.7%	\$569,569
Class 4.2 Residential Land	\$50,749	0.3%	\$45,733
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$92,570	0.6%	\$42,350
Class 4.9 Commercial Land	\$8,556	0.1%	\$5,317
Class 4 Total	\$878,834	5.6%	\$662,969
Class 5 Rural Co-ops and Pollution Control	\$144,135	0.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$430,107	2.8%	\$84,231
Class 9 Non-Generation Property of Utilities	\$12,374,757	79.3%	\$0
Class 10 Forest Land	\$0	0.0%	\$0
Class 12 Railroad and Airline Equipment	\$620,474	4.0%	\$0
Class 13 Telecommunication and Electric	\$38,099	0.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$15,595,832	100.0%	\$1,388,079

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016

Liquor Sales \$0

Liquor Excise and License Tax \$0

Corporate License Tax Paid by Businesses in County*, Tax Year 2015

Number of Corporations Filing 9

Taxes Paid N/A

Oil and Gas Produced and Tax Paid, Tax Year 2016

Gas Produced (Millions of Cubic Feet) 329,746

Oil Produced (Barrels of Oil) 490,763

Oil and Gas Tax Paid \$2,132,659

Lodging Facility Use and Sales Tax, Tax Year 2016

Sales and Use Tax Due \$12,096

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Yellowstone County

Montana Individual Income Tax, Tax Year 2016

Number of Taxpayers	103,488
Total Income	4,683,135,180
Total Taxable Income	3,218,628,747
Total Income Tax Paid	180,381,280
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	63.6%

Income

	Percent from Income Type	Percent of Returns Claiming
Wages	69.1%	84.0%
Investment	6.3%	37.5%
Retirement Income	12.3%	27.1%
Rental and Royalty Income	9.8%	15.9%
Net Business Income	2.8%	13.8%
Farm Income	-0.5%	1.7%
Other Income	0.2%	29.8%

Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	345,772	118
Health Savings Accounts	5,020,459	1,548
Self Employment Expenses	41,847,227	8,962
Student Loan and Education Expenses	9,354,086	8,405
Other Expenses	22,615,589	5,055
Medical and Insurance Deductions	110,691,930	17,847
Federal Income Tax Deduction	237,291,194	40,905
Property and Other Deductible Taxes	97,532,190	37,906
Home Mortgage	170,233,550	26,320
Investment Interest	2,800,301	993
Charitable Contributions	108,007,513	28,431
Child and Dependent Care Expenses	193,415	85
Gambling Losses	4,811,766	229
Political Contributions	123,106	1,002
Other Deductions	40,570,152	10,378

Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	2,359,435	1,795
Other States' Tax	2,952,309	1,707
Charitable Gift Credits*	960,108	552
Energy Conservation	923,844	1,698
Alternative Fuel and Recycling Credits	81,211	68
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	821,549	116
Elderly Homeowner and Renters' Credit	1,098,965	2,232
Other Credits*	77,754	67

Yellowstone County Continued

Montana Property Tax, Tax Year 2017

	Property in County	Property Owned by County Residents
Market Value	\$22,608,786,904	\$18,482,642,110
Taxable Value	\$370,766,155	\$228,601,585
Estimated Property Tax Paid	\$234,007,905	\$148,510,176
Estimated Effective Property Tax Rate	1.0%	0.8%
Average Mills	631.15	649.65

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	\$0	0.0%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$3,346,053	0.9%	\$7,112,308
Class 4.1 Residential Improvements	\$129,283,316	34.9%	\$129,565,245
Class 4.2 Residential Land	\$35,568,435	9.6%	\$37,395,060
Class 4.3 Extended Property Tax Assistance	\$0	0.0%	\$0
Class 4.8 Commercial Improvements	\$53,448,321	14.4%	\$33,695,103
Class 4.9 Commercial Land	\$28,293,902	7.6%	\$19,702,412
Class 4 Total	\$246,593,974	66.5%	\$220,357,820
Class 5 Rural Co-ops and Pollution Control	\$4,010,007	1.1%	\$44,306
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$55,219,077	14.9%	\$1,039,232
Class 9 Non-Generation Property of Utilities	\$40,719,069	11.0%	\$0
Class 10 Forest Land	\$14,631	0.0%	\$47,919
Class 12 Railroad and Airline Equipment	\$11,121,297	3.0%	\$0
Class 13 Telecommunication and Electric	\$9,503,307	2.6%	\$0
Class 14 Wind Generation Facilities	\$238,740	0.1%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
Total	\$370,766,155	100.0%	\$228,601,585

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2016	
Liquor Sales	\$18,668,857
Liquor Excise and License Tax	\$4,853,903
Corporate License Tax Paid by Businesses in County*, Tax Year 2015	
Number of Corporations Filing	493
Taxes Paid	\$6,445,097
Oil and Gas Produced and Tax Paid, Tax Year 2016	
Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	10,209
Oil and Gas Tax Paid	\$35,310
Lodging Facility Use and Sales Tax, Tax Year 2016	
Sales and Use Tax Due	\$5,048,780

*Population estimates are 2016 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:

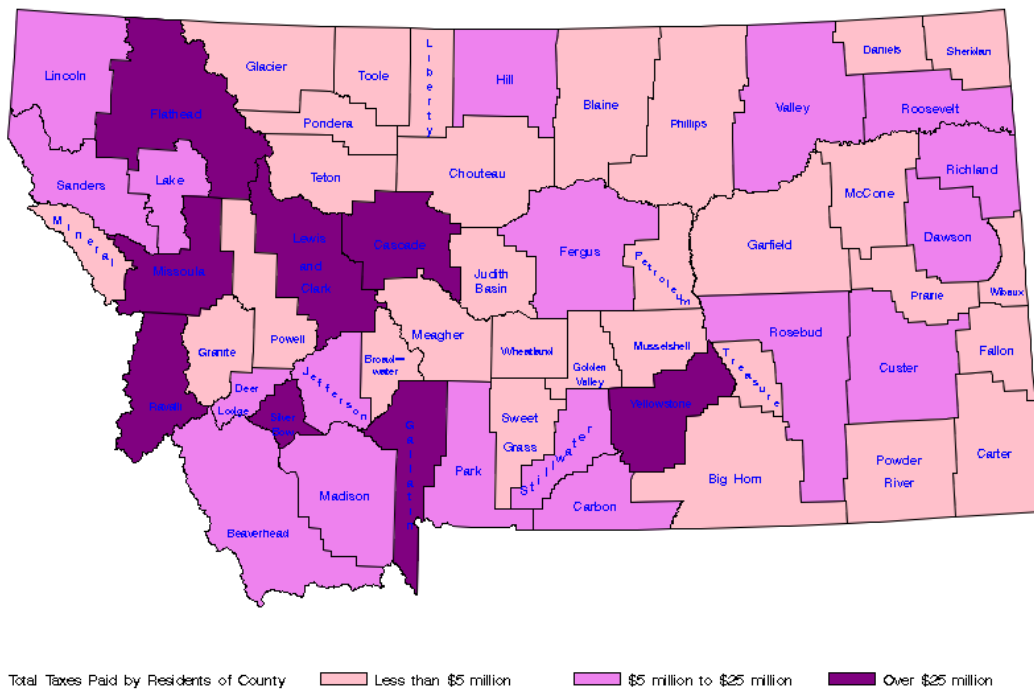
Geographical Distribution of Specific Taxes

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

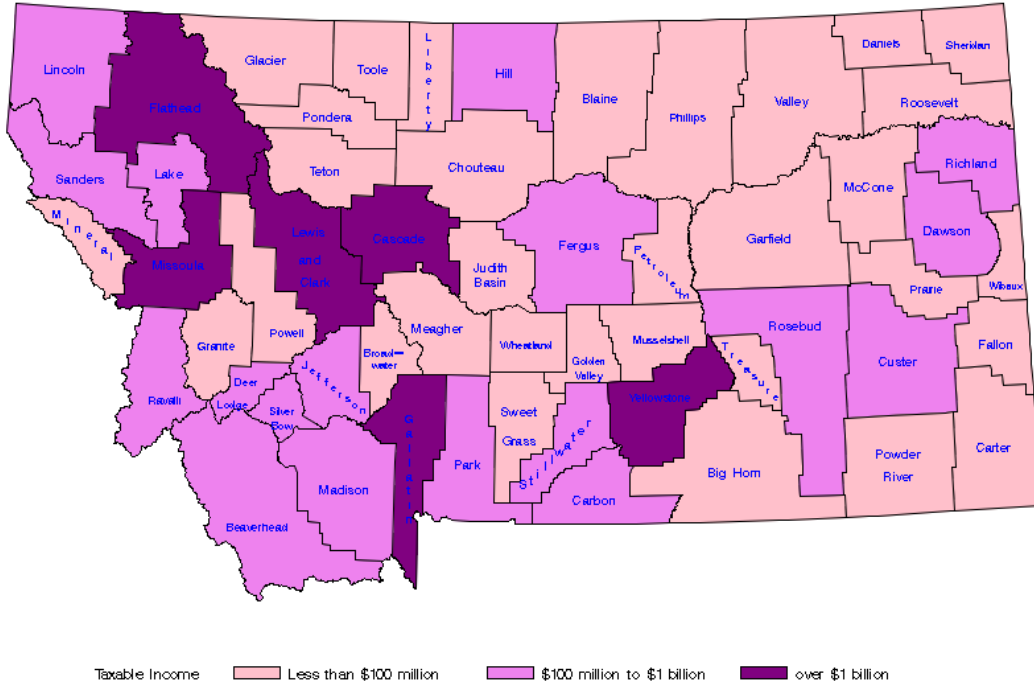
Residents of Montana paid approximately \$978 million in personal income taxes during tax year 2016. The distribution of tax revenue is highly skewed, with a small number of counties generating a significant portion of income tax revenue. With income tax collections of more than \$180 million, residents of Yellowstone County generated 18.5% 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 (14.2%), Missoula County (12.5%), and Flathead County (10.2%). 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 \$978 million generated statewide.

Total Income Tax Paid in County



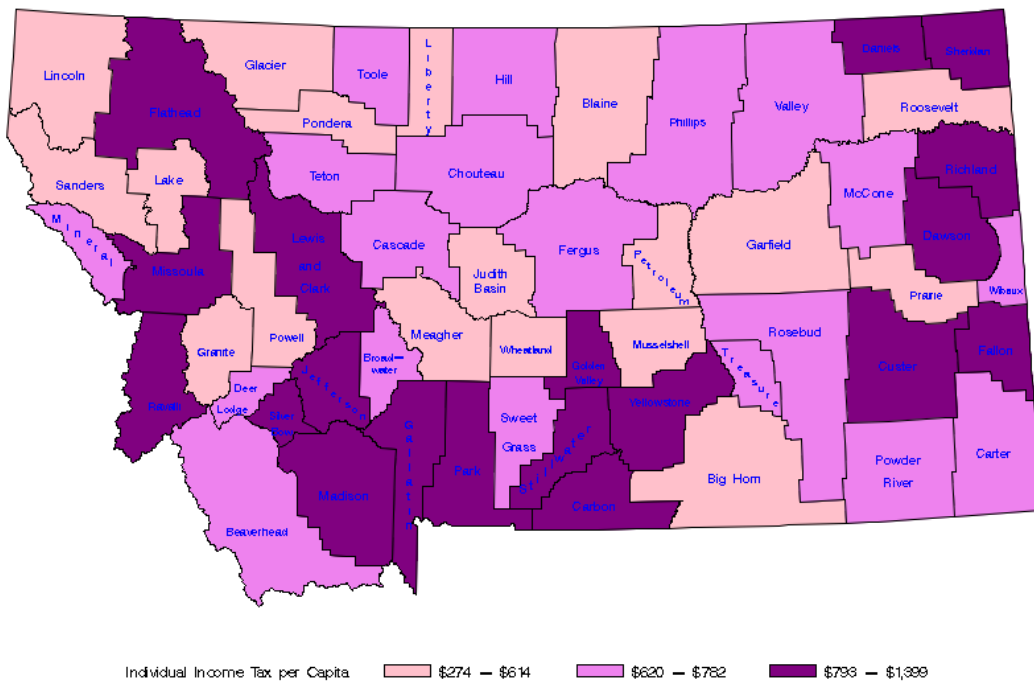
The primary factor in determining the total amount of individual income tax revenue that is generated within each county is each county’s population and total taxable income. For example, Yellowstone County generated the largest amount of tax revenue in the state and also had the largest population and generated the largest amount of taxable income, approximately \$3.2 billion for tax year 2016. Other counties generating large amounts of income tax revenue also had large populations and generated large amounts of taxable income, including Gallatin County (\$2.56 billion), Missoula County (\$2.27 billion), Flathead County (\$1.84 billion) and Cascade County (\$1.2 billion). At the other end of the spectrum, Treasure, Petroleum and Carter counties each have small populations and had the lowest taxable income, with \$11.3 million, \$4.1 million and \$3.6 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 second largest amount of income tax revenue on a per capita basis, generating \$1,278 in per capita tax revenue in 2016. Other counties with high per capita income tax collection levels were Gallatin County (\$1,399), Yellowstone County (\$1,108) and Jefferson (\$1,084). 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.

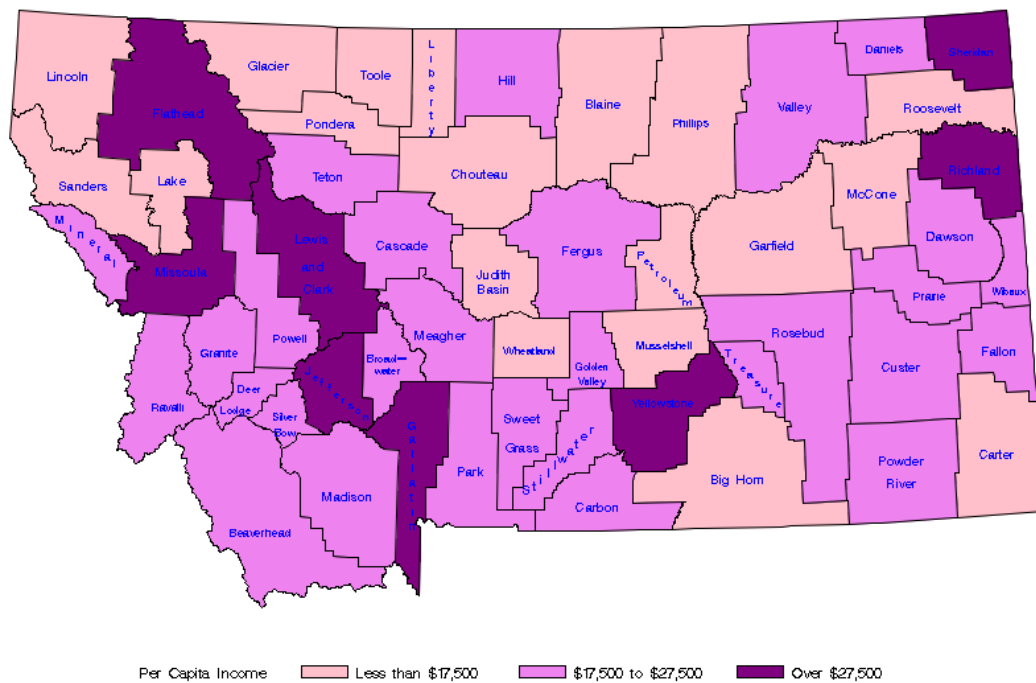
Individual Income Tax Per Capita (U.S. Census Population Estimates)



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. Carter County had the lowest per capita income in Montana for 2016, with an income level of \$10,375. With an income of \$36,508, Gallatin 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)

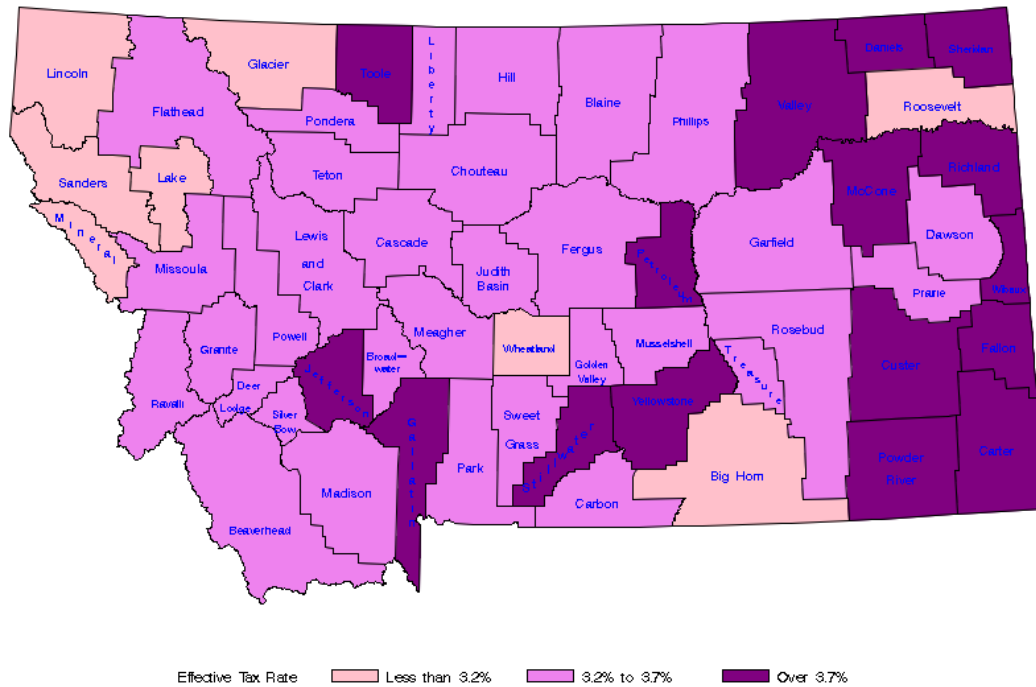


Another factor influencing the amount of personal income tax revenue is the average rate at which incomes are taxed. The effective income tax rate on personal income ranges between 3% and 4% in a majority of Montana's counties. However, some counties have tax rates that are above and below this 1% range. Several counties in the south and eastern areas of the state have effective tax rates that exceed 4%. In fact, all four of the counties with effective tax rates that exceed 4% reside in Eastern Montana, including Richland, McCone, Fallon and Carter counties. At the same time, five counties had effective tax rates that were below 3%, with four 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 \$2,900 of taxable income at a rate of 1% in 2016. However, all taxable income that an individual earned beyond \$17,400 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

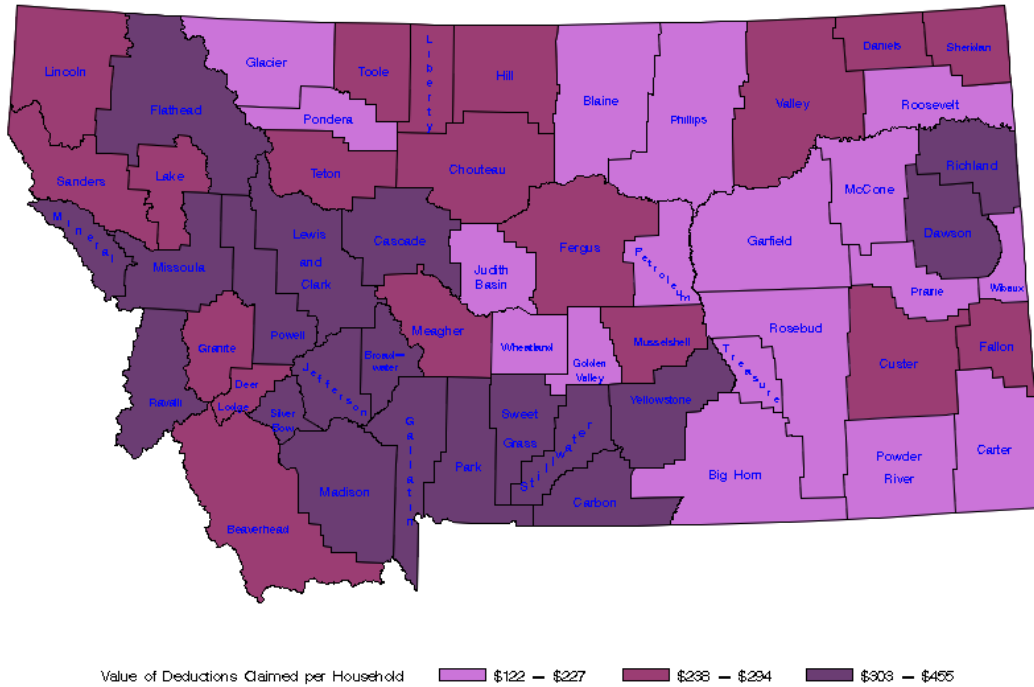


Overall, the western half of Montana consistently pays more in personal income taxes than the eastern area of the state. Part of the increased tax revenue generated by western counties is due to the higher population levels of Western Montana. However, the relatively low per capita income tax collection 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 that portion of the state.

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 \$122 per household to \$455. Glacier County has the lowest average value of deductions for income tax forms, at \$122, while Missoula County had the highest value of \$455.

Value of Deductions Claimed per Income Tax Form

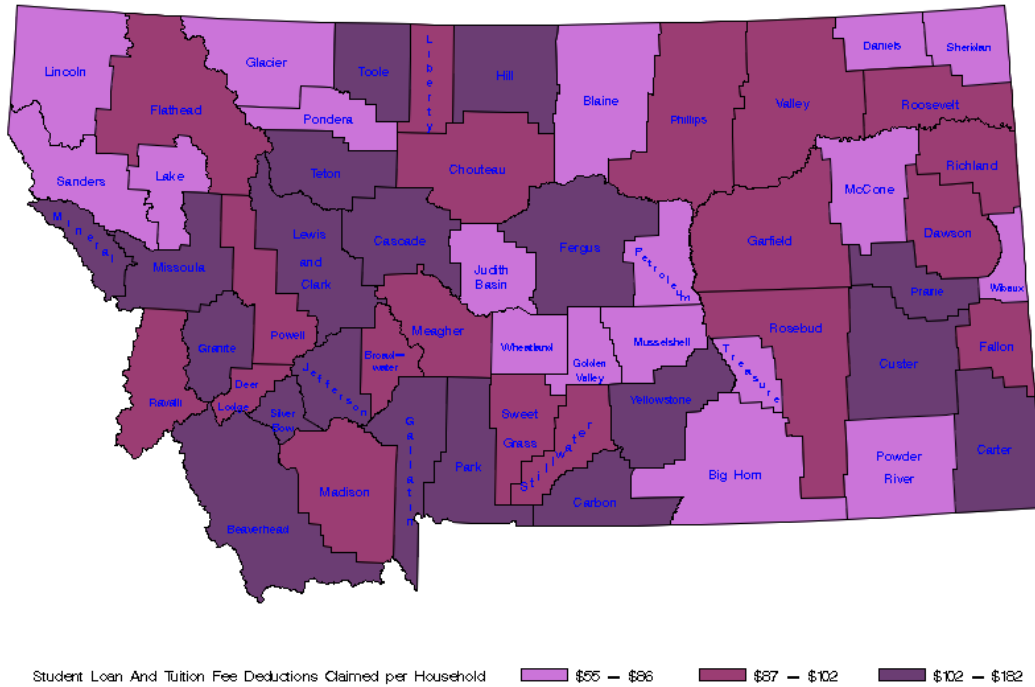


The average value of tax deductions is higher in the western half of Montana relative to counties in the northern and eastern regions of the state. The larger value of deductions in counties located in Western Montana is due to at least two factors. Under current tax law, taxpayers can deduct income 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 2016, individuals filing Montana income taxes reported approximately \$68.7 million in deductions for student loan interest and education expenses. Residents of Gallatin County deducted the largest amount of income for education and student loan expenses, deducting \$9.6 million in income.

