



**Estimated Tax Shift**  
**Caused by Juras/Cablevision Recommendations and**  
**Refinery Positions**  
**for Counties and Select Cities**  
**in Montana**

**November 2012**

## **Overview**

**The following report by the Montana Department of Revenue analyzes the estimated statewide impact of a tax shift that would occur in every Montana county if a handful of corporations are successful in overturning 80 years of precedent and practice in order to reduce their property valuation below market value.**

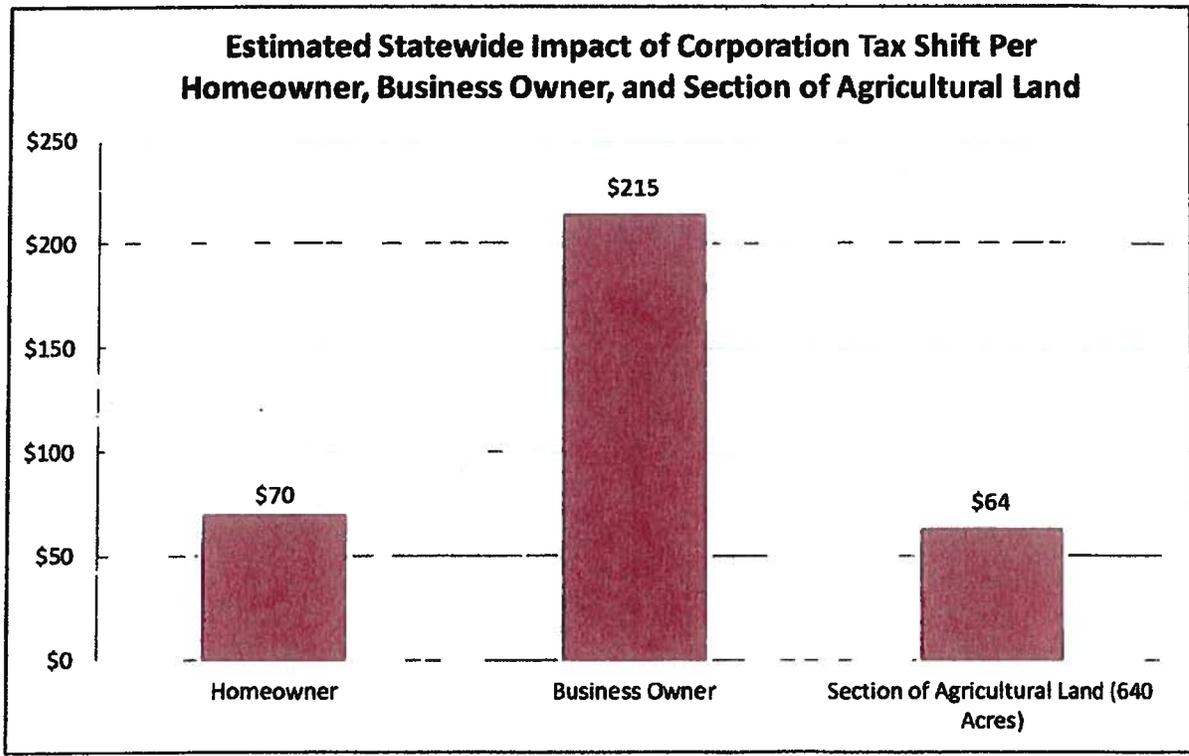
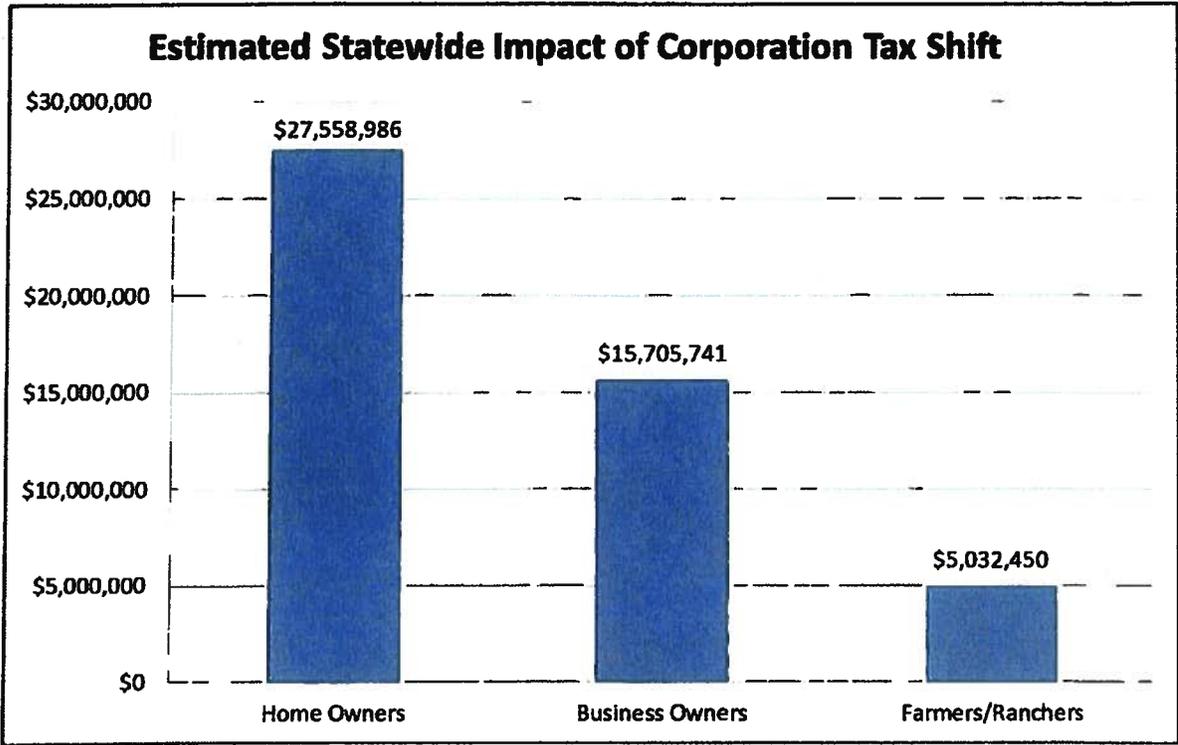
**Industry recommendations outlined in the Juras/Cablevision report, July 2012, refinery protests or any other major departures from what the Supreme Court has approved will increase property taxes for homeowners, Main Street and other small businesses, and farmers and ranchers by tens of millions of dollars annually. The increased taxes will be permanent and have to be paid year after year. About 85 corporations or companies in Montana would be assured lower taxes – nearly \$100 million a year – and Montana's 45,000 small businesses would pay higher taxes – for some it would mean thousands of dollars a year or more. All 350,000 Montana homeowners would face higher taxes – up to hundreds of dollars a year or more**

**Collectively, homeowners in Montana would pay an additional \$27.5 million. Business owners would pay another \$15.7 million. And farmers and ranchers would pay an extra \$5 million. On average, a Montana homeowner would write a check for another \$70, a business owner for another \$215, and a farmer for \$64 per section of land. This, to give centrally assessed taxpayers and certain industrial properties millions of dollars in tax reductions – up to \$11.4 million tax reduction for one corporation, \$10.9 million for another, \$7 million for another, and so on.**

**The underlying issue of centrally assessed taxation or unit valuation in this matter is about fairness of property tax valuation which must reflect the market value. It's not about how much revenue is raised but who pays the taxes in Montana and why. Starting in 1887, Montana enacted unit valuation laws to ensure a fair and equitable tax system. The Montana Supreme Court in 1932 and extending through recent decisions – especially PPL Montana – has found that unit valuation methods the Montana Department of Revenue has applied for 80 years are fair and equitable, and comply with Montana law.**

**The following report outlines the tax shift to homeowners and businesses in every county. We also list the top 50 businesses negatively affected by the tax shift. Please note that property tax information is a matter of public information.**

**Estimated Tax Shift Caused by Juras/Cablevision Recommendations and Refinery Positions for Counties and Selected Cities in Montana  
Montana Department of Revenue, October 2012**



**Estimated Impact of Corporation Tax Shift on Selected  
Companies with Property Tax Protests**

<b><u>Company Name</u></b>	<b><u>Tax Change</u></b>
Northwestern Energy	(11,493,165)
Bresnan Communications	(10,910,763)
Verizon	(7,099,268)
PPL Montana LLC	(6,652,124)
Qwest Corporation	(4,596,928)
AT&T Mobility	(3,785,370)
CHS INC	(3,323,872)
ConocoPhillips	(1,912,085)
Omimex Canada, LTD	(1,652,058)
Puget Sound Energy INC	(1,599,480)

## Statewide

### Initial Impact of Corporation Tax Shift to Selected Businesses and Industries

Type of Business	Annual Tax Increase
REC ADVANCED SILICON MATERIALS LLC	\$249,133
WESTERN ENERGY CO	\$137,883
WAL-MART	\$135,242
DENBURY ONSHORE, LLC	\$111,033
FIDELITY EXPLORATION & PRODUCTION CO	\$109,286
SPRING CREEK COAL LLC	\$92,175
STILLWATER MINING COMPANY	\$90,296
ALBERTSONS INC	\$88,128
ENCORE OPERATING L P	\$79,577
MONTANA RESOURCES	\$75,505
BURLINGTON RESOURCES OIL & GAS COMPANY	\$68,734
SIGNAL PEAK ENERGY LLP	\$67,265
PLUM CREEK	\$64,173
MONTANA REFINING COMPANY INC	\$62,877
WESTMORELAND RESOURCES INC	\$51,751
CENEX HARVEST STATES COOPERATIVE	\$50,340
GLAXO SMITH KLINE BIOLOGICALS	\$49,515
BEAR PAW ENERGY LLC	\$45,144
HILAND PARTNERS LLC	\$43,370
SAFEWAY INC	\$42,356
GLACIER PARK INC	\$38,511
DECKER COAL COMPANY	\$37,557
FIRST INTERSTATE BANK	\$36,356
ENERPLUS RESOURCES CORP	\$35,518
MOUNTAIN WATER CO	\$34,924
SIDNEY SUGARS INC	\$34,448
HD DEVELOPMENT OF MARYLAND INC	\$33,540
BANNER TRANSPORTATION COMPANY LLC	\$32,572
CORRECTIONS CORP OF AMERICA	\$31,722
STOCKMAN BANK OF MONTANA	\$29,231
DENBURY ONSHORE LLC	\$28,974
CONTINENTAL RESOURCES INC	\$28,888
ARCO ENVIRONMENTAL REMEDIATION LLC	\$28,820
HELENA FEDERAL OFFICE COMPLEX LLC	\$28,034
HOLIDAY VILLAGE PARTNERS LLC	\$27,794
MACERICH RIMROCK LIMITED PARTNERSHIP	\$26,104
PASTA MONTANA LLC	\$25,413
SOUTHGATE MALL ASSOCIATES	\$24,495

WESTERN SUGAR COMPANY	\$24,365
COLUMBIA GRAIN INC	\$23,155
BENEFIS HEALTH SYSTEM INC	\$23,074
GENERAL MILLS OPERATIONS INC	\$21,984
BOEING HELENA INC	\$21,634
PRAXAIR INC	\$21,566
LOWE'S HIW INC	\$21,059
INTERNATIONAL MALTING COMPANY LLC	\$21,026
ORIX GREAT FALLS LLC ETAL	\$20,434
COSTCO WHOLESALE CORP	\$19,904
LEE ENTERPRISES	\$19,265
ATLANTIC FINANCIAL GROUP LTD	\$19,087

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value</b>	
<b>House Value</b>	<b>Statewide</b>
\$500,000	\$185
\$400,000	\$148
\$300,000	\$111
\$200,000	\$74
\$100,000	\$37

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
<b>Total County Tax Increase</b>	<b>Tax Increase Per Acre</b>	<b>Tax Increase Per Section</b>
\$4,984,246	\$0.10	\$63.51

## Beaverhead County

<b>Initial Impact of Corporation Tax Shift to Selected Beaverhead County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
SPECIALTY MINERALS	\$15,366
SAFEWAY INC	\$3,995
RICEX NUTRIENTS INC	\$1,878
OKEEFE ED	\$1,664
STOCKMAN BANK OF MONTANA	\$1,324
PIONEER FEDERAL SAVINGS AND LOAN	\$1,321
WILD BURROS LLC	\$1,313
MONTANA LODGING LLC	\$1,274
LJK CORPORATION	\$1,079
LA CENSE MONTANA LLC	\$1,062
NEW INNS LTD PARTNERSHIP	\$1,060
ROCKY MOUNTAIN SUPPLY	\$1,019
VENTAS REALTY LP	\$1,009
BEAVERHEAD MOTORS INC	\$995
RE MILLER & SON	\$901
BHARADWAJ HARISH	\$888
KCI USA INC	\$854
SCHUETT DAVID E &	\$813
M & H LIVESTOCK INC	\$802
D & A BUEHNER PROPERTIES II LLC	\$769

