

Montana Taxes By County In 2018  
Montana Department of Revenue  
February 2020



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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 2018 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 2019, while estimates for corporate taxes in this report are for tax year 2017. Additional information on these taxes, as well as information on other taxes administered by the department, can be located in the Department of Revenue's Biennial Report.<sup>1</sup>

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

Like individual income tax numbers, county level corporate income tax estimates in this report are generated by aggregating the income tax forms submitted by each corporation that owes taxes to the state of Montana. The geographic location of each corporation is also determined by the ZIP code associated with the mailing address provided on the corporate tax form. Unlike the individual income tax data, the corporate tax data is for tax year 2017. The different tax years are due to variations in the start and ending dates associated with each corporation's fiscal year, which delays the availability of tax data.

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

Finally, tax revenue estimates from the liquor excise tax are generated based on the liquor excise tax rate and the sale of liquor to the 96 private agency liquor stores that are allowed to purchase liquor directly from the state of Montana. Liquor excise tax revenue estimates are distributed to counties based on the location of the 96 private agency liquor stores.<sup>2</sup> Oil and natural gas proceeds tax revenue estimates are based on the respective oil, or gas, tax rate and the oil and gas leases located within the state, with the county distribution of tax revenue based on the county where the lease is located. 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](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 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 2018

Number of Taxpayers	678,230
Total Income	30,802,227,386
Total Taxable Income	21,342,373,104
Total Income Tax Paid	1,171,149,513
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	63.1%

#### Income

	Percent from Income	Percent of Returns
	Type	Claiming
Wages	61.0%	79.8%
Investment	12.3%	41.7%
Retirement Income	15.5%	29.3%
Rental and Royalty Income	9.9%	17.8%
Net Business Income	3.4%	16.7%
Farm Income	-1.0%	3.6%
Other Income	-1.0%	24.8%

#### Exemptions and Deductions

	Amount	Number of Returns
	Claimed (\$)	
Business Expenses	3,083,986	879
Health Savings Accounts	44,808,115	12,695
Self Employment Expenses	306,207,556	71,022
Student Loan and Education Expenses	48,803,142	48,532
Other Expenses	86,350,902	24,573
Medical and Insurance Deductions	872,491,098	122,023
Federal Income Tax Deduction	1,252,665,537	226,142
Property and Other Deductible Taxes	580,565,551	211,587
Home Mortgage	952,022,779	142,317
Investment Interest	37,115,647	6,663
Charitable Contributions	703,558,330	156,313
Child and Dependent Care Expenses	855,481	359
Gambling Losses	23,248,314	1,387
Political Contributions	984,598	7,601
Other Deductions	20,497,329	34,693

#### Credits

	Amount	Number of Returns
	Claimed (\$)	
Capital Gains	48,557,604	73,648
Other States' Tax	42,824,629	14,514
Charitable Gift Credits*	3,079,183	3,099
Energy Conservation	4,301,344	7,436
Alternative Fuel and Recycling Credits	1,183,675	847
Uninsured Montanans Credit	198,156	61
Biofuels Credits*	N/A	N/A
Contractors' Gross Receipts Credits	6,654,608	560
Elderly Homeowner and Renters' Credit	7,561,333	14,472
Other Credits*	6,845,775	362

## Montana residents Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$166,215,859,888	\$113,694,841,891
Taxable Value	\$3,136,515,018	\$1,630,741,433
Estimated Property Tax Paid	\$1,853,764,898	\$1,047,967,824
Estimated Effective Property Tax Rate	1.1%	0.9%
Average Mills	591.03	642.63

### 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	\$5,584,426	0.2%	\$1,294,954
Class 2 Gross Proceeds Metal Mines	\$25,978,994	0.8%	\$7,399,568
Class 3 Agriculture Land	\$157,351,063	5.0%	\$128,186,487
Class 4.1 Residential Improvements	\$1,119,297,688	35.7%	\$894,171,888
Class 4.2 Residential Land	\$404,676,400	12.9%	\$312,450,696
Class 4.8 Commercial Improvements	\$297,739,316	9.5%	\$180,842,987
Class 4.9 Commercial Land	\$129,912,590	4.1%	\$92,470,914
<b>Class 4 Total</b>	<b>\$1,951,625,994</b>	<b>62.2%</b>	<b>\$1,479,936,485</b>
Class 5 Rural Co-ops and Pollution Control	\$47,313,933	1.5%	\$11,371
Class 7 Non-Centrally Assessed Properties	\$3,056	0.0%	\$0
Class 8 Business Equipment	\$166,670,927	5.3%	\$8,618,762
Class 9 Non-Generation Property of Utilities	\$501,031,443	16.0%	\$2,197,586
Class 10 Forest Land	\$4,902,390	0.2%	\$3,072,083
Class 12 Railroad and Airline Equipment	\$87,053,366	2.8%	\$0
Class 13 Telecommunication and Electric	\$170,253,640	5.4%	\$24,137
Class 14 Wind Generation Facilities	\$16,832,863	0.5%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,912,923	0.1%	\$0
<b>Total</b>	<b>\$3,136,515,018</b>	<b>100.0%</b>	<b>\$1,630,741,433</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$143,965,889
Liquor Excise and License Tax	\$28,674,974

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	4,669
Taxes Paid	\$24,375,762

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	37,669,260
Oil Produced (Barrels of Oil)	21,521,855
Oil and Gas Tax Paid	\$124,517,856

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$48,194,428
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Out-of-State

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	109,371
Total Income	50,205,749,283
Total Taxable Income	46,441,123,734
Total Income Tax Paid	100,838,621
Effective Rate	0.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	15.6%	81.3%
Investment	63.8%	53.9%
Retirement Income	2.3%	29.3%
Rental and Royalty Income	17.3%	38.6%
Net Business Income	0.8%	19.9%
Farm Income	-0.4%	3.4%
Other Income	0.6%	32.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	1,115,894	184
Health Savings Accounts	8,799,097	2,075
Self Employment Expenses	178,210,584	14,266
Student Loan and Education Expenses	6,830,058	6,464
Other Expenses	44,775,487	3,763
Medical and Insurance Deductions	113,280,015	12,547
Federal Income Tax Deduction	273,654,983	38,690
Property and Other Deductible Taxes	115,909,488	26,722
Home Mortgage	174,636,247	17,237
Investment Interest	624,887,835	3,096
Charitable Contributions	2,523,668,522	21,247
Child and Dependent Care Expenses	153,272	59
Gambling Losses	48,101,700	441
Political Contributions	32,140	241
Other Deductions	67,384,482	2,963

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	13,829,612	6,236
Other States' Tax	3,807,598	1,167
Charitable Gift Credits*	129,274	87
Energy Conservation	20,510	40
Alternative Fuel and Recycling Credits	25,407	15
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,057,138	72
Elderly Homeowner and Renters' Credit	64,679	109
Other Credits*	357,726	63

## Out-of-State Continued

### Montana Property Tax, Tax Year 2019

	Property in State	Property Owned by Non-Residents
Market Value	\$0	\$52,521,017,997
Taxable Value	\$0	\$1,505,773,585
Estimated Property Tax Paid	\$0	\$805,797,075
Estimated Effective Property Tax Rate	0.0%	1.5%
Average Mills	0.00	535.14

### Taxable Value by Property Class

	Taxable Value in State	Percent of State's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of Non- Residents*
Class 1 Mines Net Proceeds	\$0	0.0%	\$4,289,472
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$18,579,426
Class 3 Agriculture Land	\$0	0.0%	\$29,164,576
Class 4.1 Residential Improvements	\$0	0.0%	\$225,125,800
Class 4.2 Residential Land	\$0	0.0%	\$92,225,704
Class 4.8 Commercial Improvements	\$0	0.0%	\$116,896,329
Class 4.9 Commercial Land	\$0	0.0%	\$37,441,676
<b>Class 4 Total</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$471,689,509</b>
Class 5 Rural Co-ops and Pollution Control	\$0	0.0%	\$47,302,562
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$3,056
Class 8 Business Equipment	\$0	0.0%	\$158,052,165
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$498,833,857
Class 10 Forest Land	\$0	0.0%	\$1,830,307
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$87,053,366
Class 13 Telecommunication and Electric	\$0	0.0%	\$170,229,503
Class 14 Wind Generation Facilities	\$0	0.0%	\$16,832,863
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$1,912,923
<b>Total</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,505,773,585</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	6,616
Taxes Paid	\$74,638,136

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	37,669,260
Oil Produced (Barrels of Oil)	21,521,855
Oil and Gas Tax Paid	\$124,517,856

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$9,872,246
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Beaverhead County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	6,119
Total Income	247,240,053
Total Taxable Income	169,854,175
Total Income Tax Paid	8,886,328
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	63.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.0%	78.2%
Investment	24.1%	44.1%
Retirement Income	18.2%	31.7%
Rental and Royalty Income	5.9%	21.1%
Net Business Income	2.3%	19.7%
Farm Income	-3.5%	6.7%
Other Income	-2.0%	22.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	318,892	88
Self Employment Expenses	2,598,419	713
Student Loan and Education Expenses	441,026	414
Other Expenses	674,662	220
Medical and Insurance Deductions	9,053,154	1,238
Federal Income Tax Deduction	9,570,525	1,853
Property and Other Deductible Taxes	4,057,269	1,782
Home Mortgage	5,917,574	1,078
Investment Interest	407,094	85
Charitable Contributions	5,030,403	1,337
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	9,963	83
Other Deductions	93,044	227

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	889,696	814
Other States' Tax	494,601	132
Charitable Gift Credits*	7,745	77
Energy Conservation	22,722	40
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	70,691	142
Other Credits*	N/A	N/A

## Beaverhead County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$1,288,769,420	\$876,665,934
Taxable Value	\$24,049,312	\$12,785,767
Estimated Property Tax Paid	\$14,560,372	\$7,924,366
Estimated Effective Property Tax Rate	1.1%	0.9%
Average Mills	605.44	619.78

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$2,823,709	11.7%	\$1,921,528
Class 4.1 Residential Improvements	\$8,726,803	36.3%	\$7,012,441
Class 4.2 Residential Land	\$2,521,827	10.5%	\$2,015,241
Class 4.8 Commercial Improvements	\$2,174,415	9.0%	\$1,203,946
Class 4.9 Commercial Land	\$570,619	2.4%	\$443,739
<b>Class 4 Total</b>	<b>\$13,993,664</b>	<b>58.2%</b>	<b>\$10,675,367</b>
Class 5 Rural Co-ops and Pollution Control	\$885,962	3.7%	\$620
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,924,061	8.0%	\$171,755
Class 9 Non-Generation Property of Utilities	\$3,567,401	14.8%	\$0
Class 10 Forest Land	\$21,268	0.1%	\$16,497
Class 12 Railroad and Airline Equipment	\$401,905	1.7%	\$0
Class 13 Telecommunication and Electric	\$431,342	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$24,049,312</b>	<b>100.0%</b>	<b>\$12,785,767</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$1,137,758

Liquor Excise and License Tax \$226,617

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 26

Taxes Paid \$100,742

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due \$433,889

\*Population estimates are 2018 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 2018

Number of Taxpayers	4,885
Total Income	151,321,870
Total Taxable Income	61,586,357
Total Income Tax Paid	3,973,175
Effective Rate	2.6%
Percent of County Population Filing Income Taxes*	37.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	77.3%	86.0%
Investment	6.8%	25.4%
Retirement Income	15.4%	24.5%
Rental and Royalty Income	3.7%	10.4%
Net Business Income	2.4%	10.7%
Farm Income	-3.7%	7.6%
Other Income	-2.1%	20.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	111,213	33
Self Employment Expenses	1,156,480	412
Student Loan and Education Expenses	194,592	205
Other Expenses	330,873	163
Medical and Insurance Deductions	4,512,731	610
Federal Income Tax Deduction	6,238,957	1,164
Property and Other Deductible Taxes	1,388,723	792
Home Mortgage	2,230,564	482
Investment Interest	7,084	13
Charitable Contributions	1,972,810	544
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	39,706	11
Political Contributions	1,544	12
Other Deductions	267,198	83

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	105,425	302
Other States' Tax	26,819	48
Charitable Gift Credits*	N/A	N/A
Energy Conservation	10,668	19
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	14,001	30
Other Credits*	0	0

## Big Horn County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$954,669,577	\$368,872,069
Taxable Value	\$24,240,695	\$5,792,649
Estimated Property Tax Paid	\$13,870,477	\$3,658,027
Estimated Effective Property Tax Rate	1.5%	1.0%
Average Mills	572.20	631.49

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,218,550	13.3%	\$1,434,992
Class 4.1 Residential Improvements	\$3,328,873	13.7%	\$2,588,036
Class 4.2 Residential Land	\$746,093	3.1%	\$566,470
Class 4.8 Commercial Improvements	\$2,265,881	9.3%	\$860,235
Class 4.9 Commercial Land	\$565,173	2.3%	\$269,787
<b>Class 4 Total</b>	<b>\$6,906,020</b>	<b>28.5%</b>	<b>\$4,284,528</b>
Class 5 Rural Co-ops and Pollution Control	\$1,071,831	4.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,614,586	19.0%	\$70,611
Class 9 Non-Generation Property of Utilities	\$5,703,148	23.5%	\$0
Class 10 Forest Land	\$11,604	0.0%	\$2,518
Class 12 Railroad and Airline Equipment	\$1,861,519	7.7%	\$0
Class 13 Telecommunication and Electric	\$853,437	3.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$24,240,695</b>	<b>100.0%</b>	<b>\$5,792,649</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$425,394
Liquor Excise and License Tax	\$84,730

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	32
Taxes Paid	\$96,112

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	222,769
Oil Produced (Barrels of Oil)	46,607
Oil and Gas Tax Paid	\$222,754

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$347,813
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\*Population estimates are 2018 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 2018

Number of Taxpayers	2,918
Total Income	89,557,906
Total Taxable Income	46,241,647
Total Income Tax Paid	2,884,832
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	42.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	74.7%	84.1%
Investment	16.5%	36.4%
Retirement Income	14.2%	26.5%
Rental and Royalty Income	6.6%	20.4%
Net Business Income	1.9%	14.2%
Farm Income	-6.6%	14.3%
Other Income	-7.3%	20.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	107,742	34
Self Employment Expenses	948,683	349
Student Loan and Education Expenses	153,877	170
Other Expenses	258,829	107
Medical and Insurance Deductions	2,580,775	430
Federal Income Tax Deduction	3,985,434	745
Property and Other Deductible Taxes	1,126,502	536
Home Mortgage	1,300,029	305
Investment Interest	27,951	13
Charitable Contributions	1,401,044	428
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	1,757	17
Other Deductions	67,731	56

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	160,378	348
Other States' Tax	67,391	36
Charitable Gift Credits*	N/A	N/A
Energy Conservation	10,401	16
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	17,996	44
Other Credits*	N/A	N/A

## Blaine County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$643,936,055	\$413,371,073
Taxable Value	\$15,026,273	\$7,162,256
Estimated Property Tax Paid	\$10,511,672	\$5,042,978
Estimated Effective Property Tax Rate	1.6%	1.2%
Average Mills	699.55	704.10

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,248,250	34.9%	\$4,039,168
Class 4.1 Residential Improvements	\$2,710,853	18.0%	\$2,304,410
Class 4.2 Residential Land	\$226,367	1.5%	\$271,009
Class 4.8 Commercial Improvements	\$595,156	4.0%	\$320,511
Class 4.9 Commercial Land	\$62,590	0.4%	\$53,029
<b>Class 4 Total</b>	<b>\$3,594,966</b>	<b>23.9%</b>	<b>\$2,948,959</b>
Class 5 Rural Co-ops and Pollution Control	\$917,748	6.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$461,621	3.1%	\$167,105
Class 9 Non-Generation Property of Utilities	\$2,708,309	18.0%	\$0
Class 10 Forest Land	\$8,479	0.1%	\$7,024
Class 12 Railroad and Airline Equipment	\$1,781,715	11.9%	\$0
Class 13 Telecommunication and Electric	\$305,185	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$15,026,273</b>	<b>100.0%</b>	<b>\$7,162,256</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$260,757
Liquor Excise and License Tax	\$51,937

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	57
Taxes Paid	\$38,829

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	3,197,912
Oil Produced (Barrels of Oil)	245,550
Oil and Gas Tax Paid	\$1,265,173

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$23,154
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\*Population estimates are 2018 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 2018

Number of Taxpayers	3,296
Total Income	118,926,327
Total Taxable Income	77,860,589
Total Income Tax Paid	4,169,264
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	58.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.8%	74.8%
Investment	12.5%	38.9%
Retirement Income	20.9%	35.6%
Rental and Royalty Income	4.8%	18.7%
Net Business Income	4.5%	18.2%
Farm Income	-2.4%	8.3%
Other Income	-2.3%	24.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	99,437	40
Self Employment Expenses	1,245,473	343
Student Loan and Education Expenses	196,739	197
Other Expenses	255,108	96
Medical and Insurance Deductions	4,405,558	653
Federal Income Tax Deduction	5,664,461	1,052
Property and Other Deductible Taxes	1,966,486	1,009
Home Mortgage	4,105,312	702
Investment Interest	45,571	13
Charitable Contributions	2,385,358	697
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	2,108	20
Other Deductions	111,226	280

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	200,194	329
Other States' Tax	165,978	64
Charitable Gift Credits*	30,689	12
Energy Conservation	20,644	32
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	34,033	70
Other Credits*	N/A	N/A

## Broadwater County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$856,715,760	\$454,091,521
Taxable Value	\$17,629,297	\$6,416,182
Estimated Property Tax Paid	\$8,565,306	\$3,310,519
Estimated Effective Property Tax Rate	1.0%	0.7%
Average Mills	485.86	515.96

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$291,241	1.7%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$1,631,508	9.3%	\$1,009,438
Class 4.1 Residential Improvements	\$6,178,232	35.0%	\$3,868,633
Class 4.2 Residential Land	\$1,637,757	9.3%	\$940,921
Class 4.8 Commercial Improvements	\$835,867	4.7%	\$375,320
Class 4.9 Commercial Land	\$274,984	1.6%	\$164,616
<b>Class 4 Total</b>	<b>\$8,926,840</b>	<b>50.6%</b>	<b>\$5,349,490</b>
Class 5 Rural Co-ops and Pollution Control	\$161,403	0.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,038,496	5.9%	\$37,796
Class 9 Non-Generation Property of Utilities	\$4,584,915	26.0%	\$0
Class 10 Forest Land	\$38,068	0.2%	\$19,458
Class 12 Railroad and Airline Equipment	\$695,090	3.9%	\$0
Class 13 Telecommunication and Electric	\$261,736	1.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$17,629,297</b>	<b>100.0%</b>	<b>\$6,416,182</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$479,535
Liquor Excise and License Tax	\$95,513

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	13
Taxes Paid	\$6,909

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$27,418
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\*Population estimates are 2018 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 2018

Number of Taxpayers	6,789
Total Income	278,507,164
Total Taxable Income	190,044,061
Total Income Tax Paid	10,701,415
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	71.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.1%	74.4%
Investment	14.7%	49.0%
Retirement Income	19.5%	34.2%
Rental and Royalty Income	7.5%	23.9%
Net Business Income	4.0%	21.2%
Farm Income	-3.5%	10.9%
Other Income	-4.2%	26.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	531,567	136
Self Employment Expenses	3,711,989	903
Student Loan and Education Expenses	395,835	396
Other Expenses	1,130,003	288
Medical and Insurance Deductions	9,657,696	1,451
Federal Income Tax Deduction	12,549,683	2,289
Property and Other Deductible Taxes	5,087,989	2,191
Home Mortgage	9,291,416	1,416
Investment Interest	225,139	61
Charitable Contributions	5,111,873	1,585
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	109,626	17
Political Contributions	8,805	67
Other Deductions	146,583	396

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	537,753	875
Other States' Tax	711,268	179
Charitable Gift Credits*	N/A	N/A
Energy Conservation	56,851	91
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	75,729	146
Other Credits*	N/A	N/A

## Carbon County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$2,061,851,663	\$1,177,770,012
Taxable Value	\$44,145,790	\$16,706,511
Estimated Property Tax Paid	\$22,346,200	\$8,861,148
Estimated Effective Property Tax Rate	1.1%	0.8%
Average Mills	506.19	530.40

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$360,504	0.8%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,310,984	5.2%	\$1,586,913
Class 4.1 Residential Improvements	\$16,541,284	37.5%	\$10,450,829
Class 4.2 Residential Land	\$4,747,249	10.8%	\$2,612,130
Class 4.8 Commercial Improvements	\$1,848,038	4.2%	\$1,332,367
Class 4.9 Commercial Land	\$774,594	1.8%	\$618,784
<b>Class 4 Total</b>	<b>\$23,911,165</b>	<b>54.2%</b>	<b>\$15,014,110</b>
Class 5 Rural Co-ops and Pollution Control	\$486,194	1.1%	\$68
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$566,771	1.3%	\$101,070
Class 9 Non-Generation Property of Utilities	\$14,967,951	33.9%	\$0
Class 10 Forest Land	\$2,995	0.0%	\$4,350
Class 12 Railroad and Airline Equipment	\$969,154	2.2%	\$0
Class 13 Telecommunication and Electric	\$570,072	1.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$44,145,790</b>	<b>100.0%</b>	<b>\$16,706,511</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,495,967
Liquor Excise and License Tax	\$297,965

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	32
Taxes Paid	\$17,524

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	370,727
Oil Produced (Barrels of Oil)	342,733
Oil and Gas Tax Paid	\$1,826,088

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$504,372
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\*Population estimates are 2018 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.

## Carter County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	836
Total Income	10,682,136
Total Taxable Income	4,240,594
Total Income Tax Paid	1,062,667
Effective Rate	9.9%
Percent of County Population Filing Income Taxes*	61.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	125.0%	70.8%
Investment	113.5%	67.2%
Retirement Income	40.3%	30.6%
Rental and Royalty Income	0.7%	36.1%
Net Business Income	11.3%	22.6%
Farm Income	-42.5%	42.2%
Other Income	-148.3%	22.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	86,883	22
Self Employment Expenses	876,814	193
Student Loan and Education Expenses	39,486	36
Other Expenses	168,594	32
Medical and Insurance Deductions	1,454,480	138
Federal Income Tax Deduction	836,858	174
Property and Other Deductible Taxes	99,299	94
Home Mortgage	251,981	42
Investment Interest	0	0
Charitable Contributions	599,881	122
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	38,509	17

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	176,546	211
Other States' Tax	N/A	N/A
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*	N/A	N/A
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	N/A	N/A
Other Credits*	0	0

## Carter County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$535,266,430	\$127,529,509
Taxable Value	\$43,741,120	\$2,198,685
Estimated Property Tax Paid	\$13,410,575	\$798,489
Estimated Effective Property Tax Rate	2.5%	0.6%
Average Mills	306.59	363.17

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,973,256	4.5%	\$1,231,636
Class 4.1 Residential Improvements	\$929,353	2.1%	\$754,727
Class 4.2 Residential Land	\$86,611	0.2%	\$75,644
Class 4.8 Commercial Improvements	\$71,290	0.2%	\$47,228
Class 4.9 Commercial Land	\$14,865	0.0%	\$11,065
<b>Class 4 Total</b>	<b>\$1,102,119</b>	<b>2.5%</b>	<b>\$888,664</b>
Class 5 Rural Co-ops and Pollution Control	\$458,856	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$229,799	0.5%	\$75,151
Class 9 Non-Generation Property of Utilities	\$39,928,493	91.3%	\$0
Class 10 Forest Land	\$4,588	0.0%	\$3,234
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$44,009	0.1%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$43,741,120</b>	<b>100.0%</b>	<b>\$2,198,685</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	19
Taxes Paid	\$38,518

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	11,371
Oil and Gas Tax Paid	\$52,543

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$11,103
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Cascade County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	50,877
Total Income	2,112,240,099
Total Taxable Income	1,424,698,757
Total Income Tax Paid	76,401,896
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	57.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.1%	79.9%
Investment	8.9%	37.5%
Retirement Income	17.5%	31.9%
Rental and Royalty Income	6.4%	13.3%
Net Business Income	2.9%	12.1%
Farm Income	-0.4%	2.1%
Other Income	-0.3%	22.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	227,822	77
Health Savings Accounts	2,012,770	670
Self Employment Expenses	15,889,877	3,715
Student Loan and Education Expenses	3,638,292	3,661
Other Expenses	4,833,101	1,762
Medical and Insurance Deductions	61,146,327	9,484
Federal Income Tax Deduction	92,401,148	17,321
Property and Other Deductible Taxes	40,372,381	16,365
Home Mortgage	63,316,871	11,263
Investment Interest	984,813	338
Charitable Contributions	47,585,982	12,343
Child and Dependent Care Expenses	93,383	42
Gambling Losses	679,926	105
Political Contributions	58,394	475
Other Deductions	1,786,271	2,483

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	2,444,276	4,924
Other States' Tax	1,272,315	612
Charitable Gift Credits*	263,459	239
Energy Conservation	416,974	751
Alternative Fuel and Recycling Credits	189,860	33
Uninsured Montanans Credit	15,473	13
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	913,831	64
Elderly Homeowner and Renters' Credit	489,490	1,056
Other Credits*	5,242,648	17

## Cascade County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$9,211,098,315	\$6,930,259,339
Taxable Value	\$175,594,517	\$99,205,829
Estimated Property Tax Paid	\$118,045,371	\$67,100,666
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	672.26	676.38

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,708,204	2.7%	\$5,817,798
Class 4.1 Residential Improvements	\$62,861,554	35.8%	\$59,711,345
Class 4.2 Residential Land	\$13,999,940	8.0%	\$14,833,851
Class 4.8 Commercial Improvements	\$24,426,941	13.9%	\$11,797,814
Class 4.9 Commercial Land	\$7,437,894	4.2%	\$4,575,448
<b>Class 4 Total</b>	<b>\$108,726,329</b>	<b>61.9%</b>	<b>\$90,918,458</b>
Class 5 Rural Co-ops and Pollution Control	\$541,176	0.3%	\$371
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$14,810,667	8.4%	\$215,601
Class 9 Non-Generation Property of Utilities	\$20,416,739	11.6%	\$2,197,586
Class 10 Forest Land	\$58,139	0.0%	\$56,015
Class 12 Railroad and Airline Equipment	\$4,294,095	2.4%	\$0
Class 13 Telecommunication and Electric	\$21,769,903	12.4%	\$0
Class 14 Wind Generation Facilities	\$269,265	0.2%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$175,594,517</b>	<b>100.0%</b>	<b>\$99,205,829</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$7,340,365
Liquor Excise and License Tax	\$1,462,046

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	380
Taxes Paid	\$750,962

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$1,749,319
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\*Population estimates are 2018 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 2018

Number of Taxpayers	2,848
Total Income	99,360,246
Total Taxable Income	66,060,173
Total Income Tax Paid	3,929,311
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	49.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.2%	76.0%
Investment	17.9%	53.6%
Retirement Income	19.2%	36.0%
Rental and Royalty Income	12.4%	31.2%
Net Business Income	2.4%	18.1%
Farm Income	-2.5%	17.0%
Other Income	-6.6%	22.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	162,898	48
Self Employment Expenses	1,557,273	432
Student Loan and Education Expenses	153,873	156
Other Expenses	392,016	120
Medical and Insurance Deductions	4,447,326	636
Federal Income Tax Deduction	4,339,140	825
Property and Other Deductible Taxes	1,321,362	703
Home Mortgage	1,788,137	390
Investment Interest	50,252	42
Charitable Contributions	1,898,731	624
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	3,881	33
Other Deductions	78,913	129

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	200,513	480
Other States' Tax	53,371	31
Charitable Gift Credits*	8,593	23
Energy Conservation	17,186	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	10,314	27
Other Credits*	N/A	N/A

## Chouteau County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,082,582,883	\$615,848,809
Taxable Value	\$27,848,525	\$10,561,781
Estimated Property Tax Paid	\$15,070,062	\$6,028,384
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	541.14	570.77

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$9,755,612	35.0%	\$5,966,917
Class 4.1 Residential Improvements	\$4,107,082	14.7%	\$3,425,145
Class 4.2 Residential Land	\$555,501	2.0%	\$600,452
Class 4.8 Commercial Improvements	\$1,353,311	4.9%	\$265,276
Class 4.9 Commercial Land	\$119,543	0.4%	\$89,176
<b>Class 4 Total</b>	<b>\$6,135,437</b>	<b>22.0%</b>	<b>\$4,380,049</b>
Class 5 Rural Co-ops and Pollution Control	\$1,053,735	3.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$931,897	3.3%	\$200,841
Class 9 Non-Generation Property of Utilities	\$9,023,775	32.4%	\$0
Class 10 Forest Land	\$22,966	0.1%	\$13,974
Class 12 Railroad and Airline Equipment	\$711,200	2.6%	\$0
Class 13 Telecommunication and Electric	\$213,903	0.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$27,848,525</b>	<b>100.0%</b>	<b>\$10,561,781</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$318,434
Liquor Excise and License Tax	\$63,425

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	143
Taxes Paid	\$224,645

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	633,893
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$24,854

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$54,697
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\*Population estimates are 2018 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 2018

Number of Taxpayers	7,473
Total Income	309,317,735
Total Taxable Income	215,412,621
Total Income Tax Paid	12,877,290
Effective Rate	4.2%
Percent of County Population Filing Income Taxes*	54.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.1%	81.0%
Investment	12.5%	42.8%
Retirement Income	14.7%	29.6%
Rental and Royalty Income	16.3%	18.5%
Net Business Income	3.4%	15.8%
Farm Income	-4.3%	8.7%
Other Income	-4.7%	21.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	461,002	104
Self Employment Expenses	3,707,178	841
Student Loan and Education Expenses	456,969	500
Other Expenses	805,211	274
Medical and Insurance Deductions	10,339,636	1,402
Federal Income Tax Deduction	12,909,631	2,401
Property and Other Deductible Taxes	5,234,725	2,181
Home Mortgage	5,750,814	1,263
Investment Interest	173,053	32
Charitable Contributions	4,804,664	1,466
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	110,869	10
Political Contributions	6,519	47
Other Deductions	226,445	288

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	460,303	935
Other States' Tax	149,603	129
Charitable Gift Credits*	31,841	19
Energy Conservation	33,662	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	71,285	161
Other Credits*	N/A	N/A

## Custer County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,102,305,706	\$996,448,798
Taxable Value	\$22,370,518	\$15,435,624
Estimated Property Tax Paid	\$16,030,460	\$10,937,034
Estimated Effective Property Tax Rate	1.5%	1.1%
Average Mills	716.59	708.56

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,199,671	14.3%	\$3,413,182
Class 4.1 Residential Improvements	\$7,059,045	31.6%	\$7,125,572
Class 4.2 Residential Land	\$1,411,372	6.3%	\$1,439,167
Class 4.8 Commercial Improvements	\$2,093,918	9.4%	\$2,305,965
Class 4.9 Commercial Land	\$1,030,525	4.6%	\$999,673
<b>Class 4 Total</b>	<b>\$11,594,860</b>	<b>51.8%</b>	<b>\$11,870,377</b>
Class 5 Rural Co-ops and Pollution Control	\$494,980	2.2%	\$869
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$516,968	2.3%	\$138,519
Class 9 Non-Generation Property of Utilities	\$4,472,312	20.0%	\$0
Class 10 Forest Land	\$12,828	0.1%	\$12,677
Class 12 Railroad and Airline Equipment	\$1,555,504	7.0%	\$0
Class 13 Telecommunication and Electric	\$523,395	2.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$22,370,518</b>	<b>100.0%</b>	<b>\$15,435,624</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$1,500,092

Liquor Excise and License Tax \$298,787

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 42

Taxes Paid \$49,969

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet) 20,280

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$1,395

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due \$306,457

\*Population estimates are 2018 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 2018

Number of Taxpayers	1,193
Total Income	47,528,026
Total Taxable Income	31,342,011
Total Income Tax Paid	2,126,254
Effective Rate	4.5%
Percent of County Population Filing Income Taxes*	61.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.1%	74.5%
Investment	26.8%	58.6%
Retirement Income	13.8%	32.0%
Rental and Royalty Income	11.8%	32.4%
Net Business Income	0.8%	16.2%
Farm Income	-6.4%	22.6%
Other Income	-5.8%	27.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	191,117	41
Self Employment Expenses	1,288,132	192
Student Loan and Education Expenses	72,377	79
Other Expenses	265,366	69
Medical and Insurance Deductions	2,444,374	299
Federal Income Tax Deduction	2,176,684	410
Property and Other Deductible Taxes	662,435	354
Home Mortgage	889,164	184
Investment Interest	N/A	N/A
Charitable Contributions	703,300	257
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	116,231	13
Political Contributions	N/A	N/A
Other Deductions	4,414	27

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	93,660	216
Other States' Tax	8,256	31
Charitable Gift Credits*	N/A	N/A
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	4,972	11
Other Credits*	N/A	N/A

## Daniels County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$360,396,873	\$274,164,194
Taxable Value	\$7,386,180	\$4,754,014
Estimated Property Tax Paid	\$4,627,077	\$2,976,546
Estimated Effective Property Tax Rate	1.3%	1.1%
Average Mills	626.45	626.11

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,313,490	44.9%	\$2,451,314
Class 4.1 Residential Improvements	\$1,410,880	19.1%	\$1,350,005
Class 4.2 Residential Land	\$153,553	2.1%	\$182,580
Class 4.8 Commercial Improvements	\$406,500	5.5%	\$374,045
Class 4.9 Commercial Land	\$42,600	0.6%	\$55,020
<b>Class 4 Total</b>	<b>\$2,013,533</b>	<b>27.3%</b>	<b>\$1,961,650</b>
Class 5 Rural Co-ops and Pollution Control	\$372,459	5.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$440,036	6.0%	\$341,004
Class 9 Non-Generation Property of Utilities	\$196,966	2.7%	\$0
Class 10 Forest Land	\$0	0.0%	\$46
Class 12 Railroad and Airline Equipment	\$409,275	5.5%	\$0
Class 13 Telecommunication and Electric	\$640,421	8.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$7,386,180</b>	<b>100.0%</b>	<b>\$4,754,014</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$139,629
Liquor Excise and License Tax	\$27,811

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	26
Taxes Paid	\$490,310

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$20,520
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## Dawson County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	5,755
Total Income	235,218,960
Total Taxable Income	160,178,738
Total Income Tax Paid	9,087,759
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	60.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	73.1%	81.9%
Investment	9.2%	43.1%
Retirement Income	15.8%	32.3%
Rental and Royalty Income	4.5%	21.1%
Net Business Income	2.7%	15.0%
Farm Income	-4.1%	8.9%
Other Income	-1.2%	23.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	251,340	81
Self Employment Expenses	1,914,481	564
Student Loan and Education Expenses	303,565	333
Other Expenses	537,716	193
Medical and Insurance Deductions	8,770,621	1,093
Federal Income Tax Deduction	11,168,645	1,988
Property and Other Deductible Taxes	4,290,937	1,734
Home Mortgage	4,756,035	981
Investment Interest	64,011	21
Charitable Contributions	4,011,100	1,292
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	78,190	10
Political Contributions	2,420	22
Other Deductions	190,433	408

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	276,610	684
Other States' Tax	154,456	157
Charitable Gift Credits*	N/A	N/A
Energy Conservation	55,689	88
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	49,518	93
Other Credits*	N/A	N/A

## Dawson County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,027,096,437	\$665,208,189
Taxable Value	\$26,143,232	\$10,316,645
Estimated Property Tax Paid	\$17,311,646	\$6,814,776
Estimated Effective Property Tax Rate	1.7%	1.0%
Average Mills	662.18	660.56

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,691,344	14.1%	\$3,127,402
Class 4.1 Residential Improvements	\$5,718,464	21.9%	\$5,416,913
Class 4.2 Residential Land	\$571,534	2.2%	\$612,012
Class 4.8 Commercial Improvements	\$1,816,968	7.0%	\$803,095
Class 4.9 Commercial Land	\$306,258	1.2%	\$150,553
<b>Class 4 Total</b>	<b>\$8,413,224</b>	<b>32.2%</b>	<b>\$6,982,573</b>
Class 5 Rural Co-ops and Pollution Control	\$554,575	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,008,767	3.9%	\$206,531
Class 9 Non-Generation Property of Utilities	\$7,666,877	29.3%	\$0
Class 10 Forest Land	\$0	0.0%	\$139
Class 12 Railroad and Airline Equipment	\$3,547,612	13.6%	\$0
Class 13 Telecommunication and Electric	\$1,260,833	4.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$26,143,232</b>	<b>100.0%</b>	<b>\$10,316,645</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,227,614
Liquor Excise and License Tax	\$244,515

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	88
Taxes Paid	\$98,040

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	546,014
Oil and Gas Tax Paid	\$3,292,931

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$108,209
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\*Population estimates are 2018 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 2018

Number of Taxpayers	5,763
Total Income	216,320,982
Total Taxable Income	146,713,379
Total Income Tax Paid	7,866,397
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	60.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.3%	75.7%
Investment	7.9%	37.5%
Retirement Income	24.9%	36.7%
Rental and Royalty Income	4.4%	11.9%
Net Business Income	1.7%	11.3%
Farm Income	-0.3%	1.0%
Other Income	0.0%	21.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	228,007	77
Self Employment Expenses	1,226,416	369
Student Loan and Education Expenses	365,212	330
Other Expenses	375,466	164
Medical and Insurance Deductions	7,977,279	1,246
Federal Income Tax Deduction	9,923,755	1,979
Property and Other Deductible Taxes	4,241,255	1,944
Home Mortgage	4,883,446	1,157
Investment Interest	58,185	42
Charitable Contributions	2,698,662	1,469
Child and Dependent Care Expenses	0	0
Gambling Losses	269,128	22
Political Contributions	4,895	42
Other Deductions	163,141	348

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	265,200	463
Other States' Tax	130,614	63
Charitable Gift Credits*	5,992	14
Energy Conservation	48,562	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	56,542	142
Other Credits*	0	0

## Deer Lodge County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$892,770,496	\$580,742,569
Taxable Value	\$21,446,643	\$7,757,622
Estimated Property Tax Paid	\$15,199,890	\$5,712,577
Estimated Effective Property Tax Rate	1.7%	1.0%
Average Mills	708.73	736.38

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$542,284	2.5%	\$177,274
Class 4.1 Residential Improvements	\$6,225,184	29.0%	\$5,335,922
Class 4.2 Residential Land	\$1,787,058	8.3%	\$1,312,195
Class 4.8 Commercial Improvements	\$996,663	4.6%	\$659,918
Class 4.9 Commercial Land	\$203,308	0.9%	\$202,848
<b>Class 4 Total</b>	<b>\$9,212,213</b>	<b>43.0%</b>	<b>\$7,510,883</b>
Class 5 Rural Co-ops and Pollution Control	\$442,976	2.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$250,507	1.2%	\$62,886
Class 9 Non-Generation Property of Utilities	\$5,173,309	24.1%	\$0
Class 10 Forest Land	\$45,621	0.2%	\$6,579
Class 12 Railroad and Airline Equipment	\$370,185	1.7%	\$0
Class 13 Telecommunication and Electric	\$5,409,548	25.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$21,446,643</b>	<b>100.0%</b>	<b>\$7,757,622</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$979,614
Liquor Excise and License Tax	\$195,118

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	19
Taxes Paid	\$25,701

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$475,811
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Fallon County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	1,914
Total Income	87,261,717
Total Taxable Income	64,859,918
Total Income Tax Paid	3,810,817
Effective Rate	4.4%
Percent of County Population Filing Income Taxes*	49.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	69.5%	81.1%
Investment	13.0%	54.7%
Retirement Income	10.3%	26.8%
Rental and Royalty Income	10.1%	30.8%
Net Business Income	4.2%	20.3%
Farm Income	-5.8%	15.9%
Other Income	-1.4%	23.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	106,945	28
Self Employment Expenses	1,008,957	264
Student Loan and Education Expenses	92,624	97
Other Expenses	167,333	72
Medical and Insurance Deductions	2,019,947	270
Federal Income Tax Deduction	3,526,080	549
Property and Other Deductible Taxes	691,126	442
Home Mortgage	1,407,555	269
Investment Interest	N/A	N/A
Charitable Contributions	1,474,693	363
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	9,959	31

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	156,616	310
Other States' Tax	35,960	46
Charitable Gift Credits*	N/A	N/A
Energy Conservation	7,770	14
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	N/A	N/A
Other Credits*	N/A	N/A

## Fallon County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$781,568,429	\$311,734,934
Taxable Value	\$44,950,954	\$4,964,982
Estimated Property Tax Paid	\$14,729,599	\$1,984,288
Estimated Effective Property Tax Rate	1.9%	0.6%
Average Mills	327.68	399.66

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,758,950	3.9%	\$1,404,458
Class 4.1 Residential Improvements	\$2,088,788	4.6%	\$2,000,183
Class 4.2 Residential Land	\$568,373	1.3%	\$538,091
Class 4.8 Commercial Improvements	\$926,264	2.1%	\$552,164
Class 4.9 Commercial Land	\$261,293	0.6%	\$198,483
<b>Class 4 Total</b>	<b>\$3,844,718</b>	<b>8.6%</b>	<b>\$3,288,921</b>
Class 5 Rural Co-ops and Pollution Control	\$336,942	0.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,725,686	3.8%	\$271,041
Class 9 Non-Generation Property of Utilities	\$35,489,443	79.0%	\$0
Class 10 Forest Land	\$49	0.0%	\$562
Class 12 Railroad and Airline Equipment	\$708,811	1.6%	\$0
Class 13 Telecommunication and Electric	\$66,002	0.1%	\$0
Class 14 Wind Generation Facilities	\$1,020,353	2.3%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$44,950,954</b>	<b>100.0%</b>	<b>\$4,964,982</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,304,460
Liquor Excise and License Tax	\$259,821

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	38
Taxes Paid	\$33,987

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	6,222,318
Oil Produced (Barrels of Oil)	3,911,211
Oil and Gas Tax Paid	\$22,600,741

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$92,069
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\*Population estimates are 2018 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 2018

Number of Taxpayers	7,558
Total Income	279,608,779
Total Taxable Income	186,303,920
Total Income Tax Paid	10,231,385
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	66.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.7%	75.1%
Investment	16.3%	47.9%
Retirement Income	18.2%	32.3%
Rental and Royalty Income	9.0%	23.7%
Net Business Income	4.6%	18.7%
Farm Income	-3.6%	12.7%
Other Income	-2.3%	22.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	418,963	119
Self Employment Expenses	4,410,707	1,069
Student Loan and Education Expenses	453,559	487
Other Expenses	858,795	248
Medical and Insurance Deductions	10,675,770	1,526
Federal Income Tax Deduction	12,019,917	2,315
Property and Other Deductible Taxes	4,580,054	2,126
Home Mortgage	6,337,053	1,267
Investment Interest	114,395	55
Charitable Contributions	5,125,668	1,542
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	814,283	11
Political Contributions	6,730	46
Other Deductions	130,549	213