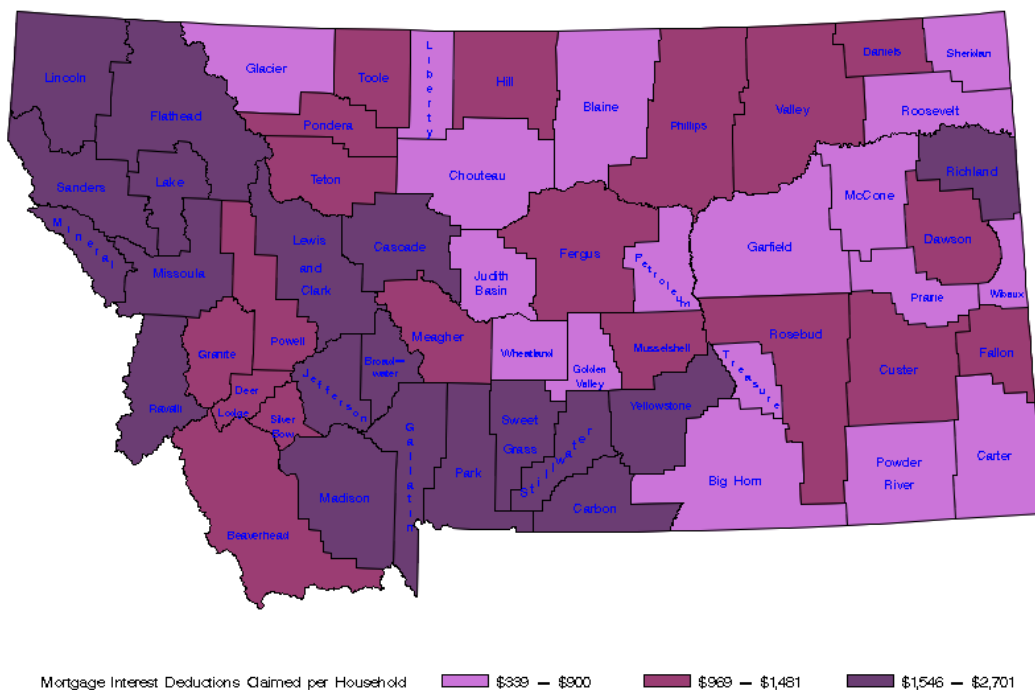
Residents of counties with large universities reported larger than average student loan and education expense deductions. The county with the highest average deduction per household in 2016 was Gallatin County, with an average deduction amount of \$182 per household. Missoula also had a larger than average deduction amount, at \$180 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 \$1.13 billion in income due to interest spending on their home loan in 2016. Yellowstone County had the largest amount of income deducted due to interest on home loans, with \$170 million in income being deducted. Three other counties in Montana reported deducting at least \$100 million in income, Gallatin County (\$134 million), Flathead County (\$120 million) and Missoula County (\$117 million).

Mortgage Interest Deductions Claimed per Income Tax Form

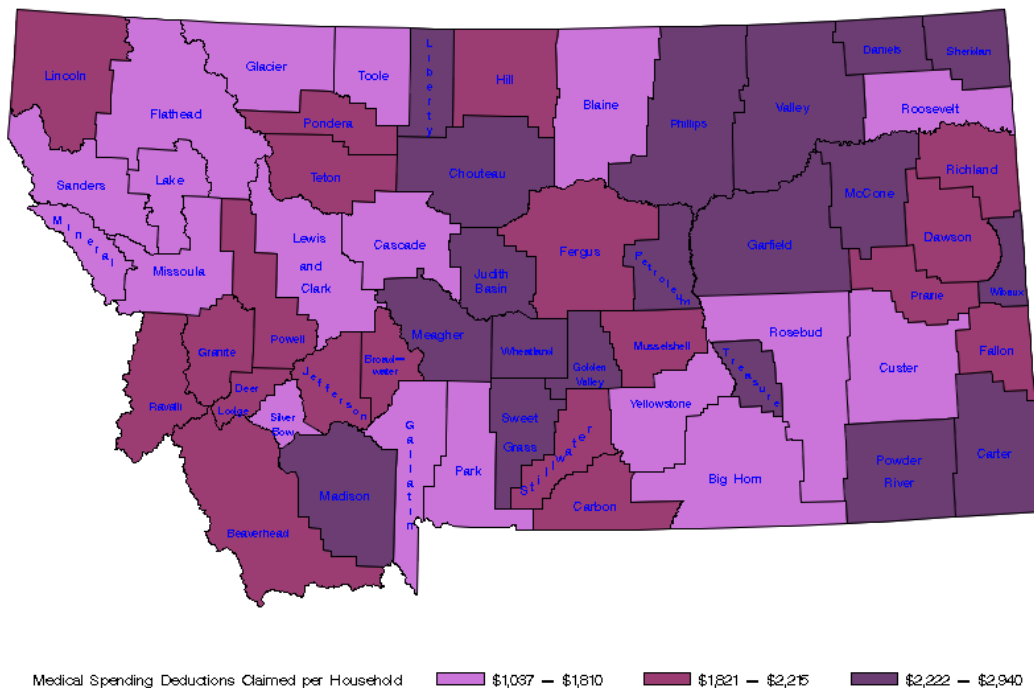


Residents of counties in the western half of Montana reported deducting larger income amounts due to interest on home loans. In 2016, residents of Jefferson County deducted an average of \$2,701 on each income tax form that was submitted to the State of Montana. Flathead and Ravalli County residents also reported higher than average deduction amounts, at \$2,565 and \$2,563 respectively. With deduction amounts of less than \$500, residents of Carter 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 a set percentage of the individual’s Montana adjusted gross income. In 2016, individuals filing Montana state income taxes reported \$874 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 \$110.7 million in deductions. Petroleum County reported the smallest amount of medical spending deductions, with slightly more than \$405,000 in income deducted.

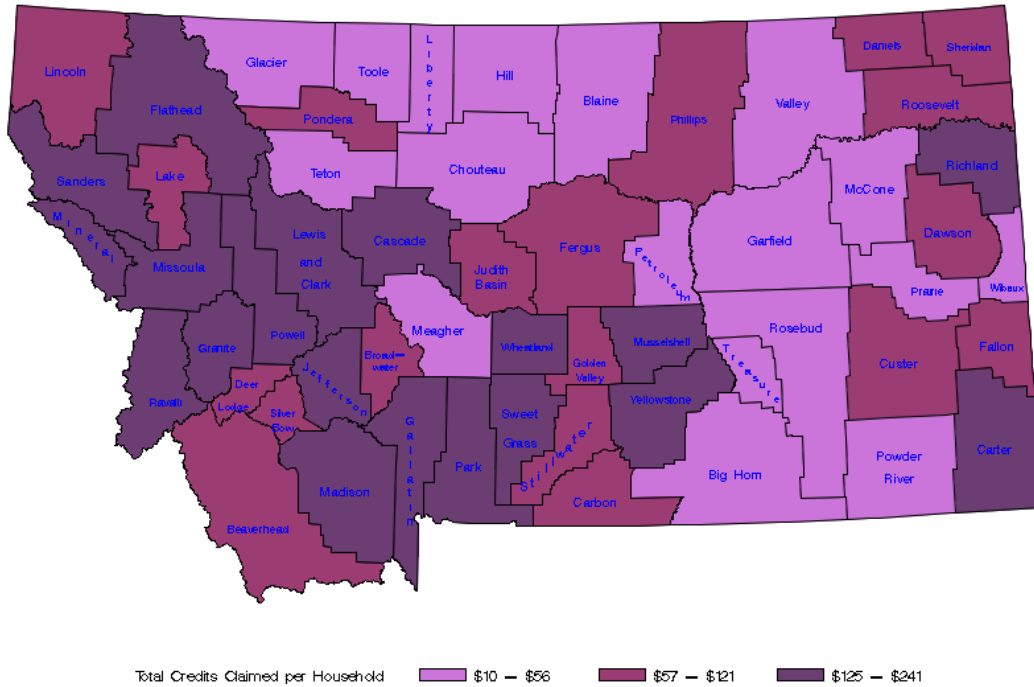
Unlike most other deductions and credits, residents who live in counties with relatively small populations tended to have the highest medical spending deduction amounts. Residents of Daniels County reported an average medical spending deduction of \$2,940 on their income tax forms, which is the highest in the state. Other counties with large average deduction amounts include Garfield County and Powder River County, which each had average deduction amounts that exceeded \$2,750 in 2016. 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 \$1,343 and \$1,488 of medical spending on average in 2016.

Medical Spending Deductions Claimed per Income Tax Form



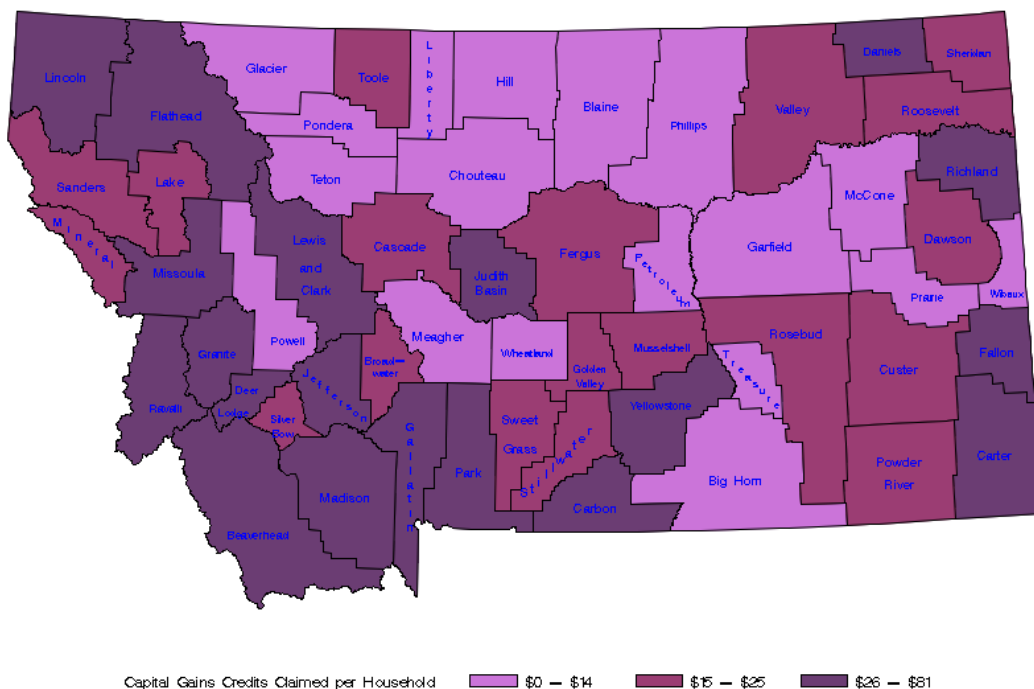
Like deductions, the average dollar amount of credits by residents of counties is higher in the southern and western areas of the state. However, a significant number of counties on Montana’s Eastern boarder also reported above average credit amounts. For example, Richland County had one of the highest average amount of credits claimed per income tax form, with an average combined credit amount of \$216. Gallatin and Flathead County had the first and second largest average claim amounts of \$241 and \$219 respectively.

Credits Claimed per Income Tax Form



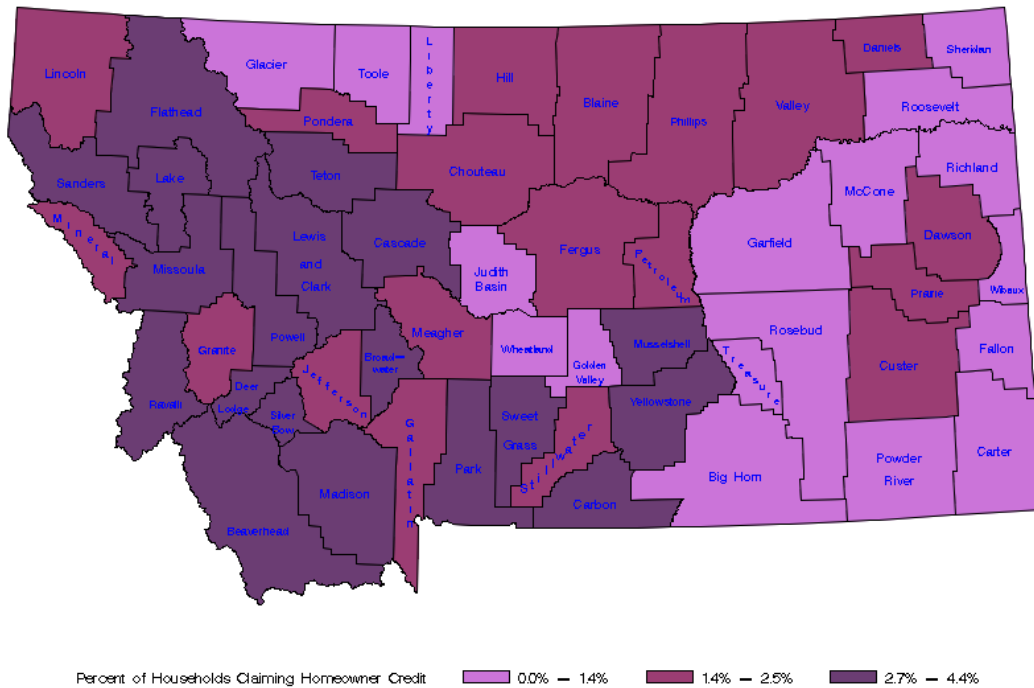
A large share of credits claimed by households in Montana is due to the 2 percent capital gains credit.. Income tax forms in Flathead County claimed the largest amount of capital gains credits, claiming an average of \$81 in credits per household. Unlike 2014, the counties with the largest average capital gains credits in 2016 were in counties with larger populations, such as Gallatin County (\$70), Missoula County (\$40). However, there are still some counties in Eastern Montana, such as Richland County (\$61) with above average capital gains credit amounts.

Capital Gains Credit Claimed per Income Tax Form



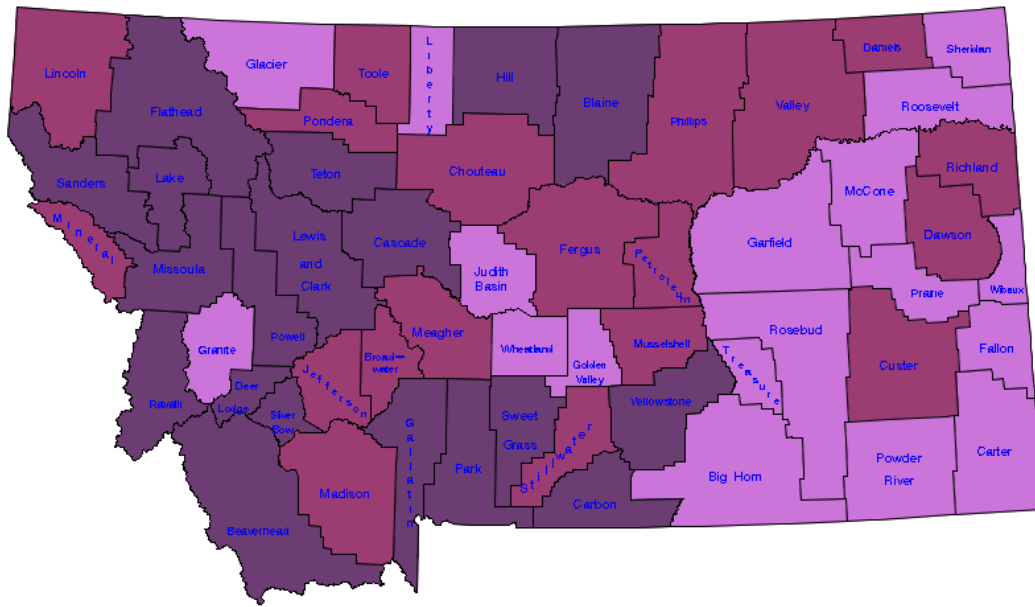
Another credit that is available in Montana is the Elderly Homeowner tax credit, which is available to any resident of Montana that is at least 62 years old. Like the distribution of credits as a whole, residents in the western portion of the state claimed a larger amount of elderly homeowner tax credits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

Elderly Homeowner Tax Credit Claimed per Income Tax Form



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 one of the highest average credit amounts. At the same time, Garfield 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

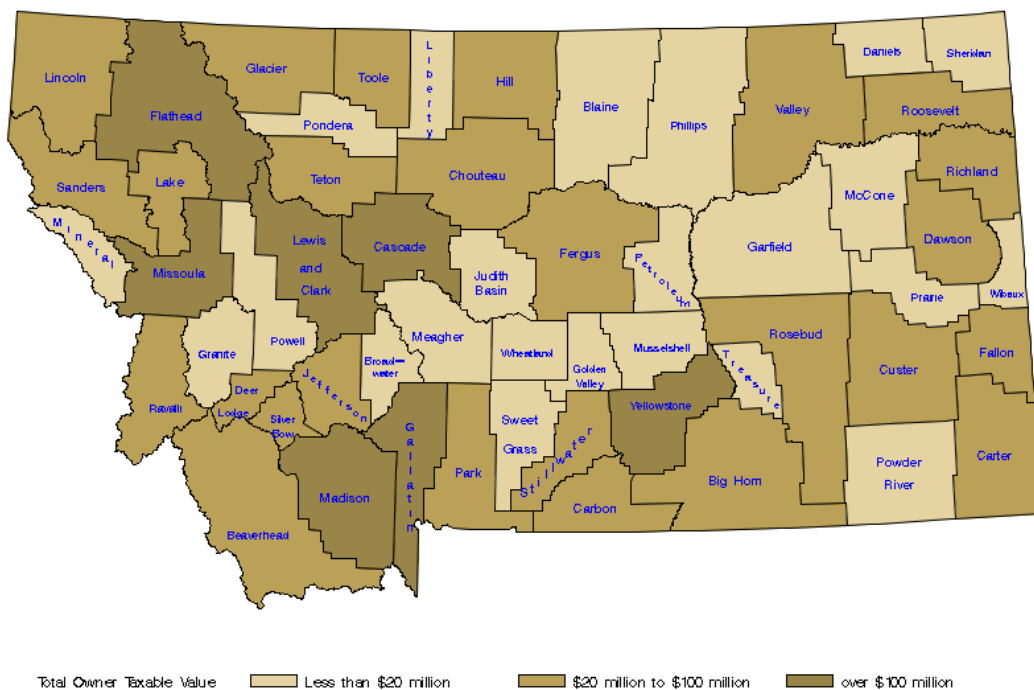
	0.0% - 2.4%		2.5% - 4.3%
	4.4% - 9.5%		9.6% - 11.4%

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.

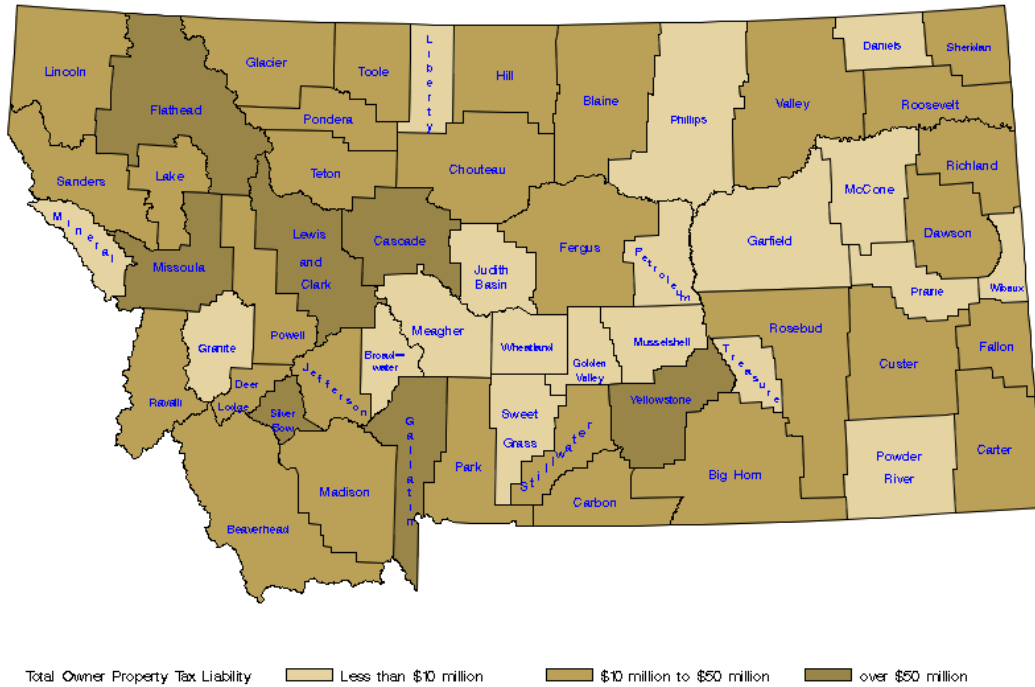
The taxable value of property located within Montana is concentrated in large population areas. Yellowstone County had the highest taxable value in 2017, due in large part to the state’s largest population center, Billings. In fact, the counties with the state’s six largest population centers also have 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 \$95 million in 2017. 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



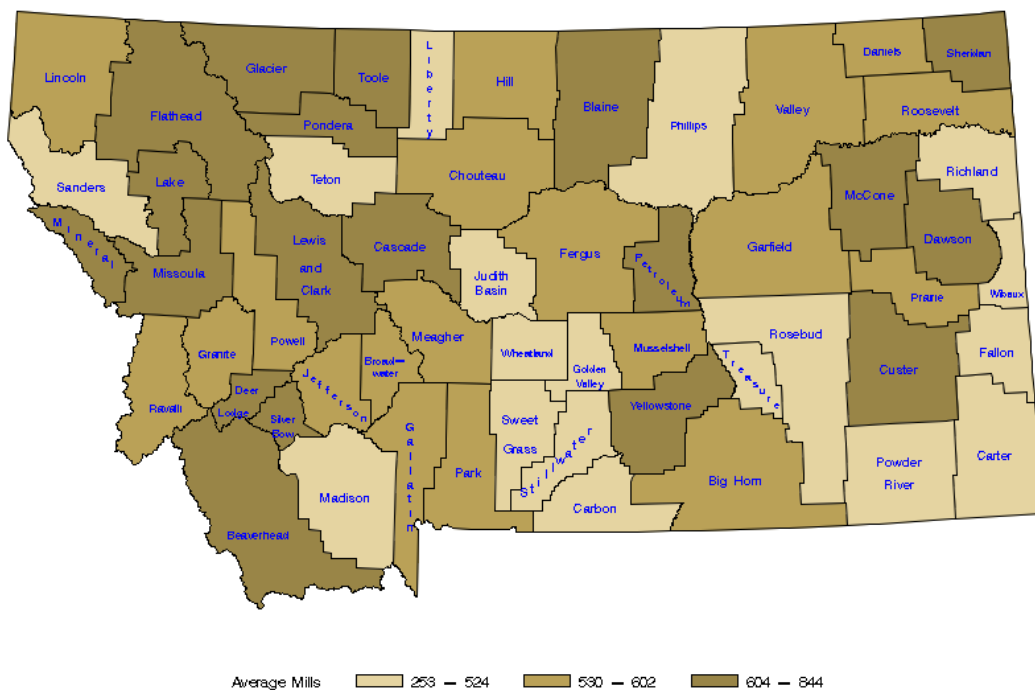
The property taxes that are paid within each county are determined by the taxable value of the property and the rate at which the property is taxed. As a result of this, the quantity of property taxed assessed for each county, and the distribution of taxes, is similar to the distribution of taxable value. Yellowstone County has the highest property tax liability, at \$234 million in 2017. Flathead, Missoula, Cascade and Gallatin County each had property tax liabilities that exceed \$100 million. Petroleum County had the lowest tax liability at approximately \$1 million. Overall, Montana’s entire property tax liability was \$1.7 billion in 2017.

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. Missoula County had the highest average mills in 2017, at 844. Other counties with high average mills include Silver Bow County (764), Deer Lodge County (722), Lewis and Clark County (711) and Blaine County (698). 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 253, which is approximately half the median county mill level of 571. Madison County and Rosebud County also had relatively low average mill levels, at 297 and 289 respectively.