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Beaverhead County and Dillon</b>		
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House Value	Beaverhead County	Dillon
\$500,000	\$181	\$244
\$400,000	\$145	\$195
\$300,000	\$109	\$146
\$200,000	\$73	\$98
\$100,000	\$36	\$49

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$57,102	\$0.05	\$34.46

## Big Horn County

### Initial Impact of Corporation Tax Shift to Selected Big Horn County Businesses and Industries

Type of Business	Annual Tax Increase
SPRING CREEK COAL LLC	\$92,175
WESTMORELAND RESOURCES INC	\$51,751
DECKER COAL COMPANY	\$37,557
FIDELITY EXPLORATION & PRODUCTION CO	\$23,143
CENEX HARVEST STATES INC	\$8,380
MCP FUNDING I LLC	\$3,340
US BANCORP EQUIPMENT FIANACE	\$1,990
EXTERRAN WATER MANAGEMENT SERVICES LLC	\$1,838
COTTONWOOD CREEK LTD MT CORP	\$1,636
HIGHLINE EXPLORATION INC	\$1,602
TRACTOR & EQUIPMENT	\$1,601
SUMMIT GAS RESOURCES INC	\$1,436
SUNLIGHT RANCH COMPANY	\$1,328
BIG HORN COUNTY STATE BANK	\$1,316
LITTLE HORN STATE BANK	\$1,218
DORN LARRY	\$1,152
BROWN JAMES R	\$976
NEDENS FARMS INC	\$953
WOLF MOUNTAIN COAL	\$923
SAEM LLC	\$845

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Big Horn County and Hardin

House Value	Big Horn County	Hardin
\$500,000	\$347	\$386
\$400,000	\$277	\$309
\$300,000	\$208	\$232
\$200,000	\$139	\$154
\$100,000	\$69	\$77

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$128,993	\$0.08	\$50.30

## Blaine County

### Initial Impact of Corporation Tax Shift to Selected Blaine County Businesses and Industries

Type of Business	Annual Tax Increase
COLUMBIA GRAIN INC	\$9,341
WILLOW CREEK GATHERING LLC	\$6,911
CITATION OIL & GAS CORPORATION	\$2,139
LODGE CREEK PIPELINES LLC	\$1,738
ALBERTSONS INC	\$1,615
NFR BEAR PAW BASIN	\$1,514
MILK RIVER CO-OP	\$1,200
FIRST BANK OF MONTANA	\$1,143
CNH CAPITAL AMERICA LLC	\$1,088
BAE PROPERTIES LLC	\$978
WELLS FARGO BANK MONTANA #100323	\$863
NORTHWESTERN ENERGY	\$862
FLATLAND INC	\$820
SCHELLIN ROBERT J	\$784
NORTH HARLEM FARMING PARTNERSHIP	\$732
BANK OF BRIDGER	\$693
HARTLAND COLONY INC	\$683
FABER NICHOLAS B & PATRICIA	\$679
HINEBAUCH GRAIN	\$652
TOWN PUMP OF CHINOOK INC	\$648

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Blaine County and Chinook

House Value	Blaine County	Chinook
\$500,000	\$366	\$454
\$400,000	\$292	\$363
\$300,000	\$219	\$273
\$200,000	\$146	\$182
\$100,000	\$73	\$91

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$163,638	\$0.11	\$67.69

## Broadwater County

### Initial Impact of Corporation Tax Shift to Selected Broadwater County Businesses and Industries

Type of Business	Annual Tax Increase
CONTINENTAL LIME INC	\$11,314
TOWNSEND TIMBER INC	\$1,436
BRUCE PROPERTIES LLC	\$995
WHEAT MONTANA FARMS INC	\$815
MAJOR BRANDS DIST IMP INC	\$799
QUARRY SERVICES LLC	\$751
FLYNN HAY & GRAIN LLC	\$623
LEEP DAIRY LLC	\$553
LAMBOTT LEONARD & PAMELA K	\$552
PAYNE F ROBERT & DOROTHY R TRUSTEES	\$550
CHAMBERLIN ROBERT R	\$511
STATE BANK OF TOWNSEND	\$505
ROUND GROVE RANCH CO	\$456
AG HEADQUARTERS LLC	\$447
B & L FARMS	\$421
HANSON DAVID T	\$412
CAPITAL CONCRETE	\$386
TOWNSEND HOLDINGS LLC	\$371
MOOS FARMS LLP	\$368
MATTSON'S OF TOWNSEND LLC	\$337

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Broadwater County and Townsend

House Value	Broadwater County	Townsend
\$500,000	\$217	\$254
\$400,000	\$174	\$203
\$300,000	\$130	\$152
\$200,000	\$87	\$102
\$100,000	\$43	\$51

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$36,836	\$0.09	\$58.82

## Carbon County

<b>Initial Impact of Corporation Tax Shift to Selected Carbon County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
MONTANA LIMESTONE COMPANY	\$11,154
SAGA PETROLEUM CORP	\$2,861
BUTLER MACHINERY CO	\$2,560
RED LODGE GRIZZLY PEAK INC	\$1,996
OLD PINEY DELL INC	\$1,407
TOWN AND COUNTRY SUPPLY ASSOCIATION	\$1,151
COMFORT INN OF RED LODGE	\$1,097
GRAMSHAMMER'S ROCK CREEK RESORT LLC	\$1,043
HOTEL COMPANY OF RED LODGE	\$959
CEDAR WOOD VILLA INC	\$922
TREASURE STATE CONSTRUCTION	\$894
WETSTEIN AG INC	\$790
BIGHORN LIMESTONE CO	\$787
UNITED STATES NATIONAL BANK	\$761
BEARTOOTH MOUNTAIN CORPORATION INC	\$716
BUNN PAUL C	\$713
WEST FORK INVESTMENT PROPERTIES LLC	\$703
AG/JMA RED LODGE REALTY HOLDINGS LLC	\$672
SHREEJI CORPORATION	\$621
LINDGREN JOEL & JULIE	\$608

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Carbon County and Red Lodge</b>		
House Value	Carbon County	Red Lodge
\$500,000	\$180	\$176
\$400,000	\$144	\$141
\$300,000	\$108	\$106
\$200,000	\$72	\$70
\$100,000	\$36	\$35

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$52,933	\$0.08	\$50.92

## Carter County

### Initial Impact of Corporation Tax Shift to Selected Carter County Businesses and Industries

Type of Business	Annual Tax Increase
AMERICAN COLLOID	\$1,469
MCCABE JAMES L	\$799
TRI STATE CONSTRUCTION LLC	\$752
KITTELMANN SCOTT	\$545
MEHLING HARLAN P	\$524
HAMMEL RED ANGUS INC	\$429
FIX TIMOTHY E	\$428
F & R RANCHES INC	\$428
JARDEE RANCH	\$370
MT FRYE RANCH LLC	\$344
ROSENCRANZ RONALD G	\$322
6 CREEKS FARM	\$311
HARMON CREEK CATTLE LLC	\$271
REMUDA ENERGY DEVELOPMENT, LLC	\$256
KAUFMAN RANCH LLC	\$256
MCCABE BRADLEY T	\$254
COLE BROTHERS	\$243
CASTLEBERRY INC	\$241
LOEHDING INC	\$237
HIEB JACOB	\$210

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Carter County Ekalaka

House Value	Carter County	Ekalaka
\$500,000	\$284	\$240
\$400,000	\$227	\$192
\$300,000	\$170	\$144
\$200,000	\$114	\$96
\$100,000	\$57	\$48

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$92,133	\$0.07	\$42.67

## Cascade County

<b>Initial Impact of Corporation Tax Shift to Selected Cascade County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
MONTANA REFINING COMPANY INC	\$62,877
HOLIDAY VILLAGE PARTNERS LLC	\$27,794
PASTA MONTANA LLC	\$25,413
BENEFIS HEALTH SYSTEM INC	\$23,074
GENERAL MILLS OPERATIONS INC	\$21,974
INTERNATIONAL MALTING COMPANY LLC	\$21,026
ORIX GREAT FALLS LLC ETAL	\$20,434
MITCHELL DEVELOPMENT & INVESTMENTS LLC	\$14,485
ALBERTSONS INC	\$13,203
GREAT FALLS CLINIC REALTY LLP	\$11,663
WAL-MART	\$11,469
PEAK MEDICAL OF MONTANA INC	\$9,941
RUSSELL COUNTRY INVESTORS LLC	\$9,767
UNITED MATERIALS OF GREAT FALLS INC	\$8,251
G F CLINIC REALTY PARTNERSHIP	\$7,967
HD DEVELOPMENT OF MARYLAND INC	\$7,548
WEST BANK PROPERTIES LLC	\$7,246
HERITAGE INN INC	\$6,898
SAMS REAL ESTATE BUSINESS TRUST	\$6,625
JK GREAT FALLS LLC	\$6,349

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Cascade County and Great Falls</b>		
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House Value	Cascade County	Great Falls
\$500,000	\$314	\$314
\$400,000	\$251	\$251
\$300,000	\$188	\$188
\$200,000	\$125	\$126
\$100,000	\$63	\$63

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$182,562	\$0.14	\$91.87

## Chouteau County

<b>Initial Impact of Corporation Tax Shift to Selected Chouteau County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
MOUNTAIN VIEW CO-OP	\$2,490
COLUMBIA GRAIN INTERNATIONAL INC	\$2,078
MONTANA FLOUR & GRAINS INC	\$2,022
CENEX HARVEST STATES COOPERATIVE	\$1,599
GAGNON JAMES & CHERYL	\$1,522
CNH CAPITAL AMERICA LLC	\$1,505
CHS-LEWISTOWN	\$1,336
TAYLOR AVIATION	\$865
FIRST SECURITY BANK FORT BENTON BRANCH	\$824
STREIT LIVESTOCK	\$698
BEIRWAGEN FARMS A MT CORP	\$694
ADM MILLING	\$627
SYKES OF FT BENTON INC	\$623
K R D JOINT VENTURES	\$596
COLUMBIA GRAIN INC	\$576
TAYLOR LAND PARTNERSHIP LLP	\$573
SCHULER BROTHERS	\$565
BANDEL FARMS INC	\$548
SUNNY BROOK COLONY INC	\$519
BAILEY ROBERT C & LINDA E JT	\$505

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Chouteau County and Fort Benton</b>
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House Value	Chouteau County	Fort Benton
\$500,000	\$307	\$568
\$400,000	\$246	\$455
\$300,000	\$184	\$341
\$200,000	\$123	\$227
\$100,000	\$61	\$114

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$212,069	\$0.10	\$66.48

## Custer County

### Initial Impact of Corporation Tax Shift to Selected Custer County Businesses and Industries

Type of Business	Annual Tax Increase
WAL MART REAL ESTATE BUSINESS TRUST	\$5,495
R DOUBLE S LLC	\$3,048
FRIENDSHIP VILLA INVESTORS LLC	\$2,504
TRANSCO RAILCAR REPAIR INC	\$2,476
ALLWASTE CONTAINER SERVICES	\$2,448
WAL MART STORES INC #01-2608	\$2,146
STEADMAN'S HOLDINGS LLC	\$2,003
PHAIR BOYS LLC	\$1,946
HONG KI AM & TERESA H	\$1,889
WESTERN CATERING SERVICE INC	\$1,625
FIRST SECURITY BANK	\$1,595
DAILY LEIGH ANNE & ROSA	\$1,566
CABLE & COMMUNICATIONS	\$1,532
NOTBOHM CHARLES L & MARY L	\$1,508
ARBYS RESTAURANT	\$1,405
STOCKMAN BANK OF MONTANA	\$1,384
ALBERTSONS INC	\$1,212
CHS INC	\$1,140
EASTMONT PARTNERSHIP	\$1,139
TRINITY RAILCAR REPAIR INC	\$1,012

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Custer County and Miles City

House Value	Custer County	Miles City
\$500,000	\$308	\$320
\$400,000	\$246	\$256
\$300,000	\$185	\$192
\$200,000	\$123	\$128
\$100,000	\$62	\$64

