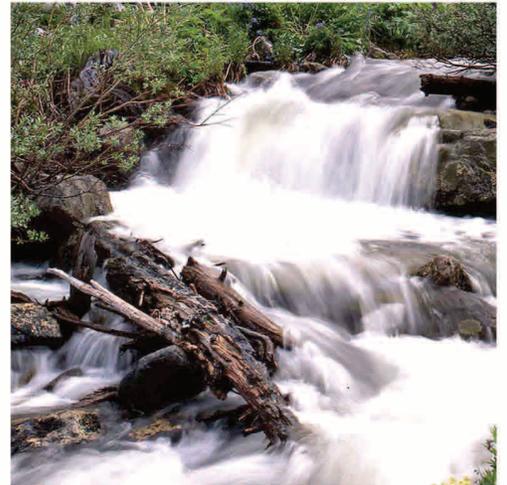


PROPERTY TAX

BIENNIAL REPORT • MONTANA DEPARTMENT OF REVENUE



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Introduction to Property Tax

Introduction

The Department of Revenue administers property taxes in the State of Montana. In general, the level of taxes is set by the budgeting decisions of local government, while the distribution of taxes is set by the legislature through designating classes of property, tax rates, exemptions, phase-ins and the basis of valuation.

The department is responsible for administering statute as determined by the legislature including the valuation of all property in the state. Without the Department of Revenue, not a single dollar of property taxes would be collected.

The property tax is not like other taxes in the state. A reduction in the tax rate or exempting property from the tax base does not generally reduce revenue for government services; instead, these actions shift the tax liability to other property taxpayers, mostly in the same locality.

Property tax bills are determined by both the value of the property and the level of services that are provided to that property.

An individual taxpayer's property tax is calculated using two variables – taxable value and the millage rates. The taxable value is determined by applying legislative policy to the assessed market value of the property. The millage rates are based on the level of goods and services provided by local governments, their budget. They are calculated so that local governments generate enough revenue to meet their budgets.

$$\text{Property Taxes Paid} = (\text{Taxable Value} \times \text{Mills}) / 1,000$$

In Montana, millage rates are usually discussed in terms of numbers called mills. One mill will generate \$1.00 for each \$1,000 in taxable value.

$$\begin{aligned} \text{Mills} &= \text{Millage Rate} \times 1,000 \\ \text{Millage Rate} &= \text{Mills} / 1,000 \end{aligned}$$

Understanding how mills are calculated and how taxable value is derived is crucial for understanding property taxes.

Setting Budgets and Calculating Mills

Local taxing jurisdictions set their budgets to provide the same level of services as the previous year. Once the level of service is determined and the budget is set, the taxing jurisdiction uses the total value of the taxing jurisdiction's tax base to determine the mills. For this reason, millage rates (and mills) are simply a function of local taxing jurisdiction budgeting decisions.

The local budgets determine the level of taxes and the mills are simply a function of the budget and the tax base. The tax base is the taxable value of all of the properties within a taxing jurisdiction.

Local taxing jurisdictions are allowed to levy mills to fund the services that they provide. Schools, cities and towns, counties, miscellaneous districts and the state all generate revenue from the property tax system by levying mills against property within that jurisdiction. Each taxing jurisdiction's mills are added together to determine the total mills that apply to a property. All properties that are a part of the same combination of taxing jurisdictions make up a taxing district. By definition, each property in a taxing district will have the same amount of mills applied to its taxable values.

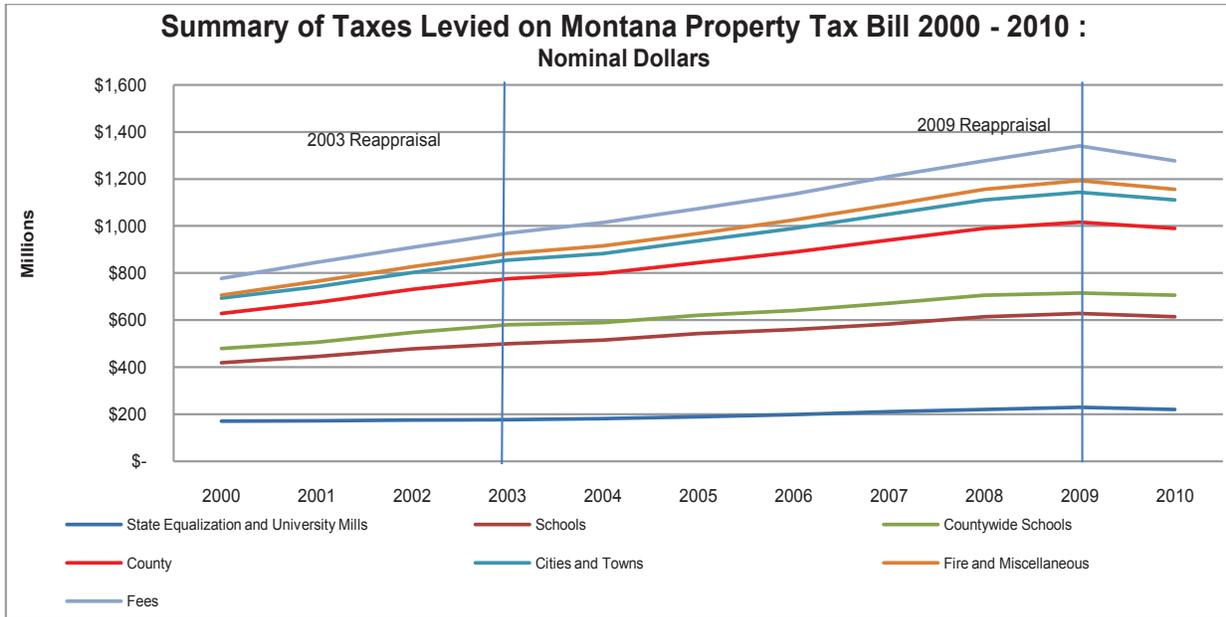
Example of a Taxing District

Elementary School	100
High School	125.25
Town	75.5
County	115
State School Equalization	95
<u>University</u>	<u>6</u>
Total Mills	520.75

Taxes are paid to the applicable county treasurer. The treasurer distributes the funds to the appropriate taxing jurisdictions.

The graph at the top of the next page (in nominal dollars) shows property tax collections between 2000 and 2010. This graph is not adjusted for new property or inflation, which accounts for much of the growth in taxes collected.

Total property tax and fee collections have increased from \$795 million to \$1.393 billion between tax year

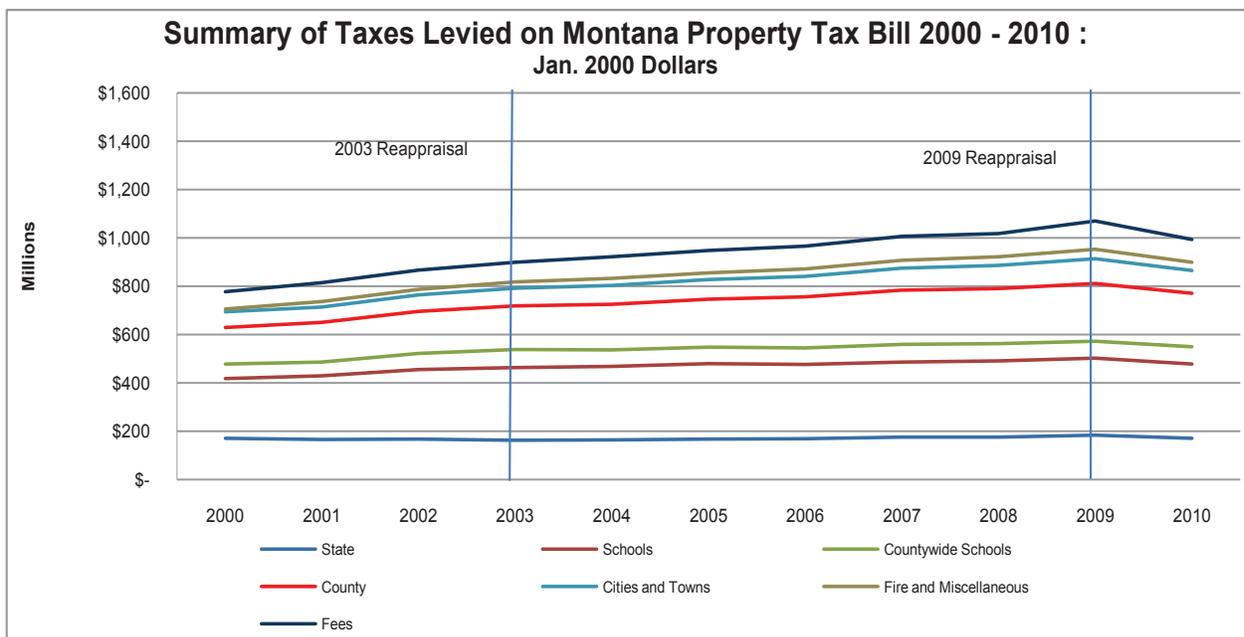


2000 and tax year 2010. This is a 75% increase, the equivalent of a 6.4% annual growth rate. This growth is attributed to new property, inflation and increases in voted levies. The graph below shows (in real dollars) the same information adjusted for inflation.

The state's portion of property taxes is fixed and is made up of 95 mills for school equalizations, 6 mills for the university system, and, in some counties, 1.5 mills for vocational and technical schools. These mills generate

revenue for the general fund that is then used by the legislature to fund schools, universities and technical schools. The statewide share of property taxes and fees decreased from 22% in 2000 to 17% in 2010. This is important for legislators to understand because the state has direct control of only about 1/5th of property taxes, which is used to help fund statewide education.

The 95 school equalization mills were instituted in response to a lawsuit that the state was not providing an



Taxes Levied on the Montana Property Tax Bill Tax Years 2009 and 2010

	Tax Year 2009 (Fiscal Year 2010)	Tax Year 2010 (Fiscal Year 2011)
----- Valuation ----- ¹		
Market Valuation	\$ 69,038,437,522	\$ 72,438,803,969
Taxable Valuation Statewide Total	\$ 2,252,654,570	\$ 2,296,258,803
Taxable Valuation in Cities / Towns	\$ 802,811,712	\$ 822,988,341
----- Taxes Levied ----- ²		
State		
University	\$ 13,543,596	\$ 13,977,727
Vo-Tech (General Fund)	1,151,354	2,053,379
State General Fund	214,440,268	221,314,014
Subtotal State	\$ 229,135,218	\$ 237,345,120
County		
General	80,787,670	83,690,752
Road	34,027,298	37,280,222
Bridge	11,289,256	10,609,594
Entitlement	2,511,588	6,858,525
Bond Interest	243,430	43,769
County Fair	4,647,572	5,801,520
Library	9,507,840	9,873,407
Agricultural Extension	3,225,042	3,293,925
Planning	1,642,587	2,134,151
Health and Sanitation	6,315,868	6,679,492
Hospital	2,134,549	2,676,245
Airport	2,657,583	2,201,427
District Court	5,265,697	5,729,920
Weed Control	4,026,284	4,859,210
Senior Citizens	2,942,014	2,955,231
Public Safety	50,690,442	54,199,708
Other	78,860,643	82,636,046
Subtotal County	\$ 300,775,364	\$ 321,523,143
Local Schools		
Elementary	211,695,682	216,435,762
K-12 and High School	180,522,547	185,117,688
Jr. College	7,015,989	6,400,468
Subtotal Local Schools	\$ 399,234,218	\$ 407,953,918
County-Wide Schools	87,620,964	94,841,819
Cities and Towns	126,910,412	133,245,452
Fire and Miscellaneous Districts	49,731,381	53,618,731
Total Property Tax	\$ 1,193,407,557	\$ 1,248,528,183
SID's and Fees	\$ 146,836,263	\$ 144,403,094
Total Property Taxes, SID's and Fees	\$ 1,340,243,820	\$ 1,392,931,277

1. State taxable value with local abatements - Source: State Assessor's Report

2. Includes revenues distributed to TIFDs - Source: Taxes Levied Reports

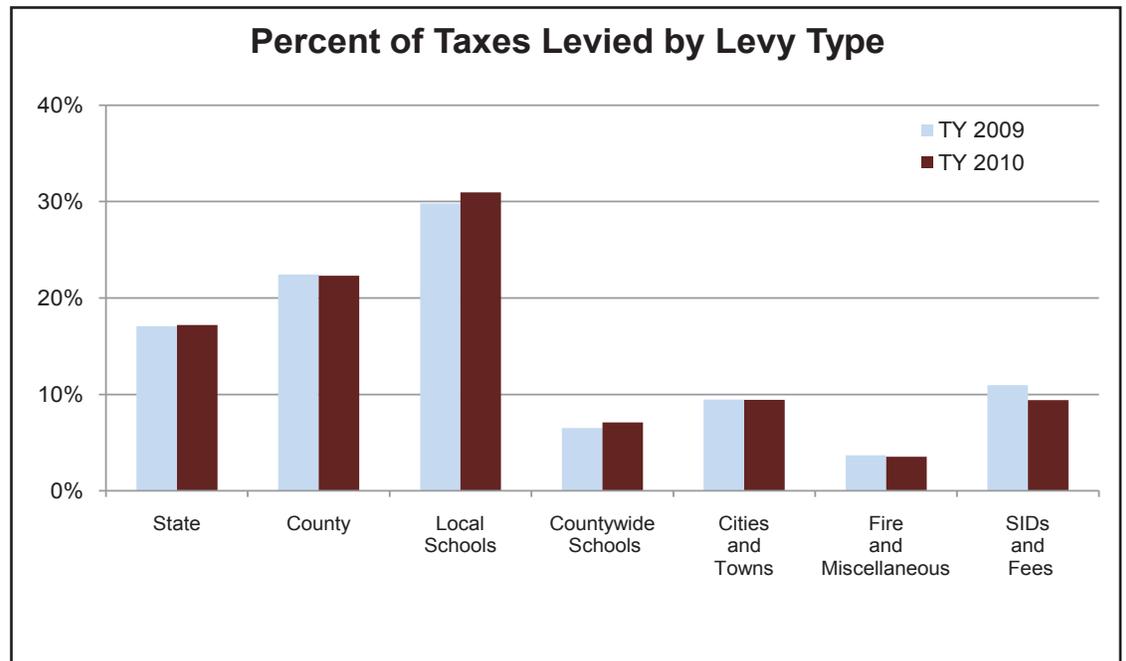
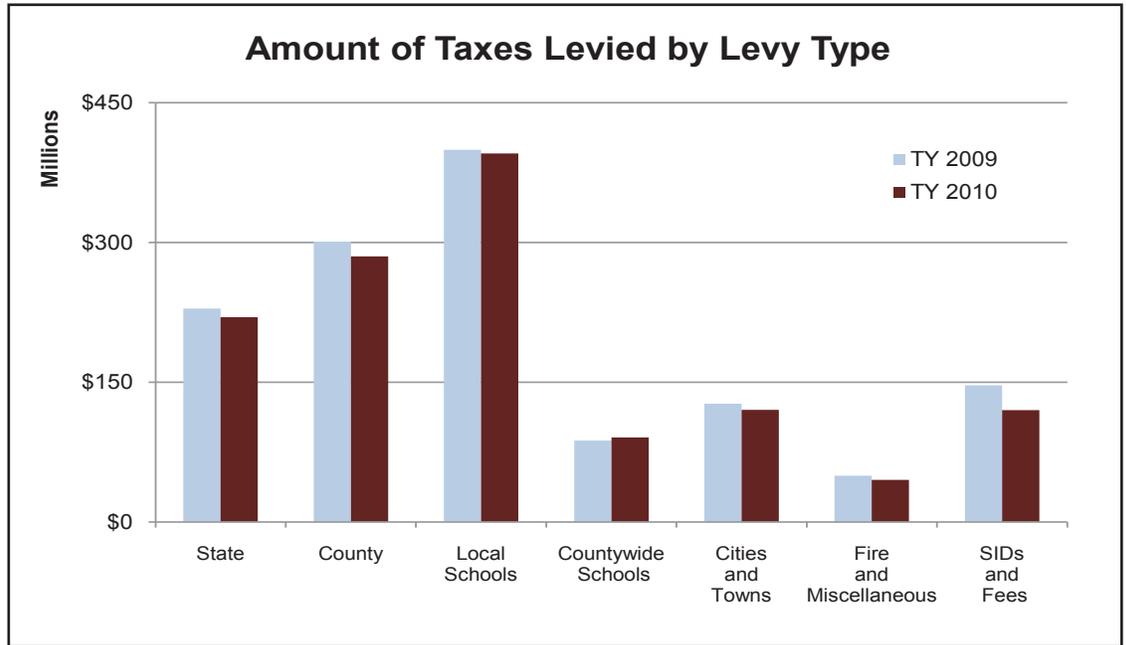
adequate education. The revenue is deposited in the general fund and then allocated for school funding. The 95 school equalization mills are a vehicle that is used to provide sufficient funding to the school system.

The table on the previous page shows statewide collections for different types of taxing jurisdiction for tax year 2009 and tax year 2010. It provides additional detail to the prior graphs that show trends.

The graphs to the right show the level of taxes for each levy type for tax year 2009 and tax year 2010, in terms of tax dollars and percentages. They show that the largest share of property taxes is collected by local schools.

The graph on the next four pages shows revenue collected for each type of taxing jurisdiction and the corresponding number of mills for each county in tax year 2009 and tax year 2010.

As discussed previously, property taxes, at the local level, are primarily driven by budgeting decisions made by local officials. The level of services provided to a property is half of the formula that determines property taxes for a tax payer. The number of mills is simply a function of the level of services provided and the related tax base. This is crucial in understanding Montana's property tax system, because, if the tax base shrinks, revenue does not decline. Instead, local mills increase. By statute, local budgeting laws limit revenue. So, if



property taxes are reduced for one property, those taxes are shifted to other property taxpayers.

Taxable Value and Legislative Policy

There are different classes of property that are determined by the Montana Legislature. Current statute allows each class of property to be valued differently, but all properties within each class are valued the same. Currently, there are 14 classes of property.

Introduction to Property Tax

Property Taxes Levied - Tax Year 2009

County Name	State Assessed Mills and Revenues		County Assessed Mills and Revenue		Local Schools Mill and Revenue		Countywide Schools	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101.00	1,810,626	164.86	2,838,823	211.47	3,789,691	32.41	580,856
Big Horn	101.00	2,386,444	67.40	1,557,458	124.82	2,949,369	12.58	297,276
Blaine	101.00	1,409,777	161.81	2,222,553	121.54	1,694,732	25.96	362,033
Broadwater	101.00	1,218,430	159.29	1,889,765	151.04	1,822,129	23.00	277,464
Carbon	101.00	3,196,256	118.08	3,481,327	183.21	5,797,808	39.18	1,239,809
Carter	101.00	681,572	200.68	1,341,853	87.95	593,478	21.05	142,046
Cascade	102.50	12,916,991	140.90	16,158,361	186.79	23,462,647	44.09	5,537,554
Chouteau	101.00	2,080,061	149.82	3,001,149	175.61	3,607,318	51.48	1,057,540
Custer	101.00	1,563,108	195.27	2,842,637	283.21	4,383,022	44.47	688,270
Daniels	101.00	572,248	234.04	1,277,557	87.30	494,635	62.38	353,421
Dawson	101.00	1,688,134	191.14	3,031,161	265.75	4,392,558	44.88	741,804
Deer Lodge	101.00	1,184,032	289.18	3,378,166	204.25	2,394,413	28.54	334,617
Fallon	101.00	2,299,956	143.02	3,169,674	0.00	-	0.00	-
Fergus	101.00	2,552,605	125.36	3,030,874	226.35	5,707,037	58.74	1,480,958
Flathead	101.00	22,690,030	110.70	28,066,637	208.03	46,635,750	42.50	9,528,807
Gallatin	101.00	22,813,147	104.36	21,589,543	191.72	43,296,467	39.25	8,863,305
Garfield	101.00	564,061	231.90	1,299,771	101.63	567,594	53.67	299,714
Glacier	101.00	2,122,311	210.84	4,315,720	177.16	3,722,725	48.05	1,009,729
Golden Valley	101.00	521,375	116.23	588,524	170.71	881,251	58.27	300,807
Granite	101.00	968,942	196.13	1,844,200	171.32	1,643,522	38.94	373,541
Hill	101.00	3,068,267	164.31	4,723,169	197.62	5,975,494	47.10	1,424,139
Jefferson	101.00	2,698,216	171.34	4,531,420	150.97	4,033,035	41.79	1,116,375
Judith Basin	101.00	1,104,861	114.78	1,240,033	168.23	1,840,283	20.46	223,792
Lake	101.00	6,601,235	137.07	8,709,932	150.13	9,784,689	54.69	3,564,090
Lewis And Clark	102.50	11,177,705	195.43	19,489,097	239.84	26,133,063	51.78	5,641,524
Liberty	101.00	726,753	246.69	1,729,826	101.40	720,546	17.43	123,879
Lincoln	101.00	3,117,260	115.95	3,564,832	177.58	5,459,959	26.68	820,177
Madison	101.00	6,977,380	106.48	7,305,965	114.93	7,939,825	18.45	1,274,304
McCone	101.00	756,811	210.06	1,550,563	140.72	1,049,672	34.04	253,921
Meagher	101.00	804,187	208.87	1,629,562	123.20	980,954	19.96	158,889
Mineral	101.00	883,539	171.95	1,503,647	271.64	2,375,551	28.09	245,610
Missoula	102.50	20,293,040	160.81	29,289,780	224.87	44,459,008	48.16	9,522,417
Musselshell	101.00	975,718	191.55	1,772,775	168.28	1,625,705	44.92	433,965
Park	101.00	3,695,236	110.65	3,898,776	158.54	5,800,342	42.99	1,572,678
Petroleum	101.00	167,974	113.76	184,727	215.79	358,885	58.95	98,042
Phillips	101.00	1,665,924	71.07	1,136,581	149.47	2,465,176	23.88	393,933
Pondera	101.00	1,338,662	188.07	2,409,925	225.79	2,990,894	44.38	587,929
Powder River	101.00	453,987	330.06	1,450,532	117.80	529,484	8.10	36,416
Powell	101.00	1,294,609	151.88	1,879,716	137.01	1,756,238	29.56	378,922
Prairie	101.00	352,308	251.79	865,550	148.64	518,482	38.90	135,680
Ravalli	101.00	7,384,109	132.05	9,372,537	158.23	11,568,014	31.88	2,330,469
Richland	101.00	3,006,768	150.32	4,283,214	96.31	2,838,994	0.00	-
Roosevelt	101.00	2,101,632	158.58	3,210,691	184.37	3,825,988	30.61	635,136
Rosebud	101.00	9,768,882	37.76	2,704,999	43.18	4,176,252	12.09	1,168,961
Sanders	101.00	3,219,303	99.65	3,134,511	148.13	4,721,486	32.27	1,028,440
Sheridan	101.00	1,014,936	149.33	1,456,560	142.67	1,433,635	28.68	288,225
Silver Bow	102.50	6,713,305	324.45	19,587,084	220.36	13,363,499	42.56	2,581,084
Stillwater	101.00	3,352,945	129.69	4,078,572	135.54	4,499,684	44.76	1,486,033
Sweet Grass	101.00	1,739,085	195.82	3,268,999	116.56	2,007,058	35.23	606,569
Teton	101.00	1,573,840	145.66	2,201,237	226.99	3,526,272	43.99	683,369
Toole	101.00	2,164,162	144.42	2,498,920	129.39	2,360,103	23.52	429,004
Treasure	101.00	407,755	145.44	582,456	144.30	582,548	35.71	144,160
Valley	101.00	2,250,217	133.05	2,842,217	185.62	4,135,456	51.37	1,144,561
Wheatland	101.00	1,607,361	130.65	1,706,700	127.50	1,679,277	30.49	401,574
Wibaux	101.00	341,542	132.45	447,194	113.90	385,178	8.94	30,221
Yellowstone	102.50	29,095,598	143.63	33,607,312	194.98	53,497,344	48.06	13,186,923
Total Revenue		\$229,135,218		\$300,775,364		\$399,234,218		\$87,620,964

1. State assessed mills include: 6 mills for the university system, 33 mills for county elementary and BASE equalization program support, 22 mills for county high school
2. The mill levy represents an average for all local elementary and high school levies and includes the levy for Jr. Colleges where applicable. It does not represent a particular levy district.
3. The mill levy is the total of the countywide mills levied for both elementary and high school transportation and retirement.
4. Average rural mill levies are calculated based on Revenue / County Taxable Value. They are not cumulative and do not represent a particular levy district.
5. Average City Mill Levy is the total taxes from mill levies of all cities/towns within a county / taxable value of the cities/towns within the county.

Introduction to Property Tax

Property Taxes Levied - Tax Year 2009

County Name	Miscellaneous and Fire Districts		Average Rural Mill Levy and Revenue		Average City Mill Levy and Revenue		SID's and Fees	Grand Total All Taxes
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	11.79	135,846	164.37	777,413	554.30	9,933,254	1,232,020	11,165,274
Big Horn	4.41	118,695	165.77	423,570	327.27	7,732,811	9,628,319	17,361,130
Blaine	3.03	45,597	314.47	472,082	445.12	6,206,774	1,638,855	7,845,629
Broadwater	26.95	445,095	78.43	121,813	478.69	5,774,698	709,147	6,483,845
Carbon	17.18	431,201	141.10	1,025,896	479.44	15,172,297	424,840	15,597,137
Carter	1.67	5,248	362.22	68,819	419.82	2,833,016	88,929	2,921,945
Cascade	43.84	2,449,753	168.24	13,121,084	586.31	73,646,391	7,792,617	81,439,009
Chouteau	12.91	420,363	185.19	418,159	515.26	10,584,590	371,675	10,956,264
Custer	13.68	70,812	199.18	1,363,623	705.04	10,911,472	1,623,779	12,535,251
Daniels	20.84	455,097	240.92	180,533	588.35	3,333,491	290,245	3,623,735
Dawson	20.14	161,178	240.26	1,096,952	672.28	11,111,788	1,620,061	12,731,849
Deer Lodge	102.24	1,000,092	20.84	178,529	722.49	8,469,849	1,214,059	9,683,908
Fallon	7.60	126,002	265.79	366,654	265.94	5,962,286	207,650	6,169,936
Fergus	20.61	324,197	212.31	1,365,695	573.57	14,461,367	917,388	15,378,754
Flathead	19.76	5,190,761	95.43	9,225,921	541.25	121,337,906	13,843,346	135,181,252
Gallatin	46.81	7,394,439	159.65	16,095,328	531.61	120,052,229	689,580	120,741,809
Garfield	1.50	7,076	141.95	33,527	496.30	2,771,743	90,248	2,861,990
Glacier	3.73	125,870	203.23	547,842	563.66	11,844,197	789,030	12,633,228
Golden Valley	5.86	18,191	83.88	27,615	452.87	2,337,762	7,078	2,344,841
Granite	20.36	147,179	149.09	197,947	539.46	5,175,331	559,844	5,735,175
Hill	13.05	515,096	198.15	1,581,239	571.73	17,287,404	2,664,334	19,951,737
Jefferson	28.11	423,412	144.84	266,966	489.22	13,069,424	110,536	13,179,959
Judith Basin	9.16	78,409	97.33	53,514	415.10	4,540,892	26,465	4,567,357
Lake	15.14	1,004,070	143.65	1,556,501	479.03	31,220,516	25,351,118	56,571,635
Lewis And Clark	26.06	1,458,648	150.92	8,600,503	665.40	72,500,539	10,192,949	82,693,488
Liberty	10.44	59,147	146.44	99,728	486.91	3,459,877	199,998	3,659,875
Lincoln	43.03	744,110	133.66	615,293	465.81	14,321,631	2,658,895	16,980,525
Madison	23.70	2,204,817	117.34	420,916	378.14	26,123,207	1,567,364	27,690,571
McCone	49.41	17,793	212.84	151,511	506.77	3,780,271	27,785	3,808,056
Meagher	5.82	65,378	140.21	140,400	474.66	3,779,370	67,535	3,846,905
Mineral	27.43	192,260	147.61	206,488	618.30	5,407,095	123,882	5,530,977
Missoula	77.87	8,902,777	222.45	24,228,181	691.38	136,695,203	6,254,087	142,949,291
Musselshell	12.61	113,554	146.97	221,613	532.40	5,143,330	473,640	5,616,970
Park	26.20	607,145	203.65	2,213,146	486.17	17,787,322	893,828	18,681,150
Petroleum	8.73	13,265	269.60	25,568	510.17	848,460	90,346	938,806
Phillips	2.91	111,875	139.72	295,150	367.95	6,068,640	1,429,527	7,498,167
Pondera	11.37	167,135	150.19	383,600	594.73	7,878,146	607,811	8,485,957
Powder River	16.07	21,269	179.14	55,810	566.75	2,547,497	242,962	2,790,460
Powell	17.48	91,545	133.41	337,279	447.68	5,738,309	646,593	6,384,901
Prairie	8.74	17,351	226.03	84,212	565.79	1,973,583	495,722	2,469,305
Ravalli	24.31	2,471,820	138.34	1,786,048	477.55	34,912,998	2,007,826	36,920,824
Richland	2.27	24,312	139.86	607,263	365.05	10,760,552	2,505,515	13,266,067
Roosevelt	12.19	261,836	219.37	523,399	508.81	10,558,683	320,480	10,879,163
Rosebud	21.35	2,172,822	31.87	2,443,222	231.96	22,435,137	1,016,568	23,451,705
Sanders	17.25	671,550	182.17	523,615	417.23	13,298,905	1,563,476	14,862,381
Sheridan	9.36	135,338	258.81	428,188	473.37	4,756,882	190,777	4,947,658
Silver Bow	73.18	2,074,485	77.14	27,650	731.27	44,347,106	6,624,786	50,971,892
Stillwater	16.40	489,344	153.39	991,290	448.77	14,897,868	1,788,340	16,686,207
Sweet Grass	10.14	153,884	117.36	407,695	475.26	8,183,291	24,447	8,207,738
Teton	16.34	243,183	138.93	371,377	553.54	8,599,278	1,730,166	10,329,443
Toole	2.76	93,552	256.38	855,247	460.58	8,400,987	454,398	8,855,385
Treasure	2.19	16,923	389.81	65,120	445.60	1,798,962	221,825	2,020,787
Valley	12.99	359,718	254.98	838,777	519.36	11,570,947	2,183,279	13,754,226
Wheatland	1.50	10,940	130.96	121,927	419.71	5,527,779	47,428	5,575,207
Wibaux	13.22	38,939	158.79	50,396	382.50	1,293,470	16,038	1,309,508
Yellowstone	68.50	4,630,992	170.08	28,222,577	591.31	162,240,745	28,276,830	190,517,575
Total Revenue		<u>\$49,731,381</u>		<u>\$126,910,412</u>		<u>\$1,193,407,557</u>	<u>\$146,836,263</u>	<u>\$1,340,243,820</u>

Introduction to Property Tax

Property Taxes Levied - Tax Year 2010

County Name	State Assessed Mills and Revenues		County Assessed Mills and Revenue		Local Schools Mill and Revenue		Countywide Schools	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101.00	1,840,048	157.18	2,759,081	211.47	3,789,691	194.22	3,536,975
Big Horn	101.00	2,478,878	78.11	1,871,390	124.82	2,949,369	150.93	3,704,280
Blaine	101.00	1,394,817	166.33	2,250,510	121.54	1,694,732	130.70	1,803,953
Broadwater	101.00	1,272,393	169.85	2,058,238	151.04	1,822,129	146.17	1,841,384
Carbon	101.00	3,423,047	127.18	4,016,480	183.21	5,797,808	175.40	5,944,426
Carter	101.00	869,487	159.33	1,382,673	87.95	593,478	80.70	694,702
Cascade	102.50	13,213,823	148.67	17,045,862	186.79	23,462,647	190.00	24,422,045
Chouteau	101.00	1,980,500	165.58	3,145,905	175.61	3,607,318	189.82	3,711,785
Custer	101.00	1,567,925	202.61	2,949,865	283.21	4,383,022	293.98	4,563,778
Daniels	101.00	567,659	252.83	1,374,299	87.30	494,635	86.38	485,472
Dawson	101.00	1,766,734	190.17	3,138,640	265.75	4,392,558	256.65	4,449,172
Deer Lodge	101.00	1,481,994	149.28	2,265,645	204.25	2,394,413	210.73	3,092,071
Fallon	101.00	2,615,397	147.93	3,748,944	0.00	-	0.00	-
Fergus	101.00	2,626,737	129.16	3,179,763	226.35	5,707,037	226.45	5,875,088
Flathead	101.00	24,211,756	140.52	30,921,675	208.03	46,635,750	197.44	45,646,405
Gallatin	101.00	23,642,566	109.19	23,511,924	191.72	43,296,467	188.83	44,190,668
Garfield	101.00	542,056	248.81	1,324,772	101.63	567,594	118.08	633,703
Glacier	101.00	2,390,813	239.89	5,140,330	177.16	3,722,725	194.90	4,281,344
Golden Valley	101.00	529,473	119.81	618,521	170.71	881,251	184.37	966,540
Granite	101.00	1,040,684	205.44	2,073,653	171.32	1,643,522	168.37	1,734,815
Hill	101.00	3,063,881	172.11	4,919,412	197.62	5,975,494	128.42	3,879,841
Jefferson	101.00	2,300,362	184.50	4,159,494	150.97	4,033,035	186.84	4,255,361
Judith Basin	101.00	1,131,842	116.44	1,286,650	168.23	1,840,283	161.83	1,813,528
Lake	101.00	6,878,275	161.08	10,674,187	150.13	9,784,689	97.88	6,655,373
Lewis And Clark	102.50	11,658,881	207.57	21,523,887	239.84	26,133,063	241.40	27,385,630
Liberty	101.00	676,807	246.19	1,611,157	101.40	720,546	108.49	719,401
Lincoln	101.00	3,170,501	133.28	4,147,244	177.58	5,459,959	180.06	5,635,960
Madison	101.00	7,192,429	106.47	7,532,344	114.93	7,939,825	103.13	7,343,962
McCone	101.00	739,394	222.31	1,589,256	140.72	1,049,672	146.21	1,065,711
Meagher	101.00	780,547	196.85	1,489,235	123.20	980,954	136.49	1,054,787
Mineral	101.00	918,877	176.77	1,606,194	271.64	2,375,551	271.78	2,472,081
Missoula	102.50	20,518,773	163.02	29,985,730	224.87	44,459,008	224.59	44,895,670
Musselshell	101.00	1,152,266	200.63	2,000,882	168.28	1,625,705	170.47	1,773,668
Park	101.00	3,835,329	110.93	4,053,744	158.54	5,800,342	183.28	6,959,834
Petroleum	101.00	165,217	127.34	202,124	215.79	358,885	196.80	321,935
Phillips	101.00	1,697,281	71.07	1,154,803	149.47	2,465,176	154.83	2,601,871
Pondera	101.00	1,340,291	195.68	2,505,783	225.79	2,990,894	231.27	3,067,111
Powder River	101.00	473,800	301.92	1,394,662	117.80	529,484	154.25	723,623
Powell	101.00	1,342,587	154.42	1,987,107	137.01	1,756,238	136.98	1,820,866
Prairie	101.00	353,738	255.75	881,362	148.64	518,482	152.27	533,287
Ravalli	101.00	7,750,734	131.31	9,759,331	158.23	11,568,014	159.21	12,217,708
Richland	101.00	3,246,967	150.72	4,660,970	96.31	2,838,994	91.18	2,910,305
Roosevelt	101.00	2,416,252	186.58	4,327,353	184.37	3,825,988	163.02	3,891,246
Rosebud	101.00	9,628,051	40.03	2,881,658	43.18	4,176,252	44.31	4,224,181
Sanders	101.00	3,364,004	105.42	3,453,201	148.13	4,721,486	138.17	4,601,874
Sheridan	101.00	1,061,537	149.62	1,478,663	142.67	1,433,635	161.70	1,684,419
Silver Bow	102.50	6,680,154	316.23	19,734,008	220.36	13,363,499	217.79	13,588,343
Stillwater	101.00	3,359,960	117.87	3,693,449	135.54	4,499,684	149.81	4,983,881
Sweet Grass	101.00	1,614,819	181.18	2,800,505	116.56	2,007,058	121.53	1,943,127
Teton	101.00	1,593,189	145.59	2,207,232	226.99	3,526,272	231.99	3,641,244
Toole	101.00	2,349,700	148.60	2,661,126	129.39	2,360,103	126.40	2,392,738
Treasure	101.00	399,281	156.69	612,263	144.30	582,548	144.75	572,221
Valley	101.00	2,399,998	138.02	3,158,123	185.62	4,135,456	190.72	4,532,066
Wheatland	101.00	1,610,591	135.26	1,773,628	127.50	1,679,277	129.50	1,717,565
Wibaux	101.00	372,938	160.84	575,656	113.90	385,178	111.08	410,172
Yellowstone	102.50	30,649,080	154.34	38,262,550	194.98	53,497,344	200.39	58,084,723
Total Revenue		\$237,345,120		\$321,523,143		\$399,234,218		\$407,953,918

- State assessed mills include: 6 mills for the university system, 33 mills for county elementary and BASE equalization program support, 22 mills for county high school
- The mill levy represents an average for all local elementary and high school levies and includes the levy for Jr. Colleges where applicable. It does not represent a particular levy district.
- The mill levy is the total of the countywide mills levied for both elementary and high school transportation and retirement.
- Average rural mill levies are calculated based on Revenue / County Taxable Value. They are not cumulative and do not represent a particular levy district.
- Average City Mill Levy is the total taxes from mill levies of all cities/towns within a county / taxable value of the cities/towns within the county.