Estimated Average Mills Assessed

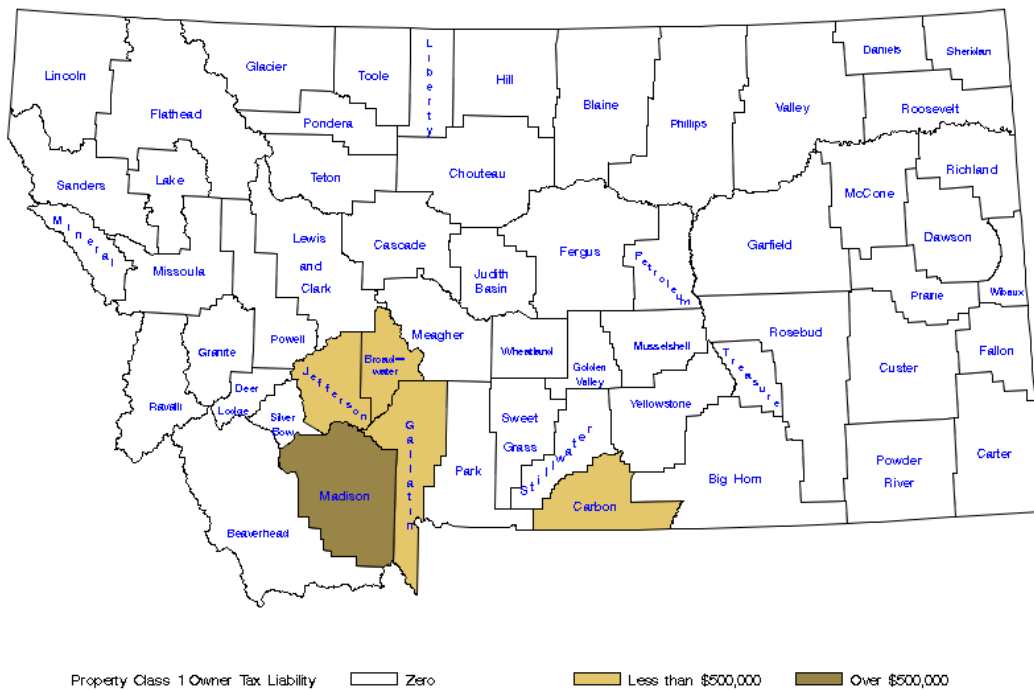


Class 1: Mines Net Proceeds

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

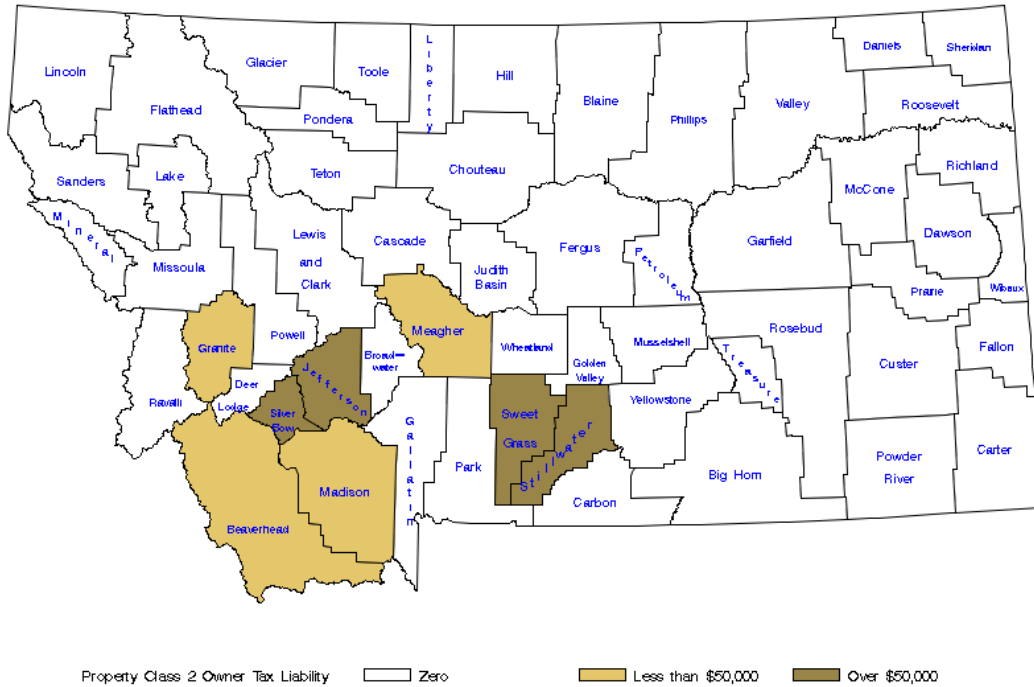


Class 2: Metal Mines Gross Proceeds

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. Eight counties reported a non-zero tax liability for Class 2 properties. Class 2 tax liabilities are primarily concentrated in the south central counties. Silver Bow County had the largest Class 2 property tax liability in 2017, with a total tax liability of approximately \$4.3 million, and accounted for nearly 41% of the Class 2 tax liability of the entire state.

Tax Liability of Class 2 Metal Mines Gross Proceeds

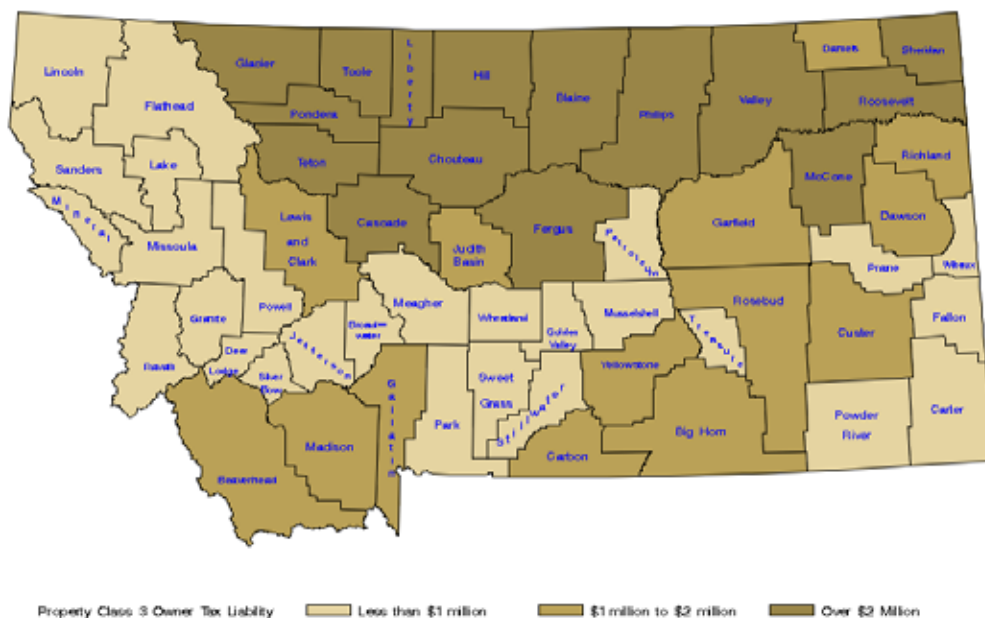


Class 3: Agricultural Lands

Taxable value of agricultural land is equal to 2.16% of the taxable market value of the land (or 15.12% 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 2017.

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 2017 was Chouteau County, with a total tax liability of approximately \$5.6 million.

Tax Liability of Class 3 Agricultural Land

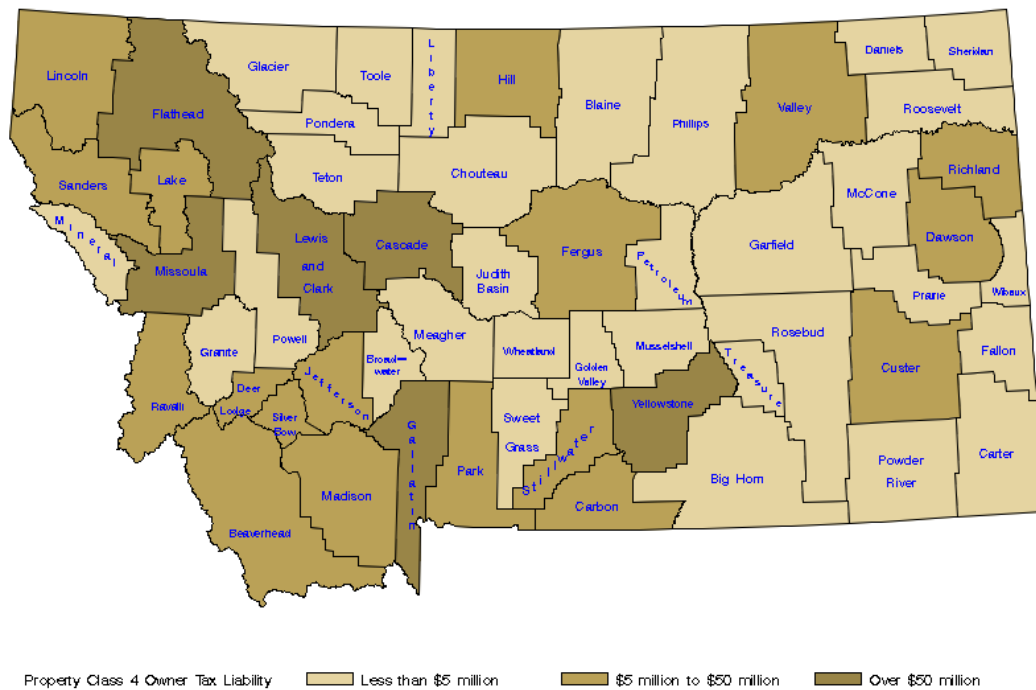


Class 4: Residential, Commercial, Industrial and Golf Course Property

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 \$1.7 billion in taxable value. The tax rate for all Class 4 property is 1.35% of assessed market value.

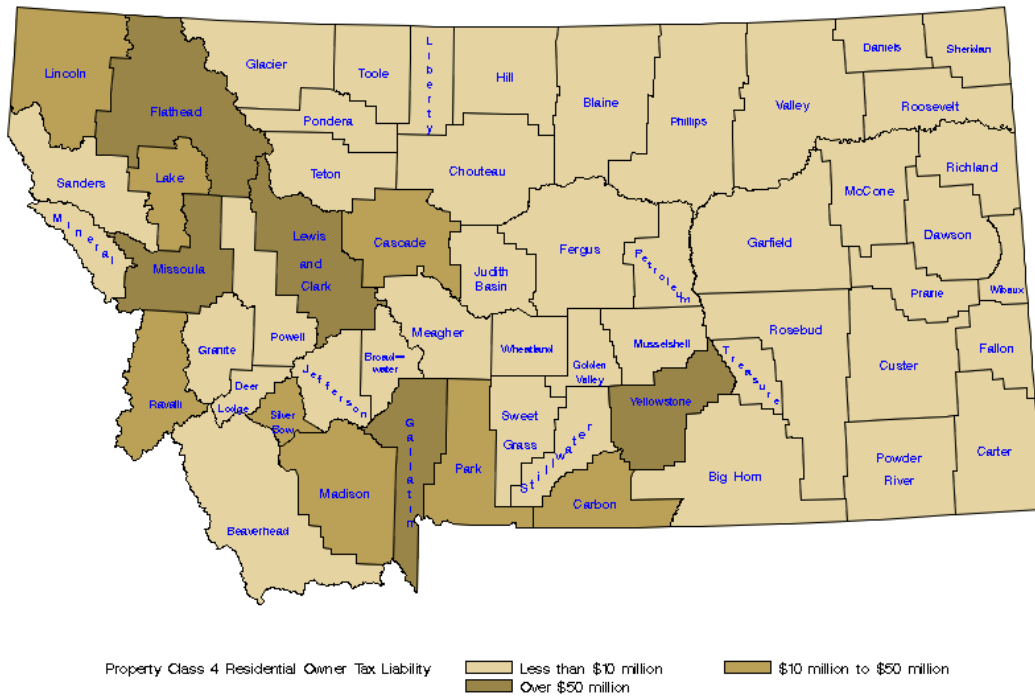
The counties with the highest Class 4 property tax liabilities are concentrated in Western Montana and areas with large population centers. Missoula County had the largest Class 4 total tax liability in the state in 2017, at \$165.2 million. Other counties with high tax liabilities included Gallatin County (\$149.2 million), Yellowstone County (\$161.7 million), and Flathead County (\$140.4 million).

Tax Liability of Class 4 Residential, Commercial, and Industrial Property

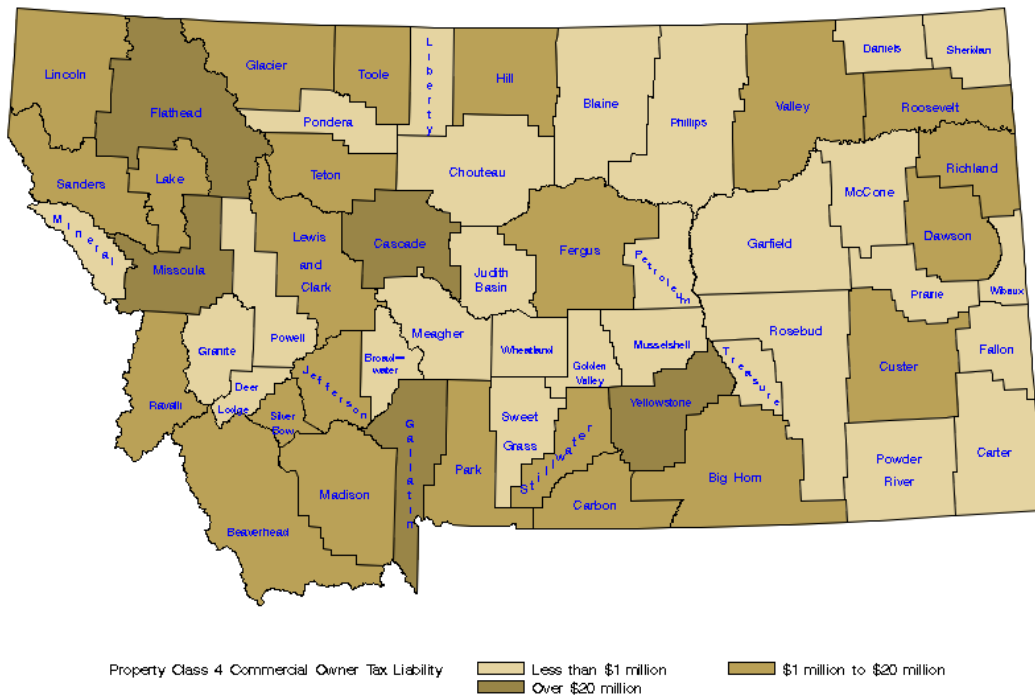


Class 4 residential and commercial property tax liabilities are both heavily concentrated in counties with large populations. When combined, Missoula, Gallatin, Yellowstone and Flathead County's combined Class 4 residential property tax liabilities of \$453 million constituted nearly 55% of Montana's entire residential property tax liability. The same four counties also comprised 61.8% 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 \$824 million and \$265 million respectively.

Tax Liability of Residential Property



Tax Liability of Commercial Property

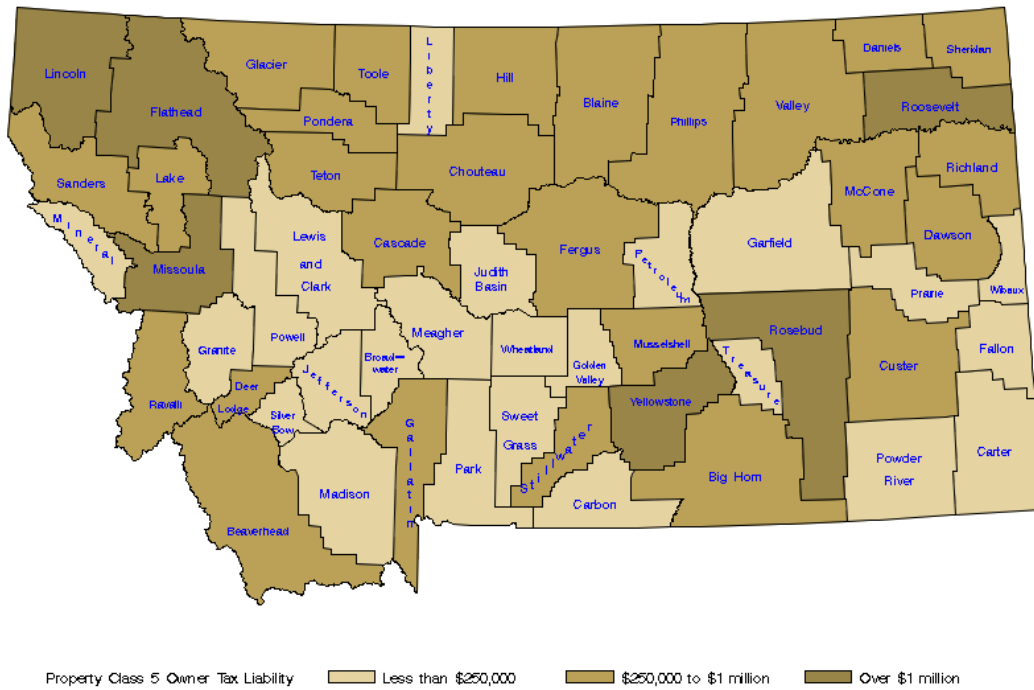


Class 5: Pollution Control, Rural Co-ops, and Others

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.

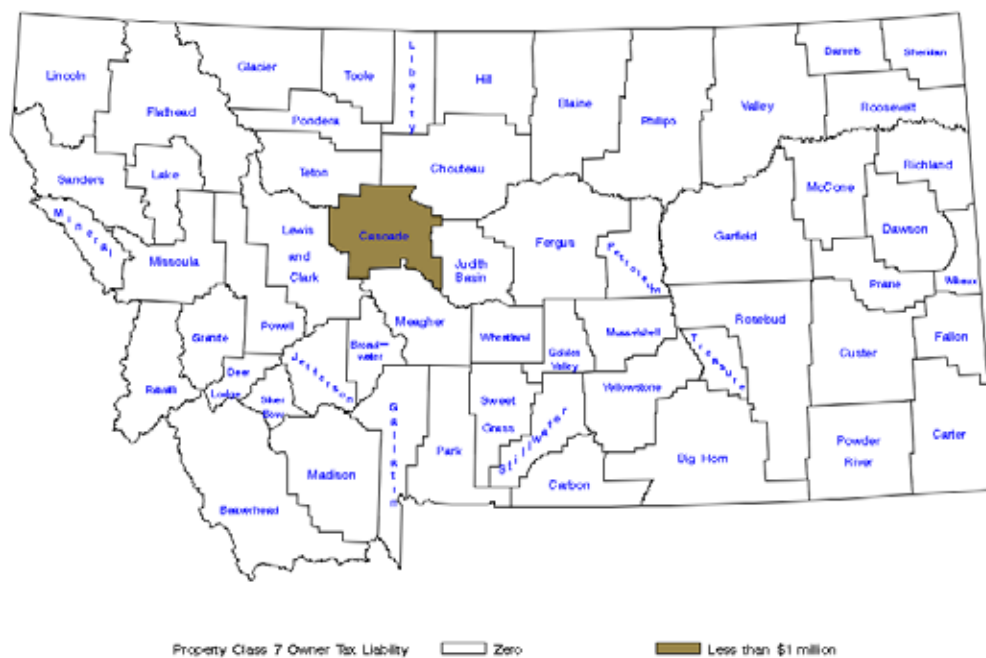
Tax Liability of Class 5 Property



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 \$834,580 in 2017.

Tax Liability of Class 7 Property

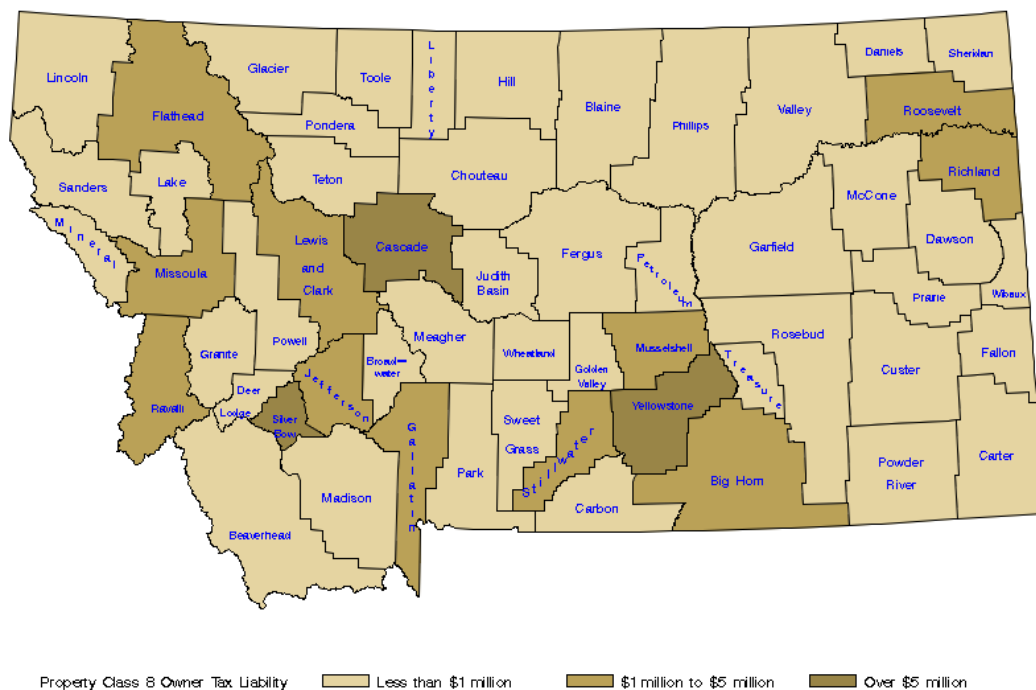


Class 8: Business Equipment

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 \$55.2 million in taxable value. The next closest county, Cascade, has \$13.1 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 \$31 million in 2017. Several counties on Montana's Eastern border also had a significant amount of business equipment, such as Richland and Roosevelt counties, due to the natural resource development that is occurring within the region.

Tax Liability of Class 8 Property



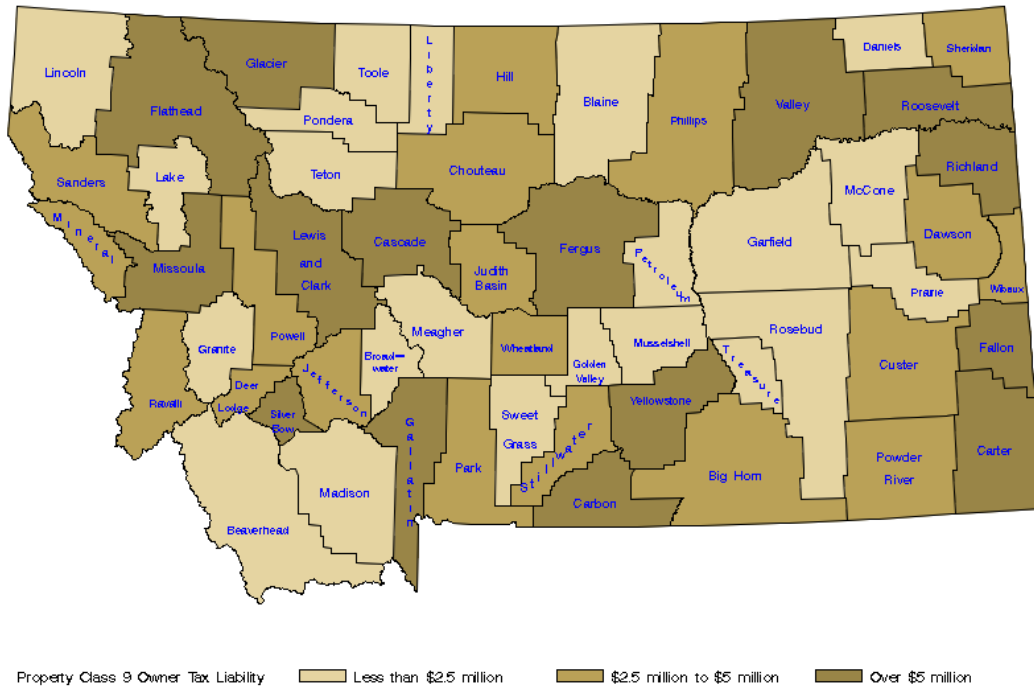
Class 9: Pipelines and Non-Generating Electric Property

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 \$24.5 million. Other counties with high tax liabilities in 2014 include Missoula County (\$16.5 million), Gallatin County (\$13.4 million), and Carter County (\$12.1 million).

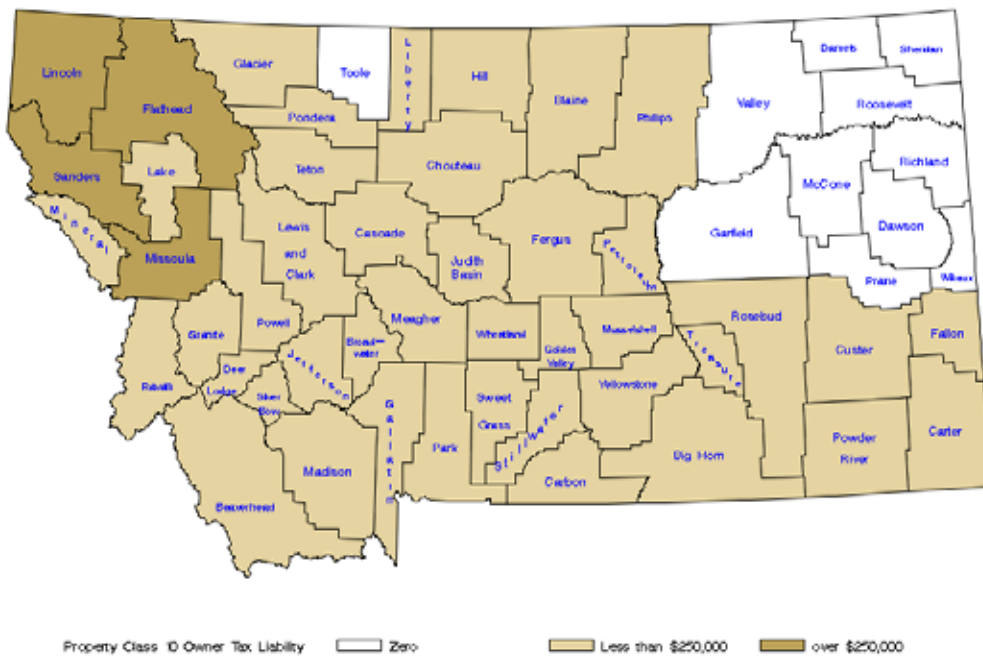
Tax Liability of Class 9 Property



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.