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$102,801	\$0.06	\$36.36

## Daniels County

<b>Initial Impact of Corporation Tax Shift to Selected Daniels County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
A BAR S PROPERTIES LLC	\$4,725
TADE INC	\$932
SAIN ROBERT M & EILEEN A	\$853
COLUMBIA GRAIN INTERNATIONAL INC	\$847
FISHER RALPH & BEVERLY	\$652
ANDERSON RANDY G	\$588
DANELSON BENNIE LEE INC &	\$573
HUBER GUY & KAREN	\$496
HANDY CASEY & DEBBIE L	\$475
JENSEN LORI & KENNETH	\$475
CAHILL CHARLES C & TAMMY JANE	\$469
FUGERE DANIEL D	\$445
CRANDELL JAY A	\$422
PRO CO-OP	\$411
CHS INC	\$406
LINDER DEWAYNE & FAY	\$398
THIEVIN P L & SONS INC	\$375
HAGAN TOM FARMS INC	\$357
CARNEY STEPHEN J & DIANA B	\$345
FURULI INC	\$321

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Daniels County and Scobey</b>
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House Value	Daniels County	Scobey
\$500,000	\$237	\$256
\$400,000	\$189	\$205
\$300,000	\$142	\$154
\$200,000	\$95	\$102
\$100,000	\$47	\$51

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$63,745	\$0.10	\$62.50

## Dawson County

### Initial Impact of Corporation Tax Shift to Selected Dawson County Businesses and Industries

Type of Business	Annual Tax Increase
DENBURY ONSHORE LLC	\$13,678
CENEX HARVEST STATES COOPERATIVE	\$13,051
ALBERTSONS INC	\$12,139
WEST PLAZA ASSOCIATES	\$7,644
CABLE & COMMUNICATIONS CORPORATION	\$7,206
AMES CONSTRUCTION INC	\$6,817
GRACO FISHING & RENTAL TOOLS INC	\$5,490
SAMCO HOTELS INC	\$5,234
STOCKMAN BANK OF MONTANA	\$5,217
COMFORT INN	\$4,970
GLEN DIVE MEDICAL CENTER INC	\$4,934
BASIC ENERGY SERVICES	\$3,664
JR & R PARTNERSHIP	\$3,643
FISHER SAND & GRAVEL CO /LLP	\$3,429
SUPER 8 MOTEL	\$3,075
SWAMI CORP	\$2,987
SRS CRISAFULLI INC	\$2,845
YRI LLC	\$2,171
CHS INC	\$2,037
CULLINAN INC	\$2,026

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Dawson County and Glendive

House Value	Dawson County	Glendive
\$500,000	\$1,009	\$1,419
\$400,000	\$807	\$1,135
\$300,000	\$606	\$852
\$200,000	\$404	\$568
\$100,000	\$202	\$284

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$222,067	\$0.17	\$106.68

## Deer Lodge County

### Initial Impact of Corporation Tax Shift to Selected Deer Lodge County Businesses and Industries

Type of Business	Annual Tax Increase
ARCO ENVIRONMENTAL REMEDIATION LLC	\$25,053
JORDAN CONTRACTING INC	\$10,580
COMMUNITY COUNSELING & CORRECTIONAL SERVICES	\$8,299
AFFCO	\$4,360
SOUTHWEST MONTANA COMMUNITY FEDERAL CU	\$3,656
ASAT LAND & CATTLE LLC	\$3,585
ALBERTSONS INC	\$2,855
ANACONDA LOCAL DEVELOPMENT CORP	\$2,681
SAFEWAY INC	\$2,630
MONTANA CVS PHARMACY LLC	\$2,439
GEORGETOWN BOATING CLUB & REC ASSN	\$2,223
MONTANA BEHAVIORAL HEALTH INC	\$2,106
JEBCO INC	\$1,956
STATE OF MONTANA FISH & GAME	\$1,747
NORWEST BANK OF ANACONDA-BUTTE NA	\$1,630
TOWN PUMP INC	\$1,568
FIRST NATIONAL BANK OF MONTANA INC	\$1,473
LIVONIA CO INC	\$1,232
ANACONDA COUNTRY CLUB	\$1,075
SASS INVESTMENTS LLC	\$921

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Deer Lodge County and Anaconda

House Value	Deer Lodge County	Anaconda
\$500,000	\$711	\$781
\$400,000	\$569	\$625
\$300,000	\$427	\$468
\$200,000	\$284	\$312
\$100,000	\$142	\$156

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$44,027	\$0.25	\$161.61

## Fallon County

### Initial Impact of Corporation Tax Shift to Selected Fallon County Businesses and Industries

Type of Business	Annual Tax Increase
DENBURY ONSHORE, LLC	\$111,033
FIDELITY EXPLORATION & PRODUCTION CO	\$85,472
ENCORE OPERATING L P	\$79,577
BURLINGTON RESOURCES OIL & GAS COMPANY	\$64,620
DAWSON GEOPHYSICAL CO	\$17,244
ONEOK ROCKIES MIDSTREAM LLC	\$16,026
CONTINENTAL RESOURCES INC	\$9,203
MITCHELLS OILFIELD SERVICE INC	\$8,616
GRIFFITH EXCAVATING INC	\$8,123
HUFFORD CONSTRUCTION INC	\$5,984
SCHELL C CORPORATION	\$4,452
PLAINS PIPELINE LP	\$4,279
US BANCORP	\$4,155
MONTANA MOTEL LLC	\$3,559
GRAHAM CLAYTON & MARY	\$3,135
MOORE LEE	\$2,979
ENOS BROTHERS	\$2,553
THIELEN ROBERT W AND MELISSA A	\$2,387
CRAWFORD DAVE	\$2,341
SCHWEIGERT RANCH INC	\$2,278

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Fallon County and Baker

House Value	Fallon County	Baker
\$500,000	\$1,346	\$1,492
\$400,000	\$1,077	\$1,193
\$300,000	\$808	\$895
\$200,000	\$538	\$597
\$100,000	\$269	\$298

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$311,680	\$0.37	\$238.09

## Fergus County

### Initial Impact of Corporation Tax Shift to Selected Fergus County Businesses and Industries

Type of Business	Annual Tax Increase
GAVILON GRAIN LLC	\$3,760
ALBERTSONS INC	\$2,664
LEAVITT STANLEY A ET AL	\$1,601
CENTRAL MONTANA HOSPITAL	\$1,593
RLS INVESTMENTS LLC	\$1,564
CENTURY COMPANIES INC	\$1,486
WICKENS CONSTRUCTION INC	\$1,466
MOORE FARMERS OIL COMPANY	\$1,446
ALLIED STEEL	\$1,331
VALLE VISTA INVESTORS LLC	\$1,301
OSAIR INC	\$1,068
CENTRAL MONTANA COOPERATIVE ASSOC	\$982
LEWISTOWN LODGING LLC	\$783
CASINO CREEK ENTERPRISES	\$780
WELLS FARGO BANK	\$767
SPORTS INC	\$754
BASIN STATE BANK	\$713
NHLT INVESTMENTS LLC	\$703
MOUNTAIN ACRES MOBILE HOME PARK LLC	\$697
LEWISTOWN RENTAL LLC	\$636

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Fergus County and Lewistown

House Value	Fergus County	Lewistown
\$500,000	\$184	\$216
\$400,000	\$147	\$172
\$300,000	\$111	\$129
\$200,000	\$74	\$86
\$100,000	\$37	\$43

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$110,017	\$0.06	\$36.49

## Flathead County

<b>Initial Impact of Corporation Tax Shift to Selected Flathead County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
PLUM CREEK	\$34,814
FLATHEAD HOSPITAL DEV COMPANY LLC	\$8,817
RED LION HOTELS LIMITED PARTNERSHIP	\$8,143
SEMITOOL INC	\$6,948
WINTER SPORTS INC	\$5,968
WAL-MART	\$5,522
FIRST INTERSTATE BANK	\$4,965
KING QTIP MARTIAL TRUST G JERRY	\$4,773
COLUMBIA FALLS ALUMINUM COMPANY	\$4,520
INLAND WESTERN KALISPELL MOUNTAIN VIEW	\$4,102
F H STOLTZE LAND & LUMBER	\$4,034
KALISPELL HOTEL LLC	\$3,757
GLACIER BANK	\$3,757
NORTHWEST HORIZONS INC 59.9%	\$3,719
TARGET CORPORATION #1540	\$3,585
OKO PROPERTIES LLC	\$3,465
SMITH'S FOOD & DRUG CENTERS INC	\$3,171
EISINGER PROPERTIES LLC	\$3,100
HD DEVELOPMENT OF MARYLAND INC	\$3,095
30 WEST PERSHING LLC	\$3,037

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Flathead County and Whitefish</b>		
House Value	Flathead County	Whitefish
\$500,000	\$77	\$65
\$400,000	\$62	\$52
\$300,000	\$46	\$39
\$200,000	\$31	\$26
\$100,000	\$15	\$13

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$11,546	\$0.07	\$42.32

## Gallatin County

<b>Initial Impact of Corporation Tax Shift to Selected Gallatin County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
LUZENAC AMERICA INC	\$10,323
HOLNAM INC	\$8,452
DAUM HARRY	\$7,564
WORLDMARK THE CLUB	\$7,199
WAL-MART	\$5,493
STONE RIDGE PARTNERS LLC	\$5,319
ZOOT PROPERTIES LLC	\$5,278
FIRST SECURITY BANK	\$5,192
BRIDGER PEAKS HOLDING LLC	\$4,819
LOWES HIW INC	\$4,660
COSTCO WHOLESALE CORPORATION	\$4,458
HIGHGATE BOZEMAN LLC	\$4,158
BRIDGER BOWL INC	\$3,884
U2 LC	\$3,846
ALBERTSONS INC	\$3,660
MITCHELL DEVELOPMENT & INVESTMENT LLC	\$3,640
POB GALLATIN LP	\$3,638
BOMONT LLC	\$3,637
TANGE FAMILY LLC	\$3,533
BOZEMAN INVESTORS OF DULUTH LP	\$3,442

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Gallatin County and Bozeman</b>		
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House Value	Gallatin County	Bozeman
\$500,000	\$90	\$116
\$400,000	\$72	\$93
\$300,000	\$54	\$70
\$200,000	\$36	\$46
\$100,000	\$18	\$23

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$32,659	\$0.05	\$30.91

## Garfield County

### Initial Impact of Corporation Tax Shift to Selected Garfield County Businesses and Industries

Type of Business	Annual Tax Increase
WINDANCER FARMS GEN PARTNERSHIP	\$67
ALFRED JORDAN INC	\$57
LAWRENCE RICHARD D & EARLINE T	\$46
RYAN JAMES W	\$45
GARFIELD COUNTY BANK	\$40
BRUSETT RANDALL	\$31
UTHAUG LIVESTOCK CO	\$31
SINGLETON FARMS	\$27
BURGESS RANCH, A MONTANA CORPORATION	\$27
MURNION DOMINIC AKA FRED & SHAUNA	\$27
6 M RANCH INC	\$25
SCHLEPP JOHN C	\$24
CABLE & COMMUNICATIONS CORP	\$23
MURNION ZANE & KAM	\$22
WATT INC	\$20
C E CATTLE CO	\$20
MURNION BEN	\$18
PLUHAR RANCH CO	\$18
MURNION LIVESTOCK INC	\$17
GLASSCOCK SCOTT	\$17

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Garfield County and Jordon

House Value	Garfield County	Jordon
\$500,000	\$21	\$26
\$400,000	\$17	\$21
\$300,000	\$12	\$16
\$200,000	\$8	\$10
\$100,000	\$4	\$5

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$8,949	\$0.00	\$2.71

## Glacier County

### Initial Impact of Corporation Tax Shift to Selected Glacier County Businesses and Industries

Type of Business	Annual Tax Increase
GLACIER PARK INC	\$38,148
CNH CAPITAL AMERICA LLC - LESSOR 1	\$11,558
CENEX HARVEST STATES COOPERATIVE	\$10,022
ALBERTSONS INC	\$6,864
NORTHERN VILLAGE SHOPPING CENTER	\$6,067
SEVEN PROPERTIES LLP	\$5,422
COLUMBIA GRAIN INC	\$3,810
OQUIRRH ASSOCIATES LLC	\$3,778
DOSCH AL	\$3,619
BLACKFEET TRIBE	\$3,365
QUICKSILVER RESOURCES INC	\$3,316
K-2 AMERICA CORP	\$3,234
HARIKRIPA INC	\$3,204
FLATHEAD BANK OF BIGFORK	\$2,804
NORTHERN MOTOR INN	\$2,762
MONTANA STEWARDS LLC	\$2,592
BROBERG DAVID J & BARBARA	\$2,541
ZENITH COLONY INC	\$2,501
NATIVE AMERICAN BANK NA	\$2,296
STOCKMAN BANK OF MT	\$2,290