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	553,518	1,270
Other States' Tax	180,580	110
Charitable Gift Credits*	20,677	19
Energy Conservation	46,704	75
Alternative Fuel and Recycling Credits	13,912	17
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	58,747	134
Other Credits*	N/A	N/A

## Fergus County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,619,461,314	\$1,114,385,604
Taxable Value	\$39,401,516	\$16,728,522
Estimated Property Tax Paid	\$22,120,975	\$10,864,870
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	561.42	649.48

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,142,811	13.1%	\$4,346,675
Class 4.1 Residential Improvements	\$9,852,294	25.0%	\$8,623,386
Class 4.2 Residential Land	\$1,594,684	4.0%	\$1,527,260
Class 4.8 Commercial Improvements	\$2,535,794	6.4%	\$1,540,839
Class 4.9 Commercial Land	\$477,289	1.2%	\$384,533
<b>Class 4 Total</b>	<b>\$14,460,061</b>	<b>36.7%</b>	<b>\$12,076,018</b>
Class 5 Rural Co-ops and Pollution Control	\$1,073,248	2.7%	\$441
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$826,049	2.1%	\$231,326
Class 9 Non-Generation Property of Utilities	\$17,034,078	43.2%	\$0
Class 10 Forest Land	\$136,835	0.3%	\$74,062
Class 12 Railroad and Airline Equipment	\$346,583	0.9%	\$0
Class 13 Telecommunication and Electric	\$381,851	1.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$39,401,516</b>	<b>100.0%</b>	<b>\$16,728,522</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,079,214
Liquor Excise and License Tax	\$214,957

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	62
Taxes Paid	\$179,625

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	7,371
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$179

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$180,945
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\*Population estimates are 2018 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 2018

Number of Taxpayers	71,108
Total Income	3,172,271,627
Total Taxable Income	2,179,955,968
Total Income Tax Paid	117,779,843
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	70.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.4%	77.5%
Investment	12.7%	45.5%
Retirement Income	16.3%	30.0%
Rental and Royalty Income	10.7%	18.8%
Net Business Income	3.9%	19.3%
Farm Income	-0.3%	1.4%
Other Income	-1.8%	26.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	248,630	67
Health Savings Accounts	5,606,007	1,471
Self Employment Expenses	35,166,874	8,148
Student Loan and Education Expenses	4,008,560	4,035
Other Expenses	11,675,935	2,676
Medical and Insurance Deductions	91,731,178	13,360
Federal Income Tax Deduction	125,427,417	23,315
Property and Other Deductible Taxes	67,518,814	22,691
Home Mortgage	123,121,858	16,101
Investment Interest	4,472,158	1,055
Charitable Contributions	74,265,711	17,074
Child and Dependent Care Expenses	77,058	38
Gambling Losses	1,018,564	129
Political Contributions	106,165	793
Other Deductions	1,856,807	4,669

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	4,928,946	7,094
Other States' Tax	5,218,585	1,682
Charitable Gift Credits*	282,533	177
Energy Conservation	368,340	630
Alternative Fuel and Recycling Credits	88,618	83
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	920,446	73
Elderly Homeowner and Renters' Credit	1,081,238	1,968
Other Credits*	88,002	49

## Flathead County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$18,886,897,364	\$13,824,714,544
Taxable Value	\$281,852,110	\$188,602,973
Estimated Property Tax Paid	\$176,390,333	\$118,204,723
Estimated Effective Property Tax Rate	0.9%	0.9%
Average Mills	625.83	626.74

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,222,129	0.4%	\$2,032,607
Class 4.1 Residential Improvements	\$139,573,135	49.5%	\$109,252,517
Class 4.2 Residential Land	\$66,023,884	23.4%	\$47,782,768
Class 4.8 Commercial Improvements	\$29,593,780	10.5%	\$18,786,539
Class 4.9 Commercial Land	\$14,494,330	5.1%	\$9,648,280
<b>Class 4 Total</b>	<b>\$249,685,129</b>	<b>88.6%</b>	<b>\$185,470,104</b>
Class 5 Rural Co-ops and Pollution Control	\$5,493,257	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$7,066,891	2.5%	\$101,728
Class 9 Non-Generation Property of Utilities	\$7,643,523	2.7%	\$0
Class 10 Forest Land	\$793,696	0.3%	\$998,534
Class 12 Railroad and Airline Equipment	\$4,374,347	1.6%	\$0
Class 13 Telecommunication and Electric	\$5,571,690	2.0%	\$0
Class 14 Wind Generation Facilities	\$421	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,027	0.0%	\$0
<b>Total</b>	<b>\$281,852,110</b>	<b>100.0%</b>	<b>\$188,602,973</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$17,767,334
Liquor Excise and License Tax	\$3,538,879

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	401
Taxes Paid	\$6,582,551

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$6,171,657
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\*Population estimates are 2018 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 2018

Number of Taxpayers	77,153
Total Income	4,536,569,506
Total Taxable Income	3,427,970,370
Total Income Tax Paid	181,366,546
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	75.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.2%	84.8%
Investment	17.6%	42.5%
Retirement Income	9.9%	21.3%
Rental and Royalty Income	14.9%	20.2%
Net Business Income	3.6%	19.9%
Farm Income	-0.3%	1.3%
Other Income	-0.9%	24.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	426,159	110
Health Savings Accounts	9,540,658	2,456
Self Employment Expenses	52,259,166	10,461
Student Loan and Education Expenses	7,750,467	7,526
Other Expenses	13,012,718	3,107
Medical and Insurance Deductions	85,842,653	11,686
Federal Income Tax Deduction	154,761,487	26,250
Property and Other Deductible Taxes	77,555,814	23,709
Home Mortgage	144,432,162	16,880
Investment Interest	9,610,808	1,295
Charitable Contributions	97,825,550	17,546
Child and Dependent Care Expenses	76,855	35
Gambling Losses	1,552,532	103
Political Contributions	124,467	958
Other Deductions	2,841,324	3,930

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	11,530,858	9,732
Other States' Tax	11,699,140	2,339
Charitable Gift Credits*	363,869	220
Energy Conservation	335,253	537
Alternative Fuel and Recycling Credits	101,027	90
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	804,528	78
Elderly Homeowner and Renters' Credit	654,495	1,112
Other Credits*	66,591	45

## Gallatin County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$22,788,691,598	\$18,133,415,037
Taxable Value	\$361,550,394	\$261,440,565
Estimated Property Tax Paid	\$208,152,360	\$148,206,092
Estimated Effective Property Tax Rate	0.9%	0.8%
Average Mills	575.72	566.88

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$263,631	0.1%	\$207,562
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$4,458
Class 3 Agriculture Land	\$3,575,824	1.0%	\$5,305,940
Class 4.1 Residential Improvements	\$174,656,603	48.3%	\$143,970,064
Class 4.2 Residential Land	\$68,027,370	18.8%	\$58,970,609
Class 4.8 Commercial Improvements	\$47,329,079	13.1%	\$33,189,956
Class 4.9 Commercial Land	\$24,702,847	6.8%	\$19,130,361
<b>Class 4 Total</b>	<b>\$314,715,899</b>	<b>87.0%</b>	<b>\$255,260,990</b>
Class 5 Rural Co-ops and Pollution Control	\$586,376	0.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$5,695,410	1.6%	\$558,629
Class 9 Non-Generation Property of Utilities	\$27,226,152	7.5%	\$0
Class 10 Forest Land	\$108,890	0.0%	\$102,986
Class 12 Railroad and Airline Equipment	\$3,285,528	0.9%	\$0
Class 13 Telecommunication and Electric	\$6,092,684	1.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$361,550,394</b>	<b>100.0%</b>	<b>\$261,440,565</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$21,665,017
Liquor Excise and License Tax	\$4,315,215

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	602
Taxes Paid	\$879,227

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$15,215,679
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\*Population estimates are 2018 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 2018

Number of Taxpayers	739
Total Income	16,779,593
Total Taxable Income	8,742,605
Total Income Tax Paid	625,270
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	51.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.1%	72.4%
Investment	59.0%	65.9%
Retirement Income	15.0%	27.2%
Rental and Royalty Income	4.5%	32.8%
Net Business Income	4.6%	24.0%
Farm Income	-24.1%	38.5%
Other Income	-22.2%	26.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	54,921	18
Self Employment Expenses	699,994	191
Student Loan and Education Expenses	27,365	35
Other Expenses	99,933	33
Medical and Insurance Deductions	1,235,721	130
Federal Income Tax Deduction	786,928	153
Property and Other Deductible Taxes	159,737	111
Home Mortgage	252,989	47
Investment Interest	N/A	N/A
Charitable Contributions	258,226	102
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	N/A	N/A

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	129,373	197
Other States' Tax	N/A	N/A
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	0	0
Other Credits*	N/A	N/A

## Garfield County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$285,010,882	\$168,321,212
Taxable Value	\$5,544,173	\$3,120,802
Estimated Property Tax Paid	\$3,680,566	\$2,099,233
Estimated Effective Property Tax Rate	1.3%	1.2%
Average Mills	663.86	672.66

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,623,255	65.4%	\$2,141,933
Class 4.1 Residential Improvements	\$957,184	17.3%	\$680,256
Class 4.2 Residential Land	\$208,045	3.8%	\$58,596
Class 4.8 Commercial Improvements	\$96,836	1.7%	\$90,916
Class 4.9 Commercial Land	\$8,034	0.1%	\$20,049
<b>Class 4 Total</b>	<b>\$1,270,099</b>	<b>22.9%</b>	<b>\$849,817</b>
Class 5 Rural Co-ops and Pollution Control	\$343,615	6.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$218,570	3.9%	\$129,032
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	\$88,634	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$5,544,173</b>	<b>100.0%</b>	<b>\$3,120,802</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	5
Taxes Paid	N/A

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	7,780
Oil and Gas Tax Paid	\$45,389

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$22,554
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\*Population estimates are 2018 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 2018

Number of Taxpayers	5,340
Total Income	168,761,214
Total Taxable Income	36,831,690
Total Income Tax Paid	4,264,727
Effective Rate	2.5%
Percent of County Population Filing Income Taxes*	38.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	75.7%	86.1%
Investment	6.5%	22.5%
Retirement Income	13.6%	21.3%
Rental and Royalty Income	3.4%	10.6%
Net Business Income	3.5%	16.6%
Farm Income	-2.7%	6.1%
Other Income	0.1%	20.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	164,923	40
Self Employment Expenses	1,302,966	613
Student Loan and Education Expenses	273,229	286
Other Expenses	436,757	215
Medical and Insurance Deductions	3,540,830	575
Federal Income Tax Deduction	6,830,281	1,285
Property and Other Deductible Taxes	1,505,805	753
Home Mortgage	1,998,728	485
Investment Interest	22,315	21
Charitable Contributions	1,615,531	538
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	823,537	30
Political Contributions	2,825	21
Other Deductions	2,279,522	111

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	124,949	360
Other States' Tax	45,127	33
Charitable Gift Credits*	N/A	N/A
Energy Conservation	13,718	25
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	N/A	N/A
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	11,003	22
Other Credits*	N/A	N/A

## Glacier County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$904,746,820	\$471,525,933
Taxable Value	\$27,609,120	\$7,576,745
Estimated Property Tax Paid	\$18,578,002	\$5,164,699
Estimated Effective Property Tax Rate	2.1%	1.1%
Average Mills	672.89	681.65

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,014,676	10.9%	\$2,531,301
Class 4.1 Residential Improvements	\$3,533,757	12.8%	\$3,152,885
Class 4.2 Residential Land	\$688,189	2.5%	\$620,948
Class 4.8 Commercial Improvements	\$1,772,296	6.4%	\$882,589
Class 4.9 Commercial Land	\$290,755	1.1%	\$214,496
<b>Class 4 Total</b>	<b>\$6,284,997</b>	<b>22.8%</b>	<b>\$4,870,918</b>
Class 5 Rural Co-ops and Pollution Control	\$1,163,168	4.2%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$782,668	2.8%	\$169,376
Class 9 Non-Generation Property of Utilities	\$11,860,813	43.0%	\$0
Class 10 Forest Land	\$4,401	0.0%	\$5,150
Class 12 Railroad and Airline Equipment	\$2,201,685	8.0%	\$0
Class 13 Telecommunication and Electric	\$521,754	1.9%	\$0
Class 14 Wind Generation Facilities	\$1,774,958	6.4%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$27,609,120</b>	<b>100.0%</b>	<b>\$7,576,745</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,558,731
Liquor Excise and License Tax	\$310,466

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	65
Taxes Paid	\$309,882

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	125,724
Oil Produced (Barrels of Oil)	254,034
Oil and Gas Tax Paid	\$1,079,426

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$422,701
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Golden Valley County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	576
Total Income	16,149,030
Total Taxable Income	9,744,443
Total Income Tax Paid	623,779
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	75.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.9%	70.4%
Investment	27.5%	50.3%
Retirement Income	23.6%	35.6%
Rental and Royalty Income	3.7%	23.5%
Net Business Income	3.4%	20.6%
Farm Income	-13.0%	19.1%
Other Income	-8.2%	25.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	N/A	N/A
Self Employment Expenses	272,955	70
Student Loan and Education Expenses	15,015	24
Other Expenses	30,500	19
Medical and Insurance Deductions	869,350	131
Federal Income Tax Deduction	727,332	147
Property and Other Deductible Taxes	189,004	136
Home Mortgage	342,193	67
Investment Interest	N/A	N/A
Charitable Contributions	265,995	99
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	4,626	15

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	59,581	85
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 2019

	Property in County	Property Owned by County Residents
Market Value	\$183,450,768	\$103,945,722
Taxable Value	\$6,768,785	\$1,659,522
Estimated Property Tax Paid	\$3,048,366	\$808,500
Estimated Effective Property Tax Rate	1.7%	0.8%
Average Mills	450.36	487.19

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,148,476	17.0%	\$753,708
Class 4.1 Residential Improvements	\$730,419	10.8%	\$754,465
Class 4.2 Residential Land	\$29,803	0.4%	\$49,561
Class 4.8 Commercial Improvements	\$82,777	1.2%	\$57,164
Class 4.9 Commercial Land	\$11,291	0.2%	\$7,168
<b>Class 4 Total</b>	<b>\$854,290</b>	<b>12.6%</b>	<b>\$868,358</b>
Class 5 Rural Co-ops and Pollution Control	\$108,622	1.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$136,642	2.0%	\$25,948
Class 9 Non-Generation Property of Utilities	\$3,825,490	56.5%	\$0
Class 10 Forest Land	\$9,300	0.1%	\$11,508
Class 12 Railroad and Airline Equipment	\$668,973	9.9%	\$0
Class 13 Telecommunication and Electric	\$16,992	0.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$6,768,785</b>	<b>100.0%</b>	<b>\$1,659,522</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	10
Taxes Paid	\$26,410

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	23,097
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$3,500

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$65
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\*Population estimates are 2018 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 2018

Number of Taxpayers	1,780
Total Income	67,893,434
Total Taxable Income	44,876,579
Total Income Tax Paid	2,380,257
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	57.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.3%	73.8%
Investment	20.8%	44.7%
Retirement Income	21.3%	34.5%
Rental and Royalty Income	5.6%	22.5%
Net Business Income	4.1%	21.5%
Farm Income	-3.6%	8.1%
Other Income	-3.4%	24.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	84,133	30
Self Employment Expenses	1,235,288	233
Student Loan and Education Expenses	110,763	90
Other Expenses	250,752	59
Medical and Insurance Deductions	2,754,328	386
Federal Income Tax Deduction	2,775,049	540
Property and Other Deductible Taxes	1,070,784	508
Home Mortgage	1,729,499	289
Investment Interest	94,628	27
Charitable Contributions	1,342,750	357
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,250	20
Other Deductions	17,880	52

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	189,516	239
Other States' Tax	189,618	53
Charitable Gift Credits*	N/A	N/A
Energy Conservation	11,261	22
Alternative Fuel and Recycling Credits	N/A	N/A
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	13,004	27
Other Credits*	N/A	N/A

## Granite County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$698,875,695	\$265,836,452
Taxable Value	\$14,190,036	\$4,270,706
Estimated Property Tax Paid	\$7,842,694	\$2,408,337
Estimated Effective Property Tax Rate	1.1%	0.9%
Average Mills	552.69	563.92

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$616,501	4.3%	\$616,501
Class 2 Gross Proceeds Metal Mines	\$7,101	0.1%	\$7,101
Class 3 Agriculture Land	\$723,062	5.1%	\$581,003
Class 4.1 Residential Improvements	\$4,762,707	33.6%	\$2,099,157
Class 4.2 Residential Land	\$2,192,837	15.5%	\$562,894
Class 4.8 Commercial Improvements	\$496,920	3.5%	\$250,367
Class 4.9 Commercial Land	\$100,761	0.7%	\$61,759
<b>Class 4 Total</b>	<b>\$7,553,225</b>	<b>53.2%</b>	<b>\$2,974,177</b>
Class 5 Rural Co-ops and Pollution Control	\$159,207	1.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$193,677	1.4%	\$32,599
Class 9 Non-Generation Property of Utilities	\$3,759,646	26.5%	\$0
Class 10 Forest Land	\$115,616	0.8%	\$59,325
Class 12 Railroad and Airline Equipment	\$876,604	6.2%	\$0
Class 13 Telecommunication and Electric	\$185,397	1.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$14,190,036</b>	<b>100.0%</b>	<b>\$4,270,706</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	12
Taxes Paid	\$83,647

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$325,848
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\*Population estimates are 2018 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 2018

Number of Taxpayers	9,456
Total Income	370,630,582
Total Taxable Income	233,372,175
Total Income Tax Paid	13,150,838
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	52.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	70.8%	83.5%
Investment	9.6%	39.4%
Retirement Income	14.4%	28.0%
Rental and Royalty Income	4.8%	17.4%
Net Business Income	1.5%	12.5%
Farm Income	-1.4%	4.5%
Other Income	0.3%	20.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	60,144	14
Health Savings Accounts	406,375	130
Self Employment Expenses	2,643,441	788
Student Loan and Education Expenses	537,673	629
Other Expenses	914,479	327
Medical and Insurance Deductions	10,906,200	1,537
Federal Income Tax Deduction	16,966,929	3,039
Property and Other Deductible Taxes	6,044,651	2,615
Home Mortgage	8,695,478	1,702
Investment Interest	156,671	50
Charitable Contributions	5,857,340	1,877
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	107,512	12
Political Contributions	9,065	69
Other Deductions	208,736	378

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	371,306	1,029
Other States' Tax	67,772	96
Charitable Gift Credits*	12,307	61
Energy Conservation	77,378	124
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	77,561	154
Other Credits*	N/A	N/A

## Hill County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$1,824,996,185	\$1,355,450,182
Taxable Value	\$41,342,247	\$21,325,092
Estimated Property Tax Paid	\$24,519,206	\$13,191,229
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	593.08	618.58

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$8,235,183	19.9%	\$6,688,753
Class 4.1 Residential Improvements	\$10,093,667	24.4%	\$9,831,075
Class 4.2 Residential Land	\$1,431,708	3.5%	\$1,714,735
Class 4.8 Commercial Improvements	\$3,572,090	8.6%	\$2,224,437
Class 4.9 Commercial Land	\$655,641	1.6%	\$486,315
<b>Class 4 Total</b>	<b>\$15,753,106</b>	<b>38.1%</b>	<b>\$14,256,562</b>
Class 5 Rural Co-ops and Pollution Control	\$1,386,109	3.4%	\$168
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$994,925	2.4%	\$370,463
Class 9 Non-Generation Property of Utilities	\$9,481,209	22.9%	\$0
Class 10 Forest Land	\$8,761	0.0%	\$9,146
Class 12 Railroad and Airline Equipment	\$4,562,747	11.0%	\$0
Class 13 Telecommunication and Electric	\$920,207	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$41,342,247</b>	<b>100.0%</b>	<b>\$21,325,092</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,498,809
Liquor Excise and License Tax	\$298,531

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	164
Taxes Paid	\$1,509,926

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	2,746,198
Oil Produced (Barrels of Oil)	638
Oil and Gas Tax Paid	\$113,006

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$364,365
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Jefferson County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	8,526
Total Income	393,025,491
Total Taxable Income	241,178,129
Total Income Tax Paid	15,216,954
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	70.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.1%	76.4%
Investment	7.9%	48.5%
Retirement Income	20.5%	37.4%
Rental and Royalty Income	7.5%	19.5%
Net Business Income	2.5%	18.9%
Farm Income	-1.3%	4.6%
Other Income	-0.2%	30.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	84,078	25
Health Savings Accounts	591,458	174
Self Employment Expenses	4,381,072	828
Student Loan and Education Expenses	531,329	522
Other Expenses	933,323	260
Medical and Insurance Deductions	43,110,855	1,659
Federal Income Tax Deduction	18,213,362	3,078
Property and Other Deductible Taxes	8,284,298	3,062
Home Mortgage	14,947,633	2,090
Investment Interest	188,932	77
Charitable Contributions	8,194,286	2,268
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	89,266	24
Political Contributions	15,045	117
Other Deductions	278,011	584

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	396,453	1,070
Other States' Tax	377,704	187
Charitable Gift Credits*	19,350	56
Energy Conservation	64,750	104
Alternative Fuel and Recycling Credits	15,905	16
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	280,656	22
Elderly Homeowner and Renters' Credit	73,825	140
Other Credits*	N/A	N/A

## Jefferson County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,680,828,377	\$1,322,194,709
Taxable Value	\$31,841,547	\$18,129,288
Estimated Property Tax Paid	\$17,430,409	\$10,497,143
Estimated Effective Property Tax Rate	1.0%	0.8%
Average Mills	547.41	579.02

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$219,971	0.7%	\$0
Class 2 Gross Proceeds Metal Mines	\$1,180,482	3.7%	\$0
Class 3 Agriculture Land	\$1,006,152	3.2%	\$862,341
Class 4.1 Residential Improvements	\$13,366,838	42.0%	\$12,385,741
Class 4.2 Residential Land	\$3,882,689	12.2%	\$3,535,209
Class 4.8 Commercial Improvements	\$1,427,616	4.5%	\$920,104
Class 4.9 Commercial Land	\$384,407	1.2%	\$356,959
<b>Class 4 Total</b>	<b>\$19,061,550</b>	<b>59.9%</b>	<b>\$17,198,013</b>
Class 5 Rural Co-ops and Pollution Control	\$307,539	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,004,928	6.3%	\$38,104
Class 9 Non-Generation Property of Utilities	\$6,668,382	20.9%	\$0
Class 10 Forest Land	\$48,964	0.2%	\$30,830
Class 12 Railroad and Airline Equipment	\$652,004	2.0%	\$0
Class 13 Telecommunication and Electric	\$691,575	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$31,841,547</b>	<b>100.0%</b>	<b>\$18,129,288</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$415,013
Liquor Excise and License Tax	\$82,662

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	26
Taxes Paid	\$18,201

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$52,172
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\*Population estimates are 2018 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 2018

Number of Taxpayers	1,255
Total Income	37,270,250
Total Taxable Income	22,455,343
Total Income Tax Paid	1,399,123
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	56.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.6%	70.1%
Investment	32.2%	58.1%
Retirement Income	20.2%	34.2%
Rental and Royalty Income	8.6%	31.3%
Net Business Income	3.3%	20.0%
Farm Income	-9.1%	28.4%
Other Income	-13.9%	22.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	97,002	20
Self Employment Expenses	1,039,000	234
Student Loan and Education Expenses	50,686	57
Other Expenses	178,672	54
Medical and Insurance Deductions	1,691,327	266
Federal Income Tax Deduction	1,589,971	326
Property and Other Deductible Taxes	400,033	284
Home Mortgage	711,111	140
Investment Interest	N/A	N/A
Charitable Contributions	585,904	244
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	1,285	10
Other Deductions	25,782	33

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	138,910	262
Other States' Tax	42,127	23
Charitable Gift Credits*	N/A	N/A
Energy Conservation	9,147	14
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

## Judith Basin County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$539,445,278	\$256,107,864
Taxable Value	\$18,526,011	\$4,225,575
Estimated Property Tax Paid	\$7,575,732	\$1,896,046
Estimated Effective Property Tax Rate	1.4%	0.7%
Average Mills	408.92	448.71

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of County*
Class 1 Mines Net Proceeds	\$49,136	0.3%	\$0
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,870,139	15.5%	\$1,929,962
Class 4.1 Residential Improvements	\$2,155,278	11.6%	\$1,752,196
Class 4.2 Residential Land	\$255,474	1.4%	\$187,765
Class 4.8 Commercial Improvements	\$420,592	2.3%	\$203,213
Class 4.9 Commercial Land	\$31,524	0.2%	\$34,684
<b>Class 4 Total</b>	<b>\$2,862,868</b>	<b>15.5%</b>	<b>\$2,177,858</b>
Class 5 Rural Co-ops and Pollution Control	\$353,944	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$234,769	1.3%	\$110,178
Class 9 Non-Generation Property of Utilities	\$9,552,788	51.6%	\$0
Class 10 Forest Land	\$12,404	0.1%	\$7,577
Class 12 Railroad and Airline Equipment	\$1,550,657	8.4%	\$0
Class 13 Telecommunication and Electric	\$113,730	0.6%	\$0
Class 14 Wind Generation Facilities	\$925,576	5.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$18,526,011</b>	<b>100.0%</b>	<b>\$4,225,575</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$124,215
Liquor Excise and License Tax	\$24,741

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	23
Taxes Paid	\$20,497

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$6,924
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\*Population estimates are 2018 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 2018

Number of Taxpayers	15,697
Total Income	548,674,351
Total Taxable Income	304,622,343
Total Income Tax Paid	17,010,204
Effective Rate	3.1%
Percent of County Population Filing Income Taxes*	53.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	59.5%	75.6%
Investment	14.2%	39.4%
Retirement Income	21.8%	32.8%
Rental and Royalty Income	5.4%	17.6%
Net Business Income	3.6%	17.9%
Farm Income	-2.9%	6.3%
Other Income	-1.6%	23.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	83,217	18
Health Savings Accounts	753,628	226
Self Employment Expenses	5,170,094	1,635
Student Loan and Education Expenses	723,925	764
Other Expenses	1,909,907	566
Medical and Insurance Deductions	17,957,220	2,936
Federal Income Tax Deduction	22,643,498	4,480
Property and Other Deductible Taxes	11,371,653	4,167
Home Mortgage	18,839,194	2,808
Investment Interest	1,142,621	140
Charitable Contributions	11,834,273	2,947
Child and Dependent Care Expenses	26,589	13
Gambling Losses	1,319,664	90
Political Contributions	17,485	132
Other Deductions	284,294	555

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	951,460	1,390
Other States' Tax	821,466	296
Charitable Gift Credits*	51,928	42
Energy Conservation	56,576	97
Alternative Fuel and Recycling Credits	20,405	25
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	255,787	496
Other Credits*	8,902	12

## Lake County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$4,720,782,133	\$2,263,795,939
Taxable Value	\$67,261,170	\$31,166,638
Estimated Property Tax Paid	\$40,849,787	\$20,348,686
Estimated Effective Property Tax Rate	0.9%	0.9%
Average Mills	607.33	652.90

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,708,759	2.5%	\$1,494,032
Class 4.1 Residential Improvements	\$32,881,167	48.9%	\$18,183,055
Class 4.2 Residential Land	\$22,994,189	34.2%	\$7,548,194
Class 4.8 Commercial Improvements	\$4,185,972	6.2%	\$2,488,120
Class 4.9 Commercial Land	\$1,525,437	2.3%	\$1,108,571
<b>Class 4 Total</b>	<b>\$61,586,765</b>	<b>91.6%</b>	<b>\$29,327,940</b>
Class 5 Rural Co-ops and Pollution Control	\$466,590	0.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$609,633	0.9%	\$296,072
Class 9 Non-Generation Property of Utilities	\$808,148	1.2%	\$0
Class 10 Forest Land	\$126,559	0.2%	\$48,594
Class 12 Railroad and Airline Equipment	\$613,492	0.9%	\$0
Class 13 Telecommunication and Electric	\$1,341,224	2.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$67,261,170</b>	<b>100.0%</b>	<b>\$31,166,638</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$2,582,304
Liquor Excise and License Tax	\$514,341

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	66
Taxes Paid	\$197,207

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$211,371
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\*Population estimates are 2018 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 2018

Number of Taxpayers	47,101
Total Income	2,177,196,953
Total Taxable Income	1,518,213,673
Total Income Tax Paid	81,944,590
Effective Rate	3.8%
Percent of County Population Filing Income Taxes*	68.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.6%	79.4%
Investment	7.8%	41.0%
Retirement Income	19.5%	33.1%
Rental and Royalty Income	6.1%	14.9%
Net Business Income	3.0%	15.2%
Farm Income	-0.3%	1.3%
Other Income	0.4%	27.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	394,998	127
Health Savings Accounts	2,360,328	828
Self Employment Expenses	18,419,528	4,060
Student Loan and Education Expenses	4,409,584	4,041
Other Expenses	5,076,753	1,496
Medical and Insurance Deductions	65,491,545	8,701
Federal Income Tax Deduction	100,918,518	17,704
Property and Other Deductible Taxes	49,391,428	16,816
Home Mortgage	75,400,698	11,650
Investment Interest	1,631,811	365
Charitable Contributions	39,678,952	12,815
Child and Dependent Care Expenses	35,468	14
Gambling Losses	852,263	87
Political Contributions	123,769	942
Other Deductions	1,762,552	2,887

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,991,516	5,225
Other States' Tax	1,988,435	811
Charitable Gift Credits*	223,531	444
Energy Conservation	349,502	619
Alternative Fuel and Recycling Credits	78,902	98
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	551,746	45
Elderly Homeowner and Renters' Credit	576,407	1,069
Other Credits*	42,771	32

## Lewis and Clark County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$8,484,058,113	\$7,072,379,604
Taxable Value	\$145,474,049	\$97,754,446
Estimated Property Tax Paid	\$110,432,667	\$72,560,011
Estimated Effective Property Tax Rate	1.3%	1.0%
Average Mills	759.12	742.27

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$2,035,354	1.4%	\$3,095,657
Class 4.1 Residential Improvements	\$59,973,642	41.2%	\$56,476,131
Class 4.2 Residential Land	\$24,465,238	16.8%	\$22,709,979
Class 4.8 Commercial Improvements	\$18,350,746	12.6%	\$10,239,393
Class 4.9 Commercial Land	\$7,722,664	5.3%	\$4,592,535
<b>Class 4 Total</b>	<b>\$110,512,290</b>	<b>76.0%</b>	<b>\$94,018,038</b>
Class 5 Rural Co-ops and Pollution Control	\$278,975	0.2%	\$70
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,469,613	3.1%	\$108,592
Class 9 Non-Generation Property of Utilities	\$17,802,020	12.2%	\$0
Class 10 Forest Land	\$207,844	0.1%	\$532,089
Class 12 Railroad and Airline Equipment	\$1,946,571	1.3%	\$0
Class 13 Telecommunication and Electric	\$8,221,382	5.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$145,474,049</b>	<b>100.0%</b>	<b>\$97,754,446</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$8,221,293
Liquor Excise and License Tax	\$1,637,508

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	245
Taxes Paid	\$629,051

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$1,797,237
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## Liberty County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	1,051
Total Income	36,015,723
Total Taxable Income	23,181,716
Total Income Tax Paid	1,275,479
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	43.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.0%	77.7%
Investment	16.0%	57.6%
Retirement Income	15.8%	35.3%
Rental and Royalty Income	12.3%	37.8%
Net Business Income	2.4%	16.9%
Farm Income	-1.4%	14.7%
Other Income	-2.1%	20.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	64,974	15
Self Employment Expenses	391,798	127
Student Loan and Education Expenses	55,721	61
Other Expenses	130,109	37
Medical and Insurance Deductions	1,947,497	240
Federal Income Tax Deduction	1,538,211	302
Property and Other Deductible Taxes	428,964	247
Home Mortgage	520,266	123
Investment Interest	8,597	13
Charitable Contributions	773,549	242
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	1,542	14
Other Deductions	8,286	25

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	61,001	174
Other States' Tax	7,193	12
Charitable Gift Credits*	N/A	N/A
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	4,830	11
Other Credits*	0	0

## Liberty County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$454,229,823	\$259,243,693
Taxable Value	\$9,474,199	\$4,688,828
Estimated Property Tax Paid	\$5,048,423	\$2,549,969
Estimated Effective Property Tax Rate	1.1%	1.0%
Average Mills	532.86	543.84

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,173,611	44.1%	\$3,007,419
Class 4.1 Residential Improvements	\$1,677,116	17.7%	\$1,202,625
Class 4.2 Residential Land	\$92,011	1.0%	\$154,507
Class 4.8 Commercial Improvements	\$868,518	9.2%	\$230,533
Class 4.9 Commercial Land	\$37,559	0.4%	\$31,774
<b>Class 4 Total</b>	<b>\$2,675,204</b>	<b>28.2%</b>	<b>\$1,619,439</b>
Class 5 Rural Co-ops and Pollution Control	\$389,196	4.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$511,504	5.4%	\$61,159
Class 9 Non-Generation Property of Utilities	\$641,710	6.8%	\$0
Class 10 Forest Land	\$611	0.0%	\$811
Class 12 Railroad and Airline Equipment	\$861,508	9.1%	\$0
Class 13 Telecommunication and Electric	\$220,855	2.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$9,474,199</b>	<b>100.0%</b>	<b>\$4,688,828</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$81,076
Liquor Excise and License Tax	\$16,149

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	77
Taxes Paid	\$164,191

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	520,383
Oil Produced (Barrels of Oil)	65,899
Oil and Gas Tax Paid	\$382,065

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$12,895
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## Lincoln County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	11,615
Total Income	371,382,599
Total Taxable Income	230,634,602
Total Income Tax Paid	12,036,264
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	56.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	58.0%	69.8%
Investment	7.8%	43.9%
Retirement Income	26.0%	37.7%
Rental and Royalty Income	5.6%	16.5%
Net Business Income	3.7%	19.6%
Farm Income	-0.5%	2.1%
Other Income	-0.6%	24.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	52,254	15
Health Savings Accounts	395,088	111
Self Employment Expenses	3,166,797	1,131
Student Loan and Education Expenses	437,199	491
Other Expenses	1,316,632	354
Medical and Insurance Deductions	15,528,977	2,537
Federal Income Tax Deduction	17,131,755	3,450
Property and Other Deductible Taxes	7,159,275	3,502
Home Mortgage	12,040,454	2,149
Investment Interest	125,016	80
Charitable Contributions	7,314,693	2,252
Child and Dependent Care Expenses	25,078	10
Gambling Losses	148,522	35
Political Contributions	8,630	70
Other Deductions	343,683	758

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	315,662	888
Other States' Tax	652,777	341
Charitable Gift Credits*	N/A	N/A
Energy Conservation	83,149	141
Alternative Fuel and Recycling Credits	22,252	27
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	99,463	211
Other Credits*	N/A	N/A

## Lincoln County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$2,701,486,621	\$1,571,737,215
Taxable Value	\$36,656,106	\$19,553,438
Estimated Property Tax Paid	\$19,771,308	\$10,954,176
Estimated Effective Property Tax Rate	0.7%	0.7%
Average Mills	539.37	560.22

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$263,849	0.7%	\$209,627
Class 4.1 Residential Improvements	\$16,949,762	46.2%	\$12,269,573
Class 4.2 Residential Land	\$8,627,757	23.5%	\$4,804,988
Class 4.8 Commercial Improvements	\$2,565,847	7.0%	\$1,572,726
Class 4.9 Commercial Land	\$620,480	1.7%	\$468,887
<b>Class 4 Total</b>	<b>\$28,763,846</b>	<b>78.5%</b>	<b>\$19,116,174</b>
Class 5 Rural Co-ops and Pollution Control	\$2,113,228	5.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$278,077	0.8%	\$49,864
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$1,017,905	2.8%	\$177,773
Class 12 Railroad and Airline Equipment	\$3,568,585	9.7%	\$0
Class 13 Telecommunication and Electric	\$650,616	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$36,656,106</b>	<b>100.0%</b>	<b>\$19,553,438</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$1,795,836

Liquor Excise and License Tax \$357,693

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 48

Taxes Paid \$32,056

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due \$287,998

\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## McCone County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	1,025
Total Income	27,333,269
Total Taxable Income	15,519,067
Total Income Tax Paid	1,148,133
Effective Rate	4.2%
Percent of County Population Filing Income Taxes*	53.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	75.7%	73.1%
Investment	26.5%	70.2%
Retirement Income	18.6%	33.6%
Rental and Royalty Income	8.3%	31.4%
Net Business Income	3.6%	22.3%
Farm Income	-16.5%	27.4%
Other Income	-16.2%	23.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	78,681	22
Self Employment Expenses	707,144	164
Student Loan and Education Expenses	46,894	47
Other Expenses	165,725	47
Medical and Insurance Deductions	1,760,772	212
Federal Income Tax Deduction	1,456,404	278
Property and Other Deductible Taxes	354,273	209
Home Mortgage	533,342	111
Investment Interest	N/A	N/A
Charitable Contributions	759,227	202
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	17,133	25

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	81,516	182
Other States' Tax	2,542	16
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

## McCone County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$371,069,378	\$220,335,542
Taxable Value	\$7,731,578	\$3,916,185
Estimated Property Tax Paid	\$5,026,796	\$2,558,482
Estimated Effective Property Tax Rate	1.4%	1.2%
Average Mills	650.16	653.31

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,166,664	53.9%	\$2,332,972
Class 4.1 Residential Improvements	\$1,317,108	17.0%	\$987,810
Class 4.2 Residential Land	\$133,815	1.7%	\$129,423
Class 4.8 Commercial Improvements	\$203,219	2.6%	\$148,246
Class 4.9 Commercial Land	\$30,516	0.4%	\$23,673
<b>Class 4 Total</b>	<b>\$1,684,658</b>	<b>21.8%</b>	<b>\$1,289,152</b>
Class 5 Rural Co-ops and Pollution Control	\$563,291	7.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$397,635	5.1%	\$294,004
Class 9 Non-Generation Property of Utilities	\$520,247	6.7%	\$0
Class 10 Forest Land	\$0	0.0%	\$57
Class 12 Railroad and Airline Equipment	\$258,920	3.3%	\$0
Class 13 Telecommunication and Electric	\$140,163	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$7,731,578</b>	<b>100.0%</b>	<b>\$3,916,185</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	30
Taxes Paid	\$31,952

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	2,894
Oil and Gas Tax Paid	\$17,937

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$6,112
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Madison County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	5,385
Total Income	240,434,446
Total Taxable Income	162,965,760
Total Income Tax Paid	8,826,483
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	63.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	47.5%	68.9%
Investment	22.3%	49.6%
Retirement Income	21.8%	37.8%
Rental and Royalty Income	11.1%	25.2%
Net Business Income	4.3%	23.7%
Farm Income	-2.2%	7.7%
Other Income	-4.8%	24.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	605,326	151
Self Employment Expenses	3,342,405	774
Student Loan and Education Expenses	289,642	302
Other Expenses	1,532,244	237
Medical and Insurance Deductions	9,206,753	1,277
Federal Income Tax Deduction	9,214,774	1,733
Property and Other Deductible Taxes	3,553,465	1,758
Home Mortgage	7,339,895	1,046
Investment Interest	667,634	88
Charitable Contributions	5,195,882	1,277
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	9,795	71
Other Deductions	122,810	238

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	742,184	726
Other States' Tax	960,831	165
Charitable Gift Credits*	29,160	14
Energy Conservation	25,205	41
Alternative Fuel and Recycling Credits	19,737	12
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	49,476	104
Other Credits*	N/A	N/A

## Madison County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$8,843,805,607	\$1,052,168,257
Taxable Value	\$146,959,805	\$15,482,424
Estimated Property Tax Paid	\$40,571,614	\$6,039,077
Estimated Effective Property Tax Rate	0.5%	0.6%
Average Mills	276.07	390.06

### Taxable Value by Property Class

	Taxable Value in County	Percent of County's Taxable Value	Taxable Value of Montana Property Owned by Residents/ Businesses of
			County*
Class 1 Mines Net Proceeds	\$3,783,442	2.6%	\$470,891
Class 2 Gross Proceeds Metal Mines	\$0	0.0%	\$0
Class 3 Agriculture Land	\$2,796,937	1.9%	\$1,464,814
Class 4.1 Residential Improvements	\$88,434,019	60.2%	\$9,369,284
Class 4.2 Residential Land	\$32,718,198	22.3%	\$2,286,629
Class 4.8 Commercial Improvements	\$5,249,045	3.6%	\$1,307,154
Class 4.9 Commercial Land	\$3,289,095	2.2%	\$365,936
<b>Class 4 Total</b>	<b>\$129,690,357</b>	<b>88.2%</b>	<b>\$13,329,003</b>
Class 5 Rural Co-ops and Pollution Control	\$588,406	0.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,863,074	1.9%	\$201,186
Class 9 Non-Generation Property of Utilities	\$4,332,156	2.9%	\$0
Class 10 Forest Land	\$63,480	0.0%	\$16,530
Class 12 Railroad and Airline Equipment	\$620,616	0.4%	\$0
Class 13 Telecommunication and Electric	\$2,221,337	1.5%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$146,959,805</b>	<b>100.0%</b>	<b>\$15,482,424</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,023,436
Liquor Excise and License Tax	\$203,847

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	34
Taxes Paid	\$19,035

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$390,732
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\*Population estimates are 2018 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 2018

Number of Taxpayers	1,136
Total Income	39,693,384
Total Taxable Income	25,506,997
Total Income Tax Paid	1,384,175
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	60.0%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	54.4%	75.1%
Investment	26.0%	50.2%
Retirement Income	17.9%	32.9%
Rental and Royalty Income	3.4%	24.8%
Net Business Income	6.2%	22.7%
Farm Income	-3.9%	11.0%
Other Income	-4.1%	22.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	91,533	25
Self Employment Expenses	648,985	152
Student Loan and Education Expenses	48,010	58
Other Expenses	252,401	58
Medical and Insurance Deductions	1,856,838	267
Federal Income Tax Deduction	1,631,686	340
Property and Other Deductible Taxes	603,916	317
Home Mortgage	981,599	173
Investment Interest	9,369	11
Charitable Contributions	662,636	220
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	39,672	24

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	148,890	174
Other States' Tax	53,147	31
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	10,141	22
Other Credits*	0	0

## Meagher County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$424,805,168	\$237,577,564
Taxable Value	\$9,051,194	\$3,563,476
Estimated Property Tax Paid	\$5,185,053	\$2,082,166
Estimated Effective Property Tax Rate	1.2%	0.9%
Average Mills	572.86	584.31