Introduction to Property Tax

Property Taxes Levied - Tax Year 2010

County Name	Miscellaneous and Fire Districts		Average City Mill Levy and Revenue		Total of Taxes based on Mill Levies		SID's and Fees	Grand Total All Taxes
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	11.73	137,308	164.77	795,637	537.53	9,789,248	1,232,020	11,054,183
Big Horn	4.69	130,075	178.23	461,740	383.49	9,412,245	9,628,319	19,746,930
Blaine	3.17	47,179	320.80	495,002	499.55	6,895,190	1,638,855	8,480,072
Broadwater	27.30	390,229	78.12	124,958	477.70	6,018,070	709,147	6,765,778
Carbon	17.47	467,793	142.74	1,088,538	480.73	16,292,628	424,840	17,013,867
Carter	1.71	5,354	391.00	76,393	358.60	3,087,069	88,929	3,168,320
Cascade	45.16	2,607,399	172.37	13,667,156	596.82	76,713,969	7,792,617	85,200,167
Chouteau	21.34	632,873	194.46	455,218	560.34	10,957,020	371,675	11,331,048
Custer	11.41	36,115	201.91	1,378,297	719.04	11,162,358	1,623,779	12,783,617
Daniels	23.48	478,748	254.88	195,557	612.33	3,441,515	290,245	3,790,424
Dawson	10.36	194,407	240.27	1,154,003	663.93	11,509,744	1,620,061	13,204,292
Deer Lodge	95.25	981,849	19.47	171,241	581.90	8,538,334	1,214,059	9,753,785
Fallon	8.15	144,134	259.71	407,306	269.44	6,915,780	207,650	7,123,109
Fergus	21.21	348,981	217.09	1,436,866	569.77	14,782,078	917,388	15,731,505
Flathead	20.71	5,948,382	98.25	9,788,422	547.58	126,594,460	13,843,346	140,036,436
Gallatin	47.17	8,613,163	159.86	16,651,710	536.80	125,621,382	689,580	128,111,533
Garfield	1.50	6,669	161.81	36,074	518.90	2,784,867	90,248	2,870,635
Glacier	4.00	142,031	207.74	500,402	629.99	13,839,059	789,030	14,635,158
Golden Valley	6.39	19,064	87.50	28,677	460.19	2,412,430	7,078	2,420,140
Granite	20.31	160,687	154.16	209,359	527.94	5,439,773	559,844	6,019,457
Hill	13.28	518,103	201.94	1,630,848	523.50	15,815,489	2,664,334	18,620,310
Jefferson	29.11	568,775	164.49	313,590	559.38	12,740,263	110,536	12,854,294
Judith Basin	9.65	84,333	96.89	50,506	427.48	4,790,505	26,465	4,818,013
Lake	15.58	1,071,541	166.04	1,852,483	443.10	30,128,072	25,351,118	35,651,450
Lewis And Clark	26.67	1,795,354	156.48	9,318,394	685.35	77,747,631	10,192,949	88,508,769
Liberty	10.12	56,448	146.62	104,899	498.79	3,307,591	199,998	3,524,793
Lincoln	44.60	828,874	140.74	655,612	491.33	15,378,406	2,658,895	18,050,290
Madison	25.32	2,571,060	117.52	432,949	369.60	26,320,329	1,567,364	28,297,908
McCone	53.48	18,261	235.35	169,707	530.47	3,866,417	27,785	3,892,575
Meagher	5.17	61,193	145.03	139,614	474.00	3,663,126	67,535	3,748,937
Mineral	27.91	209,468	152.37	219,464	621.16	5,650,028	123,882	5,774,039
Missoula	81.14	9,229,218	225.42	25,084,321	695.89	139,108,545	6,254,087	146,978,552
Musselshell	13.28	131,661	154.58	232,079	556.60	5,791,114	473,640	6,444,424
Park	26.29	631,307	205.97	2,316,334	515.58	19,578,306	893,828	21,953,701
Petroleum	9.10	13,644	298.06	27,927	504.91	825,944	90,346	915,941
Phillips	3.00	111,742	154.85	326,139	391.66	6,581,713	1,429,527	8,062,381
Pondera	11.77	172,652	163.24	414,451	617.31	8,186,876	607,811	8,616,839
Powder River	17.49	25,889	186.28	57,175	607.98	2,852,063	242,962	3,098,828
Powell	18.69	107,885	134.56	352,264	463.65	6,163,314	646,593	6,922,884
Prairie	8.04	14,428	237.18	87,544	581.18	2,035,491	495,722	2,613,113
Ravalli	24.38	2,802,963	133.72	2,007,393	484.52	37,181,690	2,007,826	39,275,503
Richland	2.23	23,834	149.75	654,730	360.19	11,496,807	2,505,515	14,178,357
Roosevelt	12.00	349,228	235.14	557,081	538.20	12,846,499	320,480	13,166,175
Rosebud	29.30	2,214,358	34.50	2,582,579	247.34	23,578,347	1,016,568	24,689,423
Sanders	17.15	694,000	202.32	594,238	419.10	13,958,966	1,563,476	15,552,124
Sheridan	11.53	154,512	286.73	455,786	509.39	5,306,185	190,777	5,497,756
Silver Bow	71.07	3,368,799	78.00	29,106	734.59	45,831,376	6,624,786	58,939,576
Stillwater	16.52	463,629	158.77	1,049,924	447.80	14,897,068	1,788,340	15,711,713
Sweet Grass	9.56	136,969	117.50	383,630	463.13	7,404,717	24,447	7,430,559
Teton	16.23	245,918	136.83	378,707	562.28	8,825,574	1,730,166	10,642,017
Toole	2.82	96,403	265.52	867,916	479.96	9,085,384	454,398	9,542,677
Treasure	2.31	17,322	423.53	67,328	459.42	1,816,229	221,825	2,034,831
Valley	9.45	178,296	256.14	830,486	522.27	12,410,455	2,183,279	14,706,595
Wheatland	1.50	10,655	145.63	132,925	418.71	5,553,518	47,428	5,599,415
Wibaux	13.22	42,540	162.81	51,324	410.76	1,516,706	16,038	1,532,753
Yellowstone	<u>69.95</u>	<u>3,105,027</u>	<u>172.32</u>	<u>29,693,446</u>	<u>600.57</u>	<u>174,080,222</u>	<u>28,276,830</u>	<u>205,843,305</u>
Total Revenue		<u>\$53,618,731</u>		<u>\$133,245,452</u>		<u>\$1,248,528,183</u>	<u>\$146,836,263</u>	<u>\$1,392,931,277</u>

Classes of Property

Classes of Property

For taxation purposes, Montana has fourteen classes of property. Eleven of the classes are appraised on an annual basis and the other three classes of property are appraised on a six-year cycle.

Class 1 property is based on the net proceeds of mines

and mining claims except for coal and metal mines. The taxable value is calculated by multiplying the net proceeds by 100% and then local mills are applied to determine the tax liability. The net proceeds are reported each year.

Class 2 property is based on the gross proceeds of metal mines. The annual gross value of metal mines is

Property Tax Classes, Description and Tax Rates Tax Year 2010

Class 1	Net proceeds of mines and mining claims except coal and metal mines (MCA 15-6-131)	100% of annual net proceeds
Class 2	Gross proceeds of metal mines (MCA 15-6-132)	3% of annual gross proceeds
Class 3	Agricultural land (MCA 15-6-133)	2.82% of productive value
	Non-productive patented mining claims	2.82%
	Non-qualified agricultural land	19.74%
Class 4	Residential, Commercial and Industrial land and improvements, including improvements on agricultural land (MCA 15-6-134)	2.82%
	1 acre homestead on ag, forest and non-qualified ag land	2.82%
	Mobile homes/Manufactured Homes	2.82%
	Golf courses	1.41%
Class 5	Air and water pollution control equipment (MCA 15-6-135)	3.00%
	Independent and rural electric and telephone cooperatives	3.00%
	Real and personal property of "New Industry"	3.00%
	Machinery and equipment used in electrolytic reduction facilities	3.00%
	Real and personal property of research and development firms	3.00%
	Real and personal property used in the production of gasohol	3.00%
Class 6	Repealed. Sec. 9, Ch. 267, L. 1993	
Class 7	Non-centrally assessed utilities (MCA 15-6-137)	8.00%
Class 8	Business equipment (MCA 15-6-138)	3.00%
	A business with equipment that has a total aggregate market value of less than \$20,000 is exempt from class 8 taxation	
Class 9	All property of pipelines and the non-electric generating property of electric utilities (MCA 15-6-141)	12.00%
Class 10	Forestland (MCA 15-6-143)	0.33%
Class 11	Repealed. Sec. 9, Ch. 267, L. 1993	
Class 12	All property of railroads and airlines (MCA 15-6-145)	3.40%
Class 13	All property of telecommunication utilities and the electric generating property of electric utilities (MCA 15-6-156)	6.00%
Class 14	Renewable energy production and transmission property (MCA 15-6-157)	3.00%
Class 15	Carbon Dioxide/Qualifying Liquid Pipeline Property (MCA 15-6-158)	3.00%
Class 16	High Voltage DC Converter Property (MCA 15-6-159)	2.25%

Classes of Property

multiplied by the tax rate to determine the taxable value. New gross values are reported each year. The tax rate for class 2 property is 3.0%.

Class 3 property is agricultural land and is currently reappraised on a six-year cycle. The market value of agricultural land is based on the productivity of the land. There are four sub-classes of agricultural land within class 3: Grazing Land, Tillable Irrigated Land, Continuously Cropped Non-Irrigated Hay Land and Non-Irrigated Farmland. Each of these four types of property have different productivities, and certain parcels of property may be more or less productive than the average property in the class. The phased-in productivity value is multiplied by the tax rate to determine the taxable value. The tax rate in tax year 2010 is 2.82%

Class 3 land also includes non-productive mining claims and non-qualified agricultural land. Parcels of land between 20 and 160 acres, not used primarily for agricultural purposes, are non-qualified agricultural land. These parcels are taxed at a higher tax rate, 19.74% in 2010.

Class 4 property is the largest class of property in Montana, as measured in both market value and the number of parcels. Land and Improvements of residential, commercial, and industrial property are included in class 4.

The taxable value equals the phased-in market value minus the homestead exemption times the tax rate. For tax year 2010, the homestead exemption is 39.5% of the market value, so residential taxable value is really only based on 60.5% of the market value. This reduced market value is then multiplied by the tax rate to determine the taxable value. Under current law, residential property values are phased-in over six years, resulting in a six year lag between the actual market value and the phase-in value for class 4 property. The 2010 taxable value is based on 60.5% of the phase-in value and then multiplied by the 2010 tax rate, 2.82%.

Commercial and industrial properties are taxed the same way as residential property, but have a smaller exemption. In tax year 2010, the comstead exemption is 17.5%, compared to 39.5% for residential property. There are a number of different state and local tax abatements for qualifying commercial and industrial properties.

Both residential and commercial Class 4 property is reassessed every six years and the most recent values took effect January 1, 2009. The market value is based

on appraisals performed by the Department of Revenue.

The Montana Legislature provides four programs to assist taxpayers with property taxes: the property tax assistance program, the disabled American veterans program, the extended property tax assistance program and the elderly homeowner/renter credit. These programs are discussed in more detail in the tax expenditure section at the end of the biennial report.

Class 5 property is pollution control equipment, independent and rural electric and telephone cooperatives, real and personal property of new and expanding industries, machinery and equipment used in electrolytic reduction facilities, real and personal property of research and development firms, and real and personal property used in the production of gasohol. The market value for class 5 property is assessed each year by the department's centrally assessed appraisers. The tax rate on class 5 property is 3.0%.

Class 7 property is non-centrally assessed utilities. The market value is determined on a yearly basis by the department's industrial appraisers. The tax rate on Class 7 property is 8.0%.

Class 8 property is personal property used in business. This includes, but is not limited to, construction vehicles and machinery, cash registers, and tools. Businesses with equipment less than \$20,000 do not pay property taxes on class 8 equipment. Class 8 is self reported to the department on a yearly basis and the tax rate is 3.0%.

Class 9 property is all property of pipelines and the non-electric generating property of electric utilities. Because one section of pipe or one span of power line has no value without the sections attached to it, class 9 property is centrally assessed if it crosses county boundaries. The market value of property in local jurisdictions is determined by the portion of property that is located in the local jurisdictions. The tax rate for class 9 property is 12% of the market value.

Class 10 property is forest land. The value of forest land is determined by the productivity of each parcel of land. There are four grades of forest property that are determined by the cubic feet of lumber produced on each acre per year. Standing timber on the property is not taxed. The productivity of each acre is determined by the University of Montana, College of Forestry and Conservation with input from the timber industry. Forestland is reassessed every six years and the 2010 tax rate

is 0.33% of the productive value of the land.

Class 12 property is all property owned by airlines and railroads. It is valued each year and the tax rate varies depending on the effective tax rate of all industrial property in the state.

Class 13 property is all property of telecommunication utilities and the electric generating property of electric utilities. The market value is determined on a yearly basis by the department's centrally assessed appraisers. The tax rate on Class 13 property is 6.0%.

Class 14 property encompasses renewable energy production and transmission property. It includes commercial wind generation, biodiesel production, biomass gasification, coal gasification ethanol production and geothermal energy property. The tax rate is 3.0% of the market value.

Class 15 property is qualifying carbon dioxide and liquid pipeline property. This property includes pipelines used to transport carbon dioxide for sequestration or having 90% of capacity dedicated to transporting fuels produced by coal gasification, biodiesel, biogas, or ethanol facilities, carbon sequestration equipment, closed-loop enhanced oil recovery equipment, and pipelines connecting a Class 14 fuel production facility to an existing pipeline. The tax rate on class 15 property is 3%. Currently there is no class 15 property in the state.

Class 16 property includes high voltage DC converter station property located so the power can be directed to two different regional grids. Class 16 property is taxed at 2.25%. Currently there is no class 16 property in the state.

“Local assessment, perhaps, is the greatest evil we have in our system. It’s closest to the people, and consequently the local assessors have exerted on them great pressures for favoritism and things of this nature. This is something we must eliminate are – we’re to have a fair and equal tax system.”
-Delegate McKeon
1972 Montana Constitutional Convention

Administration – Department of Revenue’s Role

The Montana state constitution states that all property in the state must be equalized for tax purposes. It is the Department of Revenue’s role to insure uniform valuation of similar properties throughout the state. The Department was given this responsibility in the 1972 constitution.

Article 8, Sections 3 and 4 of the Montana Constitution states:

Section 3. Property tax administration. The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law.

Section 4. Equal valuation. All taxing jurisdictions shall use the assessed valuation of property established by the state.

While the Department is constitutionally responsible for equalizing property, legislative policy directs the department’s valuation and assessment procedures.

Most property is taxed on its market value as determined by the Department of Revenue. For residential property, this means using the sales price of comparable properties to establish

the value of properties that have not sold, but must be appraised.

For commercial property, the appraised market value is determined by capitalizing the income from the property into a market value. In some cases, when there is not enough market information to establish the value through the income method, the department will estimate the cost of the property, minus depreciation.

Personal property is reported to the department annually by the taxpayer.

Centrally assessed properties are mostly made up of large utilities and railroads. The Department values the entire company and then the value is apportioned among the counties and local jurisdictions by mileage or other basis judged to be reasonable and proper.

Unlike the other classes of property, forest and agricultural land are valued using their productivity value. Forest productivity is determined by the College of Forestry at the University of Montana-Missoula. Agricultural productivity is determined by using soil quality data from the Natural Resource Conservation Service (NRCS), historical productivity measures, and a commodity price and capitalization rate dictated by the Montana Legislature. Productivity value is lower than the market value for agricultural and forest land.

The Department of Revenue has an office in each county which is responsible for valuing all but the centrally assessed properties. The county offices also work with county treasure offices and other local officials to provide them with property tax information.

Taxpayer Appeals

The Department of Revenue is responsible for valuing property across the state. If a taxpayer disagrees with the valuation of property, the taxpayer can challenge that value by requesting an informal review (AB-26). If the taxpayer is not satisfied with the outcome of the informal review, he or she can appeal to the county tax appeal board. A taxpayer can challenge the ruling of the county tax appeal board by appealing it to the state tax appeal board. If the taxpayer is still not satisfied, he or she can take the challenge to district court. The department is responsible for valuing the property, but the taxpayer has recourse if he or she feel that the value is not appropriate.

Each property within a class is valued in the same manner, but not all classes of property are treated the same. The Montana Legislature determines different tax rates, exemptions and valuation standards as policy. The Department of Revenue applies these policies to the valuation of property to calculate the taxable value. The interaction of market value, rates, and exemptions determines the property taxes paid by an individual taxpayer.

The table on the next two pages show how the Montana Legislature has mitigated the increase in value of agricultural land, residential property and commercial property since the 1972 constitution.

Legislative Changes Passed by the 2009 Legislature

HB 487 - Exempts farm implements of farm implement dealers and construction equipment of construction equipment dealers that are rented under purchase incentive rental programs from property taxation by defining these implements and equipment as exempt business inventory.

HB 562 - Allows a school district by February 1 of each year to forfeit its share of taxes protested in the previous year in exchange for having the district's share of the protested taxable value removed from the district's current year GTB calculation.

HB 653 - Provides for the adjustment of base taxable value in an urban renewal area, an industrial district, or a technology district for tax increment financing purposes because of a local disaster. An explosion and fire in downtown Bozeman destroyed a large amount of property in the Bozeman TIF district.

HB 658 - Mitigated the cyclical reappraisal of class 3, class 4 and class 10 properties. The aim was revenue neutrality statewide; that is, property tax revenues overall should neither rise nor fall as a consequence of reappraisal itself. The Montana Legislature ultimately supported this approach by passing legislation patterned after the mitigation strategy passed in the 2003 Legislative Session.

First, the Montana Legislature continued the historic approach of phasing in new values for class 3, 4, and 10 properties over a six-year period in equal increments (16.66%) in each year of the period. This approach, designed to maintain taxable value neutrality statewide, provided for decreases in taxable valuation rates, and increases in residential and commercial property exemptions as follows.

Prior to HB 658, the class 4 homestead exemption amount applied to the full market value of all residential properties. HB 658 modified that policy by providing that the exemption applies only to the first \$1.5 million or less of market value of the "dwelling" portion of residential properties.

In essence, this general approach to mitigating reappraisal ensures that residential properties having the average increase in market value will remain taxable value neutral over the ensuing reappraisal cycle. However, properties with valuation increases lower than the average will experience a decrease in taxable valuation over the period, whereas properties with a valuation

New Legislative Changes

	First Reappraisal Cycle						Second Cycle						Third Cycle											
	1971	1972	73	74	75	76	1977	1978	79	80	81	82	83	84	1985	1986	87	88	89	90	91	1992		
Base Year							1972						1982											
Tax Rate	30%						12%						8.55%						3.86%					
Assessment Factor	40%																							
Effective Tax Rate	12%																							
	<p>1971 values carried forward to 1972.</p> <p>Values determined by the cost approach.</p> <p>1973 Legislature directs DOR to develop reappraisal plan.</p> <p>Reappraisal plan implemented in 1975. 20% of property revalued each year.</p> <p>Lawsuits prompt Governor in 1976 to return to 1974 values.</p> <p>1975 Legislature passes the Realty Transfer Act.</p> <p>The 1977 Legislature establishes the market value standard for determining values.</p> <p>New reappraisal cycle to begin in 1978.</p>						<p>1977 Legislature, anticipating a large increase in the statewide total market value due to reappraisal, requires the tax rate to be reduced to offset the increase. The tax rate is reduced from 12% to 8.55%. This reduced tax rate offsets an overall increase in market value of 47%.</p> <p>Originally scheduled for five years (1978 through 1982), the cycle is extended through 1985.</p> <p>The Legislature, in anticipation of a large increase in the total statewide market value due to reappraisal, requires the tax rate to be reduced in 1986 to offset the total increase in market value.</p>						<p>Due to an increase in the total market value of class 4 property, the tax rate is reduced from 8.55% to 3.86%.</p> <p>The 1987 Legislature requires annual sales ratio studies for class 4 property. Annual adjustments, based on the sales ratio studies, are made to the market value of class 4 properties. Adjustments are made in 1988, 1989, 1990, 1991 and 1992.</p> <p>The Supreme Court rules the annual adjustments unconstitutional. The adjusted values are allowed to remain in effect.</p> <p>The 1990 Legislature extends the third reappraisal cycle an additional two years through 1992.</p> <p>The 1991 Legislature changed the reappraisal cycles from five years to three years.</p> <p>The 1992 Special Session changes the upcoming three-year cycle to a four-year cycle. Cycles will be three years following the transitional four-year cycle.</p>											

New Legislative Changes

Fourth Cycle				Fifth Cycle						Sixth Cycle						Seventh Cycle					
1993	94	95	1996	1997	98	99	00	01	2002	2003	04	05	06	07	2008	2009	10	11	12	13	2014
1992				1996						2002						2008					
3.86%				3.84% 3.82% 3.71% 3.63% 3.55% 3.46%						3.40% 3.30% 3.22% 3.14% 3.07% 3.01%						2.93% 2.82% 2.72% 2.63% 2.54% 2.47%					
<p>Reappraisal increases total market value by 7%.</p> <p>Because of the annual sales ratio adjustments to property, the sticker shock of the new reappraisal values was low. There was no reduction in the tax rate.</p> <p>New land values for agricultural land were established in 1994. This is the first change in ag land valuation since 1962. The change in values, both the increases and decreases, are phased in over a four-year period.</p>				<p>(The above tax rates are rounded)</p> <p>Reappraisal increases total market value by 40%.</p> <p>The 1997 Legislature phases-in the change due to reappraisal, both increases and decreases, over a 50-year period. The tax rate was also to be incrementally reduced over the same period. This effectively froze taxable values at the 1996 levels.</p> <p>Supreme Court rules phasing property values down to a new, lower reappraisal value is unconstitutional.</p> <p>The 1999 Legislature passes SB184 with these features:</p> <ul style="list-style-type: none"> - decreases in value are 100% immediately phased-down. - increases are phased-up over a four-year period. - the tax rate is phased-down to 3.46% over four years. - a percentage of market value is exempt from tax through a homestead and comstead exemption. 						<p>Reappraisal increases total market value by 20.2%.</p> <p>The 2003 Legislature passes SB461 with these features:</p> <ul style="list-style-type: none"> - Increase in market value phased-in over six years. - Decrease in market value implemented immediately. - The tax rate is phased-down over six years from 3.40% to 3.01%. - The homestead exemption is phased up over six years from 31% to 34%. - The comstead exemption is phased up over six years from 13% to 15%. <p>An Extended Property Tax Assistance Program is established for residential property with a taxable value increase greater than 24% <i>and</i> a tax liability increase of greater than \$250.</p>						<p>Reappraisal increases market value of residential property by 55%.</p> <p>The 2009 Legislature passes HB 658 with these features:</p> <ul style="list-style-type: none"> - Increase in market value phased-in over six years. - Decrease in market value implemented immediately. - The tax rate is phased-down over six years from 2.93% to 2.47%. - The homestead exemption is phased up over six years from 36.8% to 47.0%. - The comstead exemption is phased up over six years from 14.20% to 21.50%. <p>An Extended Property Tax Assistance Program is continued for residential property with a taxable value increase greater than 24% <i>and</i> a tax liability increase of greater than \$250.</p> <p>The Department will provide the the Legislature with a ratio study so that they can be apprised of conditions in the 2nd and 4th years of the reappraisal cycle.</p>					
1993	'94	'95	1996	1997	'98	'99	'00	'01	2002	2003	'04	'05	'06	'07	2008	2009	'10	'11	'12	'13	2014

New Legislative Changes

increase larger than average will experience an increase in taxable value over the period.

Extended Property Tax Assistance Program

To address and further mitigate the impacts on residential properties with extraordinary increases in market value, HB 658 continues the *Extended Property Tax Assistance Program (EPTAP)*, first implemented by the 2003 Legislature. Taxpayers whose household income falls within specified income ranges, whose increase in taxable valuation exceeds certain threshold levels, and who have an increase in tax liability of \$250 or more are eligible to participate in the program. Households with income exceeding \$75,000 are not eligible for the program. Under HB 658, qualifying taxpayers will see a reduction in their tax rate based on specific formulas provided for in the bill.

The Montana Legislature, concerned that housing prices may continue to fall in Montana, included in HB 658 a provision requiring the Department of Revenue to provide the Revenue and Transportation Interim Committee (RTIC) a sales/assessment ratio study at the end of the second and fourth year of the six-year reappraisal cycle. This will allow this interim committee to be apprised of housing market trends, and bring concerns and/or recommendations to the full legislative body.

Newly Taxable Property

Prior to HB 658, any class 4 property that was constructed, expanded, or remodeled since the completion of the prior reappraisal cycle was included in newly taxable property only to the extent of any increase in *phase-in value*. HB 658 provides that the full increase in *market value* of this property is to be included in newly taxable property for the purposes of calculating local government mill levies (15-10-420, MCA). This acts to reduce the tax base slightly when determining mill levies. Because the allowable mill levy is based on the ratio of the prior year's taxes to the tax base, this will provide local governments with a one-time increase in the maximum allowable mill levied in the first year of the coming reappraisal cycle. On the other hand, mill levies in subsequent years of the reappraisal cycle will be slightly lower than they otherwise would have been under prior law. Once the mill levy has been calculated, tax assessments will be based on each year's exemption level and taxable valuation rate applied to the phase-in value of property.

HB 658 Taxable Valuation Rates for Class 3, 4, and 10 Property, and Class 4 Residential and Commercial Exemption Percentages

Tax Year	Class 3 & 4 Tax Rate	Class 4 Exemption Percentages		Class 10 Tax Rate
		Residential	Commercial	
2008	3.01%	34.0%	15.0%	0.35%
2009	2.93%	36.8%	14.2%	0.34%
2010	2.82%	39.5%	15.9%	0.33%
2011	2.72%	41.8%	17.5%	0.32%
2012	2.63%	44.0%	19.0%	0.31%
2013	2.54%	45.5%	20.3%	0.30%
2014	2.47%	47.0%	21.5%	0.29%

Periodic Sales/Assessment Ratio Studies

The 2009 revaluation of all properties subject to cyclical reappraisal occurred at a time when housing prices nationally were declining significantly, particularly in places such as California, Florida, and Nevada. There was some indication that this national trend could also be affecting housing prices in Montana. For this reason, the Department of Revenue extended the target date for establishing new values for residential properties from January 1, 2008 to July 1, 2008.

Advisory Committees and Interim Studies

HB658 creates a Forest Lands Taxation Advisory Committee comprised of four members with expertise in forest matters appointed by the Montana Legislature, and three members appointed by the Governor, whose terms expire on June 30 of the first year of each reappraisal cycle. The purpose of the committee is to work with and advise the Department of Revenue on the appropriate information and methods to be used in determining forest land productivity values, and to recommend forest land valuation schedules to the department.

HB 658 also requests the Revenue and Transportation Interim Committee (RTIC) to review methods of providing assistance to property taxpayers, including general circuit breaker programs, and assistance to low-income, veteran, and elderly property owners, and whether that assistance should be provided through income or property taxation means.

Other Provisions

HB 658 also included the following provisions:

- Clarified who is a “qualified claimant” for the Property Tax Assistance Program (PTAP), and defined “total household income” for PTAP purposes.
- Clarified the term “qualified residence” for purposes of the Extended Property Tax Assistance Program (EPTAP).
- Provided that the Department of Revenue is to include in certain annual assessment mailings, and that county treasurers are to send with the property tax billing notices required under MCA, 15-16-101, notification of the availability of all property tax assistance programs including PTAP, EPTAP, the disabled or deceased veteran’s program, and the property tax credit for the elderly program.
- Revised the criteria used to value agricultural land by:
 - Increasing the base water cost from \$5.50 to \$15, and providing that total allowable water costs cannot exceed \$50 (previously \$40) for each acre of irrigated land;
 - Increasing labor costs from \$0 to \$5 an acre for pivot sprinkler irrigation systems; from \$4.50 to \$10 an acre for tow lines, side roll, and lateral sprinkler irrigation systems; and from \$9 to \$15 an acre for hand-moved and flood irrigation systems; and
 - Providing that the base crop for valuation of irrigated land is alfalfa hay adjusted to 80% of the sales price, and the base crop for valuation of nonirrigated land is spring

wheat.

- Provided that the capitalization rate used to determine forest land productivity values is to be adopted by rule after consultation with the Forest Lands Taxation Advisory Committee, but for tax years 2009 through 2014 cannot be less than 8%.
- Recognizing that legislation required to implement the reappraisal mitigation strategy may not be passed and signed in time for the Department Revenue to meet otherwise statutory deadlines, HB 658 provided that for tax year 2009 all deadlines and due dates, other than the time limits allowed for filing an appeal, are extended as necessary and reasonable.
- Extending, for similar reasons, the deadlines by which taxpayers may apply for the property tax assistance program (PTAP), and the disabled or deceased veteran’s residence property tax exemption program to July 15 for tax year 2009.

HB 670 - Provides that for tax years 2009, 2010 and 2011 the governing bodies of a county or consolidated local government, incorporated city or town, and school district may through a joint resolution reduce by 95% the taxable value of certain class 4 and class 8 commercial real and personal property.

SB 57 - This bill allows the creation of special districts within and across county boundaries. It also requires that the Department of Revenue provide the Department of Administration with the legal descriptions for the boundaries so that the special districts can be mapped. These special districts will be administered just like existing districts.

SB 115 - This bill makes head-of-household taxpayers subject to the same eligibility requirements as married couples for the disabled veterans property tax exemption. (Other provisions of this bill were removed by coordinating instructions in HB 658.)

SB 198 - This bill changes the classification of electric generation facilities that use biomass to produce less than 25 megawatts to class 14 property. Depending on the ownership and attributes of the property, this reclassification will reduce the taxable valuation rate from 12%, 8%, or 6%, to 3% of market value.

SB 465 - This bill revises laws on treatment of property consisting of the bed of a navigable river or stream;

provides for a reduction from tract land or grazing land before a reduction from irrigated land or non-irrigated land for property tax purposes; requires adjudication before navigability is determined and a collateral land exemption is applied; provides that in a dispute over the ownership of the bed of a river or stream a presumption may not be made based on the property tax status of the property; and other revisions.

SB 489 - Addresses a recent Montana Supreme Court decision (*Omimex Canada, Ltd. v. Montana*, December 2, 2009), which resulted in the property of eight natural gas pipelines being moved from central assessment in class 9 (12% taxable rate) to personal property in class 8 (3% taxable rate).

SB 489 provides that pipelines that are regulated by the Federal Energy Regulatory Commission (FERC) or the Public Service Commission (PSC), or that are common carriers, or that have over 500 miles of pipeline in the state are to be taxed as class 9, centrally assessed property. SB 489 clarifies that five of the eight natural gas pipelines, including Omimex, will be centrally assessed in class 9 for future years.

SB 510 - Allows a Board of County Commissioners, by resolution after a public hearing, to grant an abatement of 50% of the local government share of coal gross proceeds taxes on production from a “new” or “expanding” underground coal mine for a period of five years. The abatement may be extended for one more five-year period.

Property Taxes Paid by Type of Property

This final section of the property tax chapter summarizes property taxes paid by each type of property. The actual amount of taxes paid is determined by the interaction of mills and taxable value, as discussed previously. In general, mills are determined by local government budgeting decisions and the calculation of taxable value is determined by the Montana Legislature.