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Glacier County and Cutbank

House Value	Glacier County	Cutbank
\$500,000	\$934	\$1,000
\$400,000	\$747	\$800
\$300,000	\$561	\$600
\$200,000	\$374	\$400
\$100,000	\$187	\$200

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$346,170	\$0.42	\$266.42

## Golden Valley County

<b>Initial Impact of Corporation Tax Shift to Selected Golden Valley County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
MICKS RANCHES LLC	\$795
GOLDEN VALLEY COLONY INC	\$513
J C JENSEN INC	\$368
RAMAGE KELLY	\$338
MERIDIAN LAND AND MINERAL	\$335
HORPESTAD RANCH INC	\$327
TODD TIM	\$310
E S STONE AND STRUCTURE	\$306
HORPESTAD TOM	\$275
CITIZENS BANK & TRUST COMPANY	\$275
SMITH MARVIN R & ETAL	\$267
RAMAGE WILLIAM C	\$266
PITSCH REUBEN C & LAVONE	\$258
SAGA PETROLEUM LLC	\$236
COULEE HILL RANCH INC	\$208
LEWIS RANCH INC	\$196
LEHFELDT WILLIAM R	\$188
BALLARD RANCH INC	\$184
WILKS RANCH MONTANA LTD	\$180
CARLSON ROBERT	\$180

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Golden Valley County and Ryegate</b>		
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House Value	Golden Valley County	Ryegate
\$500,000	\$424	\$379
\$400,000	\$339	\$303
\$300,000	\$254	\$227
\$200,000	\$169	\$152
\$100,000	\$85	\$76

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$67,995	\$0.10	\$67.13

## Granite County

<b>Initial Impact of Corporation Tax Shift to Selected Granite County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
ROCKING J RANCH LLC	\$5,385
DISCOVERY BASIN INC	\$1,365
PARKE LOGGING	\$1,093
LITTLE BEAR CONSTRUCTION	\$1,011
STIMSON LUMBER COMAPNY	\$927
FLINT CREEK VALLEY BANK	\$815
ROLLING ORANGES LLP	\$779
BIG SKY SHAVINGS LLC	\$715
MUNGAS CO INC	\$695
C3 LIMITED LIABILITY COMPANY	\$630
OPEN CROSS RANCH INC	\$623
EAGLE STUD MILL INC	\$588
RIVERSIDE CONTRACTING INC	\$586
SUNBURST CORPORATION	\$522
CHAD ENTERPRISES, LLC	\$452
FIC'S LLC	\$419
MONTANA PATHWAYS LLC	\$396
CONTACT MINING COMPANY	\$358
JUGEE HOLDING LLC	\$341
MANN LOUIS W & LORI JO	\$334

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Granite County and Phillipsburg</b>		
House Value	Granite County	Phillipsburg
\$500,000	\$255	\$251
\$400,000	\$204	\$201
\$300,000	\$153	\$150
\$200,000	\$102	\$100
\$100,000	\$51	\$50

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$23,192	\$0.09	\$58.71

## Hill County

<b>Initial Impact of Corporation Tax Shift to Selected Hill County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
WAL-MART	\$7,992
CENEX HARVEST STATES COOPERATIVE	\$6,299
LODGE CREEK PIPELINES LLC	\$5,375
DUCK INN THE	\$4,589
SECURITY NAT PROPERTIES FUNDING II LLC	\$3,288
NORTHERN MONTANA HEALTH CARE INC	\$2,954
COLUMBIA GRAIN INC	\$2,860
NFR BEAR PAW BASIN LLC	\$2,754
LODGE CREEK PIPELINE LLC	\$2,724
COOLIDGE TROY NO 36 LLC	\$2,645
INDEPENDENCE BANK	\$2,600
LE HAVRE INN LTD PARTNERSHIP	\$2,515
LE-JO PROPERTIES LLC	\$2,383
C P PROPERTIES LLC	\$2,284
NORTHERN BORDER DEVELOPMENT LLC	\$2,116
RAINIER SUNWEST PORTFOLIO I LP	\$1,996
ADM MILLING CO	\$1,922
STOCKMAN BANK OF MONTANA	\$1,842
FIRST NATIONAL BANK IN HAVRE	\$1,683
CITIZEN'S BANK OF MONTANA	\$1,681

Initial Impact of Corporation Tax Shift to Homeowners by House Value in Hill County and Havre		
House Value	Hill County	Havre
\$500,000	\$320	\$387
\$400,000	\$256	\$309
\$300,000	\$192	\$232
\$200,000	\$128	\$155
\$100,000	\$64	\$77

Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$165,943	\$0.11	\$69.11

**Jefferson County**

**Initial Impact of Corporation Tax Shift to Selected Gallatin County Businesses and Industries**

<b>Type of Business</b>	<b>Annual Tax Increase</b>
GOLDEN SUNLIGHT MINES INC	\$17,590
ASH GROVE CEMENT WEST INC	\$16,118
MONTANA TUNNELS MINING INC	\$14,885
GOLDEN SUNLIGHT MINES	\$2,687
MARKS RANCH INC	\$1,729
CRETEX CONCRETE PRODUCTS WEST INC	\$1,601
ASH GROVE CEMENT COMPANY	\$1,503
SMITH & SONS CONSTRUCTION LLC	\$1,174
MORRISON KNUDSEN LEASING CORP	\$982
MARKS GARY D & DEBRA L	\$850
WAGNER BRUCE	\$836
ELKHORN REALTY LLC	\$822
MAJOR BRANDS DIST INC	\$710
VOSSLER LAURIE L & PATRICIA D	\$689
FIRST MADISON VALLEY BANK	\$630
SMITH DAVID A	\$598
ROBERTS BUILDING LLC	\$573
PEACE VALLEY LIMITED PARTNERSHIP	\$568
HHR LLP	\$516
MLM INVESTMENTS LLC	\$503

**Initial Impact of Corporation Tax Shift to Homeowners by House Value in Jefferson County and Whitehall**

<b>House Value</b>	<b>Jefferson County</b>	<b>Whitehall</b>
\$500,000	\$218	\$229
\$400,000	\$174	\$183
\$300,000	\$131	\$137
\$200,000	\$87	\$91
\$100,000	\$44	\$46

**Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)**

<b>Total County Tax Increase</b>	<b>Tax Increase Per Acre</b>	<b>Tax Increase Per Section</b>
\$27,804	\$0.07	\$47.87

## Judith Basin County

### Initial Impact of Corporation Tax Shift to Selected Judith Basin County Businesses and Industries

Type of Business	Annual Tax Increase
UNITED GRAIN CORP	\$4,860
CHS INC	\$4,041
BASIN ANGUS RANCH	\$1,223
HELMAK	\$1,150
ROBERT & JEAN ANDERSON RANCH PARTNERSHIP	\$964
SURPRISE CREEK HUTTERIAN BRETHERN INC	\$734
BASIN STATE BANK	\$721
J & K LIVESTOCK	\$679
YOUDERIAN CONSTRUCTION INC	\$661
KULISH JAMES L & CINDY A	\$657
VONBERGEN WILLIAM R & LOIS M	\$627
GROVE GREGORY E & KAREN M	\$589
BASIN GRAIN LLC	\$538
RICE KENNETH J & FAITH D	\$524
26 LAND & CATTLE COMPANY LLC	\$522
CNH CAPITAL AMERICA LLC	\$491
BODNER STEPHEN S & VALENTINE N	\$486
SOUTH PEAK ANGUS RANCH	\$476
MATHEWS GREG	\$470
FRENCH DAN	\$461

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Judith Basin County and Stanford

House Value	Judith Basin County	Stanford
\$500,000	\$476	\$431
\$400,000	\$380	\$345
\$300,000	\$285	\$258
\$200,000	\$190	\$172
\$100,000	\$95	\$86

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$169,746	\$0.22	\$142.85

## Lake County

### Initial Impact of Corporation Tax Shift to Selected Lake County Businesses and Industries

Type of Business	Annual Tax Increase
BAKER PRODUCE INC	\$3,008
SAFEWAY INC	\$1,975
WAL-MART	\$1,859
JORE CORPORATION	\$1,666
COMMUNITY BANK	\$1,227
COUGAR RIDGE DEVELOPMENT LLC	\$972
MOODY & SMITH INC & YOUNG JOHN C	\$895
FIRST INTERSTATE BANK	\$838
MONTANA ASSOCIATES LLC	\$818
VASSALLO FOODS INC	\$793
MOODYS REAL ESTATE LIMITED PARTNERSHIP	\$699
PLUM CREEK	\$677
BENERIKA LLC	\$619
CENEX HARVEST STATES COOPERATIVE	\$614
MADDY MICHAEL R & MARLO GV	\$601
VALENZANO CLIFFORD JAMES	\$520
GLACIER BANK	\$517
DALY JUANITA M &	\$511
BIGFORK MOUNTAIN LAKE LODGE INC	\$493
HERITAGE DEVELOPMENT PROPERTIES LP	\$488

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Lake County and Polson

House Value	Lake County	Polson
\$500,000	\$94	\$129
\$400,000	\$75	\$103
\$300,000	\$56	\$77
\$200,000	\$38	\$52
\$100,000	\$19	\$26

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$15,700	\$0.06	\$38.12

## Lewis and Clark County

<b>Initial Impact of Corporation Tax Shift to Selected Lewis and Clark County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
HELENA FEDERAL OFFICE COMPLEX LLC	\$28,034
WAL-MART	\$24,128
BOEING HELENA INC	\$21,634
COSTCO WHOLESALE CORP	\$19,211
FEDERAL RESERVE BANK OF MINNEAPOLIS	\$17,322
LOWE'S HIW INC	\$13,304
NPNK LLC	\$13,213
HELENA SAND & GRAVEL INC	\$12,937
HELENA MONTANA ASSOCIATES LLC	\$12,807
GRH JENKS LLC	\$12,564
AMERICAN CHEMET CORPORATION IN	\$12,387
SKYWAY REGIONAL SHOPPING CENTER LLC	\$11,735
MONTANA PHYSICIANS SERVICE	\$11,596
AMERICAN FEDERAL SAVINGS BANK	\$11,472
SPIRIT SPE PORTFOLIO 2006-1 LLC	\$11,373
SAFEWAY INC	\$10,623
HD DEVELOPMENT OF MARYLAND INC	\$10,425
WHC820 LLC	\$10,284
BHAM DEVELOPMENT LLC SUMMIT DESIGN	\$9,026
GN HOTEL LLC	\$8,911

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Lewis and Clark County and Helena</b>		
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House Value	Lewis and Clark County	Helena
\$500,000	\$385	\$483
\$400,000	\$308	\$386
\$300,000	\$231	\$290
\$200,000	\$154	\$193
\$100,000	\$77	\$97

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$72,629	\$0.10	\$64.79

## Liberty County

### Initial Impact of Corporation Tax Shift to Selected Liberty County Businesses and Industries

Type of Business	Annual Tax Increase
MCR LLC	\$1,465
CNH CAPITAL AMERICA LLC	\$1,010
R HENKE & SONS INC	\$521
COLUMBIA GRAIN INC	\$399
KOLSTAD & KOLSTAD INC.	\$382
SKIERKA BROS INC	\$359
GEORGE MATTSO N FARMS INC	\$355
CGW FARMS PR TNR SHP	\$350
KOLSTAD FARMS	\$321
PRAIRIE ROSE LIMITED PARTNERSHIP	\$320
VAN DESSEL LAND & EQUIPMENT	\$312
LIBERTY COUNTY DEV CORP	\$299
MCCLELLAN FARMS	\$289
GEORGE A LENZ INC	\$286
LYDERS INC	\$284
EAGLE CREEK COLONY	\$279
MEISSNER RANCHES INC	\$278
KJK FARMS	\$275
GOOD GARTH P & LILA A &	\$273
FREDERICKSON FARMS INC	\$257

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Liberty County and Chester

House Value	Liberty County	Chester
\$500,000	\$208	\$255
\$400,000	\$166	\$204
\$300,000	\$125	\$153
\$200,000	\$83	\$102
\$100,000	\$42	\$51