Tax Liability of Class 10 Forestland Property

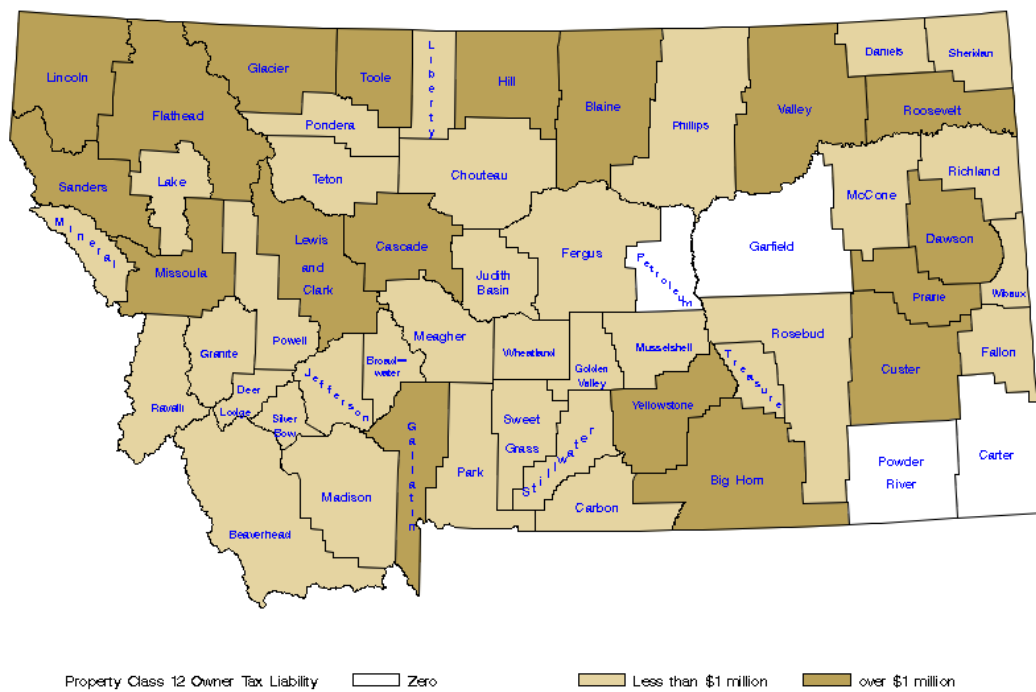


Forest land with the largest property tax liability is concentrated in the north western portion of Montana. In 2014, four counties had Class 10 property tax liabilities that exceeded \$250,000. Lincoln County had the highest tax liability in the state, \$540,000 in 2017. Flathead County, Missoula County and Sanders County had tax liabilities of \$448,540, \$291,850 and \$274,220. 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

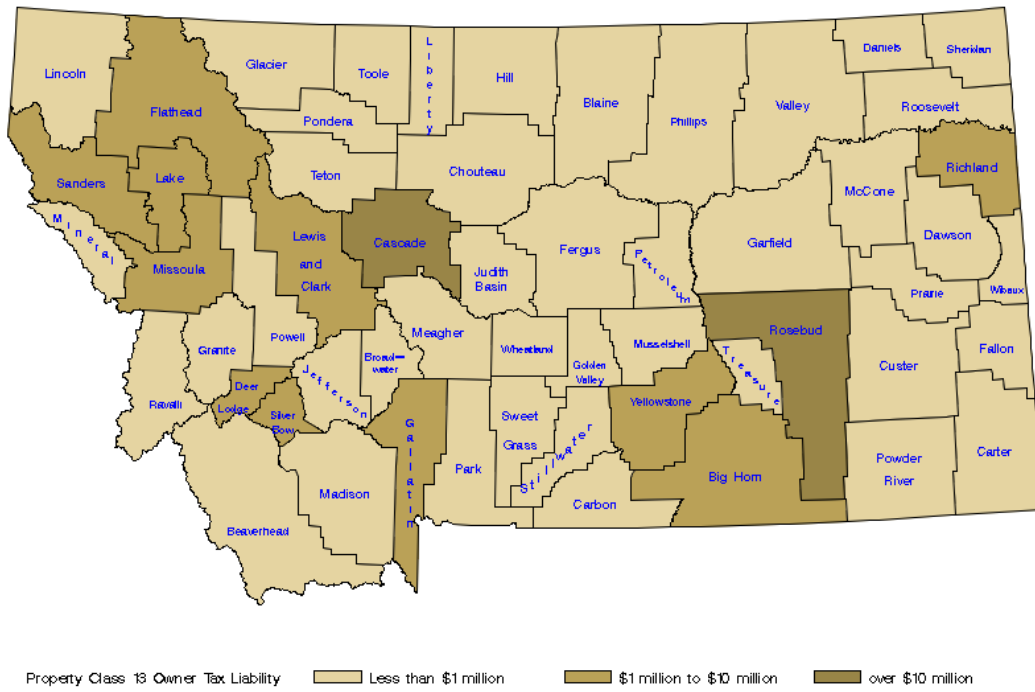


A majority of the counties in Montana with property Class 12 tax liabilities are located in Northern Montana, especially the counties bordering Canada. Yellowstone County had the largest Class 12 tax liability of \$6.1 million in 2017. Overall, eighteen counties had property tax liabilities that exceeded \$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.

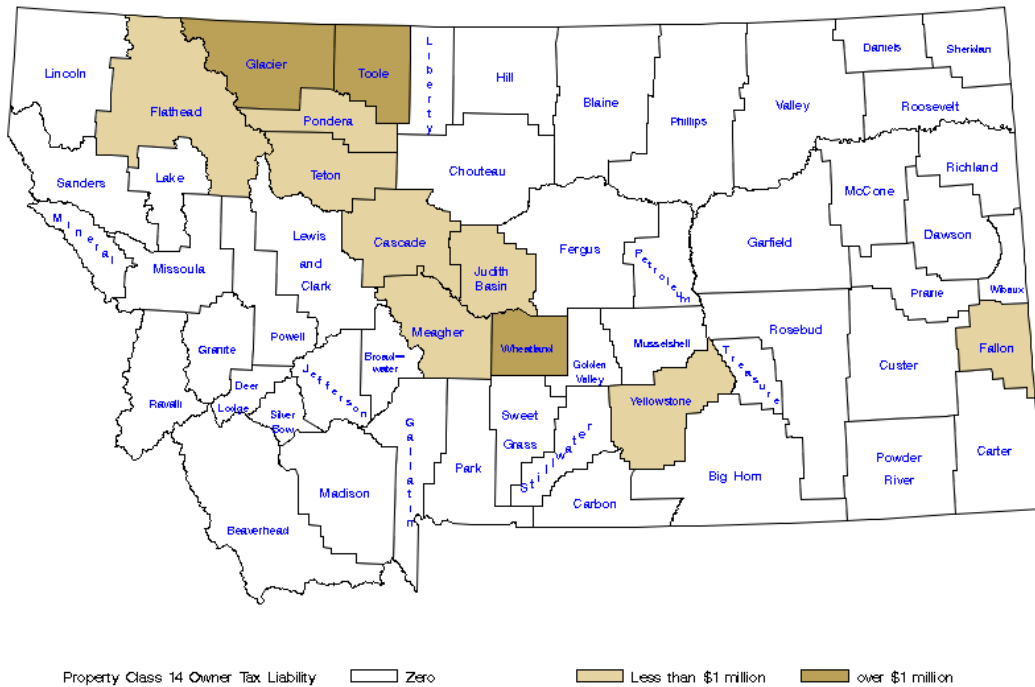
Tax Liability of Class 13 Telecommunication and Electric Generation Property



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



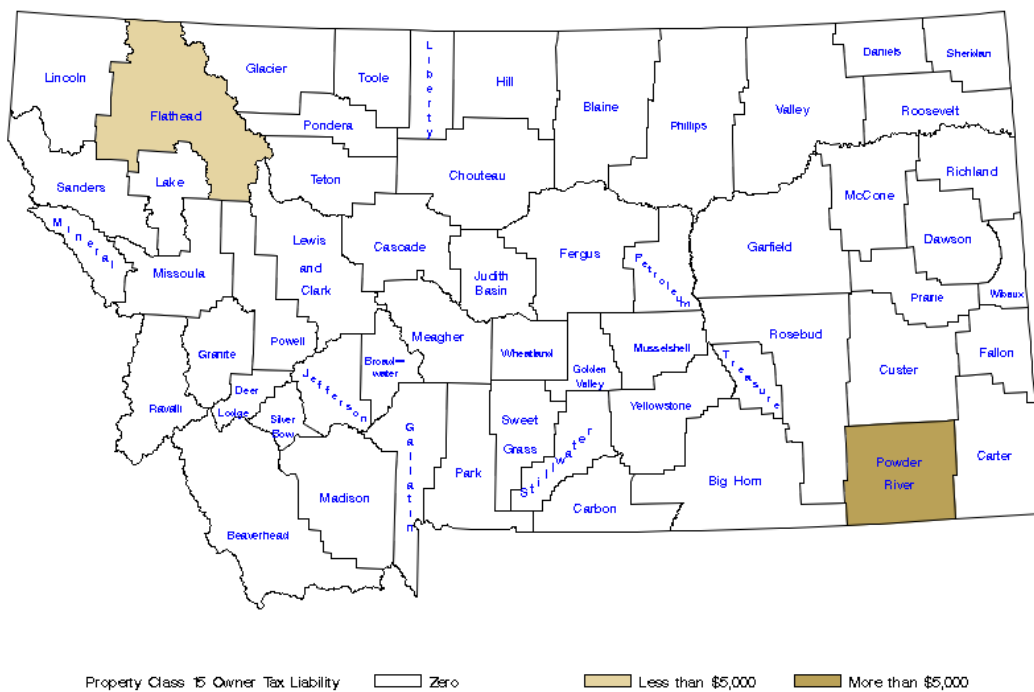
In 2007, Wheatland County was the only county with Class 14 property. By 2017, the number of counties with Class 14 property increased to eleven counties, which are predominately located within the central area of the state. Toole County had the largest Class 14 property tax liability, increasing to nearly \$3.7 million in 2017. Other counties with large tax liabilities include Wheatland County (\$1.8 million), Glacier County (\$1.3 million) and Teton County (\$740,000).

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 2017, only two counties had Class 15 property within their borders. Powder River had the largest Class 15 tax liability of \$982,000. Flathead County also reported a Class 15 property tax liability of \$690. There were no Class 15 properties in Montana before 2013.

Tax Liability of Class 15 Property



Class 16: High Voltage DC Converter Station Property

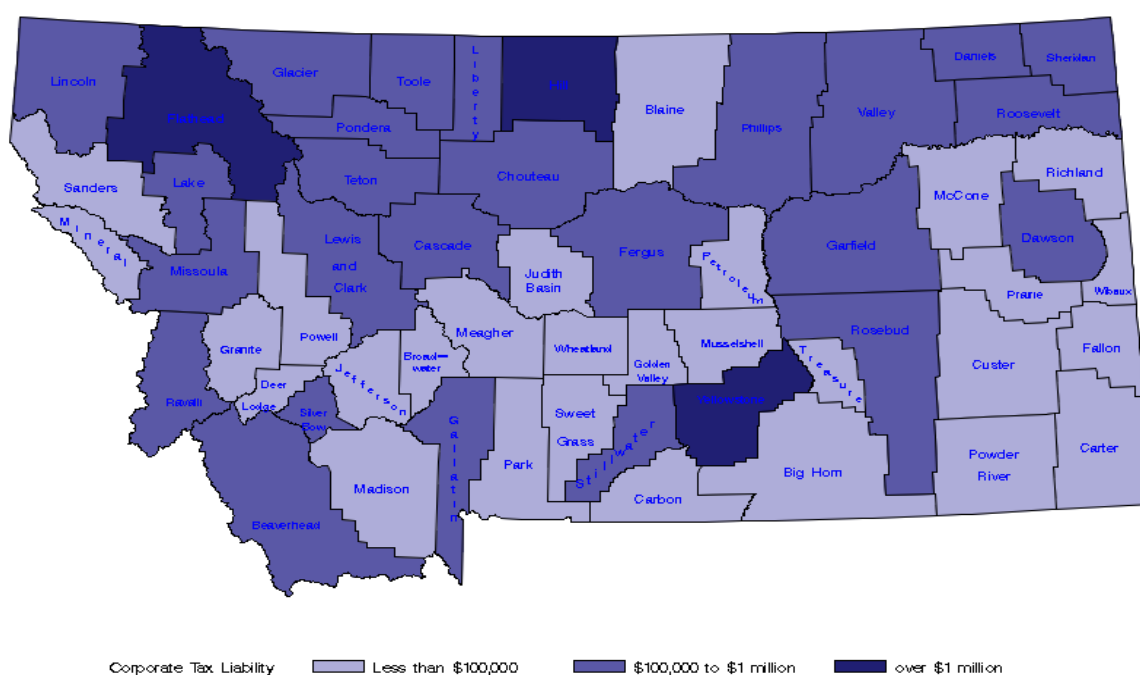
High voltage DC converter station property that allows power to be directed to two separate regional grids is considered Class 16 property, and is taxed at 2.25%. There is currently no Class 16 property in Montana.

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 \$102 million in corporate income taxes for 2015. Corporate income tax collections tend to be higher in counties with larger populations. Overall, corporate income tax revenues exceeded \$1 million in three counties, Yellowstone, Flathead, 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.

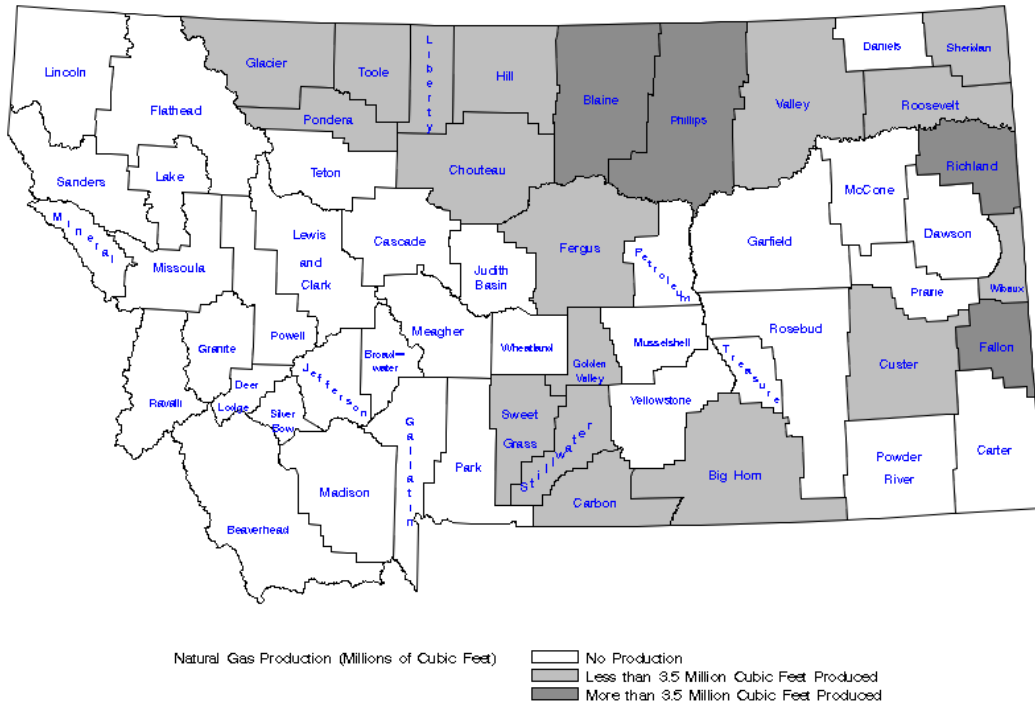
Corporate Tax Liability By County



Natural Gas and Oil

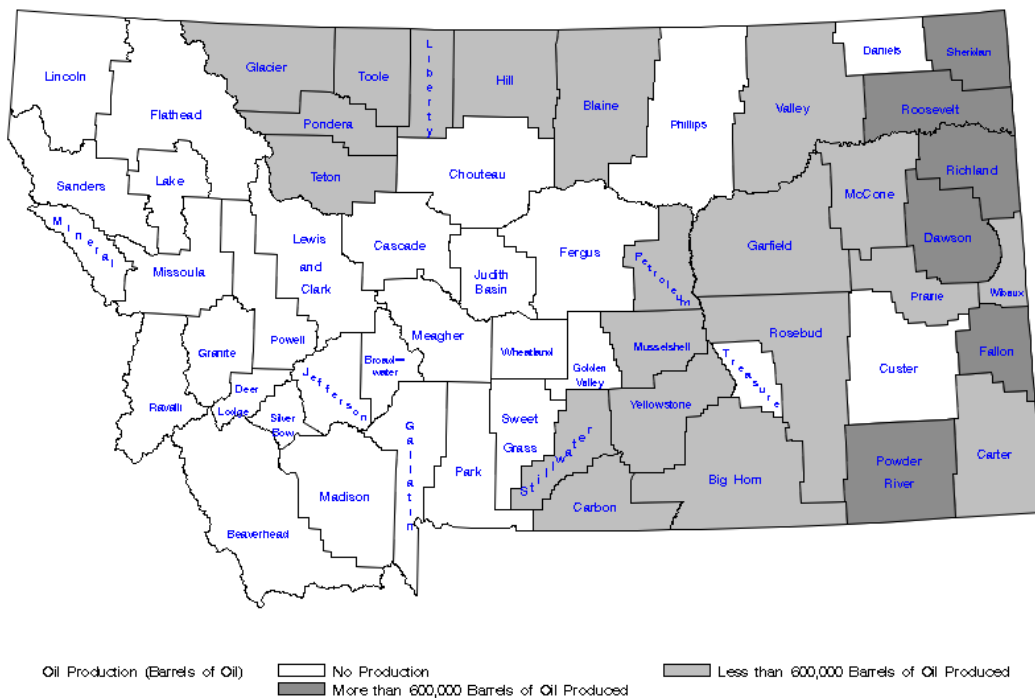
Several of Montana's counties generate significant amounts of natural gas, with production concentrated within the northern and eastern areas of the state. Richland County generated the largest amount of natural gas in 2016, producing nearly 12 million cubic feet of gas. Other significant producers of natural gas include Fallon County and Phillips County, which each produced 7.4 and 7 million cubic feet of gas respectively. Overall, 21 counties in Montana had leases that were producing natural gas within the boundaries, while 35 counties reported not producing any gas.

Natural Gas Production in 2016



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 11.4 million barrels of oil in 2016, which comprised approximately 50% of Montana’s entire oil production. In total, four counties produced more than 83% of all of Montana’s oil in 2016. Twenty-six counties within the state of Montana reported producing at least some oil in 2016.

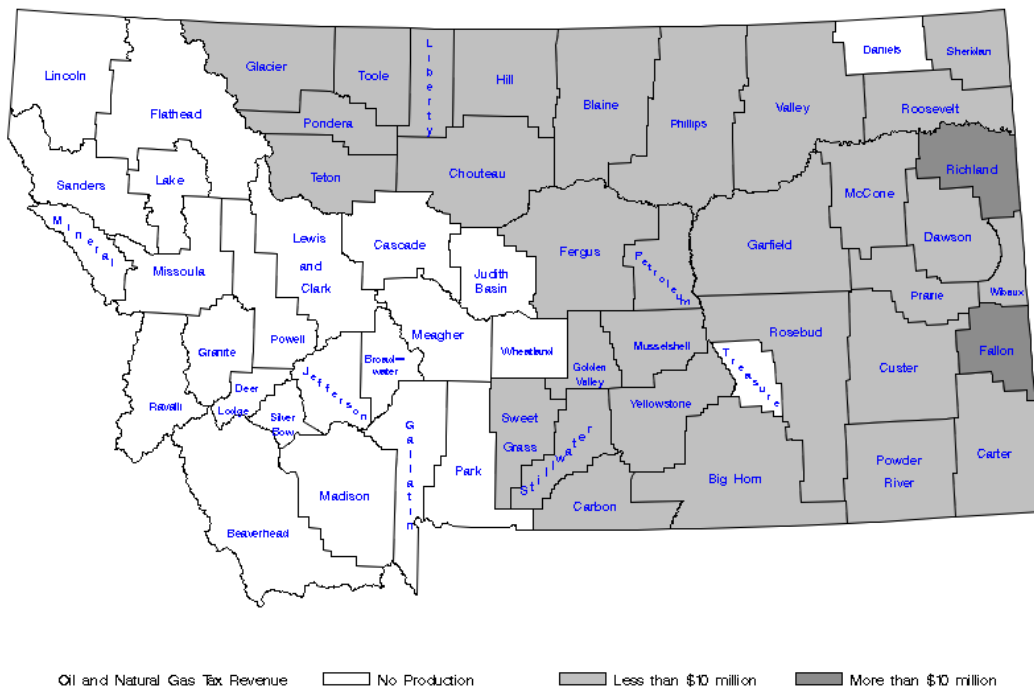
Oil Production in 2016



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 \$40.7 million and \$15.8 million in 2016. Other counties with a significant amount of oil and gas tax revenue include Roosevelt County (\$9.7 million), Sheridan County (\$2.9 million) and Dawson County (\$2.4 million). Overall, the 32 counties in Montana with at least some oil, or natural gas, production generated \$86.6 million in tax revenue for the state in 2016.

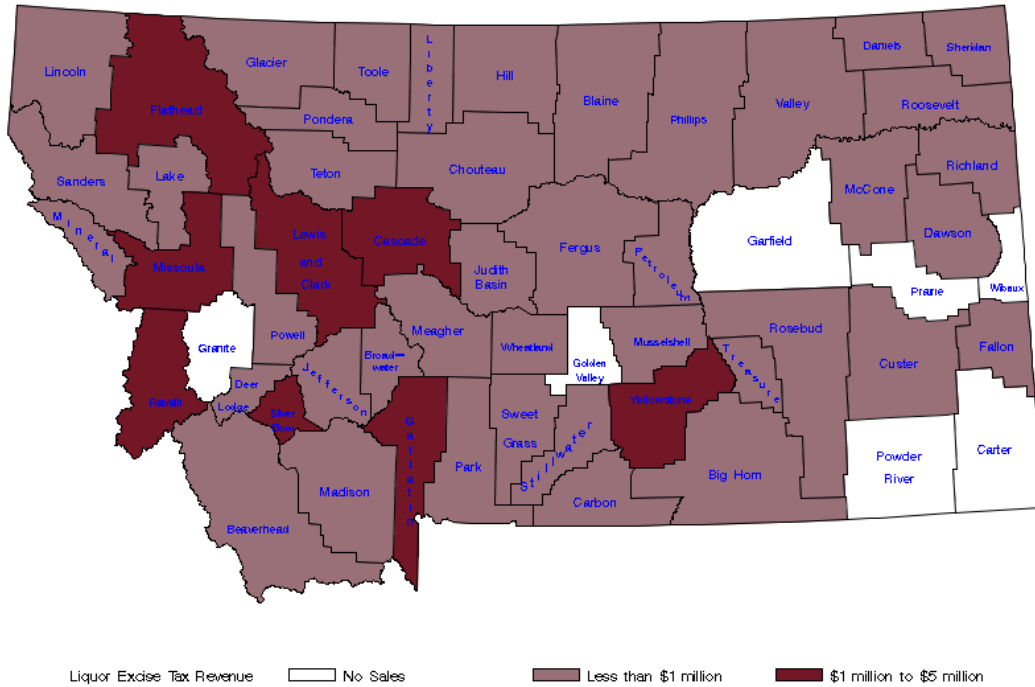
Oil and Gas Tax Collections



Liquor Sales

Statewide, gross liquor sales to the 96 private agency liquor stores in the state was \$135.5 million in fiscal year 2015, resulting in approximately \$35.2 million in liquor excise tax revenue. At the county level, seven 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 eight counties generating more than \$1 million in revenue. Missoula County generated the most tax revenue in the state, with \$5.7 million in tax revenue. Other counties with a large amount of liquor tax revenue were Yellowstone County (\$4.8 million), Gallatin County (\$4.8 million) and Flathead County (\$4.3 million).

