

# PROPERTY TAXES



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## Property Tax Background

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 ensure 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 state:

**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.

Although the Department of Revenue is responsible for administering taxes and equalizing property throughout the state, it is the combination of the department, the Legislature, and local governments and schools that set the level of taxes. The department determines the value of property throughout the state; the Legislature sets the distribution of taxes by designating classes of property, establishing the tax rates and exemptions, and setting the basis of valuation; and local governments and other taxing jurisdictions set the level of taxes by their budgeting decisions and maximum mill levy limitations. Local governments also establish local special fees and assessment charges separate from ad valorem property taxes.

It is this interaction of the assessed value, tax rates, exemptions, mill rates, and special fees and charges that determine the property taxes paid by individual taxpayers.

Property taxes are not like other taxes in the state. Property taxes are an ad valorem tax, meaning the tax is levied in proportion to the value of each property relative to the total value within each taxing jurisdiction. Therefore, reducing a tax rate or exempting a certain type of property from the tax base does not reduce the amount of taxes collected, but instead shifts the tax liability to other taxpayers in the affected jurisdiction.

Revenue collected from property taxes is statutorily limited. The legislature has placed limitations on the amount of property tax that can be collected. Local governments are subject to a maximum mill levy as set forth in 15-10-420, MCA. Property taxes levied by schools are limited by school budgeting laws. The state's mills are also subject to 15-10-420, MCA but may not exceed the mill levy limitations set out in law. Because of this, state mills have been fixed and property revenue can only grow as new value is added to the tax base.

The first part of the property tax section explains these underlying concepts of Montana's property tax in more detail. The second part focuses on the distribution of the tax burden and total revenue collected.

Selected Sections of Property Law	Primary Section of Montana Code Annotated (MCA)	Selected Sections of Property Law	Primary Section of Montana Code Annotated (MCA)
General Provisions of Entitlement Share Payment	Title 15, Chapter 1	Department to Equalize Valuations	Title 15, Chapter 9
Administration of Revenue Laws	Title 15, Chapter 1, Part 2	Property Tax Levies	Title 15, Chapter 10
Investigations by the Department	Title 15, Chapter 1, Part 3	Certification of Taxable Values	15-10-202, MCA
Protested Payments	Title 15, Chapter 1, Part 4	County Clerk and Recorder to Report Mill Levy	15-10-305, MCA
State Tax Appeal Board	Title 15, Chapter 2	Department to Compute and Enter Taxes	15-10-305, MCA
Property Subject to Taxation and Tax Rates	Title 15, Chapter 6, Part 1	Taxing Authority Budget Limitation	15-10-420, MCA
Tax-Exempt Property	Title 15, Chapter 6, Part 2	Property Tax Appeals	Title 15, Chapter 15
Appraisal Methods	Title 15, Chapter 7, Part 1	Collection of Property Taxes by Treasurer	Title 15, Chapter 16
Appraisal Methods for Agriculture	Title 15, Chapter 7, Part 2	Tax Lien Sales	Title 15, Chapter 17
Realty Transfer Act and Non-Disclosure	Title 15, Chapter 7, Part 3	Properties that are Centrally Assessed	Title 15, Chapter 23
Assessment Procedure	Title 15, Chapter 8	Special Property Tax Applications	Title 15, Chapter 24

### **Property is Appraised at its Market Value by the Department of Revenue**

In general, taxable property in the state is appraised by the Department of Revenue at 100 percent of its market value. This is the value at which property would change hands between a willing buyer and a willing seller when both have reasonable knowledge of the relevant facts and neither is under any compulsion to buy or sell (15-8-111, MCA).

For residential property, this means using the sale price of comparable properties to establish the value of properties that 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, values will be determined by estimating the cost of the property, minus depreciation for both residential and commercial properties.

Personal property and the value of gross proceeds and net proceeds of mines are reported annually by the taxpayer to the Department of Revenue.

Centrally assessed properties primarily consist of properties that cross county lines such as large utility companies and railroads. The department values the entire company and apportions the value among the counties and local jurisdictions by mileage or other basis that is judged to be reasonable and proper (15-23-105, MCA).

Forest and agricultural land are valued using productivity value of the land rather than market value. Forest productivity is determined by the College of Forestry at the University of Montana in Missoula. Agricultural productivity is determined by using the soil quality data from the Natural Resource Conservation Service (NRCS), historical productivity measures, and a commodity price and capitalization rate set by the legislature.

The department has 28 offices that cover Montana's 56 counties. These county offices are responsible for the valuation of property with the exception of centrally assessed and large industrial properties. The county offices work with county treasurers, local officials, and the public to provide property tax information.

If a taxpayer disagrees with the valuation of property, the taxpayer can challenge that value by requesting an informal review (Form AB-26) with the department, or filing an appeal directly with the County Tax Appeal Board (CTAB). If the taxpayer files an AB-26 and is not satisfied with the outcome of the informal review, he or she can appeal to the CTAB. A taxpayer can challenge the ruling of the CTAB by appealing it to the Montana Tax Appeal Board. If the taxpayer is still not satisfied, he or she can bring it to district court and then to the Supreme Court.

### **Property is Taxed at its Taxable Value as Determined by the Legislature**

Taxable value is the portion of the property's value subject to mill levies. It is calculated by applying the tax rate and any relevant exemptions to the market value. Therefore, taxable value is typically a fraction of the property's market value. For example, telecommunication property has a tax rate of 6 percent. If the telecommunication property's value is \$100,000, then its taxable value is \$6,000.

Taxable value is calculated differently for different types of property because all taxable property is classified into one of the 14 classes of property that have been determined by the Legislature. While each property within a class is valued in the same manner, not all classes of property are treated the same. Tax rates, exemptions, and valuations methods differ among classes of property as determined by the Legislature.

The next table summarizes the differences in valuation by class. The following pages summarize the classes of property in more detail.

## Classes of Property

Class	Description	Valuation Standard	Valuation Cycle
Class 1	Net Proceeds of Mines	Net Proceeds	Annual
Class 2	Gross Proceeds of Metal Mines	Gross Proceeds	Annual
Class 3	Agricultural Land	Productivity Value	2 Year
Class 4	Residential, Commercial, and Industrial (land and improvements)	Market Value	2 Year
Class 5	Pollution Control Equipment, Independent and Rural Electric and Telephone Cooperatives, New and Expanding Industry, Electrolytic Reduction Facilities, Research and Development Firms, and Gasohol Production Property	Market Value	Annual
Class 7	Noncentrally Assessed Utilities	Market Value	Annual
Class 8	Business Equipment	Market Value	Annual
Class 9	Pipelines and Nonelectric Generating Property of Electric Utilities	Market Value	Annual
Class 10	Forest Land	Productivity Value	6 Year
Class 12	Airlines and Railroads	Market Value	Annual
Class 13	Telecommunication Utilities and Electric Generating Property of Electric Utilities	Market Value	Annual
Class 14	Renewable Energy Production and Transmission Property	Market Value	Annual
Class 15	Carbon Dioxide and Liquid Pipeline Property	Market Value	Annual
Class 16	High Voltage DC Converter Property	Market Value	Annual

**Class 1** – Net proceeds of mines and mining claims except for coal, bentonite, and metal mines. Class 1 property is reported to the department each year by the taxpayer. Taxable value is 100 percent of the market value.

**Class 2** – Gross proceeds of metal mines. New gross values are reported to the department each year by the taxpayer. The tax rate for Class 2 properties is 3 percent.

**Class 3** – Agricultural land, nonproductive patented mining claims, and nonqualified agricultural land. Class 3 property is reappraised on a 2-year cycle.

Agricultural land is valued based on the productivity of the land. There are four main sub-classes of agricultural land: grazing land; tillable irrigated land; non-irrigated land used for grain or other crops; and non-irrigated land used for continuous hay production. Each of these four types of property has different productivities and certain parcels of property may be more or less productive than the average property in the class. The tax rate is 2.16 percent for 2018.

Non-qualified agricultural land includes parcels of land that are between 20 and 160 acres and are not used primarily for agricultural purposes. These parcels are appraised as if they were used for grazing and are taxed at seven times the Class 3 tax rate, or 15.12 percent for 2018.

**Class 4** – Residential, commercial, and industrial land and improvements. Class 4 property is the largest class as measured in both market value and the number of parcels.

Beginning in Tax Year 2015, Class 4 property is appraised on a biennial basis. The new appraisal values determined by the department are applied beginning in odd-numbered tax years. If a property does not change in a substantial way, then the prior year's reappraisal value is also used in the even-numbered tax years.

The tax rate for residential property is 1.35 percent in 2018. The tax rate for commercial and industrial property is 1.4 times the residential property tax rate, or 1.89 percent in 2018.

The legislature provides three programs to assist taxpayers with property taxes: the Property Tax Assistance Program, the Disabled American Veterans Program, and the Elderly Homeowner/Renter Credit. These programs are discussed in more detail in the tax expenditure section of the Biennial Report.

**Class 5** – Pollution control equipment, independent and rural electric and telephone cooperatives, machinery and equipment used in electrolytic reduction facilities, real and personal property of research

## Classes of Property

and development firms, and real and personal property used in production of gasohol. The market value of Class 5 property is assessed each year by the department's industrial appraisers. The tax rate is 3 percent.

**Class 7** – Non-centrally assessed utilities. The market value is determined on an annual basis by the department's industrial appraisers. The tax rate is 8 percent.

**Class 8** – Personal property used for business purposes. Class 8 property is reported to the department annually. The total market value owned or controlled by a business or entity is taxed as follows: The first \$100,000 in market value is tax exempt; the next \$6 million of market value is taxed at 1.5 percent; and any property above \$6.1 million has a tax rate of 3 percent.

**Class 9** – Pipelines and the non-electric generating property of electric utilities. 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 is 12 percent.

**Class 10** – Forest land. Forest land is reassessed every 6 years and is valued based on the productivity of each parcel of land. Productivity of each acre is determined by the University of Montana, College of Forestry and Conservation with input from the timber industry. 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 2018 tax rate is 0.37 percent.

**Class 12** – 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. In 2018 the tax rate is 3.04 percent.

**Class 13** – All property of telecommunication utilities and the electric generating property of electric utilities. The market value is determined on an annual basis by the appraisers in the department's Centrally Assessed and Industrial Properties Division. The tax rate is 6 percent.

**Class 14** – Renewable energy production and transmission property. This includes commercial wind generation, biodiesel production, biomass gasification, coal gasification ethanol production, and geothermal energy property. The tax rate is 3 percent.

**Class 15** – Qualifying carbon dioxide and liquid pipeline property. This property includes pipelines used to transport carbon dioxide for sequestration or having 90 percent 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 is 3 percent.

**Class 16** – High-voltage DC converter station property located in a manner that the power can be directed to two different regional grids. The tax rate is 2.25 percent. Currently there is no Class 16 property in the state.

## Determining Taxes Paid

### Determining Taxes Paid

The total amount of annual taxes paid by a taxpayer is equal to the taxable value of the property multiplied by the cumulative mills from all taxing jurisdictions in which the property resides.

$$\text{Property Tax} = \text{Taxable Value} \times \text{Cumulative Millage Rates}$$

The rate applied to taxable value to determine taxes paid is denoted as a mill. One mill is equal to 1/1000 of a dollar or 0.1 percent.

Millage Rate	x	\$1,000	=	Mills
0.005	x	\$1,000	=	5.0

The total amount of mills that may be levied differs between the state and local governments. The state's mills are statutorily fixed while local governments set their mills based on the budgets of the individual taxing jurisdictions and their tax base.

### State Mill Rate

The state levies 95 mills for school equalizations and 6 mills for the university system. There are also 1.5 mills levied for vocational and technical schools that are applied to property in Silver Bow, Cascade, Yellowstone, Missoula, and Lewis and Clark counties only. These mills generate revenue to fund part of the state's obligation to support local schools, universities, and technical colleges.

Prior to 1989, the elementary school equalization mills were set at 17 mills and the high school equalization mills were set at 28 mills. In 1989, the Montana Supreme Court found Montana schools were not adequately funded. In response, the Legislature increased these levies by 5 mills each and created a new state equalization levy of 40 mills. For Fiscal Year 2019, it is estimated that these 95 mills will generate approximately \$273 million in property taxes for the state general fund.

Legislative Millage Rates Assessed by the State	Primary Section of Montana Code Annotated (MCA)
Tax Levy for Elementary Equalization (33 Mills)	20-9-331, MCA
Tax Levy for High School Equalization (22 Mills)	20-9-333, MCA
Tax Levy for State Equalization (40 Mills)	20-9-360, MCA
Tax Levy for Vocational and Technical Education (1.5 Mills)	20-25-439, MCA
Tax Levy for University System (6 Mills)	15-10-108, MCA

### Local Government Mill Rate

Local governments set their mills based on the budgets of individual taxing jurisdictions and their tax base. A taxing jurisdiction is a governmental entity authorized to impose tax on property. The tax base is the total amount of taxable value contained within the physical boundary of the taxing jurisdiction as of January 1 of the current tax year.

15-10-420, MCA explains the law that local governments must follow for determining the maximum millage authority. This authority is limited to the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current tax base less the current year's value of newly taxable property plus one-half the average rate of inflation for the prior 3 years.

A taxing jurisdiction's newly taxable property includes property changes from the previous year, property annexed into the jurisdiction, increases in value due to subdivisions of real property, and the transfer of property from tax exempt to a taxable status.

For example, if a taxing entity assessed \$49,500 in taxes last year and half the rate of inflation is equal to 1.01 percent, then the inflationary adjustment would be an increase of \$500. This year's inflation adjusted levy authority would increase to \$50,000.

## Determining Taxes Paid

Last Year's Taxes Assessed	=	\$49,500
Half the Rate of Inflation	x	1.01%
Inflationary Adjustment	=	\$500
Adjusted Budget Authority	=	\$50,000

If the same taxing entity has a current tax base of \$10,200,000 but \$200,000 is newly taxable property, then the adjusted tax base used for setting mills would be \$10,000,000.

Taxing jurisdictions generally do this calculation in terms of taxable value per mill. A tax base of \$10,200,000 would equate to \$10,200 taxable value per mill (\$10,200,000 / \$1,000), \$200,000 in newly taxable property is \$200 newly taxable property per mill (\$200,000 / \$1,000), and the adjusted tax base of \$10,000,000 is \$10,000 taxable value per mill (\$10,000,000 / \$1,000).

Current Taxable Value per Mill	=	\$10,200
Newly Taxable Value per Mill	-	\$200
Adjusted Taxable Value per Mill	=	\$10,000

Therefore, when the adjusted levy authority of \$50,000 is divided into the adjusted taxable value per mill of \$10,000, the maximum millage authority afforded by the legislature to the taxing jurisdiction would be 5 mills.

Adjusted Budget Authority	=	\$50,000	=	Authorized Mill Levy	=	5.000
Adjusted Tax Base		\$10,000				

Once the level of property taxes is set, the taxing jurisdictions set their budgets at levels that may or may not provide the same level of services as the prior year. Instances when the cost of providing service increases faster than allowable property tax levels increase, a reduction in services takes place or the governing body can ask voters to approve an additional mill levy. On the other hand, if the allowable property tax revenue increases faster than the cost of providing services, property taxes are reduced.

### Taxes Assessed by the Example Taxing Jurisdiction on the Example Residence

The amount of annual taxes paid on property is equal to the taxable value of the property multiplied by the cumulative mills from all taxing jurisdictions that contain the property. The amount of annual taxes that would be assessed by the example taxing authority on an example residence valued at \$ 100,000 would be equal to the taxable value of the residence, \$1,350 (100,000 x 1.35 percent) multiplied by the millage rate of the taxing jurisdiction in (0.005). This is \$6.75 in total taxes.

### Levy Districts

Local taxing jurisdictions are allowed to levy mills to fund the services that they provide. Schools, cities and towns, 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 levy district. By definition, each property in a taxing district will have the same mills applied to their taxable values. An example levy district is below.

Example of a Taxing District	
Elementary School	100.00
High School	125.25
Town	75.50
County	115.00
State School Equalization	95.00
University	6.00
<b>Total Mills</b>	<b>516.75</b>

# Tax Increment Financing

For a given tax year, residential property taxes are assessed on the taxable value as of January 1 of the given tax year. Tax payments are made to the applicable county treasurer and are due in the November and May following the January 1 assessment date. The treasurer distributes the funds to the appropriate taxing jurisdiction.

## Tax Increment Financing

Tax increment financing (TIF) is authorized by 7-15-4282, MCA, and is an opportunity for qualifying districts to use property tax revenue to fund new development. It works by separating taxable value into base and increment values so that revenue from the base value continues to go to the regular taxing jurisdiction but taxes on the increment go to the TIF to pay for development activities within the TIF.

As of July 1, 2013, qualifying districts include targeted economic development districts and urban renewal districts. Qualifying districts prior to this date included industrial districts, technology districts, and aerospace transportation and technology districts. The 2013 Legislature eliminated the option to create any of those three districts, but districts that were already in existence may remain in existence.

Tax increment financing may be used to pay for a variety of development activities within the TIF including land acquisition, demolition and removal of structures, relocation of occupants, infrastructure costs, construction of publicly owned buildings and improvements, administration of urban renewal activities, and paying bonds that were issued to fund appropriate costs (7-15-4288, MCA).

Upon expiration of the TIF, the increment is released back to the local governments and the state. State and local governments use the released increment as newly taxable property for 15-10-420, MCA purposes. Schools treat the released increment as an increase in their tax base and adjust their mill levies accordingly.

TIF districts expire on the latter of the fifteenth year following the TIFs adoption or the full payment of all bonds for which tax increment revenue have been pledged. TIFs may extend their expiration date by securing bonds that pledge increment after the fifteenth anniversary as repayment. No term extensions are allowed for bonds secured after the fifteenth anniversary of tax increment provisions. For example, if a TIF was authorized January 1, 2000, it has until January 1, 2015 (its fifteenth anniversary) to pass bonds secured by future increment to extend the expiration date. Additional bonds may be passed after the fifteenth anniversary but these would not extend the life of a TIF.