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$77,184	\$0.10	\$61.99

## Lincoln County

### Initial Impact of Corporation Tax Shift to Selected Lincoln County Businesses and Industries

Type of Business	Annual Tax Increase
PLUM CREEK	\$5,930
GENESIS INC	\$4,109
MINES MANAGEMENT INC	\$1,243
STIMSON LUMBER CO	\$1,069
LINCOLN COUNTY CREDIT UNION	\$859
JAR INVESTMENTS	\$779
HARRIS JOHN K & NORA LEE TTEES	\$707
GBCI OTHER REAL ESTATE LLC	\$662
KENSLE R ROGER M & GERALD W	\$580
GAINES EVELYN J TTEE	\$549
DIAMOND SENIOR LIVING LLC	\$541
FIRST NATIONAL BANK IN LIBBY	\$520
ST JOHNS REAL ESTATE CORP	\$499
MOUNTAIN STATES LEASING LIBBY	\$479
SMITH JAMES E	\$469
CABINET VIEW COUNTRY CLUB INC	\$451
LARSON CENTENNIAL LLC	\$428
FIRST NATIONAL BANCORP	\$377
TUNGSTEN HOLDINGS INC	\$362
COLUMBIA FALLS HOLDINGS LLC	\$349

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Lincoln County Libby

House Value	Lincoln County	Libby
\$500,000	\$70	\$121
\$400,000	\$56	\$97
\$300,000	\$42	\$73
\$200,000	\$28	\$49
\$100,000	\$14	\$24

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$1,953	\$0.03	\$21.70

## Madison County

<b>Initial Impact of Corporation Tax Shift to Selected Madison County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
YELLOWSTONE MTN CLUB LLC &	\$2,581
YELLOWSTONE DEVELOPMENT LLC	\$2,125
BIG SKY RESORT LLC	\$1,579
FIRST MADISON VALLEY BANK	\$1,257
A M WELLES INC	\$1,144
BOYNE USA	\$881
LUZENAC AMERICA INC	\$845
SUMMIT HOTEL LLC	\$587
MOONLIGHT BASIN RANCH LP	\$481
MOONLIGHT BASIN RANCH LTD PRTRNSP	\$452
RUBY VALLEY NATIONAL BANK	\$427
SPECIALTY MINERALS INC	\$420
BIG SKY RESORTS LLC	\$380
TURNER ENTERPRISES INC	\$357
SPANISH PEAKS HOLDINGS LLC	\$339
NORTH FORTY DEVELOPMENT CO INC	\$275
RUBY VALLEY GARNET LLC	\$256
MCMULLIN PAUL & KAREN LIVING TRUST	\$228
SPANISH PEAKS THE CLUB AT	\$228
BARRETTS MINERALS INC	\$207

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Madison County and Ennis</b>
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House Value	Madison County	Ennis
\$500,000	\$24	\$72
\$400,000	\$19	\$57
\$300,000	\$14	\$43
\$200,000	\$10	\$29
\$100,000	\$5	\$14

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$22,983	\$0.02	\$15.20

## McCone County

### Initial Impact of Corporation Tax Shift to Selected McCone County Businesses and Industries

Type of Business	Annual Tax Increase
CENEX HARVEST STATES COOPERATIVE	\$2,478
MC CONE COUNTY FEDERAL CREDIT UNION	\$1,090
CABLE & COMMUNICATION CORPORAT	\$839
GACKLE MYRON L	\$534
FARMERS UNION OIL CO	\$518
CIRCLE COUNTRY MARKET LLC	\$455
BOGAR DONALD A & VICKIE L	\$423
ROLANDSON IMPLEMENT CO	\$391
HUBER FARMS INC	\$338
WELLS FARGO	\$307
NASNER DUANE & SHIRLEY	\$284
SEVEN X RANCH INC	\$282
SCHOCK G G INC	\$261
MCCONE COUNTY FEDERAL CREDIT UNION	\$257
ERICKSON DENNIS	\$254
PAWLOWSKI BROS INC	\$251
MOOS JAMES	\$239
TRIOP FARMS INC	\$234
ARNSTON RANCH INC	\$234
HARVEST STATE & COOPERATIVES	\$219

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in McCone County and Circle

House Value	McCone County	Circle
\$500,000	\$196	\$406
\$400,000	\$157	\$324
\$300,000	\$118	\$243
\$200,000	\$78	\$162
\$100,000	\$39	\$81

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$70,843	\$0.05	\$33.91

## Meagher County

### Initial Impact of Corporation Tax Shift to Selected Meagher County Businesses and Industries

Type of Business	Annual Tax Increase
SMITH RIVER RANCH LP	\$2,396
GALT RANCH LP	\$2,346
SKI LIFT INC	\$1,547
CAMAS CREEK CATTLE & SHEEP CO.	\$1,191
BAIR CO	\$1,117
YBE LTD, LLC	\$1,055
CASTLE MOUNTAIN RANCH INC	\$926
BANK OF THE ROCKIES NA	\$897
71 RANCH LP	\$862
THE EQUESTRIAN CENTER @ HORSE CREEK LLC	\$781
MOUNTAIN VIEW CO-OP INC	\$701
CATLIN RANCH	\$700
WILKS RANCH MONTANA LTD	\$662
MIKESSELL KENNETH W & MARY L	\$654
SMITH RIVER LANDING LLC	\$608
GUDMUNDSON GENE M	\$597
IOERGER M JOLEEN & GEORGE	\$559
BERG GARAGE INC	\$485
DUTTON STATE BANK	\$468
KEYHOLE CATTLE CO	\$453

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Meagher County White Sulpher Springs

House Value	Meagher County	White Sulpher Spings
\$500,000	\$453	\$509
\$400,000	\$362	\$407
\$300,000	\$272	\$305
\$200,000	\$181	\$204
\$100,000	\$91	\$102

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$84,120	\$0.11	\$70.19

## Mineral County

<b>Initial Impact of Corporation Tax Shift to Selected Mineral County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
TRICON TIMBER LLC	\$14,888
MONTANA FISH WILDLIFE & PARKS	\$2,612
MOUNTAIN WEST L.L.C.	\$1,710
LINDEVCO INC	\$1,554
JASPER PAULINE E	\$1,397
WESTGATE SUPERIOR INC	\$1,394
CLEARWATER CROSSING LODGE INC	\$1,217
LINCOLNS SILVER \$ BAR & GIFT	\$1,127
BITTERROOT VALLEY BANK	\$1,076
LINCOLN MOTEL CORP	\$970
TARKIO ADVENTURES LLC	\$970
BIG SKY MOTEL INC	\$965
ROBERTS BUILDING LLC	\$894
KENNEALLY THOMAS F & MARY A	\$891
PLUM CREEK	\$870
BIG SKY LTD	\$776
BILLMAYER VICKI	\$772
SKELDRICK LLC	\$751
SHOTWELL JIM B & SHIRLEY A CO-TRUSTEES	\$744
SUPERIOR ENTERPRISES LLC	\$687

Initial Impact of Corporation Tax Shift to Homeowners by House Value in Mineral County and Superior		
House Value	Mineral County	Superior
\$500,000	\$352	\$394
\$400,000	\$282	\$315
\$300,000	\$211	\$236
\$200,000	\$141	\$158
\$100,000	\$70	\$79

Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$2,842	\$0.22	\$138.87

## Missoula County

<b>Initial Impact of Corporation Tax Shift to Selected Missoula County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
MOUNTAIN WATER CO	\$34,924
SOUTHGATE MALL ASSOCIATES	\$24,495
GATEWAY LIMITED PARTNERSHIP	\$16,342
ST PATRICK HOSPITAL CORP	\$15,955
FIRST INTERSTATE BANK	\$11,774
SAFEWAY INC	\$10,543
MOUNTAIN STATES LEASING	\$10,023
WAL-MART	\$9,670
MONTANA RAIL LINK	\$8,284
WESTERN HOSPITALITY GROUP LP	\$7,840
ALBERTSONS INC	\$7,725
MISSOULA FEDERAL CREDIT UNION	\$6,997
EXCEL MISSOULA LLC	\$6,635
M2GREEN REDEVELOPMENT LLC	\$6,457
VILLAGE MOTOR INN #6757	\$6,445
ROSEBURG FOREST PRODUCTS CO	\$6,353
OGREN KATHRYN L	\$5,746
LOWE'S HIW INC	\$5,667
WAL MART REAL ESTATE BUSINESS TRUST	\$5,573
CZORNY VASIL P	\$5,232

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Missoula County and Missoula</b>		
House Value	Missoula County	Missoula
\$500,000	\$178	\$207
\$400,000	\$142	\$166
\$300,000	\$107	\$124
\$200,000	\$71	\$83
\$100,000	\$36	\$41

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$8,747	\$0.07	\$44.05

## Musselshell County

### Initial Impact of Corporation Tax Shift to Selected Musselshell County Businesses and Industries

Type of Business	Annual Tax Increase
SIGNAL PEAK ENERGY LLP	\$67,265
MUSSELSHELL RESOURCES LLC	\$5,848
C BREWER INC	\$642
GEBHARDT KELLY	\$511
CNH CAPITAL AMERICA LLC - LESSOR 1	\$507
1ST SECURITY BANK OF ROUNDUP	\$500
ROBERTS HOLDING INC	\$395
BIG SNOWY RESOURCES LP	\$394
JORGENSON RANCH	\$376
PICCHIONI ALBERT J	\$374
FLAT WILLOW COLONY	\$328
PICCHIONI'S INC	\$325
CABLE & COMMUNICATIONS CORP	\$305
MC CLEARY DOROTHY J	\$289
XERIC OIL & GAS CORPORATION	\$278
KITE CATTLE CO	\$270
WELLS FARGO #100334	\$257
MERIDIAN LAND AND MINERAL	\$252
MUSSELSHELL VALLEY EQUIP CO	\$232
BAYSWATER EXPLORATION & PRODUCTION LLC	\$225

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Musselshell County and Roundup

House Value	Musselshell County	Roundup
\$500,000	\$221	\$219
\$400,000	\$177	\$175
\$300,000	\$133	\$131
\$200,000	\$88	\$87
\$100,000	\$44	\$44

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$44,426	\$0.05	\$34.36

## Park County

### Initial Impact of Corporation Tax Shift to Selected Park County Businesses and Industries

Type of Business	Annual Tax Increase
PRINTINGFORLESS	\$5,106
PHILIP MORRIS INC	\$3,779
ALBERTSONS INC	\$1,884
CHURCH UNIVERSAL & TRIUMPHANT INC	\$1,703
MONTANA RAIL LINK INC	\$1,638
FIRST INTERSTATE BANK	\$1,528
OSTERMAN SYLVIA	\$1,406
CHICO HOT SPRINGS RANCH	\$1,387
MAJESTIC MOUNTAIN INVESTORS LLC	\$1,379
MIDSTATES DEVELOPMENT INC	\$1,335
MOUNTAIN SKY GUEST RANCH LLC	\$1,296
JLM LLC	\$1,278
AMERICAN BANK	\$1,277
KEMP JAMES A	\$1,182
TOWN & COUNTRY FOODS INC	\$1,083
CLARKS CROSSING LLC	\$1,062
R Y TIMBER INC	\$999
JMWJ LLC	\$952
SKY FEDERAL CREDIT UNION	\$952
SKY FEDERAL CREDIT UNION	\$952

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Park County and Livingston

House Value	Park County	Livingston
\$500,000	\$126	\$188
\$400,000	\$101	\$151
\$300,000	\$76	\$113
\$200,000	\$50	\$75
\$100,000	\$25	\$38

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$28,376	\$0.04	\$28.04

## Petroleum County

<b>Initial Impact of Corporation Tax Shift to Selected Petroleum County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
CNH CAPITAL AMERICA LLC	\$3
MANUEL VICTOR & BONNIE	\$2
WELLER AG	\$2
KLAMERT GENE J & RONNA	\$2
MURNION VINCE	\$2
TRUE DRILLING LLC	\$1
RIMROCK GRAINS	\$1
LEK RANCH LLC	\$1
SILVER SAGE RANCH	\$1
TAYLOR MICHAEL A & JANNA J	\$1
TESCO CORPORTATION	\$1
LEWIS MARCUS L & TERRY L	\$1
ROWTON LLOYD & VERNON	\$1
LUND # RANCH INC	\$1
SANDMAN KALE & LISA	\$1
BASIC ENERGY SERVICES	\$1
3 BUTTE RANCH LLC	\$1
GILLETT FREDERICK H & GLENA M	\$1
ZIMMERMAN, GREGORY A & JENNIFER M	\$1
HUGHES JASON	\$1