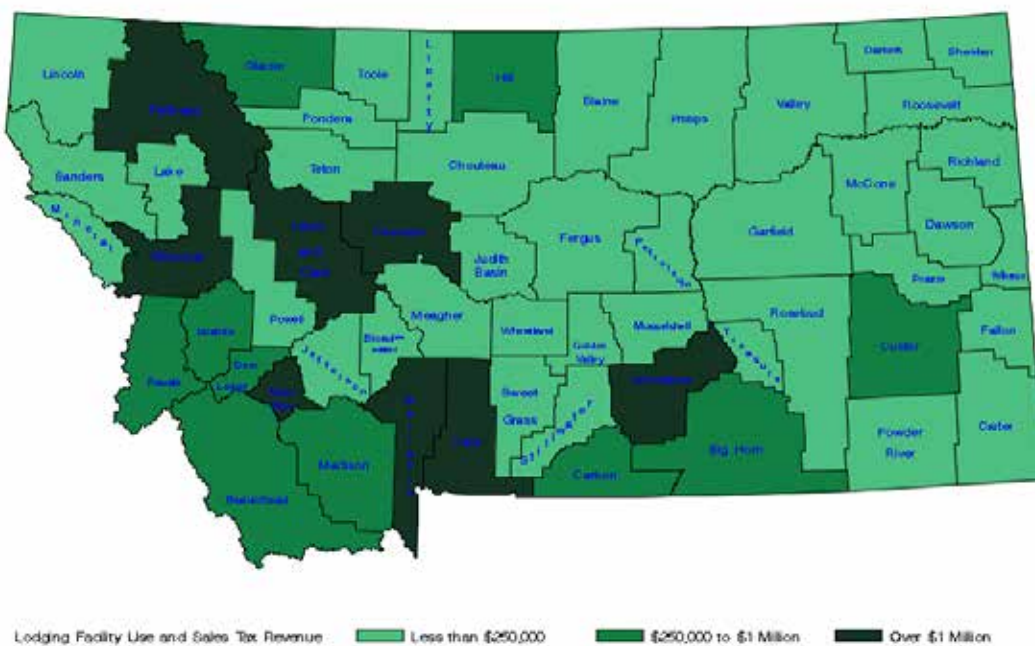
Liquor Excise Tax Revenue by County



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 \$50.6 million in state tax revenue in calendar year 2016. Facilities in Gallatin County generated the largest amount of tax revenue, at nearly \$12.3 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	\$125,398,608	\$30,071,134	\$37,657,177	\$13,098,866	-\$6,673,984	\$5,477,593	-\$5,514,008
Big Horn County	\$112,475,774	\$11,760,590	\$20,758,704	\$9,335,434	-\$2,802,227	\$4,577,643	\$275,054
Blaine County	\$62,470,803	\$9,410,034	\$12,083,905	\$7,380,763	-\$4,105,461	\$2,299,883	-\$13,208,625
Broadwater County	\$66,157,168	\$13,979,116	\$18,981,650	\$8,077,547	-\$3,008,817	\$2,140,363	-\$1,540,704
Carbon County	\$159,008,009	\$31,013,124	\$46,434,247	\$16,887,918	-\$8,862,259	\$8,900,924	-\$9,503,877
Carter County	\$12,535,926	\$8,624,717	\$3,425,025	-\$765,514	-\$493,112	\$652,320	-\$10,325,745
Cascade County	\$1,275,152,374	\$120,312,879	\$330,446,516	\$131,583,255	-\$8,423,312	\$60,638,235	-\$472,636
Chouteau County	\$54,471,524	\$17,564,885	\$16,839,029	\$10,501,748	\$822,564	\$2,614,887	-\$4,942,629
Custer County	\$185,749,360	\$30,294,548	\$40,771,942	\$38,718,091	-\$9,237,932	\$11,171,682	-\$6,447,539
Daniels County	\$27,587,544	\$6,646,196	\$5,650,323	\$6,846,059	\$1,632,769	\$1,432,639	-\$1,583,531
Dawson County	\$161,455,988	\$20,874,795	\$34,896,047	\$9,860,597	-\$4,380,852	\$5,543,424	-\$265,929
Deer Lodge County	\$124,151,886	\$8,198,117	\$47,092,083	\$6,973,689	-\$198,229	\$3,112,033	\$1,383,622
Fallon County	\$59,308,926	\$8,324,029	\$8,719,577	\$9,039,908	-\$2,296,097	\$3,193,062	-\$923,355
Fergus County	\$154,034,798	\$31,859,824	\$44,425,315	\$22,028,071	-\$6,625,616	\$12,868,528	-\$3,459,757
Flathead County	\$1,654,938,904	\$373,751,611	\$430,860,146	\$296,085,955	-\$6,224,618	\$117,235,410	-\$90,053,250
Gallatin County	\$2,158,560,440	\$495,855,745	\$372,089,703	\$522,118,163	-\$8,487,526	\$140,192,108	-\$68,186,054
Garfield County	\$10,224,938	\$8,338,544	\$2,914,906	\$1,593,481	-\$1,715,497	\$943,118	-\$2,671,944
Glacier County	\$121,446,954	\$8,647,288	\$21,365,588	\$5,653,031	-\$3,468,271	\$4,443,213	-\$141,218
Golden Valley County	\$10,501,397	\$3,865,236	\$3,395,910	\$750,621	-\$2,002,710	\$1,442,041	-\$1,009,847
Granite County	\$34,120,444	\$6,392,102	\$12,160,547	\$5,410,589	-\$1,141,638	\$1,973,567	-\$1,721,554
Hill County	\$247,328,956	\$27,337,705	\$47,630,205	\$17,295,637	-\$3,001,899	\$6,612,655	-\$2,103,357
Jefferson County	\$231,103,228	\$21,155,666	\$66,847,884	\$23,429,075	-\$4,296,481	\$9,040,893	-\$876,655
Judith Basin County	\$19,381,165	\$9,786,920	\$6,439,106	\$3,355,446	-\$2,241,621	\$1,415,148	-\$1,467,968
Lake County	\$302,468,542	\$51,424,403	\$99,847,310	\$24,819,689	-\$14,649,873	\$19,314,544	-\$8,217,642
Lewis and Clark County	\$1,296,433,858	\$153,954,913	\$357,814,266	\$130,724,258	-\$5,068,010	\$57,214,015	\$9,730,532
Liberty County	\$17,984,328	\$3,850,595	\$5,462,611	\$3,821,200	\$313,630	\$1,146,012	-\$499,465
Lincoln County	\$195,617,275	\$24,107,094	\$85,336,924	\$15,768,304	-\$1,729,922	\$11,730,315	-\$2,546,147
McCone County	\$20,143,116	\$5,313,929	\$4,364,285	\$4,597,596	-\$2,563,470	\$855,542	-\$3,215,977
Madison County	\$101,432,606	\$35,717,963	\$44,912,814	\$17,014,666	-\$5,809,428	\$6,952,509	-\$7,215,817
Meagher County	\$19,620,762	\$8,260,222	\$6,436,382	\$1,347,282	-\$1,303,987	\$2,498,437	-\$1,404,164
Mineral County	\$56,885,585	\$4,207,070	\$22,891,119	\$4,855,377	-\$576,153	\$2,361,237	-\$617,061
Missoula County	\$1,977,062,776	\$308,036,884	\$432,710,384	\$512,219,974	-\$5,541,076	\$90,444,560	\$15,525,591
Musselshell County	\$54,436,134	\$11,843,157	\$16,877,407	\$3,324,715	-\$3,954,337	\$3,181,330	-\$2,599,618
Park County	\$267,072,002	\$73,102,425	\$63,809,073	\$17,021,649	-\$4,729,534	\$21,657,109	-\$12,545,360
Petroleum County	\$3,517,525	\$2,685,581	\$1,124,225	\$683,962	-\$203,698	\$209,190	-\$819,458
Phillips County	\$50,188,770	\$13,704,323	\$12,244,595	\$8,293,437	-\$5,516,305	\$2,709,288	-\$6,626,122
Pondera County	\$74,196,426	\$14,315,108	\$15,911,214	\$8,310,474	-\$2,650,810	\$4,468,372	-\$4,343,552
Powder River County	\$18,404,335	\$11,539,537	\$4,261,397	\$1,576,590	-\$1,052,670	\$898,931	-\$2,615,719
Powell County	\$73,412,343	\$22,066,238	\$23,786,647	\$9,592,643	-\$1,955,452	\$3,967,267	-\$5,017,234
Prairie County	\$14,749,001	\$5,211,457	\$3,540,815	\$1,319,783	-\$482,122	\$719,317	-\$1,491,244
Ravalli County	\$572,111,888	\$104,895,254	\$226,586,524	\$97,058,169	-\$12,400,914	\$40,315,086	-\$14,013,529
Richland County	\$260,530,194	\$25,560,378	\$28,888,907	\$47,420,142	-\$8,997,158	\$8,037,586	-\$249,558
Roosevelt County	\$124,367,798	\$14,858,476	\$20,223,706	\$15,796,196	-\$9,785,799	\$4,491,981	-\$6,342,297
Rosebud County	\$149,575,168	\$11,240,986	\$28,210,560	\$6,965,983	-\$3,300,366	\$2,682,541	-\$2,052,284
Sanders County	\$109,441,393	\$20,823,920	\$49,398,852	\$15,462,649	-\$4,331,772	\$8,113,565	-\$9,833,983
Sheridan County	\$62,106,154	\$10,890,698	\$11,910,603	\$14,311,466	\$610,457	\$2,238,638	-\$1,828,115
Silver Bow County	\$556,672,418	\$42,106,192	\$138,577,859	\$62,293,092	-\$3,475,985	\$18,928,152	\$4,308,146
Stillwater County	\$172,476,899	\$24,349,344	\$42,535,760	\$13,510,524	-\$6,682,048	\$7,006,045	-\$2,491,459
Sweet Grass County	\$52,685,455	\$19,234,451	\$14,584,670	\$3,134,741	-\$2,364,990	\$2,712,429	-\$2,880,471
Teton County	\$72,950,555	\$18,028,271	\$20,822,473	\$12,834,818	\$1,148,281	\$7,465,501	-\$5,321,581
Toole County	\$64,753,582	\$6,219,926	\$12,704,329	\$7,246,701	-\$94,181	\$2,553,893	-\$805,846
Treasure County	\$11,074,538	\$3,102,785	\$2,831,753	\$1,491,395	-\$1,275,007	\$306,588	\$75,549
Valley County	\$113,653,814	\$18,734,503	\$28,707,811	\$16,795,461	-\$6,263,347	\$2,848,511	-\$8,172,612
Wheatland County	\$20,417,155	\$6,553,731	\$6,358,203	\$4,229,766	-\$1,703,059	\$953,507	\$62,242
Wibaux County	\$14,687,399	\$3,057,262	\$3,091,013	\$493,933	-\$1,898,251	\$1,407,866	-\$1,668,785
Yellowstone County	\$3,236,847,640	\$294,499,503	\$576,534,556	\$461,049,519	-\$24,995,916	\$129,301,165	\$9,898,713
County Average	\$307,241,831	\$47,813,596	\$72,235,439	\$48,404,368	-\$4,116,359	\$15,671,650	-\$5,367,783
County Median	\$87,814,516	\$14,586,792	\$21,094,031	\$9,464,039	-\$3,005,358	\$3,580,165	-\$2,077,821

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	N/A	\$307,020	\$2,552,594	\$521,675	\$1,768,753	\$8,465,588	\$10,838,669	\$4,131,261
Big Horn County	N/A	\$157,027	\$1,501,844	\$265,466	\$1,013,245	\$4,540,991	\$7,289,689	\$1,252,126
Blaine County	N/A	\$74,004	\$1,009,536	\$157,222	\$529,050	\$2,804,759	\$4,179,406	\$1,100,374
Broadwater County	N/A	\$189,429	\$1,173,063	\$194,095	\$508,612	\$3,832,489	\$5,842,454	\$1,886,231
Carbon County	N/A	\$547,828	\$3,498,649	\$504,421	\$1,733,909	\$8,975,670	\$13,680,364	\$5,000,597
Carter County	N/A	\$69,210	\$938,214	\$55,575	\$455,727	\$1,334,709	\$1,155,674	\$137,130
Cascade County	\$131,398	\$1,982,632	\$15,330,023	\$4,289,346	\$8,732,197	\$55,060,768	\$101,999,128	\$38,783,078
Chouteau County	N/A	\$159,965	\$1,791,492	\$195,559	\$692,915	\$4,720,245	\$4,961,817	\$1,324,166
Custer County	N/A	\$454,621	\$3,569,218	\$615,508	\$1,642,530	\$9,088,724	\$15,058,991	\$5,158,751
Daniels County	N/A	\$206,689	\$1,836,499	\$73,881	\$613,429	\$2,563,335	\$2,680,855	\$661,975
Dawson County	N/A	\$252,114	\$2,278,054	\$400,522	\$1,119,403	\$8,609,148	\$12,786,041	\$4,504,738
Deer Lodge County	N/A	\$190,120	\$1,347,774	\$381,526	\$642,621	\$7,934,141	\$11,053,885	\$4,097,872
Fallon County	N/A	\$103,890	\$1,081,884	\$135,484	\$283,326	\$2,422,063	\$4,460,750	\$752,451
Fergus County	\$19,849	\$454,694	\$4,437,180	\$537,383	\$1,695,650	\$9,770,451	\$13,536,088	\$4,623,288
Flathead County	\$136,458	\$5,308,194	\$32,145,472	\$4,531,306	\$19,039,263	\$82,018,971	\$131,079,315	\$65,931,073
Gallatin County	\$314,032	\$8,338,798	\$45,146,423	\$9,618,088	\$30,273,896	\$75,823,188	\$158,091,588	\$74,033,267
Garfield County	N/A	\$70,504	\$689,810	\$42,241	\$265,723	\$1,322,554	\$1,007,790	\$135,955
Glacier County	\$26,404	\$181,720	\$1,305,395	\$332,063	\$747,354	\$4,223,451	\$7,292,752	\$1,499,935
Golden Valley County	N/A	N/A	\$349,664	\$29,002	\$179,366	\$977,973	\$989,983	\$194,190
Granite County	N/A	\$56,357	\$1,103,843	\$133,611	\$389,872	\$2,367,415	\$3,199,584	\$1,052,587
Hill County	\$70,664	\$369,380	\$2,499,163	\$799,739	\$1,193,993	\$14,974,297	\$17,633,387	\$5,848,403
Jefferson County	\$31,186	\$504,996	\$3,411,440	\$604,915	\$1,416,449	\$9,698,779	\$19,834,674	\$7,763,855
Judith Basin County	N/A	\$105,235	\$1,104,605	\$56,224	\$393,628	\$1,932,687	\$1,752,594	\$355,151
Lake County	N/A	\$779,608	\$4,674,135	\$910,962	\$2,537,787	\$16,582,071	\$24,771,346	\$11,811,018
Lewis and Clark County	\$277,357	\$2,196,443	\$17,117,501	\$4,939,139	\$7,582,068	\$51,792,073	\$107,454,250	\$45,114,119
Liberty County	N/A	\$43,284	\$427,941	\$58,330	\$115,134	\$1,835,567	\$1,823,022	\$446,264
Lincoln County	\$18,054	\$304,320	\$2,673,040	\$558,074	\$1,769,161	\$13,909,841	\$18,629,625	\$6,964,870
McCone County	N/A	\$57,637	\$740,697	\$53,391	\$371,084	\$1,570,173	\$1,688,503	\$354,389
Madison County	N/A	\$545,108	\$2,982,334	\$340,049	\$1,829,773	\$7,846,536	\$9,899,606	\$3,754,654
Meagher County	N/A	\$65,001	\$591,448	\$69,727	\$460,763	\$1,794,758	\$1,883,920	\$528,253
Mineral County	N/A	\$139,327	\$722,387	\$203,606	\$441,520	\$3,590,819	\$5,070,451	\$2,009,303
Missoula County	\$271,282	\$5,860,550	\$32,607,099	\$9,707,401	\$19,046,234	\$72,347,765	\$146,445,603	\$80,794,347
Musselshell County	N/A	\$81,607	\$977,363	\$127,573	\$385,723	\$3,236,976	\$4,599,261	\$1,245,166
Park County	\$33,504	\$1,048,242	\$5,679,218	\$1,022,568	\$2,821,484	\$14,278,220	\$21,578,479	\$9,188,139
Petroleum County	N/A	N/A	\$255,366	\$9,436	\$130,183	\$405,132	\$328,792	\$61,261
Phillips County	N/A	\$110,216	\$1,176,561	\$183,190	\$667,612	\$4,137,347	\$4,302,776	\$1,235,602
Pondera County	N/A	\$176,948	\$1,827,014	\$215,248	\$1,064,042	\$4,752,939	\$6,046,135	\$1,682,956
Powder River County	N/A	\$74,906	\$913,788	\$55,918	\$451,177	\$1,842,320	\$1,552,624	\$222,255
Powell County	\$39,974	\$167,547	\$1,417,970	\$262,431	\$673,131	\$5,208,825	\$6,755,169	\$2,362,959
Prairie County	N/A	\$74,225	\$545,698	\$56,270	\$265,339	\$1,173,954	\$1,249,993	\$301,880
Ravalli County	\$73,056	\$1,680,519	\$9,994,090	\$1,793,986	\$7,360,121	\$35,122,287	\$52,488,994	\$22,402,095
Richland County	N/A	\$304,687	\$3,712,740	\$495,160	\$1,457,328	\$11,365,358	\$18,880,097	\$4,285,223
Roosevelt County	N/A	\$219,019	\$2,346,109	\$332,365	\$952,024	\$5,917,590	\$8,298,785	\$1,424,429
Rosebud County	N/A	\$164,940	\$1,363,154	\$312,218	\$1,156,614	\$4,459,900	\$10,963,242	\$1,831,195
Sanders County	N/A	\$285,123	\$2,013,819	\$304,747	\$1,336,825	\$8,005,781	\$10,337,516	\$3,924,236
Sheridan County	N/A	\$319,206	\$2,219,542	\$142,132	\$741,012	\$4,851,448	\$5,310,829	\$1,145,678
Silver Bow County	\$55,100	\$740,008	\$5,252,606	\$2,048,353	\$2,847,239	\$22,776,108	\$43,764,534	\$18,219,268
Stillwater County	N/A	\$331,329	\$2,713,609	\$373,202	\$953,297	\$8,100,854	\$14,329,266	\$4,725,073
Sweet Grass County	N/A	\$237,852	\$1,383,114	\$148,661	\$730,441	\$3,763,550	\$4,739,988	\$1,533,302
Teton County	N/A	\$150,173	\$2,969,982	\$324,077	\$990,060	\$5,482,107	\$7,102,470	\$2,285,169
Toole County	N/A	\$82,309	\$924,884	\$186,559	\$592,823	\$2,854,780	\$5,075,925	\$1,394,493
Treasure County	N/A	\$57,391	\$262,545	\$20,051	\$366,591	\$775,584	\$872,931	\$122,107
Valley County	N/A	\$209,807	\$2,638,555	\$326,323	\$1,183,841	\$8,012,924	\$9,870,455	\$3,292,053
Wheatland County	N/A	\$54,223	\$451,115	\$57,116	\$252,098	\$1,798,336	\$1,780,958	\$314,103
Wibaux County	N/A	N/A	\$342,728	\$37,820	\$94,196	\$1,021,262	\$1,142,001	\$145,210
Yellowstone County	\$345,772	\$5,020,459	\$41,847,227	\$9,354,086	\$22,615,589	\$110,691,930	\$237,291,194	\$97,532,190
County Average	\$122,939	\$786,159	\$5,104,772	\$1,062,590	\$2,849,522	\$13,656,563	\$24,048,825	\$10,051,459
County Median	\$70,664	\$206,689	\$1,809,253	\$285,107	\$849,689	\$4,802,194	\$7,196,080	\$1,858,713

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	\$6,194,555	\$185,606	\$4,157,429	N/A	N/A	\$11,637	\$2,075,489
Big Horn County	\$2,426,453	\$7,589	\$2,564,694	N/A	N/A	\$2,955	\$1,202,042
Blaine County	\$1,369,809	\$37,694	\$1,965,730	N/A	N/A	\$1,570	\$508,736
Broadwater County	\$3,860,447	\$32,721	\$2,506,638	N/A	N/A	\$3,296	\$1,188,921
Carbon County	\$9,246,434	\$189,859	\$5,186,380	N/A	\$141,710	\$9,764	\$3,138,884
Carter County	\$183,249	N/A	\$729,803	N/A	N/A	N/A	\$105,304
Cascade County	\$66,583,738	\$1,018,619	\$41,770,702	\$120,966	\$966,148	\$71,200	\$15,742,113
Chouteau County	\$1,762,222	\$98,594	\$2,176,162	N/A	N/A	\$4,035	\$1,359,853
Custer County	\$6,268,173	\$226,198	\$4,979,806	N/A	\$176,834	\$7,082	\$2,774,075
Daniels County	\$939,690	N/A	\$884,692	N/A	\$75,908	N/A	\$145,618
Dawson County	\$5,363,331	\$7,830	\$5,748,943	N/A	\$50,504	\$4,490	\$1,482,751
Deer Lodge County	\$4,992,149	\$58,812	\$3,073,287	N/A	\$181,664	\$7,939	\$1,756,047
Fallon County	\$1,754,976	N/A	\$1,567,387	N/A	N/A	N/A	\$406,187
Fergus County	\$6,739,320	\$89,908	\$4,943,157	N/A	\$483,226	\$7,252	\$2,678,849
Flathead County	\$120,491,119	\$2,672,652	\$74,394,878	\$98,612	\$1,001,009	\$106,099	\$29,464,041
Gallatin County	\$134,482,615	\$7,249,548	\$86,430,351	\$113,371	\$2,300,409	\$123,526	\$35,887,029
Garfield County	\$250,071	N/A	\$273,131	N/A	N/A	N/A	\$137,706
Glacier County	\$2,145,196	\$45,544	\$1,579,466	N/A	\$226,538	\$2,841	\$1,287,634
Golden Valley County	\$340,441	N/A	\$223,028	N/A	N/A	N/A	\$277,287
Granite County	\$1,698,564	\$50,855	\$1,923,626	N/A	N/A	\$2,695	\$945,780
Hill County	\$8,535,525	\$229,461	\$5,653,142	N/A	\$72,398	\$10,853	\$3,311,874
Jefferson County	\$14,390,106	\$120,331	\$7,963,885	N/A	\$88,964	\$15,513	\$3,035,088
Judith Basin County	\$631,905	\$2,961	\$799,621	N/A	N/A	N/A	\$437,807
Lake County	\$19,264,374	\$587,439	\$10,197,683	\$33,700	\$1,004,275	\$19,938	\$5,692,263
Lewis and Clark County	\$76,184,849	\$762,953	\$45,270,431	\$108,361	\$5,775,655	\$146,837	\$14,570,473
Liberty County	\$573,139	\$21,795	\$839,468	N/A	N/A	N/A	\$226,042
Lincoln County	\$11,970,952	\$123,073	\$8,458,835	N/A	\$169,158	\$9,980	\$4,126,928
McCone County	\$463,312	N/A	\$695,374	N/A	N/A	N/A	\$168,653
Madison County	\$7,229,491	\$452,927	\$4,491,617	N/A	\$95,963	\$9,394	\$2,707,316
Meagher County	\$891,403	\$4,033	\$1,477,378	N/A	N/A	N/A	\$322,075
Mineral County	\$3,641,940	\$31,859	\$1,608,370	N/A	N/A	\$5,021	\$1,556,153
Missoula County	\$117,105,459	\$4,144,777	\$127,407,360	\$107,523	\$1,550,604	\$182,840	\$30,546,837
Musselshell County	\$2,234,239	\$10,727	\$1,279,959	N/A	N/A	\$2,060	\$985,133
Park County	\$15,897,158	\$1,117,536	\$10,003,567	\$35,448	\$78,022	\$14,008	\$5,387,733
Petroleum County	\$78,529	N/A	\$90,723	N/A	N/A	N/A	\$71,650
Phillips County	\$1,770,112	\$35,291	\$1,266,958	N/A	N/A	\$3,495	\$622,691
Pondera County	\$2,585,795	\$79,867	\$2,006,473	N/A	\$101,704	\$5,490	\$826,223
Powder River County	\$344,260	N/A	\$462,046	N/A	N/A	N/A	\$196,129
Powell County	\$3,207,428	\$150,547	\$3,082,678	N/A	N/A	\$3,331	\$2,625,271
Prairie County	\$330,463	N/A	\$389,853	N/A	N/A	N/A	\$189,286
Ravalli County	\$48,628,894	\$1,016,305	\$25,314,773	\$42,529	\$437,295	\$43,381	\$14,191,670
Richland County	\$8,322,041	\$56,137	\$6,552,153	N/A	\$134,288	\$2,961	\$2,760,793
Roosevelt County	\$2,301,672	\$41,946	\$3,001,785	N/A	\$301,080	N/A	\$921,593
Rosebud County	\$3,627,997	\$1,679	\$2,662,193	N/A	\$53,608	\$3,845	\$1,534,712
Sanders County	\$7,419,590	\$182,676	\$5,080,168	N/A	\$167,574	\$6,510	\$3,338,401
Sheridan County	\$1,637,036	\$8,917	\$1,792,823	N/A	N/A	N/A	\$472,488
Silver Bow County	\$23,276,775	\$483,704	\$19,956,133	\$17,956	\$488,000	\$51,772	\$6,700,790
Stillwater County	\$9,699,493	\$94,222	\$6,619,434	N/A	\$72,389	\$7,042	\$2,594,446
Sweet Grass County	\$2,920,645	\$50,820	\$2,318,348	N/A	N/A	\$2,540	\$1,449,943
Teton County	\$3,523,537	\$65,353	\$3,393,499	N/A	N/A	\$5,261	\$791,548
Toole County	\$1,787,521	\$4,717	\$1,532,588	N/A	N/A	\$2,136	\$690,503
Treasure County	\$281,596	N/A	\$314,751	N/A	N/A	N/A	\$108,939
Valley County	\$3,935,847	\$42,785	\$3,479,385	N/A	\$80,038	\$5,904	\$1,256,369
Wheatland County	\$566,374	\$10,905	\$643,263	N/A	N/A	N/A	\$475,148
Wibaux County	\$285,321	N/A	\$403,689	N/A	N/A	N/A	\$152,616
Yellowstone County	\$170,233,550	\$2,800,301	\$108,007,513	\$193,415	\$4,811,766	\$123,106	\$40,570,152
County Average	\$17,015,551	\$549,068	\$11,992,807	\$87,188	\$753,098	\$26,913	\$4,610,359
County Median	\$3,365,483	\$79,867	\$2,613,444	\$103,068	\$172,996	\$7,042	\$1,323,744