	Years From TIF Authorization																												
Years	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Initial Term	15 Years Following Adoption																												
Term Extended by Bond Issuance																Bond Issuance Before 15th Year Anniversary													
Additional Bond Issuance Term Limitation																Additional Extensions Limited													

TIF districts are allowed to collect the incremental tax revenue from all of the local and state mills except the statewide 6-mill levy that is used to fund the university system. In 2018, TIFs collected \$39.411 million in revenue over an increment taxable value base of \$54.927 million. Therefore, the average mills for TIFs was 717.52.

## An Example: TIF Increment

Base taxable value is the total taxable value in the TIF district in the year prior to the TIF's existence. Incremental taxable value is the taxable value that exceeds the base taxable value for the district at any year. For example, if in the year a TIF is created, the base year and current year taxable value are equal to \$1 million, there would be no incremental value and no TIF revenue.

TIF Taxable Value	Base Year
Current Year Taxable Value	\$1,000,000
Base Taxable Value	- \$1,000,000
Increment Taxable Value	\$0
Millage Rate	x 0.500
TIF Revenue	\$0

## Tax Increment Financing

If in the second year of a TIF increment's existence its taxable value grew by \$100,000, the incremental value in that year would be \$100,000. If the total millage rate in the district was .500, the taxes generated from the increment (TIF revenue) would be \$50,000.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000
Base Taxable Value	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000
Millage Rate	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000

When a TIF district's incremental value is less than zero, no revenue is provided to the district. For example, if in the TIF district's third year the taxable value shrinks to \$800,000 for reasons such as property devaluation, demolition or removal of structures, the incremental value would be negative (-\$200,000), meaning there would be no incremental value in that third year.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>	<b>Year 3</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000	\$800,000
Base Taxable Value	- \$1,000,000	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000	-\$200,000
Millage Rate	x 0.500	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000	\$0

If in the fourth year the taxable value of the TIF district grows from \$800,000 to \$1,200,000, due to redevelopment, or other reasons, the increment would increase to \$200,000. If the millage rate was 0.500, the TIF district's revenue would be \$100,000 in that year.

<b>TIF Taxable Value</b>	<b>Base Year</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>
Current Year Taxable Value	\$1,000,000	\$1,100,000	\$800,000	\$1,200,000
Base Taxable Value	- \$1,000,000	- \$1,000,000	- \$1,000,000	- \$1,000,000
Increment Taxable Value	\$0	\$100,000	-\$200,000	\$200,000
Millage Rate	x 0.500	x 0.500	x 0.500	x 0.500
TIF Revenue	\$0	\$50,000	\$0	\$100,000

The following pages show a summary of the existing TIF districts.

# Tax Increment Financing

## Tax Increment Financing Districts (TIF) / Targeted Economic Development Districts (TEDD) TY 2017 Taxable Value of Increment and Revenue Generated for the District

County	District	2017 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value
<b>Industrial Tax Increment Financing Districts</b>				
Big Horn	Hardin Industrial	1,776,290	465,144	1,311,146
Cascade	East Industrial Park	321,895	2,322	319,573
Cascade	Airport TID	155,016	107,149	47,867
Cascade	Int'l Malting TID	745,973	362,124	383,849
Cascade	Manchester Exit	66,428	3,217	63,211
Cascade	Montana Milling	42,568	381	42,187
Deer Lodge	Mill Creek	8,394,371	909,339	7,485,032
Flathead	Kalispell H	18,877	126	18,751
Gallatin	Mandeville Farm	99,692	12,059	87,633
Hill	Hill Co Industrial	1,070	912	158
Jefferson	North Jefferson Co Industrial	90,576	18,590	71,986
Jefferson	Sunlight Industrial (4FT)	1,371,465	737,334	634,131
Missoula	Airport Industrial	2,889,101	176,605	2,712,496
Missoula	Bonner Mill Industrial	411,489	121,676	289,813
Park	West End Industrial	151,160	128	151,032
Ravalli	Hamilton Airport	125,162	107,624	17,538
Ravalli	N Stevensville Industrial	124,526	109,850	14,676
Ravalli	Stevensville Airport	60,956	49,132	11,824
Silver Bow	Ramsey TIFID	5,952,858	1,721,230	4,231,628
Toole	Shelby Industrial	305,388	75,464	229,924
<b>Technology Tax Increment Financing Districts</b>				
Flathead	Kalispell G	107,277	390	106,887
Gallatin	S Bozeman Tech District	305	305	0
Missoula	Technology District	298,444	0	298,444
<b>Urban Renewal Tax Increment Financing Districts</b>				
Cascade	GF DT Urban Renewal	3,896,307	3,643,698	252,609
Cascade	GF West Bank	946,789	292,536	654,253
Chouteau	1TID	218,255	160,843	57,412
Chouteau	2TID	75,147	17,494	57,653
Custer	Miles City Downtown	1,612,100	1,556,649	55,451
Deer Lodge	Ana - Downtown	1,027,130	856,215	170,915
Fergus	Lewistown Urban	1,548,568	1,482,192	66,376
Flathead	Columbia Falls URD	64,973	62,035	2,938
Flathead	Kalispell B	1,191,058	453,612	737,446
Flathead	Kalispell C - amended 2011	8,211,209	7,932,918	278,291
Flathead	Whitefish A	14,358,289	4,185,352	10,172,937
Gallatin	Bozeman Downtown	5,098,612	1,328,695	3,769,917
Gallatin	Bozeman Midtown URD	4,456,439	3,507,723	948,716
Gallatin	NE Urban Renewal	646,819	423,054	223,765
Jefferson	Whitehall Urban Renewal	883,433	736,527	146,906
Lake	Polson	1,706,868	1,436,002	270,866
Lewis & Clark	Railroad District Urban Renewal	2,498,061	2,338,125	159,936
Lincoln	Riverside	470,092	347,928	122,164
Missoula	Hellgate URD	1,164,829	1,025,448	139,381
Missoula	N. Reserve Scott St. URD	520,300	295,864	224,436
Missoula	N Reserve Scott St. URD	1,816,826	1,195,341	621,485
Missoula	Front St URD	1,915,446	1,413,035	502,411
Missoula	River Front URD	345,528	157,858	187,670
Missoula	URD II	4,052,435	1,546,186	2,506,249
Missoula	URD II	690,504	313,637	376,867
Missoula	URD III	11,202,692	8,172,844	3,029,848
Park	Livingston Urban Renewal	1,821,354	1,604,273	217,081
Silver Bow	Butte Uptown URD	5,460,890	3,587,625	1,873,265
Silver Bow	Eastside TIFID	535,856	286,251	249,605
Yellowstone	2008 Expanded N 27th St	6,586,103	3,328,807	3,257,296
Yellowstone	East Billings	3,003,096	1,800,794	1,202,302
Yellowstone	Laurel	2,167,647	1,169,223	998,424
Yellowstone	North 27th St	1,392,039	783,431	608,608
Yellowstone	South Billings Blvd	12,023,470	7,046,472	4,976,998
<b>Targeted Economic Development Districts (TEDD)</b>				
Flathead	Columbia Falls Industrial Park TEDD	2,181,185	1,896,297	284,888
Flathead	Glacier Rail Park TEDD	7,676	7,057	619
Lincoln	Kootenai Business Park 1	13,795	4,007	9,788
Lincoln	Kootenai Business Park 3	186,172	132,754	53,418
Lincoln	Kootenai Business Park 2	10,101	6,500	3,601
Missoula	Bonner W Log Yard TEDD	93,585	0	93,585
Missoula	Bonner W Log Yard TEDD	76,079	1,148	74,931
Yellowstone	Lockwood TEDD	678,913	678,913	0
<b>Total</b>		<b>130,367,557</b>	<b>72,196,464</b>	<b>58,171,093</b>

# Tax Increment Financing

## Tax Increment Financing Districts (TIF) / Targeted Economic Development Districts (TEDD) TY 2017 Taxable Value of Increment and Revenue Generated for the District

County	District	State	County	Countywide and Local Schools	Cities & Towns	Misc	Total Revenue
<b>Industrial Tax Increment Financing Districts</b>							
Big Horn	Hardin Industrial	124,654	147,671	313,372	228,743	13,172	827,612
Cascade	East Industrial Park	30,839	40,608	73,754	63,352	7,318	215,872
Cascade	Airport TID	4,619	6,082	11,047	9,489	174	31,412
Cascade	Int'l Malting TID	37,041	48,776	88,589	76,094	1,395	251,895
Cascade	Manchester Exit	6,100	9,814	14,588	0	1,352	31,854
Cascade	Montana Milling	4,071	6,550	9,736	0	902	21,259
Deer Lodge	Mill Creek	711,078	2,294,611	1,482,785	0	265,380	4,753,854
Flathead	Kalispell H	1,781	2,779	4,400	3,501	515	12,975
Gallatin	Mandeville Farm	8,325	8,799	24,883	17,816	879	60,703
Hill	Hill Co Industrial	15	26	48	0	3	93
Jefferson	North Jefferson Co Industrial	6,839	11,678	15,459	0	3,589	37,565
Jefferson	Sunlight Industrial (4FT)	60,242	102,875	61,726	0	11,635	236,479
Missoula	Airport Industrial	261,756	529,805	657,943	0	387,850	1,837,354
Missoula	Bonner Mill Industrial	27,967	56,606	91,810	0	53,168	229,551
Park	West End Industrial	14,348	17,249	41,321	35,917	264	109,099
Ravalli	Hamilton Airport	1,666	2,707	4,194	0	853	9,421
Ravalli	N Stevensville Industrial	1,394	1,909	3,536	1,668	239	8,746
Ravalli	Stevensville Airport	1,123	1,538	2,849	1,344	192	7,047
Silver Bow	Ramsey TIFID	408,352	1,445,947	841,205	0	61,062	2,756,567
Toole	Shelby Industrial	21,843	35,728	59,125	57,405	2,935	177,036
<b>Technology Tax Increment Financing Districts</b>							
Flathead	Kalispell G	10,154	15,839	25,034	19,956	2,936	73,919
Gallatin	S Bozeman Tech District	0	0	0	0	0	0
Missoula	Technology District	28,800	58,292	72,391	0	42,673	202,156
<b>Urban Renewal Tax Increment Financing Districts</b>							
Cascade	GF DT Urban Renewal	24,377	32,099	58,300	50,077	5,869	170,722
Cascade	GF West Bank	63,135	83,136	150,995	129,699	15,201	442,167
Chouteau	1TID	5,454	7,621	14,346	13,205	2,219	42,845
Chouteau	2TID	5,477	7,653	14,406	13,260	2,228	43,024
Custer	Miles City Downtown	5,268	10,906	20,007	12,339	264	48,783
Deer Lodge	Ana - Downtown	16,237	52,396	33,858	6,011	27,318	135,820
Fergus	Lewistown Urban	6,306	9,571	23,388	15,805	59	55,129
Flathead	Columbia Falls URD	279	435	928	604	69	2,316
Flathead	Kalispell B	70,057	109,275	231,942	137,681	20,258	569,213
Flathead	Kalispell C - amended 2011	26,438	41,237	87,528	51,957	8,633	215,793
Flathead	Whitefish A	966,429	1,507,426	2,426,754	691,648	457,154	6,049,411
Gallatin	Bozeman Downtown	358,142	378,537	1,070,468	766,424	37,829	2,611,400
Gallatin	Bozeman Midtown URD	90,128	95,261	269,388	192,874	9,520	657,170
Gallatin	NE Urban Renewal	21,258	22,468	63,538	45,491	2,245	155,001
Jefferson	Whitehall Urban Renewal	13,956	20,758	25,972	18,381	3,996	83,062
Lake	Polson	25,732	40,866	65,392	47,225	5,722	184,938
Lewis & Clark	Railroad District Urban Renewal	15,434	28,118	46,260	26,760	1,507	118,080
Lincoln	Riverside	11,606	18,552	24,016	20,735	2,012	76,921
Missoula	Hellgate URD	13,450	23,686	43,858	36,250	7,657	124,902
Missoula	N. Reserve Scott St. URD	21,658	38,141	70,621	58,371	12,330	201,121
Missoula	N Reserve Scott St. URD	59,973	105,615	173,606	161,636	34,142	534,972
Missoula	Front St URD	48,483	85,380	158,089	130,667	27,601	450,219
Missoula	River Front URD	18,110	31,893	59,052	48,809	10,310	168,174
Missoula	URD II	241,853	425,912	788,616	651,825	137,684	2,245,891
Missoula	URD II	36,368	64,045	105,274	98,016	20,704	324,406
Missoula	URD III	292,380	514,892	953,372	788,003	166,449	2,715,096
Park	Livingston Urban Renewal	20,623	24,793	59,391	51,624	380	156,811
Silver Bow	Butte Uptown URD	180,770	640,095	442,990	0	132,852	1,396,706
Silver Bow	Eastside TIFID	24,087	85,290	59,027	0	17,702	186,105
Yellowstone	2008 Expanded N 27th St	314,329	368,954	997,156	522,470	53,895	2,256,804
Yellowstone	East Billings	116,022	136,185	368,061	192,849	19,893	833,010
Yellowstone	Laurel	96,348	113,391	221,990	188,642	16,520	636,891
Yellowstone	North 27th St	58,731	68,937	186,313	97,621	10,070	421,672
Yellowstone	South Billings Blvd	480,280	563,745	1,351,258	798,310	82,349	3,275,942
<b>Targeted Economic Development Districts (TEDD)</b>							
Flathead	Columbia Falls Industrial Park TEDD	27,064	42,215	89,982	58,556	6,710	224,527
Flathead	Glacier Rail Park TEDD	59	92	195	116	17	478
Lincoln	Kootenai Business Park 1	930	1,486	2,748	0	471	5,636
Lincoln	Kootenai Business Park 3	5,075	8,112	14,999	0	113	28,299
Lincoln	Kootenai Business Park 2	342	547	1,011	589	8	2,496
Missoula	Bonner W Log Yard TEDD	9,031	18,279	29,647	0	13,381	70,338
Missoula	Bonner W Log Yard TEDD	7,231	14,636	23,737	0	13,747	59,350
Yellowstone	Lockwood TEDD	0	0	0	0	0	0
<b>Total</b>		<b>5,571,918</b>	<b>10,688,524</b>	<b>14,728,273</b>	<b>6,639,817</b>	<b>2,245,574</b>	<b>39,874,104</b>

# Tax Increment Financing

## Tax Increment Financing Districts (TIF) / Targeted Economic Development Districts (TEDD) TY 2018 Taxable Value of Increment and Revenue Generated for the District

County	District	2018 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value
<b>Industrial Tax Increment Financing Districts</b>				
Big Horn	Hardin Industrial	1,806,588	465,144	1,341,444
Cascade	East Industrial Park	467,686	2,322	465,364
Cascade	Airport TID	155,466	107,149	48,317
Cascade	Int'l Malting TID	802,165	362,124	440,041
Cascade	Manchester Exit	68,746	3,217	65,529
Cascade	Montana Milling	47,748	381	47,367
Deer Lodge	Mill Creek	8,012,523	909,339	7,103,184
Flathead	Kalispell H	15,908	126	15,782
Gallatin	Mandeville Farm	265,081	244,332	20,749
Hill	Hill Co Industrial	1,043	912	131
Jefferson	North Jefferson Co Industrial	101,359	18,590	82,769
Jefferson	Sunlight Industrial (4FT)	1,268,554	737,334	531,220
Missoula	Bonner Mill Industrial	753,941	121,676	632,265
Park	West End Industrial	149,459	128	149,331
Ravalli	Hamilton Airport	128,808	107,624	21,184
Ravalli	N Stevensville Industrial	122,981	109,850	13,131
Ravalli	Stevensville Airport	67,530	49,132	18,398
Silver Bow	Ramsey TIFID	5,339,662	1,721,230	3,618,432
Toole	Shelby Industrial	303,240	89,401	213,839
<b>Technology Tax Increment Financing Districts</b>				
Flathead	Kalispell G	88,838	390	88,448
Gallatin	S Bozeman Tech District	305	305	0
Missoula	Technology District	284,441	0	284,441
<b>Urban Renewal Tax Increment Financing Districts</b>				
Cascade	GF DT Urban Renewal	3,933,236	3,643,698	289,538
Cascade	GF West Bank	1,065,439	292,536	772,903
Chouteau	1TID	215,036	160,843	54,193
Chouteau	2TID	74,499	17,494	57,005
Custer	Miles City Downtown	1,613,142	1,556,649	56,493
Deer Lodge	Ana - Downtown	1,051,316	856,215	195,101
Fallon	Baker Urban Renewal	712,351	699,066	13,285
Fergus	Lewistown Urban	1,538,724	1,482,192	56,532
Flathead	Columbia Falls URD	63,977	62,035	1,942
Flathead	Kalispell B	1,213,915	453,612	760,303
Flathead	Kalispell C - amended 2011	8,008,362	7,932,918	75,444
Flathead	Whitefish A	15,119,049	4,185,352	10,933,697
Gallatin	Belgrade Urban Renewal	2,287,231	2,201,304	85,927
Gallatin	Bozeman Downtown	5,488,691	1,328,695	4,159,996
Gallatin	Bozeman Midtown URD	4,490,297	4,064,574	425,723
Gallatin	NE Urban Renewal	652,101	623,054	229,047
Jefferson	Whitehall Urban Renewal	882,092	736,527	145,565
Lake	Polson	1,643,841	1,433,450	210,391
Lewis And Clark	Railroad District Urban Renewal	2,483,271	2,334,837	148,434
Lincoln	Riverside	520,702	347,928	172,774
Missoula	Hellgate URD	1,175,577	1,025,448	150,129
Missoula	N. Reserve Scott St. URD	583,552	295,864	287,688
Missoula	N Reserve Scott St. URD	2,114,679	1,195,341	919,338
Missoula	Front St URD	1,931,931	1,413,035	518,896
Missoula	River Front URD	702,205	157,858	544,347
Missoula	URD II	3,936,281	1,546,186	2,390,095
Missoula	URD II	663,919	313,637	350,282
Missoula	URD III	11,134,939	8,172,844	2,962,095
Park	Livingston Urban Renewal	1,871,913	1,604,273	267,640
Silver Bow	Butte Uptown URD	5,427,191	3,587,625	1,839,566
Silver Bow	Eastside TIFID	520,564	286,251	234,313
Yellowstone	2008 Expanded N 27th St	5,861,481	3,328,807	2,532,674
Yellowstone	East Billings	2,967,167	1,939,797	1,027,370
Yellowstone	Laurel	2,200,111	1,169,223	1,030,888
Yellowstone	North 27th St	1,360,038	783,431	576,607
Yellowstone	South Billings Blvd	11,726,572	7,046,472	4,680,100
<b>Targeted Economic Development Districts (TEDD)</b>				
Fergus	Lewistown TEDD	201,083	196,783	4,300
Flathead	Columbia Falls Industrial Park TEDD	2,117,872	1,896,297	221,575
Flathead	Glacier Rail Park TEDD	7,598	7,057	541
Lincoln	Kootenai Business Park	195,514	157,299	38,215
Missoula	Bonner W Log Yard TEDD	91,121	0	91,121
Missoula	Bonner W Log Yard TEDD	74,659	1,148	73,511
Silver Bow	South Butte TEDD	1,267,716	1,267,716	0
Yellowstone	Lockwood TEDD	892,060	752,028	140,032
<b>Total</b>		<b>132,335,087</b>	<b>77,408,105</b>	<b>54,926,982</b>