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,625	0.1%	\$167
Class 3 Agriculture Land	\$1,704,472	18.8%	\$1,315,061
Class 4.1 Residential Improvements	\$2,323,728	25.7%	\$1,561,853
Class 4.2 Residential Land	\$550,438	6.1%	\$302,099
Class 4.8 Commercial Improvements	\$309,689	3.4%	\$208,391
Class 4.9 Commercial Land	\$81,786	0.9%	\$59,327
<b>Class 4 Total</b>	<b>\$3,265,641</b>	<b>36.1%</b>	<b>\$2,131,670</b>
Class 5 Rural Co-ops and Pollution Control	\$339,670	3.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$105,369	1.2%	\$51,636
Class 9 Non-Generation Property of Utilities	\$2,919,769	32.3%	\$0
Class 10 Forest Land	\$147,937	1.6%	\$64,942
Class 12 Railroad and Airline Equipment	\$38	0.0%	\$0
Class 13 Telecommunication and Electric	\$88,462	1.0%	\$0
Class 14 Wind Generation Facilities	\$475,211	5.3%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$9,051,194</b>	<b>100.0%</b>	<b>\$3,563,476</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$185,889
Liquor Excise and License Tax	\$37,025

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	18
Taxes Paid	\$71,726

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$148,219
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\*Population estimates are 2018 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 2018

Number of Taxpayers	3,074
Total Income	108,484,212
Total Taxable Income	71,315,842
Total Income Tax Paid	3,588,008
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	71.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.8%	73.7%
Investment	6.6%	37.4%
Retirement Income	24.3%	37.5%
Rental and Royalty Income	10.3%	14.8%
Net Business Income	2.3%	17.9%
Farm Income	-0.5%	2.2%
Other Income	-0.8%	23.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	127,207	42
Self Employment Expenses	752,686	274
Student Loan and Education Expenses	168,107	172
Other Expenses	282,629	94
Medical and Insurance Deductions	3,692,205	600
Federal Income Tax Deduction	4,554,167	913
Property and Other Deductible Taxes	1,990,974	910
Home Mortgage	3,461,351	605
Investment Interest	37,588	16
Charitable Contributions	1,683,587	624
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	44,832	11
Political Contributions	4,239	35
Other Deductions	140,518	99

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	90,779	236
Other States' Tax	436,803	94
Charitable Gift Credits*	N/A	N/A
Energy Conservation	11,283	19
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	24,336	52
Other Credits*	0	0

## Mineral County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$535,719,967	\$381,320,329
Taxable Value	\$11,216,877	\$4,924,577
Estimated Property Tax Paid	\$7,411,833	\$3,397,861
Estimated Effective Property Tax Rate	1.4%	0.9%
Average Mills	660.78	689.98

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$58,477	0.5%	\$56,118
Class 4.1 Residential Improvements	\$3,151,360	28.1%	\$2,979,918
Class 4.2 Residential Land	\$1,533,411	13.7%	\$1,287,201
Class 4.8 Commercial Improvements	\$668,543	6.0%	\$416,468
Class 4.9 Commercial Land	\$190,074	1.7%	\$139,658
<b>Class 4 Total</b>	<b>\$5,543,388</b>	<b>49.4%</b>	<b>\$4,823,245</b>
Class 5 Rural Co-ops and Pollution Control	\$216,114	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$155,599	1.4%	\$1,218
Class 9 Non-Generation Property of Utilities	\$3,918,514	34.9%	\$0
Class 10 Forest Land	\$153,703	1.4%	\$43,996
Class 12 Railroad and Airline Equipment	\$840,602	7.5%	\$0
Class 13 Telecommunication and Electric	\$330,480	2.9%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$11,216,877</b>	<b>100.0%</b>	<b>\$4,924,577</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,054,854
Liquor Excise and License Tax	\$210,105

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	7
Taxes Paid	N/A

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$154,272
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Missoula County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	75,218
Total Income	3,964,124,837
Total Taxable Income	2,857,816,058
Total Income Tax Paid	154,255,702
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	62.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.5%	81.7%
Investment	12.8%	40.6%
Retirement Income	13.1%	25.3%
Rental and Royalty Income	13.7%	15.3%
Net Business Income	4.9%	16.3%
Farm Income	-0.2%	0.8%
Other Income	0.2%	25.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	229,932	79
Health Savings Accounts	6,648,575	1,879
Self Employment Expenses	36,713,630	7,868
Student Loan and Education Expenses	7,565,516	7,331
Other Expenses	9,589,500	2,727
Medical and Insurance Deductions	78,265,072	11,979
Federal Income Tax Deduction	137,581,120	24,403
Property and Other Deductible Taxes	82,115,892	23,061
Home Mortgage	118,419,655	16,019
Investment Interest	5,639,711	801
Charitable Contributions	149,498,139	17,606
Child and Dependent Care Expenses	118,936	46
Gambling Losses	3,302,943	142
Political Contributions	186,969	1,415
Other Deductions	1,811,630	3,785

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	6,674,539	8,035
Other States' Tax	5,556,880	1,691
Charitable Gift Credits*	444,916	774
Energy Conservation	512,572	878
Alternative Fuel and Recycling Credits	178,795	141
Uninsured Montanans Credit	23,505	18
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	767,737	59
Elderly Homeowner and Renters' Credit	1,092,848	1,934
Other Credits*	1,110,698	31

## Missoula County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$16,156,159,911	\$13,552,564,966
Taxable Value	\$259,247,554	\$191,656,942
Estimated Property Tax Paid	\$213,122,945	\$156,004,433
Estimated Effective Property Tax Rate	1.3%	1.2%
Average Mills	822.08	813.98

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$579,102	0.2%	\$1,494,891
Class 4.1 Residential Improvements	\$101,881,137	39.3%	\$94,573,102
Class 4.2 Residential Land	\$56,869,324	21.9%	\$53,871,223
Class 4.8 Commercial Improvements	\$36,818,352	14.2%	\$22,785,295
Class 4.9 Commercial Land	\$25,159,860	9.7%	\$18,338,182
<b>Class 4 Total</b>	<b>\$220,728,673</b>	<b>85.1%</b>	<b>\$189,567,802</b>
Class 5 Rural Co-ops and Pollution Control	\$1,795,266	0.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$4,968,278	1.9%	\$416,663
Class 9 Non-Generation Property of Utilities	\$22,631,124	8.7%	\$0
Class 10 Forest Land	\$461,521	0.2%	\$153,449
Class 12 Railroad and Airline Equipment	\$3,144,177	1.2%	\$0
Class 13 Telecommunication and Electric	\$4,939,413	1.9%	\$24,137
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$259,247,554</b>	<b>100.0%</b>	<b>\$191,656,942</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$27,129,577
Liquor Excise and License Tax	\$5,403,641

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	342
Taxes Paid	\$1,824,809

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$5,407,487
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\*Population estimates are 2018 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 2018

Number of Taxpayers	2,763
Total Income	89,804,248
Total Taxable Income	58,435,835
Total Income Tax Paid	3,272,023
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	50.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	64.8%	72.4%
Investment	18.3%	43.6%
Retirement Income	20.4%	35.5%
Rental and Royalty Income	3.8%	19.3%
Net Business Income	3.8%	17.6%
Farm Income	-5.9%	10.7%
Other Income	-5.3%	23.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	84,426	26
Self Employment Expenses	1,175,061	296
Student Loan and Education Expenses	133,003	129
Other Expenses	324,506	96
Medical and Insurance Deductions	3,490,441	526
Federal Income Tax Deduction	3,982,595	773
Property and Other Deductible Taxes	1,395,957	761
Home Mortgage	2,307,795	443
Investment Interest	16,370	12
Charitable Contributions	1,200,254	488
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,470	16
Other Deductions	67,487	193

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	207,743	276
Other States' Tax	258,053	47
Charitable Gift Credits*	N/A	N/A
Energy Conservation	31,198	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	23,999	54
Other Credits*	N/A	N/A

## Musselshell County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$589,317,564	\$325,712,137
Taxable Value	\$13,010,630	\$4,763,609
Estimated Property Tax Paid	\$8,384,008	\$3,112,374
Estimated Effective Property Tax Rate	1.4%	1.0%
Average Mills	644.40	653.36

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,624,212	12.5%	\$1,126,262
Class 4.1 Residential Improvements	\$3,014,104	23.2%	\$2,639,197
Class 4.2 Residential Land	\$474,383	3.6%	\$448,059
Class 4.8 Commercial Improvements	\$780,881	6.0%	\$397,354
Class 4.9 Commercial Land	\$117,535	0.9%	\$90,570
<b>Class 4 Total</b>	<b>\$4,386,903</b>	<b>33.7%</b>	<b>\$3,575,180</b>
Class 5 Rural Co-ops and Pollution Control	\$494,954	3.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,614,382	20.1%	\$33,503
Class 9 Non-Generation Property of Utilities	\$2,038,110	15.7%	\$0
Class 10 Forest Land	\$59,339	0.5%	\$28,664
Class 12 Railroad and Airline Equipment	\$1,500,492	11.5%	\$0
Class 13 Telecommunication and Electric	\$292,238	2.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$13,010,630</b>	<b>100.0%</b>	<b>\$4,763,609</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$443,768
Liquor Excise and License Tax	\$88,389

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	21
Taxes Paid	\$22,263

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	110,539
Oil and Gas Tax Paid	\$697,978

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$27,955
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Park County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	11,938
Total Income	498,536,696
Total Taxable Income	348,397,964
Total Income Tax Paid	19,204,862
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	75.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	61.1%	76.4%
Investment	19.1%	43.0%
Retirement Income	15.4%	29.4%
Rental and Royalty Income	4.7%	21.3%
Net Business Income	4.7%	21.7%
Farm Income	-1.2%	3.2%
Other Income	-3.8%	21.3%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	53,632	18
Health Savings Accounts	983,967	269
Self Employment Expenses	6,208,129	1,579
Student Loan and Education Expenses	898,406	842
Other Expenses	1,705,696	450
Medical and Insurance Deductions	15,845,045	2,318
Federal Income Tax Deduction	19,806,132	3,807
Property and Other Deductible Taxes	9,402,064	3,789
Home Mortgage	16,450,892	2,475
Investment Interest	1,116,070	119
Charitable Contributions	9,701,161	2,585
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	11,016	89
Other Deductions	291,834	495

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,160,342	1,419
Other States' Tax	881,284	299
Charitable Gift Credits*	N/A	N/A
Energy Conservation	68,206	120
Alternative Fuel and Recycling Credits	18,878	21
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	0	0
Elderly Homeowner and Renters' Credit	201,355	401
Other Credits*	N/A	N/A

## Park County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$3,323,936,376	\$2,189,064,943
Taxable Value	\$53,672,718	\$30,308,213
Estimated Property Tax Paid	\$27,095,874	\$15,838,369
Estimated Effective Property Tax Rate	0.8%	0.7%
Average Mills	504.84	522.58

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$2,154,767	4.0%	\$1,370,546
Class 4.1 Residential Improvements	\$27,629,121	51.5%	\$19,216,612
Class 4.2 Residential Land	\$7,767,934	14.5%	\$5,240,695
Class 4.8 Commercial Improvements	\$5,971,155	11.1%	\$3,337,249
Class 4.9 Commercial Land	\$1,473,745	2.7%	\$1,021,103
<b>Class 4 Total</b>	<b>\$42,841,955</b>	<b>79.8%</b>	<b>\$28,815,659</b>
Class 5 Rural Co-ops and Pollution Control	\$445,548	0.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$398,249	0.7%	\$51,974
Class 9 Non-Generation Property of Utilities	\$6,062,762	11.3%	\$0
Class 10 Forest Land	\$116,101	0.2%	\$70,034
Class 12 Railroad and Airline Equipment	\$999,100	1.9%	\$0
Class 13 Telecommunication and Electric	\$654,236	1.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$53,672,718</b>	<b>100.0%</b>	<b>\$30,308,213</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$2,939,047

Liquor Excise and License Tax \$585,396

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 81

Taxes Paid \$55,154

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due \$2,440,989

\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Petroleum County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	259
Total Income	7,500,472
Total Taxable Income	4,519,243
Total Income Tax Paid	248,731
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	40.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	53.8%	69.5%
Investment	58.1%	60.3%
Retirement Income	17.3%	32.8%
Rental and Royalty Income	-3.4%	33.3%
Net Business Income	2.1%	13.8%
Farm Income	-12.2%	30.5%
Other Income	-15.8%	17.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	N/A	N/A
Self Employment Expenses	211,394	48
Student Loan and Education Expenses	13,172	13
Other Expenses	61,496	11
Medical and Insurance Deductions	442,634	58
Federal Income Tax Deduction	267,453	63
Property and Other Deductible Taxes	75,693	48
Home Mortgage	84,587	23
Investment Interest	0	0
Charitable Contributions	90,074	43
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	N/A	N/A

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	70,506	60
Other States' Tax	N/A	N/A
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

**Petroleum County Continued**

**Montana Property Tax, Tax Year 2019**

	Property in County	Property Owned by County Residents
Market Value	\$92,706,249	\$41,319,086
Taxable Value	\$1,750,155	\$714,153
Estimated Property Tax Paid	\$1,139,380	\$467,670
Estimated Effective Property Tax Rate	1.2%	1.1%
Average Mills	651.02	654.86

**Taxable Value by Property Class**

	Taxable Value in County	Percent of County'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	\$967,200	55.3%	\$405,156
Class 4.1 Residential Improvements	\$432,999	24.7%	\$236,249
Class 4.2 Residential Land	\$32,488	1.9%	\$22,452
Class 4.8 Commercial Improvements	\$32,732	1.9%	\$25,855
Class 4.9 Commercial Land	\$5,915	0.3%	\$3,437
<b>Class 4 Total</b>	<b>\$504,134</b>	<b>28.8%</b>	<b>\$287,993</b>
Class 5 Rural Co-ops and Pollution Control	\$168,537	9.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$96,671	5.5%	\$20,606
Class 9 Non-Generation Property of Utilities	\$0	0.0%	\$0
Class 10 Forest Land	\$518	0.0%	\$398
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$13,095	0.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$1,750,155</b>	<b>100.0%</b>	<b>\$714,153</b>

**Other Remaining Taxes**

**Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018**

Liquor Sales	\$37,990
Liquor Excise and License Tax	\$7,567

**Corporate License Tax Paid by Businesses in County\*, Tax Year 2017**

Number of Corporations Filing	4
Taxes Paid	N/A

**Oil and Gas Produced and Tax Paid, Tax Year 2018**

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	12,015
Oil and Gas Tax Paid	\$50,506

**Lodging Facility Use and Sales Tax, Tax Year 2018**

Sales and Use Tax Due	\$299
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\*Population estimates are 2018 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 2018

Number of Taxpayers	2,609
Total Income	78,982,001
Total Taxable Income	47,867,708
Total Income Tax Paid	2,888,272
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	60.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.3%	76.5%
Investment	22.4%	54.1%
Retirement Income	18.1%	30.1%
Rental and Royalty Income	4.9%	27.9%
Net Business Income	3.3%	20.7%
Farm Income	-6.4%	17.0%
Other Income	-7.6%	20.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	107,891	30
Self Employment Expenses	1,267,076	411
Student Loan and Education Expenses	121,778	151
Other Expenses	376,731	137
Medical and Insurance Deductions	4,141,665	547
Federal Income Tax Deduction	3,762,063	761
Property and Other Deductible Taxes	1,239,738	647
Home Mortgage	1,624,892	355
Investment Interest	45,549	18
Charitable Contributions	1,336,488	475
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,250	17
Other Deductions	84,872	50

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	223,376	410
Other States' Tax	23,367	35
Charitable Gift Credits*	N/A	N/A
Energy Conservation	17,440	29
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	19,489	45
Other Credits*	N/A	N/A

## Phillips County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$640,665,783	\$393,799,375
Taxable Value	\$16,675,347	\$6,468,261
Estimated Property Tax Paid	\$9,459,997	\$3,855,510
Estimated Effective Property Tax Rate	1.5%	1.0%
Average Mills	567.30	596.07

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,073,191	24.4%	\$2,911,428
Class 4.1 Residential Improvements	\$3,000,964	18.0%	\$2,592,103
Class 4.2 Residential Land	\$338,266	2.0%	\$345,136
Class 4.8 Commercial Improvements	\$676,127	4.1%	\$431,674
Class 4.9 Commercial Land	\$79,389	0.5%	\$79,211
<b>Class 4 Total</b>	<b>\$4,094,746</b>	<b>24.6%</b>	<b>\$3,448,124</b>
Class 5 Rural Co-ops and Pollution Control	\$687,319	4.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$542,046	3.3%	\$107,704
Class 9 Non-Generation Property of Utilities	\$5,154,532	30.9%	\$0
Class 10 Forest Land	\$1,176	0.0%	\$1,005
Class 12 Railroad and Airline Equipment	\$1,684,288	10.1%	\$0
Class 13 Telecommunication and Electric	\$438,049	2.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,675,347</b>	<b>100.0%</b>	<b>\$6,468,261</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$660,407
Liquor Excise and License Tax	\$131,539

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	35
Taxes Paid	\$278,135

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	7,324,799
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$1,152,919

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$89,835
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## Pondera County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	3,453
Total Income	120,764,210
Total Taxable Income	74,132,654
Total Income Tax Paid	4,264,784
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	51.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	62.8%	78.9%
Investment	18.5%	48.3%
Retirement Income	15.2%	31.0%
Rental and Royalty Income	8.1%	24.2%
Net Business Income	3.0%	18.2%
Farm Income	-3.7%	14.0%
Other Income	-3.8%	21.6%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	203,180	64
Self Employment Expenses	1,602,348	499
Student Loan and Education Expenses	175,517	205
Other Expenses	597,753	160
Medical and Insurance Deductions	4,633,866	676
Federal Income Tax Deduction	5,048,374	1,010
Property and Other Deductible Taxes	1,720,912	901
Home Mortgage	2,438,944	525
Investment Interest	29,428	31
Charitable Contributions	2,991,973	702
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	3,760	30
Other Deductions	62,682	89

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	274,705	484
Other States' Tax	21,117	31
Charitable Gift Credits*	N/A	N/A
Energy Conservation	17,819	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	15,830	43
Other Credits*	N/A	N/A

## Pondera County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$808,285,566	\$638,163,130
Taxable Value	\$17,481,778	\$10,425,749
Estimated Property Tax Paid	\$11,520,431	\$6,731,635
Estimated Effective Property Tax Rate	1.4%	1.1%
Average Mills	659.00	645.67

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,392,605	25.1%	\$4,511,343
Class 4.1 Residential Improvements	\$4,527,215	25.9%	\$4,416,664
Class 4.2 Residential Land	\$371,939	2.1%	\$571,265
Class 4.8 Commercial Improvements	\$1,258,250	7.2%	\$576,282
Class 4.9 Commercial Land	\$111,710	0.6%	\$120,817
<b>Class 4 Total</b>	<b>\$6,269,114</b>	<b>35.9%</b>	<b>\$5,685,028</b>
Class 5 Rural Co-ops and Pollution Control	\$493,357	2.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$480,225	2.7%	\$227,550
Class 9 Non-Generation Property of Utilities	\$3,994,979	22.9%	\$0
Class 10 Forest Land	\$698	0.0%	\$1,828
Class 12 Railroad and Airline Equipment	\$1,033,771	5.9%	\$0
Class 13 Telecommunication and Electric	\$224,832	1.3%	\$0
Class 14 Wind Generation Facilities	\$592,197	3.4%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$17,481,778</b>	<b>100.0%</b>	<b>\$10,425,749</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$423,038
Liquor Excise and License Tax	\$84,260

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	81
Taxes Paid	\$389,241

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	32,694
Oil Produced (Barrels of Oil)	80,479
Oil and Gas Tax Paid	\$326,801

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$16,754
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## Powder River County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	963
Total Income	32,864,172
Total Taxable Income	21,650,477
Total Income Tax Paid	1,166,545
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	52.5%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	53.7%	75.5%
Investment	27.6%	60.3%
Retirement Income	14.1%	30.3%
Rental and Royalty Income	7.8%	34.2%
Net Business Income	4.1%	21.3%
Farm Income	-5.3%	36.1%
Other Income	-2.0%	19.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	77,483	15
Self Employment Expenses	943,700	190
Student Loan and Education Expenses	34,371	40
Other Expenses	191,728	43
Medical and Insurance Deductions	1,769,189	193
Federal Income Tax Deduction	1,127,916	227
Property and Other Deductible Taxes	198,655	170
Home Mortgage	334,473	86
Investment Interest	N/A	N/A
Charitable Contributions	441,471	141
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	0	0
Political Contributions	N/A	N/A
Other Deductions	23,202	15

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	105,162	225
Other States' Tax	8,317	13
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

## Powder River County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$434,895,744	\$127,630,568
Taxable Value	\$12,680,080	\$2,137,915
Estimated Property Tax Paid	\$5,009,500	\$907,203
Estimated Effective Property Tax Rate	1.2%	0.7%
Average Mills	395.07	424.34

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,711,142	13.5%	\$993,347
Class 4.1 Residential Improvements	\$1,188,944	9.4%	\$773,151
Class 4.2 Residential Land	\$134,491	1.1%	\$112,792
Class 4.8 Commercial Improvements	\$180,916	1.4%	\$156,266
Class 4.9 Commercial Land	\$55,839	0.4%	\$36,875
<b>Class 4 Total</b>	<b>\$1,560,190</b>	<b>12.3%</b>	<b>\$1,079,084</b>
Class 5 Rural Co-ops and Pollution Control	\$480,735	3.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$450,017	3.5%	\$57,562
Class 9 Non-Generation Property of Utilities	\$6,477,235	51.1%	\$0
Class 10 Forest Land	\$17,677	0.1%	\$7,922
Class 12 Railroad and Airline Equipment	\$0	0.0%	\$0
Class 13 Telecommunication and Electric	\$71,188	0.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$1,911,896	15.1%	\$0
<b>Total</b>	<b>\$12,680,080</b>	<b>100.0%</b>	<b>\$2,137,915</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	9
Taxes Paid	N/A

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	1,775,840
Oil and Gas Tax Paid	\$9,915,292

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$39,114
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\*Population estimates are 2018 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 2018

Number of Taxpayers	3,772
Total Income	132,199,835
Total Taxable Income	84,679,212
Total Income Tax Paid	4,690,605
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	52.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	60.0%	74.5%
Investment	18.9%	40.8%
Retirement Income	21.1%	34.7%
Rental and Royalty Income	2.4%	18.8%
Net Business Income	2.8%	18.5%
Farm Income	-1.7%	7.0%
Other Income	-3.5%	22.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	76,461	21
Health Savings Accounts	143,549	50
Self Employment Expenses	1,224,645	357
Student Loan and Education Expenses	250,205	214
Other Expenses	564,808	161
Medical and Insurance Deductions	5,161,920	798
Federal Income Tax Deduction	5,874,209	1,177
Property and Other Deductible Taxes	2,383,578	1,189
Home Mortgage	3,129,333	694
Investment Interest	456,364	24
Charitable Contributions	3,367,213	850
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	3,305	23
Other Deductions	97,707	120

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	291,806	398
Other States' Tax	270,464	68
Charitable Gift Credits*	N/A	N/A
Energy Conservation	28,496	56
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	41,227	97
Other Credits*	N/A	N/A

## Powell County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$849,747,099	\$457,578,926
Taxable Value	\$18,417,428	\$6,118,895
Estimated Property Tax Paid	\$10,374,968	\$3,735,766
Estimated Effective Property Tax Rate	1.2%	0.8%
Average Mills	563.32	610.53

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,194,456	6.5%	\$759,894
Class 4.1 Residential Improvements	\$5,870,322	31.9%	\$3,716,281
Class 4.2 Residential Land	\$1,288,338	7.0%	\$820,454
Class 4.8 Commercial Improvements	\$998,438	5.4%	\$508,314
Class 4.9 Commercial Land	\$176,462	1.0%	\$171,064
<b>Class 4 Total</b>	<b>\$8,333,560</b>	<b>45.2%</b>	<b>\$5,216,113</b>
Class 5 Rural Co-ops and Pollution Control	\$344,293	1.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$251,553	1.4%	\$33,917
Class 9 Non-Generation Property of Utilities	\$6,555,470	35.6%	\$0
Class 10 Forest Land	\$211,262	1.1%	\$108,971
Class 12 Railroad and Airline Equipment	\$1,194,734	6.5%	\$0
Class 13 Telecommunication and Electric	\$332,100	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$18,417,428</b>	<b>100.0%</b>	<b>\$6,118,895</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$527,960
Liquor Excise and License Tax	\$105,159

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	20
Taxes Paid	\$57,365

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$126,061
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Prairie County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	754
Total Income	23,072,004
Total Taxable Income	14,228,139
Total Income Tax Paid	822,513
Effective Rate	3.6%
Percent of County Population Filing Income Taxes*	55.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.2%	75.1%
Investment	23.4%	55.0%
Retirement Income	17.3%	34.7%
Rental and Royalty Income	3.5%	27.2%
Net Business Income	2.6%	15.6%
Farm Income	-5.8%	25.6%
Other Income	-6.1%	20.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	70,544	18
Self Employment Expenses	472,062	105
Student Loan and Education Expenses	36,635	38
Other Expenses	157,469	29
Medical and Insurance Deductions	1,173,094	162
Federal Income Tax Deduction	1,053,565	218
Property and Other Deductible Taxes	261,970	168
Home Mortgage	384,677	76
Investment Interest	0	0
Charitable Contributions	376,373	150
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	10,760	27

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	70,658	126
Other States' Tax	17,748	24
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	3,600	10
Other Credits*	0	0

**Prairie County Continued**

**Montana Property Tax, Tax Year 2019**

	Property in County	Property Owned by County Residents
Market Value	\$203,890,816	\$99,504,542
Taxable Value	\$5,386,671	\$1,717,134
Estimated Property Tax Paid	\$3,244,782	\$1,056,698
Estimated Effective Property Tax Rate	1.6%	1.1%
Average Mills	602.37	615.38

**Taxable Value by Property Class**

	Taxable Value in County	Percent of County'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	\$1,414,933	26.3%	\$1,007,484
Class 4.1 Residential Improvements	\$658,430	12.2%	\$560,466
Class 4.2 Residential Land	\$58,341	1.1%	\$61,398
Class 4.8 Commercial Improvements	\$87,075	1.6%	\$42,879
Class 4.9 Commercial Land	\$11,008	0.2%	\$7,546
<b>Class 4 Total</b>	<b>\$814,854</b>	<b>15.1%</b>	<b>\$672,289</b>
Class 5 Rural Co-ops and Pollution Control	\$176,945	3.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$140,545	2.6%	\$36,897
Class 9 Non-Generation Property of Utilities	\$1,051,314	19.5%	\$0
Class 10 Forest Land	\$0	0.0%	\$464
Class 12 Railroad and Airline Equipment	\$1,661,561	30.8%	\$0
Class 13 Telecommunication and Electric	\$126,519	2.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$5,386,671</b>	<b>100.0%</b>	<b>\$1,717,134</b>

**Other Remaining Taxes**

**Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018**

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

**Corporate License Tax Paid by Businesses in County\*, Tax Year 2017**

Number of Corporations Filing	8
Taxes Paid	N/A

**Oil and Gas Produced and Tax Paid, Tax Year 2018**

Gas Produced (Millions of Cubic Feet)	70
Oil Produced (Barrels of Oil)	43,424
Oil and Gas Tax Paid	\$261,506

**Lodging Facility Use and Sales Tax, Tax Year 2018**

Sales and Use Tax Due	\$3,924
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\*Population estimates are 2018 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 2018

Number of Taxpayers	29,417
Total Income	1,185,454,460
Total Taxable Income	792,260,918
Total Income Tax Paid	41,646,973
Effective Rate	3.5%
Percent of County Population Filing Income Taxes*	70.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	53.4%	70.7%
Investment	13.4%	43.6%
Retirement Income	22.7%	36.7%
Rental and Royalty Income	8.6%	19.0%
Net Business Income	4.0%	19.8%
Farm Income	-1.1%	4.0%
Other Income	-1.0%	26.7%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	92,853	30
Health Savings Accounts	1,723,669	495
Self Employment Expenses	11,715,040	3,300
Student Loan and Education Expenses	1,609,686	1,596
Other Expenses	4,178,116	1,033
Medical and Insurance Deductions	40,263,622	6,350
Federal Income Tax Deduction	50,433,490	9,569
Property and Other Deductible Taxes	22,475,032	9,589
Home Mortgage	46,333,474	6,442
Investment Interest	1,887,313	294
Charitable Contributions	27,435,767	6,993
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	474,404	48
Political Contributions	43,985	343
Other Deductions	691,252	1,175

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	1,938,799	2,973
Other States' Tax	2,744,936	832
Charitable Gift Credits*	33,043	72
Energy Conservation	161,274	265
Alternative Fuel and Recycling Credits	94,136	82
Uninsured Montanans Credit	N/A	N/A
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	324,855	678
Other Credits*	18,032	13

## Ravalli County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$5,963,822,909	\$4,927,067,693
Taxable Value	\$89,134,942	\$65,853,055
Estimated Property Tax Paid	\$48,143,875	\$36,617,715
Estimated Effective Property Tax Rate	0.8%	0.7%
Average Mills	540.12	556.05

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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%	\$14,468
Class 3 Agriculture Land	\$1,204,428	1.4%	\$997,561
Class 4.1 Residential Improvements	\$49,905,602	56.0%	\$42,552,602
Class 4.2 Residential Land	\$16,660,400	18.7%	\$14,533,675
Class 4.8 Commercial Improvements	\$7,204,898	8.1%	\$5,310,987
Class 4.9 Commercial Land	\$2,663,381	3.0%	\$2,307,344
<b>Class 4 Total</b>	<b>\$76,434,281</b>	<b>85.8%</b>	<b>\$64,704,608</b>
Class 5 Rural Co-ops and Pollution Control	\$851,326	1.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,647,167	1.8%	\$69,712
Class 9 Non-Generation Property of Utilities	\$6,636,898	7.4%	\$0
Class 10 Forest Land	\$114,589	0.1%	\$66,706
Class 12 Railroad and Airline Equipment	\$717,707	0.8%	\$0
Class 13 Telecommunication and Electric	\$1,528,546	1.7%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$89,134,942</b>	<b>100.0%</b>	<b>\$65,853,055</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$3,985,668
Liquor Excise and License Tax	\$793,861

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	111
Taxes Paid	\$352,229

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$691,304
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\*Population estimates are 2018 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 2018

Number of Taxpayers	7,674
Total Income	394,685,488
Total Taxable Income	299,187,022
Total Income Tax Paid	17,123,112
Effective Rate	4.3%
Percent of County Population Filing Income Taxes*	64.4%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	71.7%	84.0%
Investment	7.8%	44.9%
Retirement Income	8.5%	24.1%
Rental and Royalty Income	13.6%	35.4%
Net Business Income	2.6%	16.0%
Farm Income	-2.8%	7.8%
Other Income	-1.4%	26.4%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	444,638	123
Self Employment Expenses	4,221,276	780
Student Loan and Education Expenses	413,250	444
Other Expenses	730,999	275
Medical and Insurance Deductions	10,719,897	1,229
Federal Income Tax Deduction	17,618,921	2,838
Property and Other Deductible Taxes	4,562,560	2,261
Home Mortgage	7,971,238	1,333
Investment Interest	85,831	25
Charitable Contributions	6,677,178	1,602
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	148,832	19
Political Contributions	3,717	30
Other Deductions	56,482	88

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	383,112	933
Other States' Tax	429,217	395
Charitable Gift Credits*	24,758	22
Energy Conservation	45,445	94
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	53,732	96
Other Credits*	N/A	N/A

## Richland County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$2,087,471,183	\$1,082,677,704
Taxable Value	\$56,658,262	\$16,323,339
Estimated Property Tax Paid	\$25,214,095	\$8,056,491
Estimated Effective Property Tax Rate	1.2%	0.7%
Average Mills	445.02	493.56

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,546,955	8.0%	\$2,929,775
Class 4.1 Residential Improvements	\$8,847,122	15.6%	\$8,364,477
Class 4.2 Residential Land	\$2,445,040	4.3%	\$2,353,504
Class 4.8 Commercial Improvements	\$4,328,643	7.6%	\$1,764,055
Class 4.9 Commercial Land	\$1,243,643	2.2%	\$716,382
<b>Class 4 Total</b>	<b>\$16,864,448</b>	<b>29.8%</b>	<b>\$13,198,418</b>
Class 5 Rural Co-ops and Pollution Control	\$1,759,555	3.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$10,630,410	18.8%	\$194,505
Class 9 Non-Generation Property of Utilities	\$18,428,544	32.5%	\$0
Class 10 Forest Land	\$0	0.0%	\$641
Class 12 Railroad and Airline Equipment	\$828,640	1.5%	\$0
Class 13 Telecommunication and Electric	\$3,599,710	6.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$56,658,262</b>	<b>100.0%</b>	<b>\$16,323,339</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,163,390
Liquor Excise and License Tax	\$231,723

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	49
Taxes Paid	\$48,638

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	11,028,139
Oil Produced (Barrels of Oil)	9,420,254
Oil and Gas Tax Paid	\$56,657,353

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$158,962
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\*Population estimates are 2018 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 2018

Number of Taxpayers	4,987
Total Income	167,735,473
Total Taxable Income	74,499,316
Total Income Tax Paid	5,554,863
Effective Rate	3.3%
Percent of County Population Filing Income Taxes*	44.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	79.6%	85.3%
Investment	9.6%	32.6%
Retirement Income	13.1%	23.5%
Rental and Royalty Income	9.3%	20.6%
Net Business Income	2.6%	12.5%
Farm Income	-9.4%	12.3%
Other Income	-4.7%	17.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	246,828	66
Self Employment Expenses	2,109,082	478
Student Loan and Education Expenses	222,151	280
Other Expenses	517,303	248
Medical and Insurance Deductions	6,206,249	749
Federal Income Tax Deduction	7,536,744	1,311
Property and Other Deductible Taxes	1,442,130	856
Home Mortgage	2,142,281	452
Investment Interest	13,464	11
Charitable Contributions	2,570,498	653
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	302,126	22
Political Contributions	1,568	13
Other Deductions	44,294	74

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	174,484	467
Other States' Tax	57,020	110
Charitable Gift Credits*	N/A	N/A
Energy Conservation	9,772	18
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	14,034	23
Other Credits*	N/A	N/A

## Roosevelt County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$1,028,678,392	\$535,445,325
Taxable Value	\$33,451,232	\$9,115,556
Estimated Property Tax Paid	\$19,346,235	\$5,514,581
Estimated Effective Property Tax Rate	1.9%	1.0%
Average Mills	578.34	604.96

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$4,866,027	14.5%	\$4,577,046
Class 4.1 Residential Improvements	\$2,934,122	8.8%	\$3,300,515
Class 4.2 Residential Land	\$330,158	1.0%	\$414,464
Class 4.8 Commercial Improvements	\$1,786,248	5.3%	\$396,925
Class 4.9 Commercial Land	\$100,379	0.3%	\$73,081
<b>Class 4 Total</b>	<b>\$5,150,907</b>	<b>15.4%</b>	<b>\$4,184,985</b>
Class 5 Rural Co-ops and Pollution Control	\$2,857,896	8.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$2,622,070	7.8%	\$353,484
Class 9 Non-Generation Property of Utilities	\$13,921,326	41.6%	\$0
Class 10 Forest Land	\$0	0.0%	\$41
Class 12 Railroad and Airline Equipment	\$3,488,545	10.4%	\$0
Class 13 Telecommunication and Electric	\$544,461	1.6%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$33,451,232</b>	<b>100.0%</b>	<b>\$9,115,556</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$870,868
Liquor Excise and License Tax	\$173,459

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	45
Taxes Paid	\$69,626

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	2,163,990
Oil Produced (Barrels of Oil)	3,115,234
Oil and Gas Tax Paid	\$14,747,712

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$103,419
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\*Population estimates are 2018 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 2018

Number of Taxpayers	4,917
Total Income	196,869,255
Total Taxable Income	123,007,119
Total Income Tax Paid	7,267,955
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	52.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	73.4%	84.9%
Investment	8.1%	39.7%
Retirement Income	17.4%	29.2%
Rental and Royalty Income	2.4%	14.3%
Net Business Income	1.1%	13.1%
Farm Income	-2.0%	8.8%
Other Income	-0.4%	21.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	201,913	57
Self Employment Expenses	1,224,680	396
Student Loan and Education Expenses	222,375	231
Other Expenses	379,698	219
Medical and Insurance Deductions	5,532,100	722
Federal Income Tax Deduction	9,420,201	1,575
Property and Other Deductible Taxes	1,713,247	1,229
Home Mortgage	3,138,987	735
Investment Interest	8,050	11
Charitable Contributions	2,501,145	868
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	107,409	13
Political Contributions	2,223	16
Other Deductions	82,877	149

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	195,760	466
Other States' Tax	45,081	64
Charitable Gift Credits*	N/A	N/A
Energy Conservation	22,213	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	8,133	21
Other Credits*	N/A	N/A

## Rosebud County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,987,879,869	\$383,749,572
Taxable Value	\$87,717,508	\$6,033,970
Estimated Property Tax Paid	\$28,086,425	\$2,816,788
Estimated Effective Property Tax Rate	1.4%	0.7%
Average Mills	320.19	466.82

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,519,969	4.0%	\$1,940,671
Class 4.1 Residential Improvements	\$3,176,576	3.6%	\$3,013,989
Class 4.2 Residential Land	\$451,244	0.5%	\$497,973
Class 4.8 Commercial Improvements	\$1,042,135	1.2%	\$368,803
Class 4.9 Commercial Land	\$283,054	0.3%	\$166,884
<b>Class 4 Total</b>	<b>\$4,953,009</b>	<b>5.6%</b>	<b>\$4,047,649</b>
Class 5 Rural Co-ops and Pollution Control	\$3,064,780	3.5%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$3,060,113	3.5%	\$38,941
Class 9 Non-Generation Property of Utilities	\$5,999,100	6.8%	\$0
Class 10 Forest Land	\$17,948	0.0%	\$6,709
Class 12 Railroad and Airline Equipment	\$2,194,727	2.5%	\$0
Class 13 Telecommunication and Electric	\$64,907,862	74.0%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$87,717,508</b>	<b>100.0%</b>	<b>\$6,033,970</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$361,261
Liquor Excise and License Tax	\$71,956

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	17
Taxes Paid	\$173,949

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	148,888
Oil and Gas Tax Paid	\$982,660

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$74,107
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\*Population estimates are 2018 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 2018

Number of Taxpayers	7,216
Total Income	216,413,671
Total Taxable Income	126,532,901
Total Income Tax Paid	6,837,759
Effective Rate	3.2%
Percent of County Population Filing Income Taxes*	61.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.2%	66.6%
Investment	11.6%	47.8%
Retirement Income	27.3%	38.7%
Rental and Royalty Income	7.6%	18.1%
Net Business Income	4.7%	20.8%
Farm Income	-1.8%	6.2%
Other Income	-4.5%	23.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	99,840	11
Health Savings Accounts	238,996	86
Self Employment Expenses	2,254,219	779
Student Loan and Education Expenses	238,062	254
Other Expenses	876,243	236
Medical and Insurance Deductions	9,713,314	1,550
Federal Income Tax Deduction	9,396,986	1,948
Property and Other Deductible Taxes	4,039,462	2,026
Home Mortgage	6,957,271	1,221
Investment Interest	371,450	59
Charitable Contributions	5,428,740	1,300
Child and Dependent Care Expenses	0	0
Gambling Losses	123,026	15
Political Contributions	6,242	51
Other Deductions	276,007	450

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	294,424	643
Other States' Tax	452,735	229
Charitable Gift Credits*	N/A	N/A
Energy Conservation	32,070	53
Alternative Fuel and Recycling Credits	11,514	19
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	93,854	190
Other Credits*	N/A	N/A

## Sanders County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,859,354,507	\$1,004,108,403
Taxable Value	\$44,196,248	\$12,726,588
Estimated Property Tax Paid	\$21,064,682	\$7,058,129
Estimated Effective Property Tax Rate	1.1%	0.7%
Average Mills	476.62	554.60

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$598,734	1.4%	\$526,860
Class 4.1 Residential Improvements	\$10,022,503	22.7%	\$7,895,996
Class 4.2 Residential Land	\$4,001,307	9.1%	\$2,663,806
Class 4.8 Commercial Improvements	\$1,616,388	3.7%	\$1,091,245
Class 4.9 Commercial Land	\$417,790	0.9%	\$357,839
<b>Class 4 Total</b>	<b>\$16,057,988</b>	<b>36.3%</b>	<b>\$12,008,886</b>
Class 5 Rural Co-ops and Pollution Control	\$558,339	1.3%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$201,779	0.5%	\$15,837
Class 9 Non-Generation Property of Utilities	\$5,998,478	13.6%	\$0
Class 10 Forest Land	\$588,986	1.3%	\$175,005
Class 12 Railroad and Airline Equipment	\$2,341,394	5.3%	\$0
Class 13 Telecommunication and Electric	\$17,850,550	40.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$44,196,248</b>	<b>100.0%</b>	<b>\$12,726,588</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,260,931
Liquor Excise and License Tax	\$251,151

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	27
Taxes Paid	\$17,538

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$235,575
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\*Population estimates are 2018 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 2018

Number of Taxpayers	2,440
Total Income	98,227,804
Total Taxable Income	67,322,310
Total Income Tax Paid	3,887,757
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	68.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.9%	75.8%
Investment	16.9%	55.8%
Retirement Income	13.9%	34.6%
Rental and Royalty Income	12.9%	39.4%
Net Business Income	2.2%	16.9%
Farm Income	-0.4%	17.7%
Other Income	-3.4%	22.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	306,317	82
Self Employment Expenses	1,979,738	378
Student Loan and Education Expenses	109,812	118
Other Expenses	313,157	114
Medical and Insurance Deductions	4,508,921	584
Federal Income Tax Deduction	4,108,119	787
Property and Other Deductible Taxes	1,163,361	635
Home Mortgage	1,435,731	297
Investment Interest	21,950	15
Charitable Contributions	1,540,832	542
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	73,579	84

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	180,964	348
Other States' Tax	104,760	106
Charitable Gift Credits*	N/A	N/A
Energy Conservation	6,881	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	10,084	23
Other Credits*	N/A	N/A

## Sheridan County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$695,201,387	\$503,756,527
Taxable Value	\$14,819,335	\$8,471,150
Estimated Property Tax Paid	\$11,033,838	\$6,201,130
Estimated Effective Property Tax Rate	1.6%	1.2%
Average Mills	744.56	732.03

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,031,175	34.0%	\$4,076,908
Class 4.1 Residential Improvements	\$2,924,987	19.7%	\$2,933,773
Class 4.2 Residential Land	\$314,193	2.1%	\$368,381
Class 4.8 Commercial Improvements	\$1,028,869	6.9%	\$329,742
Class 4.9 Commercial Land	\$151,416	1.0%	\$112,041
<b>Class 4 Total</b>	<b>\$4,419,465</b>	<b>29.8%</b>	<b>\$3,743,937</b>
Class 5 Rural Co-ops and Pollution Control	\$842,384	5.7%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,153,133	7.8%	\$649,065
Class 9 Non-Generation Property of Utilities	\$2,091,763	14.1%	\$0
Class 10 Forest Land	\$0	0.0%	\$1,240
Class 12 Railroad and Airline Equipment	\$1,017,961	6.9%	\$0
Class 13 Telecommunication and Electric	\$263,454	1.8%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$14,819,335</b>	<b>100.0%</b>	<b>\$8,471,150</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,061,583
Liquor Excise and License Tax	\$211,445

