



Montana Department of Revenue

Estimated Tax Shift
Caused by Juras/Cablevision Recommendations and
Refinery Protests
for Select Counties and Cities
in Montana
(Partial Analysis)

September 13, 2012

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

Type of Business	Annual Tax Increase
Energy	\$56,891
Energy	\$25,148
Agricultural Processing	\$22,994
Health Care	\$20,878
Agricultural Processing	\$19,882
Agricultural Processing	\$19,020
Retail	\$18,488
Real Estate	\$13,099
Retail	\$11,947
Health Care	\$10,553
Retail	\$10,378
Health Care	\$8,994
Hotel	\$8,838
Health Care	\$7,209
Manufacturing	\$7,077
Retail	\$6,829
Retail	\$6,741
Hotel	\$6,556
Hotel	\$6,241

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Great Falls**

House Value	Tax Increase
\$500,000	\$284
\$400,000	\$227
\$300,000	\$170
\$200,000	\$114
\$100,000	\$57

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

Type of Business	Annual Tax Increase
Manufacturing	\$58,499
Recreation Company	\$18,253
Real Estate	\$14,093
Health Care	\$12,229
Manufacturing	\$11,811
Hotel	\$10,606
Bank	\$10,204
Retail	\$7,659
Natural Resource Company	\$7,300
Manufacturing	\$7,002
Bank	\$6,679

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Kalispell**

House Value	Tax Increase
\$500,000	\$187
\$400,000	\$150
\$300,000	\$112
\$200,000	\$75
\$100,000	\$37

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

Type of Business	Annual Tax Increase
Manufacturing	\$20,025
Retail	\$15,321
Manufacturing	\$13,623
Retail	\$11,127
Retail	\$10,774
Assisted Living	\$9,971
Bank	\$9,806
Retail	\$9,761
Apartments	\$9,503
Recreation	\$9,439
Retail	\$9,439
Retail	\$9,031
Bank	\$7,770
Retail	\$7,515

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Bozeman**

House Value	Tax Increase
\$500,000	\$235
\$400,000	\$188
\$300,000	\$141
\$200,000	\$94
\$100,000	\$47

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

Type of Business	Annual Tax Increase
Energy	\$8,006
Agriculture Business	\$6,347
Retail	\$6,173
Agriculture Business	\$6,119
Hotel	\$5,187
Health Care	\$3,229
Retail	\$3,208
Energy	\$2,853
Bank	\$2,739
Hotel	\$2,650
Retail	\$2,581
Agriculture Business	\$2,558
Bank	\$1,366
Bank	\$1,248

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Havre**

House Value	Tax Increase
\$500,000	\$407
\$400,000	\$326
\$300,000	\$244
\$200,000	\$163
\$100,000	\$81

Initial Impact of Corporation Tax Shift to Selected Lewis and Clark County Businesses and Industries

Type of Business	Annual Tax Increase
Office Real Estate	\$28,529
Retail	\$24,550
Manufacturing	\$22,013
Assisted Living Center	\$20,249
Retail	\$19,550
Financial Services	\$17,627
Natural Resource Company	\$16,848
Natural Resource Company	\$14,895
Retail	\$13,535
Apartments	\$13,443
Office Real Estate	\$13,033
Retail	\$12,786
Retail	\$11,943
Health Care	\$11,801
Bank	\$11,670
Retail	\$11,571
Retail	\$10,609
Office Real Estate	\$10,466
Office Real Estate	\$9,183
Hotel	\$9,069

Initial Impact of Corporation Tax Shift to Homeowners by House Value in Helena	
House Value	Tax Increase
\$500,000	\$492
\$400,000	\$394
\$300,000	\$295
\$200,000	\$197
\$100,000	\$98

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

Type of Business	Annual Tax Increase
Natural Resource Company	\$31,441
Retail	\$22,007
Retail	\$16,508
Health Care	\$14,268
Bank	\$10,554
Manufacturing	\$10,316
Office Building Company	\$10,125
Retail	\$8,185
Retail	\$7,920
Industrial Company	\$7,516
Retail	\$6,957
Retail	\$6,702
Bank	\$6,463
Manufacturing	\$6,162
Manufacturing	\$5,874
Hotel	\$5,763
Real Estate	\$5,725

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Missoula**

House Value	Tax Increase
\$500,000	\$188
\$400,000	\$150
\$300,000	\$113
\$200,000	\$75
\$100,000	\$38

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

Type of Business	Annual Tax Increase
Manufacturing	\$315,638
Natural Resource Company	\$72,210
Industrial Facility	\$25,476
Housing	\$10,932
Retail	\$10,502
Retail	\$9,448
Engineering	\$5,082
Hotel	\$5,043
Health Care	\$4,288
Health Care	\$3,964
Office Real Estate	\$3,275
Hotel	\$3,130
Apartments	\$3,011
Health Care	\$2,933
Retail	\$2,682
Health Care	\$2,676
Retail	\$2,674
Hotel	\$2,611
Retail	\$2,559

**Initial Impact of Corporation Tax Shift to Homeowners by
House Value in Butte**

House Value	Tax Increase
\$500,000	\$260
\$400,000	\$208
\$300,000	\$156
\$200,000	\$104
\$100,000	\$52

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

Type of Business	Annual Tax Increase
Retail	\$58,259
Bank	\$29,671
Manufacturing	\$27,700
Bank	\$19,426
Real Estate	\$17,894
Real Estate	\$17,188
Manufacturing	\$16,596
Manufacturing	\$15,897
Food Service Company	\$14,938
Bank	\$13,574
Bank	\$12,309
Bank	\$12,283

Initial Impact of Corporation Tax Shift to Homeowners by House Value in Billings	
House Value	Tax Increase
\$500,000	\$394
\$400,000	\$315
\$300,000	\$236
\$200,000	\$158
\$100,000	\$79

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.