Property Taxes Paid by Property Type

Estimated Property Taxes Paid By Property Class
Tax Year 2009 (Fiscal Year 2010)

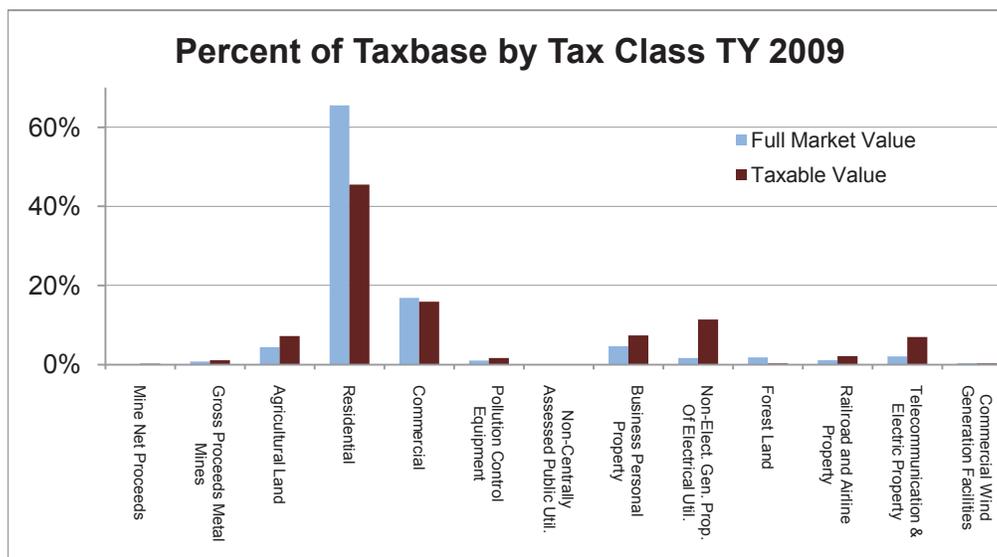
Tax Class	Description	Full Market Value	Taxable Market Value	Taxable Value	Taxes Paid By Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$ 4,001,643	\$ 4,001,643	\$ 4,001,643	\$ 1,655,792	0.1%
2	Gross Proceeds Metal Mines	\$ 943,370,464	\$ 943,370,464	\$ 23,837,390	\$ 12,964,154	1.1%
3	Agricultural Land	\$ 5,541,171,749	\$ 5,209,288,878	\$ 161,073,306	\$ 75,113,600	6.4%
4 Res	Residential Improvements	\$ 50,942,435,375	\$ 24,913,887,626	\$ 720,501,020	\$ 423,451,452	35.9%
4 Res	Residential Land	\$ 32,017,536,548	\$ 10,127,368,349	\$ 293,804,800	\$ 163,455,845	13.8%
4 Res	Extended Property Tax Assistance*	n/a	n/a	n/a	n/a	n/a
4 Com	Commercial Improvements	\$ 14,322,080,310	\$ 8,976,287,946	\$ 260,021,219	\$ 135,888,357	11.5%
4 Com	Commercial Land	\$ 7,009,840,202	\$ 3,225,259,745	\$ 93,753,984	\$ 50,637,495	4.3%
Sub 4	Subtotal Class 4	\$ 104,291,892,435	\$ 47,242,803,666	\$ 1,368,081,023	\$ 773,433,150	65.5%
5	Pollution Control Equipment	\$ 1,251,524,840	\$ 1,251,524,840	\$ 37,502,192	\$ 16,710,430	1.4%
7	Non-Centrally Assessed Public Util.	\$ 15,822,139	\$ 15,822,139	\$ 1,265,771	\$ 773,447	0.1%
8	Business Personal Property	\$ 5,822,851,532	\$ 5,822,851,532	\$ 163,950,768	\$ 85,811,796	7.3%
9	Non-Elect. Gen. Prop. of Electrical Util.	\$ 2,120,179,756	\$ 2,120,179,756	\$ 254,253,159	\$ 124,292,610	10.5%
10	Forest Land	\$ 2,315,129,257	\$ 2,055,369,664	\$ 6,988,309	\$ 3,261,822	0.3%
12	Railroad and Airline Property	\$ 1,359,437,859	\$ 1,359,437,859	\$ 46,900,613	\$ 23,535,834	2.0%
13	Telecommunication & Electric Property	\$ 2,578,848,444	\$ 2,578,848,444	\$ 154,314,143	\$ 59,915,091	5.1%
14	Commercial Wind Generation Facilities	\$ 434,938,637	\$ 434,938,637	\$ 6,780,264	\$ 3,599,315	0.3%
	Totals	\$ 126,679,168,755	\$ 69,038,437,522	\$ 2,228,948,581	\$ 1,181,067,041	100.0%

*Because of the 2009 reappraisal, EPTAP properties were not identified in the data used to prepare this report. Some individuals did have a reduction in their taxable value through the EPTAP in Tax Year 2009. Class 15 and 16 do not have any value.

The table presents market value, taxable market value, taxable value, and the taxes paid by class of property in Montana in tax year 2009. The graph compares the percent of market value and the percent of taxable value for each class of property in tax year 2009.

Because the property tax is determined by the budgets of local government, it is not like other taxes in Montana. When the Montana Legislature reduces the taxable value of one property or a class of properties, all other property taxpayers make up for that reduction in value by paying higher taxes.

Identical properties in separate locations may have different taxes because they have different levels of services and different millage rates (mills). Neighboring properties in different classes with identical market values may pay different taxes because of how the Montana Legislature has decided to apply different tax rates to the market value for each class of property.



Property Taxes Paid by Property Type

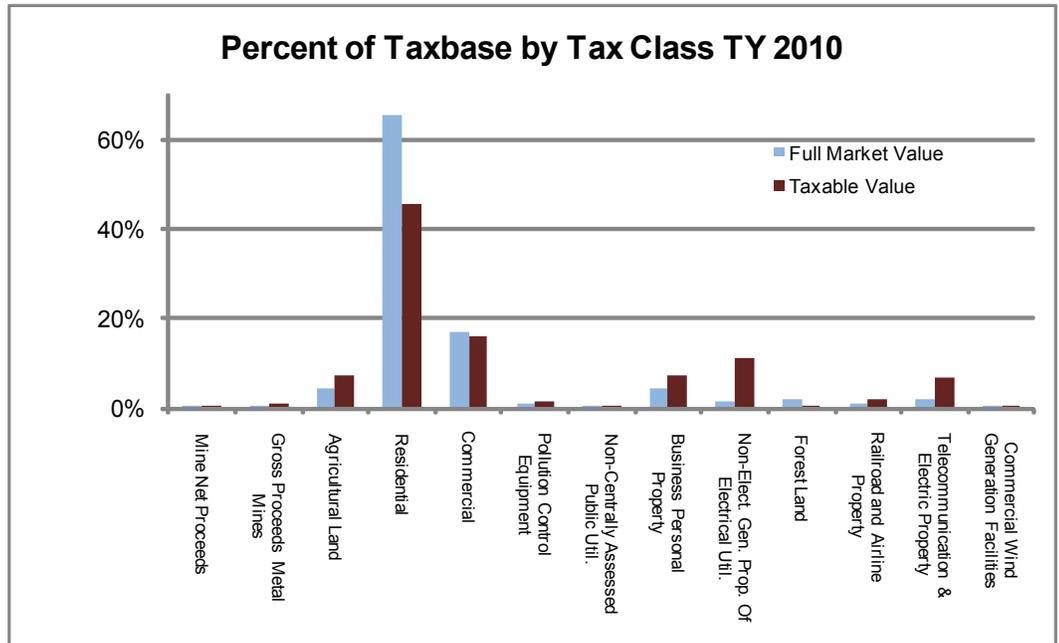
Estimated Property Taxes Paid By Property Class
Tax Year 2010 (Fiscal Year 2011)

Tax Class	Description	Full Market Value	Taxable Market Value	Taxable Value	Taxes Paid By Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$ 3,180,607	\$ 3,180,607	\$ 3,180,607	\$ 1,261,359	0.1%
2	Gross Proceeds Metal Mines	\$ 442,001,540	\$ 442,001,540	\$ 10,768,676	\$ 6,771,689	0.5%
3	Agricultural Land	\$ 5,493,630,364	\$ 5,160,919,132	\$ 153,566,272	\$ 73,158,564	5.9%
4 Res	Residential Improvements	\$ 53,777,365,646	\$ 26,790,853,895	\$ 748,086,537	\$ 423,744,673	34.1%
4 Res	Residential Land	\$ 32,053,256,446	\$ 11,812,869,222	\$ 329,567,465	\$ 180,122,658	14.5%
4 Res	Extended Property Tax Assistance*	na	na	na	n/a	n/a
4 Com	Commercial Improvements	\$ 11,743,904,486	\$ 8,086,298,836	\$ 224,775,310	\$ 140,207,037	11.3%
4 Com	Commercial Land	\$ 5,963,187,916	\$ 3,275,210,748	\$ 91,562,539	\$ 56,332,453	4.5%
Sub 4	<i>Subtotal Class 4</i>	\$ 103,537,714,494	\$ 49,965,232,701	\$ 1,393,991,851	\$ 800,406,822	64.5%
5	Pollution Control Equipment	\$ 17,240,772	\$ 1,296,234,368	\$ 38,846,164	\$ 17,702,391	1.4%
7	Non-Centrally Assessed Public Util.	\$ 16,229,241	\$ 16,229,241	\$ 1,298,339	\$ 851,666	0.1%
8	Business Personal Property	\$ 6,200,723,724	\$ 6,200,723,724	\$ 173,831,686	\$ 91,794,255	7.4%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$ 2,338,609,169	\$ 2,338,609,169	\$ 280,477,068	\$ 141,356,255	11.4%
10	Forest Land	\$ 2,238,411,561	\$ 1,987,606,077	\$ 6,518,597	\$ 3,201,136	0.3%
12	Railroad and Airline Property	\$ 1,524,594,466	\$ 1,524,594,466	\$ 50,831,995	\$ 25,929,304	2.1%
13	Telecommunication & Electric Property	\$ 2,907,164,706	\$ 2,907,164,706	\$ 174,002,924	\$ 75,579,074	6.1%
14	Commercial Wind Generation Facilities	\$ 596,308,238	\$ 596,308,238	\$ 8,944,624	\$ 3,888,215	0.3%
	Totals	\$ 125,315,808,882	\$ 72,438,803,969	\$ 2,296,258,803	\$ 1,241,900,729	100.0%

*Because of the 2009 Reappraisal EPTAP Properties were not identified in the data used to prepare this report. Some individuals did have a reduction in their taxable value through the EPTAP in Tax Year 2010. Class 15 and 16 do not have any value.

* The table above does not match the table on page 118 because of differences in how they were calculated. Differences include timing, inclusion of TIF's and inconsistencies in reporting from counties.

The table above provides market value, taxable market value, taxable value, and the taxes paid by class of property in the state in tax year 2010. The graph to the right compares the percent of market value and the percent of taxable value for each class of property in tax year 2010.



Property Taxes Paid by Property Type

The table on the next six pages shows the distribution of taxes paid by each class of property. The average mill for individual classes of property varies because of location. The effective tax rates vary depending on the mills and how the Montana Legislature has decided to apply the valuation for tax purposes.

The following tables show the quantity in acres, the assessed market value and the taxable value of different types of property for each County in the state.

Property Taxes Paid by Property Type

Tax Year 2010			Market and Taxable Values for Tax Year 2010 By Property Type			
Property Type	2010 Class	2010 Tax Rate	2010 Total Assessed Value	2010 Total Taxable Value	Assessed Value Within	Taxable Value Within
					Cities/Towns	Cities/Towns
Proceeds						
Net Proceeds	1.0	100.00%	3,180,607	3,180,607	0	0
Gross Proceeds of Coal Strip Mines	2.0		0	0	0	0
Gross Proceeds of Underground Coal	2.0		0	0	0	0
Gross Proceeds of Metal Mines	2.0	3.00%	165,182,561	4,955,477	0	0
Gross Proceeds of Metal Mines New & Expanding	2.0	2.10%	276,818,979	5,813,199	0	0
Penalty	2.0	3.00%	0	0	0	0
- Subtotal			445,182,147	13,949,283	0	0
- Subtotal Percent of Column Statewide Total			0.6%	0.6%	0.0%	0.0%
- Subtotal Average Mill Levy						
Agricultural Land						
Tillable Irrigated	3.0	2.82%	740,542,495	20,870,064	1,236,357	34,832
Tillable Non-Irrigated	3.0	2.82%	2,483,827,375	69,898,560	438,295	12,312
Grazing Land	3.0	2.82%	1,551,299,184	43,462,474	501,943	14,021
Wild Hay	3.0	2.82%	334,510,482	9,432,316	154,661	4,362
Timber Land	10.0	0.33%	1,987,606,077	6,518,597	547,194	1,781
- Subtotal			7,097,785,613	150,182,011	2,878,450	67,308
- Subtotal Percent of Column Statewide Total			9.8%	6.5%	0.0%	0.01%
- Subtotal Average Mill Levy						
Residential Land						
Farmstead 1 Acre	4.2	2.82%	20,040,352	559,272	84,619	2,375
Non-Qualified Ag Land	3.0	19.74%	50,063,875	9,883,821	374,892	73,974
Non-Q Ag Land 1 Acre	4.2	2.82%	428,604,525	12,087,722	4,158,968	117,280
City/town Lots Residential	4.2	2.82%	3,881,151,891	109,448,898	3,647,169,565	102,850,529
Suburban Tracts Residential	4.2	2.82%	7,288,159,346	205,526,757	74,976,385	2,114,392
Suburban Tracts - Low Income	4.2	1.00%	194,913,108	1,944,816	74,140,863	743,132
- Subtotal			11,862,933,097	339,451,286	3,800,905,292	105,901,682
- Subtotal Percent of Column Statewide Total			16.4%	14.8%	14.6%	12.9%
- Subtotal Average Mill Levy						
Residential Improvements						
Impr. on Ag and Timber Land	4.1	2.82%	2,203,509,030	62,138,968	4,217,689	118,937
Impr. on Disparately Owned Ag Land	4.1	2.82%	32,271,663	910,086	6,306,814	177,854
Impr. on Rt of Way - Agricultural	4.1	2.82%	358,350	10,105	249,623	7,039
Remodeled Ag/Timber Improvements	4.0		0	0	0	0
Impr. on Suburban Tracts Residential	4.1	2.82%	12,561,360,668	354,230,641	155,347,047	4,380,805
Impr. on City/Town Lots Residential	4.1	2.82%	11,060,074,094	311,894,164	10,344,319,582	291,709,790
Impr. on Tracts and Lots - Low Income	4.1	1.01%	383,037,939	3,877,656	191,938,390	1,924,778
Impr. on Rt of Way - Residential	4.1	2.82%	215,646	6,084	76,719	2,164
Remodeled Residential Improvements	4.1	2.82%	175,996	4,963	175,996	4,963
Mobile Homes	4.1	2.82%	523,743,588	14,769,556	139,395,660	3,930,938
Mobile Homes - Low Income	4.1	0.94%	26,106,921	244,314	9,519,858	88,796
Extended Property Tax Assistance Prog.	4.3	varies	0	0	0	0
Penalty	4.1	100.00%	0	0	0	0
- Subtotal			26,790,853,895	748,086,537	10,851,547,378	302,346,064
- Subtotal Percent of Column Statewide Total			37.0%	32.6%	41.7%	36.7%
- Subtotal Average Mill Levy			38,653,786,992			
Commercial Land						
Suburban Tracts Commercial	4.9	2.82%	928,293,119	26,177,897	54,115,983	1,526,079
City/town Lots Commercial	4.9	2.82%	2,150,552,701	60,645,556	2,051,612,463	57,855,405
Industrial Sites	4.9	2.82%	139,740,560	3,940,689	28,328,845	798,866
New Industry Land	5.0	varies	0	0	0	0
R & D Land	5.0	varies	0	0	0	0
Qualified Golf Courses	4.9	1.41%	56,624,368	798,397	13,286,962	187,344
Locally Assessed Co-op Land	5.0	3.00%	81,025	2,431	11,181	336
Eligible Mining Claims	3.0	2.82%	675,721	19,037	24,942	704
- Subtotal			3,275,967,494	91,584,007	2,147,380,376	60,368,734
- Subtotal Percent of Column Statewide Total			4.5%	4.0%	8.3%	7.3%
- Subtotal Average Mill Levy						

Property Taxes Paid by Property Type

Estimated Taxes Levied for Tax Year 2010 By Property Type									
2010 Taxes Levied by:							Total Estimated 2010 Taxes Levied	Effective Tax Rate	Average Mill Levy for Property Type
University (6mills)	State General Fund (95 mills)	County	Misc. & Fire	County Wide Ret. / Trans.	Local Schools	Cities/ Towns			
19,084	302,435	363,935	102,243	76,209	397,453	0	1,261,359	39.66%	396.58
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
29,733	470,770	934,780	84,348	201,632	804,239	0	2,525,502	1.53%	509.64
34,879	560,974	1,841,304	314,330	226,824	1,267,876	0	4,246,187	1.53%	730.44
0	0	0	0	0	0	0	0	0.00%	0.00
83,696	1,334,179	3,140,019	500,920	504,665	2,469,568	0	8,033,048	1.80%	
0.6%	0.6%	1.0%	0.9%	0.5%	0.6%	0.0%	0.6%		
							575.88		
125,220	1,987,532	3,011,218	322,316	837,006	3,565,762	5,419	9,854,472	1.33%	472.18
419,391	6,646,492	11,276,312	1,047,975	3,172,272	11,180,852	2,034	33,745,329	1.36%	482.78
260,775	4,135,115	6,689,893	518,025	1,707,035	6,983,385	2,135	20,296,362	1.31%	466.99
56,594	897,749	1,436,657	113,432	369,373	1,521,240	864	4,395,910	1.31%	466.05
39,112	622,922	932,845	164,498	252,658	1,188,934	167	3,201,136	0.16%	491.08
901,092	14,289,811	23,346,925	2,166,245	6,338,344	24,440,172	10,620	71,493,210	1.01%	476.04
6.5%	6.5%	7.3%	4.0%	6.7%	6.0%	0.0%	5.76%		
							476.04		
3,356	53,281	83,665	9,810	23,090	93,231	259	266,692	1.33%	476.85
59,303	944,104	1,457,107	218,709	406,983	1,756,287	11,595	4,854,088	9.70%	491.11
72,526	1,158,052	1,649,917	332,934	498,420	2,247,648	13,588	5,973,085	1.39%	494.14
656,693	10,532,310	15,489,556	2,962,163	4,873,928	21,697,160	17,226,170	73,437,982	1.89%	670.98
1,233,161	19,700,600	27,889,680	5,738,901	8,295,343	36,142,042	345,341	99,345,068	1.36%	483.37
11,669	186,356	275,437	54,191	81,503	363,231	127,445	1,099,831	0.56%	565.52
2,036,708	32,574,705	46,845,362	9,316,708	14,179,267	62,299,599	17,724,398	184,976,747	1.56%	
14.8%	14.8%	14.6%	17.4%	15.0%	15.3%	13.6%	14.9%		
							544.93		
372,834	5,925,010	9,040,699	1,195,888	2,573,077	10,520,808	18,658	29,646,974	1.35%	477.11
5,461	86,554	131,172	20,389	37,989	154,391	15,402	451,357	1.40%	495.95
61	967	1,421	328	419	1,591	940	5,727	1.60%	566.75
0	0	0	0	0	0	0	0	0.00%	0.00
2,125,384	33,967,906	47,663,194	9,840,734	14,349,290	64,391,195	734,989	173,072,692	1.38%	488.59
1,871,365	30,002,954	45,013,173	7,780,962	13,949,572	61,596,195	49,858,607	210,072,829	1.90%	673.54
23,266	371,393	563,006	97,630	163,776	723,626	329,704	2,272,401	0.59%	586.02
37	580	901	74	280	1,104	475	3,450	1.60%	567.11
30	472	369	41	205	787	704	2,608	1.48%	525.49
88,617	1,416,002	2,148,700	336,938	635,154	2,774,869	675,642	8,075,923	1.54%	546.80
1,466	23,428	36,330	6,095	10,626	47,374	15,394	140,712	0.54%	575.95
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
4,488,519	71,795,267	104,598,966	19,279,079	31,720,387	140,211,942	51,650,513	423,744,673	1.58%	
32.6%	32.6%	32.5%	36.0%	33.4%	34.4%	39.7%	34.1%		
							566.44		
157,067	2,516,336	3,485,828	755,910	1,077,878	4,917,020	256,805	13,166,844	1.42%	502.98
363,873	5,841,765	8,338,106	1,578,332	2,710,682	12,099,318	9,768,949	40,701,025	1.89%	671.13
23,644	378,434	527,455	81,695	171,589	731,346	133,802	2,047,964	1.47%	519.70
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
4,790	76,749	102,394	24,450	31,602	148,311	28,324	416,621	0.74%	521.82
15	231	442	59	123	464	49	1,383	1.71%	568.88
114	1,826	4,894	791	809	3,912	55	12,402	1.84%	651.49
549,504	8,815,342	12,459,119	2,441,237	3,992,682	17,900,370	10,187,985	56,346,239	1.72%	
4.0%	4.0%	3.9%	4.6%	4.2%	4.4%	7.8%	4.5%		
							615.24		

Property Taxes Paid by Property Type

Tax Year 2010			Market and Taxable Values for Tax Year 2010 By Property Type			
Property Type	Class	2010 Tax Rate	2010 Total Assessed Value	2010 Total Taxable Value	Assessed Value Within Cities/Towns	Taxable Value Within Cities/Towns
Commercial Improvements						
Impr. on Suburban Tracts Commercial	4.8	2.82%	1,901,149,076	53,612,471	170,109,567	4,797,084
Impr. on City/Town Lots Commercial	4.8	2.82%	5,177,087,665	145,993,821	4,818,602,000	135,884,561
Impr. on Rt of Way - Commercial	4.8	2.82%	24,109,139	679,876	19,847,442	559,697
Locally Assessed Co-op Improvements	5.0	3.00%	242,821	7,285	-	-
Impr. on Hydraulic Power Works	4.8	1.54%	0	0	0	0
Impr. on Qualified Golf Courses	4.8	1.41%	103,114,135	1,453,911	19,090,503	269,175
Impr. on Industrial Sites	4.8	2.82%	723,182,304	20,393,739	192,334,099	5,423,827
New Industrial Improvements	4.8	1.66%	144,122,920	2,386,489	44,197,382	725,511
Impr. on New Industry Land	5.0		0	0	0	0
Remodeled Commercial Improvements	4.8	1.88%	13,533,597	255,003	13,123,152	246,284
R & D Improvements	5.0		0	0	0	0
New and Expanding R & D Improvements	5.0	1.66%	2,095,096	34,756	1,679,500	25,193
Remodeled R & D Improvements	5.0		0	0	0	0
Impr. for Pollution Control	5.0	3.00%	14,705,708	441,171	1,518,245	45,547
Impr. Golf Course	4.8		-	-	0	0
- Subtotal			8,103,342,461	225,258,522	5,280,501,890	147,976,879
- Subtotal Percent of Column Statewide Total			11.2%	9.8%	20.3%	18.0%
- Subtotal Average Mill Levy						
Personal Property						
Furniture and Fixtures	8.0	3.00%	905,660,444	27,169,877	727,460,583	21,823,824
Locally Assessed Co-op Pers. Prop.	5.0	3.00%	-	-	-	-
Machin. other than Farm, Min., Manuf.	8.0	3.00%	746,593,480	22,397,990	142,237,064	4,267,158
Repair Tools	8.0	3.00%	2,082,670	62,481	1,601,623	48,048
Manufacturing Machinery	8.0	3.00%	1,894,105,174	56,823,156	337,659,134	10,129,777
Mining Machinery	8.0	3.00%	-	-	-	-
Ski Lifts	8.0	3.00%	51,480,451	1,544,415	0	0
Supplies and Materials	8.0	3.00%	184,698,676	5,541,777	36,395,091	1,092,364
All Other Property	8.0	8.00%	-	-	-	-
Rural Telephone Property	7.0	8.00%	16,192,188	1,295,375	16,096,779	1,287,743
Air and H2O Pollution Control	5.0	3.00%	90,780,645	2,723,421	6,452,621	193,579
New & Expanding Ind- Air & H2O P C	5.0	1.50%	1,063,360	19,140	-	-
All Gasohol Related Property	5.0	3.00%	0	0	0	0
R & D Personal Property	5.0	3.00%	-	-	-	-
New & Expanding R & D Pers Prop	5.0	3.00%	0	0	0	0
Aluminum Electrolytic Equipment	5.0	3.00%	10,645,329	319,360	0	0
Cable TV Systems	8.0	3.00%	29,686,742	890,606	16,072,751	482,180
Theatre and Sound Equipment	8.0	3.00%	3,058,142	91,745	2,952,020	88,559
Radio and TV Broadcasting Equip.	8.0	3.00%	20,683,367	620,503	9,497,174	284,912
CB's and Mobile Phones	8.0	3.00%	2,218,072	66,566	489,149	14,682
Rental Equipment	8.0	3.00%	21,321,168	639,636	9,425,031	282,755
New & Expanding Ind- Mach & Eq	8.0	1.56%	869,317,744	13,888,229	20,083,968	309,679
New Industry - Personal Property	5.0	3.00%	0	0	0	0
Oil & Gas Field Equipment	8.0	3.00%	330,252,240	9,907,624	3,025,271	90,756
Oil & Gas Flow Lines	8.0	3.00%	117,626,699	3,528,836	48,010	1,439
Ag Implements	8.0	3.00%	944,032,701	28,321,025	4,731,931	141,960
Loc Assd Util Intra-Co Lines	8.0	3.00%	752,109	22,563	121,889	3,657
Value Added Machinery (15-24-2403)	8.0		0	0	0	0
Failure to Report Penalty	7.0	3.00%	37,053	2,964	0	0
Failure to Report Penalty	8.0	3.00%	55,361,861	1,660,897	20,305,835	609,177
Coal and Ore Haulers	8	3.00%	21,791,984	653,760	-	-
- Subtotal			6,319,442,299	178,191,946	1,354,655,924	41,152,249
- Subtotal Percent of Column Statewide Total			8.7%	7.8%	5.2%	5.0%
- Subtotal Average Mill Levy						

Property Taxes Paid by Property Type

Estimated Taxes Levied for Tax Year 2010 By Property Type							Total Estimated 2010 Taxes Levied	Effective Tax Rate	Average Mill Levy for Property Type
2010 Taxes Levied by:									
University (6mills)	State General Fund (95 mills)	County	Misc. & Fire	County Wide Ret. / Trans.	Local Schools	Cities/ Towns			
321,675	5,145,460	7,250,913	1,474,181	2,244,836	10,031,822	907,142	27,376,028	1.44%	510.63
875,963	14,052,946	21,158,912	3,828,601	6,549,019	29,256,699	23,467,663	99,189,804	1.92%	679.41
4,079	64,905	91,092	11,787	28,707	117,372	107,038	424,982	1.76%	625.09
44	692	997	65	400	1,389	-	3,586	1.48%	492.31
0	0	0	0	0	0	0	0	0.00%	0.00
8,723	139,570	201,416	38,428	60,496	269,855	40,471	758,959	0.74%	522.01
122,362	1,954,183	2,947,758	432,585	847,932	3,685,630	896,964	10,887,416	1.51%	533.86
14,319	228,466	412,255	49,632	106,036	441,766	148,179	1,400,652	0.97%	586.91
0	0	0	0	0	0	0	0	0.00%	0.00
1,530	24,563	34,355	3,543	12,172	50,667	42,368	169,198	1.25%	663.51
0	0	0	0	0	0	0	0	0.00%	0.00
209	3,354	4,989	575	1,651	6,988	4,261	22,027	1.05%	633.75
0	0	0	0	0	0	0	0	0.00%	0.00
2,647	42,297	67,705	11,853	18,426	86,016	7,196	236,141	1.61%	535.26
0	0	0	0	0	0	0	0	0.00%	0.00
1,351,551	21,656,436	32,170,393	5,851,251	9,869,674	43,948,204	25,621,282	140,468,791	1.73%	
9.8%	9.8%	10.0%	10.9%	10.4%	10.8%	19.7%	11.3%		
							623.59		
163,019	2,614,230	3,919,285	684,703	1,215,776	5,385,726	3,816,527	17,799,266	1.97%	655.11
-	-	-	-	-	-	-	0	0.00%	0.00
134,388	2,142,758	2,863,406	473,462	848,451	3,734,515	730,348	10,927,328	1.46%	487.87
375	6,007	8,985	1,486	2,825	12,230	8,554	40,462	1.94%	647.60
340,939	5,459,878	9,351,706	1,385,003	2,453,639	10,849,880	1,651,460	31,492,506	1.66%	554.22
-	-	-	-	-	-	-	0	0.00%	0.00
9,266	147,274	174,562	51,394	37,519	199,274	0	619,290	1.20%	400.99
33,251	531,296	737,709	107,433	232,661	982,685	180,365	2,805,400	1.52%	506.23
-	-	-	-	-	-	-	0	0.00%	0.00
7,772	124,990	172,827	26,167	58,230	246,325	214,179	850,490	5.25%	656.56
16,341	262,519	417,311	49,329	128,910	545,897	32,608	1,452,914	1.60%	533.49
115	1,818	2,541	508	576	3,453	-	9,012	0.85%	470.84
0	0	0	0	0	0	0	0	0.00%	0.00
-	-	-	-	-	-	-	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
1,916	30,818	42,760	8,226	13,936	63,122	0	160,778	1.51%	503.44
5,344	85,260	136,532	20,251	35,997	168,614	88,528	540,525	1.82%	606.92
550	8,849	13,078	2,694	4,209	19,200	15,378	63,958	2.09%	697.13
3,723	59,764	94,275	15,754	28,465	125,577	52,018	379,576	1.84%	611.72
399	6,383	9,895	1,412	2,874	12,358	2,575	35,896	1.62%	539.26
3,838	61,408	89,403	15,246	28,113	122,299	48,613	368,920	1.73%	576.77
83,329	1,336,472	2,043,210	189,117	659,243	2,695,922	50,312	7,057,605	0.81%	508.17
0	0	0	0	0	0	0	0	0.00%	0.00
59,446	941,252	1,408,721	43,308	128,059	970,307	20,259	3,571,352	1.08%	360.47
21,173	335,240	504,926	20,941	71,915	348,628	301	1,303,125	1.11%	369.28
169,926	2,694,410	4,441,694	418,682	1,195,593	4,571,300	18,425	13,510,031	1.43%	477.03
135	2,143	3,672	130	275	850	801	8,007	1.06%	354.89
0	0	0	0	0	0	0	0	0.00%	0.00
18	282	462	34	51	329	0	1,176	3.17%	396.86
9,965	159,115	233,761	37,694	71,814	305,288	101,674	919,312	1.66%	553.50
3,923	62,487	126,595	22,349	23,267	113,076	-	351,697	1.61%	537.96
1,069,152	17,074,653	26,797,317	3,575,323	7,242,400	31,476,855	7,032,927	94,268,626	1.49%	
7.8%	7.8%	8.3%	6.7%	7.6%	7.7%	5.4%	7.6%		
							529.03		

Property Taxes Paid by Property Type

Tax Year 2010			Market and Taxable Values for Tax Year 2010 By Property Type			
Property Type	Class	2010 Tax Rate	2010 Total Assessed Value	2010 Total Taxable Value	Assessed Value Within Cities/Towns	Taxable Value Within Cities/Towns
Utilities Real						
Rural Co-op companies Real	5.0	3.00%	80,174,514	2,405,232	19,625,874	588,776
Indep. Tele. Companies Real	5.0	3.00%	1,810,615	54,318	199,915	5,998
Electric Companies Real	9.0	12.00%	41,835,269	5,020,230	4,385,513	526,262
Gas & Electric Companies Real	9.0	12.00%	232,940,324	27,952,836	67,549,523	8,105,939
Pipelines Real	9.0	12.00%	77,431,870	9,291,823	1,667,007	200,041
Telecomm. Companies Real	13.0	6.00%	62,011,344	3,720,686	44,750,627	2,685,037
Centrally Assessed New & Exp Situs	9.0	6.00%	3,250,149	234,011	3,250,149	234,011
Railroads Real	12.0	3.45%	45,054,909	1,524,305	19,486,688	662,551
Airlines Real	12.0	3.45%	1,779,496	60,502	1,345,018	45,730
Electric Generation Real Property	13.0	6.00%	1,251,020,794	75,061,247	851,218,695	51,073,121
Cellular Telephone Real Prop	4.8	2.82%	0	0	0	0
N&E Elect Gen/Tele Real Prop	13.0	3.00%	746,200	26,863	0	0
New & Exp Ind -Elect Gen/Tele Real Prop	13.0	varies	0	0	0	0
- Subtotal			1,798,055,484	125,352,053	1,013,479,009	64,127,466
- Subtotal Percent of Column Statewide Total			2.5%	5.5%	3.9%	7.8%
- Subtotal Average Mill Levy						
Utilities Personal						
Rural Co-op Companies Pers Prop	5.0	3.00%	259,959,854	7,798,794	60,063,819	1,801,916
Indep Tele Companies Pers Prop	5.0	3.00%	8,604,876	258,146	937,002	28,111
Electric Companies Pers Prop	9.0	12.00%	25,844,334	3,101,321	17,856,667	2,142,800
Gas & Electric Companies Pers Prop	9.0	12.00%	631,053,064	75,726,362	263,027,795	31,563,333
Pipelines Pers Prop	9.0	12.00%	251,203,762	30,144,448	9,563,400	1,147,607
Telecomm Companies Pers Prop	13.0	6.00%	778,886,764	46,733,217	492,012,125	29,520,731
3rd yr N & E Gas & Electric Pers	9.0	varies	0	0	0	0
Railroads Pers Prop	12.0	3.45%	54,791,656	1,859,643	4,513,101	153,444
Airlines Pers Prop	12.0	3.45%	10,193,643	346,581	7,322,390	248,959
Electric Generation Personal Prop	13.0	6.00%	532,741,046	31,964,463	235,600,289	14,136,017
Cellular Telephone Personal Prop	8.0	3.00%	0	0	0	0
Centrally Assessed Pollution Control	5.0	3.00%	249,643,283	7,489,299	178,886,963	5,366,609
New & Exp Ind -Elect Gen/Tele Per Prop	13.0	3.00%	14,067,700	434,999	0	0
- Subtotal			2,816,989,982	205,857,273	1,269,783,551	86,109,527
- Subtotal Percent of Column Statewide Total			3.9%	9.0%	4.9%	10.5%
- Subtotal Average Mill Levy						
Utilities Mileage						
Rural Co-op Companies Mileage	5.0	3.00%	562,095,071	16,862,846	24,451,185	733,537
Indep Tele Companies Mileage	5.0	3.00%	14,332,171	429,965	83,430	2,503
Electric Companies Mileage	9.0	12.00%	171,658,888	20,599,060	11,192,375	1,343,083
Gas & Electric Companies Mileage	9.0	12.00%	291,687,424	35,002,483	9,701,216	1,164,146
Pipelines Mileage	9.0	12.00%	611,704,085	73,404,494	4,357,371	522,881
Telecomm Companies Mileage	13.0	6.00%	267,690,858	16,061,449	92,506,512	5,550,394
Centrally Assessed New & Exp. Mileage	9.0	varies	0	0	0	0
Railroads Mileage	12.0	3.45%	1,251,668,465	41,563,350	81,088,883	2,757,019
Airlines Flight Property Mileage	12.0	3.45%	161,106,297	5,477,614	84,260,829	2,864,869
Electric Generation Mileage	13.0	6.00%	0	0	0	0
- Subtotal			3,331,943,259	209,401,261	307,641,801	14,938,432
- Subtotal Percent of Column Statewide Total			4.6%	9.1%	1.2%	1.8%
- Subtotal Average Mill Levy						
Wind Generation						
Wind Generation Land	14.0	3.00%	0	0	0	0
Wind Generation Land New&Exp	14.0	varies	0	0	0	0
Wind Generation Impr.	14.0	3.00%	0	0	0	0
Wind Generation Impr. New&Exp	14.0	1.50%	988,918	14,834	0	0
Wind Generation Personal Prop.	14.0	3.00%	0	0	0	0
Wind Generation Personal Prop. New&Exp	14.0	1.50%	595,319,320	8,929,790	0	0
- Subtotal			596,308,238	8,944,624	0	0
- Subtotal Percent of Column Statewide Total			0.8%	0.4%	0.0%	0.0%
- Subtotal Average Mill Levy						
Statewide Total - All Property			72,438,803,969	2,296,258,803	26,028,773,671	822,988,341
Statewide Average Mill Levy						