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	110
Taxes Paid	\$187,968

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	72,292
Oil Produced (Barrels of Oil)	601,595
Oil and Gas Tax Paid	\$3,980,133

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$48,825
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\*Population estimates are 2018 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 2018

Number of Taxpayers	21,632
Total Income	902,026,413
Total Taxable Income	624,094,354
Total Income Tax Paid	33,766,350
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	62.3%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.5%	80.8%
Investment	7.0%	36.2%
Retirement Income	18.0%	30.3%
Rental and Royalty Income	7.0%	11.6%
Net Business Income	2.0%	12.3%
Farm Income	-0.2%	0.9%
Other Income	0.7%	22.5%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	66,446	26
Health Savings Accounts	856,939	315
Self Employment Expenses	5,180,653	1,509
Student Loan and Education Expenses	1,515,697	1,528
Other Expenses	1,753,773	680
Medical and Insurance Deductions	25,109,385	3,978
Federal Income Tax Deduction	40,087,188	7,411
Property and Other Deductible Taxes	19,014,165	7,230
Home Mortgage	22,509,111	4,553
Investment Interest	3,262,780	175
Charitable Contributions	20,076,997	5,255
Child and Dependent Care Expenses	34,788	13
Gambling Losses	1,375,611	78
Political Contributions	38,800	305
Other Deductions	540,425	1,710

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	749,958	1,924
Other States' Tax	414,206	314
Charitable Gift Credits*	119,497	169
Energy Conservation	121,814	236
Alternative Fuel and Recycling Credits	16,449	20
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	130,101	16
Elderly Homeowner and Renters' Credit	323,636	633
Other Credits*	33,155	13

## Silver Bow County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$3,664,222,616	\$2,937,310,612
Taxable Value	\$77,633,385	\$46,391,156
Estimated Property Tax Paid	\$62,574,067	\$36,587,559
Estimated Effective Property Tax Rate	1.7%	1.2%
Average Mills	806.02	788.68

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$7,373,374	9.5%	\$7,373,374
Class 3 Agriculture Land	\$396,519	0.5%	\$591,896
Class 4.1 Residential Improvements	\$22,393,559	28.8%	\$20,591,377
Class 4.2 Residential Land	\$5,119,296	6.6%	\$5,657,811
Class 4.8 Commercial Improvements	\$10,107,131	13.0%	\$8,690,149
Class 4.9 Commercial Land	\$1,944,898	2.5%	\$3,280,928
<b>Class 4 Total</b>	<b>\$39,564,884</b>	<b>51.0%</b>	<b>\$38,220,265</b>
Class 5 Rural Co-ops and Pollution Control	\$187,721	0.2%	\$4,092
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$12,634,200	16.3%	\$186,933
Class 9 Non-Generation Property of Utilities	\$14,977,158	19.3%	\$0
Class 10 Forest Land	\$23,936	0.0%	\$14,596
Class 12 Railroad and Airline Equipment	\$682,232	0.9%	\$0
Class 13 Telecommunication and Electric	\$1,793,361	2.3%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$77,633,385</b>	<b>100.0%</b>	<b>\$46,391,156</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$5,790,458
Liquor Excise and License Tax	\$1,153,337

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	128
Taxes Paid	\$912,249

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$3,138,177
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Stillwater County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	6,431
Total Income	283,701,234
Total Taxable Income	196,423,950
Total Income Tax Paid	11,209,621
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	66.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.4%	77.9%
Investment	12.8%	46.8%
Retirement Income	17.6%	35.5%
Rental and Royalty Income	6.6%	20.2%
Net Business Income	1.8%	18.1%
Farm Income	-2.7%	8.2%
Other Income	-1.6%	29.2%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	259,681	70
Self Employment Expenses	2,371,535	637
Student Loan and Education Expenses	296,125	304
Other Expenses	779,843	194
Medical and Insurance Deductions	8,893,247	1,238
Federal Income Tax Deduction	13,522,354	2,288
Property and Other Deductible Taxes	4,709,884	2,136
Home Mortgage	9,380,094	1,438
Investment Interest	274,559	45
Charitable Contributions	6,127,181	1,528
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	6,358	50
Other Deductions	135,687	234

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	354,390	667
Other States' Tax	233,469	132
Charitable Gift Credits*	27,495	15
Energy Conservation	49,357	80
Alternative Fuel and Recycling Credits	8,794	13
Uninsured Montanans Credit	0	0
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	N/A	N/A
Elderly Homeowner and Renters' Credit	41,119	84
Other Credits*	N/A	N/A

## Stillwater County Continued

### Montana Property Tax, Tax Year 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$2,097,188,647	\$1,013,890,027
Taxable Value	\$50,054,082	\$14,137,126
Estimated Property Tax Paid	\$24,825,665	\$7,414,911
Estimated Effective Property Tax Rate	1.2%	0.7%
Average Mills	495.98	524.50

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$9,591,676	19.2%	\$0
Class 3 Agriculture Land	\$1,996,167	4.0%	\$1,241,427
Class 4.1 Residential Improvements	\$11,067,942	22.1%	\$9,143,673
Class 4.2 Residential Land	\$3,047,991	6.1%	\$2,408,004
Class 4.8 Commercial Improvements	\$1,555,389	3.1%	\$811,858
Class 4.9 Commercial Land	\$330,597	0.7%	\$462,383
<b>Class 4 Total</b>	<b>\$16,001,919</b>	<b>32.0%</b>	<b>\$12,825,918</b>
Class 5 Rural Co-ops and Pollution Control	\$714,643	1.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$6,440,233	12.9%	\$49,700
Class 9 Non-Generation Property of Utilities	\$11,762,827	23.5%	\$0
Class 10 Forest Land	\$24,212	0.0%	\$20,081
Class 12 Railroad and Airline Equipment	\$614,235	1.2%	\$0
Class 13 Telecommunication and Electric	\$2,054,449	4.1%	\$0
Class 14 Wind Generation Facilities	\$853,721	1.7%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$50,054,082</b>	<b>100.0%</b>	<b>\$14,137,126</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$1,150,162
Liquor Excise and License Tax	\$229,088

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	27
Taxes Paid	\$15,875

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	35,624
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$7,469

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$56,433
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Sweet Grass County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	2,451
Total Income	100,155,553
Total Taxable Income	68,775,207
Total Income Tax Paid	3,665,017
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	58.7%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	54.4%	73.5%
Investment	22.3%	51.9%
Retirement Income	18.6%	33.4%
Rental and Royalty Income	8.6%	26.1%
Net Business Income	4.1%	23.5%
Farm Income	-3.5%	12.3%
Other Income	-4.6%	25.0%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	337,625	74
Self Employment Expenses	1,386,410	355
Student Loan and Education Expenses	117,365	118
Other Expenses	414,411	114
Medical and Insurance Deductions	4,193,446	567
Federal Income Tax Deduction	4,156,186	758
Property and Other Deductible Taxes	1,530,291	730
Home Mortgage	2,956,615	436
Investment Interest	155,787	26
Charitable Contributions	2,327,667	558
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	3,220	24
Other Deductions	32,106	108

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	279,808	370
Other States' Tax	292,026	64
Charitable Gift Credits*	N/A	N/A
Energy Conservation	15,626	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	22,277	46
Other Credits*	0	0

## Sweet Grass County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,000,671,859	\$392,426,723
Taxable Value	\$22,630,881	\$5,686,706
Estimated Property Tax Paid	\$10,813,510	\$2,849,820
Estimated Effective Property Tax Rate	1.1%	0.7%
Average Mills	477.82	501.14

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$7,821,737	34.6%	\$0
Class 3 Agriculture Land	\$1,737,217	7.7%	\$874,205
Class 4.1 Residential Improvements	\$5,142,690	22.7%	\$3,482,898
Class 4.2 Residential Land	\$709,077	3.1%	\$627,455
Class 4.8 Commercial Improvements	\$892,098	3.9%	\$485,920
Class 4.9 Commercial Land	\$220,955	1.0%	\$186,053
<b>Class 4 Total</b>	<b>\$6,964,820</b>	<b>30.8%</b>	<b>\$4,782,326</b>
Class 5 Rural Co-ops and Pollution Control	\$442,781	2.0%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$1,784,600	7.9%	\$14,748
Class 9 Non-Generation Property of Utilities	\$2,635,526	11.6%	\$0
Class 10 Forest Land	\$46,838	0.2%	\$15,427
Class 12 Railroad and Airline Equipment	\$612,827	2.7%	\$0
Class 13 Telecommunication and Electric	\$225,871	1.0%	\$0
Class 14 Wind Generation Facilities	\$358,664	1.6%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$22,630,881</b>	<b>100.0%</b>	<b>\$5,686,706</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$409,892
Liquor Excise and License Tax	\$81,642

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	10
Taxes Paid	\$111,996

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	8,520
Oil Produced (Barrels of Oil)	0
Oil and Gas Tax Paid	\$2,284

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$69,388
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Teton County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	3,900
Total Income	143,316,390
Total Taxable Income	96,035,981
Total Income Tax Paid	5,329,170
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	61.9%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	55.8%	74.2%
Investment	17.3%	49.8%
Retirement Income	17.2%	32.2%
Rental and Royalty Income	8.8%	26.3%
Net Business Income	5.4%	19.7%
Farm Income	-0.2%	15.5%
Other Income	-4.3%	23.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	162,973	49
Self Employment Expenses	2,907,446	603
Student Loan and Education Expenses	199,423	229
Other Expenses	662,322	192
Medical and Insurance Deductions	5,297,845	767
Federal Income Tax Deduction	6,102,513	1,167
Property and Other Deductible Taxes	2,246,162	1,112
Home Mortgage	3,351,555	648
Investment Interest	63,832	27
Charitable Contributions	3,113,343	902
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	4,750	35
Other Deductions	100,782	290

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	249,208	621
Other States' Tax	142,128	61
Charitable Gift Credits*	2,072	13
Energy Conservation	25,725	41
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	58,645	103
Other Credits*	N/A	N/A

## Teton County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,090,580,250	\$684,736,479
Taxable Value	\$22,250,875	\$10,750,666
Estimated Property Tax Paid	\$11,516,596	\$5,763,643
Estimated Effective Property Tax Rate	1.1%	0.8%
Average Mills	517.58	536.12

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,380,328	24.2%	\$3,837,035
Class 4.1 Residential Improvements	\$6,141,681	27.6%	\$5,209,178
Class 4.2 Residential Land	\$777,206	3.5%	\$777,540
Class 4.8 Commercial Improvements	\$1,673,534	7.5%	\$645,708
Class 4.9 Commercial Land	\$172,494	0.8%	\$157,006
<b>Class 4 Total</b>	<b>\$8,764,915</b>	<b>39.4%</b>	<b>\$6,789,432</b>
Class 5 Rural Co-ops and Pollution Control	\$835,265	3.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$508,467	2.3%	\$118,499
Class 9 Non-Generation Property of Utilities	\$3,472,968	15.6%	\$0
Class 10 Forest Land	\$4,725	0.0%	\$5,700
Class 12 Railroad and Airline Equipment	\$1,411,894	6.3%	\$0
Class 13 Telecommunication and Electric	\$402,270	1.8%	\$0
Class 14 Wind Generation Facilities	\$1,470,043	6.6%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$22,250,875</b>	<b>100.0%</b>	<b>\$10,750,666</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$283,804
Liquor Excise and License Tax	\$56,528

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	80
Taxes Paid	\$409,121

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	0
Oil Produced (Barrels of Oil)	50,097
Oil and Gas Tax Paid	\$227,596

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$75,713
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## Toole County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	2,512
Total Income	98,775,160
Total Taxable Income	69,276,268
Total Income Tax Paid	4,005,679
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	44.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	68.0%	81.6%
Investment	9.9%	42.6%
Retirement Income	15.4%	31.0%
Rental and Royalty Income	8.0%	22.4%
Net Business Income	2.5%	16.0%
Farm Income	-1.4%	7.4%
Other Income	-2.3%	20.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	88,986	20
Self Employment Expenses	844,734	272
Student Loan and Education Expenses	140,846	144
Other Expenses	282,974	87
Medical and Insurance Deductions	3,252,136	437
Federal Income Tax Deduction	4,217,028	755
Property and Other Deductible Taxes	1,367,490	658
Home Mortgage	1,665,271	398
Investment Interest	14,011	21
Charitable Contributions	1,369,160	436
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	2,090	17
Other Deductions	20,322	51

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	110,964	300
Other States' Tax	36,484	30
Charitable Gift Credits*	N/A	N/A
Energy Conservation	11,082	25
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	9,871	19
Other Credits*	0	0

## Toole County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,000,844,390	\$498,659,420
Taxable Value	\$22,777,933	\$8,360,857
Estimated Property Tax Paid	\$14,388,933	\$5,363,006
Estimated Effective Property Tax Rate	1.4%	1.1%
Average Mills	631.70	641.44

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,092,712	22.4%	\$3,686,737
Class 4.1 Residential Improvements	\$3,161,787	13.9%	\$2,963,699
Class 4.2 Residential Land	\$332,931	1.5%	\$536,529
Class 4.8 Commercial Improvements	\$2,006,230	8.8%	\$821,903
Class 4.9 Commercial Land	\$110,089	0.5%	\$144,617
<b>Class 4 Total</b>	<b>\$5,611,037</b>	<b>24.6%</b>	<b>\$4,466,748</b>
Class 5 Rural Co-ops and Pollution Control	\$548,752	2.4%	\$0
Class 7 Non-Centrally Assessed Properties	\$3,056	0.0%	\$0
Class 8 Business Equipment	\$630,777	2.8%	\$206,401
Class 9 Non-Generation Property of Utilities	\$2,752,155	12.1%	\$0
Class 10 Forest Land	\$0	0.0%	\$971
Class 12 Railroad and Airline Equipment	\$2,500,966	11.0%	\$0
Class 13 Telecommunication and Electric	\$205,277	0.9%	\$0
Class 14 Wind Generation Facilities	\$5,433,201	23.9%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$22,777,933</b>	<b>100.0%</b>	<b>\$8,360,857</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$456,371
Liquor Excise and License Tax	\$90,899

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	121
Taxes Paid	\$357,468

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	1,820,164
Oil Produced (Barrels of Oil)	225,415
Oil and Gas Tax Paid	\$1,147,179

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$50,351
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## Treasure County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	529
Total Income	17,153,500
Total Taxable Income	11,176,647
Total Income Tax Paid	640,646
Effective Rate	3.7%
Percent of County Population Filing Income Taxes*	65.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	63.9%	78.1%
Investment	17.8%	55.0%
Retirement Income	21.5%	33.6%
Rental and Royalty Income	-3.5%	29.1%
Net Business Income	1.9%	15.1%
Farm Income	-7.4%	27.9%
Other Income	5.8%	19.9%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	61,150	11
Self Employment Expenses	215,191	69
Student Loan and Education Expenses	25,733	26
Other Expenses	55,209	23
Medical and Insurance Deductions	804,601	107
Federal Income Tax Deduction	697,462	138
Property and Other Deductible Taxes	144,058	109
Home Mortgage	257,622	55
Investment Interest	N/A	N/A
Charitable Contributions	180,002	95
Child and Dependent Care Expenses	0	0
Gambling Losses	0	0
Political Contributions	0	0
Other Deductions	48,865	10

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	36,219	87
Other States' Tax	14,938	10
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 2019

	Property Owned by	
	Property in County	County Residents
Market Value	\$170,237,303	\$67,111,550
Taxable Value	\$5,127,008	\$1,140,861
Estimated Property Tax Paid	\$2,467,740	\$603,190
Estimated Effective Property Tax Rate	1.4%	0.9%
Average Mills	481.32	528.71

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,121,113	21.9%	\$617,914
Class 4.1 Residential Improvements	\$517,771	10.1%	\$452,538
Class 4.2 Residential Land	\$33,011	0.6%	\$37,582
Class 4.8 Commercial Improvements	\$82,901	1.6%	\$19,586
Class 4.9 Commercial Land	\$8,850	0.2%	\$4,887
<b>Class 4 Total</b>	<b>\$642,533</b>	<b>12.5%</b>	<b>\$514,593</b>
Class 5 Rural Co-ops and Pollution Control	\$199,818	3.9%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$134,781	2.6%	\$7,983
Class 9 Non-Generation Property of Utilities	\$1,589,102	31.0%	\$0
Class 10 Forest Land	\$575	0.0%	\$371
Class 12 Railroad and Airline Equipment	\$1,376,438	26.8%	\$0
Class 13 Telecommunication and Electric	\$62,648	1.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$5,127,008</b>	<b>100.0%</b>	<b>\$1,140,861</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	4
Taxes Paid	N/A

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due	\$751
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\*Population estimates are 2018 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 2018

Number of Taxpayers	4,840
Total Income	190,262,685
Total Taxable Income	123,639,197
Total Income Tax Paid	7,351,563
Effective Rate	3.9%
Percent of County Population Filing Income Taxes*	60.6%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	65.4%	78.7%
Investment	16.0%	48.0%
Retirement Income	16.9%	32.3%
Rental and Royalty Income	8.7%	22.6%
Net Business Income	1.9%	14.7%
Farm Income	-3.9%	11.6%
Other Income	-4.9%	23.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	323,963	71
Self Employment Expenses	2,645,305	555
Student Loan and Education Expenses	264,339	284
Other Expenses	659,628	233
Medical and Insurance Deductions	8,195,134	1,040
Federal Income Tax Deduction	8,912,026	1,619
Property and Other Deductible Taxes	3,423,476	1,461
Home Mortgage	3,932,347	816
Investment Interest	46,937	30
Charitable Contributions	3,429,789	1,089
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	64,082	10
Political Contributions	6,317	45
Other Deductions	66,204	181

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	396,450	755
Other States' Tax	114,222	93
Charitable Gift Credits*	N/A	N/A
Energy Conservation	27,407	51
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	44,147	80
Other Credits*	N/A	N/A

## Valley County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$1,186,624,361	\$751,662,259
Taxable Value	\$31,548,550	\$11,990,438
Estimated Property Tax Paid	\$18,160,081	\$7,212,712
Estimated Effective Property Tax Rate	1.5%	1.0%
Average Mills	575.62	601.54

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$5,561,293	17.6%	\$4,299,686
Class 4.1 Residential Improvements	\$6,326,036	20.1%	\$5,481,967
Class 4.2 Residential Land	\$1,013,743	3.2%	\$819,954
Class 4.8 Commercial Improvements	\$1,768,569	5.6%	\$779,970
Class 4.9 Commercial Land	\$361,353	1.1%	\$281,820
<b>Class 4 Total</b>	<b>\$9,469,701</b>	<b>30.0%</b>	<b>\$7,363,711</b>
Class 5 Rural Co-ops and Pollution Control	\$830,611	2.6%	\$4,672
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$768,328	2.4%	\$321,876
Class 9 Non-Generation Property of Utilities	\$11,303,042	35.8%	\$0
Class 10 Forest Land	\$0	0.0%	\$493
Class 12 Railroad and Airline Equipment	\$2,557,898	8.1%	\$0
Class 13 Telecommunication and Electric	\$1,057,677	3.4%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$31,548,550</b>	<b>100.0%</b>	<b>\$11,990,438</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales	\$847,572
Liquor Excise and License Tax	\$168,818

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	38
Taxes Paid	\$253,130

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	824,237
Oil Produced (Barrels of Oil)	66,421
Oil and Gas Tax Paid	\$520,085

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$339,862
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## Wheatland County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	1,141
Total Income	37,467,225
Total Taxable Income	23,806,175
Total Income Tax Paid	1,266,500
Effective Rate	3.4%
Percent of County Population Filing Income Taxes*	44.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	57.8%	76.2%
Investment	20.0%	44.7%
Retirement Income	19.2%	34.3%
Rental and Royalty Income	9.0%	24.2%
Net Business Income	2.5%	17.1%
Farm Income	-5.5%	15.2%
Other Income	-3.0%	19.1%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	N/A	N/A
Health Savings Accounts	44,811	15
Self Employment Expenses	497,586	148
Student Loan and Education Expenses	33,992	38
Other Expenses	193,944	49
Medical and Insurance Deductions	1,818,112	239
Federal Income Tax Deduction	1,486,097	305
Property and Other Deductible Taxes	337,431	253
Home Mortgage	544,811	124
Investment Interest	20,595	11
Charitable Contributions	550,869	203
Child and Dependent Care Expenses	N/A	N/A
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	7,196	18

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	92,561	162
Other States' Tax	51,336	19
Charitable Gift Credits*	N/A	N/A
Energy Conservation	7,492	13
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	6,127	12
Other Credits*	0	0

## Wheatland County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$459,334,914	\$190,116,187
Taxable Value	\$16,892,710	\$3,103,252
Estimated Property Tax Paid	\$7,765,576	\$1,524,273
Estimated Effective Property Tax Rate	1.7%	0.8%
Average Mills	459.70	491.19

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,740,096	10.3%	\$1,378,189
Class 4.1 Residential Improvements	\$1,440,871	8.5%	\$1,284,366
Class 4.2 Residential Land	\$152,256	0.9%	\$143,053
Class 4.8 Commercial Improvements	\$234,337	1.4%	\$201,167
Class 4.9 Commercial Land	\$31,120	0.2%	\$27,139
<b>Class 4 Total</b>	<b>\$1,858,584</b>	<b>11.0%</b>	<b>\$1,655,725</b>
Class 5 Rural Co-ops and Pollution Control	\$266,628	1.6%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$152,865	0.9%	\$58,262
Class 9 Non-Generation Property of Utilities	\$8,655,778	51.2%	\$0
Class 10 Forest Land	\$14,059	0.1%	\$11,076
Class 12 Railroad and Airline Equipment	\$514,422	3.0%	\$0
Class 13 Telecommunication and Electric	\$119,375	0.7%	\$0
Class 14 Wind Generation Facilities	\$3,570,903	21.1%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,892,710</b>	<b>100.0%</b>	<b>\$3,103,252</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$270,985

Liquor Excise and License Tax \$53,975

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 11

Taxes Paid \$12,126

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

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 2018

Sales and Use Tax Due \$8,753

\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

## Wibaux County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	625
Total Income	19,241,432
Total Taxable Income	12,180,289
Total Income Tax Paid	795,740
Effective Rate	4.1%
Percent of County Population Filing Income Taxes*	56.8%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	76.8%	75.1%
Investment	23.0%	53.2%
Retirement Income	15.7%	33.9%
Rental and Royalty Income	3.8%	30.6%
Net Business Income	5.9%	17.9%
Farm Income	-14.6%	28.5%
Other Income	-10.7%	23.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	0	0
Health Savings Accounts	N/A	N/A
Self Employment Expenses	380,170	96
Student Loan and Education Expenses	24,899	30
Other Expenses	39,249	23
Medical and Insurance Deductions	972,974	124
Federal Income Tax Deduction	927,932	175
Property and Other Deductible Taxes	134,663	123
Home Mortgage	278,727	59
Investment Interest	N/A	N/A
Charitable Contributions	377,018	116
Child and Dependent Care Expenses	0	0
Gambling Losses	N/A	N/A
Political Contributions	N/A	N/A
Other Deductions	8,335	19

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	60,219	115
Other States' Tax	5,469	20
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

## Wibaux County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$262,708,621	\$73,546,603
Taxable Value	\$16,142,705	\$1,223,884
Estimated Property Tax Paid	\$5,726,212	\$482,104
Estimated Effective Property Tax Rate	2.2%	0.7%
Average Mills	354.72	393.91

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$1,141,868	7.1%	\$583,200
Class 4.1 Residential Improvements	\$656,577	4.1%	\$499,185
Class 4.2 Residential Land	\$60,912	0.4%	\$62,385
Class 4.8 Commercial Improvements	\$94,221	0.6%	\$45,331
Class 4.9 Commercial Land	\$9,800	0.1%	\$5,888
<b>Class 4 Total</b>	<b>\$821,510</b>	<b>5.1%</b>	<b>\$612,789</b>
Class 5 Rural Co-ops and Pollution Control	\$287,443	1.8%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$297,350	1.8%	\$27,895
Class 9 Non-Generation Property of Utilities	\$13,015,310	80.6%	\$0
Class 10 Forest Land	\$0	0.0%	\$0
Class 12 Railroad and Airline Equipment	\$542,782	3.4%	\$0
Class 13 Telecommunication and Electric	\$36,442	0.2%	\$0
Class 14 Wind Generation Facilities	\$0	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$16,142,705</b>	<b>100.0%</b>	<b>\$1,223,884</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

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

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing	10
Taxes Paid	\$6,415

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet)	268,058
Oil Produced (Barrels of Oil)	427,263
Oil and Gas Tax Paid	\$2,867,687

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due	\$10,954
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\*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.



## Yellowstone County

### Montana Individual Income Tax, Tax Year 2018

Number of Taxpayers	105,548
Total Income	5,191,235,504
Total Taxable Income	3,719,943,918
Total Income Tax Paid	207,957,308
Effective Rate	4.0%
Percent of County Population Filing Income Taxes*	63.2%

#### Income

	Percent from Income Type	Percent of Returns Claiming
Wages	66.7%	83.0%
Investment	8.4%	38.5%
Retirement Income	13.2%	27.8%
Rental and Royalty Income	9.5%	15.4%
Net Business Income	2.6%	13.9%
Farm Income	-0.5%	1.7%
Other Income	0.1%	26.8%

#### Exemptions and Deductions

	Amount Claimed (\$)	Number of Returns
Business Expenses	381,616	110
Health Savings Accounts	5,005,208	1,509
Self Employment Expenses	43,315,374	9,072
Student Loan and Education Expenses	7,698,589	7,744
Other Expenses	11,691,804	3,592
Medical and Insurance Deductions	123,477,266	18,109
Federal Income Tax Deduction	221,060,176	38,661
Property and Other Deductible Taxes	100,764,249	36,397
Home Mortgage	166,417,995	25,349
Investment Interest	3,003,122	906
Charitable Contributions	107,930,737	26,380
Child and Dependent Care Expenses	132,736	51
Gambling Losses	8,354,079	214
Political Contributions	114,895	907
Other Deductions	2,305,305	5,898

#### Credits

	Amount Claimed (\$)	Number of Returns
Capital Gains	5,207,859	10,160
Other States' Tax	4,567,172	1,986
Charitable Gift Credits*	951,126	481
Energy Conservation	903,702	1,529
Alternative Fuel and Recycling Credits	226,473	58
Uninsured Montanans Credit	11,594	10
Biofuels Credits*	0	0
Contractors' Gross Receipts Credits	1,011,693	117
Elderly Homeowner and Renters' Credit	1,246,642	2,391
Other Credits*	136,158	68

## Yellowstone County Continued

### Montana Property Tax, Tax Year 2019

	Property in County	Property Owned by County Residents
Market Value	\$21,814,044,437	\$16,956,076,782
Taxable Value	\$390,133,029	\$242,933,609
Estimated Property Tax Paid	\$245,370,657	\$157,211,018
Estimated Effective Property Tax Rate	1.1%	0.9%
Average Mills	628.94	647.14

### Taxable Value by Property Class

	Taxable Value in County	Percent of County'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	\$3,659,212	0.9%	\$7,715,083
Class 4.1 Residential Improvements	\$142,158,447	36.4%	\$141,401,678
Class 4.2 Residential Land	\$37,429,156	9.6%	\$38,821,978
Class 4.8 Commercial Improvements	\$55,973,228	14.3%	\$35,163,431
Class 4.9 Commercial Land	\$28,352,572	7.3%	\$19,350,631
<b>Class 4 Total</b>	<b>\$263,913,403</b>	<b>67.6%</b>	<b>\$234,737,718</b>
Class 5 Rural Co-ops and Pollution Control	\$4,269,645	1.1%	\$0
Class 7 Non-Centrally Assessed Properties	\$0	0.0%	\$0
Class 8 Business Equipment	\$57,997,793	14.9%	\$427,520
Class 9 Non-Generation Property of Utilities	\$41,931,659	10.7%	\$0
Class 10 Forest Land	\$14,719	0.0%	\$53,288
Class 12 Railroad and Airline Equipment	\$9,897,050	2.5%	\$0
Class 13 Telecommunication and Electric	\$8,361,198	2.1%	\$0
Class 14 Wind Generation Facilities	\$88,350	0.0%	\$0
Class 15 Carbon Dioxide and Liquid Pipeline	\$0	0.0%	\$0
<b>Total</b>	<b>\$390,133,029</b>	<b>100.0%</b>	<b>\$242,933,609</b>

### Other Remaining Taxes

#### Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year\* 2018

Liquor Sales \$18,228,517

Liquor Excise and License Tax \$3,630,737

#### Corporate License Tax Paid by Businesses in County\*, Tax Year 2017

Number of Corporations Filing 469

Taxes Paid \$5,890,886

#### Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 9,662

Oil and Gas Tax Paid \$44,713

#### Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due \$5,052,858

\*Population estimates are 2018 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:**

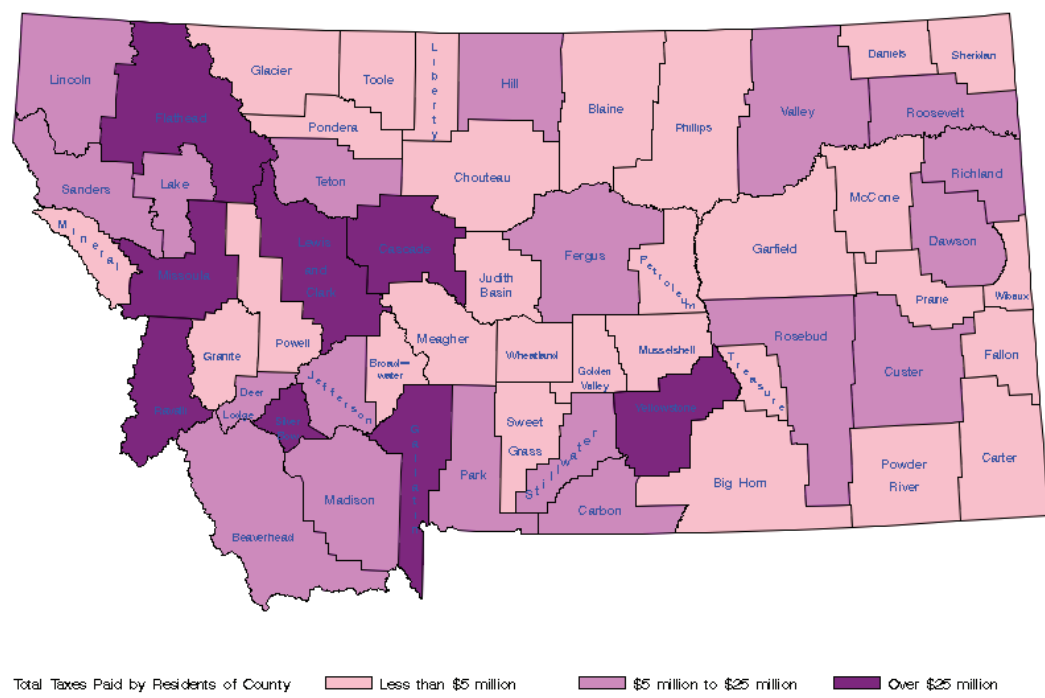
# **Geographical Distribution of Specific Taxes**

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

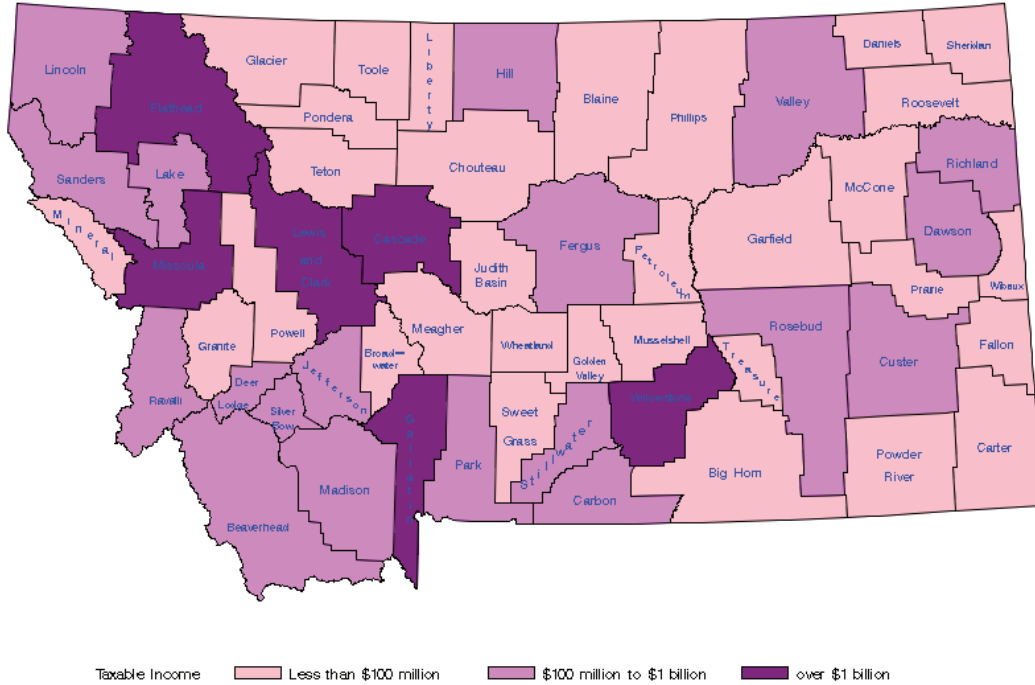
Residents of Montana paid approximately \$1.17 billion in personal income taxes during tax year 2018. The distribution of tax revenue is highly skewed, with a small number of counties generating a significant portion of income tax revenue. With income tax collections of nearly \$208 million, residents of Yellowstone County generated 17.8% 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 (15.5%), Missoula County (13.2%), and Flathead County (10.1%). At the other end of the spectrum, some of Montana’s counties generate a very small portion of Montana’s income tax revenue, such as Petroleum County only generating 0.02% of the \$1.17 billion generated statewide.

Total Income Tax Paid in County



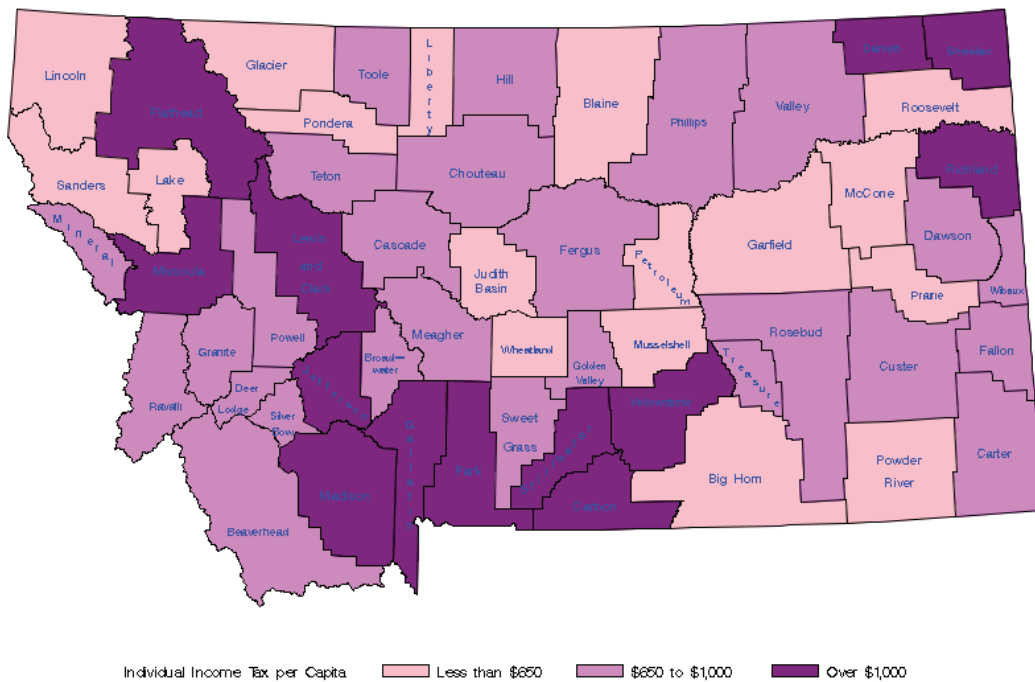
The primary factor in determining the total amount of individual income tax revenue that is generated within each county is each county’s population and total taxable income. For example, Yellowstone County generated the largest amount of tax revenue in the state and also had the largest population and generated the largest amount of taxable income, approximately \$3.7 billion for tax year 2018. Other counties generating large amounts of income tax revenue also had large populations and generated large amounts of taxable income, including Gallatin County (\$3.4 billion), Missoula County (\$2.86 billion), Flathead County (\$2.18 billion) and Cascade County (\$1.4 billion). At the other end of the spectrum, Garfield, Petroleum and Carter counties each have small populations and had the lowest taxable income, with \$8.7 million, \$4.5 million and \$4.2 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 \$1,437 in per capita tax revenue in 2018. Other counties with high per capita income tax collection levels were Gallatin County (\$1,772), Missoula County (\$1,279) and Jefferson (\$1,260). 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.

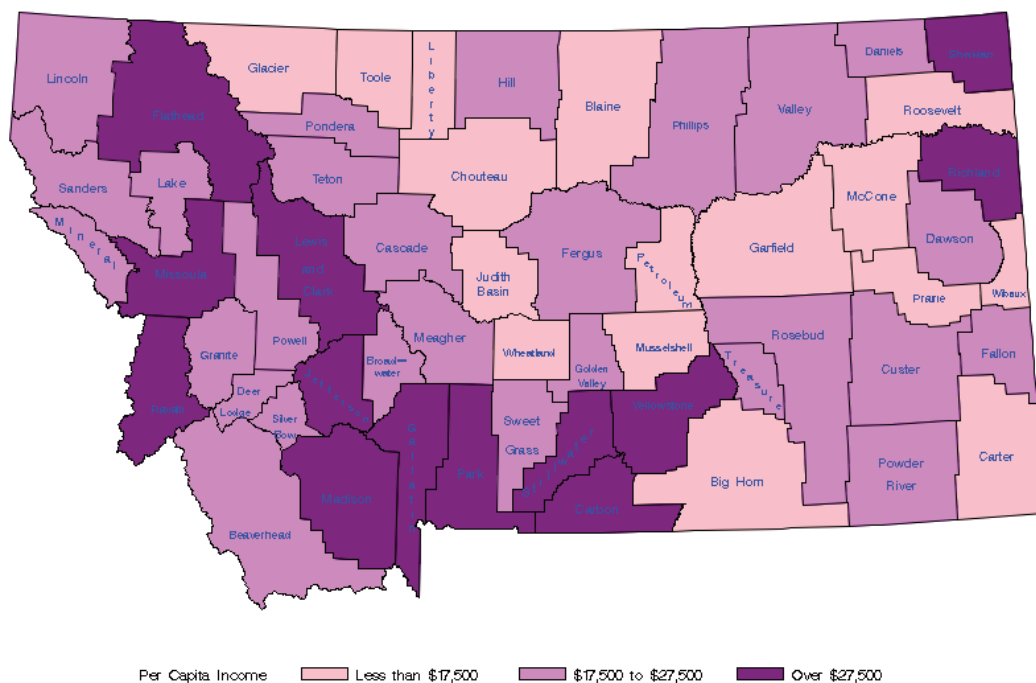
### Individual Income Tax Per Capita (U.S. Census Population Estimates)



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 2018, with an income level of \$7,878. With an income of \$44,334, 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)

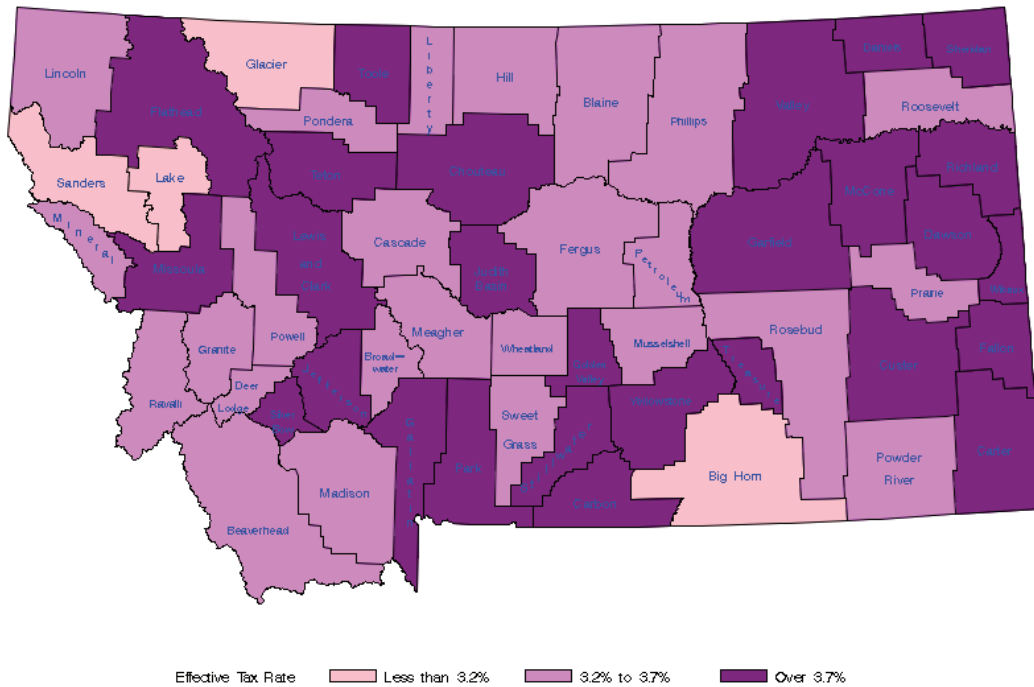


Another factor influencing the amount of personal income tax revenue is the average rate at which incomes are taxed. The effective income tax rate on personal income ranges between 3% and 4% in a majority of Montana’s counties. However, some counties have tax rates that are above and below this 1% range. Several counties in the south and eastern areas of the state have effective tax rates that exceed 4%. In fact, seven of the eight counties with effective tax rates that exceed 4% reside in Eastern Montana, including Richland, McCone, Fallon and Carter counties. At the same time, two counties had effective tax rates that were below 3%, with each county being located on, or near, a reservation.