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Petroleum County and Winnett</b>		
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House Value	Petroleum County	Winnett
\$500,000	\$1	\$1
\$400,000	\$1	\$1
\$300,000	\$1	\$1
\$200,000	\$0	\$0
\$100,000	\$0	\$0

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$157	\$0.00	\$0.17

## Phillips County

### Initial Impact of Corporation Tax Shift to Selected Phillips County Businesses and Industries

Type of Business	Annual Tax Increase
NOBLE ENERGY INC	\$17,752
SUNRISE PROPERTIES PARTNERSHIP	\$3,444
FIDELITY EXPLORATION & PRODUCTION COMPANY	\$2,490
SIMONSON RANCH INC	\$1,867
SIMONSON LEROY & GALE	\$1,700
PLOUFFE ROBERT A & BETTY	\$1,688
OLSEN ALVIN A & SUSAN A TRUSTEES	\$1,674
ALBERTSONS INC	\$1,645
GN MOTOR INN LLP	\$1,562
WESTSIDE SELF SERVICE INC	\$1,508
DECKER OPERATING CO LLC	\$1,420
HAMMOND HOWARD J & JOANN M	\$1,368
LORING COLONY INC	\$1,365
CHS INC	\$1,362
SCORE PATRICK D & BARBARA A	\$1,281
FIRST STATE BANK	\$1,186
CENTURY COMPANIES INC	\$1,185
LAZY J 5 RANCH CO	\$1,136
BURNHAM'S MEGA-STORAGE LLC	\$1,124
FIRST SECURITY BANK	\$1,085

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Phillips County and Malta

House Value	Phillips County	Malta
\$500,000	\$499	\$507
\$400,000	\$399	\$406
\$300,000	\$299	\$304
\$200,000	\$200	\$203
\$100,000	\$100	\$101

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$259,255	\$0.16	\$105.03

**Pondera County**

**Initial Impact of Corporation Tax Shift to Selected Pondera County  
Businesses and Industries**

<b>Type of Business</b>	<b>Annual Tax Increase</b>
BUSCH AGRICULTURAL RESOURCES INC	\$4,727
2101 LLC	\$1,678
MONTANA MERCHANDISING INC	\$1,492
FARMERS SUPPLY COOP	\$1,491
COLUMBIA GRAIN INC	\$1,153
PONDERA VILLAGE SHOPPING CENTER	\$1,091
MONTANA SPECIALTY MILLS LLC	\$1,050
MONTANA PROGRESS LIMITED PARTNERSHIP	\$993
CHS INC	\$834
TPG LLC	\$774
CUSTOM CROP CARE INC	\$720
SULLIVAN BROTHERS CONSTRUCTION	\$715
WOOD GEORGE P	\$713
CENEX HARVEST STATES COOPERATIVE	\$711
FARMERS STATE BANK OF CONRAD	\$695
SWANK ENTERPRISES	\$672
KINGSBURY COLONY A MT CORP	\$640
KEIL DALE L & PATRICIA A	\$600
AGRICREDIT ACCEPTANCE LLC	\$556
TOWN PUMP O MAT OF CONRAD	\$543

**Initial Impact of Corporation Tax Shift to Homeowners by House Value in Pondera County and Conrad**

<b>House Value</b>	<b>Pondera County</b>	<b>Conrad</b>
\$500,000	\$275	\$322
\$400,000	\$220	\$258
\$300,000	\$165	\$193
\$200,000	\$110	\$129
\$100,000	\$55	\$64

**Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)**

<b>Total County Tax Increase</b>	<b>Tax Increase Per Acre</b>	<b>Tax Increase Per Section</b>
\$138,253	\$0.18	\$117.12

**Powder River County**

**Initial Impact of Corporation Tax Shift to Selected Powder River County  
Businesses and Industries**

<b>Type of Business</b>	<b>Annual Tax Increase</b>
DENBURY ONSHORE LLC	\$3,640
MINOW RANCH INC	\$601
EMMONS RANCH INC	\$523
SELDO COMPANY INC A CALIFORNIA CORP	\$416
RANDALL INC	\$410
EB RANCH	\$356
NINE SIX NINE RANCH A MT CORP	\$351
GAY RANCH INC	\$322
RUSSIFF RANCH CO INC	\$301
O'CONNOR TY & RACHAEL	\$284
SMITH CARL M & SONS INC	\$270
HOUGH JEAN O	\$267
TERRETT RANCH A MT CORP	\$258
WEIGEL RAYMOND J	\$244
BIRD KENNETH R & TERESA J	\$244
GIACOMETTO LOUIS J	\$238
KEY ENERGY SERVICES LLC	\$221
STEVENS WILLIAM C	\$216
PEZZAROSSO C THOMAS & PATRICIA J JTRS	\$214
KNUDSON RANCH CO	\$208

**Initial Impact of Corporation Tax Shift to Homeowners by House Value in Powder River County and  
Broadus**

<b>House Value</b>	<b>Powder River County</b>	<b>Broadus</b>
\$500,000	\$239	\$220
\$400,000	\$191	\$176
\$300,000	\$144	\$132
\$200,000	\$96	\$88
\$100,000	\$48	\$44

**Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)**

<b>Total County Tax Increase</b>	<b>Tax Increase Per Acre</b>	<b>Tax Increase Per Section</b>
\$66,027	\$0.05	\$32.11

**Powell County**

**Initial Impact of Corporation Tax Shift to Selected Powell County Businesses and Industries**

Type of Business	Annual Tax Increase
ROCK CREEK CATTLE COMPANY LTD	\$11,178
SUN MOUNTAIN LUMBER INC	\$6,621
SAFEWAY INC	\$2,263
SUN HEALTHCARE GROUP INC	\$1,726
ACL COMPANY LLC	\$1,715
SUN MOUNTAIN LOGGING LLC	\$1,018
A-T PLAZA LLC	\$802
FIVE K CATTLE COMPANY	\$798
FIDELITY NATIONAL CAPITAL INC, DBA FIDELITY NATIONAL	\$788
DHANLAXMI LLC	\$746
TOWN PUMP INC	\$738
NATURE CONSERVANCY	\$620
KIRKSEY S & A LLC	\$602
BERG JIM	\$589
MONTANA FISH WILDLIFE AND PARKS	\$560
FLATHEAD LAKE MOTELS LLC	\$499
DOUG W JOHNSON LLC	\$497
SUN UP VENTURES LLC	\$491
ANDERSON SHERMAN G	\$475
EVE	\$454

**Initial Impact of Corporation Tax Shift to Homeowners by House Value in Powell County and Deer Lodge**

House Value	Powell County	Deer Lodge
\$500,000	\$322	\$402
\$400,000	\$257	\$322
\$300,000	\$193	\$241
\$200,000	\$129	\$161
\$100,000	\$64	\$80

**Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)**

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$40,040	\$0.10	\$61.13

## Praire County

### Initial Impact of Corporation Tax Shift to Selected Praire County Businesses and Industries

Type of Business	Annual Tax Increase
EATON FRANK & SONS	\$1,141
HAIDLE FARMS INC	\$887
DENBURY ONSHORE LLC	\$665
BEEFLAND SERVICES LLC	\$542
STATE BANK OF TERRY	\$409
RAKES BARRY & BRIAN	\$376
AJS FARMS INC	\$356
TESKE DENNIS & RITA MARIE	\$330
HAIDLE INC	\$311
YELLOWSTONE BEAN CO	\$298
PEHL ANDREW J & NANCY B	\$283
KALFELL RANCH INC	\$280
FARMERS UNION OIL CO OF CIRCLE	\$268
LEE DONALD B & DORCAS E	\$260
HAY CREEK INC	\$241
SACKMAN INC	\$228
HARDING LAND & CATTLE CO INC	\$222
HEITZ TED & SHIRLEY	\$218
TIBBETTS STEVE & SUE	\$215
LACHENMAIER ALLEN	\$200

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Praire County and Terry

House Value	Praire County	Terry
\$500,000	\$324	\$401
\$400,000	\$259	\$321
\$300,000	\$194	\$241
\$200,000	\$129	\$160
\$100,000	\$65	\$80

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$42,041	\$0.07	\$46.90

## Ravalli County

### Initial Impact of Corporation Tax Shift to Selected Ravalli County Businesses and Industries

Type of Business	Annual Tax Increase
GLAXO SMITH KLINE BIOLOGICALS	\$49,515
MD-CDW LLC	\$2,691
DISCOVERY CARE CENTRE LTD THE	\$1,725
RAVALLI COUNTY BANK	\$1,679
MILDENBERGER HAROLD & MARILYN	\$1,380
SELWAY CORPORATION	\$1,217
STOCK FARM CLUB	\$1,172
MILDENBERGER HAROLD	\$1,094
FARMERS STATE BANK	\$1,084
AIKEN STEVEN A & KAY D ET AL	\$1,070
MALBCO HOLDINGS LLC	\$1,032
MCINTIRE & YOUNG LLC	\$1,018
FIRST SECURITY BANK	\$902
DOUBLE FORK LLC	\$835
MANITO SUPER 1 FOODS	\$831
BUCHHOLZ ERNEST E & MYRNA J	\$761
SAFEWAY INC	\$688
NORTH VALLEY NURSING HOME	\$685
ALBERTSONS INC	\$666
SAVE O MAT CORP	\$629

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Ravalli County and Hamilton

House Value	Ravalli County	Hamilton
\$500,000	\$71	\$113
\$400,000	\$57	\$90
\$300,000	\$42	\$68
\$200,000	\$28	\$45
\$100,000	\$14	\$23

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$9,013	\$0.04	\$27.87

## Richland County

### Initial Impact of Corporation Tax Shift to Selected Richland County Businesses and Industries

Type of Business	Annual Tax Increase
BEAR PAW ENERGY LLC	\$43,897
HILAND PARTNERS LLC	\$43,370
ENERPLUS RESOURCES CORP	\$35,518
SIDNEY SUGARS INC	\$34,065
BANNER TRANSPORTATION COMPANY LLC	\$32,572
CONTINENTAL RESOURCES INC	\$19,577
XTO ENERGY	\$18,988
SM-ENERGY COMPANY	\$12,447
CONTINENTAL RESOURCES INC	\$10,976
EOG RESOURCES INC	\$8,706
BUSCH AG RESOURCES INC	\$6,773
PETRO-HUNT LLC	\$6,738
WESTMORELAND SAVAGE CORP	\$6,529
BURLINGTON RESOURCES OIL & GAS CO	\$6,414
NEWFIELD PRODUCTION COMPANY	\$5,330
SEMSTREAM LP	\$5,204
SLAWSON EXPLORATION CO INC	\$4,929
BURLINGTON RESOURCES OIL & GAS COMPANY	\$4,114
NORTANA GRAIN CO	\$3,110
FREEBIRD II LLC	\$2,359

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Richland County and Sidney

House Value	Richland County	Sidney
\$500,000	\$408	\$367
\$400,000	\$326	\$294
\$300,000	\$245	\$220
\$200,000	\$163	\$147
\$100,000	\$82	\$73

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$209,688	\$0.18	\$113.94

## Roosevelt County

<b>Initial Impact of Corporation Tax Shift to Selected Roosevelt County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
OREG 2 INC	\$6,497
GREAT PLAINS OIL & EXPLORATION LLC	\$3,397
OASIS PETROLEUM LLC	\$2,626
CENEX HARVEST STATES COOPERATIVE	\$2,577
COLUMBIA GRAIN INC	\$1,884
ST MARY LAND & EXPLORATION CO	\$1,691
BEAR PAW ENERGY LLC	\$1,246
FARMERS UNION OIL COMPANY	\$1,140
ALBERTSONS INC	\$1,125
FARMERS ELEVATOR CO	\$994
PETERSON WESLEY R & SIRI H	\$857
RYDER ROMAIN A & YVONNE	\$853
GKH PROPERTIES LLC	\$842
SST ENERGY CORP	\$797
GAVILON GRAIN LLC	\$722
PATTERSON UTI DRILLING CO	\$711
FIRST COMMUNITY BANK	\$705
INDEPENDENCE BANK	\$695
WESTERN BANK	\$650
TESCO CORPORATION	\$620