# Tax Increment Financing

Tax Increment Financing Districts (TIF) / Targeted Economic Development Districts (TEDD) TY 2018 Taxable Value of Increment and Revenue Generated for the District							
County	District	State	County	Countywide and Local Schools	Cities & Towns	Misc	Total Revenue
<b>Industrial Tax Increment Financing Districts</b>							
Big Horn	Hardin Industrial	127,437	185,247	390,897	223,511	12,663	939,755
Cascade	East Industrial Park	44,908	60,330	138,544	93,650	9,037	346,468
Cascade	Airport TID	4,663	6,264	14,384	9,723	0	35,034
Cascade	Int'l Malting TID	42,464	57,047	131,005	88,554	0	319,069
Cascade	Manchester Exit	6,324	10,487	19,509	0	1,172	37,492
Cascade	Montana Milling	4,571	7,581	14,102	0	847	27,101
Deer Lodge	Mill Creek	674,802	2,327,784	1,467,376	0	147,174	4,617,136
Flathead	Kalispell H	1,499	2,215	4,841	2,884	363	11,803
Gallatin	Mandeville Farm	1,971	2,051	6,235	3,927	41	14,226
Hill	Hill Co Industrial	12	23	41	0	2	78
Jefferson	North Jefferson Co Industrial	7,863	14,492	19,652	0	3,898	45,906
Jefferson	Sunlight Industrial (4FT)	50,466	93,011	87,428	0	9,053	239,958
Missoula	Bonner Mill Industrial	61,014	129,387	216,329	0	103,420	510,149
Park	West End Industrial	14,186	17,319	40,036	34,452	111	106,104
Ravalli	Hamilton Airport	2,012	3,336	5,313	0	683	11,344
Ravalli	N Stevensville Industrial	1,247	1,752	3,259	1,401	0	7,660
Ravalli	Stevensville Airport	1,748	2,455	4,566	1,964	0	10,732
Silver Bow	Ramsey TIFID	349,179	1,307,701	885,213	0	52,612	2,594,705
Toole	Shelby Industrial	20,315	39,056	67,483	55,331	2,989	185,175
<b>Technology Tax Increment Financing Districts</b>							
Flathead	Kalispell G	8,403	12,416	27,130	16,165	2,034	66,148
Gallatin	S Bozeman Tech District	0	0	0	0	0	0
Missoula	Technology District	27,449	58,208	64,616	0	35,919	186,192
<b>Urban Renewal Tax Increment Financing Districts</b>							
Cascade	GF DT Urban Renewal	27,940	37,536	86,198	58,267	5,689	215,631
Cascade	GF West Bank	74,585	100,199	230,101	155,539	15,188	575,612
Chouteau	1TID	5,148	7,419	14,065	12,749	1,957	41,339
Chouteau	2TID	5,415	7,804	14,795	13,411	2,058	43,484
Custer	Miles City Downtown	5,367	11,491	19,573	12,363	0	48,794
Deer Lodge	Ana - Downtown	18,535	63,937	40,304	6,711	27,667	157,154
Fallon	Baker Urban Renewal	1,262	1,786	754	2,858	0	6,660
Fergus	Lewistown Urban	5,371	8,245	20,788	13,727	0	48,130
Flathead	Columbia Falls URD	184	273	657	406	40	1,560
Flathead	Kalispell B	72,229	106,731	296,267	138,953	17,487	631,667
Flathead	Kalispell C - amended 2011	7,167	10,591	29,398	13,788	2,014	62,958
Flathead	Whitefish A	1,038,701	1,534,872	3,025,682	731,760	587,306	6,918,321
Gallatin	Belgrade Urban Renewal	8,163	8,496	29,269	19,971	296	66,196
Gallatin	Bozeman Downtown	395,200	411,299	1,250,162	787,238	8,320	2,852,218
Gallatin	Bozeman Midtown URD	40,444	42,091	127,938	80,564	851	291,888
Gallatin	NE Urban Renewal	21,759	22,646	68,833	43,345	458	157,041
Jefferson	Whitehall Urban Renewal	13,829	22,500	28,826	18,022	3,741	86,918
Lake	Polson	19,987	34,542	51,377	37,328	4,244	147,478
Lewis And Clark	Railroad District Urban Renewal	14,324	27,624	62,071	25,194	496	129,708
Lincoln	Riverside	16,414	25,150	34,838	30,356	2,528	109,286
Missoula	Hellgate URD	14,487	26,912	54,288	36,357	5,598	137,643
Missoula	N. Reserve Scott St. URD	27,762	51,571	104,031	69,669	10,728	263,761
Missoula	N Reserve Scott St. URD	88,716	164,801	310,994	222,636	34,282	821,429
Missoula	Front St URD	50,073	93,017	187,638	125,661	19,350	475,739
Missoula	River Front URD	52,529	97,580	196,841	131,825	20,299	499,074
Missoula	URD II	230,644	428,448	864,282	578,809	89,127	2,191,311
Missoula	URD II	33,802	62,792	118,493	84,828	13,062	312,977
Missoula	URD III	285,842	530,985	1,071,123	717,331	110,457	2,715,738
Park	Livingston Urban Renewal	25,426	31,041	71,754	61,747	198	190,166
Silver Bow	Butte Uptown URD	177,518	664,819	507,794	0	119,149	1,469,280
Silver Bow	Eastside TIFID	22,611	84,681	64,680	0	15,176	187,148
Yellowstone	2008 Expanded N 27th St	244,403	315,976	811,975	413,130	8,332	1,793,817
Yellowstone	East Billings	99,141	128,175	329,375	167,585	3,380	727,655
Yellowstone	Laurel	99,481	129,129	277,226	187,116	3,392	696,344
Yellowstone	North 27th St	55,643	71,937	184,860	94,056	1,897	408,393
Yellowstone	South Billings Blvd	451,630	583,889	1,365,547	763,418	15,398	3,179,881
<b>Targeted Economic Development Districts (TEDD)</b>							
Fergus	Lewistown TEDD	409	627	1,581	1,044	0	3,661
Flathead	Columbia Falls Industrial Park TEDD	21,050	31,105	74,996	46,311	4,565	178,027
Flathead	Glacier Rail Park TEDD	51	76	211	99	12	449
Lincoln	Kootenai Business Park	3,630	5,563	11,498	276	469	21,436
Missoula	Bonner W Log Yard TEDD	8,793	18,647	31,177	0	11,507	70,124
Missoula	Bonner W Log Yard TEDD	7,094	15,043	25,152	0	12,024	59,313
Silver Bow	South Butte TEDD	0	0	0	0	0	0
Yellowstone	Lockwood TEDD	13,513	25,258	64,338	0	461	103,569
<b>Total</b>		<b>5,258,806</b>	<b>10,385,468</b>	<b>15,769,712</b>	<b>6,436,009</b>	<b>1,561,221</b>	<b>39,411,215</b>

## Taxes Levied

### Taxes Levied

The following sections provide information on the value of property in Montana and the tax revenue derived from this property.

### Taxes Levied – A Statewide Look

In Tax Year 2018, the full market value of non-exempt property eligible for taxation in Montana was estimated at \$151.023 billion. Multiplying the applicable tax rates for each class of property by the taxable market value determines the taxable value. In Tax Year 2018, the total taxable value of property in Montana was estimated at \$2.905 billion. This is an average tax rate of 1.92 percent.

Montana Property 2018			
	Taxable Market Value	Taxable Value	Average Tax Rate
Total	\$151,023,043,539	\$2,904,772,508	1.92%

In 2018, the total of property taxes paid was estimated at \$1,752 billion. Therefore, the average mills levied was 603.3.

Montana Property 2018				
	Taxable Value	Taxes	Average Millage Rate	Average Mills
Total	\$2,904,772,508	\$1,752,461,527	0.60330	603.30

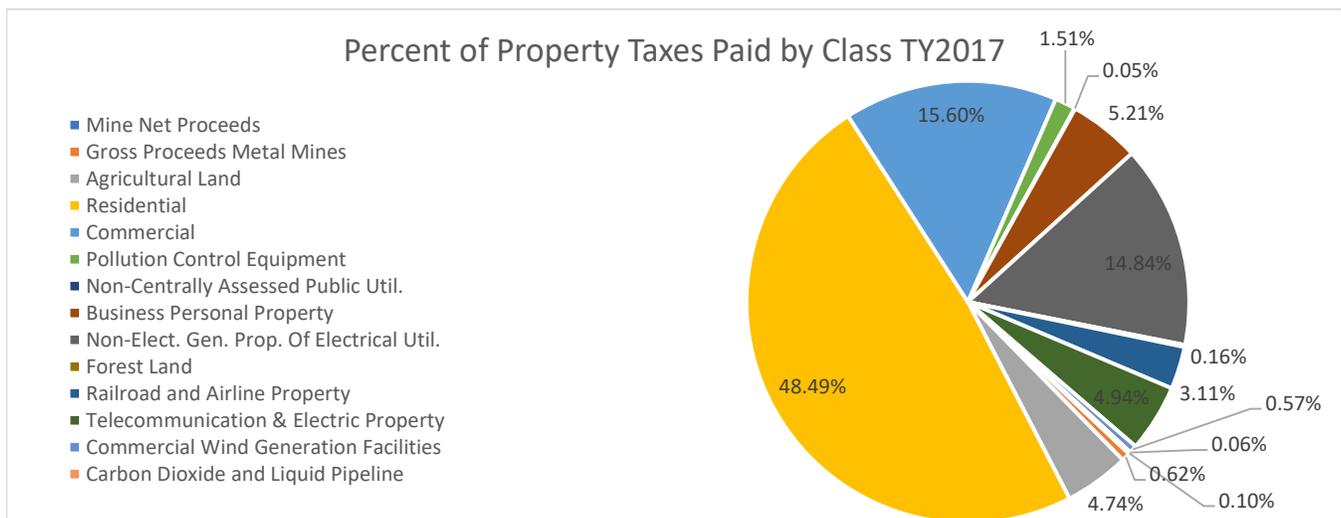
## Property Taxes Paid by Class

### Property Taxes Paid by Class of Property in 2017

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in Tax Year 2017. Class 4 property provided 64.10 percent, Class 9 provided 14.84 percent, and Class 8 personal property paid 5.21 percent of total property taxes paid in the state.

Estimated Property Taxes Paid By Property Class Tax Year 2017 (Fiscal Year 2018)					
<u>Tax Class</u>	<u>Description</u>	<u>Market Value</u>	<u>Taxable Value</u>	<u>Taxes Paid by Tax Class</u>	<u>Percent of Total Taxes</u>
1	Mine Net Proceeds	\$3,983,884	\$3,983,884	\$1,663,481	0.10%
2	Gross Proceeds Metal Mines	\$596,330,812	\$17,889,922	\$10,540,788	0.62%
3	Agricultural Land	\$6,773,149,809	\$152,939,062	\$80,572,619	4.74%
4.1	Residential Improvements	\$71,819,718,701	\$964,823,550	\$599,049,221	35.28%
4.2	Residential Land	\$27,489,914,546	\$363,426,744	\$224,438,413	13.22%
4.8	Commercial Improvements	\$14,508,864,247	\$270,164,282	\$184,485,684	10.86%
4.9	Commercial Land	\$6,199,894,368	\$116,693,748	\$80,513,895	4.74%
<i>Subtotal Class 4</i>		<i>\$120,018,391,862</i>	<i>\$1,715,108,324</i>	<i>\$1,088,487,213</i>	<i>64.10%</i>
5	Pollution Control Equipment	\$1,604,336,425	\$47,670,939	\$25,576,862	1.51%
7	Non-Centrally Assessed Public Util.	\$14,329,565	\$1,146,364	\$835,551	0.05%
8	Business Personal Property	\$6,664,537,325	\$155,338,618	\$88,481,210	5.21%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$4,211,367,133	\$502,592,656	\$252,077,089	14.84%
10	Forest Land	\$1,327,634,179	\$4,912,562	\$2,640,259	0.16%
12	Railroad and Airline Property	\$3,107,554,738	\$95,052,168	\$52,846,656	3.11%
13	Telecommunication & Electric Property	\$2,986,239,384	\$179,089,959	\$83,887,621	4.94%
14	Commercial Wind Generation Facilities	\$841,476,695	\$16,958,003	\$9,603,932	0.57%
15	Carbon Dioxide and Liquid Pipeline	\$190,178,993	\$2,532,568	\$982,478	0.06%
<b>Total</b>		<b>\$148,339,510,804</b>	<b>\$2,895,215,029</b>	<b>\$1,698,195,759</b>	

The following graph compares the percent of property tax paid for each class of property in Tax Year 2017.



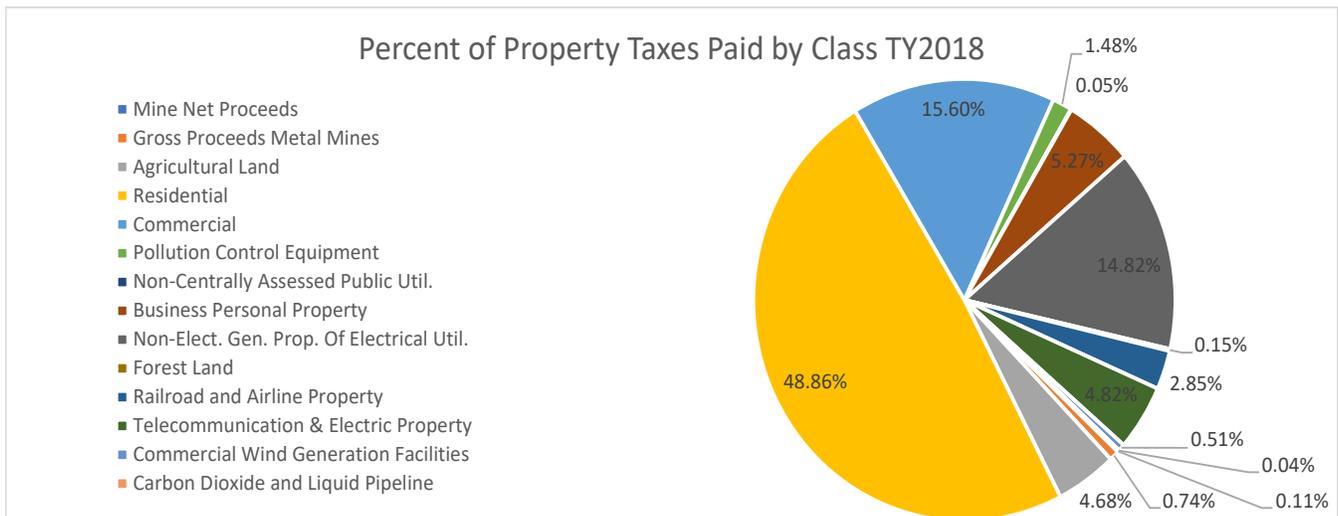
## Property Taxes Paid by Class

### Property Taxes Paid by Class of Property in 2018

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in Tax Year 2018. Class 4 property provided 64.46 percent, Class 9 provided 14.82 percent, and personal property paid 5.27 percent of total property taxes paid in the state.

Estimated Property Taxes Paid By Property Class Tax Year 2018 (Fiscal Year 2019)					
<u>Tax Class</u>	<u>Description</u>	<u>Market Value</u>	<u>Taxable Value</u>	<u>Taxes Paid by Tax Class</u>	<u>Percent of Total Taxes</u>
1	Mine Net Proceeds	\$4,794,622	\$4,794,622	\$1,930,216	0.11%
2	Gross Proceeds Metal Mines	\$742,469,971	\$22,274,100	\$13,047,519	0.74%
3	Agricultural Land	\$6,753,405,034	\$152,576,949	\$82,081,810	4.68%
4.1	Residential Improvements	\$73,899,125,456	\$987,734,976	\$626,526,133	35.75%
4.2	Residential Land	\$27,710,304,492	\$364,026,323	\$229,649,792	13.10%
4.8	Commercial Improvements	\$14,681,978,732	\$273,677,910	\$191,356,525	10.92%
4.9	Commercial Land	\$6,181,878,587	\$116,352,932	\$82,016,084	4.68%
<b>Subtotal Class 4</b>		<b>\$122,473,287,267</b>	<b>\$1,741,792,141</b>	<b>\$1,129,548,534</b>	<b>64.46%</b>
5	Pollution Control Equipment	\$1,970,360,360	\$47,312,291	\$26,009,480	1.48%
7	Non-Centrally Assessed Public Util.	\$15,191,024	\$1,215,281	\$911,447	0.05%
8	Business Personal Property	\$6,949,617,276	\$155,861,423	\$92,316,434	5.27%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$4,176,210,477	\$495,370,951	\$259,741,619	14.82%
10	Forest Land	\$1,323,802,727	\$4,898,379	\$2,633,117	0.15%
12	Railroad and Airline Property	\$2,823,508,511	\$87,932,183	\$50,029,906	2.85%
13	Telecommunication & Electric Property	\$2,877,270,073	\$172,526,493	\$84,435,089	4.82%
14	Commercial Wind Generation Facilities	\$761,927,227	\$16,207,755	\$8,993,866	0.51%
15	Carbon Dioxide and Liquid Pipeline	\$151,198,970	\$2,009,940	\$778,679	0.04%
<b>Total</b>		<b>\$151,023,043,539</b>	<b>\$2,904,772,508</b>	<b>\$1,752,457,716</b>	

The following graph compares the percent of property tax paid for each class of property in Tax Year 2018.