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 \$3,000 of taxable income at a rate of 1% in 2018. However, all taxable income that an individual earned beyond \$17,900 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

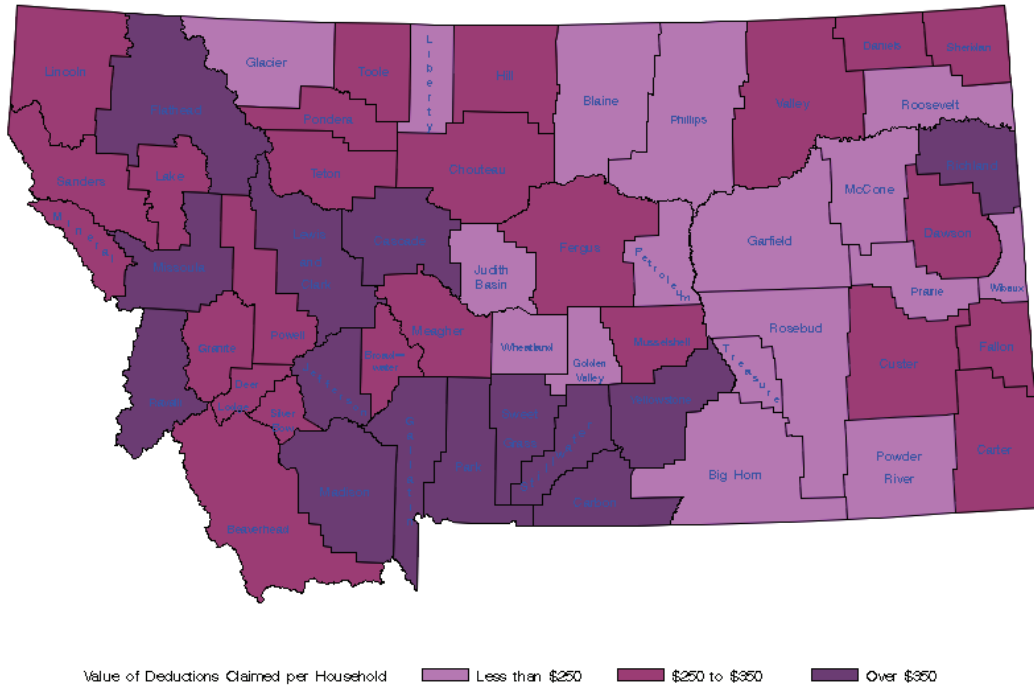


Overall, the western half of Montana consistently pays more in personal income taxes than the eastern area of the state. Part of the increased tax revenue generated by western counties is due to the higher population levels of Western Montana. However, the relatively low per capita income tax collection 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 \$140 per household to \$570. Glacier County has the lowest average value of deductions for income tax forms, at \$140, while Gallatin County had the highest value of \$570.

## Value of Deductions Claimed per Income Tax Form



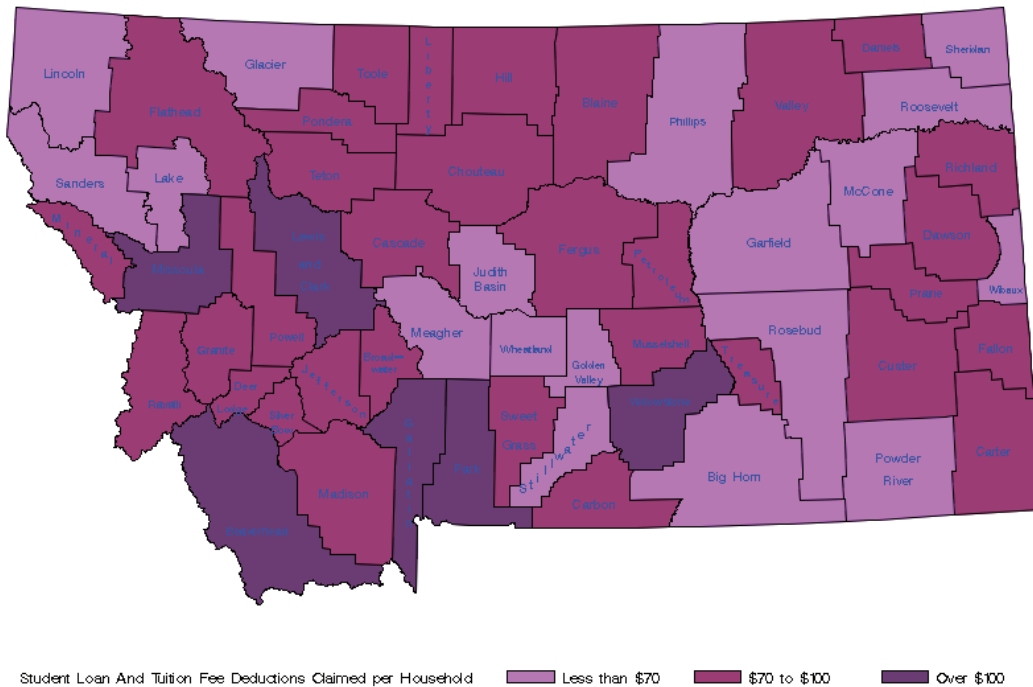
The average value of tax deductions is higher in the western half of Montana relative to counties in the northern and eastern regions of the state. The larger value of deductions in counties located in Western Montana is due to at least two factors. Under current tax law, taxpayers can deduct income 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 \$48.8 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 \$7.8 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 2018 was Gallatin County, with an average deduction amount of \$137 per household. Missoula also had a larger than average deduction amount, at \$135 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.

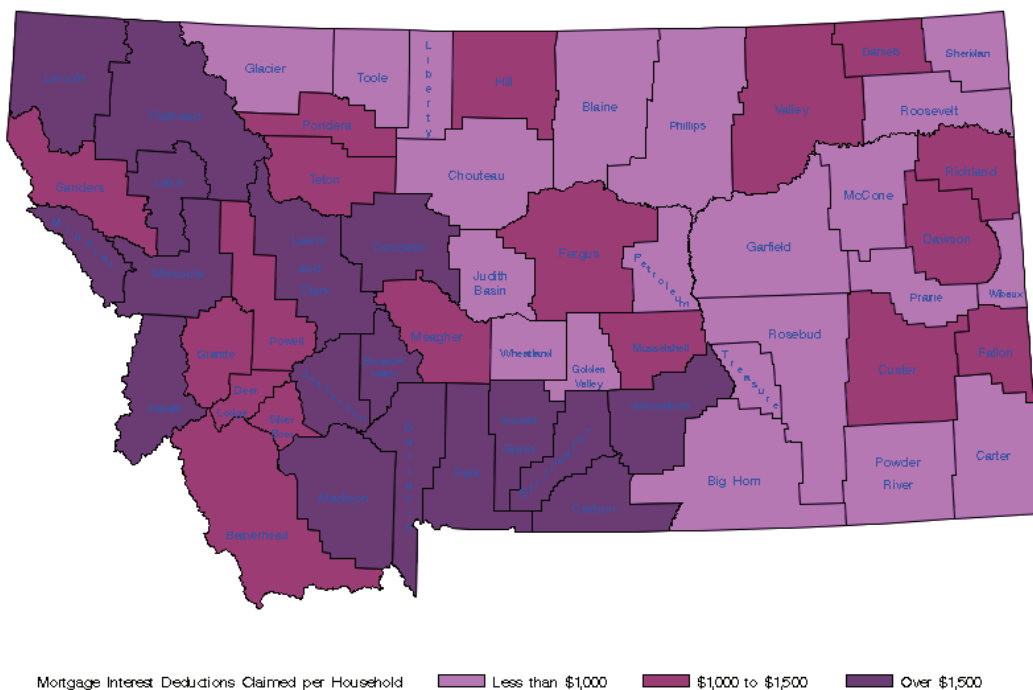


### Student Loan Interest and Education Spending Deductions Claimed per Income Tax Form



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 approximately \$950 million in income due to interest spending on their home loans in 2018. Yellowstone County had the largest amount of income deducted due to interest on home loans, with \$166 million in income being deducted. Three other counties in Montana reported deducting at least \$100 million in income, Gallatin County (\$144 million), Flathead County (\$123 million) and Missoula County (\$118 million).

### Mortgage Interest Deductions Claimed per Income Tax Form

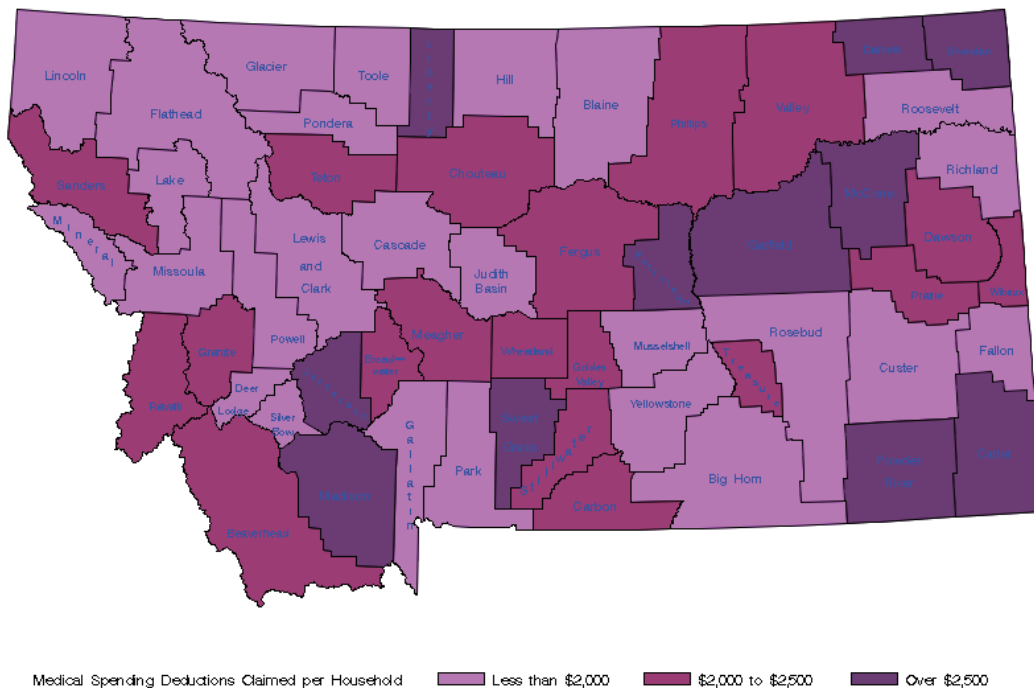


Residents of counties in the western half of Montana reported deducting larger income amounts due to interest on home loans. In 2018, residents of Jefferson County deducted an average of \$2,663 on each income tax form that was submitted to the State of Montana. Flathead and Gallatin County residents also reported higher than average deduction amounts, at \$2,469 and \$2,549 respectively. With deduction amounts of less than \$500, residents of Carter, Glacier 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 2018, individuals filing Montana state income taxes reported \$872 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 \$123.5 million in deductions. Petroleum County reported the smallest amount of medical spending deductions, with slightly more than \$442,600 in income deducted.

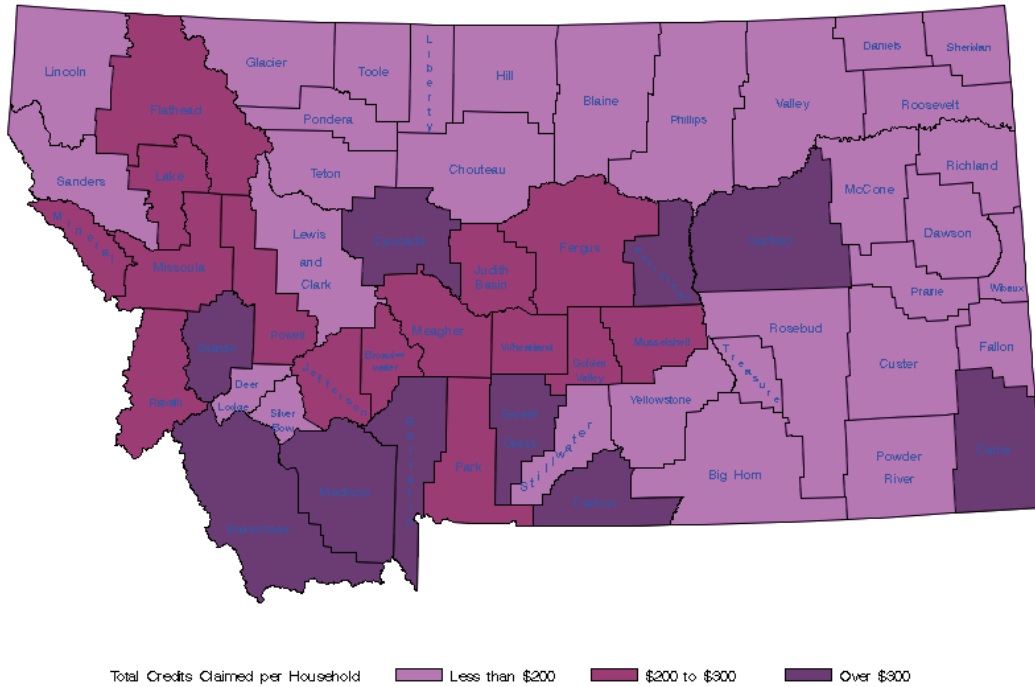
Unlike most other deductions and credits, residents who live in counties with relatively small populations tended to have the highest medical spending deduction amounts. Residents of Jefferson County reported an average medical spending deduction of \$7,681 on their income tax forms, which is the highest in the state. Other counties with large average deduction amounts include Daniels County and Liberty County, which each had average deduction amounts that exceeded \$2,750 in 2018. 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 Gallatin County deducted \$1,397 and \$1,515 of medical spending on average in 2018.

Medical Spending Deductions Claimed per Income Tax Form



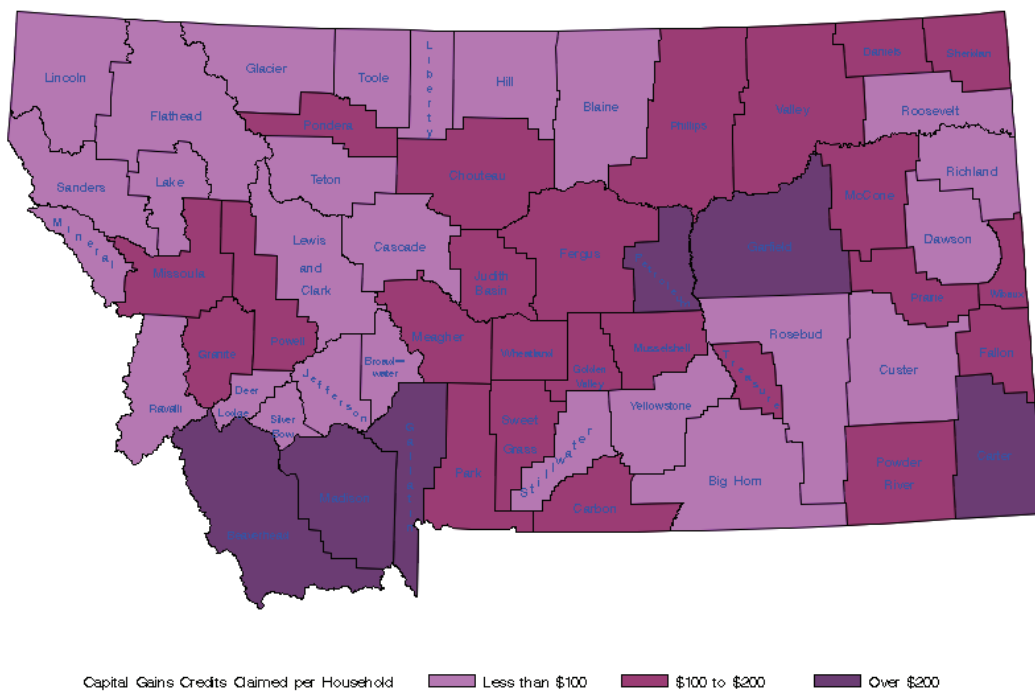
Like deductions, the average dollar amount of credits by residents of counties is higher in the southern and western areas of the state. Madison County had the highest average amount of credits claimed per income tax form, with an average combined credit amount of \$549. Gallatin and Petroleum County had the second and third largest average claim amounts of \$451 and \$447 in credits respectively.

Credits Claimed per Income Tax Form



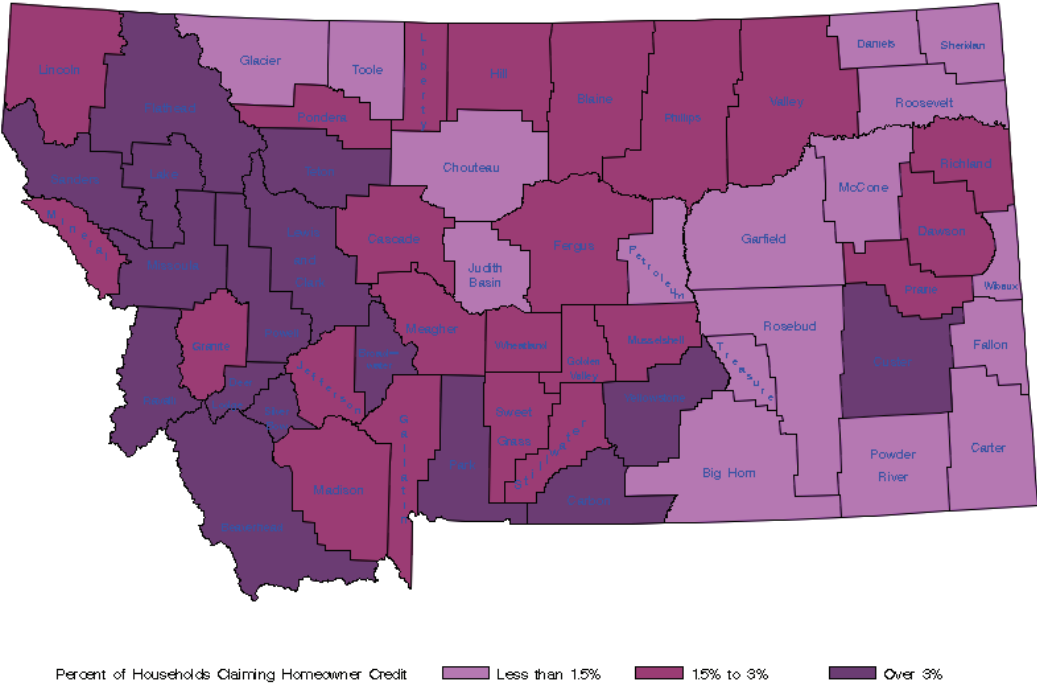
A large share of credits claimed by households in Montana is due to the 2 percent capital gains credit.. Income tax forms in Petroleum County claimed the largest amount of capital gains credits, claiming an average of \$405 in credits per household. Counties with the largest average capital gains credits in 2018 were in counties with below average populations, such as Carter County (\$324) and Garfield County (\$272). However, there are still some larger population counties Montana, such as Gallatin County (\$203) with above average capital gains credit amounts.

Capital Gains Credit Claimed per Income Tax Form



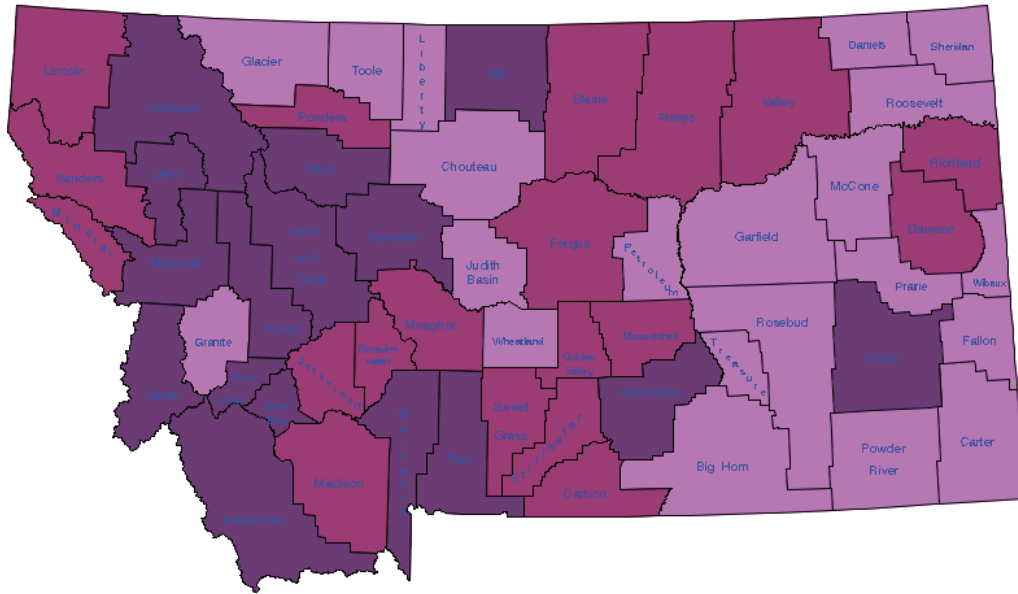
Another credit that is available in Montana is the Elderly Homeowner tax credit, which is available to any resident of Montana that is at least 62 years old. Like the distribution of credits as a whole, residents in the western portion of the state claimed a larger amount of elderly homeowner tax credits per household. Park county residents claimed the largest amount of elderly homeowner tax credits, claiming an average of \$23 per tax form. Other counties with large tax credit amounts include Lake County (\$23), Teton County (\$22), Flathead County (\$22) and Silver Bow County (\$20). Residents within Carter, Garfield and Rosebud counties claimed the smallest tax credit amounts, with an average credit amount of less than \$3.

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 9.3% 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 Carter counties, which each had the lowest average credit amount, had participations rates of 0% and 0.5% 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

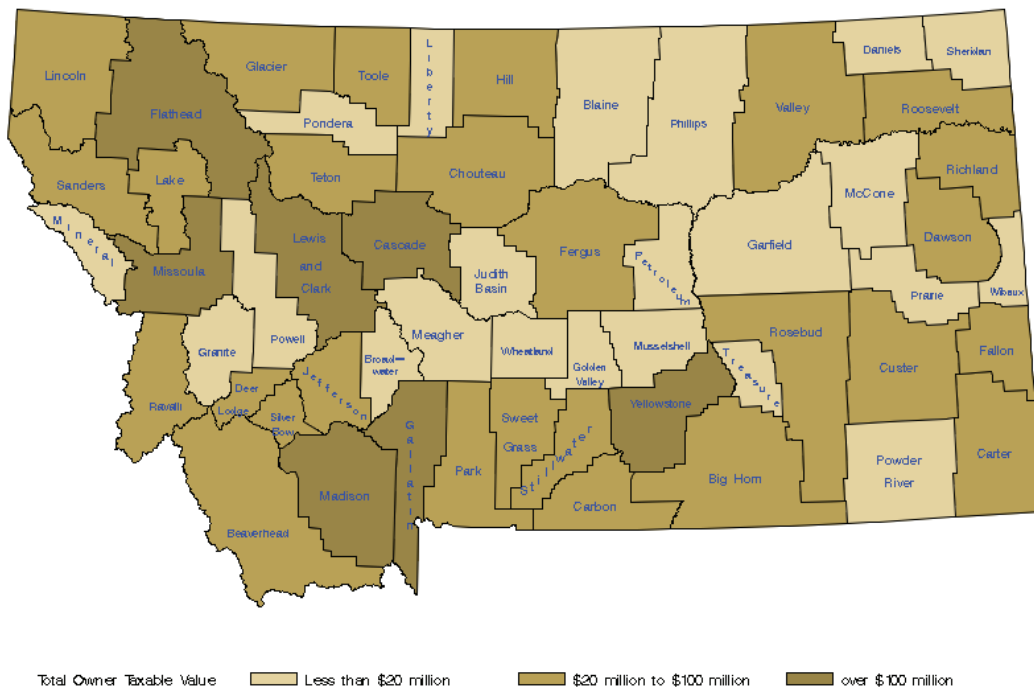
Less than 2.5%	2.5% to 5%
Over 5%	

## 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.

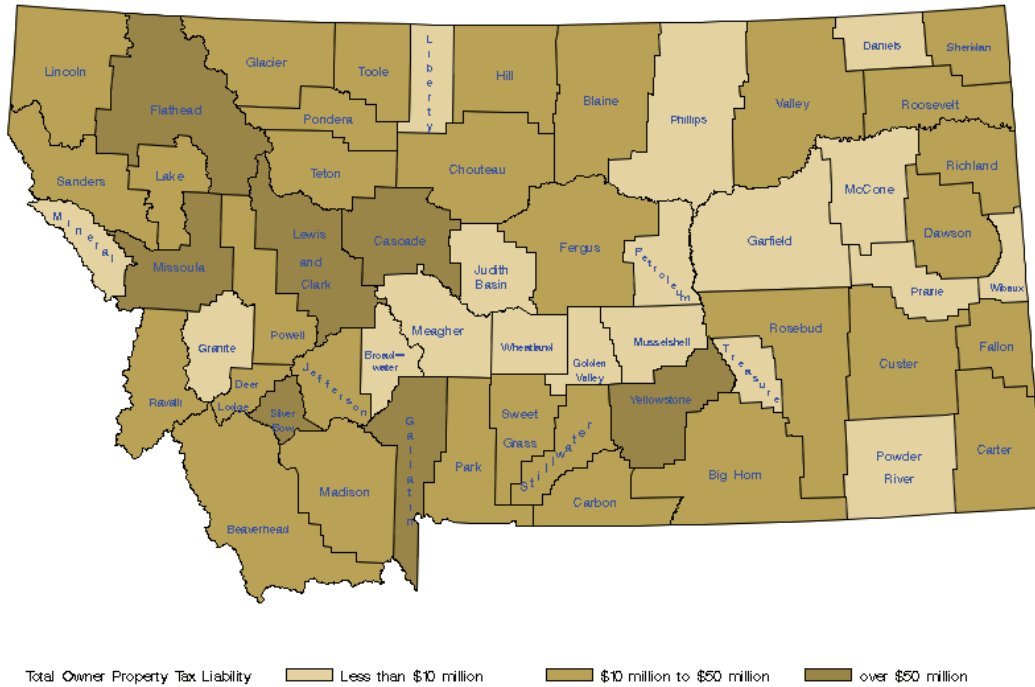
The taxable value of property located within Montana is concentrated in large population areas. Yellowstone County had the highest taxable value in 2019, due in large part to the state’s largest population center, Billings. In fact, the counties with the state’s five largest population centers also have the five highest taxable values within the state. Overall, the ten counties with the largest combined property taxable value account for nearly two-thirds (64%) of the state’s total taxable value.

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



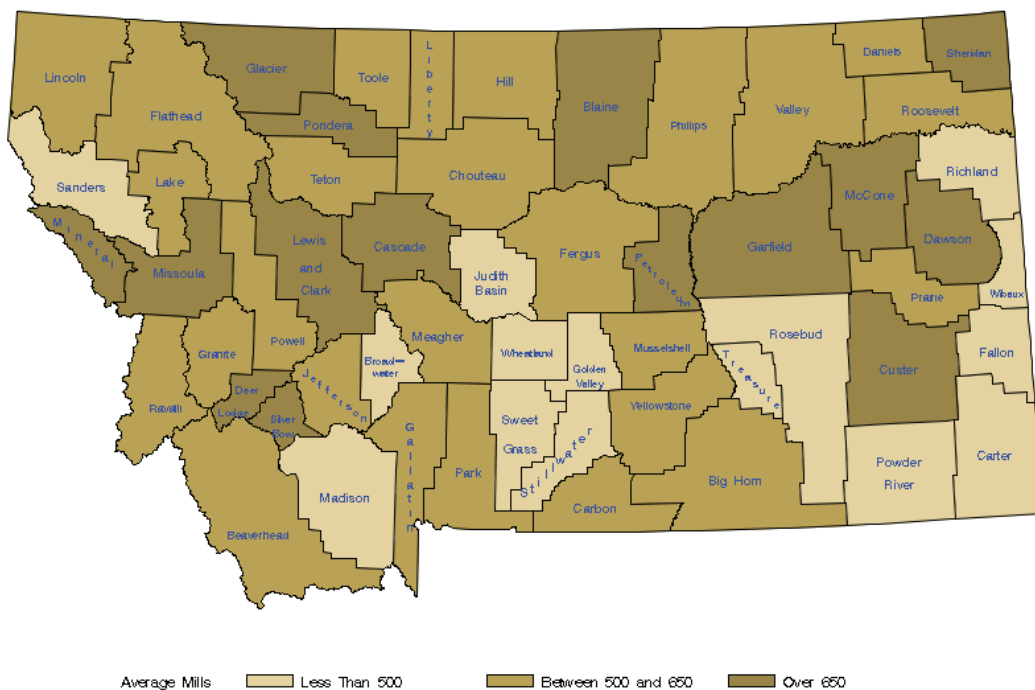
The property taxes that are paid within each county are determined by the taxable value of the property and the rate at which the property is taxed. As a result of this, the quantity of property taxed assessed for each county, and the distribution of taxes, is similar to the distribution of taxable value. Yellowstone County has the highest property tax liability, at \$245.4 million in 2019. Flathead, Missoula, Cascade, Lewis and Clark, and Gallatin County each had property tax liabilities that exceed \$100 million. Petroleum County had the lowest tax liability at approximately \$1.1 million. Overall, Montana’s entire property tax liability was \$1.85 billion in 2019.

### 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 822. Other counties with high average mills include Silver Bow County (806), Lewis and Clark County (759), Sheridan County (744) and Custer County (716). Some counties in the eastern portion of Montana have average mill rates that are significantly below other counties. For example, Madison County has an average mill rate of 276, which is approximately half the median county mill level of 572. Carter County and Rosebud County also had relatively low average mill levels, at 307 and 320 respectively.

### Estimated Average Mills Assessed

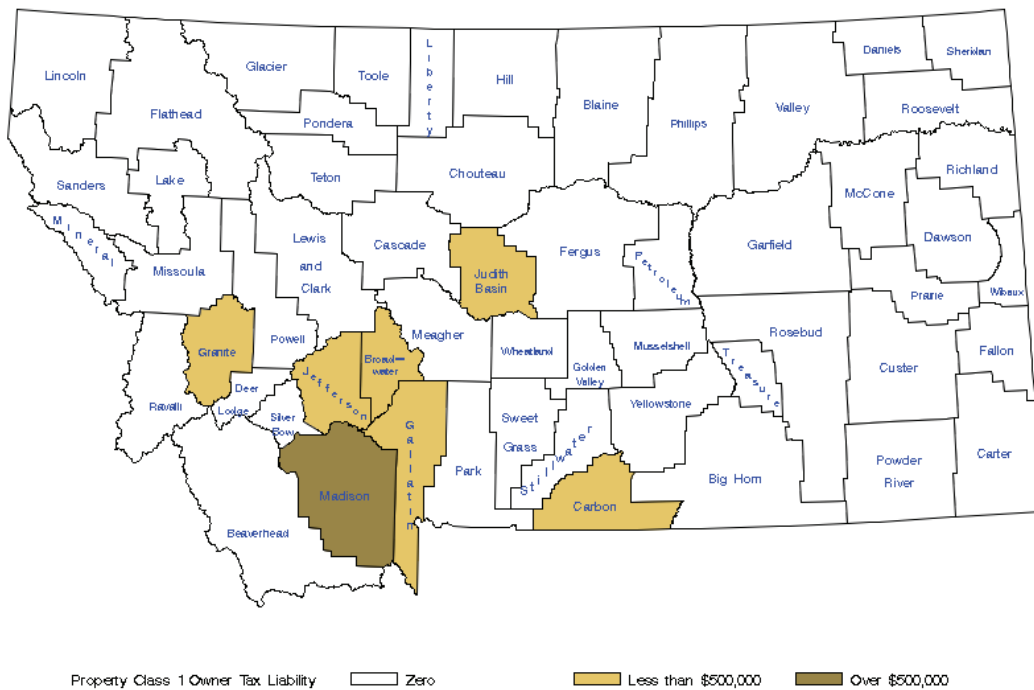


## Class 1: Mines Net Proceeds

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 seven counties with Class 1 property: Broadwater, Carbon, Gallatin, Granite, Jefferson, Judith Basin, and Madison. Appendix B contains estimates of the Class 1 property tax liability for all seven counties.

**Tax Liability of Class 1 Mine Net Proceeds**



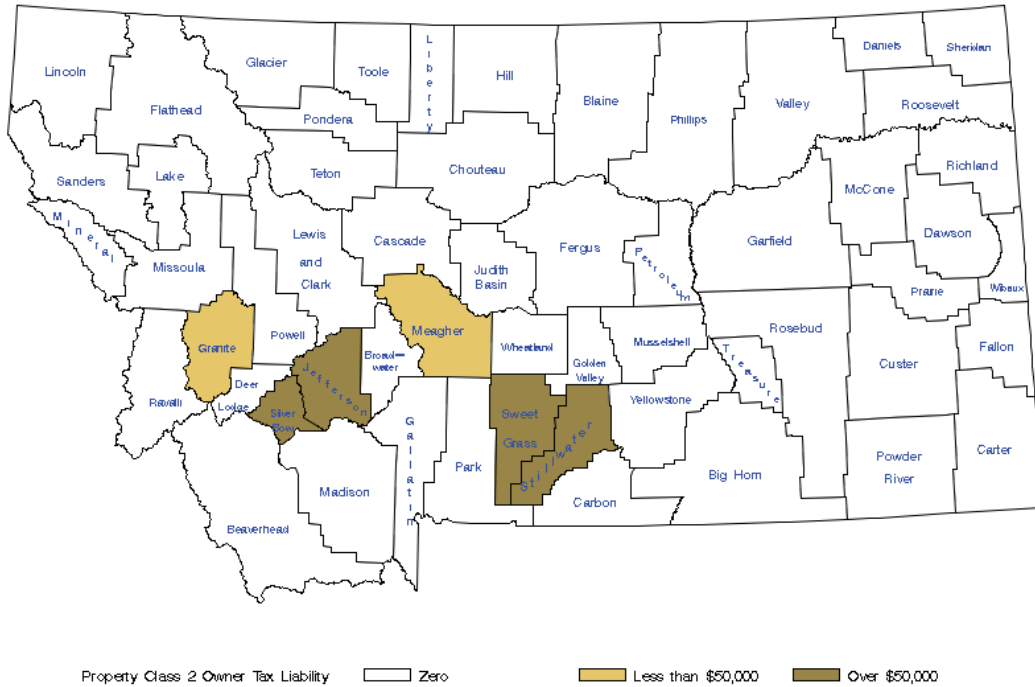
## Class 2: Metal Mines Gross Proceeds

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. Six 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 2019, with a total tax liability of approximately \$6.1 million, and accounted for nearly 40% of the Class 2 tax liability of the entire state.



### Tax Liability of Class 2 Metal Mines Gross Proceeds

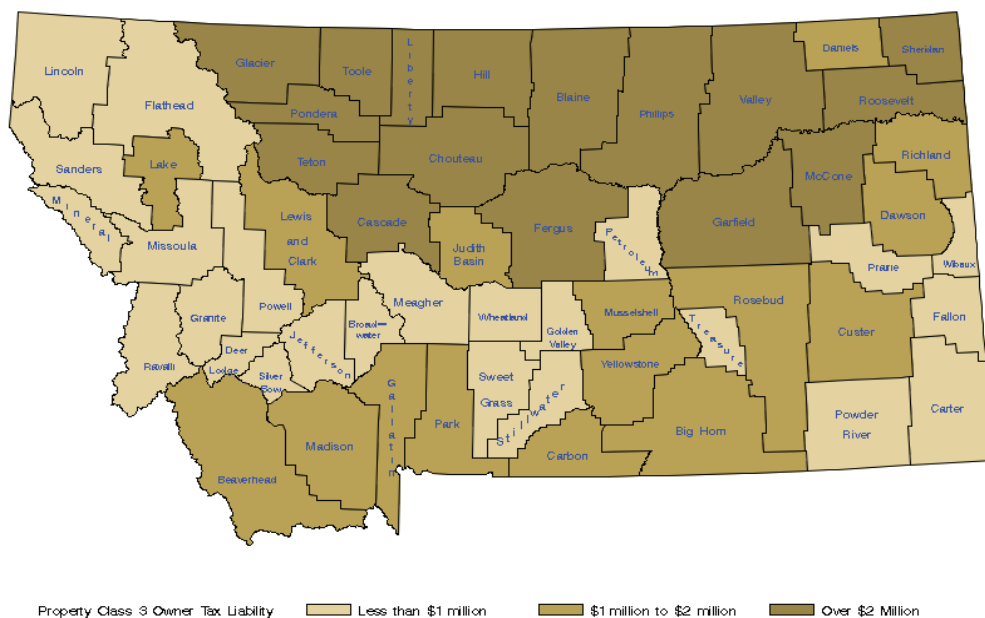


### Class 3: Agricultural Lands

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 2019.

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 2019 was Chouteau County, with a total tax liability of approximately \$5.2 million.

### Tax Liability of Class 3 Agricultural Land

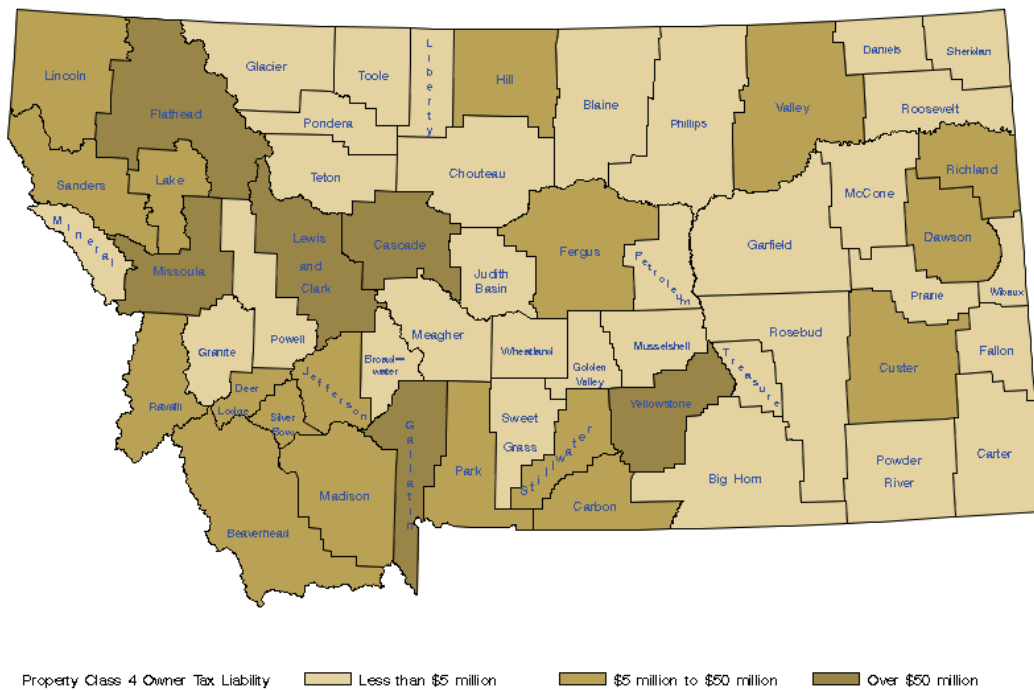


## Class 4: Residential, Commercial, Industrial and Golf Course Property

Class 4 property includes residential land and improvements, commercial land and improvements, industrial land and improvements. Class 4 property is the largest property class in the state of Montana, with \$1.7 billion in taxable value. The tax rate for all Class 4 property is 1.35% of assessed market value.

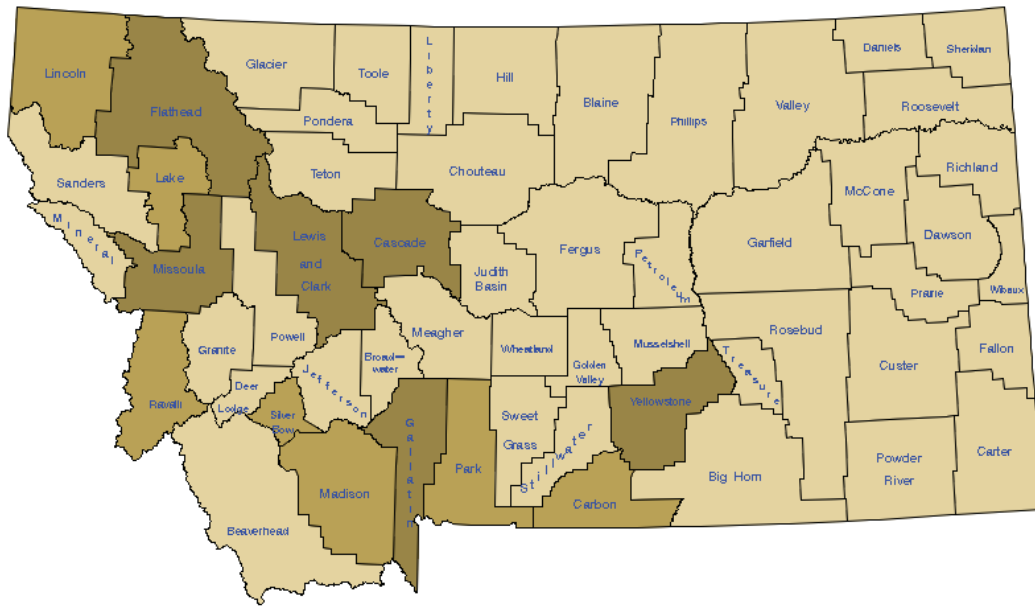
The counties with the highest Class 4 property tax liabilities are concentrated in Western Montana and areas with large population centers. Missoula County had the largest Class 4 total tax liability in the state in 2019, at \$183.8 million. Other counties with high tax liabilities included Gallatin County (\$183 million), Yellowstone County (\$172.5 million), and Flathead County (\$156.1 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 \$515 million constituted 55.4% of Montana’s entire residential property tax liability. The same four counties also comprised 62% 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 \$930 million and \$291 million respectively.