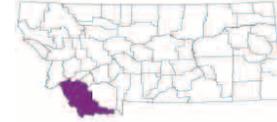
Property Taxes Paid by Property Type

Estimated Taxes Levied for Tax Year 2010 By Property Type							Total Estimated 2010 Taxes Levied	Effective Tax Rate	Average Mill Levy for Property Type
2010 Taxes Levied by:									
University (6mills)	State General Fund (95 mills)	County	Misc. & Fire	County Wide Ret. / Trans.	Local Schools	Cities/ Towns			
14,431	229,625	352,867	50,417	100,171	418,016	115,868	1,281,395	1.60%	532.75
326	5,198	7,562	898	2,360	10,306	1,361	28,010	1.55%	515.67
30,121	479,751	606,747	104,905	198,061	788,321	16,483	2,224,390	5.32%	443.09
167,717	2,680,931	4,346,790	739,472	1,194,195	5,279,902	1,441,785	15,850,792	6.80%	567.05
55,751	883,358	1,270,395	119,089	415,167	1,608,627	41,485	4,393,871	5.67%	472.88
22,324	357,213	573,684	98,188	169,747	709,217	480,626	2,411,000	3.89%	648.00
1,404	22,231	42,560	2,636	10,940	60,331	56,912	197,014	6.06%	841.90
9,146	145,611	223,932	27,357	73,689	274,894	135,629	890,258	1.98%	584.04
363	5,838	7,837	1,299	2,747	11,860	7,717	37,662	2.12%	622.49
450,367	7,148,781	4,363,637	1,663,305	2,062,039	5,909,068	1,401,114	22,998,311	1.84%	306.39
0	0	0	0	0	0	0	0	0.00%	0.00
161	2,552	6,220	218	536	2,777	0	12,465	1.67%	464.00
0	0	0	0	0	0	0	0	0.00%	0.00
752,112	11,961,088	11,802,231	2,807,784	4,229,654	15,073,319	3,698,980	50,325,168	2.80%	
5.5%	5.4%	3.7%	5.2%	4.5%	3.7%	2.8%	4.1%		
							401.47		
46,793	745,317	1,145,183	151,679	329,116	1,380,843	329,036	4,127,966	1.59%	529.31
1,549	24,650	33,968	3,114	11,055	48,151	5,290	127,777	1.48%	494.98
18,608	297,320	424,916	63,643	129,725	558,113	314,847	1,807,172	6.99%	582.71
454,358	7,270,899	11,913,186	1,947,605	3,324,095	14,842,317	5,194,138	44,946,598	7.12%	593.54
180,867	2,868,565	4,436,947	269,805	996,082	3,868,694	266,909	12,887,869	5.13%	427.54
280,399	4,490,821	7,040,408	998,291	2,147,858	9,249,640	4,992,574	29,199,992	3.75%	624.82
0	0	0	0	0	0	0	0	0.00%	0.00
11,158	179,008	257,727	22,486	92,927	365,049	34,273	962,628	1.76%	517.64
2,079	33,437	47,573	7,598	16,037	69,519	42,025	218,267	2.14%	629.77
191,787	3,047,007	2,655,692	774,377	997,248	3,603,299	388,988	11,658,399	2.19%	364.73
0	0	0	0	0	0	0	0	0.00%	0.00
44,936	711,497	255,617	183,318	164,416	370,347	147,197	1,877,327	0.75%	250.67
2,610	41,861	65,419	7,882	17,564	75,960	0	211,296	1.50%	485.74
1,235,144	19,710,381	28,276,637	4,429,797	8,226,124	34,431,932	11,715,276	108,025,290	3.83%	
9.0%	9.0%	8.8%	8.3%	8.7%	8.4%	9.0%	8.7%		
							524.76		
101,177	1,608,210	2,523,895	292,855	666,747	2,840,219	134,405	8,167,507	1.45%	484.35
2,580	40,996	58,650	5,383	17,927	80,664	367	206,567	1.44%	480.43
123,594	1,964,606	2,919,927	319,823	749,389	3,500,425	187,602	9,765,367	5.69%	474.07
210,015	3,342,887	5,333,466	651,339	1,498,312	6,261,073	182,310	17,479,402	5.99%	499.38
440,427	6,979,121	10,667,963	706,306	2,568,314	10,364,401	77,249	31,803,781	5.20%	433.27
96,369	1,540,702	2,338,506	386,561	699,009	3,061,805	964,661	9,087,612	3.39%	565.80
0	0	0	0	0	0	0	0	0.00%	0.00
249,380	3,965,350	6,092,790	714,522	1,755,675	7,259,451	489,489	20,526,657	1.64%	493.86
32,866	528,356	757,035	137,198	250,728	1,111,972	475,676	3,293,831	2.04%	601.33
0	0	0	0	0	0	0	0	0.00%	0.00
1,256,408	19,970,226	30,692,233	3,213,987	8,206,102	34,480,009	2,511,758	100,330,723	3.01%	
9.1%	9.1%	9.5%	6.0%	8.7%	8.5%	1.9%	8.1%		
							479.13		
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
0	0	0	0	0	0	0	0	0.00%	0.00
89	1,409	2,166	83	0	0	0	3,748	0.38%	252.64
0	0	0	0	0	0	0	0	0.00%	0.00
53,579	848,330	1,391,774	36,316	332,520	1,221,949	0	3,884,467	0.65%	435.00
53,668	849,739	1,393,940	36,399	332,520	1,221,949	0	3,888,215	0.65%	
0.4%	0.4%	0.4%	0.1%	0.4%	0.3%	0.0%	0.3%		
							434.70		
13,777,553	220,031,825	321,523,143	53,618,731	94,841,819	407,953,918	130,153,740	1,241,900,729	1.71%	540.84
6.00	95.82	140.02	23.35	41.30	177.66	158.15	540.84		

State Total

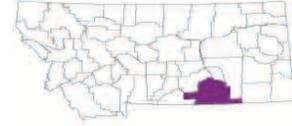
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$4,001,643	\$4,001,643		\$3,180,607	\$3,180,607
CLASS 2 Gross Proceeds		\$943,370,464	\$23,837,390		\$609,700,570	\$15,799,647
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	1,622,934	\$754,811,763	\$22,115,927	1,654,818	\$740,542,495	\$20,870,064
Tillable Non-Irrigated (2.93, 2.82%)	12,204,358	\$2,519,715,215	\$73,827,658	12,280,807	\$2,483,827,375	\$69,898,560
Grazing (2.93, 2.82%)	34,738,192	\$1,536,256,854	\$45,012,049	34,153,435	\$1,551,299,184	\$43,462,474
Wild Hay (2.93, 2.82%)	840,571	\$349,833,822	\$10,250,119	1,098,744	\$334,510,482	\$9,432,316
Non-Qualified Ag Land (20.51, 19.74%)	975,861	\$48,004,901	\$9,848,040	1,013,330	\$50,063,875	\$9,883,821
Eligible Mining Claims (2.93, 2.82%)	25,386	\$666,323	\$19,513	12,776	\$675,721	\$19,037
Class 3 Subtotal	50,407,303	\$5,209,288,878	\$161,073,306	50,213,910	\$5,160,919,132	\$153,566,272
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$31,809,046,878	\$929,236,680		\$33,776,625,041	\$949,547,028
Residential Low Income (varies)		\$480,055,001	\$4,972,418		\$567,845,129	\$5,725,396
Mobile Homes (2.93, 2.82%)		\$531,613,783	\$15,566,772		\$523,975,629	\$14,771,279
Mobile Homes Low Income (varies)		\$26,721,335	\$251,040		\$25,874,880	\$242,591
Commercial (2.93, 2.82%)		\$13,272,909,961	\$388,894,502		\$13,986,281,392	\$394,412,238
Industrial (2.93, 2.82%)		\$122,798,050	\$3,597,943		\$143,285,987	\$4,040,676
New Manufacturing (varies)		\$846,378,227	\$23,241,970		\$876,117,637	\$23,028,738
Qualified Golf Courses (1.47, 1.41%)		\$142,511,426	\$2,094,906		\$159,738,503	\$2,252,308
Remodeled Commercial (varies)		\$10,769,005	\$224,792		\$13,370,045	\$251,307
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$47,242,803,666	\$1,368,081,023		\$50,073,114,243	\$1,394,271,561
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$859,156,028	\$25,774,705		\$927,300,947	\$27,819,017
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$379,131,507	\$11,358,444		\$359,769,848	\$10,780,337
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$2,161,407	\$36,766		\$2,095,096	\$34,756
Aluminum Electrolytic Equipment (3%)		\$11,075,898	\$332,277		\$10,645,329	\$319,360
Class 5 Subtotal		\$1,251,524,840	\$37,502,192		\$1,299,811,220	\$38,953,470
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$15,822,139	\$1,265,771		\$16,229,241	\$1,298,339
CLASS 8						
Machinery (3%)		\$3,322,479,824	\$88,987,312		\$3,656,367,935	\$97,499,967
Farm Implements (3%)		\$889,830,869	\$26,694,963		\$944,032,701	\$28,321,025
Furniture and Fixtures (3%)		\$882,718,533	\$26,481,676		\$905,660,444	\$27,169,878
Other Business Equipment		\$727,822,306	\$21,786,817		\$770,560,425	\$23,117,751
Class 8 Subtotal		\$5,822,851,532	\$163,950,768		\$6,276,621,505	\$176,108,621
CLASS 9						
Utilities (12%)		\$2,120,179,756	\$254,253,159		\$2,338,609,169	\$280,477,068
CLASS 10						
Timber Land (0.34%, 0.33%)	3,922,673	\$2,055,369,664	\$6,988,309	4,025,776	\$1,987,606,077	\$6,518,597
CLASS 12						
Railroads (3.45%, 3.40%)		\$1,199,638,540	\$41,387,531		\$1,351,515,030	\$44,947,298
Airlines (3.45%, 3.40%)		\$159,799,319	\$5,513,082		\$173,079,436	\$5,884,697
Class 12 Subtotal		\$1,359,437,859	\$46,900,613		\$1,524,594,466	\$50,831,995
CLASS 13						
Electrical Generation Property (6%)		\$1,730,321,006	\$103,819,259		\$1,783,761,840	\$107,025,710
Telecommunication Property (6%)		\$834,635,038	\$50,078,112		\$1,108,588,966	\$66,515,352
Elect Gen/Tele Real Prop New & Exp		\$13,892,400	\$416,772		\$14,813,900	\$461,862
Class 13 Subtotal		\$2,578,848,444	\$154,314,143		\$2,907,164,706	\$174,002,924
CLASS 14						
Wind Generation (3%)		\$17,078,931	\$512,368		\$0	\$0
Wind Generation New&Exp (varies)		\$417,859,706	\$6,267,896		\$596,308,238	\$8,944,624
Class 14 Subtotal		\$434,938,637	\$6,780,264		\$596,308,238	\$8,944,624
Total		\$69,038,437,522	\$2,228,948,581		\$72,793,859,174	\$2,303,953,724

Beaverhead County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	125,536	\$50,244,050	\$1,472,148	119,784	\$50,345,317	\$1,418,429
Tillable Non-Irrigated (2.93, 2.82%)	9,015	\$495,217	\$14,511	268	\$46,295	\$1,286
Grazing (2.93, 2.82%)	884,615	\$44,268,232	\$1,297,096	927,813	\$45,265,017	\$1,270,209
Wild Hay (2.93, 2.82%)	23,832	\$353,784	\$10,365	1,479	\$388,723	\$10,961
Non-Qualified Ag Land (20.51, 19.74%)	17,038	\$881,177	\$180,754	18,281	\$913,147	\$180,264
Eligible Mining Claims (2.93, 2.82%)	1,812	\$17,694	\$515	769	\$32,917	\$932
Class 3 Subtotal	1,061,848	\$96,260,154	\$2,975,389	1,068,394	\$96,991,416	\$2,882,081
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$209,514,572	\$6,112,273		\$221,533,931	\$6,213,075
Residential Low Income (varies)		\$3,930,968	\$41,361		\$6,270,444	\$69,080
Mobile Homes (2.93, 2.82%)		\$7,943,974	\$232,756		\$7,643,735	\$215,546
Mobile Homes Low Income (varies)		\$346,403	\$3,237		\$326,948	\$3,447
Commercial (2.93, 2.82%)		\$137,307,807	\$4,023,122		\$141,914,257	\$4,001,947
Industrial (2.93, 2.82%)		\$352,367	\$10,324		\$398,169	\$11,228
New Manufacturing (varies)		\$6,111,187	\$172,398		\$6,166,256	\$167,345
Qualified Golf Courses (1.47, 1.41%)		\$630,934	\$9,275		\$675,959	\$9,531
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$366,138,212	\$10,604,746		\$384,929,699	\$10,691,199
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$17,870,875	\$536,127		\$20,116,736	\$603,500
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$100,140	\$3,004		\$103,028	\$3,091
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$17,971,015	\$539,131		\$20,219,764	\$606,591
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$29,685,549	\$890,570		\$30,121,845	\$903,656
Farm Implements (3%)		\$15,308,510	\$459,249		\$15,472,797	\$464,175
Furniture and Fixtures (3%)		\$5,868,861	\$176,068		\$5,608,403	\$168,258
Other Business Equipment		\$1,663,004	\$49,894		\$1,314,311	\$39,437
Class 8 Subtotal		\$52,525,924	\$1,575,781		\$52,517,356	\$1,575,526
CLASS 9						
Utilities (12%)		\$12,638,843	\$1,516,659		\$13,192,344	\$1,583,081
CLASS 10						
Timber Land (0.34%, 0.33%)	25,847	\$11,869,073	\$40,350	31,259	\$9,846,720	\$32,497
CLASS 12						
Railroads (3.45%, 3.40%)		\$6,985,932	\$241,014		\$7,863,260	\$267,351
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$6,986,965	\$241,050		\$7,864,295	\$267,386
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,892,212	\$413,533		\$9,260,779	\$555,646
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,892,212	\$413,533		\$9,260,779	\$555,646
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$571,282,398	\$17,906,639		\$594,822,373	\$18,194,007

Big Horn County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	44,562	\$22,127,046	\$648,309	48,139	\$21,904,105	\$617,432
Tillable Non-Irrigated (2.93, 2.82%)	142,809	\$26,888,211	\$787,834	166,227	\$26,769,836	\$754,598
Grazing (2.93, 2.82%)	1,358,809	\$57,635,312	\$1,688,679	1,373,206	\$61,591,357	\$1,749,538
Wild Hay (2.93, 2.82%)	23,334	\$10,932,686	\$320,342	36,463	\$10,628,899	\$299,707
Non-Qualified Ag Land (20.51, 19.74%)	8,445	\$408,689	\$83,832	8,985	\$435,071	\$85,881
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,577,959	\$117,991,944	\$3,528,996	1,633,019	\$121,329,268	\$3,507,156
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$66,438,835	\$1,935,866		\$69,394,970	\$1,946,849
Residential Low Income (varies)		\$1,501,726	\$12,108		\$1,351,690	\$9,829
Mobile Homes (2.93, 2.82%)		\$6,788,221	\$198,888		\$6,519,109	\$183,844
Mobile Homes Low Income (varies)		\$92,934	\$1,225		\$60,022	\$624
Commercial (2.93, 2.82%)		\$58,466,445	\$1,713,063		\$61,087,353	\$1,722,666
Industrial (2.93, 2.82%)		\$3,948,027	\$115,673		\$4,326,098	\$121,996
New Manufacturing (varies)		\$69,822,979	\$2,045,814		\$76,321,909	\$2,152,278
Qualified Golf Courses (1.47, 1.41%)		\$458,640	\$6,742		\$449,553	\$6,339
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$207,517,807	\$6,029,379		\$219,510,704	\$6,144,425
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$23,342,170	\$700,268		\$26,062,611	\$781,876
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,311,228	\$99,337		\$3,320,398	\$99,613
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$26,653,398	\$799,605		\$29,383,009	\$881,489
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$131,330,778	\$3,939,937		\$139,666,978	\$4,190,020
Farm Implements (3%)		\$21,919,706	\$657,598		\$21,896,443	\$656,892
Furniture and Fixtures (3%)		\$3,694,389	\$110,837		\$3,645,490	\$109,367
Other Business Equipment		\$49,112,042	\$1,473,369		\$47,088,252	\$1,412,661
Class 8 Subtotal		\$206,056,915	\$6,181,741		\$212,297,163	\$6,368,940
CLASS 9						
Utilities (12%)		\$46,338,356	\$5,560,605		\$50,098,940	\$6,011,872
CLASS 10						
Timber Land (0.34%, 0.33%)	76,618	\$4,635,210	\$15,755	30,376	\$4,705,994	\$15,524
CLASS 12						
Railroads (3.45%, 3.40%)		\$31,899,267	\$1,100,525		\$33,886,949	\$1,152,156
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$31,899,267	\$1,100,525		\$33,886,949	\$1,152,156
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,925,732	\$415,543		\$8,296,651	\$497,802
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,925,732	\$415,543		\$8,296,651	\$497,802
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$648,018,629	\$23,632,149		\$679,508,678	\$24,579,364

Blaine County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	51,414	\$27,068,599	\$793,112	52,767	\$27,160,516	\$765,744
Tillable Non-Irrigated (2.93, 2.82%)	356,675	\$106,224,791	\$3,112,399	467,402	\$104,896,230	\$2,950,682
Grazing (2.93, 2.82%)	1,115,231	\$46,052,474	\$1,349,348	995,272	\$48,517,067	\$1,372,041
Wild Hay (2.93, 2.82%)	23,253	\$10,387,941	\$304,361	27,534	\$10,440,631	\$294,423
Non-Qualified Ag Land (20.51, 19.74%)	3,654	\$245,354	\$50,321	4,445	\$211,819	\$41,811
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,550,227	\$189,979,159	\$5,609,541	1,547,420	\$191,226,263	\$5,424,701
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$36,678,869	\$1,067,998		\$36,371,656	\$1,018,877
Residential Low Income (varies)		\$1,284,303	\$12,486		\$1,222,205	\$16,104
Mobile Homes (2.93, 2.82%)		\$3,106,705	\$91,014		\$3,115,598	\$87,853
Mobile Homes Low Income (varies)		\$81,536	\$960		\$80,092	\$707
Commercial (2.93, 2.82%)		\$48,395,758	\$1,418,014		\$49,606,338	\$1,398,900
Industrial (2.93, 2.82%)		\$41,362	\$1,211		\$46,778	\$1,320
New Manufacturing (varies)		\$3,348,640	\$83,910		\$3,300,337	\$85,747
Qualified Golf Courses (1.47, 1.41%)		\$541,414	\$7,959		\$560,089	\$7,897
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$93,478,587	\$2,683,552		\$94,303,093	\$2,617,405
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$11,000,888	\$330,024		\$11,994,562	\$359,834
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$11,000,888	\$330,024		\$11,994,562	\$359,834
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$13,249,346	\$397,484		\$12,117,482	\$363,522
Farm Implements (3%)		\$25,487,232	\$764,619		\$27,198,620	\$815,961
Furniture and Fixtures (3%)		\$1,565,937	\$46,979		\$1,655,031	\$49,646
Other Business Equipment		\$8,456,827	\$253,688		\$5,889,245	\$176,694
Class 8 Subtotal		\$48,759,342	\$1,462,770		\$46,860,378	\$1,405,823
CLASS 9						
Utilities (12%)		\$24,767,102	\$2,972,051		\$19,621,728	\$2,354,608
CLASS 10						
Timber Land (0.34%, 0.33%)	3,006	\$1,667,079	\$5,666	8,797	\$1,770,252	\$5,844
CLASS 12						
Railroads (3.45%, 3.40%)		\$19,207,509	\$662,658		\$20,448,776	\$695,257
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$19,207,509	\$662,658		\$20,448,776	\$695,257
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,556,190	\$213,372		\$4,199,109	\$251,948
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$3,556,190	\$213,372		\$4,199,109	\$251,948
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$392,415,856	\$13,939,634		\$390,424,161	\$13,115,420

Broadwater County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$231,548	\$231,548		\$202,227	\$202,227
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	44,845	\$16,730,892	\$490,216	40,440	\$16,773,221	\$472,849
Tillable Non-Irrigated (2.93, 2.82%)	62,797	\$11,421,935	\$334,651	52,051	\$11,380,147	\$320,909
Grazing (2.93, 2.82%)	302,193	\$13,324,792	\$390,405	285,752	\$12,236,226	\$336,965
Wild Hay (2.93, 2.82%)	6,872	\$1,619,415	\$47,447	4,814	\$1,622,201	\$45,745
Non-Qualified Ag Land (20.51, 19.74%)	15,876	\$1,053,182	\$216,044	16,187	\$819,785	\$161,852
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	24	\$1,336	\$38
Class 3 Subtotal	432,583	\$44,150,216	\$1,478,763	399,268	\$42,832,916	\$1,338,358
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$138,239,322	\$4,010,338		\$158,207,054	\$4,418,073
Residential Low Income (varies)		\$2,735,797	\$29,596		\$3,121,566	\$29,694
Mobile Homes (2.93, 2.82%)		\$5,601,707	\$164,136		\$5,393,156	\$152,096
Mobile Homes Low Income (varies)		\$214,885	\$1,865		\$286,427	\$2,479
Commercial (2.93, 2.82%)		\$41,504,391	\$1,216,055		\$43,812,797	\$1,235,515
Industrial (2.93, 2.82%)		\$783,155	\$22,948		\$731,912	\$20,639
New Manufacturing (varies)		\$3,799,304	\$111,320		\$4,897,861	\$125,043
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$520	\$0		\$537	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$192,879,081	\$5,556,258		\$216,451,310	\$5,983,539
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$2,969,578	\$89,088		\$3,203,982	\$96,118
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$303,579	\$9,107		\$406,234	\$12,187
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,273,157	\$98,195		\$3,610,216	\$108,305
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$14,893,008	\$446,793		\$14,612,619	\$428,709
Farm Implements (3%)		\$10,793,185	\$323,797		\$9,672,265	\$290,167
Furniture and Fixtures (3%)		\$1,529,501	\$45,884		\$1,565,148	\$46,956
Other Business Equipment		\$1,520,298	\$45,619		\$2,235,266	\$67,061
Class 8 Subtotal		\$28,735,992	\$862,093		\$28,085,298	\$832,893
CLASS 9						
Utilities (12%)		\$24,556,310	\$2,946,756		\$25,371,937	\$3,044,631
CLASS 10						
Timber Land (0.34%, 0.33%)	32,474	\$13,355,695	\$45,413	53,367	\$13,349,826	\$44,046
CLASS 12						
Railroads (3.45%, 3.40%)		\$14,343,935	\$494,865		\$19,007,621	\$646,260
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$14,344,968	\$494,901		\$19,008,656	\$646,295
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,926,776	\$295,607		\$5,959,531	\$357,572
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,926,776	\$295,607		\$5,959,531	\$357,572
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$326,453,743	\$12,009,534		\$354,871,917	\$12,557,866

Carbon County



	2009			2010		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$322,243	\$322,243		\$454,302	\$454,302
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	67,971	\$32,720,892	\$958,712	74,474	\$31,913,277	\$899,842
Tillable Non-Irrigated (2.93, 2.82%)	38,119	\$6,651,154	\$194,892	38,089	\$6,581,993	\$185,604
Grazing (2.93, 2.82%)	514,419	\$23,111,494	\$677,150	509,695	\$23,160,632	\$646,327
Wild Hay (2.93, 2.82%)	13,167	\$5,115,485	\$149,893	13,114	\$4,610,539	\$130,021
Non-Qualified Ag Land (20.51, 19.74%)	28,787	\$1,458,078	\$299,093	29,917	\$1,498,098	\$295,800
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	662,463	\$69,057,103	\$2,279,740	665,289	\$67,764,539	\$2,157,594
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$463,244,905	\$13,534,347		\$499,047,364	\$14,034,720
Residential Low Income (varies)		\$8,572,876	\$89,382		\$9,694,822	\$90,573
Mobile Homes (2.93, 2.82%)		\$6,155,457	\$180,343		\$6,385,788	\$180,066
Mobile Homes Low Income (varies)		\$258,067	\$2,600		\$277,708	\$2,255
Commercial (2.93, 2.82%)		\$139,870,700	\$4,098,197		\$146,972,920	\$4,144,621
Industrial (2.93, 2.82%)		\$834,541	\$24,452		\$1,029,730	\$29,039
New Manufacturing (varies)		\$1,492,181	\$43,721		\$8,622,329	\$144,545
Qualified Golf Courses (1.47, 1.41%)		\$1,402,815	\$20,619		\$1,519,587	\$21,425
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$621,831,542	\$17,993,661		\$673,550,248	\$18,647,244
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$9,701,216	\$291,038		\$10,921,495	\$327,645
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$9,701,216	\$291,038		\$10,921,495	\$327,645
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$18,822,071	\$564,671		\$25,992,343	\$773,282
Farm Implements (3%)		\$12,487,041	\$374,620		\$13,719,234	\$411,573
Furniture and Fixtures (3%)		\$2,956,894	\$88,712		\$3,328,578	\$99,859
Other Business Equipment		\$3,593,777	\$107,823		\$3,999,961	\$120,005
Class 8 Subtotal		\$37,859,783	\$1,135,826		\$47,040,116	\$1,404,719
CLASS 9						
Utilities (12%)		\$70,937,054	\$8,512,448		\$80,648,309	\$9,677,796
CLASS 10						
Timber Land (0.34%, 0.33%)	11,407	\$1,287,978	\$4,380	7,004	\$1,303,132	\$4,295
CLASS 12						
Railroads (3.45%, 3.40%)		\$16,689,088	\$575,774		\$17,787,894	\$604,789
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$16,689,088	\$575,774		\$17,787,894	\$604,789
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$8,558,947	\$513,536		\$9,762,075	\$585,722
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$8,558,947	\$513,536		\$9,762,075	\$585,722
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$836,244,954	\$31,628,646		\$909,232,110	\$33,864,106

Carter County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	0	\$82,592	\$2,420	125	\$82,592	\$2,330
Tillable Non-Irrigated (2.93, 2.82%)	97,186	\$18,063,613	\$529,264	107,471	\$17,726,074	\$499,626
Grazing (2.93, 2.82%)	1,227,722	\$45,560,722	\$1,334,897	1,184,163	\$48,623,429	\$1,383,907
Wild Hay (2.93, 2.82%)	42,916	\$22,470,230	\$658,365	87,058	\$22,690,157	\$639,849
Non-Qualified Ag Land (20.51, 19.74%)	2,293	\$108,153	\$22,184	2,246	\$112,465	\$22,200
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,370,117	\$86,285,310	\$2,547,130	1,381,062	\$89,234,717	\$2,547,912
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$5,640,313	\$162,693		\$5,833,099	\$162,118
Residential Low Income (varies)		\$69,747	\$687		\$70,046	\$680
Mobile Homes (2.93, 2.82%)		\$1,720,806	\$50,416		\$1,918,110	\$54,096
Mobile Homes Low Income (varies)		\$8,734	\$57		\$10,382	\$58
Commercial (2.93, 2.82%)		\$14,580,852	\$427,230		\$14,701,040	\$414,564
Industrial (2.93, 2.82%)		\$0	\$0		\$0	\$0
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$22,020,452	\$641,083		\$22,532,677	\$631,516
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$4,857,658	\$145,729		\$6,018,798	\$180,564
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$4,857,658	\$145,729		\$6,018,798	\$180,564
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$4,143,787	\$124,315		\$3,594,848	\$107,846
Farm Implements (3%)		\$15,486,182	\$464,589		\$16,291,176	\$488,729
Furniture and Fixtures (3%)		\$68,071	\$2,044		\$108,212	\$3,249
Other Business Equipment		\$563,574	\$16,910		\$717,448	\$21,522
Class 8 Subtotal		\$20,261,614	\$607,858		\$20,711,684	\$621,346
CLASS 9						
Utilities (12%)		\$22,835,960	\$2,740,315		\$37,512,388	\$4,501,486
CLASS 10						
Timber Land (0.34%, 0.33%)	21,601	\$1,853,957	\$6,307	10,579	\$1,884,453	\$6,215
CLASS 12						
Railroads (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$443,397	\$26,605		\$437,452	\$26,246
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$443,397	\$26,605		\$437,452	\$26,246
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$158,558,348	\$6,715,027		\$178,332,169	\$8,515,285

Cascade County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	42,916	\$17,171,696	\$503,136	41,772	\$17,658,457	\$497,679
Tillable Non-Irrigated (2.93, 2.82%)	349,679	\$72,053,429	\$2,111,159	343,586	\$71,535,333	\$2,015,560
Grazing (2.93, 2.82%)	806,427	\$46,616,772	\$1,365,871	785,787	\$46,904,232	\$1,313,825
Wild Hay (2.93, 2.82%)	57,593	\$21,235,558	\$622,194	57,628	\$21,179,005	\$597,204
Non-Qualified Ag Land (20.51, 19.74%)	42,101	\$2,098,116	\$430,420	43,037	\$2,152,528	\$424,949
Eligible Mining Claims (2.93, 2.82%)	368	\$13,459	\$396	310	\$20,528	\$581
Class 3 Subtotal	1,299,085	\$159,189,030	\$5,033,176	1,272,120	\$159,450,083	\$4,849,798
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$1,863,810,806	\$54,249,856		\$1,916,052,633	\$53,618,357
Residential Low Income (varies)		\$36,418,166	\$388,076		\$39,408,591	\$400,457
Mobile Homes (2.93, 2.82%)		\$26,991,359	\$787,226		\$26,245,079	\$738,796
Mobile Homes Low Income (varies)		\$2,378,493	\$21,220		\$2,276,798	\$19,825
Commercial (2.93, 2.82%)		\$935,766,856	\$27,417,933		\$990,947,438	\$27,944,708
Industrial (2.93, 2.82%)		\$13,541,887	\$396,781		\$13,602,840	\$383,603
New Manufacturing (varies)		\$56,638,510	\$1,655,088		\$60,007,652	\$1,659,260
Qualified Golf Courses (1.47, 1.41%)		\$5,219,152	\$76,720		\$5,876,687	\$82,860
Remodeled Commercial (varies)		\$2,693,392	\$29,133		\$4,576,476	\$53,732
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$2,943,458,621	\$85,022,033		\$3,058,994,194	\$84,901,598
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$9,508,013	\$285,240		\$9,049,479	\$271,482
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,187,857	\$95,636		\$3,244,764	\$97,343
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,695,870	\$380,876		\$12,294,243	\$368,825
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$15,704,997	\$1,256,400		\$16,076,193	\$1,286,095
CLASS 8						
Machinery (3%)		\$119,501,643	\$3,584,200		\$125,657,037	\$3,730,673
Farm Implements (3%)		\$16,902,402	\$507,070		\$19,251,534	\$577,553
Furniture and Fixtures (3%)		\$86,652,049	\$2,599,555		\$91,530,382	\$2,745,918
Other Business Equipment		\$16,897,848	\$465,013		\$20,033,214	\$601,068
Class 8 Subtotal		\$239,953,942	\$7,155,838		\$256,472,167	\$7,655,212
CLASS 9						
Utilities (12%)		\$75,849,227	\$9,101,908		\$85,690,446	\$10,282,851
CLASS 10						
Timber Land (0.34%, 0.33%)	46,047	\$19,720,632	\$67,037	71,873	\$19,808,206	\$65,364
CLASS 12						
Railroads (3.45%, 3.40%)		\$48,866,386	\$1,685,891		\$50,858,511	\$1,729,189
Airlines (3.45%, 3.40%)		\$23,729,400	\$818,664		\$28,910,875	\$982,970
Class 12 Subtotal		\$72,595,786	\$2,504,555		\$79,769,386	\$2,712,159
CLASS 13						
Electrical Generation Property (6%)		\$181,683,576	\$10,901,015		\$193,326,078	\$11,599,564
Telecommunication Property (6%)		\$57,558,277	\$3,453,496		\$72,760,032	\$4,365,600
Elect Gen/Tele Real Prop New & Exp		\$10,899,000	\$326,970		\$11,906,300	\$357,189
Class 13 Subtotal		\$250,140,853	\$14,681,481		\$277,992,410	\$16,322,353
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$3,789,308,958	\$125,203,304		\$3,966,547,328	\$128,444,255

Chouteau County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	8,743	\$4,355,077	\$127,607	10,208	\$4,415,557	\$124,520
Tillable Non-Irrigated (2.93, 2.82%)	1,097,519	\$237,033,396	\$6,945,067	1,198,533	\$237,429,347	\$6,695,742
Grazing (2.93, 2.82%)	914,615	\$39,937,023	\$1,170,142	802,859	\$40,547,546	\$1,139,375
Wild Hay (2.93, 2.82%)	21,597	\$10,955,805	\$321,007	24,799	\$10,898,392	\$307,341
Non-Qualified Ag Land (20.51, 19.74%)	4,118	\$206,617	\$42,388	4,339	\$217,505	\$42,941
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,046,592	\$292,487,918	\$8,606,211	2,040,737	\$293,508,347	\$8,309,919
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$52,852,206	\$1,536,462		\$53,504,882	\$1,494,676
Residential Low Income (varies)		\$1,852,642	\$19,372		\$1,832,986	\$25,073
Mobile Homes (2.93, 2.82%)		\$1,653,697	\$48,455		\$1,751,757	\$49,401
Mobile Homes Low Income (varies)		\$67,414	\$506		\$68,440	\$992
Commercial (2.93, 2.82%)		\$72,759,811	\$2,131,880		\$74,380,310	\$2,097,529
Industrial (2.93, 2.82%)		\$317,708	\$9,310		\$348,886	\$9,838
New Manufacturing (varies)		\$8,768,207	\$211,216		\$9,119,672	\$208,992
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$138,271,685	\$3,957,201		\$141,006,933	\$3,886,501
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,586,759	\$377,603		\$19,084,231	\$572,528
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,586,759	\$377,603		\$19,084,231	\$572,528
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$3,416,795	\$95,997		\$3,203,958	\$89,727
Farm Implements (3%)		\$51,482,008	\$1,544,464		\$54,315,583	\$1,629,469
Furniture and Fixtures (3%)		\$1,517,014	\$45,519		\$1,428,489	\$42,867
Other Business Equipment		\$2,751,877	\$82,546		\$2,421,266	\$72,641
Class 8 Subtotal		\$59,167,694	\$1,768,526		\$61,369,296	\$1,834,704
CLASS 9						
Utilities (12%)		\$40,723,240	\$4,886,792		\$43,585,041	\$5,230,203
CLASS 10						
Timber Land (0.34%, 0.33%)	13,810	\$7,799,654	\$26,512	20,270	\$7,781,061	\$25,657
CLASS 12						
Railroads (3.45%, 3.40%)		\$12,195,142	\$420,733		\$13,011,495	\$442,391
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$12,195,142	\$420,733		\$13,011,495	\$442,391
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$8,316,141	\$498,967		\$11,857,086	\$711,428
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$8,316,141	\$498,967		\$11,857,086	\$711,428
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$571,548,233	\$20,542,545		\$591,203,490	\$21,013,331

Custer County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	24,845	\$16,793,017	\$492,037	30,528	\$15,877,467	\$447,716
Tillable Non-Irrigated (2.93, 2.82%)	66,728	\$14,930,375	\$437,467	81,806	\$14,289,233	\$402,958
Grazing (2.93, 2.82%)	1,670,668	\$74,515,050	\$2,183,252	1,643,257	\$71,214,709	\$1,964,099
Wild Hay (2.93, 2.82%)	21,148	\$5,337,142	\$156,388	33,426	\$5,470,530	\$154,277
Non-Qualified Ag Land (20.51, 19.74%)	20,291	\$989,618	\$203,005	20,735	\$1,038,372	\$204,976
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,803,680	\$112,565,202	\$3,472,149	1,809,752	\$107,890,311	\$3,174,026
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$169,569,739	\$4,942,959		\$174,418,428	\$4,891,881
Residential Low Income (varies)		\$3,197,782	\$28,291		\$3,595,191	\$34,649
Mobile Homes (2.93, 2.82%)		\$6,257,317	\$183,350		\$6,027,973	\$169,988
Mobile Homes Low Income (varies)		\$347,568	\$3,111		\$299,989	\$2,606
Commercial (2.93, 2.82%)		\$89,938,057	\$2,635,191		\$95,727,378	\$2,699,505
Industrial (2.93, 2.82%)		\$723,257	\$21,192		\$843,577	\$23,791
New Manufacturing (varies)		\$6,922,815	\$202,838		\$7,136,953	\$201,261
Qualified Golf Courses (1.47, 1.41%)		\$833,886	\$12,258		\$837,252	\$11,805
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$277,790,421	\$8,029,190		\$288,886,741	\$8,035,486
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$10,988,253	\$329,648		\$11,437,811	\$343,133
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$10,988,253	\$329,648		\$11,437,811	\$343,133
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$9,448,384	\$283,457		\$7,926,345	\$237,794
Farm Implements (3%)		\$11,649,450	\$349,479		\$12,325,590	\$369,764
Furniture and Fixtures (3%)		\$10,239,566	\$307,188		\$9,513,308	\$285,399
Other Business Equipment		\$1,459,499	\$43,792		\$1,436,982	\$43,121
Class 8 Subtotal		\$32,796,899	\$983,916		\$31,202,225	\$936,078
CLASS 9						
Utilities (12%)		\$12,613,610	\$1,513,632		\$13,481,871	\$1,617,826
CLASS 10						
Timber Land (0.34%, 0.33%)	37,560	\$5,518,965	\$18,769	31,725	\$5,520,823	\$18,228
CLASS 12						
Railroads (3.45%, 3.40%)		\$17,691,630	\$610,360		\$18,789,920	\$638,858
Airlines (3.45%, 3.40%)		\$76,494	\$2,639		\$426,176	\$14,490
Class 12 Subtotal		\$17,768,124	\$612,999		\$19,216,096	\$653,348
CLASS 13						
Electrical Generation Property (6%)		\$1,243,924	\$74,636		\$1,281,380	\$76,883
Telecommunication Property (6%)		\$7,402,788	\$444,165		\$7,478,631	\$448,718
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$8,646,712	\$518,801		\$8,760,011	\$525,601
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$478,688,186	\$15,479,104		\$486,395,889	\$15,303,726