## Property Taxes Paid by Taxing Jurisdiction Type

### Property Taxes by Taxing Jurisdiction

The next table shows statewide property tax collections for different types of taxing jurisdictions for Fiscal Years 2016 through 2019. The difference between the previous estimates of total tax collection by property type and the following estimates of total tax collections by type is primarily due to local abatements and the difference between county taxable value and state taxable value. Local abatements lower taxable value for the county but not for the state. In the “Estimated Property Taxes Paid by Property Class” table on the this page, taxes paid does not include the difference related to abated property, but the “Taxes Levied on the Montana Property Tax Bill” on the next page does include the difference.

## Property Taxes Paid by Taxing Jurisdiction Type

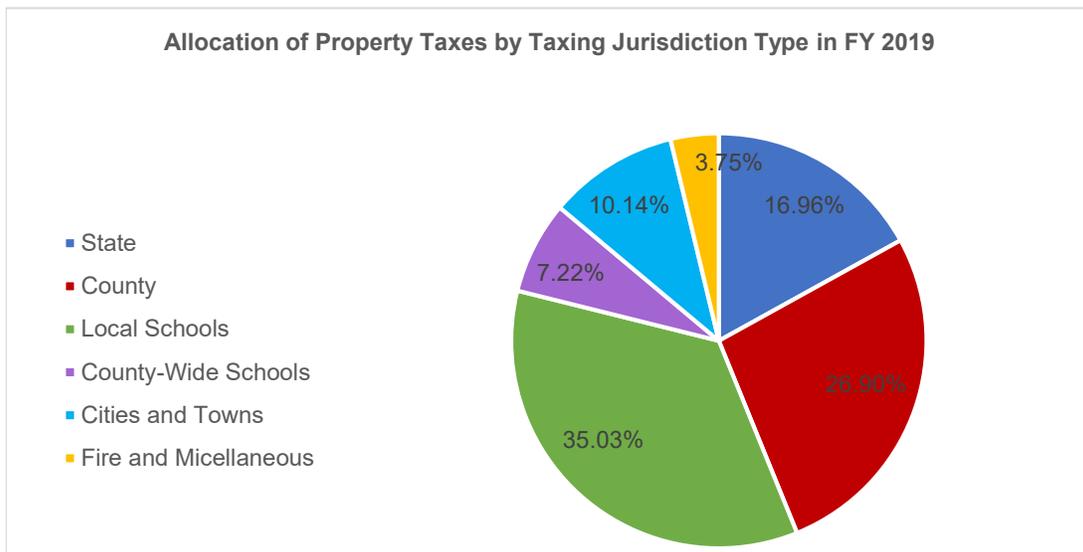
<b>Taxes Levied on the Montana Property Tax Bill</b>				
	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Valuation<sup>1</sup></b>				
Market Value of Taxable Property	135,220,585,424	136,934,429,644	148,339,510,804	151,023,043,539
Statewide Total Taxable Value	2,619,721,826	2,691,987,518	2,895,215,029	2,904,772,508
City/Town Taxable Value	899,768,492	919,157,377	979,467,125	990,265,593
<b>Taxes Levied<sup>2</sup></b>				
<b>State</b>				
University	15,822,579	15,491,504	17,455,388	17,563,962
Vo-Tech (General Fund)	1,344,028	1,369,397	1,451,966	1,469,488
State General Fund	<u>250,553,092</u>	<u>257,908,937</u>	<u>276,405,990</u>	<u>278,124,867</u>
Subtotal State	267,719,699	274,769,838	295,313,344	297,158,316
<b>County</b>				
General	115,323,300	116,876,741	126,609,859	124,058,556
Road	53,799,325	55,615,371	56,393,977	60,829,727
Bridge	12,953,170	15,113,861	14,172,207	15,075,882
Entitlement	7,100,939	5,324,005	5,517,187	5,673,223
County Fair	6,797,709	7,150,091	8,877,393	8,980,675
Library	11,986,772	12,965,969	14,870,744	15,512,643
Agricultural Extension	3,670,719	3,955,752	4,245,403	4,086,672
Planning	2,914,576	3,138,904	3,312,845	3,393,007
Health and Sanitation	10,008,092	10,842,902	43,696,194	46,555,306
Hospital	4,280,524	3,683,031	3,769,007	3,640,887
Airport	2,110,235	2,149,239	2,645,896	2,358,232
District Court	7,030,337	7,247,268	7,307,808	7,619,265
Weed Control	5,588,345	5,697,817	5,770,341	5,789,810
Senior Citizens	3,298,693	5,171,256	8,400,186	8,823,073
Public Safety	74,513,721	79,787,788	109,302,531	119,869,197
Other	<u>82,010,814</u>	<u>101,175,180</u>	<u>32,410,728</u>	<u>39,136,437</u>
Subtotal County	403,387,271	435,895,178	447,302,306	471,402,590
<b>Local Schools</b>				
Elementary	263,156,621	275,281,737	323,335,565	327,625,303
High School	150,851,960	155,434,923	181,713,418	188,931,156
K-12	58,935,893	63,852,009	74,580,017	89,522,972
Jr. College	<u>6,844,488</u>	<u>7,068,968</u>	<u>7,563,594</u>	<u>7,821,051</u>
Subtotal Local Schools	479,788,961	501,637,637	587,192,594	613,900,481
County-Wide Schools	103,985,844	109,143,305	119,124,717	126,502,579
Cities and Towns	159,503,534	164,529,140	171,739,280	177,769,753
Fire and Miscellaneous	67,292,732	58,756,356	77,523,883	65,727,808
<b>Total Property Tax Based on Mills</b>	<b>\$1,481,678,040</b>	<b>\$1,544,731,454</b>	<b>\$1,698,196,124</b>	<b>\$1,752,461,527</b>
<b>S.I.D.'s and Fees</b>	<b>\$149,389,749</b>	<b>\$176,274,421</b>	<b>\$157,236,226</b>	<b>\$178,739,245</b>
<b>Total Property Taxes</b>	<b>\$1,631,067,789</b>	<b>\$1,721,005,875</b>	<b>\$1,855,432,350</b>	<b>\$1,931,200,772</b>
1 State taxable value include local abatements, Source: State Assessor's Report				
2 Includes revenue distributed to TIFDs, Source: Taxes Levied Report				

## Property Taxes Paid by Taxing Jurisdiction Type

In Fiscal Year 2017, approximately \$1.544 billion in property tax revenue was used by the state and local jurisdictions. Of this amount, approximately 17.93 percent was budgeted by the state for educational purposes, 27.75 percent was budgeted for county services, 32.66 percent was used to fund local schools, 7.11 percent was used to fund educational retirement and transportation, 10.72 percent was budgeted for cities, and towns, services, and 3.83 percent was budgeted for fire and other miscellaneous services. As presented in the following table, the Fiscal Year 2018 distributions were similar.

Taxing Jurisdiction	FY2018		FY2019	
	Tax Revenue	Percent of Total	Tax Revenue	Percent of Total
State	\$295,313,344	17.39%	\$297,158,316	16.96%
County	\$447,302,306	26.34%	\$471,402,590	26.90%
Local Schools	\$587,192,594	34.58%	\$613,900,481	35.03%
County-Wide Schools	\$119,124,717	7.01%	\$126,502,579	7.22%
Cities and Towns	\$171,739,280	10.11%	\$177,769,753	10.14%
Fire and Micellaneous	\$77,523,883	4.57%	\$65,727,808	3.75%
	\$1,698,196,124	100.00%	\$1,752,461,527	100.00%

The following pie chart presents the allocation of property tax usage by taxing jurisdiction type for Fiscal Year 2019.



### Tax Revenue by County

The following two-page tables presents property tax revenue collected for each county in Tax Year 2017 and Tax Year 2018 by each type of taxing jurisdiction.

# Property Tax and Property Value Summaries

## Property Taxes Levied and Average Mills - TY 2017

County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101.000	2,190,759	163.582	3,546,050	50.931	1,104,062
Big Horn	101.000	2,571,638	158.705	4,021,939	45.833	1,161,502
Blaine	101.000	1,471,390	284.118	4,131,000	60.662	882,004
Broadwater	101.000	1,619,412	165.080	2,633,685	33.028	526,930
Carbon	101.000	4,097,598	127.925	5,164,001	46.145	1,862,751
Carter	101.000	5,284,799	109.315	5,719,877	4.311	225,557
Cascade	102.500	16,813,599	138.469	22,658,946	49.041	8,024,977
Chouteau	101.000	2,582,962	186.041	4,737,619	40.698	1,036,381
Custer	101.000	2,262,238	200.174	4,481,978	98.747	2,210,990
Daniels	101.000	778,240	170.198	1,311,437	42.860	330,254
Dawson	101.000	2,612,828	148.565	3,843,088	98.815	2,556,146
Deer Lodge	101.000	2,097,286	324.143	6,728,197	36.741	762,624
Fallon	101.000	4,459,533	157.034	6,915,350	0.000	0
Fergus	101.000	3,742,842	165.731	5,678,147	50.428	1,727,716
Flathead	101.000	25,752,860	152.439	38,821,626	71.108	18,109,123
Gallatin	101.000	29,490,426	106.572	31,104,481	46.249	13,498,339
Garfield	101.000	545,456	245.276	1,324,628	46.673	252,059
Glacier	101.000	2,788,940	229.690	6,175,455	66.420	1,785,769
Golden Valley	101.000	618,913	153.312	939,475	41.745	255,805
Granite	101.000	1,277,137	222.700	2,811,485	31.535	398,121
Hill	101.000	3,973,551	152.861	6,008,704	58.124	2,284,757
Jefferson	101.000	3,081,974	165.725	5,030,517	44.565	1,352,763
Judith Basin	101.000	1,691,850	123.572	1,982,278	33.566	538,454
Lake	101.000	6,397,748	195.932	12,411,129	52.656	3,335,433
Lewis & Clark	102.500	13,719,756	191.039	25,509,888	46.071	6,151,966
Liberty	101.000	970,747	225.161	2,164,108	23.112	222,136
Lincoln	101.000	3,574,531	141.240	4,998,093	46.118	1,631,976
Madison	101.000	11,254,195	94.667	10,545,178	10.268	1,143,734
McCone	101.000	764,673	259.851	1,966,060	38.929	294,540
Meagher	101.000	880,208	189.470	1,622,295	30.066	257,433
Mineral	101.000	1,116,249	191.914	2,114,717	56.423	621,723
Missoula	102.500	23,633,595	183.614	42,289,888	46.894	10,800,610
Musselshell	101.000	1,367,704	203.953	2,582,422	41.926	530,856
Park	101.000	4,486,318	124.959	5,550,549	46.816	2,079,500
Petroleum	101.000	168,900	230.705	385,803	33.497	56,017
Phillips	101.000	1,902,415	131.556	2,477,964	45.696	860,724
Pondera	101.000	1,669,670	230.117	3,771,602	47.428	777,335
Powder River	101.000	1,544,233	170.851	2,612,212	8.844	135,220
Powell	101.000	1,795,749	172.645	3,069,571	48.013	853,661
Prairie	101.000	547,728	252.984	1,369,528	32.686	176,943
Ravalli	101.000	8,027,907	148.843	11,830,644	27.780	2,208,110
Richland	101.000	7,359,025	142.304	10,352,519	0.000	0
Roosevelt	101.000	3,649,688	216.551	7,710,691	49.303	1,755,536
Rosebud	101.000	9,564,154	56.019	5,304,692	12.665	1,199,327
Sanders	101.000	4,171,758	132.555	5,475,104	41.679	1,721,534
Sheridan	101.000	1,839,458	231.005	4,172,676	51.370	927,900
Silver Bow	102.500	6,981,878	357.004	24,309,845	32.677	2,225,119
Stillwater	101.000	4,168,342	168.665	6,960,910	38.351	1,582,754
Sweet Grass	101.000	1,904,767	199.217	3,757,045	37.571	708,552
Teton	101.000	2,200,306	130.248	2,741,475	48.942	1,030,131
Toole	101.000	2,749,270	231.167	5,509,846	38.876	926,605
Treasure	101.000	540,588	167.911	898,720	22.600	120,966
Valley	101.000	3,204,704	132.237	4,195,858	50.694	1,608,520
Wheatland	101.000	1,706,507	136.984	2,202,246	29.340	471,697
Wibaux	101.000	1,575,179	146.539	2,285,394	16.167	252,132
Yellowstone	102.500	38,068,797	130.538	48,383,673	51.619	19,132,534
<b>Statewide Total</b>		<b>295,312,979</b>		<b>447,302,306</b>		<b>126,688,311</b>

1. State assessed mills include: 6 mills for the university system, 33 mills for elementary equalization and BASE program support, 22 mills for high school equalization and Base program support, 40 mills for state equalization aid to public schools, and 1.5 mills to support vocational-technical education.

2. The mill levy represents an average for all county wide levies, including the levy for Jr. Colleges where applicable.

3. Total taxes from mill levies of all cities/towns within a county divided by total taxable value of the cities/towns.

# Property Tax and Property Value Summaries

## Property Taxes Levied and Average Mills - TY 2017

County	Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	242.564	5,258,182	14.195	307,709	56.738	916,220	42,201	13,365,183
Big Horn	192.812	4,886,285	6.684	169,383	39.300	801,703	1,609,332	15,221,783
Blaine	187.604	2,727,717	7.729	112,372	65.626	816,747	1,798,808	11,940,037
Broadwater	189.019	3,015,611	31.117	496,436	11.855	166,544	818,092	9,276,709
Carbon	195.074	7,874,659	18.527	747,905	38.600	1,221,055	813,894	21,781,864
Carter	35.682	1,867,041	0.113	5,898	2.081	108,067	65,634	13,276,873
Cascade	238.992	39,108,452	21.720	3,554,330	285.396	18,892,815	10,012,147	119,065,265
Chouteau	187.918	4,785,427	30.307	771,785	26.209	593,720	461,299	14,969,194
Custer	186.603	4,178,116	8.182	183,189	149.492	1,961,044	2,498,166	17,775,722
Daniels	172.737	1,331,001	76.654	590,647	43.329	274,114	361,933	4,977,625
Dawson	188.960	4,888,039	18.490	478,306	86.406	1,522,798	2,745,625	18,646,829
Deer Lodge	192.266	3,990,835	59.258	1,230,004	11.295	175,428	0	14,984,375
Fallon	24.048	1,059,027	4.582	201,791	13.117	542,199	82,064	13,259,965
Fergus	204.947	7,021,712	16.252	556,814	65.100	1,741,152	1,449,475	21,917,859
Flathead	231.259	58,894,440	29.863	7,605,252	68.180	11,597,277	17,015,820	177,796,399
Gallatin	225.872	65,923,824	33.206	9,691,730	146.096	23,728,464	3,590,931	177,028,195
Garfield	144.931	782,706	0.000	0	9.231	47,102	88,528	3,040,480
Glacier	255.207	6,861,497	6.244	167,879	22.721	544,077	542,619	18,866,236
Golden Valley	184.375	1,129,819	2.276	13,945	6.364	36,433	17,633	3,012,023
Granite	163.116	2,059,269	24.391	307,927	26.931	291,982	135,717	7,281,638
Hill	209.571	8,237,855	13.969	549,078	94.441	2,622,567	3,484,834	27,161,346
Jefferson	191.355	5,808,504	32.044	972,685	12.494	349,997	1,432,922	18,029,362
Judith Basin	157.377	2,524,556	9.986	160,188	5.875	90,597	5,399,913	12,387,835
Lake	190.870	12,090,488	31.767	2,012,269	38.689	1,990,541	6,521,752	44,759,360
Lewis & Clark	263.594	35,198,386	21.190	2,829,532	175.649	11,407,829	1,077,099	95,894,456
Liberty	131.319	1,262,156	14.172	136,217	15.402	133,784	5,468	4,894,616
Lincoln	217.596	7,700,129	24.134	854,022	25.806	791,733	2,788,366	22,338,851
Madison	51.258	5,709,774	34.880	3,885,423	5.339	571,963	2,126,744	35,237,011
McCone	199.761	1,511,412	2.956	22,364	45.253	296,703	75,645	4,931,397
Meagher	239.670	2,052,127	11.001	94,193	25.942	193,014	86,374	5,185,643
Mineral	262.823	2,896,067	25.402	279,911	32.885	313,473	133,300	7,475,440
Missoula	295.031	67,951,357	73.702	16,975,052	323.271	32,646,776	10,243,229	204,540,507
Musselshell	210.622	2,666,861	13.141	166,392	28.048	301,108	2,881,887	10,497,229
Park	192.994	8,572,579	18.019	800,375	88.242	2,807,933	2,667,560	26,964,814
Petroleum	214.362	358,474	7.644	12,782	21.884	33,343	116,003	1,131,322
Phillips	183.076	3,448,385	6.046	113,888	36.078	574,915	1,815,701	11,193,991
Pondera	224.884	3,685,843	16.380	268,463	41.808	543,677	164,650	10,881,240
Powder River	95.757	1,464,077	1.909	29,193	4.533	67,172	327,425	6,179,533
Powell	222.479	3,955,602	13.916	247,421	25.771	382,258	886,032	11,190,295
Prairie	159.569	863,826	8.648	46,813	24.960	119,675	766,652	3,891,165
Ravalli	191.281	15,203,821	45.126	3,586,815	43.142	2,847,894	3,121,339	46,826,531
Richland	74.504	5,420,124	0.000	0	28.248	1,683,840	3,785,299	28,600,808
Roosevelt	156.153	5,560,121	12.408	441,826	26.787	845,008	567,540	20,530,410
Rosebud	56.809	5,379,468	27.342	2,589,155	105.810	3,383,072	1,353,007	28,772,876
Sanders	167.445	6,916,248	16.629	686,856	21.857	835,702	1,769,059	21,576,262
Sheridan	187.457	3,386,050	10.150	183,347	49.443	745,476	0	11,254,907
Silver Bow	211.498	14,401,764	59.190	4,030,503	0.561	37,902	10,622,992	62,610,004
Stillwater	155.738	6,427,424	15.973	659,235	38.181	1,301,594	906,851	22,007,110
Sweet Grass	128.237	2,418,436	16.900	318,723	33.455	508,537	23,390	9,639,450
Teton	216.346	4,553,684	4.593	96,678	27.741	482,960	2,829,796	13,935,031
Toole	198.192	4,723,884	7.196	171,520	51.187	1,015,836	670,408	15,767,368
Treasure	143.600	768,596	3.956	21,174	17.244	88,496	416,356	2,854,895
Valley	228.597	7,253,337	15.714	498,604	52.173	1,363,721	2,857,044	20,981,787
Wheatland	165.591	2,662,149	4.707	75,676	12.000	179,098	80,588	7,377,961
Wibaux	66.541	1,037,758	12.081	188,418	5.669	85,417	27,028	5,451,325
Yellowstone	237.190	87,914,016	17.067	6,325,791	216.564	34,116,725	41,054,059	274,995,595
<b>Statewide Total</b>		<b>579,628,999</b>		<b>77,523,883</b>		<b>171,739,281</b>	<b>157,236,226</b>	<b>1,855,431,984</b>