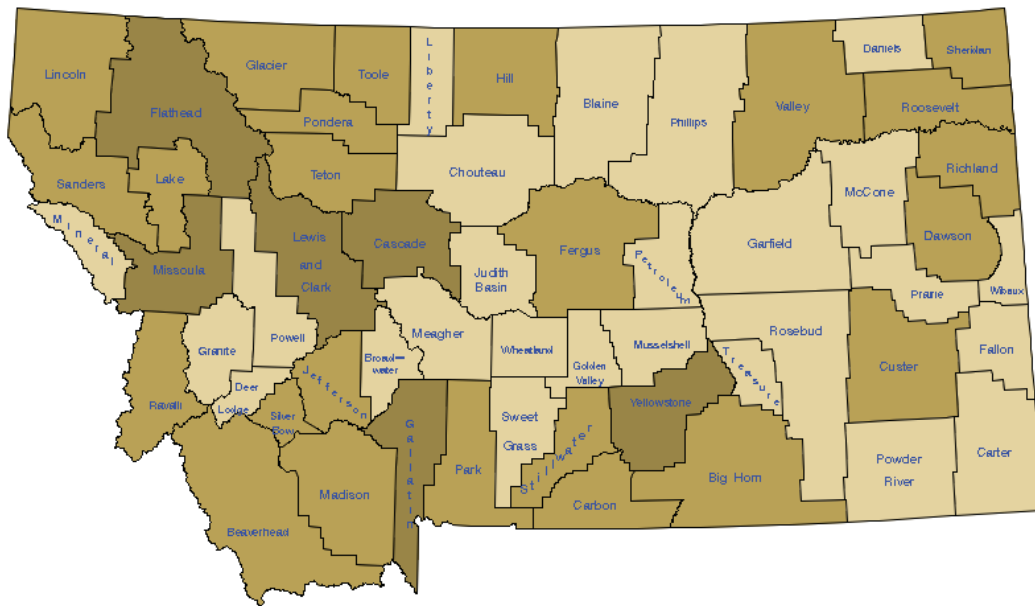
### Tax Liability of Residential Property



Property Class 4 Residential Owner Tax Liability

	Less than \$10 million	\$10 million to \$50 million	\$50 million to \$100 million
	Over \$100 million		

### Tax Liability of Commercial Property



Property Class 4 Commercial Owner Tax Liability

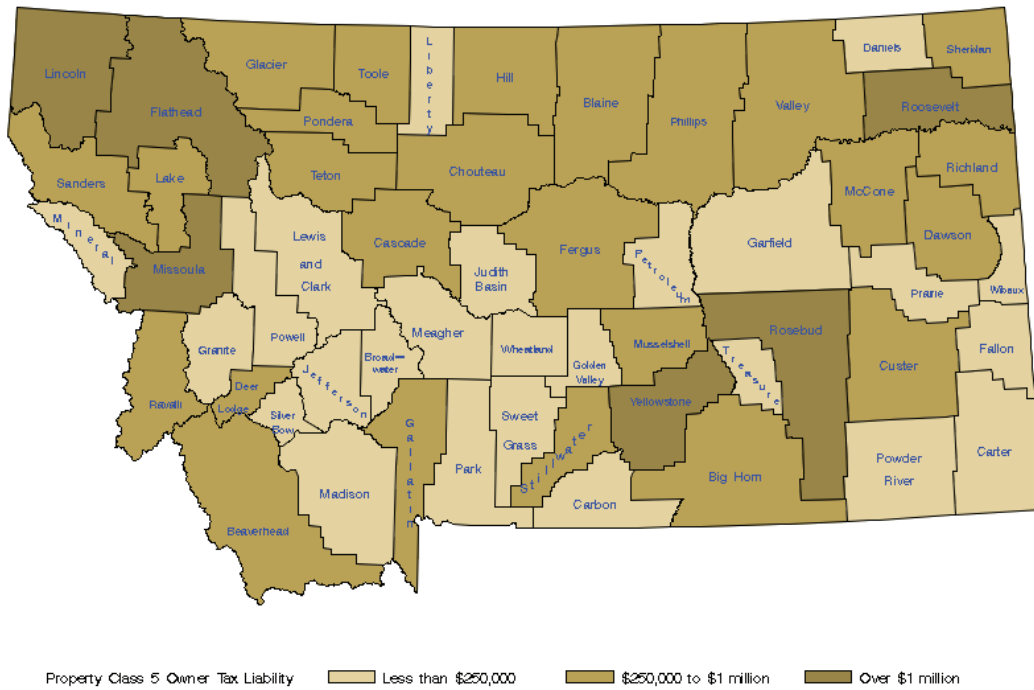
	Less than \$1 million	\$1 million to \$20 million	\$20 million to \$50 million
	Over \$50 million		

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

Class 5 property includes air and water pollution control equipment; rural electric and telephone cooperatives; property owned by new industry; electrolytic reduction facility equipment; research and development firms; and property used in the production of ethanol blended gasoline. The majority of the tax class is rural telephone and electricity property. The taxable value equals 3% of the assessed market value of the property. The map below shows the geographic distribution of the tax liability of Class 5 property across the state. Appendix B

contains additional information on the tax liability of Class 5 property.

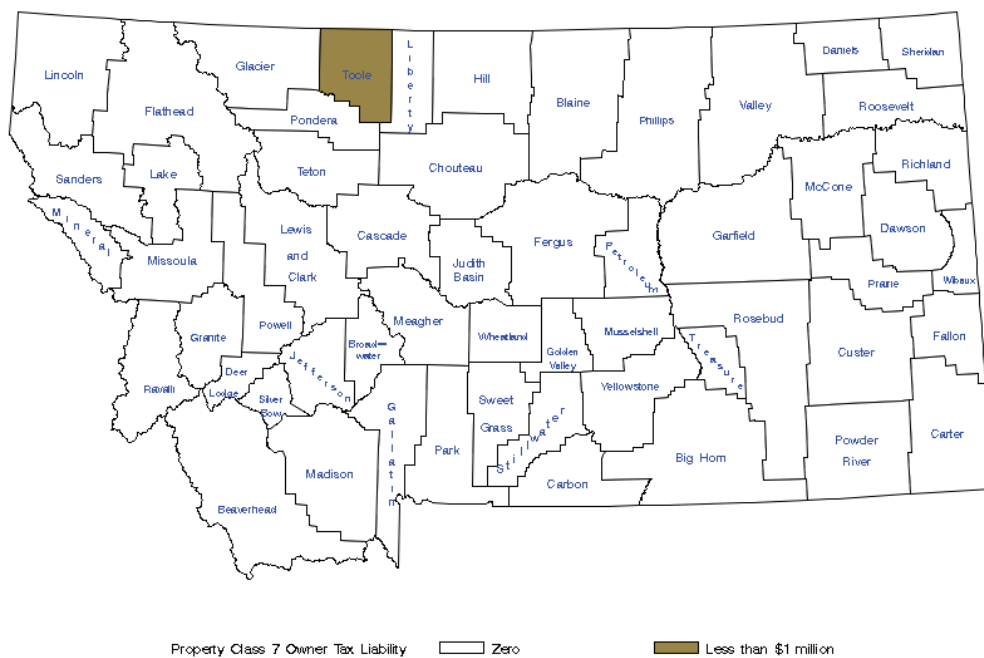
### Tax Liability of Class 5 Property



### Class 7: Non-centrally Assessed Utilities

Class 7 property includes property owned by cooperative rural electrical associations that serve less than 95% of the electricity consumers within the limits of a city or town, certain electric property, and machinery owned by non-centrally assessed property. It does not include wind generation facilities. The tax rate for Class 7 is 8% of the assessed market value of the property. Only one county had Class 7 property, Toole County, which had a combined tax liability of \$2,674 in 2019.

### Tax Liability of Class 7 Property

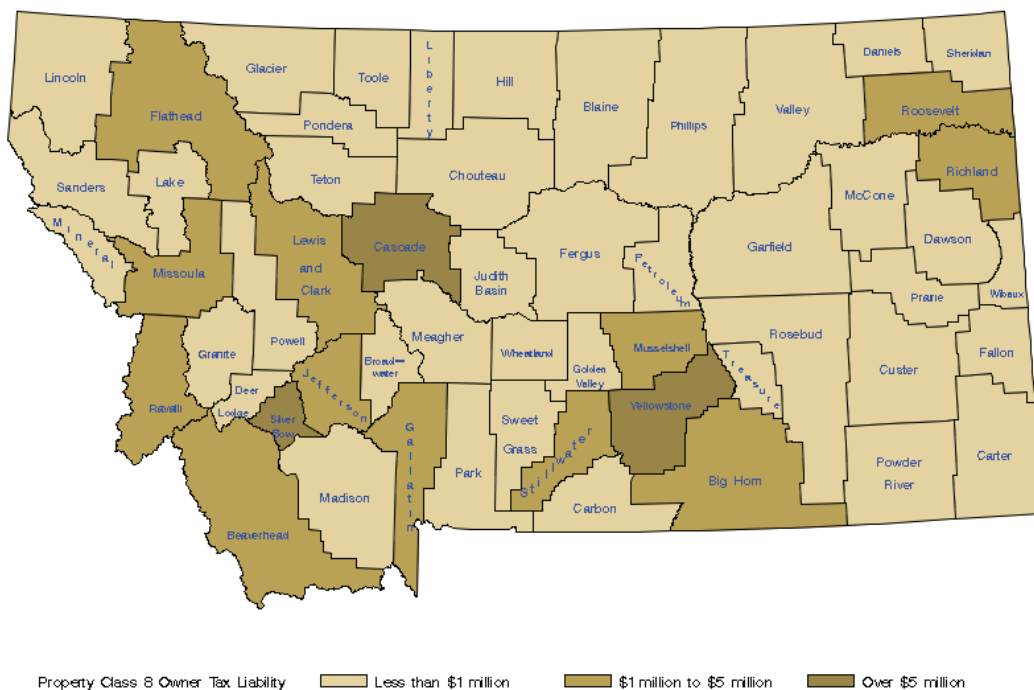


## Class 8: Business Equipment

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 \$58 million in taxable value. The next closest county, Cascade, has \$14.8 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 \$32.3 million in 2019. Several counties on Montana's Eastern boarder 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



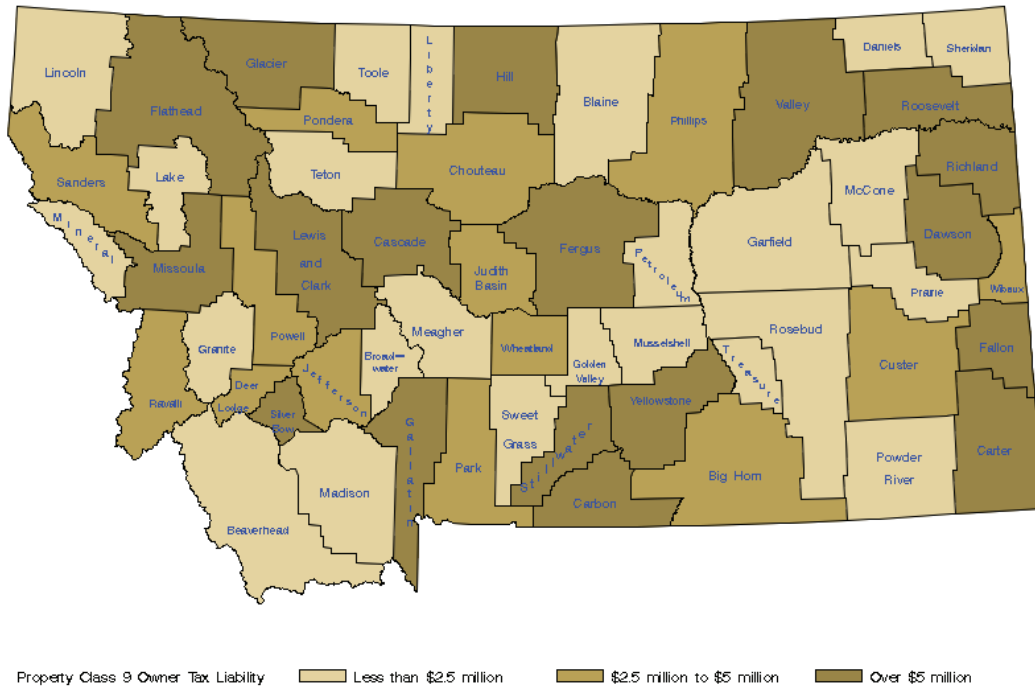
## Class 9: Pipelines and Non-Generating Electric Property

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 \$25.1 million. Other counties with high tax liabilities in 2019 include Missoula County (\$16.8 million), Gallatin County (\$14.4 million), and Lewis and Clark County (\$13.3 million).

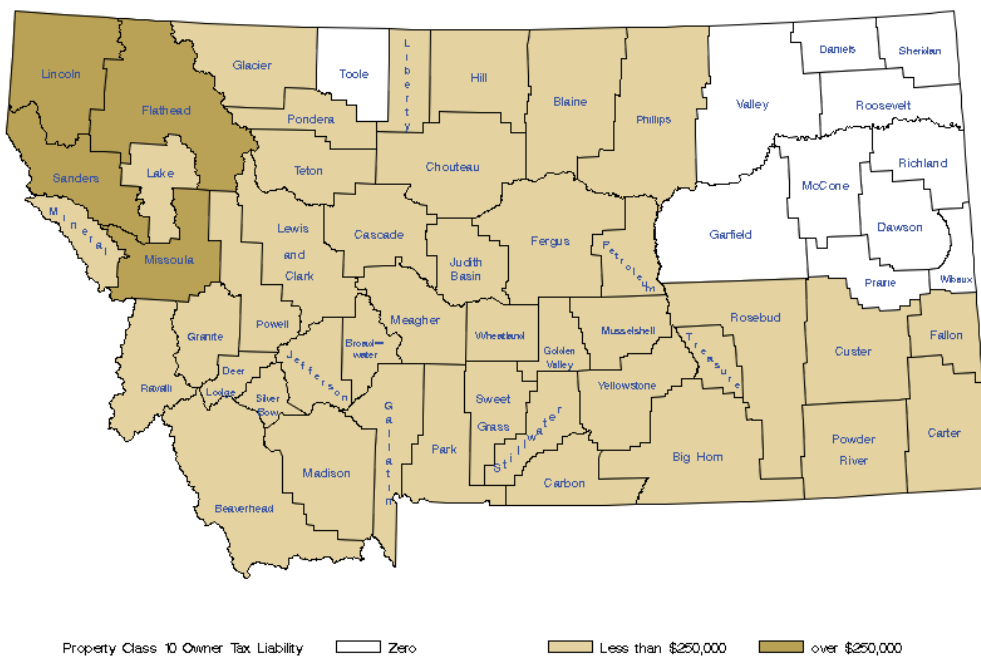
**Tax Liability of Class 9 Property**



**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**

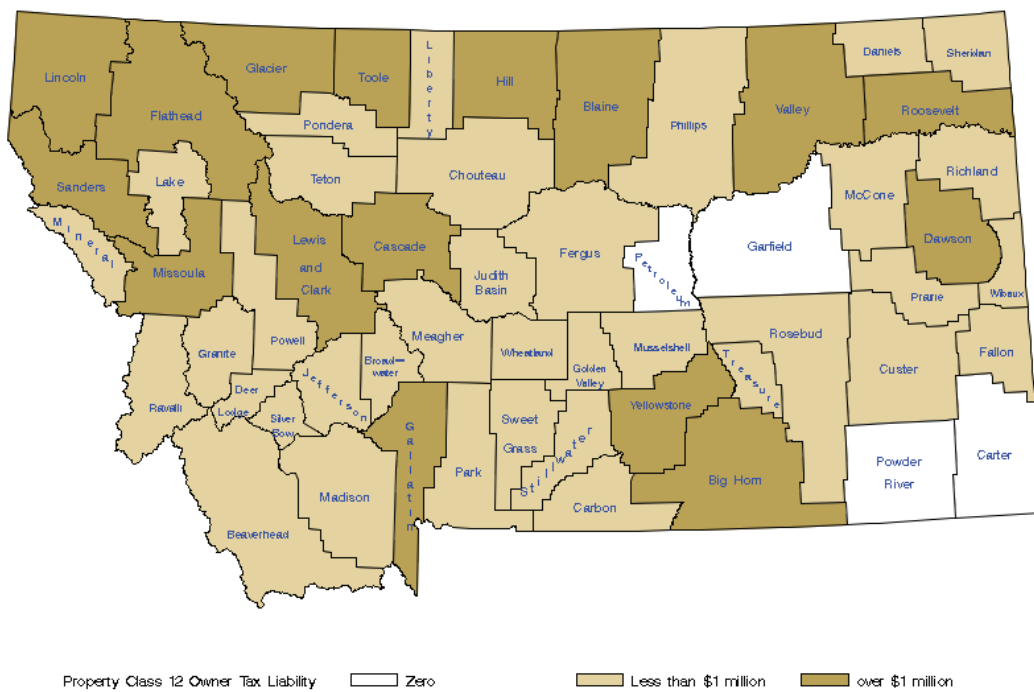


Forest land with the largest property tax liability is concentrated in the north western portion of Montana. In 2019, four counties had Class 10 property tax liabilities that exceed \$250,000. Lincoln County had the highest tax liability in the state, \$530,695 in 2019. Flathead County, Missoula County and Sanders County had tax liabilities of \$426,867, \$280,213 and \$266,642. Eleven counties within the state had no property tax liabilities associated with forest land properties, with most residing in the north eastern area of the state.

### Class 12: Railroad and Airline Property

Class 12 property includes all property of railroads and airlines. Like Class 9 property, Class 12 property is centrally assessed. The Class 12 rate is a blended rate of all commercial property classes calculated annually by the Department of Revenue using the formula stated in 15-6-145, MCA. The tax rate is equal to the statewide taxable value of all commercial property, except Class 12 property, divided by the total statewide market value of all commercial property classes.

Tax Liability of Class 12 Railroad and Airline Property

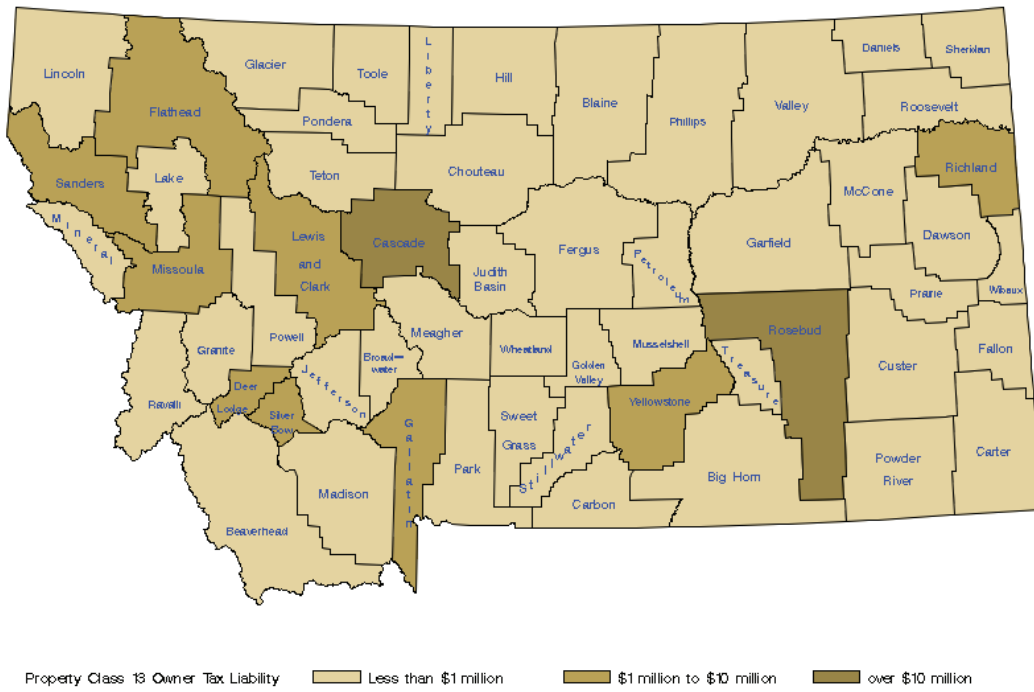


A majority of the counties in Montana with property Class 12 tax liabilities are located in Northern Montana, especially the counties bordering Canada. Yellowstone County had the largest Class 12 tax liability of \$5.4 million in 2019. Overall, sixteen counties had property tax liabilities that exceeded \$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.

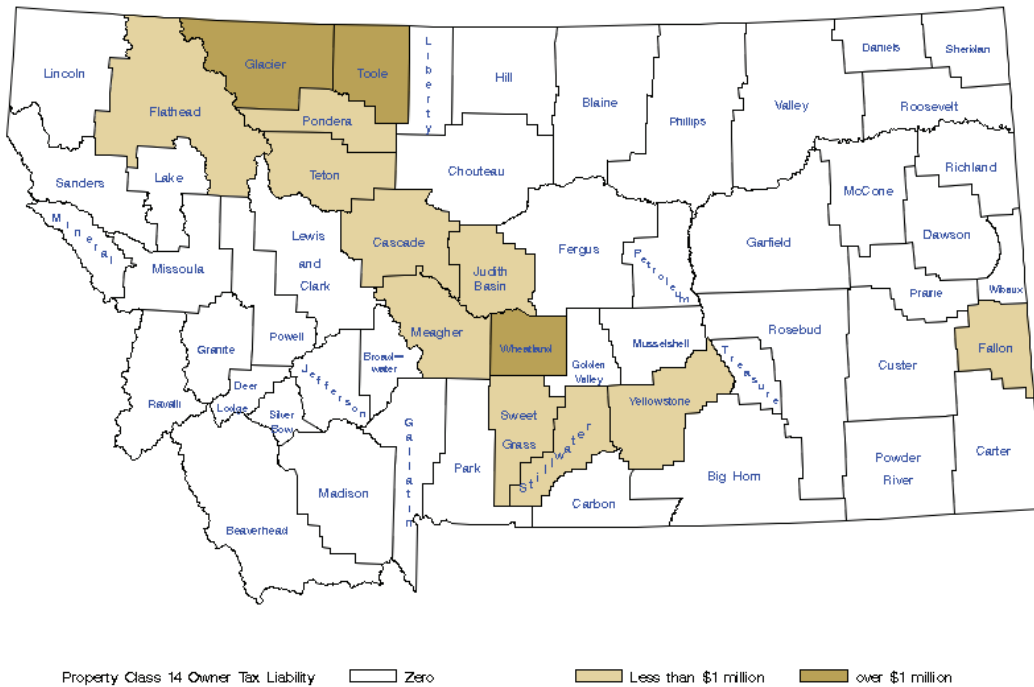
### Tax Liability of Class 13 Telecommunication and Electric Generation Property



### 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





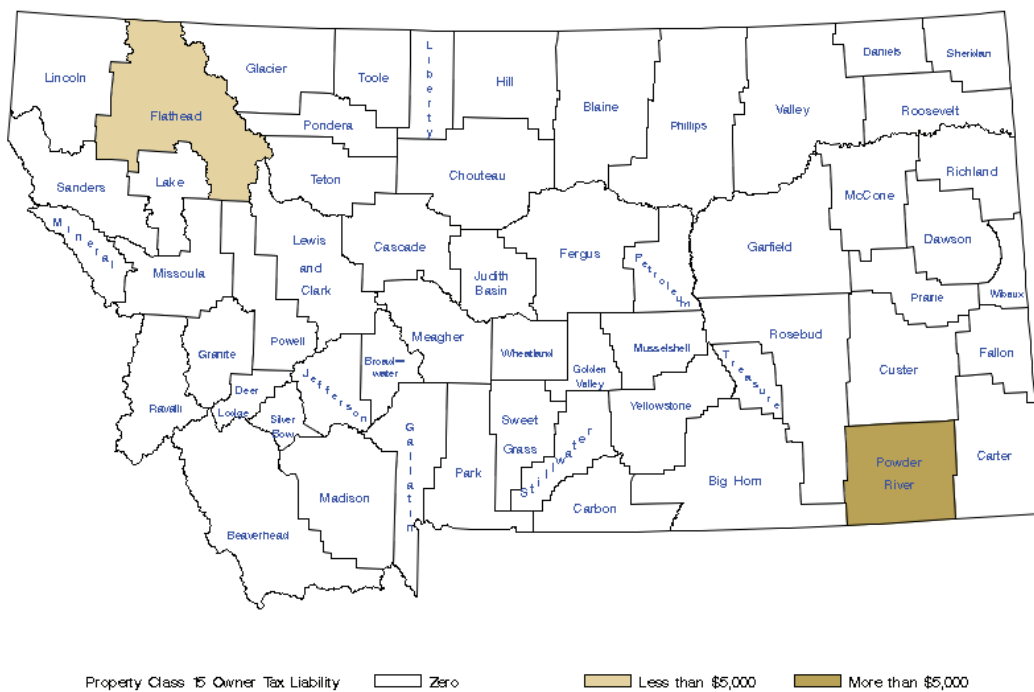
In 2007, Wheatland County was the only county with Class 14 property. By 2017, the number of counties with Class 14 property increased to thirteen counties, which are predominately located within the central area of the state. Toole County had the largest Class 14 property tax liability, increasing to nearly \$3.3 million in 2019. Other counties with large tax liabilities include Wheatland County (\$1.6 million), Glacier County (\$1.1 million) and Teton County (\$730,000).

### 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 2019, only two counties had Class 15 property within their borders. Powder River had the largest Class 15 tax liability of \$760,569. Flathead County also reported a Class 15 property tax liability of \$621. There were no Class 15 properties in Montana before 2013.

Tax Liability of Class 15 Property



### Class 16: High Voltage DC Converter Station Property

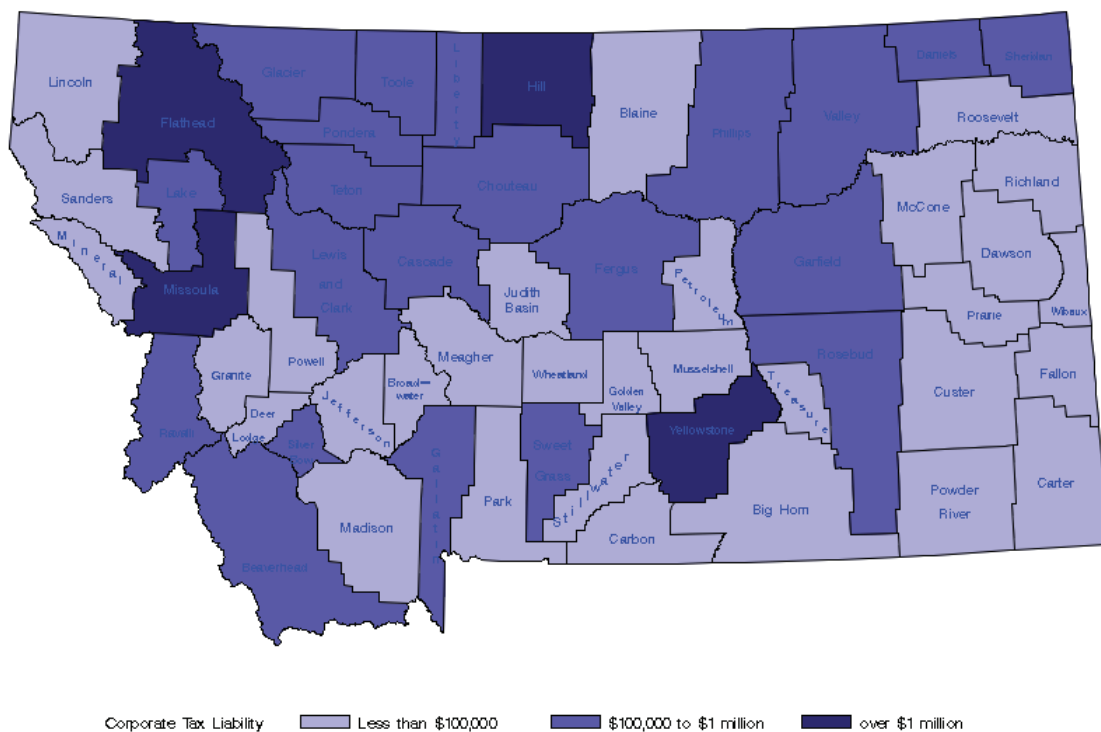
High voltage DC converter station property that allows power to be directed to two separate regional grids is considered Class 16 property, and is taxed at 2.25%. There is currently no Class 16 property in Montana.

## 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 \$99 million in corporate income taxes for 2017. Corporate income tax collections tend to be higher in counties with larger populations. Overall, corporate income tax revenues exceeded \$1 million in four counties, Yellowstone, Flathead, Missoula 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.

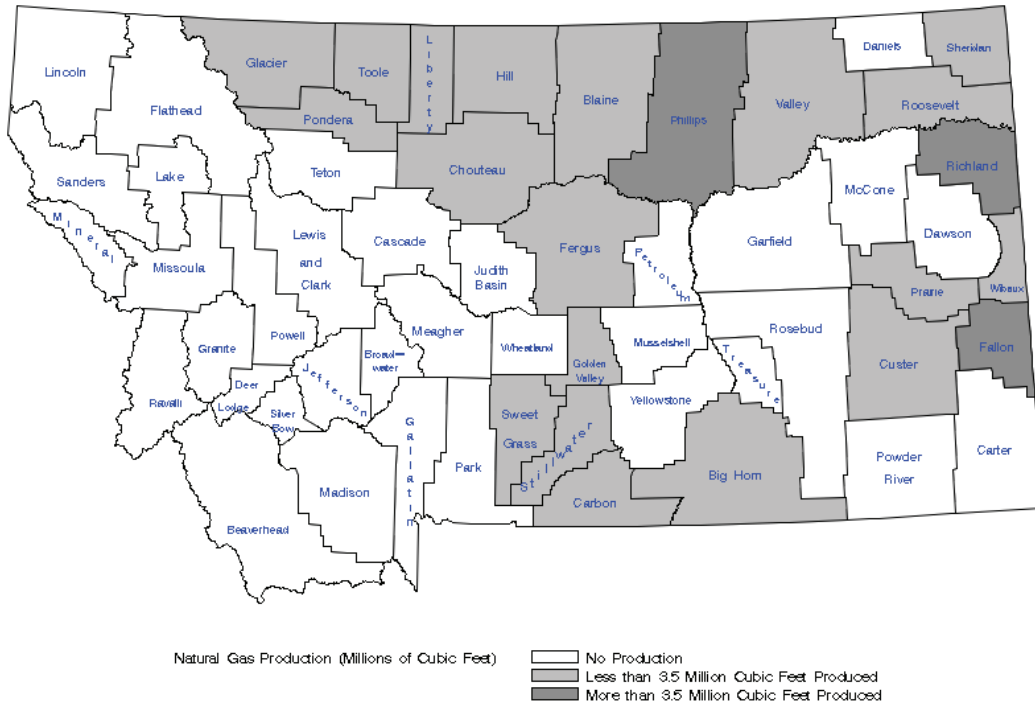
Corporate Tax Liability By County



### Natural Gas and Oil

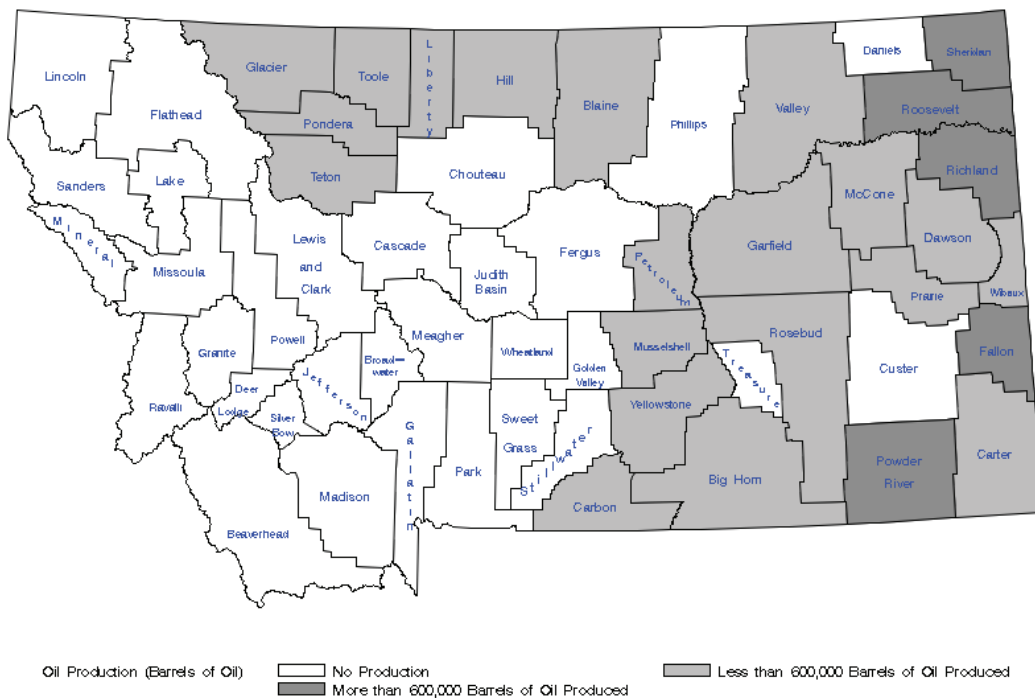
Several of Montana's counties generate significant amounts of natural gas, with production concentrated within the northern and eastern areas of the state. Richland County generated the largest amount of natural gas in 2016, producing nearly 11 million cubic feet of gas. Other significant producers of natural gas include Fallon County and Phillips County, which each produced 6.2 and 7.3 million cubic feet of gas respectively. Overall, 22 counties in Montana had leases that were producing natural gas within the boundaries, while 34 counties reported not producing any gas.

### Natural Gas Production in 2018



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 9.4 million barrels of oil in 2018, which comprised approximately 44% of Montana’s entire oil production. In total, four counties produced nearly 85% of all of Montana’s oil in 2018. Twenty-five counties within the state of Montana reported producing at least some oil in 2018.

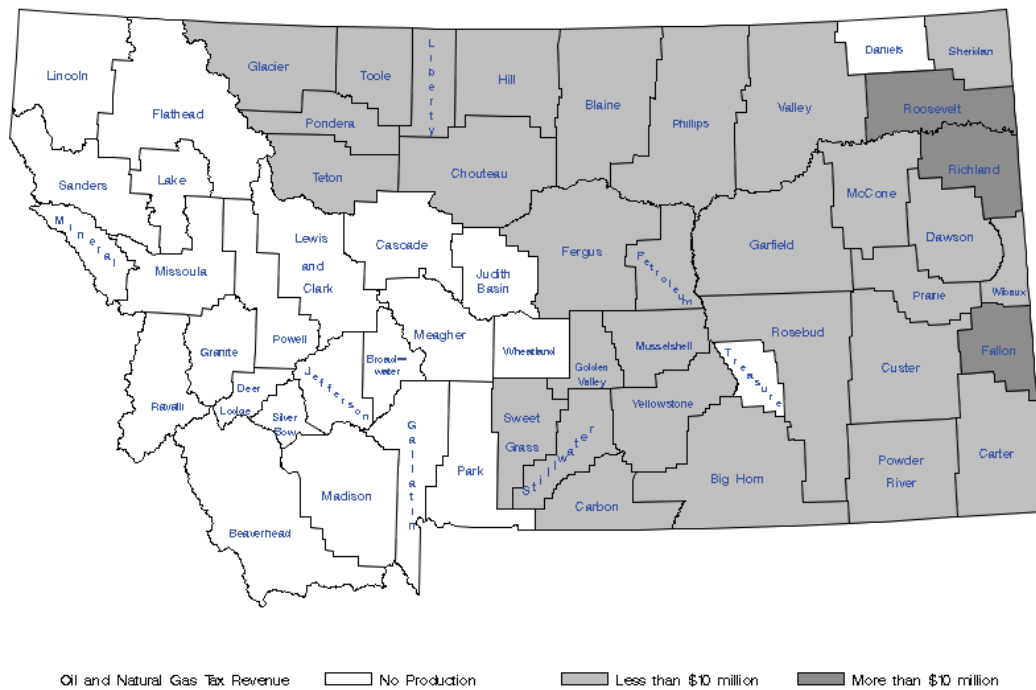
### Oil Production in 2018



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 \$56.7 million and \$22.6 million in 2018. Other counties with a significant amount of oil and gas tax revenue include Roosevelt County (\$14.7 million), Powder River (\$9.9 million) and Sheridan County (\$4 million). Overall, the 32 counties in Montana with at least some oil, or natural gas, production generated \$124.5 million in tax revenue for the state in 2018.

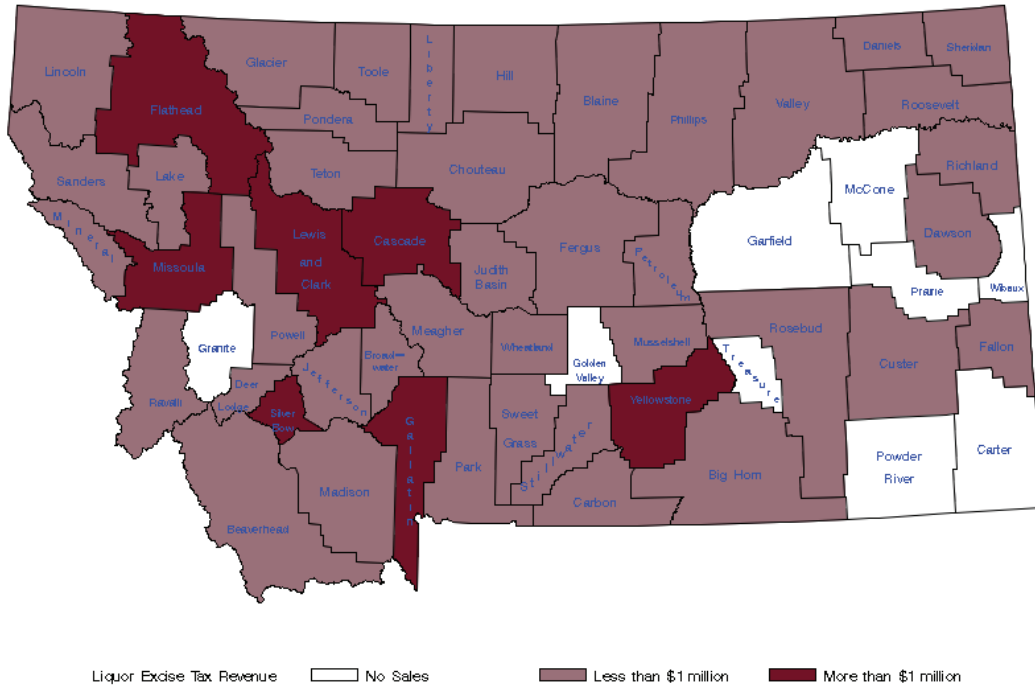
Oil and Gas Tax Collections



### Liquor Sales

Statewide, gross liquor sales to the 96 private agency liquor stores in the state was \$144 million in fiscal year 2018, resulting in approximately \$28.7 million in liquor excise tax revenue. At the county level, nine counties within the state generated no liquor excise tax revenue, as they had no private agency stores within their boarder. Most counties within the state generated less than \$1 million in liquor tax revenue, with only seven counties generating more than \$1 million in revenue. Missoula County generated the most tax revenue in the state, with \$5.4 million in tax revenue. Other counties with a large amount of liquor tax revenue were Gallatin County (\$4.3 million), Yellowstone County (\$3.6 million) and Flathead County (\$3.5 million).