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Roosevelt County and Wolf Point</b>		
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House Value	Roosevelt County	Wolf Point
\$500,000	\$246	\$347
\$400,000	\$197	\$278
\$300,000	\$148	\$208
\$200,000	\$98	\$139
\$100,000	\$49	\$69

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$88,210	\$0.09	\$54.58

## Rosebud County

### Initial Impact of Corporation Tax Shift to Selected Rosebud County Businesses and Industries

Type of Business	Annual Tax Increase
WESTERN ENERGY CO	\$137,883
COLSTRIP ENERGY LTD PTNSHP	\$16,954
PRINCE INC	\$7,250
WPP LLC	\$3,454
BUNKES INC	\$1,364
HEBERLE FORD	\$983
HOPPERT ROY E	\$941
FORSYTH SUNDOWNER INN INC	\$864
SUPER 8 MOTEL OF COLSTRIP	\$856
COLSTRIP COMM SERV LLC	\$802
CLIFFORD MARCELINE C	\$784
TONGUE RIVER LUMBER COMPANY	\$771
FIRST STATE BANK OF FORSYTH	\$757
MAJOR BRANDS DISTRIBUTING CO INC	\$731
NELSON BROTHERS MINING SERVICES LLC	\$694
CNH CAPITAL AMERICA LLC	\$685
PICCHIONI ALBERT J & LINDA S	\$639
K E ANDREW	\$634
DIAMOND CROSS RANCH	\$631
TOWN PUMP OF HARDIN INC	\$627

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Rosebud County and Colstrip

House Value	Rosebud County	Colstrip
\$500,000	\$363	\$363
\$400,000	\$290	\$291
\$300,000	\$218	\$218
\$200,000	\$145	\$145
\$100,000	\$73	\$73

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$134,822	\$0.06	\$36.20

**Sanders County**

**Initial Impact of Corporation Tax Shift to Selected Sanders County Businesses and Industries**

Type of Business	Annual Tax Increase
PLUM CREEK	\$16,963
THOMPSON RIVER LUMBER CO OF MT INC	\$7,463
THOMPSON RIVER CO-GEN LLC	\$5,460
GARSKÉ TRAVIS	\$5,098
HOLLINGSWORTH MANAGEMENT INC PENSION TRUST	\$4,545
FIRST SECURITY BANK OF MISSOULA	\$3,511
LEUFKENS BUDDY J & JUDY A	\$3,268
MONARCH SCHOOL INC	\$2,236
RANCH RECOVERY LTD LBLTY CO	\$1,933
WHITEFISH CREDIT UNION ASSN	\$1,921
STIMSON LUMBER COMPANY	\$1,917
ROCKY MOUNTAIN BANK	\$1,897
DOUGLASS HARLAN D & MAXINE H	\$1,653
PEAK SAND AND GRAVEL INC	\$1,644
MOODY & SMITH INC	\$1,632
JOHNSON RODNEY K & CINDY L	\$1,485
HI SIDE PROPERTY HOLDINGS LLC	\$1,441
RCJD LLC	\$1,404
REHBEIN MARVIN L & CONNIE J	\$1,375
LAWRENCE JOHN C	\$1,295

**Initial Impact of Corporation Tax Shift to Homeowners by House Value in Sanders County and Thompson Falls**

House Value	Sanders County	Thompson Falls
\$500,000	\$362	\$450
\$400,000	\$289	\$360
\$300,000	\$217	\$270
\$200,000	\$145	\$180
\$100,000	\$72	\$90

**Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)**

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$26,961	\$0.14	\$87.01

## Sheridan County

<b>Initial Impact of Corporation Tax Shift to Selected Sheridan County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
TAQA NORTH USA INC	\$1,138
COLUMBIA GRAIN INC	\$875
ONEOK ROCKIES MIDSTREAM LLC	\$824
NEW CENTURY AG	\$686
NORTHERN OIL PRODUCTION INC	\$666
ST MARY LAND & EXPLORATION CO	\$640
PLENTYWOOD BORDER PATROL LLC	\$613
COLUMBIA GRAIN INTERNATIONAL INC	\$555
DEUBNER ROY E & CHERYL	\$400
SHERWOOD INVESTMENTS	\$391
RUEBS LLC	\$385
HEXOM EARTH CONSTRUCTION	\$359
CARLSON GLEN D	\$351
SAMPSEN CORY	\$344
KODIAK OIL & GAS CORP	\$320
ROCKY MOUNTAIN BANK	\$319
FARMERS UNION OIL CO	\$312
AASHEIM FARMS GP	\$307
ORDAHL KEVIN	\$301
RANSAN FARMIN INC	\$297

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Sheridan County and Plentywood</b>		
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House Value	Sheridan County	Plentywood
\$500,000	\$141	\$170
\$400,000	\$113	\$136
\$300,000	\$84	\$102
\$200,000	\$56	\$68
\$100,000	\$28	\$34

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$52,497	\$0.06	\$35.27

## Silver Bow County

<b>Initial Impact of Corporation Tax Shift to Selected Silver Bow County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
REC ADVANCED SILICON MATERIALS LLC	\$249,133
MONTANA RESOURCES	\$75,505
PRAXAIR INC	\$20,108
WAL MART STORES INC	\$10,987
BRE/SW BIG SKY LLC	\$10,703
HYMAN ANNE, NORTHERN TRUST BANK OF	\$9,884
MSE TECHNOLOGY APPLICATIONS INC	\$5,317
SAFEWAY INC	\$4,821
MEDICAL ARTS PARTNERSHIP LLC	\$4,486
PEAK MEDICAL OF MONTANA	\$4,100
WILDER RESORTS INC	\$3,798
BUTTE PLAZA INN LLC	\$3,274
RESODYN PROPERTIES LLC	\$3,184
MILE HIGH VENTURES LLC	\$3,150
KIDS BEHAVIORAL HEALTH OF MONTANA INC	\$3,019
HEALTH CARE REIT INC	\$2,920
KM OF BUTTE MONTANA LP -KMART	\$2,797
THREE BEARS ALASKA INC	\$2,793
MONTANA PROGRESS LIMITED	\$2,731
ALBERTSONS INC	\$2,718

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Silver Bow County and Walkerville</b>		
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House Value	Silver Bow County	Walkerville
\$500,000	\$268	\$271
\$400,000	\$214	\$217
\$300,000	\$161	\$162
\$200,000	\$107	\$108
\$100,000	\$54	\$54

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$12,446	\$0.09	\$56.47

## Stillwater County

### Initial Impact of Corporation Tax Shift to Selected Gallatin Stillwater Businesses and Industries

Type of Business	Annual Tax Increase
STILLWATER MINING COMPANY	\$65,131
MONTANA SILVERSMITHS INC A DELAWARE CORP	\$2,903
KWB PIPELINE CORPORATION	\$1,682
TIMBERWELD MFG	\$692
RIVERSIDE CONTRACTING INC	\$603
COLUMBUS INN LIMITED PARTNERSHIP	\$567
FRIENDSHIP VILLAS	\$463
TOWN & COUNTRY SUPPLY & MANAGEMENT INC	\$404
MATOVICH REALTY LLC	\$404
CHS INC	\$401
MOHR WILLIAM T & CARLA L	\$288
SAGA PETROLEUM CORP.	\$282
BROYLES GARY D	\$280
SAND PEBBLE LLC A COLORADO LLC	\$271
SPRINGTIME LAND LLC	\$252
NICKEL DENNIS D TRUSTEE	\$240
FIRMAGE RICHARD A	\$236
N R RIDDLE INC	\$229
BOUNTIFUL CONSTRUCTION INC	\$228
SILVERTIP PROPANE #3572	\$226

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Stillwater County and Columbus

House Value	Stillwater County	Columbus
\$500,000	\$122	\$113
\$400,000	\$98	\$90
\$300,000	\$73	\$68
\$200,000	\$49	\$45
\$100,000	\$24	\$23

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$39,703	\$0.05	\$31.14

## Sweet Grass County

<b>Initial Impact of Corporation Tax Shift to Selected Sweet Grass County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
STILLWATER MINING COMPANY	\$25,067
CITIZENS BANK AND TRUST	\$503
TODD CHARLES S & DARYL D	\$379
TOM ROE AND SON CONSTRUCTION	\$374
MONTANA COMMERCE LLC	\$341
WHITTLESEY PAUL W & M KATHERINE	\$293
JUSTIN FORD INC	\$284
TOWN PUMP OF BIG TIMBER	\$267
COWELL JEFFREY L & LAURA J	\$264
STETSON FORD INC	\$248
STENBERG CONSTRUCTION & SUPPLY INC	\$222
BOSHART ENTERPRISES INC	\$216
CHURCH OF JESUS CHRIST OF LATTER-DAY STS	\$216
DEMPSTER STEVEN & CATHY	\$204
FISHER INDUSTRIES	\$198
AMERICAN BANK	\$195
SCHOFFSTALL JOHN R	\$193
POWDER RIVER RIFLE CO	\$191
JDR HOLDINGS L L C	\$177
WILSON PENELOPE	\$166

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Sweet Grass County and Big Timber</b>		
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House Value	Sweet Grass County	Big Timber
\$500,000	\$96	\$104
\$400,000	\$77	\$83
\$300,000	\$58	\$63
\$200,000	\$38	\$42
\$100,000	\$19	\$21

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$20,891	\$0.03	\$18.10

## Teton County

### Initial Impact of Corporation Tax Shift to Selected Teton County Businesses and Industries

Type of Business	Annual Tax Increase
BUSCH AGRICULTURAL RES INC	\$3,803
MOUNTAIN VIEW COOP OF MONTANA LLC	\$3,689
MOUNTAIN VIEW CO-OP	\$3,055
BUSCH AGRICULTURE RESOURCES INC	\$1,280
CNH CAPITAL AMERICA LLC	\$1,236
MOUNTAIN VIEW COOP	\$1,036
BROKEN O RANCH LLC	\$925
FIRST NATIONAL BANK OF FAIRFIELD THE	\$667
KLINKER MARVIN J	\$610
CHOTEAU STAGE STOP INN LIMITED PART	\$531
MC INERNEY FARMS	\$502
DAHLMAN BROS	\$409
BLANCHET JOHN ETAL	\$371
MILLS L KIM	\$343
FAIRFIELD GOLF ASSOC INC	\$327
TREASURE STATE SEED	\$306
HODGSKISS FARMS INC	\$295
BOUMA EDWARD W	\$295
ROBERTSON DANIEL LEE LLC	\$290
GREYN FERTILIZER SUPPLY INC	\$269

CORRECTIONS CORP OF AMERICA

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### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Teton County and Choteau

House Value	Teton County	Choteau
\$500,000	\$180	\$142
\$400,000	\$144	\$114
\$300,000	\$108	\$85
\$200,000	\$72	\$57
\$100,000	\$36	\$28

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$101,782	\$0.10	\$62.05

## Toole County

### Initial Impact of Corporation Tax Shift to Selected Toole County Businesses and Industries

Type of Business	Annual Tax Increase
CORRECTIONS CORP OF AMERICA	\$31,722
CENEX HARVEST STATES COOPERATIVE	\$4,905
37 NINE MILE ROAD LLC	\$3,773
CHS INC	\$3,273
SHELBY TOWNHOUSE INNS LTD PARTNERSHIP	\$2,640
CNH CAPITAL AMERICA LLC	\$2,287
MCR LLC	\$2,167
SHELBY PAM LIMITED PARTNERSHIP	\$1,724
FERDIG OIL CO INC	\$1,576
BEN TAYLOR INC	\$1,551
4-J FARMS	\$1,483
FIRST STATE BANK	\$1,194
D S D PROPERTIES LLC	\$1,173
CORRECTIONS CORPORATION OF AMERICA	\$1,159
ALBERTSONS INC	\$1,157
BUDGET INN EXPRESS LLC	\$1,145
TRAVEL PLAZAS	\$943
LARSON BROS INC	\$880
SHELBY GAS ASSOCIATION	\$860
COLUMBIA GRAIN INC	\$821

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Toole County and Shelby

House Value	Toole County	Shelby
\$500,000	\$355	\$415
\$400,000	\$284	\$332
\$300,000	\$213	\$249
\$200,000	\$142	\$166
\$100,000	\$71	\$83