# Property Tax and Property Value Summaries

## Property Taxes Levied and Average Mills - TY 2018

County	State Assessed Mills <sup>1</sup> and Revenue		County Assessed Mills and Revenue		County Wide School Mills <sup>2</sup> and Revenue	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101.000	2,189,365	175.718	3,806,768	42.442	919,478
Big Horn	101.000	2,570,213	168.528	4,223,618	48.195	1,207,856
Blaine	101.000	1,475,615	288.121	4,201,263	59.225	863,603
Broadwater	101.000	1,628,650	170.580	2,737,320	36.216	581,157
Carbon	101.000	4,215,630	125.908	5,237,533	39.549	1,645,168
Carter	101.000	5,285,072	111.233	5,820,552	4.101	214,591
Cascade	102.500	17,162,351	141.627	23,645,589	47.763	7,974,288
Chouteau	101.000	2,680,031	189.215	4,998,669	42.854	1,132,127
Custer	101.000	2,230,789	219.955	4,856,334	104.446	2,306,034
Daniels	101.000	771,745	184.002	1,405,964	51.436	393,023
Dawson	101.000	2,656,411	149.386	3,928,809	58.686	1,543,423
Deer Lodge	101.000	2,073,681	327.661	6,724,517	45.249	928,643
Fallon	101.000	4,402,989	160.308	6,975,413	0.000	0
Fergus	101.000	4,254,984	168.520	6,123,702	52.023	1,890,407
Flathead	101.000	26,048,342	156.485	40,319,338	71.719	18,478,891
Gallatin	101.000	30,377,669	114.142	34,320,438	48.901	14,703,612
Garfield	101.000	552,661	289.762	1,585,545	68.458	374,592
Glacier	101.000	2,697,239	232.378	6,109,661	69.461	1,826,276
Golden Valley	101.000	658,083	137.847	890,300	40.226	259,807
Granite	101.000	1,311,500	226.264	2,934,486	37.932	491,956
Hill	101.000	4,056,822	162.790	6,536,374	48.434	1,944,717
Jefferson	101.000	3,105,546	173.348	5,302,975	47.743	1,460,545
Judith Basin	101.000	1,796,441	126.055	2,173,056	52.582	561,685
Lake	101.000	6,384,034	193.927	12,257,799	52.165	3,297,247
Lewis & Clark	102.500	13,942,285	204.640	27,755,147	103.328	14,014,312
Liberty	101.000	966,789	233.715	2,237,158	30.818	294,992
Lincoln	101.000	3,536,308	145.506	5,094,001	40.647	1,422,987
Madison	101.000	11,703,518	107.011	12,396,351	0.000	0
McCone	101.000	758,743	265.720	1,996,169	44.765	336,287
Meagher	101.000	863,859	193.120	1,630,322	28.517	240,738
Mineral	101.000	1,083,317	197.038	2,112,810	41.230	442,105
Missoula	102.500	23,772,011	190.309	44,097,296	45.537	10,551,656
Musselshell	101.000	1,382,049	201.039	2,686,453	30.786	411,394
Park	101.000	4,603,225	126.516	5,766,159	46.989	2,141,592
Petroleum	101.000	168,830	253.195	423,238	59.573	99,582
Phillips	101.000	1,711,357	148.266	2,512,245	57.351	971,762
Pondera	101.000	1,690,308	234.424	3,890,104	48.622	806,848
Powder River	101.000	1,445,077	180.158	2,577,650	1.081	15,467
Powell	101.000	1,775,589	180.585	3,174,708	56.312	989,976
Prairie	101.000	533,874	263.216	1,388,811	39.033	205,949
Ravalli	101.000	8,154,791	153.417	12,386,997	33.169	2,678,070
Richland	101.000	5,905,130	193.001	11,270,691	0.000	0
Roosevelt	101.000	3,527,915	226.537	7,812,975	45.456	1,567,728
Rosebud	101.000	9,135,916	61.302	5,545,057	24.319	2,199,785
Sanders	101.000	4,266,612	132.794	5,609,718	36.860	1,557,083
Sheridan	101.000	1,735,194	251.179	4,284,785	38.084	649,662
Silver Bow	102.500	7,122,184	360.966	25,045,520	47.499	3,295,719
Stillwater	101.000	4,420,558	169.430	7,415,605	37.754	1,652,409
Sweet Grass	101.000	2,151,819	205.437	4,291,380	32.725	683,603
Teton	101.000	2,206,385	140.247	2,965,929	56.756	1,200,265
Toole	101.000	2,525,998	231.868	5,310,320	35.410	810,980
Treasure	101.000	519,249	182.241	936,913	14.185	72,925
Valley	101.000	3,173,223	136.238	4,280,298	57.022	1,791,499
Wheatland	101.000	1,738,983	132.055	2,183,256	26.596	439,702
Wibaux	101.000	1,632,037	147.044	2,376,054	12.693	205,109
Yellowstone	102.500	38,417,517	144.136	52,828,961	47.951	17,575,042
<b>Statewide Total</b>		<b>297,156,515</b>		<b>471,399,106</b>		<b>134,324,354</b>

1. State assessed mills include: 6 mills for the university system, 33 mills for elementary equalization and BASE program support, 22 mills for high school equalization and Base program support, 40 mills for state equalization aid to public schools, and 1.5 mills to support vocational-technical education.

2. The mill levy represents an average for all county wide levies, including the levy for Jr. Colleges where applicable.

3. Total taxes from mill levies of all cities/towns within a county divided by total taxable value of the cities/towns.

# Property Tax and Property Value Summaries

## Property Taxes Levied and Average Mills - TY 2018

County	Local School Average Mills and Revenue		Misc. & Fire District Average Mills & Revenue		City Average Mills <sup>3</sup> and Revenue		SID's and Fees	Total of All Taxes and Fees
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	240.222	5,204,205	13.640	295,508	209.076	1,154,778	78,713	13,648,814
Big Horn	201.939	5,060,954	6.010	150,628	164.896	821,868	1,767,120	15,802,257
Blaine	189.601	2,764,688	3.917	57,111	404.261	840,143	1,890,617	12,093,040
Broadwater	184.765	2,964,952	19.769	317,232	85.185	164,601	846,101	9,240,012
Carbon	193.959	8,068,357	19.288	802,343	128.745	1,137,723	4,824	21,111,577
Carter	36.126	1,890,402	0.000	0	265.747	109,217	67,084	13,386,919
Cascade	252.599	42,173,193	18.433	3,077,564	200.139	20,178,190	12,152,569	126,363,744
Chouteau	178.204	4,707,784	30.518	806,223	215.358	601,550	495,111	15,421,495
Custer	190.146	4,198,186	0.000	0	217.672	2,052,009	2,971,002	18,614,353
Daniels	179.454	1,371,214	64.558	493,288	205.584	281,850	417,771	5,134,854
Dawson	196.430	5,166,036	69.603	1,830,533	189.139	1,584,568	2,682,782	19,392,562
Deer Lodge	163.178	3,348,866	53.958	1,107,379	34.393	180,271	95,714	14,459,071
Fallon	48.107	2,093,247	4.615	200,823	207.704	584,243	92,877	14,349,592
Fergus	192.584	6,998,129	15.550	565,045	237.621	1,792,481	1,513,280	23,138,028
Flathead	242.377	62,450,073	29.602	7,627,221	136.808	11,949,974	15,759,405	182,633,244
Gallatin	244.200	73,426,282	29.948	9,004,904	186.799	25,030,535	7,482,924	194,346,363
Garfield	150.655	824,368	0.000	0	159.228	49,653	98,014	3,484,835
Glacier	252.264	6,632,512	6.638	174,523	252.576	601,270	818,653	18,860,134
Golden Valley	183.860	1,187,482	2.950	19,054	91.875	42,939	23,818	3,081,483
Granite	152.359	1,975,994	22.708	294,513	166.579	306,506	157,301	7,472,257
Hill	211.547	8,494,087	5.016	201,413	226.453	2,713,857	3,558,175	27,505,444
Jefferson	194.491	5,949,784	32.097	981,887	152.420	364,653	1,513,042	18,678,432
Judith Basin	146.122	2,518,989	10.029	172,885	150.479	92,918	5,649,353	12,965,326
Lake	191.182	12,084,296	33.252	2,101,780	172.984	2,031,426	10,176,618	48,333,200
Lewis & Clark	282.980	38,380,420	15.333	2,079,562	171.694	12,047,403	7,471,766	115,690,896
Liberty	137.498	1,316,157	8.919	85,376	150.728	145,945	180,174	5,226,591
Lincoln	216.547	7,581,044	22.589	790,799	171.848	814,323	2,864,530	22,103,992
Madison	50.243	5,820,237	34.894	4,042,209	137.006	598,765	2,854,676	37,415,755
McCone	209.494	1,573,785	0.265	1,988	312.632	297,080	97,739	5,061,792
Meagher	231.636	1,955,477	10.340	87,292	174.036	198,642	97,079	5,073,410
Mineral	275.466	2,953,777	23.898	256,259	213.351	325,066	167,084	7,340,418
Missoula	292.258	67,720,334	59.966	13,894,893	242.371	31,470,162	16,672,649	208,179,000
Musselshell	201.821	2,696,901	10.170	135,898	162.769	320,323	1,755,608	9,388,626
Park	186.367	8,493,971	18.444	840,610	226.637	2,979,144	2,866,619	27,691,321
Petroleum	213.539	356,950	7.479	12,502	227.492	34,226	112,829	1,208,158
Phillips	191.327	3,241,869	4.491	76,096	231.035	638,028	1,867,422	11,018,780
Pondera	236.478	3,924,196	14.255	236,544	163.684	558,271	580,304	11,686,575
Powder River	96.331	1,378,277	1.056	15,106	143.466	69,401	1,387,571	6,888,549
Powell	228.504	4,017,118	0.000	0	132.815	389,455	1,251,266	11,598,112
Prairie	161.129	850,168	1.445	7,623	198.912	122,588	811,027	3,920,040
Ravalli	193.435	15,618,045	29.115	2,350,779	205.997	2,777,930	3,705,971	47,672,584
Richland	103.157	6,024,059	0.000	0	128.243	1,675,150	4,833,811	29,708,841
Roosevelt	156.850	5,409,537	12.298	424,154	238.347	973,202	913,801	20,629,311
Rosebud	54.934	4,969,034	28.223	2,552,911	79.096	4,599,568	1,493,771	30,496,042
Sanders	167.589	7,079,578	16.144	681,970	293.461	916,518	2,156,892	22,268,371
Sheridan	227.173	3,875,278	8.776	149,709	263.701	799,972	22,896	11,517,496
Silver Bow	222.899	15,465,795	56.575	3,925,451	80.183	39,081	11,561,646	66,455,396
Stillwater	135.486	5,929,940	17.991	787,414	189.177	1,385,426	928,196	22,519,549
Sweet Grass	117.430	2,453,011	8.575	179,128	140.987	536,467	34,986	10,330,394
Teton	214.880	4,544,257	0.282	5,971	136.295	494,008	2,845,982	14,262,796
Toole	203.387	4,658,044	6.462	147,988	256.682	1,028,019	666,787	15,148,136
Treasure	164.978	848,164	2.000	10,281	408.636	93,509	339,794	2,820,836
Valley	233.518	7,336,591	5.851	183,830	253.340	1,405,865	3,378,844	21,550,150
Wheatland	169.207	2,797,476	0.000	0	163.082	188,577	156,854	7,504,849
Wibaux	71.689	1,158,406	11.314	182,817	165.361	92,618	31,210	5,678,251
Yellowstone	256.735	94,098,608	3.550	1,301,244	163.821	35,086,941	34,316,595	273,624,907
<b>Statewide Total</b>		<b>606,080,581</b>		<b>65,728,262</b>		<b>177,768,897</b>	<b>178,739,245</b>	<b>1,931,196,962</b>

### **Tax Base and Revenue for Cities and Towns in 2017 and 2018**

The following table displays taxable value, mill rate, and estimated taxes levied for cities and towns. The cities listed are only those that levy mills to fund city municipal governments. The estimated taxes levied is the amount of property tax that is paid to the city government to fund the municipality. Property owners in these cities are levied other mills used to fund county governments, schools, miscellaneous districts, and the state.

# Property Tax and Property Value Summaries

Valuation by City and Property Taxes Levied by City Governments							
County	City	TY 2017 (FY 2018)			TY 2018 (FY 2019)		
		Taxable Value	Mill Levy	Estimated Taxes	Taxable Value	Mill Levy	Estimated Taxes
Beaverhead	Dillon	5,276,620	165.60	873,817	5,279,301	210.48	1,111,165
Beaverhead	Lima	252,504	167.93	42,404	243,952	178.78	43,613
Big Horn	Hardin	4,816,300	163.64	788,125	4,847,557	166.52	807,206
Big Horn	Lodge Grass	126,496	107.34	13,578	136,594	107.34	14,662
Blaine	Chinook	1,487,757	254.31	378,350	1,488,570	265.92	395,836
Blaine	Harlem	606,487	722.85	438,397	589,650	753.51	444,307
Broadwater	Townsend	1,906,096	87.37	166,544	1,932,275	85.19	164,601
Carbon	Bearcreek	136,875	96.00	13,140	136,742	96.00	13,127
Carbon	Bridger	735,897	235.17	173,061	734,242	241.72	177,480
Carbon	Fromberg	332,135	172.83	57,403	333,852	172.83	57,700
Carbon	Joliet	553,856	150.21	83,196	553,698	154.78	85,703
Carbon	Red Lodge	6,975,486	128.20	894,256	7,078,483	113.54	803,714
Carter	Ekalaka	406,686	265.73	108,067	410,981	265.75	109,217
Cascade	Belt	475,827	186.50	88,744	478,206	189.13	90,445
Cascade	Cascade	802,736	136.89	109,886	800,891	140.56	112,571
Cascade	Great Falls	95,790,732	194.84	18,664,102	99,167,007	201.12	19,944,590
Cascade	Neihart	371,547	80.97	30,083	374,947	81.57	30,583
Chouteau	Big Sandy	600,495	127.29	76,437	592,600	130.40	77,276
Chouteau	Fort Benton	1,954,113	232.70	454,719	1,961,392	235.25	461,408
Chouteau	Geraldine	257,802	242.68	62,564	239,268	262.74	62,866
Custer	Ismay	57,223	41.03	2,348	55,282	45.38	2,509
Custer	Miles City	9,215,070	212.55	1,958,696	9,371,798	218.69	2,049,500
Daniels	Flaxville	88,838	128.35	11,402	89,326	134.53	12,017
Daniels	Scobey	1,290,140	203.63	262,712	1,281,644	210.54	269,833
Dawson	Glendive	8,058,948	185.35	1,493,746	8,192,075	189.75	1,554,414
Dawson	Richey	185,421	156.68	29,052	185,726	162.36	30,154
Deer Lodge	Anaconda	5,225,054	33.57	175,428	5,241,507	34.39	180,271
Fallon	Baker	2,552,938	207.44	529,588	2,653,067	214.95	570,271
Fallon	Plevna	148,184	85.10	12,610	159,797	87.44	13,973
Fergus	Denton	247,724	290.09	71,861	233,042	313.42	73,039
Fergus	Grass Range	88,835	134.34	11,934	89,873	138.71	12,467
Fergus	Lewistown	6,606,041	239.48	1,582,022	6,651,856	242.75	1,614,705
Fergus	Moore	342,094	161.45	55,231	345,565	206.80	71,463
Fergus	Winifred	230,703	87.14	20,104	223,102	93.26	20,807
Flathead	Columbia Falls	7,234,265	198.05	1,432,763	7,260,026	208.74	1,515,465
Flathead	Kalispell	42,359,404	182.23	7,719,194	43,808,232	182.74	8,005,673
Flathead	Whitefish	34,976,412	69.91	2,445,321	36,280,067	66.95	2,428,836
Gallatin	Belgrade	11,807,725	229.59	2,710,993	12,541,373	232.37	2,914,213
Gallatin	Bozeman	106,225,288	185.55	19,710,229	109,713,783	189.19	20,756,767
Gallatin	Manhattan	3,197,093	126.09	403,108	3,474,493	125.59	436,366
Gallatin	Three Forks	2,281,690	165.11	376,736	2,358,315	164.78	388,609
Gallatin	West Yellowstone	5,935,260	88.86	527,398	5,908,843	90.47	534,580
Garfield	Jordan	297,982	158.07	47,102	311,837	159.23	49,653
Glacier	Cut Bank	2,414,134	225.37	544,077	2,380,552	252.58	601,270
Golden Valley	Lavina	190,031	86.97	16,527	250,916	88.99	22,328
Golden Valley	Ryegate	213,198	93.37	19,906	216,448	95.22	20,611
Granite	Drummond	353,566	179.66	63,522	389,434	182.63	71,121
Granite	Philipsburg	1,429,096	159.86	228,460	1,450,570	162.27	235,384
Hill	Havre	11,311,436	230.79	2,610,516	11,760,382	229.75	2,701,994
Hill	Hingham	227,375	53.00	12,051	223,828	53.00	11,863
Jefferson	Boulder	1,069,176	181.34	193,885	1,102,673	185.90	204,991
Jefferson	Whitehall	1,271,979	122.73	156,113	1,289,751	123.79	159,662
Judith Basin	Hobson	200,691	115.48	23,176	208,349	116.40	24,252
Judith Basin	Stanford	421,296	160.03	67,421	409,134	167.83	68,667
Lake	Polson	9,595,761	173.67	1,666,457	9,482,406	177.38	1,682,020
Lake	Ronan	1,737,611	146.05	253,777	1,706,628	162.86	277,943
Lake	St. Ignatius	560,255	125.49	70,308	554,375	128.91	71,463
Lewis & Clark	East Helena	2,329,963	232.65	542,074	2,350,755	234.82	552,012
Lewis & Clark	Helena	66,256,080	164.00	10,865,755	67,817,220	169.51	11,495,391
Liberty	Chester	925,102	144.62	133,784	968,268	150.73	145,945
Lincoln	Eureka	1,298,810	176.80	229,624	1,354,079	175.73	237,954
Lincoln	Libby	2,688,176	154.74	415,960	2,697,985	155.38	419,210
Lincoln	Troy	720,158	202.94	146,149	686,546	228.91	157,159
Madison	Ennis	2,367,247	154.26	365,174	2,448,060	158.84	388,842