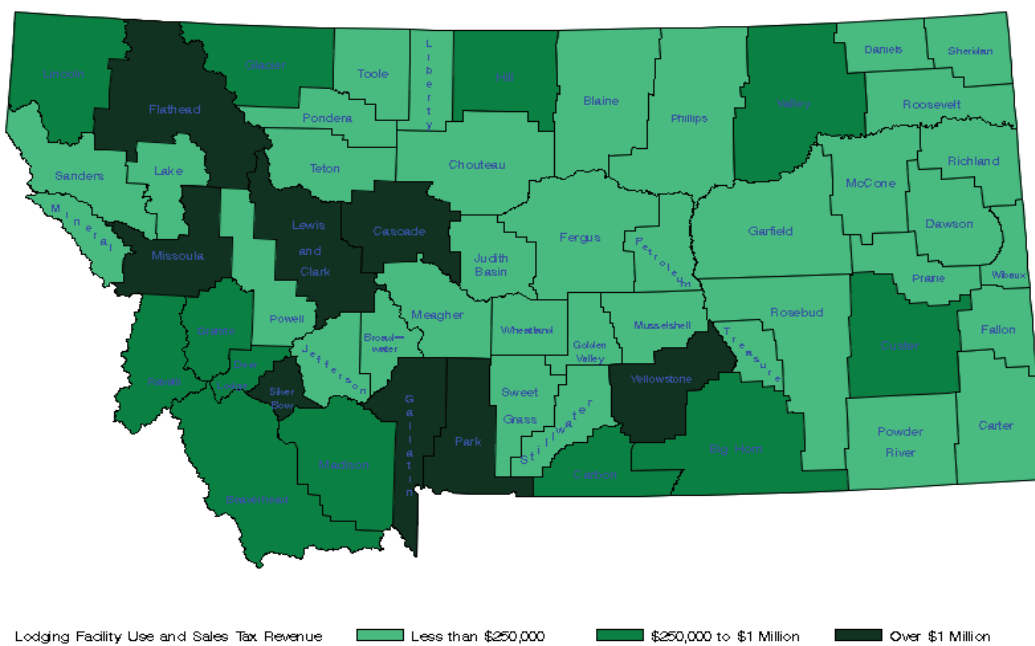
### Liquor Excise Tax Revenue by County



### 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 \$58.1 million in state tax revenue in calendar year 2018. Facilities in Gallatin County generated the largest amount of tax revenue, at nearly \$15.2 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 Tax Collections

County	Total Income	Total Taxable Income	Total Income Tax Paid	Effective Tax Rate	2018 Population	Individual Income Tax Per Capita	Per Capita Income
Beaverhead County	\$247,240,053	\$169,854,175	\$8,886,328	3.59%	9,638	\$922	\$25,653
Big Horn County	\$151,321,870	\$61,586,357	\$3,973,175	2.63%	12,874	\$309	\$11,754
Blaine County	\$89,557,906	\$46,241,647	\$2,884,832	3.22%	6,847	\$421	\$13,080
Broadwater County	\$118,926,327	\$77,860,589	\$4,169,264	3.51%	5,615	\$743	\$21,180
Carbon County	\$278,507,164	\$190,044,061	\$10,701,415	3.84%	9,515	\$1,125	\$29,270
Carter County	\$10,682,136	\$4,240,594	\$1,062,667	9.95%	1,356	\$784	\$7,878
Cascade County	\$2,112,240,099	\$1,424,698,757	\$76,401,896	3.62%	88,381	\$864	\$23,899
Chouteau County	\$99,360,246	\$66,060,173	\$3,929,311	3.95%	5,751	\$683	\$17,277
Custer County	\$309,317,735	\$215,412,621	\$12,877,290	4.16%	13,764	\$936	\$22,473
Daniels County	\$47,528,026	\$31,342,011	\$2,126,254	4.47%	1,947	\$1,092	\$24,411
Dawson County	\$235,218,960	\$160,178,738	\$9,087,759	3.86%	9,491	\$958	\$24,783
Deer Lodge County	\$216,320,982	\$146,713,379	\$7,866,397	3.64%	9,465	\$831	\$22,855
Fallon County	\$87,261,717	\$64,859,918	\$3,810,817	4.37%	3,839	\$993	\$22,730
Fergus County	\$279,608,779	\$186,303,920	\$10,231,385	3.66%	11,313	\$904	\$24,716
Flathead County	\$3,172,271,627	\$2,179,955,968	\$117,779,843	3.71%	100,303	\$1,174	\$31,627
Gallatin County	\$4,536,569,506	\$3,427,970,370	\$181,366,546	4.00%	102,328	\$1,772	\$44,334
Garfield County	\$16,779,593	\$8,742,605	\$625,270	3.73%	1,429	\$438	\$11,742
Glacier County	\$168,761,214	\$36,831,690	\$4,264,727	2.53%	14,050	\$304	\$12,011
Golden Valley County	\$16,149,030	\$9,744,443	\$623,779	3.86%	768	\$812	\$21,027
Granite County	\$67,893,434	\$44,876,579	\$2,380,257	3.51%	3,090	\$770	\$21,972
Hill County	\$370,630,582	\$233,372,175	\$13,150,838	3.55%	17,949	\$733	\$20,649
Jefferson County	\$393,025,491	\$241,178,129	\$15,216,954	3.87%	12,073	\$1,260	\$32,554
Judith Basin County	\$37,270,250	\$22,455,343	\$1,399,123	3.75%	2,219	\$631	\$16,796
Lake County	\$548,674,351	\$304,622,343	\$17,010,204	3.10%	29,152	\$584	\$18,821
Lewis and Clark County	\$2,177,196,953	\$1,518,213,673	\$81,944,590	3.76%	69,013	\$1,187	\$31,548
Liberty County	\$36,015,723	\$23,181,716	\$1,275,479	3.54%	2,407	\$530	\$14,963
Lincoln County	\$371,382,599	\$230,634,602	\$12,036,264	3.24%	20,614	\$584	\$18,016
McCone County	\$27,333,269	\$15,519,067	\$1,148,133	4.20%	1,921	\$598	\$14,229
Madison County	\$371,382,599	\$230,634,602	\$12,036,264	3.24%	20,614	\$584	\$18,016
Meagher County	\$39,693,384	\$25,506,997	\$1,384,175	3.49%	1,894	\$731	\$20,957
Mineral County	\$108,484,212	\$71,315,842	\$3,588,008	3.31%	4,297	\$835	\$25,247
Missoula County	\$3,964,124,837	\$2,857,816,058	\$154,255,702	3.89%	120,585	\$1,279	\$32,874
Musselshell County	\$89,804,248	\$58,435,835	\$3,272,023	3.64%	5,440	\$601	\$16,508
Park County	\$498,536,696	\$348,397,964	\$19,204,862	3.85%	15,719	\$1,222	\$31,716
Petroleum County	\$7,500,472	\$4,519,243	\$248,731	3.32%	645	\$386	\$11,629
Phillips County	\$78,982,001	\$47,867,708	\$2,888,272	3.66%	4,289	\$673	\$18,415
Pondera County	\$120,764,210	\$74,132,654	\$4,264,784	3.53%	6,679	\$639	\$18,081
Powder River County	\$32,864,172	\$21,650,477	\$1,166,545	3.55%	1,834	\$636	\$17,919
Powell County	\$132,199,835	\$84,679,212	\$4,690,605	3.55%	7,205	\$651	\$18,348
Prairie County	\$23,072,004	\$14,228,139	\$822,513	3.56%	1,356	\$607	\$17,015
Ravalli County	\$1,185,454,460	\$792,260,918	\$41,646,973	3.51%	41,924	\$993	\$28,276
Richland County	\$394,685,488	\$299,187,022	\$17,123,112	4.34%	11,915	\$1,437	\$33,125
Roosevelt County	\$167,735,473	\$74,499,316	\$5,554,863	3.31%	11,152	\$498	\$15,041
Rosebud County	\$196,869,255	\$123,007,119	\$7,267,955	3.69%	9,347	\$778	\$21,062
Sanders County	\$216,413,671	\$126,532,901	\$6,837,759	3.16%	11,677	\$586	\$18,533
Sheridan County	\$98,227,804	\$67,322,310	\$3,887,757	3.96%	3,550	\$1,095	\$27,670
Silver Bow County	\$902,026,413	\$624,094,354	\$33,766,350	3.74%	34,739	\$972	\$25,966
Stillwater County	\$283,701,234	\$196,423,950	\$11,209,621	3.95%	9,719	\$1,153	\$29,190
Sweet Grass County	\$100,155,553	\$68,775,207	\$3,665,017	3.66%	4,173	\$878	\$24,001
Teton County	\$143,316,390	\$96,035,981	\$5,329,170	3.72%	6,296	\$846	\$22,763
Toole County	\$98,775,160	\$69,276,268	\$4,005,679	4.06%	5,680	\$705	\$17,390
Treasure County	\$17,153,500	\$11,176,647	\$640,646	3.73%	804	\$797	\$21,335
Valley County	\$190,262,685	\$123,639,197	\$7,351,563	3.86%	7,993	\$920	\$23,804
Wheatland County	\$37,467,225	\$23,806,175	\$1,266,500	3.38%	2,546	\$497	\$14,716
Wibaux County	\$19,241,432	\$12,180,289	\$795,740	4.14%	1,101	\$723	\$17,476
Yellowstone County	\$5,191,235,504	\$3,719,943,918	\$207,957,308	4.01%	166,910	\$1,246	\$31,102
County Average	\$552,378,135	\$382,322,178	\$20,970,702	3.78%	19,414	\$820	\$21,793
County Median	\$147,319,130	\$76,179,953	\$4,477,695	3.68%	7,599	\$781	\$21,121

## County Individual Income Sources

County	Wage Income	Investment Income	Retirement Income	Rental Income	Net Business Income	Farm Income	Other Income
Beaverhead County	\$136,048,936	\$59,614,780	\$44,901,296	\$14,622,917	-\$8,772,585	\$5,695,545	-\$4,870,836
Big Horn County	\$117,036,771	\$10,311,888	\$23,347,379	\$5,643,971	-\$5,531,749	\$3,649,271	-\$3,135,661
Blaine County	\$66,887,231	\$14,762,609	\$12,743,235	\$5,922,985	-\$5,933,729	\$1,736,129	-\$6,560,554
Broadwater County	\$73,519,733	\$14,882,292	\$24,897,884	\$5,752,414	-\$2,797,714	\$5,351,652	-\$2,679,934
Carbon County	\$172,950,929	\$41,003,138	\$54,266,012	\$20,755,451	-\$9,820,962	\$11,066,776	-\$11,714,180
Carter County	\$13,350,055	\$12,129,382	\$4,305,528	\$77,955	-\$4,537,905	\$1,203,695	-\$15,846,574
Cascade County	\$1,375,238,103	\$187,732,621	\$369,962,070	\$134,520,919	-\$9,340,290	\$60,391,702	-\$6,265,026
Chouteau County	\$56,842,343	\$17,744,678	\$19,095,373	\$12,296,801	-\$2,455,843	\$2,393,498	-\$6,556,604
Custer County	\$192,035,385	\$38,709,614	\$45,572,845	\$50,383,734	-\$13,310,020	\$10,394,784	-\$14,468,607
Daniels County	\$28,083,659	\$12,733,656	\$6,546,430	\$5,596,454	-\$3,063,314	\$386,497	-\$2,755,356
Dawson County	\$171,848,174	\$21,658,930	\$37,223,914	\$10,689,990	-\$9,606,723	\$6,262,423	-\$2,857,748
Deer Lodge County	\$132,518,604	\$17,161,584	\$53,808,344	\$9,618,854	-\$587,594	\$3,737,088	\$64,102
Fallon County	\$60,678,679	\$11,369,570	\$8,989,018	\$8,819,490	-\$5,101,121	\$3,706,967	-\$1,200,886
Fergus County	\$161,453,831	\$45,465,845	\$50,945,543	\$25,128,327	-\$10,036,031	\$12,994,594	-\$6,343,330
Flathead County	\$1,852,363,296	\$403,400,087	\$518,283,735	\$340,454,651	-\$9,091,503	\$124,761,744	-\$57,900,383
Gallatin County	\$2,505,184,266	\$798,945,393	\$449,714,962	\$677,780,768	-\$13,446,335	\$161,062,587	-\$42,672,135
Garfield County	\$10,591,193	\$9,900,346	\$2,517,111	\$760,158	-\$4,035,756	\$773,548	-\$3,727,007
Glacier County	\$127,693,270	\$10,931,385	\$22,872,327	\$5,699,663	-\$4,497,349	\$5,831,421	\$230,497
Golden Valley County	\$10,165,785	\$4,439,794	\$3,818,564	\$596,545	-\$2,098,329	\$546,468	-\$1,319,797
Granite County	\$37,574,044	\$14,121,778	\$14,440,039	\$3,778,707	-\$2,465,104	\$2,765,229	-\$2,321,259
Hill County	\$262,502,007	\$35,532,533	\$53,473,694	\$17,767,241	-\$5,165,382	\$5,550,064	\$970,425
Jefferson County	\$248,169,082	\$30,952,879	\$80,639,531	\$29,425,331	-\$5,218,440	\$9,920,949	-\$863,841
Judith Basin County	\$21,848,840	\$11,990,578	\$7,541,551	\$3,218,595	-\$3,386,599	\$1,240,347	-\$5,183,062
Lake County	\$326,233,654	\$77,830,059	\$119,520,614	\$29,626,473	-\$15,823,300	\$20,004,200	-\$8,717,349
Lewis and Clark County	\$1,383,712,411	\$170,317,155	\$424,509,747	\$132,546,409	-\$6,326,798	\$64,353,809	\$8,084,220
Liberty County	\$20,538,213	\$5,771,993	\$5,674,308	\$4,413,088	-\$493,843	\$873,687	-\$761,723
Lincoln County	\$215,305,400	\$28,943,173	\$96,484,126	\$20,926,038	-\$1,872,945	\$13,797,410	-\$2,200,602
McCone County	\$20,689,860	\$7,239,028	\$5,096,996	\$2,263,912	-\$4,513,872	\$972,510	-\$4,415,165
Madison County	\$114,098,413	\$53,658,796	\$52,447,659	\$26,679,454	-\$5,226,219	\$10,415,478	-\$11,639,135
Meagher County	\$21,600,093	\$10,333,009	\$7,115,498	\$1,341,664	-\$1,534,207	\$2,476,974	-\$1,639,647
Mineral County	\$62,717,441	\$7,123,292	\$26,345,307	\$11,195,846	-\$524,350	\$2,451,546	-\$824,870
Missoula County	\$2,199,111,741	\$508,522,593	\$517,651,981	\$543,555,896	-\$6,124,375	\$195,430,754	\$5,976,247
Musselshell County	\$58,237,818	\$16,443,474	\$18,342,658	\$3,451,262	-\$5,329,071	\$3,385,547	-\$4,727,440
Park County	\$304,604,352	\$95,408,766	\$76,908,265	\$23,408,853	-\$6,080,515	\$23,246,451	-\$18,959,476
Petroleum County	\$4,038,831	\$4,360,476	\$1,299,198	-\$253,771	-\$917,971	\$155,073	-\$1,181,364
Phillips County	\$51,595,638	\$17,660,667	\$14,293,954	\$3,893,383	-\$5,061,756	\$2,571,768	-\$5,971,653
Pondera County	\$75,829,319	\$22,287,815	\$18,335,252	\$9,723,581	-\$4,460,568	\$3,678,544	-\$4,629,733
Powder River County	\$17,653,812	\$9,085,140	\$4,625,207	\$2,559,724	-\$1,740,458	\$1,346,991	-\$666,244
Powell County	\$79,259,957	\$24,937,674	\$27,862,938	\$3,168,797	-\$2,185,654	\$3,729,568	-\$4,573,445
Prairie County	\$15,034,745	\$5,400,241	\$3,987,975	\$808,695	-\$1,340,475	\$591,708	-\$1,410,885
Ravalli County	\$632,813,251	\$158,354,145	\$268,744,755	\$102,360,600	-\$12,628,693	\$47,286,096	-\$11,475,694
Richland County	\$282,878,060	\$30,959,090	\$33,724,958	\$53,585,654	-\$11,048,893	\$10,194,718	-\$5,608,099
Roosevelt County	\$133,461,279	\$16,056,624	\$21,893,826	\$15,548,619	-\$15,723,455	\$4,393,534	-\$7,894,954
Rosebud County	\$144,550,730	\$15,992,866	\$34,182,019	\$4,700,889	-\$3,969,982	\$2,167,434	-\$754,701
Sanders County	\$119,443,793	\$25,032,350	\$59,091,261	\$16,355,756	-\$3,984,023	\$10,276,624	-\$9,802,090
Sheridan County	\$56,920,093	\$16,624,361	\$13,612,070	\$12,701,552	-\$382,212	\$2,140,703	-\$3,388,763
Silver Bow County	\$591,165,674	\$62,871,081	\$162,177,295	\$62,950,997	-\$2,174,120	\$18,409,394	\$6,626,092
Stillwater County	\$185,620,101	\$36,415,764	\$49,996,415	\$18,607,167	-\$7,648,585	\$5,108,156	-\$4,397,784
Sweet Grass County	\$54,523,586	\$22,372,832	\$18,602,977	\$8,563,335	-\$3,470,697	\$4,155,616	-\$4,592,096
Teton County	\$79,971,413	\$24,754,937	\$24,664,789	\$12,653,475	-\$287,245	\$7,718,038	-\$6,159,017
Toole County	\$67,128,287	\$9,769,228	\$15,206,696	\$7,889,895	-\$1,401,000	\$2,435,839	-\$2,253,785
Treasure County	\$10,967,476	\$3,061,596	\$3,684,286	-\$601,953	-\$1,272,427	\$324,654	\$989,868
Valley County	\$124,372,857	\$30,460,510	\$32,064,367	\$16,521,512	-\$7,440,464	\$3,574,192	-\$9,290,289
Wheatland County	\$21,666,455	\$7,496,254	\$7,192,985	\$3,361,254	-\$2,074,290	\$944,056	-\$1,119,488
Wibaux County	\$14,785,716	\$4,431,475	\$3,020,037	\$727,515	-\$2,811,077	\$1,141,095	-\$2,053,329
Yellowstone County	\$3,461,951,036	\$438,545,058	\$685,254,711	\$492,016,574	-\$23,703,282	\$133,631,787	\$3,539,620
County Average	\$335,483,316	\$67,750,301	\$85,062,884	\$54,224,358	-\$5,533,521	\$18,657,267	-\$5,604,831
County Median	\$97,034,913	\$17,702,673	\$24,781,337	\$10,206,786	-\$4,505,611	\$3,733,328	-\$3,557,885

## County Personal Income Tax Deductions

County	Business Expenses	Health Savings Accounts	Self Employment Expenses	Loan and Education Expenses	Other Expenses	Medical and Insurance Deductions	Federal Income Tax Deduction	Other Deductible Taxes
Beaverhead County	N/A	\$318,892	\$2,598,419	\$441,026	\$674,662	\$9,053,154	\$9,570,525	\$4,057,269
Big Horn County	N/A	\$111,213	\$1,156,480	\$194,592	\$330,873	\$4,512,731	\$6,238,957	\$1,388,723
Blaine County	N/A	\$107,742	\$948,683	\$153,877	\$258,829	\$2,580,775	\$3,985,434	\$1,126,502
Broadwater County	N/A	\$99,437	\$1,245,473	\$196,739	\$255,108	\$4,405,558	\$5,664,461	\$1,966,486
Carbon County	N/A	\$531,567	\$3,711,989	\$395,835	\$1,130,003	\$9,657,696	\$12,549,683	\$5,087,989
Carter County	N/A	\$86,883	\$876,814	\$39,486	\$168,594	\$1,454,480	\$836,858	\$99,299
Cascade County	\$227,822	\$2,012,770	\$15,889,877	\$3,638,292	\$4,833,101	\$61,146,327	\$92,401,148	\$40,372,381
Chouteau County	N/A	\$162,898	\$1,557,273	\$153,873	\$392,016	\$4,447,326	\$4,339,140	\$1,321,362
Custer County	N/A	\$461,002	\$3,707,178	\$456,969	\$805,211	\$10,339,636	\$12,909,631	\$5,234,725
Daniels County	N/A	\$191,117	\$1,288,132	\$72,377	\$265,366	\$2,444,374	\$2,176,684	\$662,435
Dawson County	N/A	\$251,340	\$1,914,481	\$303,565	\$537,716	\$8,770,621	\$11,168,645	\$4,290,937
Deer Lodge County	N/A	\$228,007	\$1,226,416	\$365,212	\$375,466	\$7,977,279	\$9,923,755	\$4,241,255
Fallon County	N/A	\$106,945	\$1,008,957	\$92,624	\$167,333	\$2,019,947	\$3,526,080	\$691,126
Fergus County	N/A	\$418,963	\$4,410,707	\$453,559	\$858,795	\$10,675,770	\$12,019,917	\$4,580,054
Flathead County	\$248,630	\$5,606,007	\$35,166,874	\$4,008,560	\$11,675,935	\$91,731,178	\$125,427,417	\$67,518,814
Gallatin County	\$426,159	\$9,540,658	\$52,259,166	\$7,750,467	\$13,012,718	\$85,842,653	\$154,761,487	\$77,555,814
Garfield County	N/A	\$54,921	\$699,994	\$27,365	\$99,933	\$1,235,721	\$786,928	\$159,737
Glacier County	N/A	\$164,923	\$1,302,966	\$273,229	\$436,757	\$3,540,830	\$6,830,281	\$1,505,805
Golden Valley County	N/A	N/A	\$272,955	\$15,015	\$30,500	\$869,350	\$727,332	\$189,004
Granite County	N/A	\$84,133	\$1,235,288	\$110,763	\$250,752	\$2,754,328	\$2,775,049	\$1,070,784
Hill County	\$60,144	\$406,375	\$2,643,441	\$537,673	\$914,479	\$10,906,200	\$16,966,929	\$6,044,651
Jefferson County	\$84,078	\$591,458	\$4,381,072	\$531,329	\$933,323	\$43,110,855	\$18,213,362	\$8,284,298
Judith Basin County	N/A	\$97,002	\$1,039,000	\$50,686	\$178,672	\$1,691,327	\$1,589,971	\$400,033
Lake County	\$83,217	\$753,628	\$5,170,094	\$723,925	\$1,909,907	\$17,957,220	\$22,643,498	\$11,371,653
Lewis and Clark County	\$394,998	\$2,360,328	\$18,419,528	\$4,409,584	\$5,076,753	\$65,491,545	\$100,918,518	\$49,391,428
Liberty County	N/A	\$64,974	\$391,798	\$55,721	\$130,109	\$1,947,497	\$1,538,211	\$428,964
Lincoln County	\$52,254	\$395,088	\$3,166,797	\$437,199	\$1,316,632	\$15,528,977	\$17,131,755	\$7,159,275
McCone County	N/A	\$78,681	\$707,144	\$46,894	\$165,725	\$1,760,772	\$1,456,404	\$354,273
Madison County	N/A	\$605,326	\$3,342,405	\$289,642	\$1,532,244	\$9,206,753	\$9,214,774	\$3,553,465
Meagher County	N/A	\$91,533	\$648,985	\$48,010	\$252,401	\$1,856,838	\$1,631,686	\$603,916
Mineral County	N/A	\$127,207	\$752,686	\$168,107	\$282,629	\$3,692,205	\$4,554,167	\$1,990,974
Missoula County	\$229,932	\$6,648,575	\$36,713,630	\$7,565,516	\$9,589,500	\$78,265,072	\$137,581,120	\$82,115,892
Musselshell County	N/A	\$84,426	\$1,175,061	\$133,003	\$324,506	\$3,490,441	\$3,982,595	\$1,395,957
Park County	\$53,632	\$983,967	\$6,208,129	\$898,406	\$1,705,696	\$15,845,045	\$19,806,132	\$9,402,064
Petroleum County	N/A	N/A	\$211,394	\$13,172	\$61,496	\$442,634	\$267,453	\$75,693
Phillips County	N/A	\$107,891	\$1,267,076	\$121,778	\$376,731	\$4,141,665	\$3,762,063	\$1,239,738
Pondera County	N/A	\$203,180	\$1,602,348	\$175,517	\$597,753	\$4,633,866	\$5,048,374	\$1,720,912
Powder River County	N/A	\$77,483	\$943,700	\$34,371	\$191,728	\$1,769,189	\$1,127,916	\$198,655
Powell County	\$76,461	\$143,549	\$1,224,645	\$250,205	\$564,808	\$5,161,920	\$5,874,209	\$2,383,578
Prairie County	N/A	\$70,544	\$472,062	\$36,635	\$157,469	\$1,173,094	\$1,053,565	\$261,970
Ravalli County	\$92,853	\$1,723,669	\$11,715,040	\$1,609,686	\$4,178,116	\$40,263,622	\$50,433,490	\$22,475,032
Richland County	N/A	\$444,638	\$4,221,276	\$413,250	\$730,999	\$10,719,897	\$17,618,921	\$4,562,560
Roosevelt County	N/A	\$246,828	\$2,109,082	\$222,151	\$517,303	\$6,206,249	\$7,536,744	\$1,442,130
Rosebud County	N/A	\$201,913	\$1,224,680	\$222,375	\$379,698	\$5,532,100	\$9,420,201	\$1,713,247
Sanders County	\$99,840	\$238,996	\$2,254,219	\$238,062	\$876,243	\$9,713,314	\$9,396,986	\$4,039,462
Sheridan County	N/A	\$306,317	\$1,979,738	\$109,812	\$313,157	\$4,508,921	\$4,108,119	\$1,163,361
Silver Bow County	\$66,446	\$856,939	\$5,180,653	\$1,515,697	\$1,753,773	\$25,109,385	\$40,087,188	\$19,014,165
Stillwater County	N/A	\$259,681	\$2,371,535	\$296,125	\$779,843	\$8,893,247	\$13,522,354	\$4,709,884
Sweet Grass County	N/A	\$337,625	\$1,386,410	\$117,365	\$414,411	\$4,193,446	\$4,156,186	\$1,530,291
Teton County	N/A	\$162,973	\$2,907,446	\$199,423	\$662,322	\$5,297,845	\$6,102,513	\$2,246,162
Toole County	N/A	\$88,986	\$844,734	\$140,846	\$282,974	\$3,252,136	\$4,217,028	\$1,367,490
Treasure County	N/A	\$61,150	\$215,191	\$25,733	\$55,209	\$804,601	\$697,462	\$144,058
Valley County	N/A	\$323,963	\$2,645,305	\$264,339	\$659,628	\$8,195,134	\$8,912,026	\$3,423,476
Wheatland County	N/A	\$44,811	\$497,586	\$33,992	\$193,944	\$1,818,112	\$1,486,097	\$337,431
Wibaux County	N/A	N/A	\$380,170	\$24,899	\$39,249	\$972,974	\$927,932	\$134,663
Yellowstone County	\$381,616	\$5,005,208	\$43,315,374	\$7,698,589	\$11,691,804	\$123,477,266	\$221,060,176	#####
County Average	\$171,872	\$844,044	\$5,467,992	\$871,485	\$1,541,980	\$15,580,198	\$22,369,027	\$10,367,242
County Median	\$92,853	\$228,007	\$1,471,842	\$210,787	\$425,584	\$4,897,893	\$6,170,735	\$1,843,699

## County Personal Income Tax Deductions Continued

County	Home Mortgage	Investment Interest	Charitable Contributions	Dependent Care Expenses	Gambling Losses	Political Contributions	Other Deductions
Beaverhead County	\$5,917,574	\$407,094	\$5,030,403	N/A	N/A	\$9,963	\$93,044
Big Horn County	\$2,230,564	\$7,084	\$1,972,810	N/A	\$39,706	\$1,544	\$267,198
Blaine County	\$1,300,029	\$27,951	\$1,401,044	N/A	N/A	\$1,757	\$67,731
Broadwater County	\$4,105,312	\$45,571	\$2,385,358	N/A	N/A	\$2,108	\$111,226
Carbon County	\$9,291,416	\$225,139	\$5,111,873	N/A	\$109,626	\$8,805	\$146,583
Carter County	\$251,981	N/A	\$599,881	N/A	N/A	N/A	\$38,509
Cascade County	\$63,316,871	\$984,813	\$47,585,982	\$93,383	\$679,926	\$58,394	\$1,786,271
Chouteau County	\$1,788,137	\$50,252	\$1,898,731	N/A	N/A	\$3,881	\$78,913
Custer County	\$5,750,814	\$173,053	\$4,804,664	N/A	\$110,869	\$6,519	\$226,445
Daniels County	\$889,164	N/A	\$703,300	N/A	\$116,231	N/A	\$4,414
Dawson County	\$4,756,035	\$64,011	\$4,011,100	N/A	\$78,190	\$2,420	\$190,433
Deer Lodge County	\$4,883,446	\$58,185	\$2,698,662	N/A	\$269,128	\$4,895	\$163,141
Fallon County	\$1,407,555	N/A	\$1,474,693	N/A	N/A	N/A	\$9,959
Fergus County	\$6,337,053	\$114,395	\$5,125,668	N/A	\$814,283	\$6,730	\$130,549
Flathead County	\$123,121,858	\$4,472,158	\$74,265,711	\$77,058	\$1,018,564	\$106,165	\$1,856,807
Gallatin County	\$144,432,162	\$9,610,808	\$97,825,550	\$76,855	\$1,552,532	\$124,467	\$2,841,324
Garfield County	\$252,989	N/A	\$258,226	N/A	N/A	N/A	N/A
Glacier County	\$1,998,728	\$22,315	\$1,615,531	N/A	\$823,537	\$2,825	\$2,279,522
Golden Valley County	\$342,193	N/A	\$265,995	N/A	N/A	N/A	\$4,626
Granite County	\$1,729,499	\$94,628	\$1,342,750	N/A	N/A	\$2,250	\$17,880
Hill County	\$8,695,478	\$156,671	\$5,857,340	N/A	\$107,512	\$9,065	\$208,736
Jefferson County	\$14,947,633	\$188,932	\$8,194,286	N/A	\$89,266	\$15,045	\$278,011
Judith Basin County	\$711,111	N/A	\$585,904	N/A	N/A	\$1,285	\$25,782
Lake County	\$18,839,194	\$1,142,621	\$11,834,273	\$26,589	\$1,319,664	\$17,485	\$284,294
Lewis and Clark County	\$75,400,698	\$1,631,811	\$39,678,952	\$35,468	\$852,263	\$123,769	\$1,762,552
Liberty County	\$520,266	\$8,597	\$773,549	N/A	N/A	\$1,542	\$8,286
Lincoln County	\$12,040,454	\$125,016	\$7,314,693	\$25,078	\$148,522	\$8,630	\$343,683
McCone County	\$533,342	N/A	\$759,227	N/A	N/A	N/A	\$17,133
Madison County	\$7,339,895	\$667,634	\$5,195,882	N/A	N/A	\$9,795	\$122,810
Meagher County	\$981,599	\$9,369	\$662,636	N/A	N/A	N/A	\$39,672
Mineral County	\$3,461,351	\$37,588	\$1,683,587	N/A	\$44,832	\$4,239	\$140,518
Missoula County	\$118,419,655	\$5,639,711	\$149,498,139	\$118,936	\$3,302,943	\$186,969	\$1,811,630
Musselshell County	\$2,307,795	\$16,370	\$1,200,254	N/A	N/A	\$2,470	\$67,487
Park County	\$16,450,892	\$1,116,070	\$9,701,161	N/A	N/A	\$11,016	\$291,834
Petroleum County	\$84,587	N/A	\$90,074	N/A	N/A	N/A	N/A
Phillips County	\$1,624,892	\$45,549	\$1,336,488	N/A	N/A	\$2,250	\$84,872
Pondera County	\$2,438,944	\$29,428	\$2,991,973	N/A	N/A	\$3,760	\$62,682
Powder River County	\$334,473	N/A	\$441,471	N/A	N/A	N/A	\$23,202
Powell County	\$3,129,333	\$456,364	\$3,367,213	N/A	N/A	\$3,305	\$97,707
Prairie County	\$384,677	N/A	\$376,373	N/A	N/A	N/A	\$10,760
Ravalli County	\$46,333,474	\$1,887,313	\$27,435,767	N/A	\$474,404	\$43,985	\$691,252
Richland County	\$7,971,238	\$85,831	\$6,677,178	N/A	\$148,832	\$3,717	\$56,482
Roosevelt County	\$2,142,281	\$13,464	\$2,570,498	N/A	\$302,126	\$1,568	\$44,294
Rosebud County	\$3,138,987	\$8,050	\$2,501,145	N/A	\$107,409	\$2,223	\$82,877
Sanders County	\$6,957,271	\$371,450	\$5,428,740	N/A	\$123,026	\$6,242	\$276,007
Sheridan County	\$1,435,731	\$21,950	\$1,540,832	N/A	N/A	N/A	\$73,579
Silver Bow County	\$22,509,111	\$3,262,780	\$20,076,997	\$34,788	\$1,375,611	\$38,800	\$540,425
Stillwater County	\$9,380,094	\$274,559	\$6,127,181	N/A	N/A	\$6,358	\$135,687
Sweet Grass County	\$2,956,615	\$155,787	\$2,327,667	N/A	N/A	\$3,220	\$32,106
Teton County	\$3,351,555	\$63,832	\$3,113,343	N/A	N/A	\$4,750	\$100,782
Toole County	\$1,665,271	\$14,011	\$1,369,160	N/A	N/A	\$2,090	\$20,322
Treasure County	\$257,622	N/A	\$180,002	N/A	N/A	N/A	\$48,865
Valley County	\$3,932,347	\$46,937	\$3,429,789	N/A	\$64,082	\$6,317	\$66,204
Wheatland County	\$544,811	\$20,595	\$550,869	N/A	N/A	N/A	\$7,196
Wibaux County	\$278,727	N/A	\$377,018	N/A	N/A	N/A	\$8,335
Yellowstone County	\$166,417,995	\$3,003,122	\$107,930,737	\$132,736	\$8,354,079	\$114,895	\$2,305,305
County Average	\$17,000,407	\$837,702	\$12,563,542	\$68,988	\$862,583	\$23,274	\$379,369
County Median	\$3,134,160	\$104,512	\$2,535,822	\$76,855	\$208,980	\$5,569	\$95,376

## 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	\$889,696	\$494,601	\$7,745	\$22,722	N/A	N/A	N/A	N/A	\$70,691	N/A
Big Horn County	\$105,425	\$26,819	N/A	\$10,668	N/A	N/A	N/A	N/A	\$14,001	N/A
Blaine County	\$160,378	\$67,391	N/A	\$10,401	N/A	N/A	N/A	N/A	\$17,996	N/A
Broadwater County	\$200,194	\$165,978	\$30,689	\$20,644	N/A	N/A	N/A	N/A	\$34,033	N/A
Carbon County	\$537,753	\$711,268	N/A	\$56,851	N/A	N/A	N/A	N/A	\$75,729	N/A
Carter County	\$176,546	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cascade County	\$2,444,276	\$1,272,315	\$263,459	\$416,974	\$189,860	\$15,473	N/A	\$913,831	\$489,490	\$5,242,648
Chouteau County	\$200,513	\$53,371	\$8,593	\$17,186	N/A	N/A	N/A	N/A	\$10,314	N/A
Custer County	\$460,303	\$149,603	\$31,841	\$33,662	N/A	N/A	N/A	N/A	\$71,285	N/A
Daniels County	\$93,660	\$8,256	N/A	N/A	N/A	N/A	N/A	N/A	\$4,972	N/A
Dawson County	\$276,610	\$154,456	N/A	\$55,689	N/A	N/A	N/A	N/A	\$49,518	N/A
Deer Lodge County	\$265,200	\$130,614	\$5,992	\$48,562	N/A	N/A	N/A	N/A	\$56,542	N/A
Fallon County	\$156,616	\$35,960	N/A	\$7,770	N/A	N/A	N/A	N/A	N/A	N/A
Fergus County	\$553,518	\$180,580	\$20,677	\$46,704	\$13,912	N/A	N/A	N/A	\$58,747	N/A
Flathead County	\$4,928,946	\$5,218,585	\$282,533	\$368,340	\$88,618	N/A	N/A	\$920,446	\$1,081,238	\$88,002
Gallatin County	\$11,530,858	\$11,699,140	\$363,869	\$335,253	\$101,027	N/A	N/A	\$804,528	\$654,495	\$66,591
Garfield County	\$129,373	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Glacier County	\$124,949	\$45,127	N/A	\$13,718	N/A	N/A	N/A	N/A	\$11,003	N/A
Golden Valley County	\$59,581	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Granite County	\$189,516	\$189,618	N/A	\$11,261	N/A	N/A	N/A	N/A	\$13,004	N/A
Hill County	\$371,306	\$67,772	\$12,307	\$77,378	N/A	N/A	N/A	N/A	\$77,561	N/A
Jefferson County	\$396,453	\$377,704	\$19,350	\$64,750	\$15,905	N/A	N/A	\$280,656	\$73,825	N/A
Judith Basin County	\$138,910	\$42,127	N/A	\$9,147	N/A	N/A	N/A	N/A	N/A	N/A
Lake County	\$951,460	\$821,466	\$51,928	\$56,576	\$20,405	N/A	N/A	N/A	\$255,787	\$8,902
Lewis and Clark County	\$1,991,516	\$1,988,435	\$223,531	\$349,502	\$78,902	N/A	N/A	\$551,746	\$576,407	\$42,771
Liberty County	\$61,001	\$7,193	N/A	N/A	N/A	N/A	N/A	N/A	\$4,830	N/A
Lincoln County	\$315,662	\$652,777	N/A	\$83,149	\$22,252	N/A	N/A	N/A	\$99,463	N/A
McCone County	\$81,516	\$2,542	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Madison County	\$742,184	\$960,831	\$29,160	\$25,205	\$19,737	N/A	N/A	N/A	\$49,476	N/A
Meagher County	\$148,890	\$53,147	N/A	N/A	N/A	N/A	N/A	N/A	\$10,141	N/A
Mineral County	\$90,779	\$436,803	N/A	\$11,283	N/A	N/A	N/A	N/A	\$24,336	N/A
Missoula County	\$6,674,539	\$5,556,880	\$444,916	\$512,572	\$178,795	\$23,505	N/A	\$767,737	\$1,092,848	\$1,110,698
Musselshell County	\$207,743	\$258,053	N/A	\$31,198	N/A	N/A	N/A	N/A	\$23,999	N/A
Park County	\$1,160,342	\$881,284	N/A	\$68,206	\$18,878	N/A	N/A	N/A	\$201,355	N/A
Petroleum County	\$70,506	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Phillips County	\$223,376	\$23,367	N/A	\$17,440	N/A	N/A	N/A	N/A	\$19,489	N/A
Pondera County	\$274,705	\$21,117	N/A	\$17,819	N/A	N/A	N/A	N/A	\$15,830	N/A
Powder River County	\$105,162	\$8,317	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Powell County	\$291,806	\$270,464	N/A	\$28,496	N/A	N/A	N/A	N/A	\$41,227	N/A
Prairie County	\$70,658	\$17,748	N/A	N/A	N/A	N/A	N/A	N/A	\$3,600	N/A
Ravalli County	\$1,938,799	\$2,744,936	\$33,043	\$161,274	\$94,136	N/A	N/A	N/A	\$324,855	\$18,032
Richland County	\$383,112	\$429,217	\$24,758	\$45,445	N/A	N/A	N/A	N/A	\$53,732	N/A
Roosevelt County	\$174,484	\$57,020	N/A	\$9,772	N/A	N/A	N/A	N/A	\$14,034	N/A
Rosebud County	\$195,760	\$45,081	N/A	\$22,213	N/A	N/A	N/A	N/A	\$8,133	N/A
Sanders County	\$294,424	\$452,735	N/A	\$32,070	\$11,514	N/A	N/A	N/A	\$93,854	N/A
Sheridan County	\$180,964	\$104,760	N/A	\$6,881	N/A	N/A	N/A	N/A	\$10,084	N/A
Silver Bow County	\$749,958	\$414,206	\$119,497	\$121,814	\$16,449	N/A	N/A	\$130,101	\$323,636	\$33,155
Stillwater County	\$354,390	\$233,469	\$27,495	\$49,357	\$8,794	N/A	N/A	N/A	\$41,119	N/A
Sweet Grass County	\$279,808	\$292,026	N/A	\$15,626	N/A	N/A	N/A	N/A	\$22,277	N/A
Teton County	\$249,208	\$142,128	\$2,072	\$25,725	N/A	N/A	N/A	N/A	\$58,645	N/A
Toole County	\$110,964	\$36,484	N/A	\$11,082	N/A	N/A	N/A	N/A	\$9,871	N/A
Treasure County	\$36,219	\$14,938	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valley County	\$396,450	\$114,222	N/A	\$27,407	N/A	N/A	N/A	N/A	\$44,147	N/A
Wheatland County	\$92,561	\$51,336	N/A	\$7,492	N/A	N/A	N/A	N/A	\$6,127	N/A
Wibaux County	\$60,219	\$5,469	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Yellowstone County	\$5,207,859	\$4,567,172	\$951,126	\$903,702	\$226,473	\$11,594	N/A	\$1,011,693	\$1,246,642	\$136,158
County Average	\$867,100	\$822,248	\$140,694	\$97,022	\$69,104	\$16,857	N/A	\$672,592	\$163,921	\$749,662
County Median	\$236,292	\$152,030	\$30,689	\$29,847	\$21,329	\$15,473	N/A	\$786,133	\$46,812	\$66,591

## 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 4.8 Taxable Value	Property Class 4.9 Taxable Value
Beaverhead County	\$0	\$0	\$2,823,709	\$13,993,664	\$8,726,803	\$2,521,827	\$2,174,415	\$570,619
Big Horn County	\$0	\$0	\$3,218,550	\$6,906,020	\$3,328,873	\$746,093	\$2,265,881	\$565,173
Blaine County	\$0	\$0	\$5,248,250	\$3,594,966	\$2,710,853	\$226,367	\$595,156	\$62,590
Broadwater County	\$291,241	\$0	\$1,631,508	\$8,926,840	\$6,178,232	\$1,637,757	\$835,867	\$274,984
Carbon County	\$360,504	\$0	\$2,310,984	\$23,911,165	\$16,541,284	\$4,747,249	\$1,848,038	\$774,594
Cartier County	\$0	\$0	\$1,973,256	\$1,102,119	\$929,353	\$86,611	\$71,290	\$14,865
Cascade County	\$0	\$0	\$4,708,204	\$108,726,329	\$62,861,554	\$13,999,940	\$24,426,941	\$7,437,894
Chouteau County	\$0	\$0	\$9,755,612	\$6,135,437	\$4,107,082	\$555,501	\$1,353,311	\$119,543
Custer County	\$0	\$0	\$3,199,671	\$11,594,860	\$7,059,045	\$1,411,372	\$2,093,918	\$1,030,525
Daniels County	\$0	\$0	\$3,313,490	\$2,013,533	\$1,410,880	\$153,553	\$406,500	\$42,600
Dawson County	\$0	\$0	\$3,691,344	\$8,413,224	\$5,718,464	\$571,534	\$1,816,968	\$306,258
Deer Lodge County	\$0	\$0	\$542,284	\$9,212,213	\$6,225,184	\$1,787,058	\$996,663	\$203,308
Fallon County	\$0	\$0	\$1,758,950	\$3,844,718	\$2,088,788	\$568,373	\$926,264	\$261,293
Fergus County	\$0	\$0	\$5,142,811	\$14,460,061	\$9,852,294	\$1,594,684	\$2,535,794	\$477,289
Flathead County	\$0	\$0	\$1,222,129	\$249,685,129	\$139,573,135	\$66,023,884	\$29,593,780	\$14,494,330
Gallatin County	\$263,631	\$0	\$3,575,824	\$314,715,899	\$174,656,603	\$68,027,370	\$47,329,079	\$24,702,847
Garfield County	\$0	\$0	\$3,623,255	\$1,270,099	\$957,184	\$208,045	\$96,836	\$8,034
Glacier County	\$0	\$0	\$3,014,676	\$6,284,997	\$3,533,757	\$688,189	\$1,772,296	\$290,755
Golden Valley County	\$0	\$0	\$1,148,476	\$854,290	\$730,419	\$29,803	\$82,777	\$11,291
Granite County	\$616,501	\$7,101	\$723,062	\$7,553,225	\$4,762,707	\$2,192,837	\$496,920	\$100,761
Hill County	\$0	\$0	\$8,235,183	\$15,753,106	\$10,093,667	\$1,431,708	\$3,572,090	\$655,641
Jefferson County	\$219,971	\$1,180,482	\$1,006,152	\$19,061,550	\$13,366,838	\$3,882,689	\$1,427,616	\$384,407
Judith Basin County	\$49,136	\$0	\$2,870,139	\$2,862,868	\$2,155,278	\$255,474	\$420,592	\$31,524
Lake County	\$0	\$0	\$1,708,759	\$61,586,765	\$32,881,167	\$22,994,189	\$4,185,972	\$1,525,437
Lewis and Clark County	\$0	\$0	\$2,035,354	\$110,512,290	\$59,973,642	\$24,465,238	\$18,350,746	\$7,722,664
Liberty County	\$0	\$0	\$4,173,611	\$2,675,204	\$1,677,116	\$92,011	\$868,518	\$37,559
Lincoln County	\$0	\$0	\$263,849	\$28,763,846	\$16,949,762	\$8,627,757	\$2,565,847	\$620,480
McCone County	\$0	\$0	\$4,166,664	\$1,684,658	\$1,317,108	\$133,815	\$203,219	\$30,516
Madison County	\$3,783,442	\$0	\$2,796,937	\$129,690,357	\$88,434,019	\$32,718,198	\$5,249,045	\$3,289,095
Meagher County	\$0	\$4,625	\$1,704,472	\$3,265,641	\$2,323,728	\$550,438	\$309,689	\$81,786
Mineral County	\$0	\$0	\$58,477	\$5,543,388	\$3,151,360	\$1,533,411	\$668,543	\$190,074
Missoula County	\$0	\$0	\$579,102	\$220,728,673	\$101,881,137	\$56,869,324	\$36,818,352	\$25,159,860
Musselshell County	\$0	\$0	\$1,624,212	\$4,386,903	\$3,014,104	\$474,383	\$780,881	\$117,535
Park County	\$0	\$0	\$2,154,767	\$42,841,955	\$27,629,121	\$7,767,934	\$5,971,155	\$1,473,745
Petroleum County	\$0	\$0	\$967,200	\$504,134	\$432,999	\$32,488	\$32,732	\$5,915
Phillips County	\$0	\$0	\$4,073,191	\$4,094,746	\$3,000,964	\$338,266	\$676,127	\$79,389
Pondera County	\$0	\$0	\$4,392,605	\$6,269,114	\$4,527,215	\$371,939	\$1,258,250	\$111,710
Powder River County	\$0	\$0	\$1,711,142	\$1,560,190	\$1,188,944	\$134,491	\$180,916	\$55,839
Powell County	\$0	\$0	\$1,194,456	\$8,333,560	\$5,870,322	\$1,288,338	\$998,438	\$176,462
Prairie County	\$0	\$0	\$1,414,933	\$814,854	\$658,430	\$58,341	\$87,075	\$11,008
Ravalli County	\$0	\$0	\$1,204,428	\$76,434,281	\$49,905,602	\$16,660,400	\$7,204,898	\$2,663,381
Richland County	\$0	\$0	\$4,546,955	\$16,864,448	\$8,847,122	\$2,445,040	\$4,328,643	\$1,243,643
Roosevelt County	\$0	\$0	\$4,866,027	\$5,150,907	\$2,934,122	\$330,158	\$1,786,248	\$100,379
Rosebud County	\$0	\$0	\$3,519,969	\$4,953,009	\$3,176,576	\$451,244	\$1,042,135	\$283,054
Sanders County	\$0	\$0	\$598,734	\$16,057,988	\$10,022,503	\$4,001,307	\$1,616,388	\$417,790
Sheridan County	\$0	\$0	\$5,031,175	\$4,419,465	\$2,924,987	\$314,193	\$1,028,869	\$151,416
Silver Bow County	\$0	\$7,373,374	\$396,519	\$39,564,884	\$22,393,559	\$5,119,296	\$10,107,131	\$1,944,898
Stillwater County	\$0	\$9,591,676	\$1,996,167	\$16,001,919	\$11,067,942	\$3,047,991	\$1,555,389	\$330,597
Sweet Grass County	\$0	\$7,821,737	\$1,737,217	\$6,964,820	\$5,142,690	\$709,077	\$892,098	\$220,955
Teton County	\$0	\$0	\$5,380,328	\$8,764,915	\$6,141,681	\$777,206	\$1,673,534	\$172,494
Toole County	\$0	\$0	\$5,092,712	\$5,611,037	\$3,161,787	\$332,931	\$2,006,230	\$110,089
Treasure County	\$0	\$0	\$1,121,113	\$642,533	\$517,771	\$33,011	\$82,901	\$8,850
Valley County	\$0	\$0	\$5,561,293	\$9,469,701	\$6,326,036	\$1,013,743	\$1,768,569	\$361,353
Wheatland County	\$0	\$0	\$1,740,096	\$1,858,584	\$1,440,871	\$152,256	\$234,337	\$31,120
Wibaux County	\$0	\$0	\$1,141,868	\$821,510	\$656,577	\$60,912	\$94,221	\$9,800
Yellowstone County	\$0	\$0	\$3,659,212	\$263,913,403	\$142,158,447	\$37,429,156	\$55,973,228	\$28,352,572
County Average	\$99,722	\$463,911	\$2,809,840	\$34,850,464	\$19,987,459	\$7,226,364	\$5,316,774	\$2,319,868
County Median	\$0	\$0	\$2,232,876	\$7,259,023	\$4,952,699	\$761,650	\$1,390,464	\$241,124