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$172,912	\$0.16	\$102.47

## Treasure County

<b>Initial Impact of Corporation Tax Shift to Selected Treasure County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
STRECKER FARMS	\$885
ICOPINI FARMS INC	\$840
CIRCLE B LLC	\$753
LACKMAN GREGORY WAYNE	\$583
CROSS BAR INC	\$493
LACKMAN SCOTT	\$422
FARMERS UNION OIL CO	\$378
BALZER LEO E	\$347
STEPHENSON WILLIAM & CYNTHIA	\$329
SIMPLOT SOIL BUILDERS	\$325
LACKMAN GREG FARMS INC	\$310
KOLB BROS CORP	\$285
REDLAND FARMS	\$237
MANNING INTERNATIONAL INC	\$218
PFAFFINGER DARWIN F & SHIRLEY ANN SMITH	\$201
ROGERS KENNETH E & KAREN	\$171
STOCKMAN BANK OF MONTANA	\$168
HADDEN HOWARD & WILBONA	\$168
HOLLOWELL DOUG & DIANA	\$167
THE CUNNINGHAM FAMILY TRUST	\$165

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Treasure County and Hysham</b>		
House Value	Treasure County	Hysham
\$500,000	\$314	\$289
\$400,000	\$252	\$231
\$300,000	\$189	\$173
\$200,000	\$126	\$115
\$100,000	\$63	\$58

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>		
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$42,115	\$0.07	\$47.61

## Valley County

### Initial Impact of Corporation Tax Shift to Selected Valley County Businesses and Industries

Type of Business	Annual Tax Increase
MONTANA AVIATION RESEARCH COMPANY	\$8,967
COTTONWOOD INN INC	\$3,682
FARMERS UNION GRAIN & FEED COMPANY	\$2,473
FIRST COMMUNITY BANK	\$1,974
PRO CO-OP	\$1,868
PAMIDA SPE REAL ESTATE LLC	\$1,697
ALBERTSONS INC	\$1,600
PLAINS PLAZA LLC	\$1,453
BNSF RAILWAY COMPANY	\$1,224
VALLEY BANK OF GLASGOW	\$1,149
BOEING COMPANY THE 2302001004	\$1,095
ANADARKO MINERALS INC	\$1,068
NORTHLAND REAL ESTATE INC	\$978
NEW WEST DEVELOPMENT LLC	\$976
FOSSUM READY MIX	\$974
PAGE WHITHAM LAND & CATTLE	\$788
KIMBALL RIDGE ASSOCIATES LLC	\$722
FARM EQUIPMENT SALES INC	\$688
MOUNTAIN STATES LEASING - GLASGOW	\$685
DDM LLC	\$680

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Valley County and Glasgow

House Value	Valley County	Glasgow
\$500,000	\$401	\$492
\$400,000	\$321	\$393
\$300,000	\$241	\$295
\$200,000	\$160	\$197
\$100,000	\$80	\$98

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$201,140	\$0.14	\$87.57

## Wheatland County

### Initial Impact of Corporation Tax Shift to Selected Wheatland County Businesses and Industries

Type of Business	Annual Tax Increase
SPRINGWATER COLONY INC	\$2,262
MARTINSDALE COLONY	\$791
CITIZENS BANK & TRUST CO	\$711
FISCHER RONALD J	\$538
TWO DOT WIND ENERGY, LLC	\$496
THE GLENNIE RANCHES INC	\$495
DUNCAN RANCH COLONY	\$483
HINAND ALMA P TRUSTEE	\$464
TWO DOT WIND ENERGY, LLC	\$445
MCFARLAND-WHITE RANCH	\$416
CNH CAPITAL AMERICA LLC	\$378
LANE ASSOCIATES	\$373
BAR NOTHING RANCH PARTNERSHIP	\$364
COONEY BROTHERS LLC	\$357
OLSON GRAIN AND FERTILIZER LLC	\$353
KEATING PROPERTIES LLC	\$352
GLENNIE T NEIL	\$347
LEUTHOLD WILLIAM E	\$343
ELK RIVER SYSTEMS	\$341
MILLER RANCH	\$337

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Wheatland County and Harlowton

House Value	Wheatland County	Harlowton
\$500,000	\$433	\$530
\$400,000	\$347	\$424
\$300,000	\$260	\$318
\$200,000	\$173	\$212
\$100,000	\$87	\$106

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$79,112	\$0.11	\$68.04

## Wibaux County

<b>Initial Impact of Corporation Tax Shift to Selected Wibaux County Businesses and Industries</b>
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Type of Business	Annual Tax Increase
DENBURY ONSHORE LLC	\$10,626
DAWSON GEOPHYSICAL COMPANY	\$7,827
MICHELS DONNELL	\$1,011
LUND'S B BAR ANGUS RANCH INC	\$1,000
MISKE RANCH INC	\$941
BEGGER RALPH P & DOROTHY L TRUSTEES OF	\$883
JANDT MICHAEL E & AMY M	\$713
BEGGERS DIAMOND V RANCH INC	\$639
BEGGER CURTIS J & PATRICIA J	\$576
KAHL CHARLES L & JUDY ANN	\$454
NFL ASSOCIATES INC	\$454
JURASSIC RESOURCES DEVELOPMENT N A	\$449
BONNER DANIEL H AND KIM S	\$438
EFTA RONALD S	\$411
SCAMMON FARMS INC	\$394
TOUSIGNANT WILLIAM J & LISA J	\$385
PEPLINSKI DAVE & DAN	\$380
STOCKMAN BANK	\$372
LOST IN TIME RANCH LLC	\$367
ZOOK MICHAEL	\$356

<b>Initial Impact of Corporation Tax Shift to Homeowners by House Value in Wibaux County and Wibaux</b>
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House Value	Wibaux County	Wibaux
\$500,000	\$499	\$516
\$400,000	\$399	\$413
\$300,000	\$299	\$310
\$200,000	\$200	\$207
\$100,000	\$100	\$103

<b>Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)</b>
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Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$66,580	\$0.13	\$84.67

## Yellowstone County

### Initial Impact of Corporation Tax Shift to Selected Yellowstone County Businesses and Industries

Type of Business	Annual Tax Increase
WAL-MART	\$65,553
MACERICH RIMROCK LIMITED PARTNERSHIP	\$34,316
WESTERN SUGAR COMPANY	\$32,042
WELLS FARGO CORPORATE PROPERTIES	\$22,750
BILLINGS 401 JOINT VENTURE	\$20,751
MONTANA SULPHUR & CHEMICAL CO	\$17,709
UNITED INDUSTRY INC	\$19,194
MED-MAP LLC	\$17,993
MWSH BILLINGS LLC	\$18,305
JTL GROUP INC	\$18,253
DOUGLASS, HARLAN D & MAXINE H	\$17,368
SYSCO FOOD SERVICES OF MONTANA INC	\$17,276
BOTTRELL FAMILY INVESTMENTS LLP	\$17,181
MAKENNA HOTEL INVESTMENTS LLC	\$15,742
LEE ENTERPRISES INC 9-327	\$14,645
MICHAEL DEVELOPMENT BILLINGS OFFICE LP	\$14,190
STOCKMAN BANK OF MONTANA	\$14,193
FIRST INTERSTATE BANK	\$14,141
POPELKA ENTERPRISES LLC	\$13,179
JUPITER SULPHUR LLC	\$13,240

### Initial Impact of Corporation Tax Shift to Homeowners by House Value in Yellowstone County and Billings

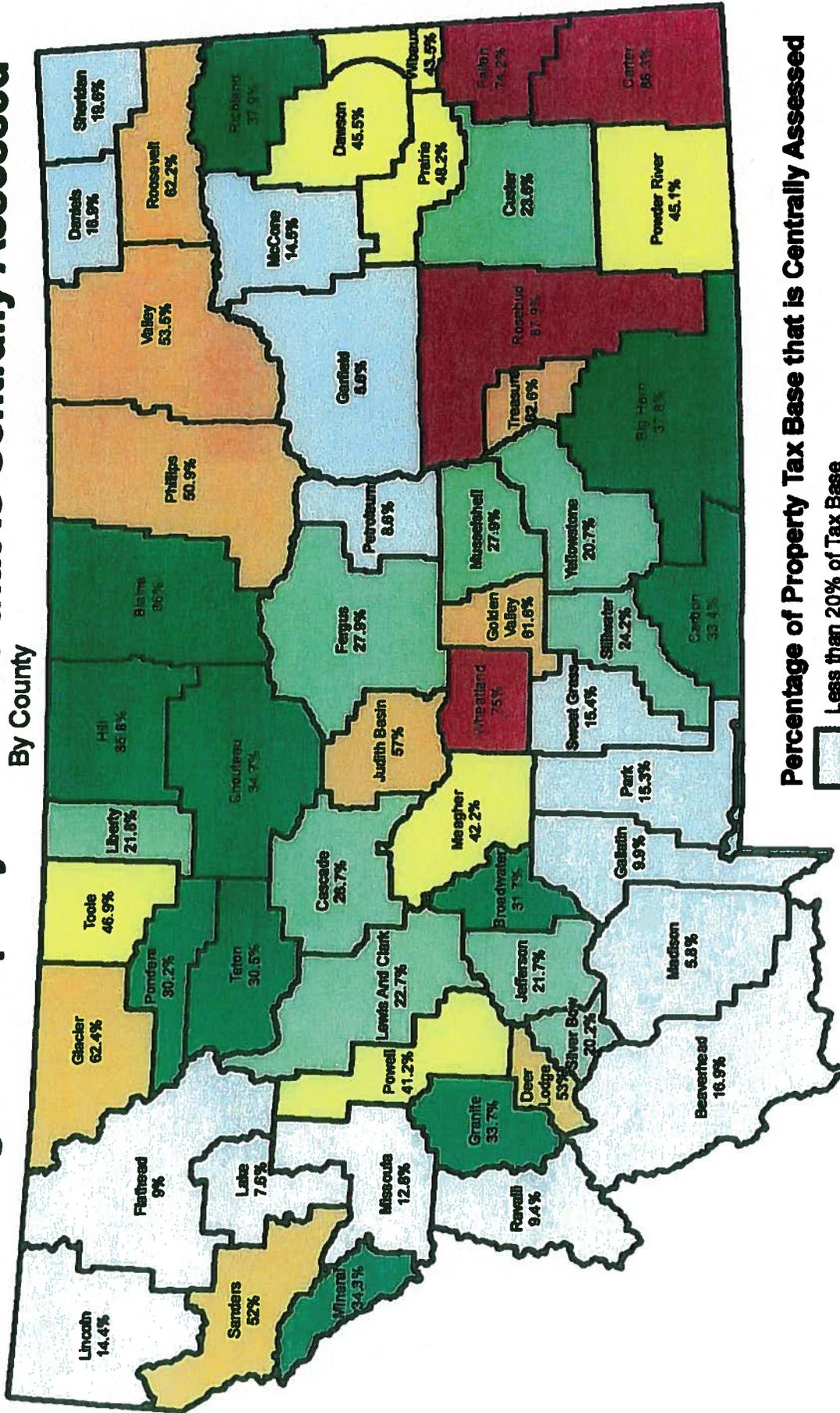
House Value	Yellowstone County	Billings
\$500,000	\$384	\$414
\$400,000	\$307	\$331
\$300,000	\$230	\$248
\$200,000	\$154	\$166
\$100,000	\$77	\$83

### Initial Impact of Corporation Tax Shift to Farmers and Ranchers (Per Acre and Section)

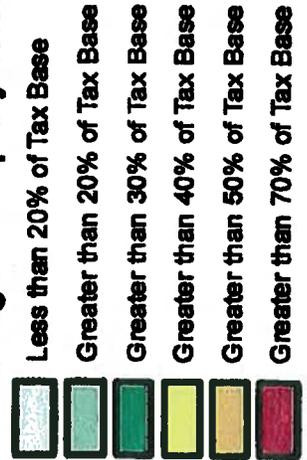
Total County Tax Increase	Tax Increase Per Acre	Tax Increase Per Section
\$202,349	\$0.16	\$100.85

# Percentage of Property Tax Base that is Centrally Assessed

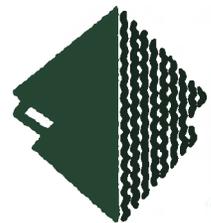
By County



## Percentage of Property Tax Base that is Centrally Assessed



Statewide Average: 25.8%



Montana Department of  
**REVENUE**

# Equalization

## **“15-9-101. Department to equalize valuations**

**(1) The department shall adjust and equalize the valuation of taxable property among the several counties, between the different classes of taxable property in any county and in the several counties, and between individual taxpayers and shall do all things necessary to secure a fair, just, and equitable valuation of all taxable property among counties, between the different classes of property, and between individual taxpayers.**