# Property Tax and Property Value Summaries

Valuation by City and Property Taxes Levied by City Governments							
County	City	TY 2017 (FY 2018)			TY 2018 (FY 2019)		
Madison	Sheridan	931,432	111.08	103,461	944,201	111.62	105,387
Madison	Twin Bridges	480,701	144.40	69,413	483,018	143.22	69,178
Madison	Virginia City	475,076	71.39	33,915	495,076	71.42	35,358
McCone	Circle	1,009,541	293.90	296,703	950,254	312.63	297,080
Meagher	White Sulphur Springs	1,121,994	172.03	193,014	1,141,385	174.04	198,642
Mineral	Alberton	439,912	184.72	81,261	448,116	188.57	84,502
Mineral	Superior	1,046,857	221.82	232,212	1,075,503	223.68	240,564
Missoula	Missoula	129,330,752	252.43	32,646,776	129,843,031	242.37	31,470,162
Musselshell	Melstone	116,850	305.63	35,713	156,126	306.92	47,919
Musselshell	Roundup	1,809,423	146.67	265,394	1,811,829	150.35	272,404
Park	Clyde Park	343,946	76.08	26,169	344,930	77.49	26,730
Park	Livingston	12,254,304	227.00	2,781,764	12,800,096	230.66	2,952,414
Petroleum	Winnett	148,641	224.32	33,343	150,451	227.49	34,226
Phillips	Dodson	139,744	170.00	23,756	136,473	170.00	23,200
Phillips	Malta	2,318,235	182.73	423,614	2,295,673	212.19	487,116
Phillips	Saco	442,610	288.16	127,544	329,464	387.63	127,711
Pondera	Conrad	2,698,594	172.32	465,025	2,725,904	175.36	478,015
Pondera	Valier	687,112	114.47	78,652	684,750	117.20	80,255
Powder River	Broadus	471,075	142.59	67,172	483,745	143.47	69,401
Powell	Deer Lodge	2,946,902	129.72	382,258	2,932,315	132.81	389,455
Prairie	Terry	618,727	193.42	119,675	616,295	198.91	122,588
Ravalli	Darby	804,088	139.20	111,927	797,275	142.64	113,727
Ravalli	Hamilton	9,754,521	249.02	2,429,044	9,685,242	242.98	2,353,355
Ravalli	Pinesdale	321,897	79.31	25,529	327,877	77.21	25,315
Ravalli	Stevensville	2,591,958	108.56	281,395	2,674,917	106.74	285,533
Richland	Fairview	1,078,206	156.60	168,847	1,113,534	156.60	174,379
Richland	Sidney	12,062,047	125.60	1,514,993	11,948,811	125.60	1,500,771
Roosevelt	Bainville	341,055	173.11	59,039	350,686	179.77	63,044
Roosevelt	Brockton	124,793	0.00	0	118,696	0.00	0
Roosevelt	Culbertson	1,297,395	160.18	207,811	1,343,110	161.83	217,361
Roosevelt	Froid	215,704	158.94	34,285	207,404	168.52	34,951
Roosevelt	Poplar	380,301	349.04	132,739	387,118	361.94	140,113
Roosevelt	Wolf Point	1,702,118	241.54	411,134	1,676,122	308.89	517,733
Rosebud	Colstrip	60,699,201	47.63	2,890,827	56,125,976	72.84	4,088,487
Rosebud	Forsyth	2,022,278	243.41	492,245	2,025,873	252.28	511,080
Sanders	Hot Springs	422,021	341.88	144,281	431,706	349.83	151,025
Sanders	Plains	1,217,390	255.82	311,432	1,256,698	299.09	375,870
Sanders	Thompson Falls	1,429,347	265.85	379,989	1,434,726	271.57	389,623
Sheridan	Medicine Lake	253,719	389.33	98,781	257,325	399.50	102,802
Sheridan	Outlook	88,087	117.35	10,337	87,150	120.00	10,458
Sheridan	Plentywood	2,282,871	196.52	448,635	2,281,080	201.07	458,653
Sheridan	Westby	360,892	520.17	187,724	408,075	558.87	228,059
Silver Bow	Walkerville	488,592	77.57	37,902	487,399	80.18	39,081
Stillwater	Columbus	7,180,547	181.27	1,301,594	7,323,447	189.18	1,385,426
Sweet Grass	Big Timber	3,658,536	139.00	508,537	3,805,073	140.99	536,467
Teton	Choteau	2,059,881	95.35	196,418	2,030,181	99.00	200,990
Teton	Dutton	289,767	272.50	78,962	280,934	281.09	78,967
Teton	Fairfield	1,288,806	161.06	207,580	1,313,440	162.97	214,051
Toole	Kevin	112,471	373.73	42,034	109,251	388.60	42,455
Toole	Shelby	3,363,627	255.65	859,896	3,371,420	258.65	872,031
Toole	Sunburst	513,245	221.93	113,906	524,361	216.52	113,533
Treasure	Hysham	220,230	401.83	88,496	228,833	408.64	93,509
Valley	Fort Peck	536,990	60.06	32,254	556,615	61.48	34,220
Valley	Glasgow	4,621,847	274.25	1,267,522	4,558,471	285.88	1,303,182
Valley	Nashua	323,189	157.34	50,852	315,943	165.58	52,314
Valley	Opheim	109,458	119.62	13,093	118,285	136.53	16,150
Wheatland	Harlowton	987,162	154.89	152,900	988,098	162.93	160,992
Wheatland	Judith Gap	164,816	158.95	26,198	168,238	163.97	27,586
Wibaux	Wibaux	527,879	161.81	85,417	560,098	165.36	92,618
Yellowstone	Billings	203,841,721	159.03	32,416,896	204,834,312	163.03	33,394,642
Yellowstone	Broadview	289,411	151.57	43,866	287,181	166.39	47,783
Yellowstone	Laurel	8,980,456	184.40	1,655,963	9,056,783	181.58	1,644,516
		<b>979,467,125</b>		<b>171,739,281</b>	<b>990,265,593</b>		<b>177,768,897</b>

### **Property Taxes Paid by Type of Property**

The final section of the property tax section summarizes property taxes paid by each type of property. The actual amount of taxes paid is determined by the product of the total mills levied times the taxable value. Identical properties in separate locations may have different taxes because their jurisdictions have different levels of services or different costs of providing services and therefore different millage rates. Neighboring properties in different classes with identical market values may pay different taxes because of the application of different tax rates for different classes of property.

The tables on the following pages show the distribution of taxes paid by each class of property, the average mill for individual classes, and the effective rate taxpayers pay on their assessed value.

The pages following the property value summary tables show property values by county. This includes quantity in acres, the assessed market value, and the taxable value of different types of property.

# Property Tax and Property Value Summaries

Property Type	Valuation by Property Type				Taxes Levied by Levy Type			
	2018 Tax Rate	Class	2018 Total Assessed Value	2018 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)
<b>Proceeds</b>								
Net Proceeds	100.00%	1.0	\$4,794,622	\$4,794,622	\$0	\$0	\$28,768	\$455,489
Gross Proceeds of Metal Mines	3.00%	2.0	\$742,469,971	\$22,274,100	\$74,698,529	\$2,240,956	\$133,645	\$2,126,759
<b>Subtotal</b>			<b>\$747,264,593</b>	<b>\$27,068,722</b>	<b>\$74,698,529</b>	<b>\$2,240,956</b>	<b>\$162,412</b>	<b>\$2,582,249</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>0.49%</b>	<b>0.93%</b>	<b>0.13%</b>	<b>0.23%</b>	<b>0.92%</b>	<b>0.92%</b>
<b>Agricultural Land</b>								
Tillable Irrigated	2.16%	3.0	\$1,143,710,301	\$24,704,157	\$1,880,459	\$40,617	\$148,225	\$2,350,456
Tillable Non-Irrigated	2.16%	3.0	\$3,666,445,034	\$79,195,338	\$1,223,915	\$26,437	\$475,172	\$7,528,306
Grazing Land	2.16%	3.0	\$1,557,012,137	\$33,634,392	\$478,839	\$10,512	\$201,806	\$3,199,244
Wild Hay	2.16%	3.0	\$265,236,801	\$5,729,212	\$188,296	\$4,067	\$34,375	\$545,042
Timber Land	0.37%	10.0	\$1,323,802,727	\$4,898,379	\$445,212	\$1,653	\$29,390	\$466,499
<b>Subtotal</b>			<b>\$7,956,207,000</b>	<b>\$148,161,478</b>	<b>\$4,216,721</b>	<b>\$83,286</b>	<b>\$888,969</b>	<b>\$14,089,547</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>5.27%</b>	<b>5.10%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>5.06%</b>	<b>5.04%</b>
<b>Residential Land</b>								
Farmstead 1 Acre	1.35%	4.2	\$66,815,227	\$1,448,802	\$329,785	\$7,137	\$8,693	\$137,880
Non-Qualified Ag Land	15.12%	3.0	\$51,803,055	\$7,832,996	\$455,445	\$68,891	\$46,997	\$746,672
Non-Q Ag Land 1 Acre	1.35%	4.2	\$1,091,013,653	\$14,729,556	\$8,488,506	\$114,593	\$88,377	\$1,404,431
City/Town Lots Residential	1.35%	4.2	\$9,730,122,680	\$131,356,785	\$9,191,533,488	\$124,086,314	\$788,140	\$12,585,977
Suburban Tracts Residential	1.35%	4.2	\$15,835,186,800	\$213,776,487	\$204,844,726	\$2,765,439	\$1,282,659	\$20,382,206
Suburban Tracts - Low Income	varies	4.2	\$1,010,062,575	\$4,163,495	\$388,865,601	\$1,677,413	\$24,981	\$398,077
<b>Subtotal</b>			<b>\$27,785,003,990</b>	<b>\$373,308,121</b>	<b>\$9,794,517,551</b>	<b>\$128,719,787</b>	<b>\$2,239,847</b>	<b>\$35,655,242</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>18.40%</b>	<b>12.85%</b>	<b>16.94%</b>	<b>13.00%</b>	<b>12.75%</b>	<b>12.75%</b>
<b>Residential Improvements</b>								
Impr. on Ag and Timber Land	1.35%	4.1	\$5,743,476,267	\$78,190,061	\$13,102,985	\$176,897	\$469,192	\$7,442,347
Impr. on Disparately Owned Ag Land	1.35%	4.1	\$42,392,817	\$572,313	\$133,920	\$1,808	\$3,434	\$54,373
Impr. on Right of Way - Agricultural	1.35%	4.1	\$683,140	\$9,222	\$608,350	\$8,212	\$55	\$876
Impr. on Suburban Tracts Residential	1.35%	4.1	\$35,007,580,708	\$483,407,069	\$366,422,933	\$4,727,756	\$2,900,440	\$46,099,199
Impr. on City/Town Lots Residential	1.35%	4.1	\$29,949,188,140	\$404,691,114	\$28,248,433,025	\$381,730,919	\$2,428,147	\$38,779,599
Impr. on Tracts and Lots - Low Income	varies	4.1	\$2,281,676,967	\$9,073,938	\$1,097,545,632	\$4,606,272	\$54,444	\$867,715
Impr. on Right of Way - Residential	1.35%	4.1	\$491,530	\$6,634	\$276,030	\$3,725	\$40	\$632
Remodeled Residential Improvements	varies	4.1	\$178,324	\$0	\$0	\$0	\$14	\$229
Mobile Homes	1.35%	4.1	\$854,391,507	\$11,534,655	\$252,059,787	\$3,402,968	\$69,208	\$1,102,667
Mobile Homes - Low Income	varies	4.1	\$64,287,456	\$258,693	\$24,941,833	\$100,195	\$1,552	\$24,794
Extended Property Tax Assistance Program	varies	4.3	\$0	\$0	\$0	\$0	\$0	\$0
Penalty	1.35%	4.1	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$73,944,346,856</b>	<b>\$987,743,699</b>	<b>\$30,003,524,495</b>	<b>\$394,758,752</b>	<b>\$5,926,526</b>	<b>\$94,372,431</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>48.96%</b>	<b>34.00%</b>	<b>51.88%</b>	<b>39.86%</b>	<b>33.74%</b>	<b>33.75%</b>
<b>Commercial Land</b>								
Suburban Tracts Commercial	1.89%	4.9	\$1,607,631,583	\$30,384,347	\$123,587,677	\$2,335,807	\$182,283	\$2,903,088
City/Town Lots Commercial	1.89%	4.9	\$4,269,163,478	\$80,687,156	\$4,111,221,541	\$77,702,050	\$484,119	\$7,741,929
Industrial Sites	1.89%	4.9	\$253,524,481	\$4,791,615	\$57,135,770	\$1,079,859	\$28,741	\$458,929
Qualified Golf Courses	0.95%	4.9	\$51,559,045	\$489,814	\$9,863,138	\$93,702	\$2,939	\$46,675
Locally Assessed Co-op Land	3.00%	5.0	\$33,701	\$1,011	\$5,684	\$171	\$6	\$96
Eligible Mining Claims	2.16%	3.0	\$1,079,863	\$23,329	\$17,044	\$371	\$140	\$2,227
<b>Subtotal</b>			<b>\$6,182,992,151</b>	<b>\$116,377,272</b>	<b>\$4,301,830,854</b>	<b>\$81,211,960</b>	<b>\$698,229</b>	<b>\$11,152,945</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>4.09%</b>	<b>4.01%</b>	<b>7.44%</b>	<b>8.20%</b>	<b>3.98%</b>	<b>3.99%</b>
<b>Commercial Improvements</b>								
Impr. on Suburban Tracts Commercial	1.89%	4.8	\$3,703,414,224	\$69,994,548	\$319,346,357	\$6,035,646	\$419,830	\$6,682,470
Impr. on City/Town Lots Commercial	1.89%	4.8	\$9,061,522,504	\$171,192,279	\$8,539,855,949	\$161,332,751	\$1,027,581	\$16,421,206
Impr. on Right of Way - Commercial	1.89%	4.8	\$28,747,172	\$543,324	\$22,794,719	\$430,824	\$3,145	\$51,723
Locally Assessed Co-op Improvements	3.00%	5.0	\$198,472	\$5,954	\$0	\$0	\$36	\$566
Impr. on Qualified Golf Courses	0.95%	4.8	\$184,403,347	\$1,751,503	\$25,248,757	\$239,862	\$10,511	\$167,121
Impr. on Industrial Sites	1.89%	4.8	\$1,488,759,509	\$28,137,559	\$364,166,052	\$6,882,732	\$167,520	\$2,690,873
New Industrial Improvements	varies	4.8	\$175,259,423	\$1,940,467	\$85,097,300	\$957,612	\$19,874	\$316,592
Improvements on Industrial Land	3.00%	5.0	\$11,250	\$338	\$0	\$0	\$2	\$32
Remodeled Commercial Improvements	varies	4.8	\$39,853,463	\$118,140	\$20,702,706	\$42,711	\$4,519	\$72,632
New and Expanding R & D Improvements	varies	5.0	\$19,090	\$90	\$0	\$0	\$2	\$35
Impr. for Pollution Control	3.00%	5.0	\$16,771,512	\$394,010	\$2,424,092	\$11,030	\$2,364	\$37,888
<b>Subtotal</b>			<b>\$14,698,959,966</b>	<b>\$274,078,212</b>	<b>\$9,379,635,932</b>	<b>\$175,933,168</b>	<b>\$1,655,385</b>	<b>\$26,441,138</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>9.73%</b>	<b>9.44%</b>	<b>16.22%</b>	<b>17.77%</b>	<b>9.42%</b>	<b>9.46%</b>