Daniels County



	2009			2010		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	862	\$250,329	\$7,334	679	\$278,959	\$7,865
Tillable Non-Irrigated (2.93, 2.82%)	440,700	\$88,395,545	\$2,590,002	436,985	\$86,636,543	\$2,432,980
Grazing (2.93, 2.82%)	203,900	\$8,419,826	\$246,697	206,339	\$9,056,053	\$256,084
Wild Hay (2.93, 2.82%)	3,895	\$2,729,767	\$79,984	5,939	\$2,156,805	\$60,826
Non-Qualified Ag Land (20.51, 19.74%)	2,150	\$101,709	\$20,861	2,035	\$103,272	\$20,390
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	651,507	\$99,897,176	\$2,944,878	651,977	\$98,231,632	\$2,778,145
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$19,102,779	\$557,407		\$19,383,580	\$544,776
Residential Low Income (varies)		\$416,475	\$4,298		\$154,986	\$1,487
Mobile Homes (2.93, 2.82%)		\$408,455	\$11,969		\$439,455	\$12,395
Mobile Homes Low Income (varies)		\$0	\$0		\$0	\$0
Commercial (2.93, 2.82%)		\$21,396,108	\$626,932		\$21,429,489	\$604,318
Industrial (2.93, 2.82%)		\$45,848	\$1,345		\$45,719	\$1,288
New Manufacturing (varies)		\$1,517,564	\$44,465		\$1,461,811	\$41,223
Qualified Golf Courses (1.47, 1.41%)		\$82,833	\$1,218		\$84,297	\$1,189
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$42,970,062	\$1,247,634		\$42,999,337	\$1,206,676
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,351,002	\$190,528		\$7,572,730	\$227,181
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,351,002	\$190,528		\$7,572,730	\$227,181
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,031,022	\$30,934		\$1,140,933	\$34,229
Farm Implements (3%)		\$19,396,037	\$581,878		\$22,371,274	\$671,133
Furniture and Fixtures (3%)		\$681,752	\$20,450		\$617,610	\$18,527
Other Business Equipment		\$1,606,911	\$48,221		\$691,176	\$20,742
Class 8 Subtotal		\$22,715,722	\$681,483		\$24,820,993	\$744,631
CLASS 9						
Utilities (12%)		\$718,874	\$86,266		\$748,486	\$89,820
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$1,048,981	\$36,189		\$2,160,575	\$73,461
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$1,048,981	\$36,189		\$2,160,575	\$73,461
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$7,945,340	\$476,721		\$8,031,774	\$481,907
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$7,945,340	\$476,721		\$8,031,774	\$481,907
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$181,647,157	\$5,663,699		\$184,565,527	\$5,601,821

Dawson County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	18,787	\$9,420,810	\$276,033	19,660	\$9,345,812	\$263,540
Tillable Non-Irrigated (2.93, 2.82%)	411,898	\$85,634,710	\$2,509,095	386,402	\$85,396,001	\$2,407,698
Grazing (2.93, 2.82%)	895,212	\$37,539,570	\$1,099,885	909,169	\$39,264,778	\$1,107,820
Wild Hay (2.93, 2.82%)	704	\$4,002,966	\$117,291	11,309	\$3,116,514	\$87,888
Non-Qualified Ag Land (20.51, 19.74%)	5,637	\$277,749	\$56,975	5,732	\$287,083	\$56,671
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,332,239	\$136,875,805	\$4,059,279	1,332,273	\$137,410,188	\$3,923,617
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$106,074,555	\$3,102,802		\$112,015,362	\$3,153,575
Residential Low Income (varies)		\$1,906,557	\$20,532		\$1,595,567	\$15,942
Mobile Homes (2.93, 2.82%)		\$3,537,782	\$102,505		\$3,516,206	\$99,158
Mobile Homes Low Income (varies)		\$56,477	\$552		\$33,283	\$224
Commercial (2.93, 2.82%)		\$48,558,735	\$1,422,773		\$50,357,181	\$1,420,075
Industrial (2.93, 2.82%)		\$266,239	\$7,800		\$277,967	\$7,837
New Manufacturing (varies)		\$8,510,275	\$249,351		\$9,096,087	\$256,510
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$495,770	\$3,880
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$168,910,620	\$4,906,315		\$177,387,423	\$4,957,201
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,508,087	\$435,244		\$14,233,226	\$426,998
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,508,087	\$435,244		\$14,233,226	\$426,998
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$5,787,225	\$173,627		\$6,313,748	\$189,411
Farm Implements (3%)		\$21,634,979	\$649,048		\$22,960,684	\$688,820
Furniture and Fixtures (3%)		\$4,374,948	\$131,251		\$4,765,545	\$142,973
Other Business Equipment		\$7,633,539	\$229,007		\$8,980,240	\$269,418
Class 8 Subtotal		\$39,430,691	\$1,182,933		\$43,020,217	\$1,290,622
CLASS 9						
Utilities (12%)		\$30,759,647	\$3,522,731		\$36,068,632	\$4,172,228
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$37,735,358	\$1,301,871		\$41,367,613	\$1,406,500
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$303,600	\$10,322
Class 12 Subtotal		\$37,736,391	\$1,301,907		\$41,671,213	\$1,416,822
CLASS 13						
Electrical Generation Property (6%)		\$10,069,723	\$604,183		\$10,980,511	\$658,830
Telecommunication Property (6%)		\$6,825,823	\$409,550		\$6,851,829	\$411,110
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$16,895,546	\$1,013,733		\$17,832,340	\$1,069,940
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$445,116,787	\$16,422,142		\$467,623,239	\$17,257,428

Deer Lodge County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	8,265	\$4,524,559	\$132,571	10,050	\$4,290,667	\$120,998
Tillable Non-Irrigated (2.93, 2.82%)	33	\$0	\$0	0	\$0	\$0
Grazing (2.93, 2.82%)	139,459	\$6,195,638	\$181,520	140,230	\$6,392,773	\$177,758
Wild Hay (2.93, 2.82%)	5,252	\$484,002	\$14,179	1,467	\$478,190	\$13,432
Non-Qualified Ag Land (20.51, 19.74%)	24,143	\$1,188,712	\$243,832	24,504	\$1,227,297	\$242,289
Eligible Mining Claims (2.93, 2.82%)	616	\$4,540	\$134	310	\$8,084	\$226
Class 3 Subtotal	177,767	\$12,397,451	\$572,236	176,560	\$12,397,011	\$554,703
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$193,183,128	\$5,637,703		\$201,265,841	\$5,651,947
Residential Low Income (varies)		\$5,555,625	\$78,900		\$6,257,264	\$58,335
Mobile Homes (2.93, 2.82%)		\$2,391,063	\$70,064		\$2,367,286	\$66,750
Mobile Homes Low Income (varies)		\$106,454	\$1,259		\$107,045	\$1,014
Commercial (2.93, 2.82%)		\$46,815,358	\$1,371,679		\$49,613,955	\$1,399,121
Industrial (2.93, 2.82%)		\$17,367	\$509		\$22,675	\$639
New Manufacturing (varies)		\$685,497	\$20,085		\$733,007	\$20,671
Qualified Golf Courses (1.47, 1.41%)		\$781,220	\$11,484		\$666,533	\$9,398
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$249,535,712	\$7,191,683		\$261,033,606	\$7,207,875
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$681,217	\$20,436		\$731,267	\$21,938
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$2,973,728	\$89,212		\$10,012,666	\$300,380
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,654,945	\$109,648		\$10,743,933	\$322,318
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$11,292,705	\$338,783		\$8,974,932	\$269,253
Farm Implements (3%)		\$762,451	\$22,873		\$802,036	\$24,058
Furniture and Fixtures (3%)		\$3,614,025	\$108,421		\$4,405,960	\$132,187
Other Business Equipment		\$451,862	\$13,558		\$711,607	\$21,352
Class 8 Subtotal		\$16,121,043	\$483,635		\$14,894,535	\$446,850
CLASS 9						
Utilities (12%)		\$22,785,231	\$2,734,228		\$24,786,347	\$2,974,362
CLASS 10						
Timber Land (0.34%, 0.33%)	53,308	\$13,127,478	\$44,627	54,081	\$15,236,440	\$50,503
CLASS 12						
Railroads (3.45%, 3.40%)		\$5,601,064	\$193,238		\$5,614,358	\$190,887
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$5,601,064	\$193,238		\$5,614,358	\$190,887
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$39,469,739	\$2,368,184
Telecommunication Property (6%)		\$6,497,306	\$389,839		\$8,490,822	\$509,451
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,497,306	\$389,839		\$47,960,561	\$2,877,635
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$329,720,230	\$11,719,134		\$392,666,791	\$14,625,133

Fallon County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Tillable Non-Irrigated (2.93, 2.82%)	152,488	\$30,803,793	\$902,546	147,275	\$29,423,594	\$829,698
Grazing (2.93, 2.82%)	654,134	\$27,941,064	\$818,664	630,715	\$27,906,700	\$778,168
Wild Hay (2.93, 2.82%)	26,385	\$13,734,437	\$402,402	55,743	\$14,488,797	\$408,585
Non-Qualified Ag Land (20.51, 19.74%)	3,894	\$178,459	\$36,607	3,799	\$190,231	\$37,550
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	836,901	\$72,657,753	\$2,160,219	837,532	\$72,009,322	\$2,054,001
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$26,757,690	\$783,552		\$28,013,216	\$789,644
Residential Low Income (varies)		\$289,977	\$4,568		\$316,533	\$3,130
Mobile Homes (2.93, 2.82%)		\$3,147,238	\$92,215		\$3,230,461	\$91,092
Mobile Homes Low Income (varies)		\$42,327	\$797		\$40,038	\$724
Commercial (2.93, 2.82%)		\$24,843,671	\$727,925		\$25,970,285	\$732,384
Industrial (2.93, 2.82%)		\$1,080,695	\$31,612		\$1,205,842	\$34,018
New Manufacturing (varies)		\$2,016,691	\$59,090		\$2,123,165	\$59,874
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$58,178,289	\$1,699,759		\$60,899,540	\$1,710,866
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,301,500	\$189,046		\$6,123,693	\$183,711
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,301,500	\$189,046		\$6,123,693	\$183,711
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$42,668,364	\$1,280,060		\$52,066,238	\$1,561,990
Farm Implements (3%)		\$14,791,228	\$443,734		\$15,132,429	\$453,976
Furniture and Fixtures (3%)		\$1,544,562	\$46,339		\$4,413,739	\$132,410
Other Business Equipment		\$45,322,768	\$1,359,705		\$52,147,280	\$1,564,451
Class 8 Subtotal		\$104,326,922	\$3,129,838		\$123,759,686	\$3,712,827
CLASS 9						
Utilities (12%)		\$119,647,802	\$14,357,736		\$144,049,684	\$17,285,961
CLASS 10						
Timber Land (0.34%, 0.33%)	600	\$19,696	\$66	122	\$20,008	\$66
CLASS 12						
Railroads (3.45%, 3.40%)		\$12,340,656	\$425,754		\$13,164,655	\$447,598
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$12,340,656	\$425,754		\$13,164,655	\$447,598
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$706,995	\$42,420		\$838,322	\$50,300
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$706,995	\$42,420		\$838,322	\$50,300
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$23,485,980	\$352,290		\$15,206,062	\$228,091
Class 14 Subtotal		\$23,485,980	\$352,290		\$15,206,062	\$228,091
Total		\$397,665,593	\$22,357,128		\$436,070,972	\$25,673,421

Fergus County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	8,641	\$7,388,136	\$216,475	11,636	\$6,973,196	\$195,924
Tillable Non-Irrigated (2.93, 2.82%)	417,512	\$75,255,275	\$2,204,955	377,757	\$75,132,318	\$2,117,753
Grazing (2.93, 2.82%)	1,405,308	\$65,991,694	\$1,933,530	1,365,591	\$68,148,451	\$1,917,766
Wild Hay (2.93, 2.82%)	113,712	\$50,441,408	\$1,477,938	156,315	\$49,662,206	\$1,400,345
Non-Qualified Ag Land (20.51, 19.74%)	16,678	\$876,811	\$179,887	18,271	\$912,742	\$180,188
Eligible Mining Claims (2.93, 2.82%)	97	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,961,948	\$199,953,324	\$6,012,785	1,929,570	\$200,828,913	\$5,811,976
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$207,114,157	\$6,028,671		\$218,083,159	\$6,110,451
Residential Low Income (varies)		\$8,182,019	\$83,453		\$8,497,238	\$83,013
Mobile Homes (2.93, 2.82%)		\$10,557,756	\$309,332		\$10,833,791	\$305,512
Mobile Homes Low Income (varies)		\$972,430	\$9,125		\$793,206	\$7,522
Commercial (2.93, 2.82%)		\$133,563,103	\$3,913,409		\$140,120,205	\$3,951,410
Industrial (2.93, 2.82%)		\$370,639	\$10,858		\$434,670	\$12,259
New Manufacturing (varies)		\$7,769,305	\$185,514		\$7,685,048	\$175,602
Qualified Golf Courses (1.47, 1.41%)		\$1,347,291	\$19,804		\$1,482,779	\$20,907
Remodeled Commercial (varies)		\$812,029	\$5,821		\$1,346,605	\$12,552
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$370,688,729	\$10,565,987		\$389,276,701	\$10,679,228
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$18,348,985	\$550,475		\$19,847,777	\$595,432
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$67,173	\$2,015		\$63,320	\$1,900
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$18,416,158	\$552,490		\$19,911,097	\$597,332
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$18,705,516	\$561,168		\$20,863,771	\$625,930
Farm Implements (3%)		\$37,276,686	\$1,118,302		\$39,038,970	\$1,171,178
Furniture and Fixtures (3%)		\$6,229,029	\$186,873		\$6,951,776	\$208,565
Other Business Equipment		\$1,582,358	\$47,492		\$3,859,874	\$115,814
Class 8 Subtotal		\$63,793,589	\$1,913,835		\$70,714,391	\$2,121,487
CLASS 9						
Utilities (12%)		\$42,142,431	\$5,057,091		\$47,060,535	\$5,647,264
CLASS 10						
Timber Land (0.34%, 0.33%)	124,353	\$36,591,294	\$124,385	155,907	\$38,349,870	\$126,488
CLASS 12						
Railroads (3.45%, 3.40%)		\$6,419,773	\$221,482		\$6,762,608	\$229,928
Airlines (3.45%, 3.40%)		\$134,523	\$4,641		\$273,262	\$9,291
Class 12 Subtotal		\$6,554,296	\$226,123		\$7,035,870	\$239,219
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$12,706,630	\$762,398		\$13,052,756	\$783,165
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,706,630	\$762,398		\$13,052,756	\$783,165
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$750,846,451	\$25,215,094		\$786,230,133	\$26,006,159

Flathead County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	19,144	\$9,079,243	\$266,025	20,817	\$8,992,484	\$253,423
Tillable Non-Irrigated (2.93, 2.82%)	32,465	\$11,414,126	\$334,431	16,922	\$11,350,807	\$319,068
Grazing (2.93, 2.82%)	37,184	\$3,057,386	\$89,553	65,467	\$3,073,653	\$86,365
Wild Hay (2.93, 2.82%)	12,516	\$5,499,191	\$161,137	16,140	\$5,561,125	\$156,805
Non-Qualified Ag Land (20.51, 19.74%)	49,191	\$2,539,028	\$520,874	52,862	\$2,644,780	\$522,121
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	150,499	\$31,588,974	\$1,372,020	172,208	\$31,622,849	\$1,337,782
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$5,044,164,359	\$147,520,792		\$5,470,946,019	\$154,019,412
Residential Low Income (varies)		\$51,338,328	\$536,826		\$60,725,529	\$616,902
Mobile Homes (2.93, 2.82%)		\$59,345,487	\$1,738,866		\$57,538,649	\$1,622,561
Mobile Homes Low Income (varies)		\$2,185,379	\$22,138		\$2,029,218	\$18,921
Commercial (2.93, 2.82%)		\$1,452,725,358	\$42,564,918		\$1,518,626,717	\$42,825,247
Industrial (2.93, 2.82%)		\$12,146,904	\$355,901		\$12,464,158	\$351,489
New Manufacturing (varies)		\$66,770,444	\$1,836,465		\$62,668,724	\$1,645,723
Qualified Golf Courses (1.47, 1.41%)		\$25,908,394	\$380,851		\$26,966,308	\$380,226
Remodeled Commercial (varies)		\$628,733	\$12,892		\$527,075	\$9,222
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$6,715,213,386	\$194,969,649		\$7,212,492,397	\$201,489,703
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$130,175,736	\$3,905,274		\$137,772,310	\$4,133,168
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$4,167,434	\$125,022		\$4,372,282	\$131,168
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$343,955	\$9,504		\$277,414	\$7,490
Aluminum Electrolytic Equipment (3%)		\$11,075,898	\$332,277		\$10,645,329	\$319,360
Class 5 Subtotal		\$145,763,023	\$4,372,077		\$153,067,335	\$4,591,186
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$164,897,243	\$4,602,827		\$147,820,866	\$4,153,043
Farm Implements (3%)		\$10,648,217	\$319,454		\$10,867,829	\$326,044
Furniture and Fixtures (3%)		\$96,995,461	\$2,909,883		\$96,704,182	\$2,901,138
Other Business Equipment		\$57,480,562	\$1,724,510		\$48,236,987	\$1,447,209
Class 8 Subtotal		\$330,021,483	\$9,556,674		\$303,629,864	\$8,827,434
CLASS 9						
Utilities (12%)		\$47,450,133	\$5,694,015		\$49,815,770	\$5,977,892
CLASS 10						
Timber Land (0.34%, 0.33%)	450,665	\$310,186,770	\$1,054,615	439,606	\$318,141,317	\$1,050,175
CLASS 12						
Railroads (3.45%, 3.40%)		\$33,971,295	\$1,172,011		\$35,022,242	\$1,190,757
Airlines (3.45%, 3.40%)		\$16,194,977	\$558,727		\$14,986,842	\$509,552
Class 12 Subtotal		\$50,166,272	\$1,730,738		\$50,009,084	\$1,700,309
CLASS 13						
Electrical Generation Property (6%)		\$6,515,926	\$390,956		\$6,761,691	\$405,701
Telecommunication Property (6%)		\$74,071,221	\$4,444,274		\$92,719,879	\$5,563,195
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$80,587,147	\$4,835,230		\$99,481,570	\$5,968,896
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$7,710,977,188	\$223,585,018		\$8,218,260,186	\$230,943,377

Gallatin County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$241,618	\$241,618		\$185,173	\$185,173
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	74,238	\$36,954,840	\$1,082,770	72,175	\$35,277,914	\$994,027
Tillable Non-Irrigated (2.93, 2.82%)	93,946	\$24,610,589	\$721,098	79,941	\$24,576,271	\$692,684
Grazing (2.93, 2.82%)	405,491	\$27,879,581	\$816,854	432,523	\$23,267,889	\$651,898
Wild Hay (2.93, 2.82%)	14,644	\$5,670,611	\$166,152	14,723	\$5,834,913	\$164,485
Non-Qualified Ag Land (20.51, 19.74%)	73,123	\$3,630,531	\$744,713	75,429	\$3,850,832	\$760,191
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	661,441	\$98,746,152	\$3,531,587	674,790	\$92,807,819	\$3,263,285
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$4,422,711,294	\$129,443,898		\$4,767,346,410	\$134,274,206
Residential Low Income (varies)		\$23,805,292	\$252,844		\$24,663,504	\$269,373
Mobile Homes (2.93, 2.82%)		\$41,237,696	\$1,207,581		\$40,097,309	\$1,129,835
Mobile Homes Low Income (varies)		\$892,904	\$8,355		\$838,012	\$8,270
Commercial (2.93, 2.82%)		\$2,022,168,058	\$59,249,614		\$2,156,776,134	\$60,821,214
Industrial (2.93, 2.82%)		\$7,835,620	\$229,584		\$10,726,056	\$302,474
New Manufacturing (varies)		\$29,013,661	\$825,359		\$30,972,495	\$851,648
Qualified Golf Courses (1.47, 1.41%)		\$25,484,045	\$374,615		\$28,499,379	\$401,840
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$6,573,148,570	\$191,591,850		\$7,059,919,299	\$198,058,860
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,201,733	\$426,053		\$15,390,755	\$461,723
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$1,232,391	\$36,971		\$1,270,545	\$38,117
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$15,434,124	\$463,024		\$16,661,300	\$499,840
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$149,707,321	\$4,488,298		\$136,838,001	\$4,089,702
Farm Implements (3%)		\$23,455,262	\$703,655		\$23,485,096	\$704,555
Furniture and Fixtures (3%)		\$111,494,312	\$3,344,817		\$106,524,343	\$3,195,741
Other Business Equipment		\$37,484,669	\$1,124,639		\$33,331,325	\$1,000,030
Class 8 Subtotal		\$322,141,564	\$9,661,409		\$300,178,765	\$8,990,028
CLASS 9						
Utilities (12%)		\$114,062,323	\$13,687,481		\$126,741,752	\$15,209,011
CLASS 10						
Timber Land (0.34%, 0.33%)	141,068	\$37,468,647	\$127,467	125,733	\$37,300,198	\$123,050
CLASS 12						
Railroads (3.45%, 3.40%)		\$28,737,860	\$991,456		\$38,223,001	\$1,299,583
Airlines (3.45%, 3.40%)		\$31,516,588	\$1,087,323		\$33,057,843	\$1,123,967
Class 12 Subtotal		\$60,254,448	\$2,078,779		\$71,280,844	\$2,423,550
CLASS 13						
Electrical Generation Property (6%)		\$4,408,857	\$264,531		\$13,089,999	\$785,400
Telecommunication Property (6%)		\$61,976,404	\$3,718,586		\$75,017,160	\$4,501,032
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$66,385,261	\$3,983,117		\$88,107,159	\$5,286,432
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$7,287,882,707	\$225,366,332		\$7,793,182,309	\$234,039,229

Garfield County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	540	\$1,411,814	\$41,362	1,429	\$772,374	\$21,781
Tillable Non-Irrigated (2.93, 2.82%)	339,722	\$50,909,003	\$1,491,620	260,005	\$48,439,401	\$1,365,582
Grazing (2.93, 2.82%)	1,761,124	\$81,238,117	\$2,380,265	1,836,969	\$80,037,042	\$2,230,762
Wild Hay (2.93, 2.82%)	0	\$4,102,398	\$120,201	8,689	\$2,646,278	\$74,620
Non-Qualified Ag Land (20.51, 19.74%)	4,931	\$224,788	\$46,109	4,626	\$227,554	\$44,912
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,106,316	\$137,886,120	\$4,079,557	2,111,718	\$132,122,649	\$3,737,657
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$8,182,595	\$239,595		\$8,366,979	\$235,864
Residential Low Income (varies)		\$72,238	\$1,059		\$46,096	\$288
Mobile Homes (2.93, 2.82%)		\$2,828,046	\$82,855		\$2,900,305	\$81,791
Mobile Homes Low Income (varies)		\$51,413	\$1,012		\$51,285	\$970
Commercial (2.93, 2.82%)		\$15,378,833	\$450,591		\$16,031,337	\$452,081
Industrial (2.93, 2.82%)		\$8,140	\$239		\$8,312	\$234
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$26,521,265	\$775,351		\$27,404,314	\$771,228
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$7,595,158	\$227,854		\$7,555,917	\$226,677
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$7,595,158	\$227,854		\$7,555,917	\$226,677
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,124,994	\$33,749		\$1,124,583	\$33,737
Farm Implements (3%)		\$15,913,177	\$477,396		\$17,804,307	\$534,129
Furniture and Fixtures (3%)		\$404,479	\$12,136		\$478,570	\$14,359
Other Business Equipment		\$242,785	\$7,287		\$265,522	\$7,966
Class 8 Subtotal		\$17,685,435	\$530,568		\$19,672,982	\$590,191
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.34%, 0.33%)	456	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$793,679	\$47,622		\$693,595	\$41,615
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$793,679	\$47,622		\$693,595	\$41,615
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$190,481,657	\$5,660,952		\$187,449,457	\$5,367,368

Glacier County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	7,759	\$5,411,361	\$158,550	13,619	\$5,318,130	\$149,648
Tillable Non-Irrigated (2.93, 2.82%)	296,306	\$71,278,284	\$2,088,453	350,746	\$70,896,801	\$1,994,298
Grazing (2.93, 2.82%)	466,152	\$22,630,177	\$663,082	404,623	\$22,455,871	\$626,170
Wild Hay (2.93, 2.82%)	12,878	\$5,816,036	\$170,411	20,321	\$5,733,377	\$161,560
Non-Qualified Ag Land (20.51, 19.74%)	27,172	\$615,799	\$126,322	26,957	\$615,321	\$121,470
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	810,267	\$105,751,657	\$3,206,818	816,266	\$105,019,500	\$3,053,146
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$75,507,399	\$2,208,947		\$75,755,206	\$2,131,615
Residential Low Income (varies)		\$2,188,879	\$18,285		\$2,001,738	\$22,097
Mobile Homes (2.93, 2.82%)		\$3,653,932	\$107,062		\$3,912,965	\$110,340
Mobile Homes Low Income (varies)		\$94,957	\$1,007		\$104,403	\$1,507
Commercial (2.93, 2.82%)		\$81,231,639	\$2,380,099		\$85,507,874	\$2,411,314
Industrial (2.93, 2.82%)		\$299,263	\$8,769		\$354,171	\$9,986
New Manufacturing (varies)		\$3,774,404	\$110,589		\$3,595,271	\$101,386
Qualified Golf Courses (1.47, 1.41%)		\$518,703	\$7,625		\$549,920	\$7,754
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$167,269,176	\$4,842,383		\$171,781,548	\$4,795,999
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$30,834,223	\$925,026		\$30,556,333	\$916,691
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$30,834,223	\$925,026		\$30,556,333	\$916,691
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$117,142	\$9,371		\$115,995	\$9,280
CLASS 8						
Machinery (3%)		\$4,260,865	\$127,827		\$3,576,390	\$107,284
Farm Implements (3%)		\$16,895,859	\$506,880		\$16,207,049	\$486,216
Furniture and Fixtures (3%)		\$5,637,040	\$169,112		\$5,852,503	\$175,576
Other Business Equipment		\$3,296,353	\$98,904		\$4,039,672	\$121,212
Class 8 Subtotal		\$30,090,117	\$902,723		\$29,675,614	\$890,288
CLASS 9						
Utilities (12%)		\$80,224,717	\$9,626,966		\$79,222,298	\$9,506,676
CLASS 10						
Timber Land (0.34%, 0.33%)	2,451	\$1,521,610	\$5,171	5,033	\$1,524,355	\$5,030
CLASS 12						
Railroads (3.45%, 3.40%)		\$19,439,103	\$670,650		\$20,522,817	\$697,777
Airlines (3.45%, 3.40%)		\$161,734	\$5,580		\$204,127	\$6,940
Class 12 Subtotal		\$19,600,837	\$676,230		\$20,726,944	\$704,717
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$7,840,017	\$470,402		\$10,092,864	\$605,573
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$7,840,017	\$470,402		\$10,092,864	\$605,573
CLASS 14						
Wind Generation (3%)		\$9,905,780	\$297,173		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$113,624,333	\$1,704,365
Class 14 Subtotal		\$9,905,780	\$297,173		\$113,624,333	\$1,704,365
Total		\$453,155,276	\$20,962,263		\$562,339,784	\$22,191,765

Golden Valley County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	9,456	\$4,032,841	\$118,167	8,227	\$4,014,905	\$113,189
Tillable Non-Irrigated (2.93, 2.82%)	101,719	\$16,153,436	\$473,295	102,879	\$16,000,037	\$451,023
Grazing (2.93, 2.82%)	526,348	\$20,278,840	\$594,185	516,577	\$20,067,235	\$559,527
Wild Hay (2.93, 2.82%)	11,579	\$4,173,602	\$122,286	16,618	\$4,123,768	\$116,292
Non-Qualified Ag Land (20.51, 19.74%)	3,294	\$174,694	\$35,836	3,604	\$180,503	\$35,636
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	652,397	\$44,813,413	\$1,343,769	647,905	\$44,386,448	\$1,275,667
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$7,799,064	\$226,721		\$7,978,430	\$222,160
Residential Low Income (varies)		\$541,180	\$4,853		\$638,086	\$7,378
Mobile Homes (2.93, 2.82%)		\$630,951	\$18,486		\$646,454	\$18,231
Mobile Homes Low Income (varies)		\$27,702	\$163		\$27,130	\$152
Commercial (2.93, 2.82%)		\$14,449,766	\$423,372		\$14,829,961	\$418,203
Industrial (2.93, 2.82%)		\$29,875	\$874		\$29,711	\$837
New Manufacturing (varies)		\$791,958	\$23,204		\$765,954	\$21,599
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$24,270,496	\$697,673		\$24,915,726	\$688,560
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,076,147	\$92,286		\$2,894,700	\$86,841
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,076,147	\$92,286		\$2,894,700	\$86,841
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$889,152	\$26,675		\$772,144	\$23,167
Farm Implements (3%)		\$4,341,567	\$130,248		\$4,642,741	\$139,284
Furniture and Fixtures (3%)		\$118,120	\$3,547		\$141,226	\$4,238
Other Business Equipment		\$97,064	\$2,910		\$100,189	\$3,003
Class 8 Subtotal		\$5,445,903	\$163,380		\$5,656,300	\$169,692
CLASS 9						
Utilities (12%)		\$20,293,718	\$2,435,247		\$21,417,018	\$2,570,039
CLASS 10						
Timber Land (0.34%, 0.33%)	11,393	\$2,452,577	\$8,335	15,756	\$2,981,057	\$9,839
CLASS 12						
Railroads (3.45%, 3.40%)		\$11,833,837	\$408,268		\$12,624,107	\$429,220
Airlines (3.45%, 3.40%)		\$1,463	\$50		\$1,513	\$51
Class 12 Subtotal		\$11,835,300	\$408,318		\$12,625,620	\$429,271
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$209,793	\$12,587		\$175,013	\$10,501
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$209,793	\$12,587		\$175,013	\$10,501
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$112,397,347	\$5,161,595		\$115,051,882	\$5,240,410

Granite County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	25,024	\$11,347,670	\$332,491	26,960	\$11,177,707	\$314,985
Tillable Non-Irrigated (2.93, 2.82%)	352	\$0	\$0	0	\$0	\$0
Grazing (2.93, 2.82%)	189,107	\$9,075,244	\$265,900	213,138	\$9,210,533	\$258,525
Wild Hay (2.93, 2.82%)	8,612	\$364,737	\$10,686	919	\$370,868	\$10,458
Non-Qualified Ag Land (20.51, 19.74%)	10,471	\$536,552	\$110,082	11,733	\$589,076	\$116,308
Eligible Mining Claims (2.93, 2.82%)	28	\$1,788	\$53	28	\$1,857	\$53
Class 3 Subtotal	233,593	\$21,325,991	\$719,212	252,779	\$21,350,041	\$700,329
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$131,930,613	\$3,857,410		\$145,183,527	\$4,083,557
Residential Low Income (varies)		\$2,956,599	\$33,662		\$3,204,992	\$34,992
Mobile Homes (2.93, 2.82%)		\$2,784,796	\$81,593		\$2,725,231	\$76,859
Mobile Homes Low Income (varies)		\$107,330	\$1,121		\$115,627	\$1,685
Commercial (2.93, 2.82%)		\$30,712,348	\$899,867		\$35,614,308	\$1,004,308
Industrial (2.93, 2.82%)		\$519,380	\$15,220		\$476,840	\$13,449
New Manufacturing (varies)		\$1,208,882	\$35,420		\$1,241,878	\$35,019
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$170,219,948	\$4,924,293		\$188,562,403	\$5,249,869
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,376,212	\$191,288		\$6,442,371	\$193,272
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,376,212	\$191,288		\$6,442,371	\$193,272
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$10,568,346	\$317,061		\$9,111,480	\$273,352
Farm Implements (3%)		\$3,395,952	\$101,877		\$3,468,840	\$104,061
Furniture and Fixtures (3%)		\$629,546	\$18,886		\$457,432	\$13,726
Other Business Equipment		\$925,859	\$27,788		\$1,067,473	\$32,037
Class 8 Subtotal		\$15,519,703	\$465,612		\$14,105,225	\$423,176
CLASS 9						
Utilities (12%)		\$19,276,778	\$2,313,215		\$19,802,128	\$2,376,256
CLASS 10						
Timber Land (0.34%, 0.33%)	138,231	\$48,509,832	\$164,926	118,777	\$50,454,868	\$167,162
CLASS 12						
Railroads (3.45%, 3.40%)		\$18,185,498	\$627,400		\$24,180,189	\$822,126
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$18,185,498	\$627,400		\$24,180,189	\$822,126
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,587,822	\$215,268		\$4,124,209	\$247,453
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$3,587,822	\$215,268		\$4,124,209	\$247,453
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$303,001,784	\$9,621,214		\$329,021,434	\$10,179,643

