
Montana Department of Livestock

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Per Capita Fee Statements To Be Mailed Out November 1

The Montana departments of Livestock (MDOL) and Revenue (DOR) are reminding livestock owners that it's time to pay per capita fees.

Bills will be sent out by the DOR on November 1, and are due November 30, 2012.

Authorized by [Montana Code Annotated 15-24-921](#), per capita fees are per-head fees assessed on *"all poultry and bees, all swine three months of age or older, and all other livestock nine months of age or older."* Other livestock includes cattle, sheep, poultry, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas and emus, and domestic ungulates.

Per Capita Fee Rates	
Cattle	\$2.00
Sheep & Goats	.45
Horses & Mules	\$5.05
Swine	.65
Poultry	.05
Bees	.35
Llamas & Alpacas	\$8.40
Domestic Bison	\$5.50
Alternative livestock	\$22.73
Ratites	\$8.40

The user-generated fees account for roughly one-third of MDOL's operational budget, and will generate \$3.15 million in FY2013.

Per capita fees are unique in that livestock owners are responsible for "self-reporting" livestock owned to DOR, which bills and collects the fees for MDOL. A self-reporting form is distributed in January of each year to livestock owners to report the number of livestock owned as of February 1. The completed form is then returned to the local DOR Property Assessment office by February 15. If you do not receive a reporting form in January contact your [local DOR office](#) to request a form.

Everyone benefits from programs funded by per capita fees. PCFs are used for animal health programs, brands enforcement, theft investigation and recovery, predator control and other department operations. Additionally, the general public benefits from programs designed to prevent the spread of animal diseases to humans.

Nonpayment of the per capita fee can result in interest charged on the unpaid balance, which can result in continued collection efforts. Livestock owners who have not paid per capita fees can contact their [local DOR office](#) to report the number of livestock they own.

For additional information on per capita fees, contact MDOL's [public information officer](#) at 406/444-9431.

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