# Property Tax and Property Value Summaries

		Taxes Levied by Levy Type						Totals and Summaries		
Property Type	2018 Tax Rate	Class	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Proceeds</b>										
Net Proceeds	100.00%	1.0	\$594,627	\$183,135	\$59,421	\$608,777	\$0	\$1,930,216	40.26%	402.58
Gross Proceeds of Metal Mines	3.00%	2.0	\$5,396,015	\$653,146	\$894,352	\$3,460,828	\$382,774	\$13,047,519	1.76%	585.77
<b>Subtotal</b>			<b>\$5,990,641</b>	<b>\$836,280</b>	<b>\$953,773</b>	<b>\$4,069,605</b>	<b>\$382,774</b>	<b>\$14,977,734</b>	<b>2.00%</b>	<b>553.32</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>1.27%</b>	<b>1.27%</b>	<b>0.71%</b>	<b>0.67%</b>	<b>0.22%</b>	<b>0.85%</b>		
<b>Agricultural Land</b>										
Tillable Irrigated	2.16%	3.0	\$4,423,547	\$432,847	\$1,091,176	\$5,231,271	\$6,750	\$13,684,271	1.20%	553.93
Tillable Non-Irrigated	2.16%	3.0	\$16,080,333	\$1,084,461	\$3,492,525	\$14,265,949	\$5,072	\$42,931,818	1.17%	542.10
Grazing Land	2.16%	3.0	\$6,294,900	\$371,187	\$1,459,650	\$5,873,307	\$1,873	\$17,401,967	1.12%	517.39
Wild Hay	2.16%	3.0	\$996,039	\$67,724	\$232,074	\$1,005,740	\$887	\$2,881,883	1.09%	503.02
Timber Land	0.37%	10.0	\$834,989	\$66,918	\$239,205	\$995,954	\$161	\$2,633,117	0.20%	537.55
<b>Subtotal</b>			<b>\$28,629,807</b>	<b>\$2,023,138</b>	<b>\$6,514,631</b>	<b>\$27,372,221</b>	<b>\$14,743</b>	<b>\$79,533,056</b>	<b>1.00%</b>	<b>536.80</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>6.07%</b>	<b>3.08%</b>	<b>4.85%</b>	<b>4.52%</b>	<b>0.01%</b>	<b>4.54%</b>		
<b>Residential Land</b>										
Farmstead 1 Acre	1.35%	4.2	\$261,685	\$27,702	\$62,842	\$282,626	\$836	\$782,264	1.17%	539.94
Non-Qualified Ag Land	15.12%	3.0	\$1,414,135	\$183,582	\$370,154	\$1,606,660	\$12,312	\$4,380,512	8.46%	559.24
Non-Q Ag Land 1 Acre	1.35%	4.2	\$2,442,604	\$447,567	\$741,885	\$3,068,923	\$14,873	\$8,208,659	0.75%	557.29
City/Town Lots Residential	1.35%	4.2	\$19,493,062	\$2,478,095	\$6,936,859	\$34,130,582	\$22,834,766	\$99,247,481	1.02%	755.56
Suburban Tracts Residential	1.35%	4.2	\$35,189,982	\$8,006,592	\$10,597,306	\$43,507,573	\$442,295	\$119,408,614	0.75%	558.57
Suburban Tracts - Low Income	varies	4.2	\$683,502	\$131,403	\$212,614	\$1,013,787	\$320,674	\$2,785,037	0.28%	668.92
<b>Subtotal</b>			<b>\$59,484,970</b>	<b>\$11,274,942</b>	<b>\$18,921,659</b>	<b>\$83,610,151</b>	<b>\$23,625,756</b>	<b>\$234,812,567</b>	<b>0.85%</b>	<b>629.00</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>12.62%</b>	<b>17.15%</b>	<b>14.09%</b>	<b>13.80%</b>	<b>13.29%</b>	<b>13.40%</b>		
<b>Residential Improvements</b>										
Impr. on Ag and Timber Land	1.35%	4.1	\$13,823,835	\$1,623,841	\$3,434,879	\$15,446,827	\$32,328	\$42,273,250	0.74%	540.65
Impr. on Disparately Owned Ag Land	1.35%	4.1	\$110,990	\$7,868	\$23,984	\$103,920	\$570	\$305,139	0.72%	533.17
Impr. on Right of Way - Agricultural	1.35%	4.1	\$1,213	\$155	\$460	\$2,986	\$1,079	\$6,824	1.00%	739.99
Impr. on Suburban Tracts Residential	1.35%	4.1	\$78,228,112	\$17,789,177	\$22,768,741	\$98,309,508	\$871,582	\$266,966,759	0.76%	552.26
Impr. on City/Town Lots Residential	1.35%	4.1	\$59,850,874	\$6,755,793	\$21,270,997	\$104,188,429	\$70,359,941	\$303,633,780	1.01%	750.29
Impr. on Tracts and Lots - Low Income	varies	4.1	\$1,494,929	\$240,821	\$455,070	\$2,194,051	\$861,906	\$6,168,936	0.27%	679.85
Impr. on Right of Way - Residential	1.35%	4.1	\$1,025	\$210	\$323	\$1,475	\$806	\$4,510	0.92%	679.88
Remodeled Residential Improvements	varies	4.1	\$0	\$0	\$0	\$0	\$0	\$243	0.14%	-
Mobile Homes	1.35%	4.1	\$1,849,811	\$302,666	\$533,218	\$2,533,364	\$609,997	\$7,000,931	0.82%	606.95
Mobile Homes - Low Income	varies	4.1	\$41,063	\$9,325	\$12,682	\$63,039	\$18,476	\$170,931	0.27%	660.75
Extended Property Tax Assistance Program	varies	4.3	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Penalty	1.35%	4.1	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>			<b>\$155,401,852</b>	<b>\$26,729,856</b>	<b>\$48,500,354</b>	<b>\$222,843,599</b>	<b>\$72,756,685</b>	<b>\$626,531,302</b>	<b>0.85%</b>	<b>634.31</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>32.97%</b>	<b>40.67%</b>	<b>36.11%</b>	<b>36.77%</b>	<b>40.93%</b>	<b>35.75%</b>		
<b>Commercial Land</b>										
Suburban Tracts Commercial	1.89%	4.9	\$4,990,427	\$1,405,758	\$1,492,465	\$6,751,357	\$440,589	\$18,165,968	1.13%	597.87
City/Town Lots Commercial	1.89%	4.9	\$11,650,031	\$1,381,879	\$4,300,955	\$20,683,895	\$14,427,980	\$60,670,789	1.42%	751.93
Industrial Sites	1.89%	4.9	\$791,073	\$125,929	\$226,488	\$1,073,005	\$197,327	\$2,901,493	1.14%	605.54
Qualified Golf Courses	0.95%	4.9	\$74,296	\$18,341	\$22,566	\$100,019	\$12,998	\$277,834	0.54%	567.22
Locally Assessed Co-op Land	3.00%	5.0	\$198	\$29	\$52	\$158	\$22	\$561	1.66%	554.64
Eligible Mining Claims	2.16%	3.0	\$5,084	\$732	\$846	\$4,867	\$30	\$13,926	1.29%	596.95
<b>Subtotal</b>			<b>\$17,511,110</b>	<b>\$2,932,669</b>	<b>\$6,043,372</b>	<b>\$28,613,301</b>	<b>\$15,078,946</b>	<b>\$82,030,571</b>	<b>1.33%</b>	<b>704.87</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>3.71%</b>	<b>4.46%</b>	<b>4.50%</b>	<b>4.72%</b>	<b>8.48%</b>	<b>4.68%</b>		
<b>Commercial Improvements</b>										
Impr. on Suburban Tracts Commercial	1.89%	4.8	\$11,640,643	\$2,822,438	\$3,511,242	\$16,020,758	\$1,206,806	\$42,304,188	1.14%	604.39
Impr. on City/Town Lots Commercial	1.89%	4.8	\$25,480,193	\$2,949,659	\$9,163,883	\$43,462,665	\$30,159,411	\$128,664,599	1.42%	751.58
Impr. on Right of Way - Commercial	1.89%	4.8	\$75,931	\$7,626	\$23,733	\$121,710	\$91,327	\$375,195	1.31%	690.55
Locally Assessed Co-op Improvements	3.00%	5.0	\$850	\$17	\$339	\$1,033	\$0	\$2,840	1.43%	476.98
Impr. on Qualified Golf Courses	0.95%	4.8	\$270,243	\$54,059	\$72,522	\$330,415	\$34,448	\$939,319	0.51%	536.29
Impr. on Industrial Sites	1.89%	4.8	\$5,151,481	\$590,780	\$1,302,733	\$6,123,650	\$1,474,578	\$17,501,615	1.18%	622.00
New Industrial Improvements	varies	4.8	\$324,407	\$23,113	\$92,518	\$460,249	\$177,150	\$1,413,905	0.81%	728.64
Improvements on Industrial Land	3.00%	5.0	\$74	\$0	\$0	\$47	\$0	\$155	1.37%	457.14
Remodeled Commercial Improvements	varies	4.8	\$32,023	\$5,025	\$6,206	\$28,414	\$8,804	\$157,623	0.40%	1334.20
New and Expanding R & D Improvements	varies	5.0	\$15	\$0	\$4	\$25	\$0	\$81	0.43%	905.17
Impr. for Pollution Control	3.00%	5.0	\$84,787	\$2,523	\$19,124	\$104,836	\$2,590	\$254,112	1.52%	644.94
<b>Subtotal</b>			<b>\$43,060,646</b>	<b>\$6,455,241</b>	<b>\$14,192,305</b>	<b>\$66,653,801</b>	<b>\$33,155,115</b>	<b>\$191,613,631</b>	<b>1.30%</b>	<b>699.12</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>9.13%</b>	<b>9.82%</b>	<b>10.57%</b>	<b>11.00%</b>	<b>18.65%</b>	<b>10.93%</b>		

# Property Tax and Property Value Summaries

Property Type	Valuation by Property Type				Taxes Levied by Levy Type			
	2018 Tax Rate	Class	2018 Total Assessed Value	2018 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities	University (6 mills)	State General Fund (95 mills)
<b>Personal Property</b>								
Furniture and Fixtures	varies	8.0	\$802,911,487	\$13,942,753	\$626,526,882	\$10,772,286	\$83,657	\$1,336,755
Machin. other than Farm, Min., Manuf.	varies	8.0	\$887,993,920	\$17,572,303	\$137,002,337	\$2,339,556	\$105,434	\$1,677,803
Repair Tools	varies	8.0	\$2,453,278	\$45,020	\$1,194,480	\$23,457	\$270	\$4,310
Manufacturing Machinery	varies	8.0	\$2,851,824,123	\$78,892,145	\$709,357,411	\$19,054,142	\$473,353	\$7,581,401
Ski Lifts	varies	8.0	\$46,583,175	\$1,096,471	\$0	\$0	\$6,579	\$104,175
Supplies and Materials	varies	8.0	\$316,153,528	\$8,835,980	\$55,826,577	\$1,347,393	\$53,016	\$846,955
Rural Telephone Property	8.00%	7.0	\$15,191,024	\$1,215,281	\$15,142,552	\$1,211,404	\$7,292	\$117,260
Air and H2O Pollution Control	3.00%	5.0	\$84,965,597	\$2,548,966	\$4,081,969	\$122,458	\$15,294	\$245,103
New & Expanding Ind- Air & H2O P C	2.40%	5.0	\$0	\$0	\$0	\$0	\$0	\$0
Aluminum Electrolytic Equipment	3.00%	5.0	\$0	\$0	\$0	\$0	\$0	\$0
Cable TV Systems	varies	8.0	\$14,286,677	\$215,642	\$8,585,495	\$129,929	\$1,294	\$20,581
Theatre and Sound Equipment	varies	8.0	\$1,824,192	\$27,814	\$1,683,737	\$25,283	\$167	\$2,664
Radio and TV Broadcasting Equip.	varies	8.0	\$12,551,168	\$186,349	\$6,230,470	\$93,536	\$1,118	\$17,897
CB's and Mobile Phones	varies	8.0	\$5,483,403	\$150,803	\$463,431	\$8,172	\$905	\$14,514
Rental Equipment	varies	8.0	\$17,774,849	\$286,370	\$5,250,529	\$85,663	\$1,718	\$27,359
New & Expanding Ind- Mach & Eq	varies	8.0	\$573,694,171	\$6,810,461	\$26,184,858	\$340,401	\$97,853	\$1,567,758
Oil & Gas Field Equipment	varies	8.0	\$277,514,348	\$6,236,235	\$5,184,993	\$78,047	\$37,417	\$592,463
Oil & Gas Flow Lines	varies	8.0	\$112,894,229	\$2,928,281	\$994,820	\$15,051	\$17,570	\$278,212
Ag Implements	varies	8.0	\$810,620,016	\$12,968,025	\$6,785,217	\$289,715	\$77,808	\$1,232,890
Local Assessed Utility Intra-Co Lines	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0
Centrally Assessed Personal Property	varies	8.0	\$180,315,631	\$5,137,550	\$5,918,560	\$149,042	\$30,825	\$488,344
Failure to Report Penalty	8.00%	7.0	\$0	\$0	\$0	\$0	\$0	\$0
Failure to Report Penalty	varies	8.0	\$34,739,081	\$529,222	\$7,881,883	\$123,415	\$3,175	\$50,462
Coal and Ore Haulers	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$7,049,773,897</b>	<b>\$159,625,670</b>	<b>\$1,624,296,201</b>	<b>\$36,208,951</b>	<b>\$1,014,745</b>	<b>\$16,206,905</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>4.67%</b>	<b>5.50%</b>	<b>2.81%</b>	<b>3.66%</b>	<b>7.24%</b>	<b>7.26%</b>
<b>Utilities Real</b>								
Rural Co-op companies Real	3.00%	5.0	\$101,299,870	\$3,038,372	\$25,571,105	\$767,125	\$18,234	\$289,143
Independent Tele Companies Real	3.00%	5.0	\$2,046,181	\$61,386	\$292,768	\$8,784	\$368	\$5,874
Electric Companies Real	12.00%	9.0	\$57,108,891	\$6,853,063	\$5,541,855	\$665,022	\$41,118	\$654,591
Gas & Electric Companies Real	12.00%	9.0	\$111,778,384	\$13,413,418	\$26,892,080	\$3,227,055	\$80,481	\$1,283,496
Pipelines Real	12.00%	9.0	\$205,265,896	\$18,857,781	\$4,507,102	\$540,852	\$147,791	\$2,340,954
Class 15 Pipeline Real	3.00%	15.0	\$19,476,612	\$272,721	\$0	\$0	\$1,636	\$25,908
Telecom Companies Real	6.00%	13.0	\$348,283,582	\$20,897,015	\$166,378,993	\$9,982,739	\$125,382	\$1,999,215
Centrally Assessed New & Exp Situs	9.60%	9.0	\$0	\$0	\$0	\$0	\$0	\$0
Railroads Real	2.97%	12.0	\$100,574,481	\$3,137,454	\$40,109,685	\$1,251,421	\$18,828	\$299,690
Airlines Real	2.97%	12.0	\$1,855,677	\$57,895	\$1,593,982	\$49,731	\$347	\$5,586
Electric Generation Real Property	6.00%	13.0	\$1,570,760,445	\$94,245,628	\$811,030,273	\$48,661,818	\$565,474	\$8,976,344
Rural Co-op Companies Real Prop New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0
10 Year Exempt Electric Generation Real	0.00%	13.0	\$874,536	\$0	\$518,475	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$2,519,324,555</b>	<b>\$160,834,733</b>	<b>\$1,082,436,318</b>	<b>\$65,154,547</b>	<b>\$999,660</b>	<b>\$15,880,803</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>1.67%</b>	<b>5.54%</b>	<b>1.87%</b>	<b>6.58%</b>	<b>5.69%</b>	<b>5.68%</b>
<b>Utilities Personal</b>								
Rural Co-op Companies Pers Prop	3.00%	5.0	\$409,378,936	\$11,914,920	\$92,282,581	\$2,768,485	\$73,686	\$1,168,802
Independent Tele Companies Pers Prop	varies	5.0	\$8,015,671	\$240,477	\$919,585	\$27,590	\$1,443	\$22,965
Electric Companies Pers Prop	12.00%	9.0	\$18,295,043	\$2,195,411	\$15,386,329	\$1,846,365	\$13,172	\$208,743
Gas & Electric Companies Pers Prop	12.00%	9.0	\$1,272,063,296	\$152,647,423	\$516,845,560	\$62,021,447	\$915,885	\$14,614,601
Pipelines Pers Prop	12.00%	9.0	\$442,876,784	\$49,565,639	\$8,487,308	\$1,018,474	\$297,394	\$4,715,212
Class 15 Pipeline Personal	3.00%	15.0	\$95,251,614	\$1,428,774	\$0	\$0	\$8,573	\$135,734
Telecom Companies Pers Prop	6.00%	13.0	\$296,457,070	\$17,787,420	\$202,657,910	\$12,159,459	\$106,725	\$1,703,504
Rural Co-op Companies Pers Prop New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0
Railroads Pers Prop	2.97%	12.0	\$130,538,399	\$4,071,571	\$33,319,057	\$1,039,552	\$24,437	\$391,225
Airlines Pers Prop	2.97%	12.0	\$20,712,593	\$646,233	\$13,725,398	\$428,232	\$3,877	\$62,120
Electric Generation Personal Prop	6.00%	13.0	\$424,274,242	\$25,456,459	\$31,207,451	\$1,872,449	\$152,739	\$2,427,534
Centrally Assessed Pollution Control	3.00%	5.0	\$534,873,019	\$4,727,733	\$245,965,983	\$3,127,625	\$28,366	\$449,135
New & Exp Ind -Elect Gen/Tele Pers Prop	varies	13.0	\$4,080,606	\$187,600	\$0	\$0	\$1,469	\$23,259
10 Year Exempt Electric Generation Pers Prop	0.00%	13.0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$3,656,817,273</b>	<b>\$270,869,660</b>	<b>\$1,160,797,162</b>	<b>\$86,309,678</b>	<b>\$1,627,765</b>	<b>\$25,922,832</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>2.42%</b>	<b>9.32%</b>	<b>2.01%</b>	<b>8.72%</b>	<b>9.27%</b>	<b>9.27%</b>
<b>Utilities Mileage</b>								
Rural Co-op Companies Mileage	3.00%	5.0	\$787,925,260	\$23,633,896	\$35,817,622	\$1,074,529	\$141,826	\$2,249,338
Independent Tele Companies Mileage	3.00%	5.0	\$24,840,891	\$745,228	\$138,282	\$4,150	\$4,471	\$71,031
Electric Companies Mileage	12.00%	9.0	\$201,569,061	\$24,188,275	\$20,311,819	\$2,437,415	\$145,130	\$2,304,491
Gas & Electric Companies Mileage	12.00%	9.0	\$459,108,619	\$55,093,007	\$17,276,475	\$2,073,173	\$330,558	\$5,252,113
Pipelines Mileage	12.00%	9.0	\$1,439,963,289	\$172,795,600	\$13,657,740	\$1,638,929	\$1,036,774	\$16,426,879
Class 15 Pipeline Millage	3.00%	15.0	\$4,651,958	\$69,779	\$0	\$0	\$419	\$6,629
Telecom Companies Mileage	6.00%	13.0	\$232,539,592	\$13,952,371	\$85,742,711	\$5,144,553	\$83,714	\$1,335,851
Rural Co-op Companies Mileage New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0
Railroads Mileage	2.97%	12.0	\$2,411,476,209	\$75,078,474	\$163,034,878	\$5,086,690	\$451,337	\$7,166,010
Airlines Flight Property Mileage	2.97%	12.0	\$158,351,152	\$4,940,556	\$70,026,212	\$2,184,818	\$29,643	\$473,788
Renewable Mileage	1.50%	14.0	\$118,924,000	\$1783,860	\$0	\$0	\$10,703	\$169,881
<b>Subtotal</b>			<b>\$5,839,350,031</b>	<b>\$372,281,046</b>	<b>\$406,005,739</b>	<b>\$19,644,257</b>	<b>\$2,234,576</b>	<b>\$35,456,011</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>3.87%</b>	<b>12.82%</b>	<b>0.70%</b>	<b>1.98%</b>	<b>12.72%</b>	<b>12.68%</b>
<b>Wind Generation</b>								
Wind Generation Impr. New&Exp	varies	14.0	\$3,542,013	\$98,401	\$0	\$0	\$638	\$10,095
Wind Generation Personal Prop. New&Exp	varies	14.0	\$639,461,214	\$14,325,494	\$8,367	\$251	\$115,103	\$1,822,464
<b>Subtotal</b>			<b>\$643,003,227</b>	<b>\$14,423,895</b>	<b>\$8,367</b>	<b>\$251</b>	<b>\$115,741</b>	<b>\$1,832,559</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>0.43%</b>	<b>0.50%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.66%</b>	<b>0.66%</b>
<b>Statewide Summaries</b>								
<b>Statewide Total</b>			<b>\$151,023,043,539</b>	<b>\$2,904,772,508</b>	<b>\$57,831,967,869</b>	<b>\$990,265,593</b>	<b>\$17,563,853</b>	<b>\$279,592,662</b>
<b>Statewide Average Mill Levy</b>							<b>6.05</b>	<b>96.25</b>