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	\$108,696	\$255,251	\$5,781	\$22,992	\$18,000	N/A	N/A	N/A	\$53,900	N/A
Big Horn County	\$50,868	\$19,009	N/A	\$13,596	N/A	N/A	N/A	N/A	\$9,647	N/A
Blaine County	\$16,038	\$8,683	N/A	\$8,702	N/A	N/A	N/A	N/A	\$22,652	N/A
Broadwater County	\$42,203	\$96,302	\$17,137	\$18,667	N/A	N/A	N/A	N/A	\$26,489	N/A
Carbon County	\$116,259	\$268,421	\$33,935	\$54,036	N/A	N/A	N/A	N/A	\$58,444	N/A
Carter County	\$14,463	\$58,056	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cascade County	\$886,543	\$910,138	\$312,299	\$372,470	\$173,254	N/A	N/A	\$820,153	\$423,023	\$655,680
Chouteau County	\$26,670	\$29,729	\$2,770	\$14,115	N/A	N/A	N/A	N/A	\$13,807	N/A
Custer County	\$124,440	\$68,359	\$16,736	\$40,647	N/A	N/A	N/A	N/A	\$56,136	N/A
Daniels County	\$32,910	\$19,097	N/A	\$7,625	N/A	N/A	N/A	N/A	\$4,122	N/A
Dawson County	\$87,864	\$100,065	\$9,837	\$61,898	N/A	N/A	N/A	N/A	\$52,434	N/A
Deer Lodge County	\$138,997	\$98,146	\$3,679	\$32,125	N/A	N/A	N/A	N/A	\$54,836	N/A
Fallon County	\$35,857	\$50,995	N/A	\$13,287	N/A	N/A	N/A	N/A	N/A	N/A
Fergus County	\$83,182	\$142,541	\$27,271	\$63,458	\$11,794	N/A	N/A	\$81,021	\$50,528	N/A
Flathead County	\$3,786,807	\$3,714,312	\$271,138	\$388,833	\$152,322	N/A	N/A	\$1,049,518	\$870,596	\$64,579
Gallatin County	\$3,669,107	\$7,205,353	\$228,954	\$285,919	\$183,689	N/A	N/A	\$480,052	\$568,000	\$104,298
Garfield County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Glacier County	\$57,384	\$33,366	N/A	\$21,372	N/A	N/A	N/A	N/A	\$11,745	N/A
Golden Valley County	\$7,443	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Granite County	\$36,312	\$103,587	\$1,554	\$7,520	\$8,992	N/A	N/A	N/A	\$8,480	N/A
Hill County	\$92,267	\$82,457	\$14,461	\$99,073	N/A	N/A	N/A	N/A	\$68,020	N/A
Jefferson County	\$182,551	\$273,605	\$5,416	\$61,099	\$39,719	N/A	N/A	\$284,930	\$51,847	N/A
Judith Basin County	\$28,030	\$18,758	N/A	\$11,584	N/A	N/A	N/A	N/A	N/A	N/A
Lake County	\$273,881	\$531,947	\$3,468	\$44,061	\$29,529	N/A	N/A	N/A	\$238,047	\$9,881
Lewis and Clark County	\$854,811	\$2,192,617	\$229,066	\$310,193	\$82,222	N/A	N/A	\$356,276	\$473,364	\$59,656
Liberty County	N/A	\$2,905	N/A	\$7,870	N/A	N/A	N/A	N/A	N/A	N/A
Lincoln County	\$210,823	\$491,109	N/A	\$83,394	\$28,521	N/A	N/A	N/A	\$74,443	N/A
McCone County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Madison County	\$133,622	\$394,776	\$11,170	\$21,434	\$39,511	N/A	N/A	N/A	\$42,264	N/A
Meagher County	\$4,012	\$20,028	N/A	\$5,398	N/A	N/A	N/A	N/A	\$7,838	N/A
Mineral County	\$47,343	\$161,162	\$1,223	\$14,409	\$8,298	N/A	N/A	N/A	\$22,675	N/A
Missoula County	\$2,180,298	\$3,934,064	\$539,965	\$437,956	\$126,991	\$13,320	N/A	\$488,381	\$995,416	\$210,397
Musselshell County	\$38,958	\$139,463	N/A	\$17,357	N/A	N/A	N/A	N/A	\$21,102	N/A
Park County	\$323,516	\$757,151	N/A	\$65,043	\$21,706	N/A	N/A	N/A	\$175,828	N/A
Petroleum County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Phillips County	\$18,396	\$32,643	N/A	\$13,369	N/A	N/A	N/A	N/A	\$12,893	N/A
Pondera County	\$22,880	\$10,327	N/A	\$19,245	N/A	N/A	N/A	N/A	\$13,244	N/A
Powder River County	\$10,296	\$3,728	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Powell County	\$21,976	\$292,996	\$13,454	\$26,254	N/A	N/A	N/A	N/A	\$31,809	N/A
Prairie County	N/A	\$10,413	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ravalli County	\$598,344	\$2,299,241	\$14,203	\$148,485	\$101,029	N/A	N/A	\$150,720	\$285,910	\$12,899
Richland County	\$327,677	\$661,627	\$62,486	\$55,148	N/A	N/A	N/A	N/A	\$28,427	N/A
Roosevelt County	\$89,512	\$54,030	\$24,467	\$22,975	N/A	N/A	N/A	N/A	\$10,426	N/A
Rosebud County	\$55,045	\$41,783	N/A	\$29,335	N/A	N/A	N/A	N/A	\$7,205	N/A
Sanders County	\$96,756	\$319,505	N/A	\$23,139	\$18,206	N/A	N/A	N/A	\$68,769	N/A
Sheridan County	\$45,596	\$56,684	N/A	\$16,769	N/A	N/A	N/A	N/A	\$8,996	N/A
Silver Bow County	\$299,807	\$272,305	\$84,343	\$140,070	\$15,944	N/A	N/A	\$216,345	\$272,060	\$86,125
Stillwater County	\$82,604	\$225,122	N/A	\$48,121	\$9,725	N/A	N/A	N/A	\$33,856	N/A
Sweet Grass County	\$37,745	\$211,160	N/A	\$11,614	N/A	N/A	N/A	N/A	\$17,097	N/A
Teton County	\$28,981	\$41,594	\$2,468	\$16,765	\$9,918	N/A	N/A	N/A	\$40,297	N/A
Toole County	\$45,760	\$28,606	N/A	\$8,522	N/A	N/A	N/A	N/A	\$12,428	N/A
Treasure County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valley County	\$54,279	\$35,449	N/A	\$36,872	N/A	N/A	N/A	N/A	\$44,740	N/A
Wheatland County	\$7,578	\$91,677	N/A	\$8,703	N/A	N/A	N/A	N/A	N/A	N/A
Wibaux County	N/A	\$5,058	N/A	\$8,699	N/A	N/A	N/A	N/A	N/A	N/A
Yellowstone County	\$2,359,435	\$2,952,309	\$960,108	\$923,844	\$81,211	N/A	N/A	\$821,549	\$1,098,965	\$77,754
County Average	\$365,200	\$584,857	\$111,438	\$86,751	\$58,029	\$13,320	N/A	\$474,895	\$149,833	\$142,363
County Median	\$57,384	\$98,146	\$15,599	\$23,066	\$29,025	\$13,320	N/A	\$418,164	\$42,264	\$77,754

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	\$11,189	\$2,777,687	\$12,570,858	\$7,811,955	\$2,246,445	\$0	\$2,026,082	\$486,376
Big Horn County	\$0	\$0	\$2,957,250	\$6,960,679	\$3,398,794	\$618,567	\$0	\$2,331,464	\$611,854
Blaine County	\$0	\$0	\$5,264,059	\$3,100,429	\$2,336,882	\$159,952	\$0	\$561,773	\$41,822
Broadwater County	\$291,699	\$0	\$1,442,377	\$7,496,840	\$5,043,516	\$1,541,994	\$0	\$746,009	\$165,321
Carbon County	\$355,251	\$0	\$2,110,093	\$22,439,250	\$15,088,342	\$4,723,357	\$0	\$1,864,043	\$763,508
Carter County	\$0	\$0	\$1,872,330	\$1,110,043	\$920,924	\$96,406	\$0	\$76,649	\$16,064
Cascade County	\$0	\$0	\$4,532,797	\$99,732,610	\$56,441,174	\$13,584,083	\$0	\$22,202,988	\$7,504,365
Chouteau County	\$0	\$0	\$9,982,428	\$5,095,047	\$3,454,418	\$429,870	\$0	\$1,128,759	\$82,000
Custer County	\$0	\$0	\$2,943,374	\$11,472,418	\$6,922,451	\$1,363,937	\$0	\$2,083,579	\$1,102,451
Daniels County	\$0	\$0	\$3,407,959	\$2,040,704	\$1,434,078	\$172,070	\$0	\$389,339	\$45,217
Dawson County	\$0	\$0	\$3,599,089	\$9,277,731	\$6,632,656	\$666,841	\$0	\$1,593,976	\$384,258
Deer Lodge County	\$0	\$0	\$478,610	\$8,489,434	\$5,450,638	\$1,881,217	\$0	\$938,948	\$218,631
Fallon County	\$0	\$0	\$1,720,620	\$3,686,851	\$2,064,189	\$524,732	\$0	\$903,990	\$193,940
Fergus County	\$0	\$0	\$4,912,908	\$13,015,576	\$8,403,486	\$1,777,048	\$0	\$2,282,185	\$552,857
Flathead County	\$0	\$0	\$1,366,961	\$222,535,676	\$119,948,086	\$62,972,861	\$0	\$26,140,356	\$13,474,373
Gallatin County	\$283,750	\$0	\$3,193,849	\$248,618,522	\$135,454,464	\$54,888,495	\$0	\$39,764,682	\$18,510,881
Garfield County	\$0	\$0	\$3,532,602	\$1,225,116	\$997,238	\$124,838	\$0	\$92,926	\$10,114
Glacier County	\$0	\$0	\$2,983,563	\$6,027,743	\$3,278,500	\$718,822	\$0	\$1,754,707	\$275,714
Golden Valley County	\$0	\$0	\$1,087,110	\$820,798	\$716,130	\$30,867	\$0	\$63,063	\$10,738
Granite County	\$0	\$994	\$671,472	\$6,596,435	\$3,966,646	\$2,093,949	\$0	\$438,603	\$97,237
Hill County	\$0	\$0	\$8,457,676	\$14,645,100	\$9,049,911	\$1,543,338	\$0	\$3,566,928	\$484,923
Jefferson County	\$215,335	\$1,320,539	\$955,341	\$16,904,892	\$11,673,947	\$3,543,158	\$0	\$1,222,669	\$465,118
Judith Basin County	\$0	\$0	\$2,727,990	\$2,483,416	\$1,857,430	\$243,105	\$0	\$352,462	\$30,419
Lake County	\$0	\$0	\$1,553,253	\$57,434,208	\$29,953,754	\$21,952,547	\$0	\$3,868,217	\$1,659,690
Lewis and Clark County	\$0	\$0	\$1,820,929	\$99,335,528	\$53,963,843	\$21,742,243	\$0	\$16,812,145	\$6,817,297
Liberty County	\$0	\$0	\$4,248,579	\$2,529,928	\$1,586,106	\$84,712	\$0	\$825,550	\$33,560
Lincoln County	\$0	\$0	\$246,293	\$26,881,381	\$14,778,145	\$8,914,184	\$0	\$2,491,742	\$697,310
McCone County	\$0	\$0	\$4,073,450	\$1,782,159	\$1,432,387	\$112,084	\$0	\$213,784	\$23,904
Madison County	\$2,837,849	\$1,230	\$2,553,219	\$97,208,955	\$66,494,303	\$24,036,508	\$0	\$3,840,732	\$2,837,412
Meagher County	\$0	\$5,118	\$1,640,569	\$2,899,211	\$2,168,235	\$424,650	\$0	\$256,226	\$50,100
Mineral County	\$0	\$0	\$54,814	\$5,025,885	\$2,831,282	\$1,395,130	\$0	\$622,468	\$177,005
Missoula County	\$0	\$0	\$504,712	\$192,945,844	\$90,085,541	\$49,246,834	\$0	\$32,946,472	\$20,666,997
Musselshell County	\$0	\$0	\$1,511,097	\$4,317,175	\$2,999,619	\$503,286	\$0	\$689,101	\$125,169
Park County	\$0	\$0	\$1,983,864	\$34,763,227	\$21,827,764	\$7,192,878	\$0	\$4,400,708	\$1,341,877
Petroleum County	\$0	\$0	\$888,501	\$501,364	\$435,025	\$30,696	\$0	\$30,504	\$5,139
Phillips County	\$0	\$0	\$4,211,854	\$3,949,336	\$2,864,303	\$333,877	\$0	\$671,503	\$79,653
Pondera County	\$0	\$0	\$4,322,433	\$5,625,385	\$4,013,676	\$311,786	\$0	\$1,192,123	\$107,800
Powder River County	\$0	\$0	\$1,607,971	\$1,528,088	\$1,190,997	\$114,007	\$0	\$169,410	\$53,674
Powell County	\$0	\$0	\$1,117,751	\$7,673,039	\$5,031,937	\$1,526,215	\$0	\$905,302	\$209,585
Prairie County	\$0	\$0	\$1,325,879	\$864,445	\$711,163	\$64,781	\$0	\$76,465	\$12,036
Ravalli County	\$0	\$0	\$1,137,612	\$67,112,343	\$42,865,970	\$15,196,221	\$0	\$6,693,385	\$2,356,767
Richland County	\$0	\$0	\$4,386,826	\$17,899,179	\$9,312,378	\$2,335,751	\$0	\$4,847,457	\$1,403,593
Roosevelt County	\$0	\$0	\$4,975,107	\$5,331,868	\$2,963,201	\$409,866	\$0	\$1,833,845	\$124,956
Rosebud County	\$0	\$0	\$3,318,880	\$5,175,874	\$3,177,267	\$517,297	\$0	\$1,097,774	\$383,536
Sanders County	\$0	\$0	\$541,607	\$14,716,922	\$8,701,390	\$4,212,413	\$0	\$1,458,130	\$344,989
Sheridan County	\$0	\$0	\$5,095,786	\$4,241,896	\$2,884,171	\$305,337	\$0	\$932,619	\$119,769
Silver Bow County	\$0	\$5,510,148	\$370,471	\$36,446,073	\$20,164,746	\$4,888,845	\$0	\$9,337,043	\$2,055,439
Stillwater County	\$0	\$5,855,452	\$1,924,219	\$14,193,841	\$9,438,826	\$2,963,323	\$0	\$1,483,584	\$308,108
Sweet Grass County	\$0	\$5,185,252	\$1,627,115	\$6,688,407	\$4,863,472	\$742,907	\$0	\$875,099	\$206,929
Teton County	\$0	\$0	\$5,091,521	\$7,861,168	\$5,341,555	\$741,562	\$0	\$1,608,898	\$169,153
Toole County	\$0	\$0	\$5,146,356	\$5,281,560	\$2,817,729	\$371,455	\$0	\$1,962,502	\$129,874
Treasure County	\$0	\$0	\$997,750	\$632,604	\$517,430	\$29,953	\$0	\$77,306	\$7,915
Valley County	\$0	\$0	\$5,549,631	\$8,624,637	\$5,630,899	\$995,576	\$0	\$1,673,827	\$324,335
Wheatland County	\$0	\$0	\$1,677,389	\$1,817,818	\$1,420,306	\$164,684	\$0	\$203,290	\$29,538
Wibaux County	\$0	\$0	\$1,109,426	\$878,834	\$726,959	\$50,749	\$0	\$92,570	\$8,556
Yellowstone County	\$0	\$0	\$3,346,053	\$246,593,974	\$129,283,316	\$35,568,435	\$0	\$53,448,321	\$28,293,902
County Average	\$71,141	\$319,463	\$2,731,055	\$30,626,934	\$17,228,992	\$6,489,763	\$0	\$4,824,362	\$2,083,817
County Median	\$0	\$0	\$2,046,979	\$6,824,543	\$4,438,574	\$742,235	\$0	\$1,207,396	\$208,257