Hill County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	1,967	\$1,138,909	\$33,366	1,948	\$1,097,482	\$30,951
Tillable Non-Irrigated (2.93, 2.82%)	1,124,888	\$229,221,779	\$6,716,176	1,135,913	\$223,515,545	\$6,259,775
Grazing (2.93, 2.82%)	402,019	\$19,094,654	\$559,495	385,257	\$19,296,468	\$540,211
Wild Hay (2.93, 2.82%)	3,910	\$2,752,956	\$80,668	5,535	\$2,191,866	\$61,811
Non-Qualified Ag Land (20.51, 19.74%)	7,113	\$368,119	\$75,518	7,501	\$375,656	\$74,165
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,539,897	\$252,576,417	\$7,465,223	1,536,154	\$246,477,017	\$6,966,913
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$209,994,562	\$6,131,005		\$213,349,510	\$5,993,875
Residential Low Income (varies)		\$4,510,719	\$45,777		\$5,610,298	\$61,231
Mobile Homes (2.93, 2.82%)		\$6,923,328	\$202,852		\$6,720,374	\$189,513
Mobile Homes Low Income (varies)		\$216,727	\$1,549		\$241,568	\$1,975
Commercial (2.93, 2.82%)		\$155,997,986	\$4,570,705		\$160,305,674	\$4,520,617
Industrial (2.93, 2.82%)		\$381,431	\$11,176		\$417,050	\$11,762
New Manufacturing (varies)		\$23,087,793	\$538,552		\$22,410,922	\$509,469
Qualified Golf Courses (1.47, 1.41%)		\$1,494,638	\$21,971		\$1,550,010	\$21,854
Remodeled Commercial (varies)		\$202,033	\$2,821		\$196,627	\$3,639
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$402,809,217	\$11,526,408		\$410,802,033	\$11,313,935
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$27,968,817	\$839,066		\$27,073,976	\$812,220
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$27,968,817	\$839,066		\$27,073,976	\$812,220
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$16,194,486	\$485,847		\$15,175,263	\$455,265
Farm Implements (3%)		\$41,796,060	\$1,253,880		\$43,695,652	\$1,310,852
Furniture and Fixtures (3%)		\$10,681,677	\$320,459		\$10,590,436	\$317,711
Other Business Equipment		\$10,714,177	\$321,411		\$9,222,595	\$276,688
Class 8 Subtotal		\$79,386,400	\$2,381,597		\$78,683,946	\$2,360,516
CLASS 9						
Utilities (12%)		\$46,501,532	\$5,580,184		\$51,517,571	\$6,182,109
CLASS 10						
Timber Land (0.34%, 0.33%)	6,174	\$2,348,731	\$7,984	9,410	\$2,481,770	\$8,189
CLASS 12						
Railroads (3.45%, 3.40%)		\$52,726,027	\$1,819,047		\$52,487,414	\$1,784,571
Airlines (3.45%, 3.40%)		\$2,177,126	\$75,111		\$502,559	\$17,086
Class 12 Subtotal		\$54,903,153	\$1,894,158		\$52,989,973	\$1,801,657
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$8,418,579	\$505,115		\$11,839,829	\$710,388
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$8,418,579	\$505,115		\$11,839,829	\$710,388
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$874,912,846	\$30,199,735		\$881,866,115	\$30,155,927

Jefferson County



	2009			2010		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$245,878	\$245,878		\$140,948	\$140,948
CLASS 2 Gross Proceeds		\$194,653,211	\$5,839,596		\$45,741,598	\$1,372,248
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	18,623	\$8,240,267	\$241,442	19,890	\$8,270,940	\$233,240
Tillable Non-Irrigated (2.93, 2.82%)	24,075	\$4,297,187	\$125,906	21,516	\$4,292,177	\$121,001
Grazing (2.93, 2.82%)	304,877	\$10,090,443	\$295,648	287,890	\$10,255,649	\$288,152
Wild Hay (2.93, 2.82%)	5,006	\$494,626	\$14,493	1,874	\$503,808	\$14,207
Non-Qualified Ag Land (20.51, 19.74%)	35,575	\$1,731,943	\$355,336	36,122	\$1,810,219	\$357,396
Eligible Mining Claims (2.93, 2.82%)	13,153	\$186,410	\$5,452	4,836	\$207,704	\$5,842
Class 3 Subtotal	401,309	\$25,040,876	\$1,038,277	372,128	\$25,340,497	\$1,019,838
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$370,109,279	\$10,785,287		\$391,737,660	\$10,987,075
Residential Low Income (varies)		\$4,993,624	\$53,251		\$4,846,895	\$49,986
Mobile Homes (2.93, 2.82%)		\$5,824,218	\$170,644		\$5,932,381	\$167,296
Mobile Homes Low Income (varies)		\$135,162	\$1,219		\$126,936	\$1,068
Commercial (2.93, 2.82%)		\$46,678,155	\$1,367,649		\$49,392,550	\$1,392,895
Industrial (2.93, 2.82%)		\$8,103,425	\$237,434		\$10,023,496	\$282,662
New Manufacturing (varies)		\$12,509,269	\$366,522		\$11,974,299	\$337,675
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$448,353,132	\$12,982,006		\$474,034,217	\$13,218,657
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$2,706,861	\$81,205		\$2,967,049	\$89,013
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$4,912,381	\$147,372		\$4,885,483	\$146,564
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$7,619,242	\$228,577		\$7,852,532	\$235,577
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$55,292,738	\$1,658,779		\$49,096,818	\$1,472,905
Farm Implements (3%)		\$4,431,607	\$132,949		\$3,878,619	\$116,363
Furniture and Fixtures (3%)		\$2,387,379	\$71,622		\$2,795,926	\$83,877
Other Business Equipment		\$9,882,157	\$296,472		\$10,822,786	\$324,684
Class 8 Subtotal		\$71,993,881	\$2,159,822		\$66,594,149	\$1,997,829
CLASS 9						
Utilities (12%)		\$24,317,508	\$2,918,103		\$25,016,514	\$3,001,978
CLASS 10						
Timber Land (0.34%, 0.33%)	41,848	\$20,851,269	\$70,904	65,288	\$21,594,391	\$71,261
CLASS 12						
Railroads (3.45%, 3.40%)		\$13,512,896	\$466,195		\$18,034,743	\$613,180
Airlines (3.45%, 3.40%)		\$2,726	\$94		\$2,731	\$93
Class 12 Subtotal		\$13,515,622	\$466,289		\$18,037,474	\$613,273
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$12,715,931	\$762,956		\$15,987,607	\$959,256
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,715,931	\$762,956		\$15,987,607	\$959,256
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$819,306,550	\$26,712,408		\$700,339,927	\$22,630,865

Judith Basin County



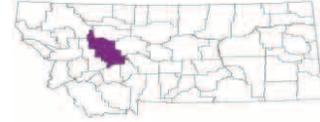
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	3,268	\$4,812,951	\$141,020	8,217	\$4,812,288	\$135,704
Tillable Non-Irrigated (2.93, 2.82%)	199,877	\$33,838,410	\$991,459	166,787	\$33,766,819	\$952,131
Grazing (2.93, 2.82%)	501,262	\$36,251,075	\$1,062,143	507,040	\$36,849,741	\$1,035,377
Wild Hay (2.93, 2.82%)	53,699	\$25,737,181	\$754,085	75,226	\$25,551,588	\$720,543
Non-Qualified Ag Land (20.51, 19.74%)	2,762	\$131,407	\$26,953	3,377	\$168,520	\$33,274
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	760,868	\$100,771,024	\$2,975,660	760,647	\$101,148,956	\$2,877,029
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$25,253,521	\$734,319		\$26,628,796	\$745,730
Residential Low Income (varies)		\$513,017	\$7,704		\$387,588	\$6,367
Mobile Homes (2.93, 2.82%)		\$1,783,822	\$52,271		\$1,835,552	\$51,763
Mobile Homes Low Income (varies)		\$49,484	\$574		\$37,215	\$479
Commercial (2.93, 2.82%)		\$34,497,010	\$1,010,754		\$35,891,108	\$1,012,137
Industrial (2.93, 2.82%)		\$137,927	\$4,040		\$169,726	\$4,786
New Manufacturing (varies)		\$4,310,731	\$126,304		\$4,374,597	\$123,363
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$66,545,512	\$1,935,966		\$69,324,582	\$1,944,625
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,426,204	\$102,789		\$3,237,256	\$97,117
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,426,204	\$102,789		\$3,237,256	\$97,117
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,125,571	\$33,767		\$1,165,344	\$34,960
Farm Implements (3%)		\$19,584,916	\$587,552		\$20,049,406	\$601,486
Furniture and Fixtures (3%)		\$476,390	\$14,294		\$824,251	\$24,730
Other Business Equipment		\$255,714	\$7,668		\$344,859	\$10,343
Class 8 Subtotal		\$21,442,591	\$643,281		\$22,383,860	\$671,519
CLASS 9						
Utilities (12%)		\$32,307,306	\$3,876,876		\$36,167,231	\$4,340,063
CLASS 10						
Timber Land (0.34%, 0.33%)	16,459	\$3,398,925	\$11,549	16,569	\$3,515,998	\$11,605
CLASS 12						
Railroads (3.45%, 3.40%)		\$26,827,961	\$925,564		\$28,656,253	\$974,312
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$26,827,961	\$925,564		\$28,656,253	\$974,312
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$7,753,123	\$465,186		\$6,462,828	\$387,769
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$7,753,123	\$465,186		\$6,462,828	\$387,769
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$262,472,646	\$10,936,871		\$270,896,964	\$11,304,039

Lake County



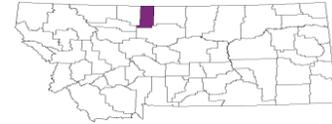
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	79,993	\$32,323,988	\$947,082	76,511	\$32,001,681	\$901,060
Tillable Non-Irrigated (2.93, 2.82%)	10,931	\$2,503,294	\$73,338	7,274	\$2,502,813	\$70,334
Grazing (2.93, 2.82%)	139,769	\$5,392,634	\$157,962	142,572	\$5,645,056	\$158,827
Wild Hay (2.93, 2.82%)	9,543	\$3,718,549	\$108,949	7,703	\$3,288,569	\$92,694
Non-Qualified Ag Land (20.51, 19.74%)	37,632	\$1,888,898	\$387,478	37,943	\$1,973,541	\$389,629
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	277,867	\$45,827,363	\$1,674,809	272,003	\$45,411,660	\$1,612,544
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$1,624,754,144	\$47,550,910		\$1,777,049,413	\$50,037,716
Residential Low Income (varies)		\$16,398,362	\$162,930		\$25,104,806	\$249,586
Mobile Homes (2.93, 2.82%)		\$17,629,309	\$516,556		\$16,958,715	\$478,238
Mobile Homes Low Income (varies)		\$1,032,225	\$10,677		\$948,446	\$10,063
Commercial (2.93, 2.82%)		\$272,810,456	\$7,993,386		\$284,384,210	\$8,019,640
Industrial (2.93, 2.82%)		\$1,497,290	\$43,868		\$1,642,283	\$46,313
New Manufacturing (varies)		\$13,802,653	\$343,988		\$13,722,775	\$348,071
Qualified Golf Courses (1.47, 1.41%)		\$1,768,493	\$25,997		\$1,808,830	\$25,504
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$1,949,692,932	\$56,648,312		\$2,121,619,478	\$59,215,131
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,675,475	\$410,262		\$13,637,163	\$409,116
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$1,552	\$47		\$28,797	\$864
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,677,027	\$410,309		\$13,665,960	\$409,980
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$28,083,165	\$719,373		\$27,258,589	\$749,051
Farm Implements (3%)		\$10,942,014	\$328,260		\$10,217,162	\$306,517
Furniture and Fixtures (3%)		\$10,812,073	\$324,362		\$10,973,509	\$329,207
Other Business Equipment		\$5,495,860	\$164,902		\$3,549,539	\$106,506
Class 8 Subtotal		\$55,333,112	\$1,536,897		\$51,998,799	\$1,491,281
CLASS 9						
Utilities (12%)		\$2,881,682	\$345,802		\$3,079,808	\$369,577
CLASS 10						
Timber Land (0.34%, 0.33%)	98,109	\$78,882,817	\$268,196	82,884	\$65,813,077	\$216,434
CLASS 12						
Railroads (3.45%, 3.40%)		\$12,715,917	\$438,699		\$16,865,895	\$573,441
Airlines (3.45%, 3.40%)		\$4,131	\$143		\$3,104	\$106
Class 12 Subtotal		\$12,720,048	\$438,842		\$16,868,999	\$573,547
CLASS 13						
Electrical Generation Property (6%)		\$46,317,159	\$2,779,030		\$46,237,260	\$2,774,235
Telecommunication Property (6%)		\$14,986,866	\$899,212		\$18,420,135	\$1,105,209
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$61,304,025	\$3,678,242		\$64,657,395	\$3,879,444
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$2,220,319,006	\$65,001,409		\$2,383,115,176	\$67,767,938

Lewis And Clark County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	39,162	\$14,558,192	\$426,566	34,196	\$14,655,550	\$412,971
Tillable Non-Irrigated (2.93, 2.82%)	25,179	\$5,750,680	\$168,505	24,792	\$5,188,363	\$146,254
Grazing (2.93, 2.82%)	637,569	\$27,927,049	\$818,252	590,442	\$29,585,899	\$837,914
Wild Hay (2.93, 2.82%)	15,200	\$2,999,055	\$87,875	9,503	\$2,941,527	\$82,954
Non-Qualified Ag Land (20.51, 19.74%)	57,814	\$2,824,504	\$579,480	57,870	\$2,895,368	\$571,612
Eligible Mining Claims (2.93, 2.82%)	526	\$0	\$0	25	\$1,647	\$46
Class 3 Subtotal	775,450	\$54,059,480	\$2,080,678	716,827	\$55,268,354	\$2,051,751
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$1,849,173,025	\$53,969,448		\$1,949,557,201	\$54,728,434
Residential Low Income (varies)		\$20,305,062	\$231,735		\$22,275,038	\$236,939
Mobile Homes (2.93, 2.82%)		\$36,400,033	\$1,066,509		\$36,043,542	\$1,016,399
Mobile Homes Low Income (varies)		\$2,478,005	\$24,909		\$2,178,641	\$19,255
Commercial (2.93, 2.82%)		\$817,562,344	\$23,954,536		\$861,056,502	\$24,281,706
Industrial (2.93, 2.82%)		\$1,861,755	\$54,551		\$2,570,931	\$72,499
New Manufacturing (varies)		\$15,644,611	\$372,309		\$17,910,695	\$428,671
Qualified Golf Courses (1.47, 1.41%)		\$7,169,924	\$105,398		\$7,671,568	\$108,169
Remodeled Commercial (varies)		\$59,059	\$0		\$178,462	\$3,329
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$2,750,653,818	\$79,779,395		\$2,899,442,580	\$80,895,401
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$5,639,319	\$169,179		\$5,562,823	\$166,884
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$2,229,063	\$66,872		\$2,475,436	\$74,263
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$7,868,382	\$236,051		\$8,038,259	\$241,147
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$66,945,176	\$1,789,991		\$65,866,312	\$1,763,491
Farm Implements (3%)		\$6,512,970	\$195,388		\$6,275,876	\$188,278
Furniture and Fixtures (3%)		\$67,204,529	\$2,016,149		\$67,254,263	\$2,017,613
Other Business Equipment		\$7,632,504	\$229,011		\$7,629,165	\$228,902
Class 8 Subtotal		\$148,295,179	\$4,230,539		\$147,025,616	\$4,198,284
CLASS 9						
Utilities (12%)		\$97,395,047	\$11,687,403		\$107,203,198	\$12,864,384
CLASS 10						
Timber Land (0.34%, 0.33%)	165,346	\$87,003,713	\$295,830	215,608	\$90,469,626	\$298,389
CLASS 12						
Railroads (3.45%, 3.40%)		\$30,240,705	\$1,043,304		\$35,453,584	\$1,205,420
Airlines (3.45%, 3.40%)		\$10,042,725	\$346,474		\$14,093,003	\$479,162
Class 12 Subtotal		\$40,283,430	\$1,389,778		\$49,546,587	\$1,684,582
CLASS 13						
Electrical Generation Property (6%)		\$43,850,213	\$2,631,013		\$42,883,613	\$2,573,017
Telecommunication Property (6%)		\$101,140,497	\$6,068,429		\$140,673,573	\$8,440,415
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$144,990,710	\$8,699,442		\$183,557,186	\$11,013,432
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$3,330,549,759	\$108,399,116		\$3,540,551,406	\$113,247,370

Liberty County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	5,543	\$3,492,403	\$102,328	7,710	\$3,482,732	\$98,215
Tillable Non-Irrigated (2.93, 2.82%)	550,716	\$100,867,565	\$2,955,434	564,774	\$99,627,984	\$2,798,771
Grazing (2.93, 2.82%)	235,298	\$12,377,476	\$362,662	217,033	\$12,384,477	\$347,259
Wild Hay (2.93, 2.82%)	4,144	\$2,100,144	\$61,538	6,069	\$1,992,433	\$56,192
Non-Qualified Ag Land (20.51, 19.74%)	822	\$41,888	\$8,595	910	\$45,560	\$8,992
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	796,524	\$118,879,476	\$3,490,557	796,496	\$117,533,186	\$3,309,429
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$18,873,641	\$549,471		\$18,702,795	\$524,096
Residential Low Income (varies)		\$175,722	\$2,507		\$234,849	\$3,082
Mobile Homes (2.93, 2.82%)		\$830,446	\$24,336		\$816,477	\$23,021
Mobile Homes Low Income (varies)		\$4,475	\$66		\$0	\$0
Commercial (2.93, 2.82%)		\$34,524,156	\$1,011,554		\$35,184,175	\$992,190
Industrial (2.93, 2.82%)		\$151,636	\$4,445		\$218,786	\$6,173
New Manufacturing (varies)		\$1,166,148	\$34,167		\$1,246,200	\$35,143
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$55,726,224	\$1,626,546		\$56,403,282	\$1,583,705
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,429,098	\$192,873		\$6,049,431	\$181,482
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,429,098	\$192,873		\$6,049,431	\$181,482
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,857,436	\$55,731		\$2,055,093	\$61,665
Farm Implements (3%)		\$22,356,237	\$670,684		\$25,254,855	\$757,655
Furniture and Fixtures (3%)		\$349,946	\$10,500		\$333,982	\$10,024
Other Business Equipment		\$1,581,463	\$47,458		\$1,988,521	\$59,663
Class 8 Subtotal		\$26,145,082	\$784,373		\$29,632,451	\$889,007
CLASS 9						
Utilities (12%)		\$4,939,343	\$592,720		\$4,135,018	\$496,202
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$156,087	\$530	722	\$165,394	\$546
CLASS 12						
Railroads (3.45%, 3.40%)		\$9,296,576	\$320,731		\$9,879,863	\$335,915
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$9,296,576	\$320,731		\$9,879,863	\$335,915
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$104,709	\$6,282		\$955,380	\$57,323
Elect Gen/Tele Real Prop New & Exp		\$2,993,400	\$89,802		\$2,907,600	\$104,673
Class 13 Subtotal		\$3,098,109	\$96,084		\$3,862,980	\$161,996
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$224,669,995	\$7,104,414		\$227,661,605	\$6,958,282

Lincoln County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$33,867,048	\$1,016,011		\$27,407,646	\$822,229
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	3,407	\$1,022,096	\$29,948	2,230	\$1,067,020	\$30,069
Tillable Non-Irrigated (2.93, 2.82%)	192	\$11,194	\$328	79	\$13,559	\$377
Grazing (2.93, 2.82%)	25,791	\$734,610	\$21,485	33,620	\$757,428	\$21,320
Wild Hay (2.93, 2.82%)	4,205	\$605,490	\$17,741	1,957	\$677,204	\$19,090
Non-Qualified Ag Land (20.51, 19.74%)	18,330	\$946,061	\$194,059	20,414	\$1,019,354	\$201,253
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	51,926	\$3,319,451	\$263,561	58,300	\$3,534,565	\$272,109
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$646,121,788	\$18,829,070		\$693,778,461	\$19,455,555
Residential Low Income (varies)		\$22,590,325	\$199,531		\$32,142,466	\$289,663
Mobile Homes (2.93, 2.82%)		\$16,989,441	\$497,785		\$16,748,421	\$472,299
Mobile Homes Low Income (varies)		\$1,727,271	\$14,474		\$1,602,387	\$12,922
Commercial (2.93, 2.82%)		\$109,738,900	\$3,213,378		\$116,153,931	\$3,275,570
Industrial (2.93, 2.82%)		\$2,830,483	\$82,933		\$3,125,049	\$88,126
New Manufacturing (varies)		\$5,394,416	\$127,625		\$4,973,525	\$117,220
Qualified Golf Courses (1.47, 1.41%)		\$5,391,840	\$79,260		\$6,161,653	\$86,880
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$810,784,464	\$23,044,056		\$874,685,893	\$23,798,235
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$48,557,490	\$1,456,721		\$49,302,944	\$1,479,090
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$1,033,404	\$15,501		\$1,063,360	\$19,140
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$49,590,894	\$1,472,222		\$50,366,304	\$1,498,230
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$30,000,024	\$829,759		\$30,048,174	\$845,889
Farm Implements (3%)		\$1,829,717	\$54,893		\$1,776,702	\$53,304
Furniture and Fixtures (3%)		\$6,701,831	\$201,050		\$6,987,531	\$209,614
Other Business Equipment		\$6,556,184	\$196,691		\$6,657,060	\$199,730
Class 8 Subtotal		\$45,087,756	\$1,282,393		\$45,469,467	\$1,308,537
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.34%, 0.33%)	421,687	\$384,125,212	\$1,306,055	414,674	\$371,889,674	\$1,207,071
CLASS 12						
Railroads (3.45%, 3.40%)		\$39,415,627	\$1,359,841		\$41,328,142	\$1,405,157
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$39,416,660	\$1,359,877		\$41,329,177	\$1,405,192
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$15,438,625	\$926,316		\$15,411,014	\$924,661
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$15,438,625	\$926,316		\$15,411,014	\$924,661
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$1,381,630,110	\$30,670,491		\$1,430,093,740	\$31,236,264

Madison County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$2,960,356	\$2,960,356		\$2,197,957	\$2,197,957
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	96,639	\$36,811,307	\$1,078,575	84,265	\$36,443,137	\$1,027,522
Tillable Non-Irrigated (2.93, 2.82%)	17,404	\$4,022,544	\$117,858	14,095	\$3,352,464	\$94,469
Grazing (2.93, 2.82%)	789,605	\$39,554,233	\$1,158,926	814,785	\$38,093,563	\$1,057,509
Wild Hay (2.93, 2.82%)	9,790	\$424,212	\$12,427	1,668	\$402,916	\$11,362
Non-Qualified Ag Land (20.51, 19.74%)	50,194	\$2,445,669	\$501,776	52,448	\$2,578,693	\$509,123
Eligible Mining Claims (2.93, 2.82%)	252	\$0	\$0	88	\$5,836	\$163
Class 3 Subtotal	963,885	\$83,257,965	\$2,869,562	967,350	\$80,876,609	\$2,700,148
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$1,618,010,257	\$47,387,158		\$1,758,077,328	\$49,559,052
Residential Low Income (varies)		\$7,054,011	\$66,488		\$8,055,063	\$76,788
Mobile Homes (2.93, 2.82%)		\$5,502,219	\$161,226		\$5,864,106	\$165,357
Mobile Homes Low Income (varies)		\$136,679	\$958		\$77,582	\$581
Commercial (2.93, 2.82%)		\$287,977,845	\$8,437,777		\$314,484,497	\$8,868,416
Industrial (2.93, 2.82%)		\$2,057,736	\$60,293		\$2,279,292	\$64,276
New Manufacturing (varies)		\$3,879,238	\$113,662		\$4,082,142	\$115,116
Qualified Golf Courses (1.47, 1.41%)		\$10,052,734	\$147,774		\$16,131,316	\$227,450
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$1,934,670,719	\$56,375,336		\$2,109,051,326	\$59,077,036
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,751,522	\$412,547		\$13,369,521	\$401,087
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,751,522	\$412,547		\$13,369,521	\$401,087
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$24,021,290	\$720,644		\$20,212,383	\$606,371
Farm Implements (3%)		\$13,278,968	\$398,371		\$13,717,576	\$411,542
Furniture and Fixtures (3%)		\$12,290,555	\$368,712		\$11,646,400	\$349,394
Other Business Equipment		\$36,608,950	\$1,098,275		\$42,889,846	\$1,286,706
Class 8 Subtotal		\$86,199,763	\$2,586,002		\$88,466,205	\$2,654,013
CLASS 9						
Utilities (12%)		\$21,043,699	\$2,525,242		\$22,768,388	\$2,732,205
CLASS 10						
Timber Land (0.34%, 0.33%)	84,463	\$26,327,804	\$89,513	78,329	\$27,390,208	\$90,411
CLASS 12						
Railroads (3.45%, 3.40%)		\$12,728,069	\$439,119		\$16,883,372	\$574,035
Airlines (3.45%, 3.40%)		\$2,066	\$71		\$2,069	\$70
Class 12 Subtotal		\$12,730,135	\$439,190		\$16,885,441	\$574,105
CLASS 13						
Electrical Generation Property (6%)		\$8,416,229	\$504,973		\$8,615,807	\$516,949
Telecommunication Property (6%)		\$4,204,077	\$252,244		\$4,914,718	\$294,884
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,620,306	\$757,217		\$13,530,525	\$811,833
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$2,193,562,269	\$69,014,965		\$2,374,536,180	\$71,238,795

McCone County



	2009			2010		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	6,643	\$6,215,003	\$182,099	9,480	\$5,709,102	\$160,993
Tillable Non-Irrigated (2.93, 2.82%)	537,043	\$111,991,996	\$3,281,352	500,820	\$111,427,996	\$3,140,216
Grazing (2.93, 2.82%)	791,665	\$35,478,552	\$1,039,534	819,171	\$35,679,535	\$996,002
Wild Hay (2.93, 2.82%)	0	\$2,819,911	\$82,632	5,355	\$1,814,531	\$51,173
Non-Qualified Ag Land (20.51, 19.74%)	2,029	\$96,360	\$19,766	2,001	\$100,213	\$19,785
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,337,378	\$156,601,822	\$4,605,383	1,336,828	\$154,731,377	\$4,368,169
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$11,570,328	\$338,273		\$11,726,695	\$330,135
Residential Low Income (varies)		\$263,623	\$2,719		\$133,906	\$809
Mobile Homes (2.93, 2.82%)		\$1,798,473	\$52,693		\$1,934,622	\$54,557
Mobile Homes Low Income (varies)		\$92,679	\$751		\$54,025	\$700
Commercial (2.93, 2.82%)		\$23,751,517	\$695,910		\$24,410,979	\$688,389
Industrial (2.93, 2.82%)		\$29,290	\$859		\$26,808	\$757
New Manufacturing (varies)		\$1,951,014	\$38,879		\$1,918,246	\$37,063
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$39,456,924	\$1,130,084		\$40,205,281	\$1,112,410
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,293,060	\$398,790		\$13,247,567	\$397,426
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,293,060	\$398,790		\$13,247,567	\$397,426
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$2,846,340	\$70,157		\$3,087,398	\$77,614
Farm Implements (3%)		\$23,743,163	\$712,293		\$25,385,923	\$761,578
Furniture and Fixtures (3%)		\$300,340	\$9,010		\$383,686	\$11,508
Other Business Equipment		\$362,818	\$9,941		\$439,695	\$13,191
Class 8 Subtotal		\$27,252,661	\$801,401		\$29,296,702	\$863,891
CLASS 9						
Utilities (12%)		\$1,462,289	\$175,475		\$1,675,322	\$201,038
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$4,597,787	\$158,623		\$4,871,225	\$165,622
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$4,597,787	\$158,623		\$4,871,225	\$165,622
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,838,561	\$170,314		\$2,529,518	\$151,771
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,838,561	\$170,314		\$2,529,518	\$151,771
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$245,503,104	\$7,440,070		\$246,556,992	\$7,260,327

Meagher County



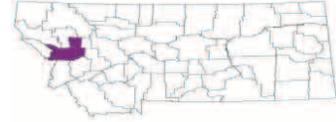
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$62,658	\$1,880
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	48,835	\$19,285,831	\$565,065	42,403	\$17,629,101	\$496,854
Tillable Non-Irrigated (2.93, 2.82%)	28,717	\$4,386,854	\$128,538	23,942	\$4,399,001	\$124,045
Grazing (2.93, 2.82%)	731,655	\$27,406,639	\$802,990	683,858	\$28,011,914	\$785,419
Wild Hay (2.93, 2.82%)	9,664	\$2,879,869	\$84,374	9,398	\$3,130,120	\$88,270
Non-Qualified Ag Land (20.51, 19.74%)	7,516	\$362,654	\$74,382	7,503	\$375,787	\$74,182
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	826,388	\$54,321,847	\$1,655,349	767,103	\$53,545,923	\$1,568,770
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$45,917,859	\$1,339,843		\$47,006,457	\$1,321,299
Residential Low Income (varies)		\$1,435,488	\$17,295		\$1,452,007	\$22,658
Mobile Homes (2.93, 2.82%)		\$2,305,935	\$67,560		\$2,508,510	\$70,740
Mobile Homes Low Income (varies)		\$137,421	\$1,723		\$150,390	\$2,675
Commercial (2.93, 2.82%)		\$33,729,724	\$988,274		\$34,084,290	\$961,186
Industrial (2.93, 2.82%)		\$25,844	\$757		\$32,740	\$923
New Manufacturing (varies)		\$15,671	\$459		\$14,281	\$403
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$83,567,942	\$2,415,911		\$85,248,675	\$2,379,884
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$629,493	\$18,886		\$646,810	\$19,404
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$629,493	\$18,886		\$646,810	\$19,404
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,513,677	\$45,414		\$1,319,894	\$39,597
Farm Implements (3%)		\$8,432,638	\$252,983		\$8,533,293	\$255,997
Furniture and Fixtures (3%)		\$468,520	\$14,058		\$473,997	\$14,222
Other Business Equipment		\$568,723	\$17,062		\$398,009	\$11,942
Class 8 Subtotal		\$10,983,558	\$329,517		\$10,725,193	\$321,758
CLASS 9						
Utilities (12%)		\$25,639,576	\$3,076,750		\$25,245,209	\$3,029,425
CLASS 10						
Timber Land (0.34%, 0.33%)	124,868	\$53,244,166	\$181,034	183,806	\$53,189,267	\$175,523
CLASS 12						
Railroads (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$1,033	\$36		\$1,035	\$35
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,331,069	\$259,865		\$3,860,416	\$231,625
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,331,069	\$259,865		\$3,860,416	\$231,625
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$232,718,684	\$7,937,348		\$232,525,186	\$7,728,304

Mineral County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	1,018	\$324,489	\$9,507	643	\$266,085	\$7,500
Tillable Non-Irrigated (2.93, 2.82%)	398	\$33,053	\$968	93	\$9,323	\$263
Grazing (2.93, 2.82%)	4,587	\$59,719	\$1,741	6,505	\$71,286	\$2,004
Wild Hay (2.93, 2.82%)	1,849	\$464,999	\$13,626	1,665	\$616,036	\$17,374
Non-Qualified Ag Land (20.51, 19.74%)	4,305	\$209,767	\$43,033	4,269	\$213,793	\$42,205
Eligible Mining Claims (2.93, 2.82%)	27	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	12,184	\$1,092,027	\$68,875	13,174	\$1,176,523	\$69,346
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$133,585,714	\$3,886,158		\$141,197,222	\$3,952,318
Residential Low Income (varies)		\$5,298,758	\$52,953		\$6,045,090	\$56,989
Mobile Homes (2.93, 2.82%)		\$4,156,739	\$121,791		\$4,117,859	\$116,124
Mobile Homes Low Income (varies)		\$363,946	\$3,020		\$362,338	\$2,874
Commercial (2.93, 2.82%)		\$35,575,292	\$1,042,359		\$36,575,758	\$1,031,449
Industrial (2.93, 2.82%)		\$571,295	\$16,739		\$624,509	\$17,613
New Manufacturing (varies)		\$2,282,080	\$64,098		\$2,444,396	\$67,020
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$181,833,824	\$5,187,118		\$191,367,172	\$5,244,387
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,606,441	\$198,194		\$6,457,880	\$193,736
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,606,441	\$198,194		\$6,457,880	\$193,736
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$6,960,292	\$208,815		\$10,774,569	\$323,238
Farm Implements (3%)		\$476,339	\$14,290		\$453,119	\$13,595
Furniture and Fixtures (3%)		\$1,644,324	\$49,339		\$1,788,871	\$53,663
Other Business Equipment		\$469,207	\$14,084		\$507,010	\$15,213
Class 8 Subtotal		\$9,550,162	\$286,528		\$13,523,569	\$405,709
CLASS 9						
Utilities (12%)		\$16,827,868	\$2,019,345		\$16,410,336	\$1,969,239
CLASS 10						
Timber Land (0.34%, 0.33%)	90,762	\$62,948,657	\$214,027	90,479	\$60,383,365	\$196,409
CLASS 12						
Railroads (3.45%, 3.40%)		\$17,480,543	\$603,080		\$23,197,830	\$788,726
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$17,480,543	\$603,080		\$23,197,830	\$788,726
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,728,235	\$163,697		\$3,365,023	\$201,900
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,728,235	\$163,697		\$3,365,023	\$201,900
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$299,067,757	\$8,740,864		\$315,881,698	\$9,069,452

Missoula County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	15,192	\$6,594,754	\$193,206	14,142	\$6,064,457	\$170,891
Tillable Non-Irrigated (2.93, 2.82%)	2,613	\$165,928	\$4,860	1,191	\$179,323	\$5,060
Grazing (2.93, 2.82%)	87,442	\$2,530,572	\$74,139	83,589	\$2,704,903	\$76,334
Wild Hay (2.93, 2.82%)	7,266	\$500,332	\$14,660	1,719	\$506,290	\$14,281
Non-Qualified Ag Land (20.51, 19.74%)	27,295	\$1,327,514	\$272,354	27,120	\$1,357,956	\$268,099
Eligible Mining Claims (2.93, 2.82%)	14	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	139,821	\$11,119,100	\$559,219	127,762	\$10,812,929	\$534,665
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$3,635,560,832	\$106,287,462		\$3,828,165,390	\$107,694,258
Residential Low Income (varies)		\$52,989,916	\$547,910		\$59,357,908	\$634,185
Mobile Homes (2.93, 2.82%)		\$61,218,767	\$1,793,666		\$59,696,531	\$1,683,450
Mobile Homes Low Income (varies)		\$4,529,979	\$43,916		\$4,396,221	\$45,809
Commercial (2.93, 2.82%)		\$1,847,508,592	\$54,132,052		\$1,939,550,168	\$54,695,336
Industrial (2.93, 2.82%)		\$5,883,823	\$172,397		\$8,230,616	\$232,104
New Manufacturing (varies)		\$45,615,050	\$1,279,482		\$31,913,101	\$832,906
Qualified Golf Courses (1.47, 1.41%)		\$17,601,289	\$258,738		\$18,747,675	\$264,342
Remodeled Commercial (varies)		\$270,735	\$6,335		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$5,671,178,983	\$164,521,958		\$5,950,057,610	\$166,082,390
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$49,867,878	\$1,496,035		\$51,349,794	\$1,540,492
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$1,578,400	\$47,352		\$2,029,506	\$60,885
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$51,446,278	\$1,543,387		\$53,379,300	\$1,601,377
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$179,650,171	\$5,181,122		\$138,314,025	\$3,932,780
Farm Implements (3%)		\$1,961,144	\$58,837		\$1,767,664	\$53,029
Furniture and Fixtures (3%)		\$133,668,753	\$4,010,056		\$139,514,656	\$4,185,431
Other Business Equipment		\$24,484,013	\$734,630		\$16,960,263	\$508,927
Class 8 Subtotal		\$339,764,081	\$9,984,645		\$296,556,608	\$8,680,167
CLASS 9						
Utilities (12%)		\$101,737,113	\$12,208,452		\$109,331,520	\$13,119,778
CLASS 10						
Timber Land (0.34%, 0.33%)	522,879	\$292,762,915	\$995,347	473,868	\$257,817,715	\$845,201
CLASS 12						
Railroads (3.45%, 3.40%)		\$40,500,658	\$1,397,273		\$53,078,270	\$1,804,661
Airlines (3.45%, 3.40%)		\$22,659,273	\$781,745		\$24,375,097	\$828,753
Class 12 Subtotal		\$63,159,931	\$2,179,018		\$77,453,367	\$2,633,414
CLASS 13						
Electrical Generation Property (6%)		\$3,701,750	\$222,105		\$0	\$0
Telecommunication Property (6%)		\$83,052,263	\$4,983,137		\$103,403,515	\$6,204,206
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$86,754,013	\$5,205,242		\$103,403,515	\$6,204,206
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$6,617,922,414	\$197,197,268		\$6,858,812,564	\$199,701,198