## 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	\$885,962	\$0	\$1,924,061	\$3,567,401	\$21,268	\$401,905	\$431,342	\$0	\$0
Big Horn County	\$1,071,831	\$0	\$4,614,586	\$5,703,148	\$11,604	\$1,861,519	\$853,437	\$0	\$0
Blaine County	\$917,748	\$0	\$461,621	\$2,708,309	\$8,479	\$1,781,715	\$305,185	\$0	\$0
Broadwater County	\$161,403	\$0	\$1,038,496	\$4,584,915	\$38,068	\$695,090	\$261,736	\$0	\$0
Carbon County	\$486,194	\$0	\$566,771	\$14,967,951	\$2,995	\$969,154	\$570,072	\$0	\$0
Carter County	\$458,856	\$0	\$229,799	\$39,928,493	\$4,588	\$0	\$44,009	\$0	\$0
Cascade County	\$541,176	\$0	\$14,810,667	\$20,416,739	\$58,139	\$4,294,095	\$21,769,903	\$269,265	\$0
Chouteau County	\$1,053,735	\$0	\$931,897	\$9,023,775	\$22,966	\$711,200	\$213,903	\$0	\$0
Custer County	\$494,980	\$0	\$516,968	\$4,472,312	\$12,828	\$1,555,504	\$523,395	\$0	\$0
Daniels County	\$372,459	\$0	\$440,036	\$196,966	\$0	\$409,275	\$640,421	\$0	\$0
Dawson County	\$554,575	\$0	\$1,008,767	\$7,666,877	\$0	\$3,547,612	\$1,260,833	\$0	\$0
Deer Lodge County	\$442,976	\$0	\$250,507	\$5,173,309	\$45,621	\$370,185	\$5,409,548	\$0	\$0
Fallon County	\$336,942	\$0	\$1,725,686	\$35,489,443	\$49	\$708,811	\$66,002	\$1,020,353	\$0
Fergus County	\$1,073,248	\$0	\$826,049	\$17,034,078	\$136,835	\$346,583	\$381,851	\$0	\$0
Flathead County	\$5,493,257	\$0	\$7,066,891	\$7,643,523	\$793,696	\$4,374,347	\$5,571,690	\$421	\$1,027
Gallatin County	\$586,376	\$0	\$5,695,410	\$27,226,152	\$108,890	\$3,285,528	\$6,092,684	\$0	\$0
Garfield County	\$343,615	\$0	\$218,570	\$0	\$0	\$0	\$88,634	\$0	\$0
Glacier County	\$1,163,168	\$0	\$782,668	\$11,860,813	\$4,401	\$2,201,685	\$521,754	\$1,774,958	\$0
Golden Valley County	\$108,622	\$0	\$136,642	\$3,825,490	\$9,300	\$668,973	\$16,992	\$0	\$0
Granite County	\$159,207	\$0	\$193,677	\$3,759,646	\$115,616	\$876,604	\$185,397	\$0	\$0
Hill County	\$1,386,109	\$0	\$994,925	\$9,481,209	\$8,761	\$4,562,747	\$920,207	\$0	\$0
Jefferson County	\$307,539	\$0	\$2,004,928	\$6,668,382	\$48,964	\$652,004	\$691,575	\$0	\$0
Judith Basin County	\$353,944	\$0	\$234,769	\$9,552,788	\$12,404	\$1,550,657	\$113,730	\$925,576	\$0
Lake County	\$466,590	\$0	\$609,633	\$808,148	\$126,559	\$613,492	\$1,341,224	\$0	\$0
Lewis and Clark County	\$278,975	\$0	\$4,469,613	\$17,802,020	\$207,844	\$1,946,571	\$8,221,382	\$0	\$0
Liberty County	\$389,196	\$0	\$511,504	\$641,710	\$611	\$861,508	\$220,855	\$0	\$0
Lincoln County	\$2,113,228	\$0	\$278,077	\$0	\$1,017,905	\$3,568,585	\$650,616	\$0	\$0
McCone County	\$563,291	\$0	\$397,635	\$520,247	\$0	\$258,920	\$140,163	\$0	\$0
Madison County	\$588,406	\$0	\$2,863,074	\$4,332,156	\$63,480	\$620,616	\$2,221,337	\$0	\$0
Meagher County	\$339,670	\$0	\$105,369	\$2,919,769	\$147,937	\$38	\$88,462	\$475,211	\$0
Mineral County	\$216,114	\$0	\$155,599	\$3,918,514	\$153,703	\$840,602	\$330,480	\$0	\$0
Missoula County	\$1,795,266	\$0	\$4,968,278	\$22,631,124	\$461,521	\$3,144,177	\$4,939,413	\$0	\$0
Musselshell County	\$494,954	\$0	\$2,614,382	\$2,038,110	\$59,339	\$1,500,492	\$292,238	\$0	\$0
Park County	\$445,548	\$0	\$398,249	\$6,062,762	\$116,101	\$999,100	\$654,236	\$0	\$0
Petroleum County	\$168,537	\$0	\$96,671	\$0	\$518	\$0	\$13,095	\$0	\$0
Phillips County	\$687,319	\$0	\$542,046	\$5,154,532	\$1,176	\$1,684,288	\$438,049	\$0	\$0
Pondera County	\$493,357	\$0	\$480,225	\$3,994,979	\$698	\$1,033,771	\$224,832	\$592,197	\$0
Powder River County	\$480,735	\$0	\$450,017	\$6,477,235	\$17,677	\$0	\$71,188	\$0	\$1,911,896
Powell County	\$344,293	\$0	\$251,553	\$6,555,470	\$211,262	\$1,194,734	\$332,100	\$0	\$0
Prairie County	\$176,945	\$0	\$140,545	\$1,051,314	\$0	\$1,661,561	\$126,519	\$0	\$0
Ravalli County	\$851,326	\$0	\$1,647,167	\$6,636,898	\$114,589	\$717,707	\$1,528,546	\$0	\$0
Richland County	\$1,759,555	\$0	\$10,630,410	\$18,428,544	\$0	\$828,640	\$3,599,710	\$0	\$0
Roosevelt County	\$2,857,896	\$0	\$2,622,070	\$13,921,326	\$0	\$3,488,545	\$544,461	\$0	\$0
Rosebud County	\$3,064,780	\$0	\$3,060,113	\$5,999,100	\$17,948	\$2,194,727	\$64,907,862	\$0	\$0
Sanders County	\$558,339	\$0	\$201,779	\$5,998,478	\$588,986	\$2,341,394	\$17,850,550	\$0	\$0
Sheridan County	\$842,384	\$0	\$1,153,133	\$2,091,763	\$0	\$1,017,961	\$263,454	\$0	\$0
Silver Bow County	\$187,721	\$0	\$12,634,200	\$14,977,158	\$23,936	\$682,232	\$1,793,361	\$0	\$0
Stillwater County	\$714,643	\$0	\$6,440,233	\$11,762,827	\$24,212	\$614,235	\$2,054,449	\$853,721	\$0
Sweet Grass County	\$442,781	\$0	\$1,784,600	\$2,635,526	\$46,838	\$612,827	\$225,871	\$358,664	\$0
Teton County	\$835,265	\$0	\$508,467	\$3,472,968	\$4,725	\$1,411,894	\$402,270	\$1,470,043	\$0
Toole County	\$548,752	\$3,056	\$630,777	\$2,752,155	\$0	\$2,500,966	\$205,277	\$5,433,201	\$0
Treasure County	\$199,818	\$0	\$134,781	\$1,589,102	\$575	\$1,376,438	\$62,648	\$0	\$0
Valley County	\$830,611	\$0	\$768,328	\$11,303,042	\$0	\$2,557,898	\$1,057,677	\$0	\$0
Wheatland County	\$266,628	\$0	\$152,865	\$8,655,778	\$14,059	\$514,422	\$119,375	\$3,570,903	\$0
Wibaux County	\$287,443	\$0	\$297,350	\$13,015,310	\$0	\$542,782	\$36,442	\$0	\$0
Yellowstone County	\$4,269,645	\$0	\$57,997,793	\$41,931,659	\$14,719	\$9,897,050	\$8,361,198	\$88,350	\$0
County Average	\$844,892	\$55	\$2,976,267	\$8,946,990	\$87,543	\$1,554,524	\$3,040,244	\$300,587	\$34,159
County Median	\$494,967	\$0	\$620,205	\$5,998,789	\$14,389	\$984,127	\$434,696	\$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 4.8	Property Class 4.9
Beaverhead County	\$0	\$0	\$1,533,966	\$8,836,980	\$5,318,644	\$1,591,001	\$1,525,381	\$401,954
Big Horn County	\$0	\$0	\$1,824,817	\$4,275,058	\$2,110,350	\$464,161	\$1,357,840	\$342,707
Blaine County	\$0	\$0	\$3,362,655	\$2,999,945	\$2,168,922	\$196,067	\$578,468	\$56,489
Broadwater County	\$142,047	\$0	\$790,075	\$4,348,378	\$2,998,409	\$799,193	\$411,637	\$139,139
Carbon County	\$165,871	\$0	\$1,139,598	\$12,449,149	\$8,560,486	\$2,467,920	\$998,529	\$422,215
Carter County	\$0	\$0	\$628,396	\$434,902	\$345,268	\$45,115	\$37,001	\$7,518
Cascade County	\$0	\$0	\$2,737,182	\$75,490,341	\$43,119,227	\$9,523,207	\$17,571,952	\$5,275,955
Chouteau County	\$0	\$0	\$5,186,107	\$3,763,121	\$2,442,022	\$384,211	\$855,209	\$81,678
Custer County	\$0	\$0	\$1,785,416	\$9,266,418	\$5,571,017	\$1,132,267	\$1,708,910	\$854,225
Daniels County	\$0	\$0	\$1,969,417	\$1,369,227	\$960,026	\$112,546	\$265,946	\$30,709
Dawson County	\$0	\$0	\$1,925,951	\$6,181,532	\$4,177,397	\$425,310	\$1,359,197	\$219,628
Deer Lodge County	\$0	\$0	\$355,338	\$6,846,673	\$4,649,621	\$1,260,458	\$776,450	\$160,144
Fallon County	\$0	\$0	\$556,299	\$1,613,371	\$871,979	\$260,833	\$364,293	\$116,266
Fergus County	\$0	\$0	\$2,769,535	\$10,070,464	\$6,676,734	\$1,131,850	\$1,903,106	\$358,774
Flathead County	\$0	\$0	\$691,633	\$156,062,308	\$86,448,173	\$39,410,232	\$20,410,717	\$9,793,186
Gallatin County	\$116,810	\$0	\$1,912,288	\$183,094,634	#####	\$39,125,373	\$28,279,618	\$15,071,016
Garfield County	\$0	\$0	\$2,361,098	\$877,638	\$656,965	\$133,762	\$80,194	\$6,717
Glacier County	\$0	\$0	\$2,025,530	\$4,471,157	\$2,513,000	\$485,898	\$1,263,570	\$208,690
Golden Valley County	\$0	\$0	\$517,714	\$395,456	\$337,629	\$14,166	\$38,308	\$5,354
Granite County	\$314,773	\$3,626	\$385,932	\$4,167,192	\$2,615,466	\$1,193,708	\$296,795	\$61,224
Hill County	\$0	\$0	\$4,131,239	\$10,496,721	\$6,652,685	\$999,320	\$2,397,903	\$446,813
Jefferson County	\$137,594	\$538,287	\$519,615	\$10,855,675	\$7,590,370	\$2,204,558	\$840,267	\$220,480
Judith Basin County	\$20,897	\$0	\$1,187,954	\$1,242,969	\$928,564	\$112,030	\$187,838	\$14,537
Lake County	\$0	\$0	\$1,083,711	\$37,242,667	\$20,001,614	\$13,290,270	\$2,917,552	\$1,033,231
Lewis and Clark County	\$0	\$0	\$1,215,921	\$84,732,458	\$45,321,703	\$18,342,234	\$14,835,367	\$6,233,153
Liberty County	\$0	\$0	\$2,174,205	\$1,481,392	\$927,572	\$55,852	\$475,313	\$22,655
Lincoln County	\$0	\$0	\$130,253	\$15,634,532	\$9,187,249	\$4,541,551	\$1,541,343	\$364,389
McCone County	\$0	\$0	\$2,549,242	\$1,203,021	\$897,180	\$104,821	\$175,124	\$25,896
Madison County	\$1,272,225	\$0	\$1,164,019	\$34,297,158	\$23,368,800	\$8,388,576	\$1,614,023	\$925,759
Meagher County	\$0	\$2,537	\$934,283	\$1,978,040	\$1,368,923	\$341,899	\$210,773	\$56,444
Mineral County	\$0	\$0	\$37,852	\$3,816,160	\$2,160,955	\$1,037,894	\$484,021	\$133,291
Missoula County	\$0	\$0	\$396,101	\$183,827,520	\$84,071,775	\$46,879,554	\$31,294,016	\$21,582,175
Musselshell County	\$0	\$0	\$1,016,735	\$2,972,881	\$2,023,149	\$324,642	\$543,527	\$81,563
Park County	\$0	\$0	\$1,003,444	\$21,567,704	\$13,918,986	\$3,777,700	\$3,074,170	\$796,848
Petroleum County	\$0	\$0	\$615,098	\$344,023	\$289,555	\$23,472	\$26,438	\$4,558
Phillips County	\$0	\$0	\$2,192,812	\$2,632,292	\$1,904,534	\$219,212	\$456,366	\$52,180
Pondera County	\$0	\$0	\$2,728,686	\$4,343,965	\$3,068,221	\$270,629	\$922,893	\$82,223
Powder River County	\$0	\$0	\$673,793	\$663,868	\$497,504	\$60,682	\$81,512	\$24,170
Powell County	\$0	\$0	\$640,659	\$4,869,789	\$3,373,258	\$758,198	\$627,917	\$110,415
Prairie County	\$0	\$0	\$823,805	\$542,673	\$429,880	\$42,186	\$62,766	\$7,841
Ravalli County	\$0	\$0	\$613,157	\$41,054,926	\$26,333,084	\$8,812,927	\$4,326,015	\$1,582,901
Richland County	\$0	\$0	\$1,909,104	\$8,298,125	\$4,290,659	\$1,253,848	\$2,129,933	\$623,686
Roosevelt County	\$0	\$0	\$2,791,112	\$3,454,621	\$1,980,815	\$234,495	\$1,167,735	\$71,575
Rosebud County	\$0	\$0	\$1,337,934	\$2,104,501	\$1,365,234	\$203,941	\$419,515	\$115,811
Sanders County	\$0	\$0	\$447,504	\$8,610,390	\$5,341,914	\$2,047,747	\$977,974	\$242,755
Sheridan County	\$0	\$0	\$3,516,140	\$3,651,371	\$2,334,238	\$273,309	\$917,937	\$125,886
Silver Bow County	\$0	\$6,089,891	\$289,641	\$32,074,201	\$18,196,535	\$4,160,613	\$8,122,058	\$1,594,995
Stillwater County	\$0	\$4,950,208	\$917,056	\$8,058,169	\$5,480,635	\$1,510,210	\$884,428	\$182,897
Sweet Grass County	\$0	\$3,656,619	\$798,924	\$3,422,312	\$2,483,387	\$354,595	\$468,000	\$116,330
Teton County	\$0	\$0	\$2,625,545	\$4,710,860	\$3,249,713	\$430,364	\$930,665	\$100,118
Toole County	\$0	\$0	\$2,905,162	\$4,241,245	\$2,269,578	\$263,751	\$1,621,474	\$86,443
Treasure County	\$0	\$0	\$521,289	\$369,258	\$287,764	\$23,657	\$51,821	\$6,016
Valley County	\$0	\$0	\$2,878,826	\$6,015,788	\$3,976,187	\$623,578	\$1,161,661	\$254,361
Wheatland County	\$0	\$0	\$793,804	\$975,181	\$737,114	\$84,275	\$135,576	\$18,217
Wibaux County	\$0	\$0	\$400,917	\$328,044	\$255,112	\$27,447	\$41,097	\$4,387
Yellowstone County	\$0	\$0	\$1,992,852	\$172,504,067	\$93,907,085	\$24,647,053	\$35,735,297	\$18,214,632
County Average	\$38,754	\$272,164	\$1,507,452	\$21,814,866	\$12,207,705	\$4,408,649	\$3,606,133	\$1,592,379
County Median	\$0	\$0	\$1,151,808	\$4,346,171	\$2,806,937	\$475,030	\$901,183	\$129,588



## 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	\$473,698	\$0	\$1,144,597	\$2,066,991	\$11,262	\$222,774	\$270,103	\$0	\$0
Big Horn County	\$584,737	\$0	\$2,156,450	\$3,433,398	\$6,809	\$1,060,835	\$528,372	\$0	\$0
Blaine County	\$622,807	\$0	\$308,456	\$1,818,612	\$4,784	\$1,175,713	\$218,698	\$0	\$0
Broadwater County	\$76,583	\$0	\$504,420	\$2,214,126	\$18,567	\$341,085	\$130,025	\$0	\$0
Carbon County	\$238,640	\$0	\$274,326	\$7,304,636	\$1,459	\$477,053	\$295,467	\$0	\$0
Carter County	\$176,249	\$0	\$73,147	\$12,082,740	\$1,439	\$0	\$13,702	\$0	\$0
Cascade County	\$338,863	\$0	\$10,834,781	\$13,087,258	\$33,208	\$2,768,725	\$12,599,650	\$155,362	\$0
Chouteau County	\$582,217	\$0	\$518,005	\$4,496,692	\$13,800	\$383,651	\$126,470	\$0	\$0
Custer County	\$321,922	\$0	\$375,766	\$2,966,349	\$7,092	\$936,081	\$371,415	\$0	\$0
Daniels County	\$228,143	\$0	\$263,431	\$143,112	\$0	\$250,522	\$403,226	\$0	\$0
Dawson County	\$337,342	\$0	\$618,012	\$5,053,614	\$0	\$2,330,312	\$864,883	\$0	\$0
Deer Lodge County	\$290,519	\$0	\$174,784	\$3,618,796	\$28,546	\$251,233	\$3,634,001	\$0	\$0
Fallon County	\$119,567	\$0	\$559,641	\$11,296,030	\$16	\$230,216	\$22,019	\$332,441	\$0
Fergus County	\$630,245	\$0	\$502,676	\$7,672,770	\$80,017	\$149,246	\$246,021	\$0	\$0
Flathead County	\$3,252,372	\$0	\$4,635,261	\$5,386,587	\$426,867	\$2,336,201	\$3,598,146	\$337	\$621
Gallatin County	\$253,436	\$0	\$3,278,400	\$14,356,141	\$49,491	\$1,849,617	\$3,241,543	\$0	\$0
Garfield County	\$239,101	\$0	\$144,855	\$0	\$0	\$0	\$57,873	\$0	\$0
Glacier County	\$790,642	\$0	\$524,451	\$7,783,127	\$3,044	\$1,492,500	\$357,453	\$1,130,098	\$0
Golden Valley County	\$49,191	\$0	\$64,452	\$1,705,343	\$4,272	\$304,050	\$7,888	\$0	\$0
Granite County	\$88,881	\$0	\$104,910	\$2,122,436	\$61,049	\$492,995	\$100,901	\$0	\$0
Hill County	\$923,800	\$0	\$560,993	\$5,304,192	\$4,999	\$2,468,817	\$628,445	\$0	\$0
Jefferson County	\$151,727	\$0	\$1,045,635	\$3,452,141	\$25,794	\$324,627	\$379,314	\$0	\$0
Judith Basin County	\$148,786	\$0	\$98,255	\$3,842,733	\$5,018	\$630,610	\$47,985	\$350,525	\$0
Lake County	\$265,237	\$0	\$418,136	\$500,199	\$66,544	\$385,935	\$887,357	\$0	\$0
Lewis and Clark County	\$167,753	\$0	\$3,580,399	\$13,297,745	\$111,434	\$1,304,594	\$6,022,363	\$0	\$0
Liberty County	\$208,025	\$0	\$269,357	\$346,307	\$318	\$451,418	\$117,402	\$0	\$0
Lincoln County	\$1,083,485	\$0	\$159,840	\$0	\$530,695	\$1,833,602	\$398,901	\$0	\$0
McCone County	\$401,762	\$0	\$262,506	\$319,918	\$0	\$174,298	\$116,050	\$0	\$0
Madison County	\$244,075	\$0	\$870,302	\$1,709,237	\$22,129	\$306,737	\$685,732	\$0	\$0
Meagher County	\$197,467	\$0	\$60,021	\$1,616,954	\$81,098	\$21	\$53,960	\$260,672	\$0
Mineral County	\$144,687	\$0	\$102,113	\$2,442,929	\$94,257	\$543,486	\$230,349	\$0	\$0
Missoula County	\$1,282,655	\$0	\$4,153,121	\$16,781,670	\$280,213	\$2,265,871	\$4,135,794	\$0	\$0
Musselshell County	\$329,635	\$0	\$1,680,342	\$1,316,991	\$36,430	\$838,788	\$192,206	\$0	\$0
Park County	\$202,508	\$0	\$214,751	\$3,149,720	\$51,826	\$571,259	\$334,662	\$0	\$0
Petroleum County	\$110,102	\$0	\$61,501	\$0	\$329	\$0	\$8,326	\$0	\$0
Phillips County	\$406,084	\$0	\$298,578	\$2,754,399	\$637	\$913,809	\$261,385	\$0	\$0
Pondera County	\$310,694	\$0	\$308,932	\$2,624,887	\$427	\$674,558	\$152,346	\$375,936	\$0
Powder River County	\$198,278	\$0	\$177,623	\$2,498,115	\$6,737	\$0	\$30,517	\$0	\$760,569
Powell County	\$178,859	\$0	\$142,238	\$3,617,613	\$108,364	\$627,242	\$190,204	\$0	\$0
Prairie County	\$105,742	\$0	\$82,506	\$631,616	\$0	\$983,375	\$75,063	\$0	\$0
Ravalli County	\$429,983	\$0	\$1,083,431	\$3,687,804	\$55,527	\$374,022	\$845,025	\$0	\$0
Richland County	\$784,248	\$0	\$4,381,543	\$7,780,462	\$0	\$387,705	\$1,672,908	\$0	\$0
Roosevelt County	\$1,585,646	\$0	\$1,342,356	\$7,931,477	\$0	\$1,907,868	\$333,156	\$0	\$0
Rosebud County	\$1,001,105	\$0	\$882,279	\$1,996,082	\$5,171	\$900,203	\$19,859,150	\$0	\$0
Sanders County	\$293,037	\$0	\$107,426	\$2,919,445	\$266,642	\$1,177,626	\$7,242,612	\$0	\$0
Sheridan County	\$596,481	\$0	\$804,550	\$1,536,381	\$0	\$737,446	\$191,469	\$0	\$0
Silver Bow County	\$132,754	\$0	\$9,820,205	\$12,180,724	\$17,134	\$504,184	\$1,465,334	\$0	\$0
Stillwater County	\$329,416	\$0	\$3,489,373	\$5,455,344	\$11,725	\$317,145	\$861,644	\$435,586	\$0
Sweet Grass County	\$211,233	\$0	\$875,186	\$1,270,302	\$21,385	\$280,263	\$107,807	\$169,479	\$0
Teton County	\$456,943	\$0	\$256,772	\$1,795,853	\$2,206	\$720,372	\$218,469	\$729,575	\$0
Toole County	\$358,710	\$2,674	\$402,662	\$1,534,081	\$0	\$1,540,118	\$142,551	\$3,261,730	\$0
Treasure County	\$107,694	\$0	\$63,605	\$737,232	\$267	\$638,571	\$29,823	\$0	\$0
Valley County	\$474,629	\$0	\$433,539	\$6,234,283	\$0	\$1,427,144	\$695,874	\$0	\$0
Wheatland County	\$128,396	\$0	\$71,877	\$3,930,376	\$6,367	\$225,223	\$54,606	\$1,579,747	\$0
Wibaux County	\$104,512	\$0	\$104,612	\$4,578,926	\$0	\$195,112	\$14,089	\$0	\$0
Yellowstone County	\$2,488,662	\$0	\$32,338,175	\$25,115,721	\$8,630	\$5,380,425	\$5,504,840	\$37,285	\$0
County Average	\$468,571	\$48	\$1,751,171	\$4,705,368	\$45,965	\$876,166	\$1,451,350	\$157,478	\$13,593
County Median	\$291,778	\$0	\$410,399	\$3,058,034	\$6,773	\$557,372	\$265,744	\$0	\$0

## Owner Property Tax Liability Continued

County	Total Property Taxable Value	Total Owner Property Tax Liability	Average Mills
Beaverhead County	\$24,049,312	\$14,560,372	605.4
Big Horn County	\$24,240,695	\$13,870,477	572.2
Blaine County	\$15,026,273	\$10,511,672	699.6
Broadwater County	\$17,629,297	\$8,565,306	485.9
Carbon County	\$44,145,790	\$22,346,200	506.2
Carter County	\$43,741,120	\$13,410,575	306.6
Cascade County	\$175,594,517	\$118,045,371	672.3
Chouteau County	\$27,848,525	\$15,070,062	541.1
Custer County	\$22,370,518	\$16,030,460	716.6
Daniels County	\$7,386,180	\$4,627,077	626.5
Dawson County	\$26,143,232	\$17,311,646	662.2
Deer Lodge County	\$21,446,643	\$15,199,890	708.7
Fallon County	\$44,950,954	\$14,729,599	327.7
Fergus County	\$39,401,516	\$22,120,975	561.4
Flathead County	\$281,852,110	\$176,390,333	625.8
Gallatin County	\$361,550,394	\$208,152,360	575.7
Garfield County	\$5,544,173	\$3,680,566	663.9
Glacier County	\$27,609,120	\$18,578,002	672.9
Golden Valley County	\$6,768,785	\$3,048,366	450.4
Granite County	\$14,190,036	\$7,842,694	552.7
Hill County	\$41,342,247	\$24,519,206	593.1
Jefferson County	\$31,841,547	\$17,430,409	547.4
Judith Basin County	\$18,526,011	\$7,575,732	408.9
Lake County	\$67,261,170	\$40,849,787	607.3
Lewis and Clark County	\$145,474,049	\$110,432,667	759.1
Liberty County	\$9,474,199	\$5,048,423	532.9
Lincoln County	\$36,656,106	\$19,771,308	539.4
McCone County	\$7,731,578	\$5,026,796	650.2
Madison County	\$146,959,805	\$40,571,614	276.1
Meagher County	\$9,051,194	\$5,185,053	572.9
Mineral County	\$11,216,877	\$7,411,833	660.8
Missoula County	\$259,247,554	\$213,122,945	822.1
Musselshell County	\$13,010,630	\$8,384,008	644.4
Park County	\$53,672,718	\$27,095,874	504.8
Petroleum County	\$1,750,155	\$1,139,380	651.0
Phillips County	\$16,675,347	\$9,459,997	567.3
Pondera County	\$17,481,778	\$11,520,431	659.0
Powder River County	\$12,680,080	\$5,009,500	395.1
Powell County	\$18,417,428	\$10,374,968	563.3
Prairie County	\$5,386,671	\$3,244,782	602.4
Ravalli County	\$89,134,942	\$48,143,875	540.1
Richland County	\$56,658,262	\$25,214,095	445.0
Roosevelt County	\$33,451,232	\$19,346,235	578.3
Rosebud County	\$87,717,508	\$28,086,425	320.2
Sanders County	\$44,196,248	\$21,064,682	476.6
Sheridan County	\$14,819,335	\$11,033,838	744.6
Silver Bow County	\$77,633,385	\$62,574,067	806.0
Stillwater County	\$50,054,082	\$24,825,665	496.0
Sweet Grass County	\$22,630,881	\$10,813,510	477.8
Teton County	\$22,250,875	\$11,516,596	517.6
Toole County	\$22,777,933	\$14,388,933	631.7
Treasure County	\$5,127,008	\$2,467,740	481.3
Valley County	\$31,548,550	\$18,160,081	575.6
Wheatland County	\$16,892,710	\$7,765,576	459.7
Wibaux County	\$16,142,705	\$5,726,212	354.7
Yellowstone County	\$390,133,029	\$245,370,657	628.9
County Average	\$56,009,197	\$33,102,945	564.7
County Median	\$24,145,004	\$14,644,985	572.5

## 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	\$1,137,758	\$226,617	\$0	0	\$0	0	\$0	\$100,742	\$433,889
Bighorn County	\$425,394	\$84,730	\$179,417	46,607	\$43,337	222,769	\$222,754	\$96,112	\$347,813
Blaine County	\$260,757	\$51,937	\$1,117,898	245,550	\$147,275	3,197,912	\$1,265,173	\$38,829	\$23,154
Broadwater County	\$479,535	\$95,513	\$0	0	\$0	0	\$0	\$6,909	\$27,418
Carbon County	\$1,495,967	\$297,965	\$1,653,643	342,733	\$172,445	370,727	\$1,826,088	\$17,524	\$504,372
Carter County	\$0	\$0	\$52,543	11,371	\$0	0	\$52,543	\$38,518	\$11,103
Cascade County	\$7,340,365	\$1,462,046	\$0	0	\$0	0	\$0	\$750,962	\$1,749,319
Choteau County	\$318,434	\$63,425	\$0	0	\$24,854	633,893	\$24,854	\$224,645	\$54,697
Custer County	\$1,500,092	\$298,787	\$0	0	\$1,395	20,280	\$1,395	\$49,969	\$306,457
Daniels County	\$139,629	\$27,811	\$0	0	\$0	0	\$0	\$490,310	\$20,520
Dawson County	\$1,227,614	\$244,515	\$3,292,931	546,014	\$0	0	\$3,292,931	\$98,040	\$108,209
Deer Lodge County	\$979,614	\$195,118	\$0	0	\$0	0	\$0	\$25,701	\$475,811
Fallon County	\$1,304,460	\$259,821	\$21,893,183	3,911,211	\$707,557	6,222,318	\$22,600,741	\$33,987	\$92,069
Fergus County	\$1,079,214	\$214,957	\$0	0	\$179	7,371	\$179	\$179,625	\$180,945
Flathead County	\$17,767,334	\$3,538,879	\$0	0	\$0	0	\$0	\$6,582,551	\$6,171,657
Gallatin County	\$21,665,017	\$4,315,215	\$0	0	\$0	0	\$0	\$879,227	\$15,215,679
Garfield County	\$0	\$0	\$45,389	7,780	\$0	0	\$45,389	N/A	\$22,554
Glacier County	\$1,558,731	\$310,466	\$1,058,687	254,034	\$20,739	125,724	\$1,079,426	\$309,882	\$422,701
Golden Valley County	\$0	\$0	\$0	0	\$3,500	23,097	\$3,500	\$26,410	\$65
Granite County	\$0	\$0	\$0	0	\$0	0	\$0	\$83,647	\$325,848
Hill County	\$1,498,809	\$298,531	\$2,068	638	\$110,938	2,746,198	\$113,006	\$1,509,926	\$364,365
Jefferson County	\$415,013	\$82,662	\$0	0	\$0	0	\$0	\$18,201	\$52,172
Judith Basin County	\$124,215	\$24,741	\$0	0	\$0	0	\$0	\$20,497	\$6,924
Lake County	\$2,582,304	\$514,341	\$0	0	\$0	0	\$0	\$197,207	\$211,371
Lewis & Clark County	\$8,221,293	\$1,637,508	\$0	0	\$0	0	\$0	\$629,051	\$1,797,237
Liberty County	\$81,076	\$16,149	\$336,567	65,899	\$45,499	520,383	\$382,065	\$164,191	\$12,895
Lincoln County	\$1,795,836	\$357,693	\$0	0	\$0	0	\$0	\$32,056	\$287,998
McCone County	\$0	\$0	\$17,937	2,894	\$0	0	\$17,937	\$31,952	\$6,112
Madison County	\$1,023,436	\$203,847	\$0	0	\$0	0	\$0	\$19,035	\$390,732
Meagher County	\$185,889	\$37,025	\$0	0	\$0	0	\$0	\$71,726	\$148,219
Mineral County	\$1,054,854	\$210,105	\$0	0	\$0	0	\$0	N/A	\$154,272
Missoula County	\$27,129,577	\$5,403,641	\$0	0	\$0	0	\$0	\$1,824,809	\$5,407,487
Musselshell County	\$443,768	\$88,389	\$697,978	110,539	\$0	0	\$697,978	\$22,263	\$27,955
Park County	\$2,939,047	\$585,396	\$0	0	\$0	0	\$0	\$55,154	\$2,440,989
Petroleum County	\$37,990	\$7,567	\$50,506	12,015	\$0	0	\$50,506	N/A	\$299
Phillips County	\$660,407	\$131,539	\$0	0	\$1,152,919	7,324,799	\$1,152,919	\$278,135	\$89,835
Pondera County	\$423,038	\$84,260	\$324,989	80,479	\$1,812	32,694	\$326,801	\$389,241	\$16,754
Powder River County	\$0	\$0	\$9,915,292	1,775,840	\$0	0	\$9,915,292	N/A	\$39,114
Powell County	\$527,960	\$105,159	\$0	0	\$0	0	\$0	\$57,365	\$126,061
Prairie County	\$0	\$0	\$261,497	43,424	\$9	70	\$261,506	N/A	\$3,924
Ravalli County	\$3,985,668	\$793,861	\$0	0	\$0	0	\$0	\$352,229	\$691,304
Richland County	\$1,163,390	\$231,723	\$52,247,741	9,420,254	\$4,409,613	11,028,139	\$56,657,353	\$48,638	\$158,962
Roosevelt County	\$870,868	\$173,459	\$13,932,686	3,115,234	\$815,026	2,163,990	\$14,747,712	\$69,626	\$103,419
Rosebud County	\$361,261	\$71,956	\$982,660	148,888	\$0	0	\$982,660	\$173,949	\$74,107
Sanders County	\$1,260,931	\$251,151	\$0	0	\$0	0	\$0	\$17,538	\$235,575
Sheridan County	\$1,061,583	\$211,445	\$3,950,690	601,595	\$29,443	72,292	\$3,980,133	\$187,968	\$48,825
Silver Bow County	\$5,790,458	\$1,153,337	\$0	0	\$0	0	\$0	\$912,249	\$3,138,177
Stillwater County	\$1,150,162	\$229,088	\$0	0	\$7,469	35,624	\$7,469	\$15,875	\$56,433
Sweetgrass County	\$409,892	\$81,642	\$0	0	\$2,284	8,520	\$2,284	\$111,996	\$69,388
Teton County	\$283,804	\$56,528	\$227,596	50,097	\$0	0	\$227,596	\$409,121	\$75,713
Toole County	\$456,371	\$90,899	\$950,373	225,415	\$196,807	1,820,164	\$1,147,179	\$357,468	\$50,351
Treasure County	\$0	\$0	\$0	0	\$0	0	\$0	N/A	\$751
Valley County	\$847,572	\$168,818	\$419,257	66,421	\$100,829	824,237	\$520,085	\$253,130	\$339,862
Wheatland County	\$270,985	\$53,975	\$0	0	\$0	0	\$0	\$12,126	\$8,753
Wibaux County	\$0	\$0	\$2,833,840	427,263	\$33,847	268,058	\$2,867,687	\$6,415	\$10,954
Yellowstone County	\$18,228,517	\$3,630,737	\$44,713	9,662	\$0	0	\$44,713	\$5,890,886	\$5,052,858
County Average	\$2,570,819	\$512,053	\$2,080,180	384,319	\$143,353	672,665	\$2,223,533	\$483,472	\$860,615
County Median	\$753,990	\$150,179	\$0	0	\$0	0	\$5,484	\$97,076	\$105,814

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	483,987	75,243	559,230	13.45%
Total Income	\$30,802,227,386	\$50,205,749,283	\$81,007,976,669	61.98%
Total Taxable Income	\$21,342,373,104	\$46,441,123,734	\$67,783,496,838	68.51%
Total Income Tax Paid	\$824,361,575	\$71,491,814	\$895,853,389	7.98%
Effective Tax Rate	2.84%	0.08%	1.11%	N/A
Wage Income	\$18,787,065,721	\$7,839,211,642	\$26,626,277,363	29.44%
Investment Income	\$3,794,016,882	\$32,026,922,645	\$35,820,939,527	89.41%
Retirement Income	\$3,226,424,265	\$799,151,001	\$4,025,575,266	19.85%
Rental Income	\$4,763,521,515	\$8,692,830,482	\$13,456,351,997	64.60%
Net Business Income	\$1,044,806,932	\$414,046,590	\$1,458,853,522	28.38%
Farm Income	-\$309,877,199	-\$193,744,460	-\$503,621,659	38.47%
Other Income	-\$313,870,529	\$291,503,777	-\$22,366,752	-1303.29%
Business Expenses	\$3,083,986	\$1,115,894	\$4,199,880	26.57%
Health Savings Accounts	\$44,808,115	\$8,799,097	\$53,607,212	16.41%
Self Employment Expenses	\$306,207,556	\$178,210,584	\$484,418,140	36.79%
Student Loan and Education Expenses	\$48,803,142	\$6,830,058	\$55,633,200	12.28%
Other Expenses	\$86,350,902	\$44,775,487	\$131,126,389	34.15%
Medical and Insurance Deductions	\$872,491,098	\$113,280,015	\$985,771,113	11.49%
Federal Income Tax Deduction	\$1,252,665,537	\$273,654,983	\$1,526,320,520	17.93%
Property and Other Deductible Taxes	\$580,565,551	\$115,909,488	\$696,475,039	16.64%
Home Mortgage	\$952,022,779	\$174,636,247	\$1,126,659,026	15.50%
Investment Interest	\$37,115,647	\$624,887,835	\$662,003,482	94.39%
Charitable Contributions	\$703,558,330	\$2,523,668,522	\$3,227,226,852	78.20%
Child and Dependent Care Expenses	\$855,481	\$153,272	\$1,008,753	15.19%
Gambling Losses	\$23,248,314	\$48,101,700	\$71,350,014	67.42%
Political Contributions	\$984,598	\$32,140	\$1,016,738	3.16%
Other Deductions	\$20,497,329	\$67,384,482	\$87,881,811	76.68%
Capital Gains	\$48,557,604	\$13,829,612	\$62,387,216	22.17%
Other States' Tax	\$42,824,629	\$3,807,598	\$46,632,227	8.17%
Charitable Gift Credits	\$3,079,183	\$129,274	\$3,208,457	4.03%
Energy Conservation	\$4,301,344	\$20,510	\$4,321,854	0.47%
Alternative Fuel and Recycling Credits	\$1,183,675	\$25,407	\$1,209,082	2.10%
Uninsured Montanans Credit	\$198,156	N/A	\$198,156	N/A
Biofuels Credits	\$5,030	\$0	\$5,030	0.00%
Contractors' Gross Receipts Credits	\$6,654,608	\$1,057,138	\$7,711,746	13.71%
Elderly Homeowner and Renters' Credit	\$7,561,333	\$64,679	\$7,626,012	0.85%
Other Credits	\$6,845,775	\$357,726	\$7,203,501	4.97%

<b>Taxable Value and Owner Tax Liability By Property Owner Residency Status</b>				
Property Type	Taxable Value		Owner Tax Liability	
	State Residents	Non-Residents	State Residents	Non-Residents
Class 1	\$1,294,954	\$4,289,472	\$579,648	\$1,590,569
Class 2	\$7,399,568	\$18,579,426	\$6,103,314	\$9,137,853
Class 3	\$128,186,487	\$29,164,576	\$69,229,454	\$15,187,884
Class 4	\$1,479,936,485	\$471,689,509	\$963,877,942	\$257,754,570
Class 4.1	\$894,171,888	\$225,125,800	\$575,363,949	\$108,267,543
Class 4.2	\$312,450,696	\$92,225,704	\$202,061,176	\$44,823,192
Class 4.8	\$180,842,987	\$116,896,329	\$123,092,787	\$78,850,648
Class 4.9	\$92,470,914	\$37,441,676	\$63,360,030	\$25,813,187
Class 5	\$11,371	\$47,302,562	\$7,036	\$26,232,930
Class 7	\$0	\$3,056	\$0	\$2,674
Class 8	\$8,618,762	\$158,052,165	\$4,963,190	\$93,102,372
Class 9	\$2,197,586	\$498,833,857	\$1,584,132	\$261,916,485
Class 10	\$3,072,083	\$1,830,307	\$1,607,149	\$966,878
Class 12	\$0	\$87,053,366	\$0	\$49,065,284
Class 13	\$24,137	\$170,229,503	\$15,960	\$81,259,613
Class 14	\$0	\$16,832,863	\$0	\$8,818,772
Class 15	\$0	\$1,912,923	\$0	\$761,190

<b>Corporate Income Tax Liability By Residency Status</b>		
Residency Status	C Corporation	Corporate Income Tax Liability
Out-of-State	6,616	\$74,638,136
Resident of Montana	4,669	\$24,375,762
Montana Total	11,285	\$99,013,898
Out-of-State as a % of Total	58.63%	75.38%