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	\$886,312	\$0	\$959,091	\$3,594,234	\$21,210	\$443,130	\$430,574	\$0	\$0
Big Horn County	\$889,236	\$0	\$5,248,332	\$5,673,839	\$11,601	\$2,121,918	\$1,624,686	\$0	\$0
Blaine County	\$945,247	\$0	\$537,821	\$2,422,787	\$7,978	\$2,035,556	\$225,858	\$0	\$0
Broadwater County	\$151,750	\$0	\$785,517	\$4,704,216	\$37,963	\$754,321	\$274,790	\$0	\$0
Carbon County	\$404,885	\$0	\$562,503	\$12,802,053	\$3,155	\$1,106,151	\$570,549	\$0	\$0
Carter County	\$409,501	\$0	\$266,600	\$48,623,772	\$4,577	\$0	\$37,923	\$0	\$0
Cascade County	\$535,955	\$1,146,364	\$13,109,139	\$17,122,450	\$58,235	\$4,157,642	\$22,962,708	\$281,536	\$0
Chouteau County	\$1,088,249	\$0	\$1,123,403	\$7,137,147	\$22,904	\$810,489	\$205,808	\$0	\$0
Custer County	\$711,392	\$0	\$551,278	\$4,424,695	\$12,816	\$1,777,657	\$496,756	\$0	\$0
Daniels County	\$431,487	\$0	\$500,823	\$154,251	\$0	\$468,394	\$701,733	\$0	\$0
Dawson County	\$489,042	\$0	\$1,071,225	\$6,327,047	\$0	\$3,906,348	\$1,197,626	\$0	\$0
Deer Lodge County	\$490,786	\$0	\$372,158	\$5,049,364	\$45,560	\$406,355	\$5,629,555	\$0	\$0
Fallon County	\$293,881	\$0	\$2,269,445	\$34,326,419	\$49	\$810,254	\$45,822	\$883,965	\$0
Fergus County	\$1,064,400	\$0	\$900,083	\$13,461,274	\$136,847	\$392,153	\$377,933	\$0	\$0
Flathead County	\$5,406,014	\$0	\$6,466,477	\$7,259,476	\$792,317	\$4,497,001	\$6,276,927	\$93,042	\$1,130
Gallatin County	\$561,111	\$0	\$5,337,872	\$24,490,535	\$108,708	\$2,847,008	\$6,422,485	\$0	\$0
Garfield County	\$300,642	\$0	\$288,475	\$0	\$0	\$0	\$53,724	\$0	\$0
Glacier County	\$1,081,631	\$0	\$596,595	\$10,924,011	\$4,195	\$2,510,774	\$652,340	\$2,105,200	\$0
Golden Valley County	\$96,264	\$0	\$64,610	\$3,271,763	\$9,290	\$764,719	\$8,154	\$0	\$0
Granite County	\$157,802	\$0	\$208,166	\$3,741,737	\$115,696	\$951,151	\$156,057	\$0	\$0
Hill County	\$1,435,212	\$0	\$1,160,627	\$7,769,931	\$8,816	\$5,047,917	\$782,899	\$0	\$0
Jefferson County	\$294,103	\$0	\$2,333,155	\$6,807,546	\$48,937	\$707,637	\$740,627	\$0	\$0
Judith Basin County	\$352,420	\$0	\$280,752	\$7,621,392	\$12,382	\$1,771,325	\$96,727	\$695,067	\$0
Lake County	\$462,399	\$0	\$630,167	\$543,484	\$125,546	\$665,004	\$1,929,977	\$0	\$0
Lewis and Clark County	\$266,961	\$0	\$4,030,243	\$16,964,790	\$205,241	\$2,028,219	\$8,882,695	\$0	\$0
Liberty County	\$415,836	\$0	\$548,062	\$673,764	\$592	\$983,747	\$210,852	\$0	\$0
Lincoln County	\$2,079,850	\$0	\$345,189	\$0	\$1,014,647	\$4,076,767	\$743,110	\$0	\$0
McCone County	\$492,328	\$0	\$536,812	\$197,704	\$0	\$295,025	\$188,613	\$0	\$0
Madison County	\$537,000	\$0	\$1,728,880	\$3,607,327	\$63,258	\$672,800	\$2,182,224	\$0	\$0
Meagher County	\$343,200	\$0	\$126,147	\$3,055,314	\$148,122	\$40	\$107,802	\$228,944	\$0
Mineral County	\$207,489	\$0	\$311,852	\$3,999,877	\$154,076	\$912,909	\$296,948	\$0	\$0
Missoula County	\$1,819,887	\$0	\$4,590,199	\$21,655,292	\$467,005	\$2,991,965	\$5,312,467	\$0	\$0
Musselshell County	\$440,818	\$0	\$2,988,223	\$1,683,952	\$59,436	\$1,401,613	\$262,210	\$0	\$0
Park County	\$463,973	\$0	\$425,351	\$4,866,953	\$115,065	\$1,107,262	\$693,292	\$0	\$0
Petroleum County	\$156,614	\$0	\$120,496	\$0	\$510	\$0	\$4,795	\$0	\$0
Phillips County	\$636,690	\$0	\$669,238	\$7,081,575	\$1,171	\$1,924,002	\$361,929	\$0	\$0
Pondera County	\$493,866	\$0	\$560,193	\$3,391,158	\$698	\$1,181,308	\$195,727	\$619,186	\$0
Powder River County	\$365,992	\$0	\$440,955	\$8,721,409	\$17,687	\$0	\$75,893	\$0	\$2,531,438
Powell County	\$335,159	\$0	\$242,247	\$6,496,646	\$210,458	\$1,317,222	\$367,978	\$0	\$0
Prairie County	\$144,898	\$0	\$166,434	\$915,464	\$0	\$1,896,904	\$99,471	\$0	\$0
Ravalli County	\$759,733	\$0	\$1,658,773	\$6,314,065	\$115,388	\$779,009	\$1,607,305	\$0	\$0
Richland County	\$1,612,344	\$0	\$8,610,322	\$36,008,647	\$0	\$974,675	\$3,257,199	\$0	\$0
Roosevelt County	\$2,206,223	\$0	\$2,693,164	\$15,843,665	\$0	\$3,984,091	\$572,670	\$0	\$0
Rosebud County	\$5,443,670	\$0	\$3,226,894	\$6,238,856	\$17,940	\$2,489,038	\$69,201,455	\$0	\$0
Sanders County	\$543,991	\$0	\$178,863	\$5,278,323	\$603,376	\$2,547,178	\$16,884,462	\$0	\$0
Sheridan County	\$873,423	\$0	\$1,297,709	\$5,101,846	\$0	\$1,168,976	\$283,484	\$0	\$0
Silver Bow County	\$222,446	\$0	\$8,179,120	\$14,544,395	\$23,923	\$736,516	\$2,067,578	\$0	\$0
Stillwater County	\$711,769	\$0	\$6,123,397	\$9,653,178	\$24,390	\$665,859	\$2,114,727	\$0	\$0
Sweet Grass County	\$456,758	\$0	\$1,890,382	\$2,085,247	\$46,794	\$664,774	\$214,345	\$0	\$0
Teton County	\$775,143	\$0	\$527,862	\$3,330,801	\$4,718	\$1,613,912	\$322,202	\$1,520,795	\$0
Toole County	\$529,769	\$0	\$643,275	\$3,012,050	\$0	\$2,854,327	\$217,423	\$6,150,113	\$0
Treasure County	\$139,419	\$0	\$147,331	\$1,809,423	\$575	\$1,570,822	\$48,629	\$0	\$0
Valley County	\$906,915	\$0	\$898,154	\$11,713,575	\$0	\$2,930,478	\$1,106,350	\$0	\$0
Wheatland County	\$194,912	\$0	\$159,354	\$7,363,625	\$14,079	\$588,055	\$113,029	\$4,141,415	\$0
Wibaux County	\$144,135	\$0	\$430,107	\$12,374,757	\$0	\$620,474	\$38,099	\$0	\$0
Yellowstone County	\$4,010,007	\$0	\$55,219,077	\$40,719,069	\$14,631	#####	\$9,503,307	\$238,740	\$0
County Average	\$851,267	\$20,471	\$2,773,904	\$8,981,360	\$87,724	\$1,697,360	\$3,204,295	\$302,821	\$45,224
County Median	\$491,557	\$0	\$636,721	\$5,956,348	\$14,355	\$1,106,707	\$404,254	\$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	\$5,336	\$1,550,339	\$8,048,213	\$4,871,151	\$1,426,937	\$0	\$1,409,398	\$340,727
Big Horn County	\$0	\$0	\$1,558,159	\$4,007,066	\$2,019,190	\$364,401	\$0	\$1,280,894	\$342,582
Blaine County	\$0	\$0	\$3,405,403	\$2,611,298	\$1,879,455	\$142,814	\$0	\$550,945	\$38,085
Broadwater County	\$154,239	\$0	\$758,759	\$3,999,540	\$2,679,945	\$827,521	\$0	\$401,172	\$90,901
Carbon County	\$164,138	\$0	\$1,063,623	\$12,064,927	\$8,072,941	\$2,540,071	\$0	\$1,029,151	\$422,765
Carter County	\$0	\$0	\$487,150	\$369,693	\$286,826	\$41,989	\$0	\$34,194	\$6,683
Cascade County	\$0	\$0	\$2,770,794	\$68,882,586	\$38,646,815	\$9,234,283	\$0	\$15,734,851	\$5,266,637
Chouteau County	\$0	\$0	\$5,579,314	\$3,277,824	\$2,180,114	\$302,193	\$0	\$737,574	\$57,945
Custer County	\$0	\$0	\$1,551,551	\$8,784,937	\$5,229,113	\$1,049,565	\$0	\$1,624,137	\$882,122
Daniels County	\$0	\$0	\$1,937,532	\$1,338,005	\$942,487	\$118,868	\$0	\$245,285	\$31,365
Dawson County	\$0	\$0	\$1,751,904	\$6,326,228	\$4,496,271	\$456,279	\$0	\$1,108,962	\$264,716
Deer Lodge County	\$0	\$0	\$321,036	\$6,449,848	\$4,173,885	\$1,357,035	\$0	\$743,317	\$175,611
Fallon County	\$0	\$0	\$497,249	\$1,427,649	\$791,739	\$225,572	\$0	\$330,689	\$79,649
Fergus County	\$0	\$0	\$2,711,417	\$9,347,563	\$5,885,895	\$1,291,089	\$0	\$1,749,599	\$420,981
Flathead County	\$0	\$0	\$796,815	\$140,370,621	\$75,157,757	\$37,577,690	\$0	\$18,470,008	\$9,165,166
Gallatin County	\$136,079	\$0	\$1,830,057	\$149,168,579	\$80,602,270	\$32,335,924	\$0	\$24,573,106	\$11,657,280
Garfield County	\$0	\$0	\$1,877,038	\$713,295	\$566,419	\$73,474	\$0	\$66,078	\$7,325
Glacier County	\$0	\$0	\$2,047,928	\$4,395,709	\$2,379,288	\$522,902	\$0	\$1,292,819	\$200,699
Golden Valley County	\$0	\$0	\$535,160	\$411,325	\$358,180	\$15,855	\$0	\$31,757	\$5,534
Granite County	\$0	\$525	\$364,427	\$3,740,502	\$2,238,034	\$1,171,059	\$0	\$271,149	\$60,260
Hill County	\$0	\$0	\$4,250,788	\$10,063,152	\$6,157,900	\$1,093,400	\$0	\$2,467,128	\$344,724
Jefferson County	\$140,624	\$569,664	\$492,664	\$9,811,567	\$6,751,887	\$2,059,051	\$0	\$724,819	\$275,810
Judith Basin County	\$0	\$0	\$1,185,544	\$1,132,057	\$842,102	\$111,425	\$0	\$163,986	\$14,545
Lake County	\$0	\$0	\$969,145	\$34,519,417	\$18,067,150	\$12,638,312	\$0	\$2,678,439	\$1,135,515
Lewis and Clark County	\$0	\$0	\$1,041,450	\$71,142,930	\$38,092,178	\$15,039,252	\$0	\$12,812,163	\$5,199,337
Liberty County	\$0	\$0	\$2,117,822	\$1,339,411	\$841,892	\$49,446	\$0	\$428,609	\$19,464
Lincoln County	\$0	\$0	\$125,744	\$14,983,574	\$8,231,387	\$4,804,940	\$0	\$1,527,426	\$419,822
McCone County	\$0	\$0	\$2,467,293	\$1,249,069	\$965,768	\$85,101	\$0	\$178,704	\$19,496
Madison County	\$1,068,401	\$549	\$1,112,818	\$27,482,507	\$18,746,339	\$6,682,411	\$0	\$1,232,034	\$821,722
Meagher County	\$0	\$2,921	\$935,531	\$1,821,050	\$1,331,979	\$271,006	\$0	\$182,604	\$35,461
Mineral County	\$0	\$0	\$35,579	\$3,467,688	\$1,939,779	\$947,479	\$0	\$453,680	\$126,750
Missoula County	\$0	\$0	\$350,109	\$165,192,882	\$76,485,747	\$41,461,693	\$0	\$28,938,279	\$18,307,162
Musselshell County	\$0	\$0	\$868,470	\$2,715,011	\$1,866,933	\$320,076	\$0	\$447,866	\$80,136
Park County	\$0	\$0	\$974,015	\$19,005,874	\$11,930,666	\$3,717,274	\$0	\$2,598,142	\$759,793
Petroleum County	\$0	\$0	\$524,983	\$318,352	\$270,408	\$21,106	\$0	\$22,969	\$3,869
Phillips County	\$0	\$0	\$2,062,048	\$2,310,584	\$1,652,384	\$196,417	\$0	\$413,691	\$48,093
Pondera County	\$0	\$0	\$2,651,276	\$3,885,518	\$2,713,050	\$228,316	\$0	\$863,644	\$80,509
Powder River County	\$0	\$0	\$613,013	\$632,948	\$483,679	\$51,180	\$0	\$75,437	\$22,652
Powell County	\$0	\$0	\$621,583	\$4,627,412	\$2,981,028	\$933,420	\$0	\$577,036	\$135,927
Prairie County	\$0	\$0	\$740,914	\$549,344	\$444,521	\$43,947	\$0	\$52,784	\$8,093
Ravalli County	\$0	\$0	\$587,462	\$36,653,115	\$22,909,792	\$8,112,517	\$0	\$4,163,010	\$1,467,797
Richland County	\$0	\$0	\$1,402,476	\$7,340,360	\$3,770,623	\$988,390	\$0	\$1,998,607	\$582,741
Roosevelt County	\$0	\$0	\$2,809,036	\$3,423,508	\$1,916,832	\$271,486	\$0	\$1,152,917	\$82,273
Rosebud County	\$0	\$0	\$1,206,260	\$2,069,290	\$1,292,800	\$223,486	\$0	\$428,809	\$124,195
Sanders County	\$0	\$0	\$419,185	\$7,915,234	\$4,690,059	\$2,146,383	\$0	\$882,417	\$196,375
Sheridan County	\$0	\$0	\$2,992,612	\$3,030,770	\$1,987,473	\$229,071	\$0	\$724,915	\$89,312
Silver Bow County	\$0	\$4,312,021	\$260,997	\$28,014,269	\$15,550,501	\$3,772,717	\$0	\$7,092,661	\$1,598,390
Stillwater County	\$0	\$3,086,112	\$925,805	\$7,446,521	\$4,876,983	\$1,535,981	\$0	\$856,860	\$176,696
Sweet Grass County	\$0	\$2,563,660	\$798,184	\$3,498,212	\$2,496,176	\$396,385	\$0	\$489,236	\$116,415
Teton County	\$0	\$0	\$2,485,677	\$4,302,804	\$2,880,262	\$420,304	\$0	\$902,425	\$99,812
Toole County	\$0	\$0	\$2,873,386	\$3,973,801	\$2,006,578	\$293,108	\$0	\$1,570,210	\$103,905
Treasure County	\$0	\$0	\$441,383	\$349,319	\$277,875	\$20,135	\$0	\$46,303	\$5,007
Valley County	\$0	\$0	\$2,838,490	\$5,492,400	\$3,554,433	\$614,642	\$0	\$1,086,707	\$236,618
Wheatland County	\$0	\$0	\$746,097	\$921,938	\$703,143	\$88,013	\$0	\$114,023	\$16,760
Wibaux County	\$0	\$0	\$382,740	\$339,109	\$274,632	\$21,941	\$0	\$38,858	\$3,678
Yellowstone County	\$0	\$0	\$1,866,383	\$161,680,845	\$85,789,336	\$23,473,085	\$0	\$34,180,418	\$18,238,006
County Average	\$29,705	\$188,228	\$1,438,797	\$19,436,379	\$10,700,572	\$4,007,829	\$0	\$3,290,230	\$1,437,748
County Median	\$0	\$0	\$1,052,537	\$4,003,303	\$2,588,061	\$489,591	\$0	\$800,088	\$125,472

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	\$484,728	\$0	\$598,187	\$2,119,775	\$11,472	\$252,873	\$276,036	\$0	\$0
Big Horn County	\$453,158	\$0	\$2,383,196	\$3,124,820	\$6,291	\$1,148,340	\$1,035,229	\$0	\$0
Blaine County	\$637,920	\$0	\$359,755	\$1,636,423	\$4,381	\$1,336,588	\$161,758	\$0	\$0
Broadwater County	\$78,577	\$0	\$415,374	\$2,471,544	\$20,073	\$401,413	\$148,812	\$0	\$0
Carbon County	\$206,441	\$0	\$277,986	\$6,312,111	\$1,596	\$552,788	\$304,255	\$0	\$0
Carter County	\$129,461	\$0	\$69,465	\$12,148,713	\$1,173	\$0	\$9,592	\$0	\$0
Cascade County	\$351,059	\$834,580	\$9,416,546	\$10,801,761	\$35,708	\$2,648,315	\$13,212,858	\$166,570	\$0
Chouteau County	\$626,103	\$0	\$658,371	\$3,774,035	\$14,307	\$463,067	\$128,304	\$0	\$0
Custer County	\$456,190	\$0	\$378,541	\$2,730,031	\$6,676	\$1,014,590	\$338,264	\$0	\$0
Daniels County	\$253,877	\$0	\$288,975	\$107,306	\$0	\$274,412	\$422,509	\$0	\$0
Dawson County	\$277,568	\$0	\$603,177	\$3,837,247	\$0	\$2,338,445	\$756,677	\$0	\$0
Deer Lodge County	\$330,985	\$0	\$259,178	\$3,589,560	\$29,253	\$283,131	\$3,877,679	\$0	\$0
Fallon County	\$96,667	\$0	\$664,167	\$9,984,748	\$14	\$241,493	\$14,204	\$258,118	\$0
Fergus County	\$637,087	\$0	\$547,406	\$6,445,817	\$82,686	\$176,810	\$255,721	\$0	\$0
Flathead County	\$3,248,364	\$0	\$4,283,615	\$5,098,413	\$448,544	\$2,349,360	\$4,215,834	\$49,240	\$687
Gallatin County	\$260,467	\$0	\$3,186,020	\$13,435,902	\$51,644	\$1,615,906	\$3,598,399	\$0	\$0
Garfield County	\$172,899	\$0	\$155,156	\$0	\$0	\$0	\$29,680	\$0	\$0
Glacier County	\$758,391	\$0	\$405,285	\$7,110,173	\$3,019	\$1,742,156	\$464,502	\$1,329,771	\$0
Golden Valley County	\$47,163	\$0	\$31,373	\$1,578,722	\$4,695	\$381,013	\$4,022	\$0	\$0
Granite County	\$89,849	\$0	\$115,271	\$2,133,736	\$62,282	\$541,187	\$86,424	\$0	\$0
Hill County	\$952,902	\$0	\$655,237	\$4,475,558	\$5,181	\$2,752,454	\$523,453	\$0	\$0
Jefferson County	\$140,095	\$0	\$1,179,519	\$3,473,963	\$25,892	\$343,406	\$405,313	\$0	\$0
Judith Basin County	\$155,362	\$0	\$123,240	\$3,236,904	\$5,287	\$758,799	\$43,806	\$280,620	\$0
Lake County	\$257,575	\$0	\$430,287	\$335,614	\$64,893	\$425,126	\$1,248,837	\$0	\$0
Lewis and Clark County	\$161,236	\$0	\$3,025,261	\$11,965,250	\$106,274	\$1,250,656	\$6,205,353	\$0	\$0
Liberty County	\$212,029	\$0	\$274,251	\$348,260	\$296	\$492,807	\$106,775	\$0	\$0
Lincoln County	\$1,098,051	\$0	\$201,590	\$0	\$540,106	\$2,142,672	\$462,941	\$0	\$0
McCone County	\$342,585	\$0	\$343,690	\$113,481	\$0	\$192,390	\$161,268	\$0	\$0
Madison County	\$236,361	\$0	\$568,721	\$1,550,699	\$22,405	\$353,483	\$695,241	\$0	\$0
Meagher County	\$208,483	\$0	\$74,027	\$1,756,577	\$84,476	\$23	\$66,878	\$130,653	\$0
Mineral County	\$137,722	\$0	\$204,232	\$2,570,924	\$96,239	\$587,413	\$207,808	\$0	\$0
Missoula County	\$1,338,186	\$0	\$3,918,467	\$16,473,172	\$291,854	\$2,238,104	\$4,602,563	\$0	\$0
Musselshell County	\$271,774	\$0	\$1,801,564	\$1,003,444	\$33,464	\$720,287	\$160,746	\$0	\$0
Park County	\$223,110	\$0	\$246,198	\$2,729,453	\$54,418	\$675,590	\$395,703	\$0	\$0
Petroleum County	\$94,609	\$0	\$71,255	\$0	\$301	\$0	\$2,833	\$0	\$0
Phillips County	\$346,173	\$0	\$325,009	\$3,184,448	\$598	\$956,790	\$201,821	\$0	\$0
Pondera County	\$312,639	\$0	\$355,231	\$2,211,909	\$506	\$762,231	\$132,105	\$388,040	\$0
Powder River County	\$144,777	\$0	\$168,462	\$3,270,711	\$6,549	\$0	\$31,170	\$0	\$981,791
Powell County	\$179,189	\$0	\$143,830	\$3,686,059	\$112,125	\$713,832	\$214,776	\$0	\$0
Prairie County	\$83,223	\$0	\$93,846	\$526,740	\$0	\$1,076,382	\$57,251	\$0	\$0
Ravalli County	\$390,552	\$0	\$1,147,461	\$3,544,154	\$57,274	\$407,833	\$923,894	\$0	\$0
Richland County	\$568,992	\$0	\$2,766,321	\$11,146,207	\$0	\$365,770	\$1,214,026	\$0	\$0
Roosevelt County	\$1,210,657	\$0	\$1,356,708	\$8,655,499	\$0	\$2,163,891	\$336,539	\$0	\$0
Rosebud County	\$1,533,808	\$0	\$884,098	\$1,917,032	\$5,018	\$992,026	\$18,924,825	\$0	\$0
Sanders County	\$271,701	\$0	\$95,990	\$2,564,854	\$274,216	\$1,292,145	\$6,981,020	\$0	\$0
Sheridan County	\$528,421	\$0	\$761,552	\$3,101,302	\$0	\$713,006	\$172,447	\$0	\$0
Silver Bow County	\$152,071	\$0	\$5,930,499	\$11,210,212	\$16,442	\$518,917	\$1,602,061	\$0	\$0
Stillwater County	\$352,220	\$0	\$3,344,846	\$4,662,198	\$12,304	\$355,256	\$920,509	\$0	\$0
Sweet Grass County	\$232,479	\$0	\$984,692	\$1,083,130	\$22,718	\$323,398	\$109,864	\$0	\$0
Teton County	\$439,586	\$0	\$268,598	\$1,784,561	\$2,252	\$827,059	\$181,793	\$739,632	\$0
Toole County	\$339,993	\$0	\$386,669	\$1,636,554	\$0	\$1,724,770	\$149,912	\$3,698,561	\$0
Treasure County	\$70,543	\$0	\$65,943	\$798,253	\$254	\$692,991	\$21,848	\$0	\$0
Valley County	\$516,425	\$0	\$475,545	\$6,438,009	\$0	\$1,619,011	\$749,140	\$0	\$0
Wheatland County	\$91,050	\$0	\$72,032	\$3,278,340	\$6,226	\$253,814	\$52,425	\$1,795,696	\$0
Wibaux County	\$52,872	\$0	\$148,682	\$4,275,532	\$0	\$218,626	\$14,285	\$0	\$0
Yellowstone County	\$2,286,091	\$0	\$31,017,212	\$24,531,831	\$8,877	\$6,140,211	\$6,357,262	\$119,192	\$0
County Average	\$455,902	\$14,903	\$1,589,425	\$4,499,673	\$47,147	\$943,090	\$1,499,629	\$159,930	\$17,544
County Median	\$271,737	\$0	\$395,977	\$3,154,634	\$6,420	\$631,502	\$265,879	\$0	\$0

Owner Property Tax Liability Continued			
County	Total Property Taxable Value	Total Owner Property Tax Liability	Average Mills
Beaverhead County	\$21,694,285	\$13,346,958	615.2
Big Horn County	\$25,487,541	\$13,716,260	538.2
Blaine County	\$14,539,735	\$10,153,526	698.3
Broadwater County	\$15,939,473	\$8,448,331	530.0
Carbon County	\$40,353,890	\$20,947,865	519.1
Carter County	\$52,324,746	\$13,215,246	252.6
Cascade County	\$163,639,436	\$109,120,775	666.8
Chouteau County	\$25,465,475	\$14,521,325	570.2
Custer County	\$22,390,386	\$15,260,780	681.6
Daniels County	\$7,705,351	\$4,622,617	599.9
Dawson County	\$25,868,108	\$15,891,246	614.3
Deer Lodge County	\$20,961,822	\$15,140,669	722.3
Fallon County	\$44,037,306	\$13,184,309	299.4
Fergus County	\$34,261,174	\$20,204,507	589.7
Flathead County	\$254,695,021	\$160,861,493	631.6
Gallatin County	\$291,863,840	\$173,283,054	593.7
Garfield County	\$5,400,559	\$2,948,068	545.9
Glacier County	\$26,886,052	\$18,256,934	679.0
Golden Valley County	\$6,122,708	\$2,993,472	488.9
Granite County	\$12,599,510	\$7,134,201	566.2
Hill County	\$39,308,178	\$23,678,727	602.4
Jefferson County	\$30,328,112	\$16,582,705	546.8
Judith Basin County	\$16,041,471	\$6,921,620	431.5
Lake County	\$63,344,038	\$38,250,895	603.9
Lewis and Clark County	\$133,534,606	\$94,898,410	710.7
Liberty County	\$9,611,360	\$4,891,651	508.9
Lincoln County	\$35,387,237	\$19,554,678	552.6
McCone County	\$7,566,091	\$4,869,776	643.6
Madison County	\$111,392,742	\$33,091,185	297.1
Meagher County	\$8,554,467	\$5,080,620	593.9
Mineral County	\$10,963,850	\$7,307,604	666.5
Missoula County	\$230,287,371	\$194,405,337	844.2
Musselshell County	\$12,664,524	\$7,574,759	598.1
Park County	\$44,418,987	\$24,304,361	547.2
Petroleum County	\$1,672,280	\$1,012,333	605.4
Phillips County	\$18,835,795	\$9,387,472	498.4
Pondera County	\$16,389,954	\$10,699,455	652.8
Powder River County	\$15,289,433	\$5,849,420	382.6
Powell County	\$17,760,500	\$10,298,805	579.9
Prairie County	\$5,413,495	\$3,127,702	577.8
Ravalli County	\$79,484,228	\$43,711,745	549.9
Richland County	\$72,749,192	\$24,804,152	341.0
Roosevelt County	\$35,606,788	\$19,955,837	560.5
Rosebud County	\$95,112,607	\$27,532,357	289.5
Sanders County	\$41,294,722	\$19,814,344	479.8
Sheridan County	\$18,063,120	\$11,300,110	625.6
Silver Bow County	\$68,100,670	\$52,017,489	763.8
Stillwater County	\$41,266,832	\$21,105,771	511.4
Sweet Grass County	\$18,859,074	\$9,616,338	509.9
Teton County	\$21,048,122	\$11,031,962	524.1
Toole County	\$23,834,873	\$14,783,646	620.3
Treasure County	\$5,346,553	\$2,440,533	456.5
Valley County	\$31,729,740	\$18,129,021	571.4
Wheatland County	\$16,069,676	\$7,217,619	449.1
Wibaux County	\$15,595,832	\$5,431,845	348.3
Yellowstone County	\$370,766,155	\$234,007,905	631.1
County Average	\$51,713,020	\$30,320,354	555.0
County Median	\$24,650,174	\$14,118,792	570.8