Musselshell County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	12,081	\$6,586,398	\$192,979	12,886	\$6,532,428	\$184,200
Tillable Non-Irrigated (2.93, 2.82%)	109,358	\$11,964,514	\$350,564	105,842	\$11,983,265	\$337,925
Grazing (2.93, 2.82%)	682,071	\$22,945,509	\$672,293	654,310	\$24,447,456	\$688,495
Wild Hay (2.93, 2.82%)	9,459	\$4,567,475	\$133,827	19,217	\$4,604,097	\$129,829
Non-Qualified Ag Land (20.51, 19.74%)	27,013	\$1,365,087	\$280,121	34,694	\$1,733,231	\$342,236
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	839,983	\$47,428,983	\$1,629,784	826,948	\$49,300,477	\$1,682,685
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$67,504,060	\$1,949,495		\$69,971,947	\$1,943,001
Residential Low Income (varies)		\$2,969,277	\$24,503		\$2,789,945	\$23,403
Mobile Homes (2.93, 2.82%)		\$4,657,774	\$136,472		\$4,607,959	\$129,950
Mobile Homes Low Income (varies)		\$263,979	\$2,264		\$277,008	\$2,787
Commercial (2.93, 2.82%)		\$32,710,391	\$958,435		\$33,740,864	\$951,479
Industrial (2.93, 2.82%)		\$77,343	\$2,266		\$1,007,016	\$28,398
New Manufacturing (varies)		\$2,968,212	\$86,968		\$13,889,797	\$205,620
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$111,151,036	\$3,160,403		\$126,284,536	\$3,284,638
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,134,257	\$394,029		\$12,907,434	\$387,223
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,134,257	\$394,029		\$12,907,434	\$387,223
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$23,394,142	\$691,606		\$135,091,563	\$2,102,255
Farm Implements (3%)		\$6,811,103	\$204,337		\$7,336,285	\$220,083
Furniture and Fixtures (3%)		\$794,651	\$23,842		\$717,263	\$21,519
Other Business Equipment		\$2,115,338	\$63,460		\$4,000,092	\$120,012
Class 8 Subtotal		\$33,115,234	\$983,245		\$147,145,203	\$2,463,869
CLASS 9						
Utilities (12%)		\$11,323,751	\$1,358,853		\$11,825,213	\$1,419,026
CLASS 10						
Timber Land (0.34%, 0.33%)	156,068	\$38,775,941	\$131,830	164,749	\$26,033,103	\$85,927
CLASS 12						
Railroads (3.45%, 3.40%)		\$54,305,826	\$1,873,551		\$59,109,083	\$1,005,491
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$54,306,859	\$1,873,587		\$59,110,118	\$1,005,526
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,988,302	\$119,299		\$2,650,697	\$159,041
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,988,302	\$119,299		\$2,650,697	\$159,041
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$311,224,363	\$9,651,030		\$435,256,781	\$10,487,935

Park County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	49,875	\$20,987,499	\$614,947	50,392	\$21,329,422	\$601,225
Tillable Non-Irrigated (2.93, 2.82%)	34,902	\$3,274,845	\$95,957	22,244	\$3,238,770	\$91,332
Grazing (2.93, 2.82%)	516,350	\$31,670,204	\$927,944	517,943	\$30,868,613	\$858,676
Wild Hay (2.93, 2.82%)	7,279	\$1,986,617	\$58,206	8,545	\$2,026,632	\$57,154
Non-Qualified Ag Land (20.51, 19.74%)	47,810	\$2,363,367	\$484,869	48,362	\$2,420,718	\$477,919
Eligible Mining Claims (2.93, 2.82%)	0	\$1,525	\$45	24	\$1,584	\$45
Class 3 Subtotal	656,216	\$60,284,057	\$2,181,968	647,510	\$59,885,739	\$2,086,351
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$645,443,538	\$18,873,320		\$692,534,022	\$19,492,297
Residential Low Income (varies)		\$11,265,947	\$114,336		\$18,832,352	\$198,509
Mobile Homes (2.93, 2.82%)		\$8,832,232	\$258,240		\$8,301,258	\$233,525
Mobile Homes Low Income (varies)		\$433,389	\$3,864		\$588,232	\$4,737
Commercial (2.93, 2.82%)		\$281,971,537	\$8,261,728		\$301,468,084	\$8,501,367
Industrial (2.93, 2.82%)		\$761,173	\$22,303		\$886,353	\$24,997
New Manufacturing (varies)		\$1,911,197	\$55,997		\$1,948,192	\$54,939
Qualified Golf Courses (1.47, 1.41%)		\$505,798	\$7,435		\$548,252	\$7,731
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$951,124,811	\$27,597,223		\$1,025,106,745	\$28,518,102
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,058,310	\$421,750		\$14,067,480	\$422,027
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,058,310	\$421,750		\$14,067,480	\$422,027
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$12,784,189	\$383,530		\$11,370,234	\$341,109
Farm Implements (3%)		\$9,759,749	\$292,793		\$10,369,069	\$311,077
Furniture and Fixtures (3%)		\$9,710,333	\$291,301		\$9,806,290	\$294,190
Other Business Equipment		\$2,307,937	\$67,037		\$1,953,544	\$58,617
Class 8 Subtotal		\$34,562,208	\$1,034,661		\$33,499,137	\$1,004,993
CLASS 9						
Utilities (12%)		\$28,398,668	\$3,407,841		\$30,736,571	\$3,688,389
CLASS 10						
Timber Land (0.34%, 0.33%)	127,943	\$39,557,407	\$134,491	135,017	\$39,211,876	\$129,371
CLASS 12						
Railroads (3.45%, 3.40%)		\$20,710,994	\$714,528		\$25,596,925	\$870,294
Airlines (3.45%, 3.40%)		\$4,568	\$158		\$3,527	\$120
Class 12 Subtotal		\$20,715,562	\$714,686		\$25,600,452	\$870,414
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$16,976,654	\$1,018,600		\$20,131,907	\$1,207,919
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$16,976,654	\$1,018,600		\$20,131,907	\$1,207,919
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$1,165,677,677	\$36,511,220		\$1,248,239,907	\$37,927,566

Petroleum County



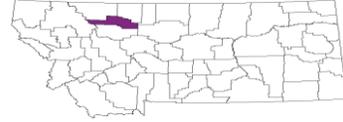
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	7,740	\$4,741,735	\$138,932	10,894	\$4,654,293	\$131,252
Tillable Non-Irrigated (2.93, 2.82%)	58,618	\$8,157,886	\$239,018	58,649	\$7,877,190	\$221,645
Grazing (2.93, 2.82%)	526,223	\$18,830,548	\$551,729	514,882	\$19,429,122	\$546,483
Wild Hay (2.93, 2.82%)	4,210	\$2,511,964	\$73,598	13,200	\$2,243,081	\$63,260
Non-Qualified Ag Land (20.51, 19.74%)	4,564	\$233,881	\$47,977	4,734	\$235,854	\$46,557
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	601,355	\$34,476,014	\$1,051,254	602,360	\$34,439,540	\$1,009,197
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$2,386,436	\$69,099		\$2,491,270	\$69,520
Residential Low Income (varies)		\$76,696	\$863		\$34,726	\$194
Mobile Homes (2.93, 2.82%)		\$1,153,752	\$33,805		\$900,193	\$25,387
Mobile Homes Low Income (varies)		\$0	\$0		\$19,154	\$107
Commercial (2.93, 2.82%)		\$6,771,769	\$198,429		\$6,935,411	\$195,581
Industrial (2.93, 2.82%)		\$0	\$0		\$0	\$0
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$10,388,653	\$302,196		\$10,380,754	\$290,789
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$4,122,454	\$123,673		\$3,988,048	\$119,641
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$4,122,454	\$123,673		\$3,988,048	\$119,641
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$377,146	\$11,312		\$313,381	\$9,402
Farm Implements (3%)		\$5,579,033	\$167,370		\$6,651,938	\$199,559
Furniture and Fixtures (3%)		\$44,030	\$1,321		\$51,604	\$1,551
Other Business Equipment		\$133,259	\$3,997		\$125,455	\$3,764
Class 8 Subtotal		\$6,133,468	\$184,000		\$7,142,378	\$214,276
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.34%, 0.33%)	2,074	\$205,685	\$697	1,029	\$207,580	\$688
CLASS 12						
Railroads (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$21,437	\$1,286		\$19,210	\$1,153
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$21,437	\$1,286		\$19,210	\$1,153
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$55,347,711	\$1,663,106		\$56,177,510	\$1,635,744

Phillips County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	38,895	\$19,527,492	\$572,148	45,420	\$18,644,854	\$525,569
Tillable Non-Irrigated (2.93, 2.82%)	369,954	\$100,624,353	\$2,948,329	425,244	\$98,103,689	\$2,763,199
Grazing (2.93, 2.82%)	1,142,341	\$45,428,545	\$1,331,073	1,090,039	\$47,214,169	\$1,327,490
Wild Hay (2.93, 2.82%)	22,044	\$5,197,748	\$152,299	15,117	\$5,025,143	\$141,676
Non-Qualified Ag Land (20.51, 19.74%)	5,583	\$188,417	\$38,650	3,943	\$197,617	\$39,013
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,578,817	\$170,966,555	\$5,042,499	1,579,763	\$169,185,472	\$4,796,947
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$41,944,920	\$1,227,626		\$43,693,124	\$1,230,955
Residential Low Income (varies)		\$1,889,404	\$18,024		\$1,925,367	\$17,731
Mobile Homes (2.93, 2.82%)		\$2,195,341	\$64,319		\$2,172,901	\$61,269
Mobile Homes Low Income (varies)		\$56,568	\$559		\$71,172	\$631
Commercial (2.93, 2.82%)		\$46,301,558	\$1,356,628		\$49,354,518	\$1,391,819
Industrial (2.93, 2.82%)		\$71,621	\$2,100		\$77,255	\$2,178
New Manufacturing (varies)		\$1,296,318	\$37,984		\$1,204,922	\$33,979
Qualified Golf Courses (1.47, 1.41%)		\$477,577	\$7,020		\$501,808	\$7,075
Remodeled Commercial (varies)		\$211,807	\$4,956		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$94,445,114	\$2,719,216		\$99,001,067	\$2,745,637
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$8,235,952	\$247,080		\$9,370,087	\$281,100
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$8,235,952	\$247,080		\$9,370,087	\$281,100
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$4,407,530	\$132,235		\$4,456,461	\$133,702
Farm Implements (3%)		\$22,368,194	\$671,045		\$25,224,020	\$756,723
Furniture and Fixtures (3%)		\$4,505,976	\$135,173		\$2,303,695	\$69,117
Other Business Equipment		\$6,747,118	\$202,428		\$9,944,035	\$298,333
Class 8 Subtotal		\$38,028,818	\$1,140,881		\$41,928,211	\$1,257,875
CLASS 9						
Utilities (12%)		\$53,011,974	\$6,361,439		\$56,116,999	\$6,734,039
CLASS 10						
Timber Land (0.34%, 0.33%)	1,565	\$483,617	\$1,646	2,384	\$480,984	\$1,581
CLASS 12						
Railroads (3.45%, 3.40%)		\$18,169,227	\$626,837		\$19,334,698	\$657,379
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$18,169,227	\$626,837		\$19,334,698	\$657,379
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$5,060,842	\$303,651		\$5,673,313	\$340,400
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$5,060,842	\$303,651		\$5,673,313	\$340,400
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$388,402,099	\$16,443,249		\$401,090,831	\$16,814,958

Pondera County



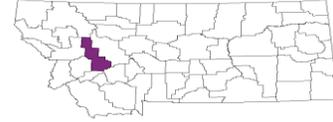
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	84,360	\$30,878,954	\$904,742	74,505	\$30,846,818	\$869,082
Tillable Non-Irrigated (2.93, 2.82%)	423,350	\$109,936,520	\$3,221,142	433,550	\$107,600,505	\$3,021,472
Grazing (2.93, 2.82%)	240,287	\$12,099,882	\$354,531	237,544	\$12,381,205	\$347,480
Wild Hay (2.93, 2.82%)	5,781	\$1,321,277	\$38,711	5,372	\$1,332,348	\$37,573
Non-Qualified Ag Land (20.51, 19.74%)	2,798	\$140,839	\$28,891	3,171	\$147,639	\$29,141
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	756,576	\$154,377,472	\$4,548,017	754,143	\$152,308,515	\$4,304,748
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$59,324,121	\$1,725,472		\$59,197,344	\$1,657,361
Residential Low Income (varies)		\$2,056,070	\$20,022		\$2,059,916	\$19,489
Mobile Homes (2.93, 2.82%)		\$2,001,066	\$58,626		\$2,152,186	\$60,691
Mobile Homes Low Income (varies)		\$61,038	\$829		\$21,247	\$308
Commercial (2.93, 2.82%)		\$77,569,327	\$2,272,790		\$79,024,556	\$2,228,498
Industrial (2.93, 2.82%)		\$400,771	\$11,744		\$354,349	\$9,992
New Manufacturing (varies)		\$9,383,588	\$274,937		\$8,847,387	\$249,495
Qualified Golf Courses (1.47, 1.41%)		\$231,746	\$3,407		\$227,154	\$3,203
Remodeled Commercial (varies)		\$285,542	\$3,984		\$305,424	\$3,750
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$151,313,269	\$4,371,811		\$152,189,563	\$4,232,787
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$11,688,838	\$350,665		\$12,351,424	\$370,543
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$11,688,838	\$350,665		\$12,351,424	\$370,543
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$6,977,054	\$206,108		\$6,428,921	\$189,660
Farm Implements (3%)		\$28,837,258	\$865,129		\$30,916,131	\$927,491
Furniture and Fixtures (3%)		\$2,129,744	\$63,903		\$2,210,936	\$66,336
Other Business Equipment		\$2,269,859	\$68,117		\$2,692,174	\$80,780
Class 8 Subtotal		\$40,213,915	\$1,203,257		\$42,248,162	\$1,264,267
CLASS 9						
Utilities (12%)		\$16,123,563	\$1,934,827		\$18,219,685	\$2,186,365
CLASS 10						
Timber Land (0.34%, 0.33%)	853	\$393,300	\$1,339	1,386	\$283,409	\$937
CLASS 12						
Railroads (3.45%, 3.40%)		\$17,767,362	\$612,975		\$18,939,092	\$643,929
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$17,768,395	\$613,011		\$18,940,127	\$643,964
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,495,260	\$209,714		\$3,910,976	\$234,659
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$3,495,260	\$209,714		\$3,910,976	\$234,659
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$395,374,012	\$13,232,641		\$400,451,861	\$13,238,270

Powder River County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	8,140	\$4,387,823	\$128,562	10,573	\$4,350,489	\$122,680
Tillable Non-Irrigated (2.93, 2.82%)	62,082	\$7,769,920	\$227,653	46,692	\$7,656,863	\$215,924
Grazing (2.93, 2.82%)	1,223,099	\$38,996,184	\$1,142,591	1,178,486	\$41,625,956	\$1,182,552
Wild Hay (2.93, 2.82%)	44,971	\$22,877,113	\$670,288	77,112	\$22,889,923	\$645,498
Non-Qualified Ag Land (20.51, 19.74%)	3,183	\$171,289	\$35,139	3,477	\$174,169	\$34,385
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,341,475	\$74,202,329	\$2,204,233	1,316,339	\$76,697,400	\$2,201,039
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$8,801,843	\$257,804		\$8,968,411	\$252,866
Residential Low Income (varies)		\$129,856	\$1,606		\$267,738	\$3,206
Mobile Homes (2.93, 2.82%)		\$4,021,030	\$117,818		\$4,037,019	\$113,851
Mobile Homes Low Income (varies)		\$209,508	\$2,277		\$167,813	\$1,844
Commercial (2.93, 2.82%)		\$21,089,801	\$617,930		\$21,260,188	\$599,535
Industrial (2.93, 2.82%)		\$0	\$0		\$0	\$0
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$34,252,038	\$997,435		\$34,701,169	\$971,302
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$8,278,583	\$248,359		\$7,953,905	\$238,619
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$8,278,583	\$248,359		\$7,953,905	\$238,619
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$3,262,260	\$97,868		\$6,749,675	\$202,490
Farm Implements (3%)		\$14,831,971	\$444,966		\$16,159,400	\$484,785
Furniture and Fixtures (3%)		\$320,450	\$9,616		\$327,824	\$9,837
Other Business Equipment		\$840,969	\$25,225		\$860,395	\$25,782
Class 8 Subtotal		\$19,255,650	\$577,675		\$24,097,294	\$722,894
CLASS 9						
Utilities (12%)		\$3,090,272	\$370,834		\$3,854,747	\$462,569
CLASS 10						
Timber Land (0.34%, 0.33%)	17,349	\$7,107,139	\$24,180	42,449	\$7,208,475	\$23,790
CLASS 12						
Railroads (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$854,293	\$51,257		\$951,121	\$57,068
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$854,293	\$51,257		\$951,121	\$57,068
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$147,040,304	\$4,473,973		\$155,464,111	\$4,677,281

Powell County



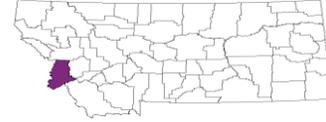
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	49,603	\$17,641,824	\$516,911	41,889	\$17,380,618	\$490,036
Tillable Non-Irrigated (2.93, 2.82%)	1,114	\$120,047	\$3,516	1,467	\$124,257	\$3,504
Grazing (2.93, 2.82%)	347,061	\$15,950,762	\$467,376	352,026	\$16,432,505	\$462,520
Wild Hay (2.93, 2.82%)	9,113	\$1,432,702	\$41,980	4,545	\$1,456,884	\$41,084
Non-Qualified Ag Land (20.51, 19.74%)	19,711	\$927,657	\$190,331	19,282	\$985,099	\$194,473
Eligible Mining Claims (2.93, 2.82%)	592	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	427,194	\$36,072,992	\$1,220,114	419,209	\$36,379,363	\$1,191,617
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$130,074,936	\$3,803,334		\$136,680,717	\$3,846,076
Residential Low Income (varies)		\$3,292,362	\$29,699		\$3,990,664	\$37,666
Mobile Homes (2.93, 2.82%)		\$4,783,154	\$140,152		\$4,822,706	\$136,021
Mobile Homes Low Income (varies)		\$200,790	\$1,802		\$131,840	\$1,770
Commercial (2.93, 2.82%)		\$50,548,529	\$1,481,053		\$52,836,184	\$1,489,976
Industrial (2.93, 2.82%)		\$283,737	\$8,312		\$207,011	\$5,837
New Manufacturing (varies)		\$2,514,141	\$73,665		\$2,338,807	\$65,955
Qualified Golf Courses (1.47, 1.41%)		\$5,653,058	\$83,100		\$7,281,538	\$102,670
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$197,350,707	\$5,621,117		\$208,289,467	\$5,685,971
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$10,930,326	\$327,910		\$11,009,664	\$330,290
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$10,930,326	\$327,910		\$11,009,664	\$330,290
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$12,514,787	\$375,449		\$8,621,207	\$258,639
Farm Implements (3%)		\$6,788,579	\$203,656		\$7,175,295	\$215,261
Furniture and Fixtures (3%)		\$2,861,514	\$85,844		\$2,756,108	\$82,682
Other Business Equipment		\$1,445,246	\$43,362		\$1,707,599	\$51,228
Class 8 Subtotal		\$23,610,126	\$708,311		\$20,260,209	\$607,810
CLASS 9						
Utilities (12%)		\$27,686,240	\$3,322,350		\$30,248,726	\$3,629,844
CLASS 10						
Timber Land (0.34%, 0.33%)	211,744	\$99,807,349	\$339,350	207,584	\$98,122,268	\$324,360
CLASS 12						
Railroads (3.45%, 3.40%)		\$23,608,521	\$814,495		\$29,643,146	\$1,007,869
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$23,608,521	\$814,495		\$29,643,146	\$1,007,869
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$7,659,066	\$459,544		\$8,676,945	\$520,616
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$7,659,066	\$459,544		\$8,676,945	\$520,616
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$426,725,327	\$12,813,191		\$442,629,788	\$13,298,377

Prairie County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	13,722	\$7,550,514	\$221,238	13,955	\$7,224,521	\$203,734
Tillable Non-Irrigated (2.93, 2.82%)	104,356	\$14,484,659	\$424,393	84,762	\$14,612,323	\$412,022
Grazing (2.93, 2.82%)	454,765	\$20,589,262	\$603,260	464,035	\$19,913,754	\$552,638
Wild Hay (2.93, 2.82%)	0	\$1,875,489	\$54,947	10,491	\$1,879,043	\$52,986
Non-Qualified Ag Land (20.51, 19.74%)	483	\$23,543	\$4,829	513	\$25,714	\$5,075
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	573,326	\$44,523,467	\$1,308,667	573,757	\$43,655,355	\$1,226,455
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$8,201,742	\$239,361		\$8,241,287	\$231,889
Residential Low Income (varies)		\$179,320	\$1,509		\$143,294	\$1,140
Mobile Homes (2.93, 2.82%)		\$750,448	\$21,985		\$735,592	\$20,747
Mobile Homes Low Income (varies)		\$59,604	\$491		\$58,539	\$510
Commercial (2.93, 2.82%)		\$10,222,790	\$299,531		\$10,553,842	\$297,620
Industrial (2.93, 2.82%)		\$8,222	\$241		\$7,248	\$204
New Manufacturing (varies)		\$351,965	\$10,312		\$256,718	\$7,240
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$19,774,091	\$573,430		\$19,996,520	\$559,350
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,545,112	\$106,353		\$3,645,622	\$109,367
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,545,112	\$106,353		\$3,645,622	\$109,367
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$738,912	\$22,172		\$701,131	\$21,034
Farm Implements (3%)		\$9,736,874	\$292,104		\$10,574,840	\$317,246
Furniture and Fixtures (3%)		\$153,160	\$4,597		\$183,523	\$5,504
Other Business Equipment		\$765,702	\$22,978		\$722,046	\$21,661
Class 8 Subtotal		\$11,394,648	\$341,851		\$12,181,540	\$365,445
CLASS 9						
Utilities (12%)		\$2,859,218	\$343,106		\$3,122,195	\$374,664
CLASS 10						
Timber Land (0.34%, 0.33%)	436	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$20,288,035	\$699,937		\$21,612,147	\$734,813
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$20,288,035	\$699,937		\$21,612,147	\$734,813
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,878,974	\$112,739		\$2,173,099	\$130,386
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,878,974	\$112,739		\$2,173,099	\$130,386
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$104,263,545	\$3,486,083		\$106,386,478	\$3,500,480

Ravalli County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	42,819	\$21,467,285	\$628,988	44,977	\$19,352,812	\$544,371
Tillable Non-Irrigated (2.93, 2.82%)	4,956	\$452,945	\$13,271	3,693	\$361,320	\$10,195
Grazing (2.93, 2.82%)	121,302	\$4,129,417	\$121,017	117,839	\$4,593,453	\$129,974
Wild Hay (2.93, 2.82%)	1,137	\$39,863	\$1,168	504	\$73,913	\$2,087
Non-Qualified Ag Land (20.51, 19.74%)	36,788	\$1,876,192	\$384,909	39,364	\$1,969,852	\$388,915
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	207,002	\$27,965,702	\$1,149,353	206,377	\$26,351,350	\$1,075,542
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$1,626,090,323	\$47,367,952		\$1,721,426,346	\$48,276,382
Residential Low Income (varies)		\$61,941,407	\$654,117		\$70,456,470	\$742,338
Mobile Homes (2.93, 2.82%)		\$19,192,062	\$562,339		\$19,005,749	\$535,980
Mobile Homes Low Income (varies)		\$1,729,078	\$13,584		\$1,825,650	\$15,487
Commercial (2.93, 2.82%)		\$454,728,598	\$13,323,582		\$483,374,944	\$13,630,291
Industrial (2.93, 2.82%)		\$1,506,432	\$44,138		\$1,760,632	\$49,651
New Manufacturing (varies)		\$36,289,175	\$1,063,272		\$37,152,728	\$1,047,706
Qualified Golf Courses (1.47, 1.41%)		\$5,309,675	\$78,050		\$5,587,764	\$78,787
Remodeled Commercial (varies)		\$158,932	\$2,797		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$2,206,945,682	\$63,109,831		\$2,340,590,283	\$64,376,622
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$22,710,200	\$681,308		\$23,391,825	\$701,754
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$22,710,200	\$681,308		\$23,391,825	\$701,754
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$46,998,611	\$1,409,959		\$101,878,742	\$3,056,363
Farm Implements (3%)		\$9,153,583	\$274,600		\$9,415,041	\$282,450
Furniture and Fixtures (3%)		\$19,675,696	\$590,269		\$19,671,876	\$590,137
Other Business Equipment		\$21,794,313	\$650,325		\$17,219,423	\$516,629
Class 8 Subtotal		\$97,622,203	\$2,925,153		\$148,185,082	\$4,445,579
CLASS 9						
Utilities (12%)		\$27,001,148	\$3,240,136		\$29,869,896	\$3,584,387
CLASS 10						
Timber Land (0.34%, 0.33%)	96,961	\$47,135,131	\$160,255	95,378	\$45,214,051	\$147,036
CLASS 12						
Railroads (3.45%, 3.40%)		\$14,871,344	\$513,061		\$19,848,603	\$674,852
Airlines (3.45%, 3.40%)		\$7,894	\$272		\$6,686	\$227
Class 12 Subtotal		\$14,879,238	\$513,333		\$19,855,289	\$675,079
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$22,714,734	\$1,362,885		\$27,783,728	\$1,667,024
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$22,714,734	\$1,362,885		\$27,783,728	\$1,667,024
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$2,466,974,038	\$73,142,254		\$2,661,241,504	\$76,673,023

Richland County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	38,462	\$24,578,884	\$720,159	51,383	\$24,377,335	\$687,401
Tillable Non-Irrigated (2.93, 2.82%)	365,600	\$82,976,629	\$2,431,219	385,426	\$83,056,460	\$2,341,529
Grazing (2.93, 2.82%)	764,195	\$30,319,676	\$888,339	721,586	\$31,969,595	\$905,433
Wild Hay (2.93, 2.82%)	130	\$3,878,820	\$113,649	8,355	\$3,536,362	\$99,727
Non-Qualified Ag Land (20.51, 19.74%)	10,250	\$530,741	\$108,870	10,839	\$561,973	\$110,942
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,178,637	\$142,284,750	\$4,262,236	1,177,591	\$143,501,725	\$4,145,032
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$113,108,083	\$3,303,633		\$122,070,687	\$3,430,871
Residential Low Income (varies)		\$1,360,186	\$19,174		\$1,806,050	\$27,255
Mobile Homes (2.93, 2.82%)		\$3,744,295	\$109,713		\$3,899,373	\$109,968
Mobile Homes Low Income (varies)		\$66,145	\$884		\$108,279	\$1,291
Commercial (2.93, 2.82%)		\$73,139,649	\$2,143,011		\$76,414,989	\$2,154,876
Industrial (2.93, 2.82%)		\$744,398	\$21,807		\$781,067	\$22,026
New Manufacturing (varies)		\$21,172,434	\$531,949		\$20,325,060	\$506,238
Qualified Golf Courses (1.47, 1.41%)		\$480,119	\$7,058		\$526,369	\$7,422
Remodeled Commercial (varies)		\$109,278	\$2,449		\$118,560	\$2,593
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$213,924,587	\$6,139,678		\$226,050,434	\$6,262,540
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$28,980,883	\$869,425		\$59,075,422	\$1,772,265
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$421,774	\$12,653		\$534,006	\$16,020
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$29,402,657	\$882,078		\$59,609,428	\$1,788,285
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$87,901,311	\$2,431,912		\$96,037,162	\$2,719,024
Farm Implements (3%)		\$28,629,754	\$858,902		\$29,442,050	\$883,261
Furniture and Fixtures (3%)		\$5,474,045	\$164,226		\$4,325,072	\$129,753
Other Business Equipment		\$164,364,455	\$4,930,926		\$181,433,768	\$5,443,033
Class 8 Subtotal		\$286,369,565	\$8,385,966		\$311,238,052	\$9,175,071
CLASS 9						
Utilities (12%)		\$66,963,232	\$8,035,588		\$78,198,240	\$9,383,792
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$2,975,412	\$102,651		\$3,991,761	\$135,719
Airlines (3.45%, 3.40%)		\$187,897	\$6,483		\$574,972	\$19,549
Class 12 Subtotal		\$3,163,309	\$109,134		\$4,566,733	\$155,268
CLASS 13						
Electrical Generation Property (6%)		\$10,564,954	\$633,897		\$12,151,157	\$729,070
Telecommunication Property (6%)		\$5,676,775	\$340,609		\$6,067,467	\$364,047
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$16,241,729	\$974,506		\$18,218,624	\$1,093,117
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$758,349,829	\$28,789,186		\$841,383,236	\$32,003,105

Roosevelt County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	15,073	\$8,529,903	\$249,920	18,606	\$8,531,813	\$240,396
Tillable Non-Irrigated (2.93, 2.82%)	557,816	\$120,687,077	\$3,536,169	562,845	\$119,913,559	\$3,376,027
Grazing (2.93, 2.82%)	432,154	\$14,848,693	\$435,074	423,310	\$15,910,623	\$450,029
Wild Hay (2.93, 2.82%)	15,272	\$8,178,980	\$239,649	17,250	\$6,429,309	\$181,131
Non-Qualified Ag Land (20.51, 19.74%)	14,101	\$523,246	\$107,321	13,235	\$538,053	\$106,202
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,034,416	\$152,767,899	\$4,568,133	1,035,247	\$151,323,357	\$4,353,785
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$47,578,886	\$1,392,593		\$47,029,273	\$1,322,072
Residential Low Income (varies)		\$671,351	\$5,177		\$616,378	\$4,431
Mobile Homes (2.93, 2.82%)		\$3,367,146	\$98,652		\$3,235,715	\$91,239
Mobile Homes Low Income (varies)		\$69,639	\$487		\$55,688	\$311
Commercial (2.93, 2.82%)		\$44,963,257	\$1,317,446		\$45,240,801	\$1,275,785
Industrial (2.93, 2.82%)		\$168,567	\$4,939		\$193,224	\$5,448
New Manufacturing (varies)		\$11,900,626	\$292,689		\$11,932,522	\$282,639
Qualified Golf Courses (1.47, 1.41%)		\$139,295	\$2,048		\$141,452	\$1,994
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$108,858,767	\$3,114,031		\$108,445,053	\$2,983,919
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$16,286,238	\$488,585		\$28,164,864	\$844,944
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$16,286,238	\$488,585		\$28,164,864	\$844,944
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$15,160,096	\$454,814		\$22,969,897	\$689,102
Farm Implements (3%)		\$33,491,876	\$1,004,751		\$37,755,128	\$1,132,645
Furniture and Fixtures (3%)		\$2,085,788	\$62,569		\$2,818,963	\$84,567
Other Business Equipment		\$12,305,746	\$369,184		\$9,788,028	\$293,647
Class 8 Subtotal		\$63,043,506	\$1,891,318		\$73,332,016	\$2,199,961
CLASS 9						
Utilities (12%)		\$76,397,896	\$9,167,753		\$97,721,143	\$11,726,537
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$33,623,386	\$1,160,007		\$36,835,323	\$1,252,401
Airlines (3.45%, 3.40%)		\$1,774,123	\$61,207		\$2,025,435	\$68,864
Class 12 Subtotal		\$35,397,509	\$1,221,214		\$38,860,758	\$1,321,265
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,605,701	\$276,346		\$4,921,474	\$295,291
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,605,701	\$276,346		\$4,921,474	\$295,291
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$457,357,516	\$20,727,380		\$502,768,665	\$23,725,702

Rosebud County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	28,001	\$16,563,123	\$485,297	31,762	\$16,492,729	\$465,100
Tillable Non-Irrigated (2.93, 2.82%)	137,671	\$25,817,226	\$756,450	143,655	\$25,831,846	\$728,000
Grazing (2.93, 2.82%)	2,177,505	\$78,914,252	\$2,312,180	2,169,363	\$75,774,746	\$2,092,123
Wild Hay (2.93, 2.82%)	21,606	\$6,604,111	\$193,499	25,370	\$6,589,200	\$185,800
Non-Qualified Ag Land (20.51, 19.74%)	13,290	\$653,899	\$134,126	13,114	\$659,783	\$130,243
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,378,073	\$128,552,611	\$3,881,552	2,383,265	\$125,348,304	\$3,601,266
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$65,951,367	\$1,923,604		\$69,101,971	\$1,941,957
Residential Low Income (varies)		\$775,463	\$7,556		\$750,221	\$8,039
Mobile Homes (2.93, 2.82%)		\$7,128,722	\$208,869		\$7,036,272	\$198,412
Mobile Homes Low Income (varies)		\$116,853	\$924		\$66,490	\$507
Commercial (2.93, 2.82%)		\$38,535,649	\$1,129,108		\$40,877,810	\$1,152,762
Industrial (2.93, 2.82%)		\$5,999,969	\$175,802		\$6,120,501	\$172,603
New Manufacturing (varies)		\$28,752,078	\$842,435		\$29,842,904	\$841,570
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$147,260,101	\$4,288,298		\$153,796,169	\$4,315,850
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,811,703	\$444,353		\$14,135,272	\$424,053
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$260,643,183	\$7,819,296		\$242,585,994	\$7,277,581
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$275,454,886	\$8,263,649		\$256,721,266	\$7,701,634
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$100,217,975	\$3,006,545		\$106,388,376	\$3,191,658
Farm Implements (3%)		\$11,636,872	\$349,104		\$12,097,325	\$362,919
Furniture and Fixtures (3%)		\$2,925,767	\$87,782		\$3,028,331	\$90,855
Other Business Equipment		\$14,646,190	\$439,395		\$16,181,810	\$485,457
Class 8 Subtotal		\$129,426,804	\$3,882,826		\$137,695,842	\$4,130,889
CLASS 9						
Utilities (12%)		\$34,572,134	\$4,148,657		\$35,555,225	\$4,266,627
CLASS 10						
Timber Land (0.34%, 0.33%)	44,163	\$7,225,497	\$24,570	43,563	\$7,331,865	\$24,194
CLASS 12						
Railroads (3.45%, 3.40%)		\$27,000,956	\$931,532		\$28,650,589	\$974,119
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$27,000,956	\$931,532		\$28,650,589	\$974,119
CLASS 13						
Electrical Generation Property (6%)		\$1,180,699,832	\$70,841,989		\$1,162,749,359	\$69,764,962
Telecommunication Property (6%)		\$7,632,688	\$457,962		\$9,115,001	\$546,901
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,188,332,520	\$71,299,951		\$1,171,864,360	\$70,311,863
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$1,937,825,509	\$96,721,035		\$1,916,963,620	\$95,326,442