Other County Tax Revenue

County	Gross Liquor Sales (Fiscal Year 2015)	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	\$1,155,668	\$300,474	\$0	0	\$0	0	\$0	\$104,064	\$366,580
Bighorn County	\$421,747	\$109,654	\$102,287	44,062	\$60,477	349,399	\$162,764	\$35,535	\$274,879
Blaine County	\$272,904	\$70,955	\$646,313	242,592	\$342,025	3,794,622	\$988,337	\$73,728	\$27,655
Broadwater County	\$384,396	\$99,943	\$0	0	\$0	0	\$0	\$4,325	\$43,343
Carbon County	\$1,497,251	\$389,285	\$1,389,180	345,046	\$131,109	464,434	\$1,520,289	\$12,553	\$506,604
Carter County	\$0	\$0	\$41,030	15,263	\$0	0	\$41,030	\$40,486	\$14,249
Cascade County	\$7,967,021	\$2,071,425	\$0	0	\$0	0	\$0	\$977,018	\$1,600,233
Choteau County	\$195,038	\$50,710	\$0	0	\$47,820	690,427	\$47,820	\$268,348	\$54,380
Custer County	\$1,686,044	\$438,371	\$0	0	\$1,925	28,028	\$1,925	\$82,370	\$354,390
Daniels County	\$155,044	\$40,311	\$0	0	\$0	0	\$0	\$400,382	\$22,720
Dawson County	\$649,191	\$168,790	\$2,385,662	652,005	\$0	0	\$2,385,662	\$261,976	\$179,231
Deer Lodge County	\$1,031,934	\$268,303	\$0	0	\$0	0	\$0	\$47,732	\$430,207
Fallon County	\$1,521,499	\$395,590	\$15,054,363	3,578,673	\$773,386	7,431,806	\$15,827,749	\$39,735	\$86,988
Fergus County	\$1,083,715	\$281,766	\$0	0	\$868	7,251	\$868	\$227,501	\$184,900
Flathead County	\$16,660,814	\$4,331,812	\$0	0	\$0	0	\$0	\$6,692,789	\$5,319,793
Gallatin County	\$18,371,692	\$4,776,640	\$0	0	\$0	0	\$0	\$984,117	\$12,285,267
Garfield County	\$0	\$0	\$37,291	12,788	\$0	0	\$37,291	N/A	\$25,168
Glacier County	\$1,381,755	\$359,256	\$644,628	321,791	\$156,449	849,323	\$801,077	\$210,231	\$396,244
Golden Valley County	\$0	\$0	\$0	0	\$14,563	84,531	\$14,563	\$35,353	\$389
Granite County	\$0	\$0	\$0	0	\$0	0	\$0	\$36,775	\$256,373
Hill County	\$1,509,735	\$392,531	\$1,457	1,070	\$269,213	3,230,090	\$270,670	\$1,444,420	\$340,490
Jefferson County	\$421,268	\$109,530	\$0	0	\$0	0	\$0	\$23,794	\$46,460
Judith Basin County	\$157,239	\$40,882	\$0	0	\$0	0	\$0	\$39,265	\$3,227
Lake County	\$2,459,390	\$639,441	\$0	0	\$0	0	\$0	\$174,218	\$179,927
Lewis & Clark County	\$8,671,576	\$2,254,610	\$0	0	\$0	0	\$0	\$791,674	\$2,021,962
Liberty County	\$81,723	\$21,248	\$251,935	86,602	\$53,750	635,883	\$305,685	\$161,032	\$11,429
Lincoln County	\$1,597,304	\$415,299	\$0	0	\$0	0	\$0	\$213,942	\$203,706
McCone County	\$59,099	\$15,366	\$13,901	3,790	\$0	0	\$13,901	\$59,638	\$4,152
Madison County	\$986,953	\$256,608	\$0	0	\$0	0	\$0	\$4,241	\$331,192
Meagher County	\$165,812	\$43,111	\$0	0	\$0	0	\$0	\$55,426	\$124,326
Mineral County	\$974,304	\$253,319	\$0	0	\$0	0	\$0	\$2,066	\$123,759
Missoula County	\$21,800,258	\$5,668,067	\$0	0	\$0	0	\$0	\$951,862	\$5,068,690
Musselshell County	\$383,602	\$99,737	\$491,745	123,231	\$0	0	\$491,745	\$24,048	\$25,238
Park County	\$2,736,750	\$711,555	\$0	0	\$0	0	\$0	\$46,270	\$2,368,052
Petroleum County	\$29,582	\$7,691	\$23,492	17,478	\$0	0	\$23,492	N/A	\$2,882
Phillips County	\$665,671	\$173,074	\$0	0	\$745,734	7,043,342	\$745,734	\$307,049	\$94,470
Pondera County	\$378,856	\$98,503	\$136,972	94,701	\$9,968	114,235	\$146,940	\$404,247	\$19,614
Powder River County	\$0	\$0	\$5,175,927	1,360,827	\$0	0	\$5,175,927	\$14,359	\$36,668
Powell County	\$493,735	\$128,371	\$0	0	\$0	0	\$0	\$75,845	\$119,263
Prairie County	\$0	\$0	\$190,230	50,968	\$0	0	\$190,230	N/A	\$4,191
Ravalli County	\$3,860,882	\$1,003,829	\$0	0	\$0	0	\$0	\$488,528	\$582,699
Richland County	\$1,778,716	\$462,466	\$38,095,860	11,409,326	\$2,615,400	11,961,949	\$40,711,260	\$45,514	\$166,013
Roosevelt County	\$929,244	\$241,603	\$9,250,541	2,682,869	\$439,107	1,922,324	\$9,689,649	\$109,886	\$112,666
Rosebud County	\$387,351	\$100,711	\$680,242	180,413	\$0	0	\$680,242	\$187,776	\$133,124
Sanders County	\$1,119,869	\$291,166	\$0	0	\$0	0	\$0	\$48,586	\$202,657
Sheridan County	\$1,273,923	\$331,220	\$2,855,036	719,352	\$20,323	91,421	\$2,875,360	\$194,819	\$72,791
Silver Bow County	\$5,185,595	\$1,348,255	\$0	0	\$0	0	\$0	\$813,348	\$2,955,631
Stillwater County	\$1,220,907	\$317,436	\$1,565	2,846	\$16,769	88,079	\$18,334	\$852,738	\$40,730
Sweetgrass County	\$380,121	\$98,831	\$0	0	\$2,530	10,180	\$2,530	\$93,591	\$78,337
Teton County	\$292,488	\$76,047	\$107,303	51,538	\$0	0	\$107,303	\$344,154	\$75,860
Toole County	\$483,358	\$125,673	\$577,609	308,613	\$236,329	2,177,883	\$813,939	\$460,149	\$35,786
Treasure County	\$807,278	\$209,892	\$0	0	\$0	0	\$0	N/A	\$1,347
Valley County	\$807,278	\$209,892	\$264,100	72,573	\$122,943	1,246,450	\$387,043	\$479,762	\$245,328
Wheatland County	\$252,984	\$65,776	\$0	0	\$0	0	\$0	\$14,893	\$8,327
Wibaux County	\$0	\$0	\$2,090,067	490,763	\$42,592	329,746	\$2,132,659	N/A	\$12,096
Yellowstone County	\$18,668,857	\$4,853,903	\$35,310	10,209	\$0	0	\$35,310	\$6,445,097	\$5,048,780
County Average	\$2,418,883	\$628,909	\$1,438,287	408,561	\$108,987	759,846	\$1,547,274	\$507,985	\$773,776
County Median	\$736,475	\$191,483	\$0	0	\$0	0	\$14,232	\$109,886	\$121,511

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	468,732	69,889	538,621	12.98%
Total Income	\$26,985,433,565	\$38,347,848,215	\$65,333,281,780	58.70%
Total Taxable Income	\$17,730,835,615	\$33,365,533,553	\$51,096,369,168	65.30%
Total Income Tax Paid	\$824,361,575	\$71,491,814	\$895,853,389	7.98%
Effective Tax Rate	3.62%	0.18%	1.37%	N/A
Wage Income	\$17,205,542,548	\$6,482,498,343	\$23,688,040,891	27.37%
Investment Income	\$2,677,561,384	\$25,003,775,219	\$27,681,336,603	90.33%
Retirement Income	\$3,226,424,265	\$799,151,001	\$4,025,575,266	19.85%
Retnal Income	\$4,045,184,582	\$8,253,163,664	\$12,298,348,246	67.11%
Net Business Income	\$877,612,398	\$332,851,079	\$1,210,463,477	27.50%
Farm Income	-\$230,516,098	-\$175,416,922	-\$405,933,020	43.21%
Other Income	-\$300,595,833	-\$2,419,899,003	-\$2,720,494,836	88.95%
Business Expenses	\$2,218,623	\$512,417	\$2,731,040	18.76%
Health Savings Accounts	\$41,732,511	\$7,882,211	\$49,614,722	15.89%
Self Employment Expenses	\$285,867,218	\$150,985,335	\$436,852,553	34.56%
Student Loan and Education Expenses	\$59,505,021	\$9,221,664	\$68,726,685	13.42%
Other Expenses	\$159,573,225	\$383,177,347	\$542,750,572	70.60%
Medical and Insurance Deductions	\$764,767,511	\$109,614,298	\$874,381,809	12.54%
Federal Income Tax Deduction	\$1,346,734,218	\$280,390,378	\$1,627,124,596	17.23%
Property and Other Deductible Taxes	\$562,881,713	\$211,257,533	\$774,139,246	27.29%
Home Mortgage	\$952,870,880	\$174,881,044	\$1,127,751,924	15.51%
Investment Interest	\$24,877,878	\$302,450,578	\$327,328,456	92.40%
Charitable Contributions	\$671,597,209	\$3,236,758,072	\$3,908,355,281	82.82%
Child and Dependent Care Expenses	\$1,151,315	\$183,912	\$1,335,227	13.77%
Gambling Losses	\$21,631,550	\$30,662,479	\$52,294,029	58.63%
Political Contributions	\$1,060,060	\$49,094	\$1,109,154	4.43%
Other Deductions	\$258,180,082	\$1,074,795,785	\$1,332,975,867	80.63%
Capital Gains	\$17,918,193	\$56,287,293	\$74,205,486	75.85%
Other States' Tax	\$29,862,111	\$2,076,717	\$31,938,828	6.50%
Charitable Gift Credits	\$2,995,425	\$87,200	\$3,082,625	2.83%
Energy Conservation	\$4,181,780	\$19,134	\$4,200,914	0.46%
Alternative Fuel and Recycling Credits	\$1,237,921	\$10,568	\$1,248,489	0.85%
Uninsured Montanans Credit	\$39,526	N/A	\$39,526	N/A
Biofuels Credits	\$0	\$0	\$0	0.00%
Contractors' Gross Receipts Credits	\$5,310,001	\$1,357,665	\$6,667,666	20.36%
Elderly Homeowner and Renters' Credit	\$6,466,690	\$52,817	\$6,519,507	0.81%
Other Credits	\$1,384,627	\$453,844	\$1,838,471	24.69%

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	821	\$85,819,958	\$57,720,043	\$511,439	0.60%
ALABAMA	397	\$134,530,958	\$92,113,714	\$395,596	0.29%
ARKANSAS	378	\$132,227,709	\$119,754,354	\$252,682	0.19%
ARIZONA	3,185	\$681,884,057	\$534,562,027	\$3,912,111	0.57%
CALIFORNIA	6,887	\$3,530,519,240	\$3,269,780,585	\$5,216,081	0.15%
COLORADO	4,288	\$2,031,838,535	\$1,669,958,833	\$4,041,116	0.20%
CONNECTICUT	298	\$788,695,578	\$823,014,272	\$515,144	0.07%
DISTRICT OF COLUMBIA	128	\$60,004,876	\$45,560,234	\$446,444	0.74%
DELAWARE	56	\$9,770,608	\$7,949,541	\$26,570	0.27%
FLORIDA	1,897	\$1,909,669,770	\$1,807,283,803	\$1,992,204	0.10%
GEORGIA	746	\$250,461,422	\$234,666,437	\$674,548	0.27%
HAWAII	419	\$42,287,217	\$28,903,785	\$292,015	0.69%
IOWA	539	\$263,759,362	\$250,246,076	\$476,086	0.18%
IDAHO	4,610	\$908,554,615	\$749,469,970	\$4,831,287	0.53%
ILLINOIS	1,087	\$978,359,954	\$905,236,434	\$718,423	0.07%
INDIANA	472	\$240,789,806	\$219,173,113	\$568,150	0.24%
KANSAS	624	\$162,102,914	\$143,625,463	\$537,937	0.33%
KENTUCKY	280	\$74,118,844	\$60,549,452	\$976,017	1.32%
LOUISIANA	458	-\$127,173,836	\$91,010,962	\$301,545	-0.24%
MASSACHUSETTS	584	\$689,498,287	\$648,575,913	\$1,228,224	0.18%
MARYLAND	491	\$156,570,352	\$134,971,754	\$790,462	0.50%
MAINE	218	\$49,975,304	\$45,990,692	\$187,859	0.38%
MICHIGAN	941	\$448,116,698	\$425,866,233	\$617,784	0.14%
MINNESOTA	2,595	\$1,117,876,740	\$1,014,757,333	\$3,588,688	0.32%
MISSOURI	817	\$362,414,232	\$337,301,921	\$513,591	0.14%
MISSISSIPPI	304	\$81,647,646	\$61,174,726	\$180,939	0.22%
NORTH CAROLINA	929	\$199,660,676	\$164,538,165	\$667,873	0.33%
NORTH DAKOTA	2,829	\$586,262,769	\$486,312,882	\$2,768,100	0.47%
NEBRASKA	578	\$211,311,623	\$186,322,595	\$442,777	0.21%
NEW HAMPSHIRE	186	\$27,786,566	\$16,219,520	\$141,803	0.51%
NEW JERSEY	343	\$451,075,601	\$385,126,722	\$209,405	0.05%
NEW MEXICO	660	\$95,388,463	\$76,189,936	\$468,769	0.49%
NEVADA	1,416	\$838,987,053	\$839,378,611	\$1,611,675	0.19%
NEW YORK	1,225	\$5,203,935,989	\$3,467,393,368	\$813,855	0.02%
OHIO	711	\$192,765,937	\$172,087,099	\$865,904	0.45%
OKLAHOMA	777	\$384,801,488	\$291,525,014	\$398,860	0.10%
OREGON	3,242	\$1,271,624,395	\$807,526,852	\$3,220,801	0.25%
PENNSYLVANIA	783	\$498,040,962	\$466,668,771	\$573,369	0.12%
RHODE ISLAND	59	\$59,250,035	\$133,640,297	\$60,938	0.10%
SOUTH CAROLINA	406	\$167,476,796	\$144,440,029	\$240,977	0.14%
SOUTH DAKOTA	1,250	\$638,138,235	\$596,753,117	\$1,281,204	0.20%
TENNESSEE	616	\$413,726,177	\$351,441,263	\$565,087	0.14%
TEXAS	3,204	\$1,958,383,780	\$1,887,224,050	\$3,265,251	0.17%
UTAH	2,248	\$784,130,548	\$627,665,672	\$1,980,090	0.25%

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	\$46,868,040	\$14,174,059	\$9,139,947	\$18,964,160	-\$1,011,275	\$1,615,155	-\$3,930,128
ALABAMA	\$31,515,157	\$66,643,701	\$3,929,037	\$28,681,716	-\$693,666	\$5,104,504	-\$649,491
ARKANSAS	\$25,935,339	\$96,449,488	\$5,059,236	\$8,399,457	-\$5,048,227	\$6,406,627	-\$4,974,211
ARIZONA	\$175,997,678	\$297,705,251	\$59,254,544	\$173,551,404	-\$1,255,569	-\$8,794,246	-\$14,575,005
CALIFORNIA	\$1,057,127,126	\$2,402,340,825	\$122,269,660	\$669,802,002	-\$6,117,474	\$76,257,600	-\$791,160,499
COLORADO	\$295,520,256	\$1,641,166,700	\$51,878,982	\$59,264,379	-\$5,365,224	\$13,117,080	-\$23,743,638
CONNECTICUT	\$137,132,266	\$239,515,635	\$4,704,249	\$476,667,224	N/A	\$10,366,567	-\$77,946,296
DISTRICT OF COLUMBIA	\$16,353,736	\$33,702,875	\$2,837,802	\$9,105,935	N/A	\$3,384,564	-\$5,126,135
DELAWARE	\$3,602,034	\$4,166,058	\$1,427,103	\$363,937	N/A	N/A	\$131,496
FLORIDA	\$244,439,230	\$1,128,159,931	\$37,653,627	\$516,354,601	-\$4,013,252	\$15,249,198	-\$28,173,565
GEORGIA	\$69,834,003	\$185,263,958	\$7,700,159	\$53,880,772	-\$25,830,860	-\$142,393	-\$40,244,217
HAWAII	\$19,527,505	\$9,809,310	\$5,150,263	\$6,170,373	N/A	\$2,424,835	-\$757,914
IOWA	\$34,248,870	\$108,992,483	\$6,697,521	\$114,575,898	\$179,899	\$1,680,552	-\$2,615,861
IDAHO	\$253,365,129	\$170,466,563	\$37,047,446	\$445,386,865	-\$5,610,863	\$10,373,807	-\$2,474,332
ILLINOIS	\$186,135,132	\$1,362,793,529	\$13,692,637	-\$509,619,367	-\$9,844,101	\$7,002,191	-\$71,800,067
INDIANA	\$49,858,974	\$103,969,868	\$5,764,977	\$75,221,667	-\$160,866	\$7,044,559	-\$909,373
KANSAS	\$44,779,929	\$68,976,418	\$7,437,577	\$80,297,912	-\$5,717,625	-\$5,214,607	-\$28,456,690
KENTUCKY	\$23,634,357	\$28,868,745	\$2,512,235	\$17,089,787	-\$589,612	\$1,543,314	\$1,060,018
LOUISIANA	\$35,372,605	\$85,134,868	\$3,373,551	-\$8,249,682	-\$6,250,003	-\$3,812,593	-\$232,742,582
MASSACHUSETTS	\$113,865,497	\$617,990,702	\$8,359,966	\$37,430,039	N/A	\$2,931,207	-\$90,387,342
MARYLAND	\$39,664,283	\$61,915,477	\$8,332,559	\$39,537,708	N/A	\$8,304,347	-\$738,261
MAINE	\$12,595,592	\$33,325,202	\$1,462,114	\$1,474,994	N/A	\$1,030,865	\$85,772
MICHIGAN	\$63,354,119	\$28,082,824	\$8,923,613	\$348,308,699	-\$1,863,053	\$7,466,017	-\$6,155,521
MINNESOTA	\$309,223,044	\$413,041,148	\$38,934,615	\$345,257,145	-\$2,482,831	\$16,184,315	-\$2,280,696
MISSOURI	\$45,747,338	\$148,475,270	\$9,429,351	\$173,516,970	-\$6,234,536	-\$4,085,186	-\$4,434,975
MISSISSIPPI	\$18,950,705	\$52,449,742	\$2,816,926	\$6,547,483	-\$622,854	\$1,739,086	-\$233,442
NORTH CAROLINA	\$66,293,970	\$51,074,975	\$8,852,875	\$57,412,919	-\$511,373	\$11,252,727	\$5,284,583
NORTH DAKOTA	\$190,036,110	\$166,503,463	\$23,018,440	\$215,671,884	-\$9,179,726	\$4,044,717	-\$3,832,119
NEBRASKA	\$41,686,359	\$95,292,539	\$6,211,146	\$83,059,218	-\$2,982,058	\$3,145,419	-\$15,101,000
NEW HAMPSHIRE	\$12,421,774	\$9,971,567	\$1,706,013	\$3,726,740	N/A	\$809,017	-\$848,545
NEW JERSEY	\$109,013,519	\$161,730,404	\$5,407,887	\$149,562,823	N/A	\$15,427,137	\$10,094,731
NEW MEXICO	\$34,408,419	\$26,741,301	\$9,245,075	\$24,394,347	-\$1,576,417	\$1,747,587	\$428,151
NEVADA	\$115,060,309	\$280,020,018	\$23,425,247	\$537,173,979	-\$3,007,013	\$2,622,716	-\$116,308,203
NEW YORK	\$356,958,892	\$2,650,099,225	\$22,384,320	\$2,010,247,140	-\$4,518,002	\$37,611,870	\$131,152,544
OHIO	\$53,620,937	\$70,526,657	\$8,377,657	\$56,761,382	-\$216,993	\$2,883,892	\$812,405
OKLAHOMA	\$59,132,771	\$274,337,087	\$7,629,550	\$83,586,958	-\$2,188,448	-\$22,757,155	-\$14,939,275
OREGON	\$176,389,977	\$848,548,461	\$39,276,159	\$197,034,003	-\$1,689,149	\$17,254,959	-\$5,190,015
PENNSYLVANIA	\$75,263,143	\$367,351,942	\$10,083,108	\$56,965,201	-\$522,896	\$10,464,917	-\$21,564,453
RHODE ISLAND	\$11,387,425	\$24,104,083	\$406,580	\$19,071,463	N/A	N/A	\$3,915,648
SOUTH CAROLINA	\$22,946,085	\$81,780,537	\$4,267,220	\$60,025,999	-\$457,134	\$3,967,459	-\$5,053,370
SOUTH DAKOTA	\$75,714,611	\$88,373,975	\$13,189,179	\$466,648,862	-\$8,053,981	\$176,448	\$2,089,141
TENNESSEE	\$159,426,834	\$206,045,773	\$5,707,905	\$7,576,537	-\$768,255	\$34,375,980	\$1,361,403
TEXAS	\$383,496,274	\$2,569,385,468	\$38,886,581	-\$266,398,479	-\$32,956,772	\$16,678,654	-\$750,707,946
UTAH	\$187,240,255	\$223,469,764	\$19,309,060	\$428,767,044	-\$2,416,270	-\$5,333,859	-\$66,905,446
VIRGINIA	\$171,304,155	\$188,808,336	\$13,753,782	\$69,095,223	-\$1,316,374	\$3,237,689	-\$24,098,357
VERMONT	\$5,755,186	\$22,841,914	\$1,112,439	\$1,265,845	N/A	\$282,860	\$58,954
WASHINGTON	\$473,268,905	\$6,679,505,494	\$90,834,755	\$240,904,653	-\$5,194,001	\$7,090,119	-\$27,229,969
WISCONSIN	\$76,596,821	\$84,222,173	\$15,070,344	\$496,317,366	-\$781,092	\$1,660,237	-\$38,801,028
WEST VIRGINIA	\$6,887,972	\$997,004	\$1,638,626	\$1,065,707	N/A	\$273,286	\$59,141
WYOMING	\$201,582,432	\$386,629,162	\$31,701,271	\$59,042,695	-\$4,758,093	\$6,079,653	-\$39,553,143
OTHER	\$61,957,264	\$41,833,267	\$3,590,919	\$6,202,077	N/A	\$2,234,484	-\$11,789,880

Out-of-State Corporate Income Tax Liability By State

State	Corporations	Tax Liability	State	Corporations	Tax Liability
ALASKA	24	\$46,598	NORTH CAROLINA	166	\$3,186,282
ALABAMA	59	\$11,479	NORTH DAKOTA	123	\$650,735
ARKANSAS	38	\$2,878,673	NEBRASKA	79	\$717,643
ARIZONA	143	\$1,001,423	NEW HAMPSHIRE	21	\$4,836
CALIFORNIA	857	\$7,756,865	NEW JERSEY	273	\$4,003,961
COLORADO	355	\$2,039,729	NEW MEXICO	28	\$14,003
CONNECTICUT	168	\$1,252,441	NEVADA	108	\$448,486
DISTRICT OF COLUMBIA	34	\$14,167	NEW YORK	680	\$4,041,936
DELAWARE	55	\$141,305	OHIO	250	\$1,373,821
FLORIDA	329	\$774,488	OKLAHOMA	93	\$4,269,101
GEORGIA	218	\$3,569,003	OREGON	167	\$2,192,874
HAWAII	N/A	\$150	PENNSYLVANIA	259	\$7,196,660
IOWA	79	\$135,911	RHODE ISLAND	12	\$916,144
IDAHO	125	\$603,844	SOUTH CAROLINA	37	\$126,925
ILLINOIS	363	\$2,853,113	SOUTH DAKOTA	55	\$81,755
INDIANA	80	\$467,976	TENNESSEE	189	\$2,099,171
KANSAS	96	\$909,394	TEXAS	810	\$20,144,537
KENTUCKY	47	\$107,531	UTAH	160	\$1,310,121
LOUISIANA	51	\$1,178,857	VIRGINIA	199	\$2,956,613
MASSACHUSETTS	268	\$1,285,731	VERMONT	10	\$17,371
MARYLAND	118	\$130,851	WASHINGTON	298	\$2,753,796
MAINE	16	\$66,869	WISCONSIN	134	\$769,577
MICHIGAN	121	\$847,802	WEST VIRGINIA	13	\$50,694
MINNESOTA	285	\$8,501,121	WYOMING	81	\$583,636
MISSOURI	141	\$2,535,996	Other	490	\$440,770
MISSISSIPPI	20	\$5,366			

Corporate Income Tax Liability By Residency Status

Residency Status	C Corporation	Corporate Income Tax Liability
Out-of-State	6,403	\$75,454,604
Resident of Montana	4,781	\$26,130,457
Montana Total	11,184	\$101,585,061
Out-of-State as a % of Total	57.25%	74.28%

Taxable Value and Owner Tax Liability By Property Owner Residency Status				
Property Type	Taxable Value		Owner Tax Liability	
	State Residents	Non-Residents	State Residents	Non-Residents
Class 1	\$1,285,177	\$2,698,707	\$636,858	\$1,026,623
Class 2	\$5,522,567	\$12,367,355	\$4,317,906	\$6,222,882
Class 3	\$128,097,793	\$24,841,269	\$67,766,132	\$12,806,487
Class 4	\$1,317,176,240	\$397,932,084	\$865,407,821	\$223,029,429
Class 4.1	\$784,590,935	\$180,232,615	\$509,804,336	\$89,427,707
Class 4.2	\$284,384,342	\$79,042,402	\$184,408,716	\$40,029,697
Class 4.3	\$0	\$0	\$0	\$0
Class 4.8	\$165,111,659	\$105,052,623	\$113,673,243	\$70,579,656
Class 4.9	\$83,089,304	\$33,604,444	\$57,521,526	\$22,992,369
Class 5	\$138,779	\$47,532,160	\$97,071	\$25,433,423
Class 7	\$0	\$1,146,364	\$0	\$834,580
Class 8	\$14,022,896	\$141,315,723	\$7,924,021	\$81,083,784
Class 9	\$0	\$502,956,170	\$0	\$251,981,669
Class 10	\$3,125,676	\$1,786,886	\$1,673,941	\$966,318
Class 12	\$0	\$95,052,168	\$0	\$52,813,057
Class 13	\$1,921,461	\$177,519,047	\$1,379,812	\$82,599,439
Class 14	\$0	\$16,958,003	\$0	\$8,956,092
Class 15	\$0	\$2,532,568	\$0	\$982,478