Sanders County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	15,445	\$5,587,253	\$163,702	12,965	\$5,507,885	\$155,160
Tillable Non-Irrigated (2.93, 2.82%)	7,871	\$485,790	\$14,236	1,445	\$458,880	\$12,939
Grazing (2.93, 2.82%)	137,961	\$7,016,385	\$205,560	150,968	\$6,692,575	\$184,969
Wild Hay (2.93, 2.82%)	12,795	\$4,413,594	\$129,309	10,519	\$4,263,174	\$120,052
Non-Qualified Ag Land (20.51, 19.74%)	20,823	\$1,088,124	\$223,241	22,447	\$1,112,882	\$219,725
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	194,896	\$18,591,146	\$736,048	198,344	\$18,035,396	\$692,845
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$355,668,762	\$10,308,834		\$376,439,557	\$10,497,067
Residential Low Income (varies)		\$14,093,364	\$146,278		\$17,187,746	\$162,318
Mobile Homes (2.93, 2.82%)		\$6,813,429	\$199,568		\$6,914,210	\$194,993
Mobile Homes Low Income (varies)		\$360,202	\$3,300		\$394,611	\$3,358
Commercial (2.93, 2.82%)		\$100,085,420	\$2,932,494		\$102,094,556	\$2,879,060
Industrial (2.93, 2.82%)		\$986,425	\$28,903		\$1,101,017	\$31,050
New Manufacturing (varies)		\$3,165,306	\$92,742		\$3,429,849	\$96,722
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$481,172,908	\$13,712,119		\$507,561,546	\$13,864,568
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$18,831,939	\$564,959		\$17,574,781	\$527,247
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$18,831,939	\$564,959		\$17,574,781	\$527,247
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$19,240,475	\$577,230		\$19,053,115	\$571,594
Farm Implements (3%)		\$4,010,657	\$120,325		\$3,932,880	\$117,990
Furniture and Fixtures (3%)		\$3,245,963	\$97,380		\$3,273,525	\$98,202
Other Business Equipment		\$1,862,191	\$55,875		\$2,168,191	\$65,053
Class 8 Subtotal		\$28,359,286	\$850,810		\$28,427,711	\$852,839
CLASS 9						
Utilities (12%)		\$25,524,038	\$3,062,885		\$26,849,295	\$3,221,914
CLASS 10						
Timber Land (0.34%, 0.33%)	274,514	\$233,199,816	\$792,922	267,120	\$226,132,924	\$735,792
CLASS 12						
Railroads (3.45%, 3.40%)		\$48,863,005	\$1,685,774		\$64,154,176	\$2,181,241
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$48,864,038	\$1,685,810		\$64,155,211	\$2,181,276
CLASS 13						
Electrical Generation Property (6%)		\$167,256,544	\$10,035,391		\$180,910,110	\$10,854,607
Telecommunication Property (6%)		\$6,265,811	\$375,950		\$6,043,332	\$362,602
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$173,522,355	\$10,411,341		\$186,953,442	\$11,217,209
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$1,028,065,526	\$31,816,894		\$1,075,690,306	\$33,293,690

Sheridan County



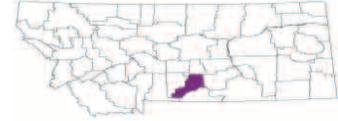
	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	3,101	\$2,698,382	\$79,058	5,549	\$2,697,751	\$76,077
Tillable Non-Irrigated (2.93, 2.82%)	580,558	\$124,683,202	\$3,653,196	598,562	\$123,872,999	\$3,485,780
Grazing (2.93, 2.82%)	357,998	\$17,458,580	\$511,553	339,437	\$18,141,027	\$509,328
Wild Hay (2.93, 2.82%)	6,605	\$4,127,847	\$120,944	5,276	\$2,013,436	\$56,782
Non-Qualified Ag Land (20.51, 19.74%)	3,742	\$152,385	\$31,250	3,209	\$150,612	\$29,733
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	952,004	\$149,120,396	\$4,396,001	952,034	\$146,875,825	\$4,157,700
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$34,425,468	\$1,007,002		\$34,929,578	\$982,428
Residential Low Income (varies)		\$683,797	\$6,618		\$652,560	\$4,356
Mobile Homes (2.93, 2.82%)		\$1,681,325	\$49,259		\$1,686,050	\$47,540
Mobile Homes Low Income (varies)		\$17,475	\$122		\$25,194	\$141
Commercial (2.93, 2.82%)		\$32,951,138	\$965,446		\$33,797,274	\$953,061
Industrial (2.93, 2.82%)		\$401,748	\$11,773		\$438,276	\$12,362
New Manufacturing (varies)		\$8,184,482	\$164,625		\$8,911,680	\$167,182
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$78,345,433	\$2,204,845		\$80,440,612	\$2,167,070
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,114,263	\$423,432		\$13,907,250	\$417,220
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,114,263	\$423,432		\$13,907,250	\$417,220
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$6,817,342	\$204,523		\$5,524,567	\$156,378
Farm Implements (3%)		\$40,658,926	\$1,219,772		\$48,433,682	\$1,453,019
Furniture and Fixtures (3%)		\$1,135,730	\$34,066		\$1,104,795	\$33,143
Other Business Equipment		\$14,197,331	\$425,935		\$16,549,382	\$496,499
Class 8 Subtotal		\$62,809,329	\$1,884,296		\$71,612,426	\$2,139,039
CLASS 9						
Utilities (12%)		\$6,807,823	\$816,941		\$9,076,108	\$1,089,135
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$3,398,931	\$117,263		\$6,476,424	\$220,200
Airlines (3.45%, 3.40%)		\$661	\$23		\$662	\$23
Class 12 Subtotal		\$3,399,592	\$117,286		\$6,477,086	\$220,223
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,653,304	\$159,200		\$2,837,072	\$170,224
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,653,304	\$159,200		\$2,837,072	\$170,224
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$317,250,140	\$10,002,001		\$331,226,379	\$10,360,611

Silver Bow County



	2009			2010		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$371,976,886	\$6,695,584		\$276,818,979	\$5,813,199
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	3,392	\$1,329,477	\$38,951	2,990	\$1,363,395	\$38,448
Tillable Non-Irrigated (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Grazing (2.93, 2.82%)	114,007	\$1,356,057	\$39,734	103,590	\$4,216,460	\$119,064
Wild Hay (2.93, 2.82%)	1,680	\$59,803	\$1,751	995	\$300,392	\$8,472
Non-Qualified Ag Land (20.51, 19.74%)	23,097	\$1,198,486	\$245,814	26,378	\$1,324,899	\$261,566
Eligible Mining Claims (2.93, 2.82%)	7,857	\$440,907	\$12,918	6,362	\$394,228	\$11,111
Class 3 Subtotal	150,034	\$4,384,730	\$339,168	140,314	\$7,599,374	\$438,661
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$613,911,518	\$17,915,875		\$643,454,220	\$18,068,674
Residential Low Income (varies)		\$18,199,199	\$210,474		\$19,746,481	\$183,253
Mobile Homes (2.93, 2.82%)		\$9,585,358	\$280,387		\$9,180,164	\$258,873
Mobile Homes Low Income (varies)		\$425,241	\$5,037		\$416,123	\$3,917
Commercial (2.93, 2.82%)		\$316,520,248	\$9,274,032		\$328,581,888	\$9,266,039
Industrial (2.93, 2.82%)		\$1,877,632	\$55,014		\$1,857,069	\$52,368
New Manufacturing (varies)		\$81,821,213	\$2,170,066		\$81,195,804	\$2,112,603
Qualified Golf Courses (1.47, 1.41%)		\$2,955,891	\$43,452		\$3,488,200	\$49,184
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$1,045,296,300	\$29,954,337		\$1,087,919,949	\$29,994,911
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$2,195,567	\$65,868		\$2,397,776	\$71,933
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$11,669,767	\$350,093		\$10,913,279	\$327,398
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$137,952	\$2,069		\$138,182	\$2,073
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,003,286	\$418,030		\$13,449,237	\$401,404
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$332,018,738	\$9,731,223		\$374,353,417	\$11,077,437
Farm Implements (3%)		\$605,088	\$18,152		\$441,148	\$13,234
Furniture and Fixtures (3%)		\$27,597,750	\$827,930		\$30,829,351	\$924,882
Other Business Equipment		\$30,568,832	\$917,042		\$21,350,254	\$640,526
Class 8 Subtotal		\$390,790,408	\$11,494,347		\$426,974,170	\$12,656,079
CLASS 9						
Utilities (12%)		\$80,204,010	\$9,624,482		\$86,970,517	\$10,436,462
CLASS 10						
Timber Land (0.34%, 0.33%)	23,355	\$10,087,093	\$34,301	32,571	\$10,558,424	\$34,853
CLASS 12						
Railroads (3.45%, 3.40%)		\$9,167,675	\$316,284		\$9,607,173	\$326,645
Airlines (3.45%, 3.40%)		\$3,968,223	\$136,904		\$3,183,547	\$108,241
Class 12 Subtotal		\$13,135,898	\$453,188		\$12,790,720	\$434,886
CLASS 13						
Electrical Generation Property (6%)		\$533,184	\$31,991		\$464,240	\$27,854
Telecommunication Property (6%)		\$24,871,702	\$1,492,301		\$34,401,958	\$2,064,118
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$25,404,886	\$1,524,292		\$34,866,198	\$2,091,972
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$1,955,283,497	\$60,537,729		\$1,957,947,568	\$62,302,427

Stillwater County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$211,987,194	\$6,359,616		\$181,721,042	\$5,451,631
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	19,249	\$7,778,618	\$227,914	18,550	\$7,701,085	\$217,159
Tillable Non-Irrigated (2.93, 2.82%)	147,857	\$15,952,120	\$467,379	142,269	\$16,145,593	\$455,326
Grazing (2.93, 2.82%)	585,051	\$27,597,990	\$808,606	584,201	\$26,899,336	\$758,010
Wild Hay (2.93, 2.82%)	29,927	\$12,327,993	\$361,212	40,795	\$11,711,639	\$330,257
Non-Qualified Ag Land (20.51, 19.74%)	28,085	\$1,447,130	\$296,928	30,130	\$1,508,866	\$297,906
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	810,169	\$65,103,851	\$2,162,039	815,946	\$63,966,519	\$2,058,658
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$274,175,394	\$7,994,201		\$283,504,413	\$7,954,568
Residential Low Income (varies)		\$4,743,700	\$46,507		\$6,753,595	\$66,220
Mobile Homes (2.93, 2.82%)		\$6,544,197	\$191,749		\$6,264,060	\$176,637
Mobile Homes Low Income (varies)		\$203,912	\$1,919		\$262,606	\$2,812
Commercial (2.93, 2.82%)		\$100,243,072	\$2,937,129		\$101,940,341	\$2,874,711
Industrial (2.93, 2.82%)		\$2,374,369	\$69,571		\$2,407,466	\$67,883
New Manufacturing (varies)		\$22,100,296	\$647,541		\$23,013,106	\$648,971
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$410,384,940	\$11,888,617		\$424,145,587	\$11,791,802
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,595,452	\$407,863		\$14,006,453	\$420,192
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,476,095	\$104,283		\$3,576,852	\$107,306
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$17,071,547	\$512,146		\$17,583,305	\$527,498
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$136,385,322	\$4,091,564		\$154,312,547	\$4,629,380
Farm Implements (3%)		\$10,673,033	\$320,192		\$10,326,212	\$309,782
Furniture and Fixtures (3%)		\$3,464,612	\$103,941		\$3,379,271	\$101,378
Other Business Equipment		\$17,922,420	\$537,681		\$16,425,729	\$492,773
Class 8 Subtotal		\$168,445,387	\$5,053,378		\$184,443,759	\$5,533,313
CLASS 9						
Utilities (12%)		\$51,707,457	\$6,204,895		\$53,819,361	\$6,458,324
CLASS 10						
Timber Land (0.34%, 0.33%)	63,577	\$10,154,903	\$34,530	57,341	\$10,232,301	\$33,768
CLASS 12						
Railroads (3.45%, 3.40%)		\$7,619,300	\$262,866		\$16,895,871	\$574,460
Airlines (3.45%, 3.40%)		\$2,496	\$86		\$2,548	\$87
Class 12 Subtotal		\$7,621,796	\$262,952		\$16,898,419	\$574,547
CLASS 13						
Electrical Generation Property (6%)		\$6,390,848	\$383,451		\$6,422,752	\$385,365
Telecommunication Property (6%)		\$6,545,163	\$392,710		\$7,137,488	\$428,250
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,936,011	\$776,161		\$13,560,240	\$813,615
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$955,413,086	\$33,254,334		\$966,370,533	\$33,243,155

Sweet Grass County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$130,886,125	\$3,926,583		\$77,948,647	\$2,338,460
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	32,230	\$13,591,313	\$398,227	31,588	\$13,005,026	\$366,734
Tillable Non-Irrigated (2.93, 2.82%)	18,365	\$1,152,093	\$33,759	7,460	\$1,158,391	\$32,666
Grazing (2.93, 2.82%)	685,149	\$41,589,344	\$1,218,592	668,083	\$40,718,686	\$1,133,042
Wild Hay (2.93, 2.82%)	18,319	\$9,283,208	\$272,001	21,334	\$8,664,754	\$244,355
Non-Qualified Ag Land (20.51, 19.74%)	9,685	\$491,208	\$100,769	10,112	\$518,649	\$102,397
Eligible Mining Claims (2.93, 2.82%)	46	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	763,793	\$66,107,166	\$2,023,348	738,579	\$64,065,506	\$1,879,194
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$101,476,967	\$2,963,969		\$101,724,162	\$2,859,921
Residential Low Income (varies)		\$2,891,252	\$26,983		\$4,070,573	\$39,529
Mobile Homes (2.93, 2.82%)		\$2,218,080	\$64,995		\$2,127,344	\$59,992
Mobile Homes Low Income (varies)		\$32,524	\$192		\$42,496	\$278
Commercial (2.93, 2.82%)		\$89,578,654	\$2,624,663		\$90,792,676	\$2,560,363
Industrial (2.93, 2.82%)		\$1,283,617	\$37,613		\$1,371,652	\$38,679
New Manufacturing (varies)		\$10,427,160	\$305,517		\$10,279,575	\$289,885
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$207,908,254	\$6,023,932		\$210,408,478	\$5,848,647
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,891,072	\$386,734		\$11,452,202	\$343,565
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,891,072	\$386,734		\$11,452,202	\$343,565
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$75,714,121	\$2,271,427		\$76,497,075	\$2,294,913
Farm Implements (3%)		\$9,025,025	\$270,743		\$9,543,133	\$286,300
Furniture and Fixtures (3%)		\$1,438,476	\$43,162		\$1,114,224	\$33,432
Other Business Equipment		\$7,235,889	\$217,083		\$6,064,242	\$181,929
Class 8 Subtotal		\$93,413,511	\$2,802,415		\$93,218,674	\$2,796,574
CLASS 9						
Utilities (12%)		\$10,979,068	\$1,317,489		\$11,984,154	\$1,438,099
CLASS 10						
Timber Land (0.34%, 0.33%)	70,849	\$19,321,685	\$65,702	96,588	\$19,332,530	\$63,793
CLASS 12						
Railroads (3.45%, 3.40%)		\$12,698,313	\$438,091		\$16,851,238	\$572,942
Airlines (3.45%, 3.40%)		\$1,033	\$36		\$1,035	\$35
Class 12 Subtotal		\$12,699,346	\$438,127		\$16,852,273	\$572,977
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,293,673	\$257,620		\$5,060,453	\$303,628
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,293,673	\$257,620		\$5,060,453	\$303,628
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$558,499,900	\$17,241,950		\$510,322,917	\$15,584,937

Teton County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	112,964	\$51,805,437	\$1,517,888	116,470	\$51,144,284	\$1,440,330
Tillable Non-Irrigated (2.93, 2.82%)	416,936	\$92,968,009	\$2,723,950	407,003	\$91,675,832	\$2,578,853
Grazing (2.93, 2.82%)	493,514	\$28,547,752	\$836,444	495,678	\$27,269,173	\$763,538
Wild Hay (2.93, 2.82%)	23,342	\$5,265,356	\$154,263	21,585	\$5,227,295	\$147,410
Non-Qualified Ag Land (20.51, 19.74%)	7,871	\$414,359	\$84,998	8,884	\$443,704	\$87,594
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,054,627	\$179,000,913	\$5,317,543	1,049,621	\$175,760,288	\$5,017,725
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$88,888,352	\$2,588,388		\$92,082,591	\$2,582,051
Residential Low Income (varies)		\$2,103,642	\$21,739		\$1,941,028	\$17,539
Mobile Homes (2.93, 2.82%)		\$2,023,713	\$59,286		\$2,255,386	\$63,603
Mobile Homes Low Income (varies)		\$112,766	\$743		\$94,857	\$865
Commercial (2.93, 2.82%)		\$80,153,746	\$2,348,522		\$82,373,545	\$2,322,925
Industrial (2.93, 2.82%)		\$342,020	\$10,021		\$408,388	\$11,516
New Manufacturing (varies)		\$15,940,438	\$369,128		\$15,745,099	\$365,843
Qualified Golf Courses (1.47, 1.41%)		\$829,221	\$12,189		\$854,742	\$12,052
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$190,393,898	\$5,410,016		\$195,755,636	\$5,376,394
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$19,773,288	\$593,198		\$19,756,865	\$592,704
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$19,773,288	\$593,198		\$19,756,865	\$592,704
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$3,548,981	\$105,829		\$3,450,823	\$102,909
Farm Implements (3%)		\$28,870,968	\$866,134		\$31,288,825	\$938,666
Furniture and Fixtures (3%)		\$1,833,512	\$55,006		\$1,824,804	\$54,749
Other Business Equipment		\$1,384,212	\$41,539		\$2,114,519	\$63,445
Class 8 Subtotal		\$35,637,673	\$1,068,508		\$38,678,971	\$1,159,769
CLASS 9						
Utilities (12%)		\$18,650,777	\$2,238,094		\$20,847,563	\$2,501,707
CLASS 10						
Timber Land (0.34%, 0.33%)	8,013	\$2,412,722	\$8,207	8,374	\$2,391,590	\$7,898
CLASS 12						
Railroads (3.45%, 3.40%)		\$24,654,528	\$850,582		\$26,298,832	\$894,160
Airlines (3.45%, 3.40%)		\$0	\$0		\$1,513	\$51
Class 12 Subtotal		\$24,654,528	\$850,582		\$26,300,345	\$894,211
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,773,641	\$106,416		\$3,035,410	\$182,126
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,773,641	\$106,416		\$3,035,410	\$182,126
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$472,297,440	\$15,592,564		\$482,526,668	\$15,732,534

Toole County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	1,191	\$1,271,508	\$37,254	2,091	\$1,271,508	\$35,857
Tillable Non-Irrigated (2.93, 2.82%)	671,411	\$143,671,499	\$4,209,584	700,139	\$141,603,828	\$3,975,915
Grazing (2.93, 2.82%)	393,133	\$18,893,469	\$553,582	364,044	\$18,954,928	\$529,715
Wild Hay (2.93, 2.82%)	5,521	\$2,684,551	\$78,658	6,877	\$2,646,653	\$74,632
Non-Qualified Ag Land (20.51, 19.74%)	6,666	\$320,573	\$65,755	6,516	\$326,120	\$64,374
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,077,923	\$166,841,600	\$4,944,833	1,079,667	\$164,803,037	\$4,680,493
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$53,627,749	\$1,565,830		\$54,323,213	\$1,526,801
Residential Low Income (varies)		\$821,413	\$7,251		\$610,319	\$6,718
Mobile Homes (2.93, 2.82%)		\$1,430,605	\$41,916		\$1,432,756	\$40,405
Mobile Homes Low Income (varies)		\$23,355	\$208		\$23,088	\$194
Commercial (2.93, 2.82%)		\$91,642,746	\$2,685,154		\$93,225,829	\$2,628,955
Industrial (2.93, 2.82%)		\$156,775	\$4,597		\$159,584	\$4,502
New Manufacturing (varies)		\$7,377,486	\$216,160		\$7,328,205	\$206,656
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$155,080,129	\$4,521,116		\$157,102,994	\$4,414,231
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,168,411	\$395,054		\$12,345,958	\$370,379
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,168,411	\$395,054		\$12,345,958	\$370,379
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$14,723,516	\$425,973		\$8,089,766	\$236,789
Farm Implements (3%)		\$26,976,431	\$809,293		\$28,903,130	\$867,099
Furniture and Fixtures (3%)		\$3,384,547	\$101,542		\$3,507,211	\$105,223
Other Business Equipment		\$6,184,045	\$185,523		\$6,685,119	\$200,584
Class 8 Subtotal		\$51,268,539	\$1,522,331		\$47,185,226	\$1,409,695
CLASS 9						
Utilities (12%)		\$18,687,526	\$2,242,502		\$19,094,652	\$2,291,360
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$30,994,552	\$1,069,311		\$32,900,645	\$1,118,624
Airlines (3.45%, 3.40%)		\$2,496	\$86		\$2,548	\$87
Class 12 Subtotal		\$30,997,048	\$1,069,397		\$32,903,193	\$1,118,711
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,264,791	\$255,887		\$4,964,566	\$297,875
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,264,791	\$255,887		\$4,964,566	\$297,875
CLASS 14						
Wind Generation (3%)		\$7,173,151	\$215,195		\$0	\$0
Wind Generation New&Exp (varies)		\$211,443,155	\$3,171,647		\$288,611,682	\$4,329,175
Class 14 Subtotal		\$218,616,306	\$3,386,842		\$288,611,682	\$4,329,175
Total		\$658,924,350	\$18,337,962		\$727,011,308	\$18,911,919

Treasure County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	21,214	\$13,332,263	\$390,637	22,098	\$13,012,651	\$366,694
Tillable Non-Irrigated (2.93, 2.82%)	16,803	\$2,385,923	\$69,917	11,951	\$2,334,020	\$65,818
Grazing (2.93, 2.82%)	514,372	\$20,228,776	\$592,694	524,306	\$18,732,830	\$512,469
Wild Hay (2.93, 2.82%)	456	\$2,220,972	\$65,075	6,371	\$2,242,841	\$63,253
Non-Qualified Ag Land (20.51, 19.74%)	1,449	\$69,531	\$14,259	1,444	\$72,313	\$14,273
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	554,295	\$38,237,465	\$1,132,582	566,170	\$36,394,655	\$1,022,507
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$4,488,662	\$131,460		\$4,530,990	\$127,719
Residential Low Income (varies)		\$220,819	\$2,616		\$137,669	\$1,407
Mobile Homes (2.93, 2.82%)		\$1,244,512	\$36,460		\$1,256,460	\$35,436
Mobile Homes Low Income (varies)		\$26,189	\$342		\$23,810	\$133
Commercial (2.93, 2.82%)		\$8,122,217	\$237,977		\$8,150,791	\$229,848
Industrial (2.93, 2.82%)		\$25,030	\$732		\$22,413	\$632
New Manufacturing (varies)		\$344,428	\$10,092		\$334,923	\$9,445
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$14,471,857	\$419,679		\$14,457,056	\$404,620
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,570,404	\$107,111		\$3,577,372	\$107,322
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,570,404	\$107,111		\$3,577,372	\$107,322
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$682,556	\$20,479		\$809,187	\$24,278
Farm Implements (3%)		\$6,679,376	\$200,383		\$6,930,821	\$207,923
Furniture and Fixtures (3%)		\$202,961	\$6,092		\$110,422	\$3,312
Other Business Equipment		\$79,717	\$2,394		\$81,952	\$2,457
Class 8 Subtotal		\$7,644,610	\$229,348		\$7,932,382	\$237,970
CLASS 9						
Utilities (12%)		\$11,975,275	\$1,437,032		\$11,737,127	\$1,408,455
CLASS 10						
Timber Land (0.34%, 0.33%)	14,116	\$281,619	\$955	1,821	\$278,755	\$919
CLASS 12						
Railroads (3.45%, 3.40%)		\$17,997,899	\$620,928		\$19,163,872	\$651,572
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$17,997,899	\$620,928		\$19,163,872	\$651,572
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,450,600	\$87,035		\$1,861,367	\$111,682
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,450,600	\$87,035		\$1,861,367	\$111,682
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$95,629,729	\$4,034,670		\$95,402,586	\$3,945,047

Valley County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	43,482	\$19,631,763	\$575,220	45,033	\$19,234,401	\$542,256
Tillable Non-Irrigated (2.93, 2.82%)	652,191	\$139,735,996	\$4,094,297	659,778	\$133,753,469	\$3,766,923
Grazing (2.93, 2.82%)	760,776	\$36,042,347	\$1,056,065	755,907	\$37,858,056	\$1,067,200
Wild Hay (2.93, 2.82%)	8,299	\$3,552,374	\$104,083	7,595	\$2,588,920	\$73,005
Non-Qualified Ag Land (20.51, 19.74%)	6,640	\$332,213	\$68,153	7,255	\$347,696	\$68,639
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,471,387	\$199,294,693	\$5,897,818	1,475,568	\$193,782,542	\$5,518,023
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$90,114,240	\$2,636,348		\$92,810,517	\$2,610,878
Residential Low Income (varies)		\$1,086,394	\$10,300		\$1,213,425	\$9,724
Mobile Homes (2.93, 2.82%)		\$2,084,430	\$61,066		\$2,017,908	\$56,902
Mobile Homes Low Income (varies)		\$63,831	\$858		\$43,970	\$382
Commercial (2.93, 2.82%)		\$69,846,528	\$2,046,517		\$72,017,406	\$2,030,876
Industrial (2.93, 2.82%)		\$212,075	\$6,214		\$235,877	\$6,651
New Manufacturing (varies)		\$3,587,619	\$105,119		\$3,644,953	\$102,789
Qualified Golf Courses (1.47, 1.41%)		\$444,243	\$6,531		\$458,774	\$6,470
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$167,439,360	\$4,872,953		\$172,442,830	\$4,824,672
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$20,090,790	\$602,725		\$20,039,502	\$601,187
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$20,090,790	\$602,725		\$20,039,502	\$601,187
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$4,162,148	\$124,859		\$3,973,866	\$119,219
Farm Implements (3%)		\$32,246,968	\$967,410		\$33,021,337	\$990,639
Furniture and Fixtures (3%)		\$4,282,862	\$128,480		\$5,014,045	\$150,415
Other Business Equipment		\$2,366,577	\$71,010		\$2,721,201	\$81,636
Class 8 Subtotal		\$43,058,555	\$1,291,759		\$44,730,449	\$1,341,909
CLASS 9						
Utilities (12%)		\$67,338,426	\$8,080,610		\$83,173,187	\$9,980,780
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$26,929,885	\$929,080		\$28,538,025	\$970,294
Airlines (3.45%, 3.40%)		\$14,280	\$493		\$409,471	\$13,922
Class 12 Subtotal		\$26,944,165	\$929,573		\$28,947,496	\$984,216
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$9,572,899	\$574,376		\$8,207,703	\$492,462
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$9,572,899	\$574,376		\$8,207,703	\$492,462
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$533,738,888	\$22,249,814		\$551,323,709	\$23,743,249

Wheatland County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	18,368	\$11,009,060	\$322,562	24,394	\$10,472,743	\$295,261
Tillable Non-Irrigated (2.93, 2.82%)	97,555	\$14,662,010	\$429,593	103,940	\$14,321,058	\$403,836
Grazing (2.93, 2.82%)	606,333	\$29,131,133	\$853,502	580,213	\$28,912,997	\$800,835
Wild Hay (2.93, 2.82%)	18,691	\$6,795,562	\$199,117	27,951	\$7,034,913	\$198,393
Non-Qualified Ag Land (20.51, 19.74%)	5,995	\$301,122	\$61,779	5,974	\$299,731	\$59,190
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	746,942	\$61,898,887	\$1,866,553	742,473	\$61,041,442	\$1,757,515
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$23,100,785	\$671,816		\$23,241,580	\$650,496
Residential Low Income (varies)		\$671,139	\$7,070		\$875,475	\$8,638
Mobile Homes (2.93, 2.82%)		\$547,436	\$16,038		\$552,613	\$15,585
Mobile Homes Low Income (varies)		\$0	\$0		\$10,910	\$61
Commercial (2.93, 2.82%)		\$23,636,078	\$692,524		\$24,451,158	\$689,532
Industrial (2.93, 2.82%)		\$68,519	\$2,007		\$17,605	\$496
New Manufacturing (varies)		\$312,452	\$9,155		\$239,087	\$6,742
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$48,336,409	\$1,398,610		\$49,388,428	\$1,371,550
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$1,447,410	\$43,423		\$1,383,351	\$41,499
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$1,447,410	\$43,423		\$1,383,351	\$41,499
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,909,134	\$57,276		\$3,415,185	\$102,457
Farm Implements (3%)		\$6,929,345	\$207,881		\$7,097,477	\$212,927
Furniture and Fixtures (3%)		\$848,707	\$25,468		\$880,107	\$26,403
Other Business Equipment		\$380,088	\$11,405		\$766,797	\$23,010
Class 8 Subtotal		\$10,067,274	\$302,030		\$12,159,566	\$364,797
CLASS 9						
Utilities (12%)		\$50,678,310	\$6,081,397		\$52,937,171	\$6,352,459
CLASS 10						
Timber Land (0.34%, 0.33%)	13,062	\$3,714,591	\$12,628	17,310	\$3,936,944	\$12,993
CLASS 12						
Railroads (3.45%, 3.40%)		\$8,873,190	\$306,126		\$9,465,898	\$321,842
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$8,873,190	\$306,126		\$9,465,898	\$321,842
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,929,731	\$415,784		\$7,262,490	\$435,748
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,929,731	\$415,784		\$7,262,490	\$435,748
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$182,930,571	\$2,743,959		\$178,866,161	\$2,682,993
Class 14 Subtotal		\$182,930,571	\$2,743,959		\$178,866,161	\$2,682,993
Total		\$374,876,373	\$13,170,510		\$376,441,451	\$13,341,396

Wibaux County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Tillable Non-Irrigated (2.93, 2.82%)	128,669	\$20,176,578	\$591,165	96,216	\$19,183,905	\$540,114
Grazing (2.93, 2.82%)	373,658	\$17,445,296	\$511,159	404,955	\$18,887,294	\$532,058
Wild Hay (2.93, 2.82%)	8	\$4,369,153	\$128,020	1,438	\$627,886	\$17,708
Non-Qualified Ag Land (20.51, 19.74%)	969	\$40,574	\$8,322	653	\$32,721	\$6,460
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	503,304	\$42,031,601	\$1,238,666	503,263	\$38,731,806	\$1,096,340
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$5,951,363	\$174,285		\$6,021,848	\$169,780
Residential Low Income (varies)		\$172,908	\$1,486		\$141,010	\$789
Mobile Homes (2.93, 2.82%)		\$713,922	\$20,917		\$753,760	\$21,255
Mobile Homes Low Income (varies)		\$1,616	\$10		\$1,569	\$9
Commercial (2.93, 2.82%)		\$10,657,668	\$312,273		\$10,837,526	\$305,621
Industrial (2.93, 2.82%)		\$376,735	\$11,037		\$409,399	\$11,544
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.47, 1.41%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$17,874,212	\$520,008		\$18,165,112	\$508,998
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,338,891	\$100,167		\$3,242,554	\$97,277
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,338,891	\$100,167		\$3,242,554	\$97,277
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$37,053	\$2,964
CLASS 8						
Machinery (3%)		\$1,397,293	\$41,916		\$4,820,839	\$144,625
Farm Implements (3%)		\$7,192,479	\$215,774		\$8,206,236	\$246,187
Furniture and Fixtures (3%)		\$142,874	\$4,290		\$148,459	\$4,456
Other Business Equipment		\$7,396,429	\$221,888		\$7,117,099	\$213,509
Class 8 Subtotal		\$16,129,075	\$483,868		\$20,292,633	\$608,777
CLASS 9						
Utilities (12%)		\$7,151,652	\$858,198		\$9,019,173	\$1,082,301
CLASS 10						
Timber Land (0.34%, 0.33%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.40%)		\$5,748,685	\$198,330		\$6,132,694	\$208,512
Airlines (3.45%, 3.40%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$5,748,685	\$198,330		\$6,132,694	\$208,512
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,377,879	\$82,673		\$1,454,628	\$87,278
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,377,879	\$82,673		\$1,454,628	\$87,278
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$93,651,995	\$3,481,910		\$97,075,653	\$3,692,447

Yellowstone County



	----- 2009 -----			----- 2010 -----		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.93, 2.82%)	59,691	\$31,399,601	\$920,012	60,722	\$31,341,402	\$883,151
Tillable Non-Irrigated (2.93, 2.82%)	206,660	\$32,268,008	\$945,440	202,351	\$32,177,725	\$907,171
Grazing (2.93, 2.82%)	959,229	\$38,060,127	\$1,115,199	939,780	\$37,177,513	\$1,034,896
Wild Hay (2.93, 2.82%)	5,762	\$3,336,725	\$97,768	20,759	\$3,383,838	\$95,417
Non-Qualified Ag Land (20.51, 19.74%)	60,591	\$2,982,438	\$611,870	60,397	\$3,133,839	\$618,748
Eligible Mining Claims (2.93, 2.82%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,291,933	\$108,046,899	\$3,690,289	1,284,008	\$107,214,317	\$3,539,383
CLASS 4 Land and Improvements:						
Residential (2.93, 2.82%)		\$3,909,365,213	\$114,196,685		\$4,036,477,299	\$113,476,022
Residential Low Income (varies)		\$54,414,232	\$537,071		\$70,527,139	\$664,145
Mobile Homes (2.93, 2.82%)		\$76,794,579	\$2,247,140		\$76,242,488	\$2,148,051
Mobile Homes Low Income (varies)		\$2,950,173	\$26,198		\$3,142,732	\$27,768
Commercial (2.93, 2.82%)		\$2,080,133,960	\$60,947,902		\$2,211,435,092	\$62,362,497
Industrial (2.93, 2.82%)		\$37,976,663	\$1,112,715		\$46,727,188	\$1,317,701
New Manufacturing (varies)		\$167,956,435	\$4,559,723		\$181,354,731	\$4,820,673
Qualified Golf Courses (1.47, 1.41%)		\$18,796,558	\$276,308		\$19,883,055	\$280,350
Remodeled Commercial (varies)		\$5,336,945	\$153,604		\$5,624,509	\$158,610
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$6,353,724,758	\$184,057,346		\$6,651,414,233	\$185,255,817
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$45,528,617	\$1,365,859		\$47,642,838	\$1,429,287
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$77,822,358	\$2,334,671		\$68,883,898	\$2,066,517
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (varies)		\$1,679,500	\$25,193		\$1,679,500	\$25,193
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$125,030,475	\$3,725,723		\$118,206,236	\$3,520,997
CLASS 7						
Non-Centrally Assessed Public Util. (8%, 3%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%)		\$1,241,231,705	\$28,003,671		\$1,385,190,395	\$32,576,397
Farm Implements (3%)		\$22,964,823	\$688,937		\$24,860,954	\$745,826
Furniture and Fixtures (3%)		\$191,657,512	\$5,749,764		\$203,009,310	\$6,090,282
Other Business Equipment		\$61,753,197	\$1,852,728		\$101,910,933	\$3,057,448
Class 8 Subtotal		\$1,517,607,237	\$36,295,100		\$1,714,971,592	\$42,469,953
CLASS 9						
Utilities (12%)		\$219,372,979	\$26,324,756		\$236,166,452	\$28,339,972
CLASS 10						
Timber Land (0.34%, 0.33%)	32,539	\$5,869,726	\$19,956	39,209	\$5,959,933	\$19,675
CLASS 12						
Railroads (3.45%, 3.40%)		\$166,136,434	\$5,731,707		\$169,435,633	\$5,760,812
Airlines (3.45%, 3.40%)		\$47,124,158	\$1,625,784		\$49,717,446	\$1,690,393
Class 12 Subtotal		\$213,260,592	\$7,357,491		\$219,153,079	\$7,451,205
CLASS 13						
Electrical Generation Property (6%)		\$58,668,287	\$3,520,098		\$58,418,144	\$3,505,089
Telecommunication Property (6%)		\$140,617,093	\$8,437,024		\$256,324,436	\$15,379,463
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$199,285,380	\$11,957,122		\$314,742,580	\$18,884,552
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New&Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
Total		\$8,742,198,046	\$273,427,783		\$9,367,828,422	\$289,481,554