# Property Tax and Property Value Summaries

Property Type	Taxes Levied by Levy Type							Totals and Summaries		
	2018 Tax Rate	Class	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
<b>Personal Property</b>										
Furniture and Fixtures	varies	8.0	\$2,075,180	\$317,774	\$696,428	\$3,389,053	\$2,029,658	\$9,928,504	1.24%	712.09
Machin. other than Farm, Min., Manuf.	varies	8.0	\$3,026,752	\$444,451	\$764,279	\$3,181,490	\$446,022	\$9,646,231	1.09%	548.95
Repair Tools	varies	8.0	\$5,916	\$906	\$2,139	\$8,602	\$3,747	\$25,891	1.06%	575.10
Manufacturing Machinery	varies	8.0	\$13,909,145	\$1,037,002	\$3,662,952	\$18,399,463	\$3,741,699	\$48,805,014	1.71%	618.63
Ski Lifts	varies	8.0	\$1,127,098	\$27,196	\$13,531	\$75,202	\$0	\$353,781	0.76%	322.65
Supplies and Materials	varies	8.0	\$1,526,937	\$99,239	\$385,975	\$1,896,317	\$258,055	\$5,066,493	1.60%	573.39
Rural Telephone Property	8.00%	7.0	\$158,064	\$23,663	\$58,192	\$305,636	\$241,340	\$911,447	6.00%	749.99
Air and H2O Pollution Control	3.00%	5.0	\$432,647	\$16,889	\$117,558	\$624,845	\$23,776	\$1,476,113	1.74%	579.10
New & Expanding Ind- Air & H2O P C	2.40%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Aluminum Electrolytic Equipment	3.00%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Cable TV Systems	varies	8.0	\$31,810	\$4,475	\$10,387	\$46,501	\$22,675	\$137,722	0.96%	638.66
Theatre and Sound Equipment	varies	8.0	\$3,971	\$608	\$1,441	\$6,717	\$4,663	\$20,231	1.11%	727.34
Radio and TV Broadcasting Equip.	varies	8.0	\$29,432	\$4,396	\$8,883	\$43,434	\$18,129	\$123,290	0.98%	661.61
CB's and Mobile Phones	varies	8.0	\$25,440	\$827	\$7,049	\$37,013	\$1,561	\$87,308	1.59%	578.96
Rental Equipment	varies	8.0	\$45,913	\$7,255	\$13,210	\$61,148	\$15,006	\$171,610	0.97%	599.26
New & Expanding Ind- Mach & Eq	varies	8.0	\$1,217,559	\$89,717	\$336,285	\$1,653,068	\$51,314	\$5,013,555	0.87%	736.16
Oil & Gas Field Equipment	varies	8.0	\$1,122,645	\$32,375	\$86,827	\$534,449	\$15,506	\$2,421,682	0.87%	388.32
Oil & Gas Flow Lines	varies	8.0	\$540,241	\$14,620	\$40,443	\$222,298	\$3,419	\$1,116,804	0.99%	381.39
Ag Implements	varies	8.0	\$2,473,129	\$196,553	\$547,920	\$2,390,006	\$52,691	\$6,970,997	0.86%	537.55
Local Assessed Utility Intra-Co Lines	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Centrally Assessed Personal Property	varies	8.0	\$1,108,919	\$22,942	\$50,382	\$386,797	\$28,974	\$2,117,183	1.17%	412.10
Failure to Report Penalty	8.00%	7.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Failure to Report Penalty	varies	8.0	\$94,108	\$10,811	\$23,454	\$106,171	\$21,957	\$310,139	0.89%	586.03
Coal and Ore Haulers	varies	8.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>			<b>\$27,954,906</b>	<b>\$2,351,698</b>	<b>\$6,827,337</b>	<b>\$33,368,210</b>	<b>\$6,980,193</b>	<b>\$94,703,994</b>	<b>1.34%</b>	<b>593.29</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>8.22%</b>	<b>5.65%</b>	<b>6.99%</b>	<b>6.99%</b>	<b>4.41%</b>	<b>7.04%</b>		
<b>Utilities Real</b>										
Rural Co-op companies Real	3.00%	5.0	\$549,347	\$51,459	\$117,761	\$610,474	\$162,438	\$1,798,856	1.78%	592.05
Independent Tele Companies Real	3.00%	5.0	\$10,597	\$859	\$2,907	\$14,851	\$2,113	\$37,568	1.84%	612.00
Electric Companies Real	12.00%	9.0	\$1,095,449	\$85,725	\$235,938	\$699,103	\$48,865	\$2,860,790	5.01%	417.45
Gas & Electric Companies Real	12.00%	9.0	\$2,889,352	\$363,100	\$617,172	\$2,827,703	\$608,687	\$8,669,991	7.76%	646.37
Pipelines Real	12.00%	9.0	\$3,117,894	\$322,567	\$860,511	\$2,337,562	\$109,407	\$9,236,687	4.50%	489.81
Class 15 Pipeline Real	3.00%	15.0	\$49,730	\$274	\$269	\$27,560	\$0	\$105,377	0.54%	386.39
Telecom Companies Real	6.00%	13.0	\$3,570,990	\$379,129	\$1,193,942	\$5,029,075	\$1,870,196	\$14,167,928	4.07%	677.99
Centrally Assessed New & Exp Situs	9.60%	9.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Railroads Real	2.97%	12.0	\$502,084	\$50,248	\$160,559	\$728,479	\$263,659	\$2,023,527	2.01%	644.96
Airlines Real	2.97%	12.0	\$8,321	\$916	\$2,846	\$14,496	\$9,394	\$41,906	2.26%	723.82
Electric Generation Real Property	6.00%	13.0	\$8,637,867	\$2,571,075	\$2,977,059	\$8,313,482	\$3,642,016	\$35,683,317	2.27%	378.62
Rural Co-op Companies Real Prop New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
10 Year Exempt Electric Generation Real	0.00%	13.0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	-
<b>Subtotal</b>			<b>\$20,431,610</b>	<b>\$3,825,351</b>	<b>\$6,168,965</b>	<b>\$20,602,784</b>	<b>\$6,716,775</b>	<b>\$74,625,948</b>	<b>2.96%</b>	<b>463.99</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>4.33%</b>	<b>5.82%</b>	<b>4.59%</b>	<b>3.40%</b>	<b>3.78%</b>	<b>4.26%</b>		
<b>Utilities Personal</b>										
Rural Co-op Companies Pers Prop	3.00%	5.0	\$2,123,443	\$216,449	\$573,312	\$2,530,987	\$579,964	\$7,266,642	1.78%	609.88
Independent Tele Companies Pers Prop	varies	5.0	\$43,538	\$3,666	\$11,736	\$51,611	\$6,143	\$141,101	1.76%	586.76
Electric Companies Pers Prop	12.00%	9.0	\$314,503	\$53,568	\$140,566	\$582,264	\$293,174	\$1,605,990	8.78%	731.52
Gas & Electric Companies Pers Prop	12.00%	9.0	\$26,847,661	\$2,985,395	\$7,784,834	\$36,406,403	\$11,482,556	\$101,037,335	7.94%	661.90
Pipelines Pers Prop	12.00%	9.0	\$8,263,943	\$443,031	\$1,260,125	\$5,840,424	\$206,555	\$21,026,683	4.75%	424.22
Class 15 Pipeline Personal	3.00%	15.0	\$280,519	\$1,450	\$1,457	\$146,358	\$0	\$554,091	0.58%	387.81
Telecom Companies Pers Prop	6.00%	13.0	\$2,815,545	\$312,100	\$971,566	\$4,487,202	\$2,280,470	\$12,677,108	4.28%	712.70
Rural Co-op Companies Pers Prop New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Railroads Pers Prop	2.97%	12.0	\$660,991	\$67,824	\$205,415	\$953,095	\$209,741	\$2,512,728	1.92%	617.14
Airlines Pers Prop	2.97%	12.0	\$91,942	\$16,426	\$33,214	\$169,040	\$77,002	\$453,622	2.19%	701.95
Electric Generation Personal Prop	6.00%	13.0	\$4,501,574	\$441,438	\$964,653	\$3,815,091	\$136,860	\$12,439,889	2.93%	488.67
Centrally Assessed Pollution Control	3.00%	5.0	\$396,022	\$147,307	\$123,812	\$230,013	\$231,962	\$1,606,618	0.30%	339.83
New & Exp Ind -Elect Gen/Tele Pers Prop	varies	13.0	\$27,213	\$0	\$10,676	\$56,929	\$0	\$119,547	2.93%	637.24
10 Year Exempt Electric Generation Pers Prop	0.00%	13.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
<b>Subtotal</b>			<b>\$46,346,895</b>	<b>\$4,688,654</b>	<b>\$12,081,366</b>	<b>\$55,269,416</b>	<b>\$15,504,426</b>	<b>\$161,441,355</b>	<b>4.41%</b>	<b>596.01</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>9.83%</b>	<b>7.13%</b>	<b>8.99%</b>	<b>9.12%</b>	<b>8.72%</b>	<b>9.21%</b>		
<b>Utilities Mileage</b>										
Rural Co-op Companies Mileage	3.00%	5.0	\$4,331,487	\$382,113	\$1,085,981	\$4,621,198	\$215,876	\$13,027,819	1.65%	551.23
Independent Tele Companies Mileage	3.00%	5.0	\$140,139	\$12,217	\$34,679	\$133,864	\$695	\$397,097	1.60%	532.85
Electric Companies Mileage	12.00%	9.0	\$4,144,392	\$306,773	\$1,025,096	\$5,040,001	\$389,787	\$13,355,670	6.63%	552.15
Gas & Electric Companies Mileage	12.00%	9.0	\$9,955,230	\$978,140	\$2,620,172	\$11,290,818	\$375,358	\$30,802,389	6.71%	559.10
Pipelines Mileage	12.00%	9.0	\$28,076,594	\$1,274,711	\$4,176,403	\$20,007,752	\$239,489	\$71,238,602	4.95%	412.27
Class 15 Pipeline Mileage	3.00%	15.0	\$12,724	\$70	\$68	\$6,784	\$0	\$26,694	0.57%	382.54
Telecom Companies Mileage	6.00%	13.0	\$2,372,467	\$335,424	\$751,528	\$3,511,293	\$957,022	\$9,347,298	4.02%	669.94
Rural Co-op Companies Mileage New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Railroads Mileage	2.97%	12.0	\$13,690,770	\$1,041,758	\$3,555,326	\$14,721,818	\$992,674	\$41,619,694	1.73%	554.35
Airlines Flight Property Mileage	2.97%	12.0	\$734,662	\$205,403	\$257,392	\$1,295,004	\$382,538	\$3,378,430	2.13%	683.82
Renewable Mileage	1.50%	14.0	\$372,396	\$18,170	\$100,824	\$399,635	\$0	\$1,071,609	0.90%	600.72
<b>Subtotal</b>			<b>\$63,830,861</b>	<b>\$4,554,778</b>	<b>\$13,607,468</b>	<b>\$61,028,168</b>	<b>\$3,553,439</b>	<b>\$184,265,301</b>	<b>3.16%</b>	<b>494.96</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>13.54%</b>	<b>6.93%</b>	<b>10.13%</b>	<b>10.07%</b>	<b>2.00%</b>	<b>10.51%</b>		
<b>Wind Generation</b>										
Wind Generation Impr. New&Exp	varies	14.0	\$15,925	\$645	\$36	\$5,671	\$0	\$33,009	0.93%	335.45
Wind Generation Personal Prop. New&Exp	varies	14.0	\$2,739,882	\$55,011	\$513,089	\$2,643,654	\$46	\$7,889,249	1.23%	550.71
<b>Subtotal</b>			<b>\$2,755,807</b>	<b>\$55,655</b>	<b>\$513,124</b>	<b>\$2,649,325</b>	<b>\$46</b>	<b>\$7,922,257</b>	<b>1.23%</b>	<b>549.25</b>
<b>Subtotal Percent of Column Statewide Total</b>			<b>0.58%</b>	<b>0.08%</b>	<b>0.38%</b>	<b>0.44%</b>	<b>0.00%</b>	<b>0.45%</b>		
<b>Statewide Summaries</b>										
<b>Statewide Total</b>			<b>\$471,399,106</b>	<b>\$65,728,262</b>	<b>\$134,324,354</b>	<b>\$606,080,581</b>	<b>\$177,768,897</b>	<b>\$1,752,457,716</b>	<b>1.16%</b>	<b>603.30</b>
<b>Statewide Average Mill Levy</b>			<b>162.28</b>	<b>22.63</b>	<b>46.24</b>	<b>208.65</b>	<b>61.20</b>	<b>603.30</b>		

# Property Taxes Paid by County

## State Total

	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$3,983,884	\$3,983,884	417.553	\$1,663,481		\$4,794,622	\$4,794,622	402.579	\$1,930,216
CLASS 2 Gross Proceeds		\$596,330,812	\$17,889,922	589.203	\$10,540,788		\$742,469,971	\$22,274,100	585.771	\$13,047,519
CLASS 3 Agricultural Land:										
Tillable Irrigated	1,683,721	\$1,147,386,978	\$24,783,583	544.646	\$13,498,272	1,679,766	\$1,143,710,301	\$24,704,157	553.926	\$13,684,271
Tillable Non-Irrigated	12,189,509	\$3,680,179,712	\$79,491,995	529.991	\$42,130,022	12,167,632	\$3,666,445,034	\$79,195,338	542.100	\$42,931,818
Grazing	34,032,686	\$1,559,422,562	\$33,686,407	505.071	\$17,014,041	34,043,707	\$1,557,012,137	\$33,634,392	517.386	\$17,401,967
Wild Hay	1,111,090	\$264,975,439	\$5,723,548	498.723	\$2,854,465	1,110,673	\$265,236,801	\$5,729,212	503.016	\$2,881,883
Non-Qualified Ag Land	1,088,157	\$51,384,299	\$7,769,710	551.520	\$4,285,149	1,096,895	\$51,803,055	\$7,832,996	559.238	\$4,380,512
Eligible Mining Claims	24,276	\$998,721	\$21,577	590.540	\$12,742	24,328	\$1,079,863	\$23,329	596.952	\$13,926
Class 3 Subtotal		\$6,704,347,711	\$151,476,820	526.778	\$79,794,691		\$6,685,287,191	\$151,119,424	537.948	\$81,294,377
CLASS 4 Land and Improvements:										
Residential		\$85,880,683,084	\$1,171,176,718	619.327	\$725,341,810		\$87,751,283,932	\$1,191,584,454	632.852	\$754,097,029
Residential Low Income		\$2,716,186,591	\$12,840,357	668.788	\$8,587,474		\$2,813,667,115	\$13,102,628	676.625	\$8,865,568
Mobile Homes		\$849,154,200	\$11,459,547	605.158	\$6,934,832		\$854,733,447	\$11,535,676	606.948	\$7,001,560
Mobile Homes Low Income		\$62,640,768	\$260,388	657.307	\$171,155		\$177,529,036	\$258,406	660.741	\$170,739
Commercial		\$28,370,702,017	\$483,571,090	673.457	\$325,664,184		\$28,748,131,223	\$489,488,622	688.431	\$336,979,301
Industrial		\$258,900,703	\$4,893,224	584.119	\$2,858,227		\$256,225,570	\$4,842,397	605.377	\$2,931,474
New Manufacturing		\$1,672,156,925	\$30,020,835	612.576	\$18,390,045		\$1,664,018,932	\$30,078,026	628.882	\$18,915,520
Qualified Golf Courses		\$243,701,296	\$2,314,840	532.479	\$1,232,605		\$235,962,392	\$2,241,317	543.053	\$1,217,153
Remodeled Commercial		\$33,068,376	\$33,567	2526.610	\$84,811		\$39,853,463	\$118,140	1334.202	\$157,623
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$120,087,193,960	\$1,716,570,566	634.559	\$1,089,265,141		\$122,541,405,110	\$1,743,249,666	648.407	\$1,130,335,967
CLASS 5										
Rural Electric and Telephone Co-Op		\$1,324,841,406	\$39,286,742	566.112	\$22,240,693		\$1,333,738,982	\$39,641,244	571.942	\$22,672,484
Qualified New Industrial		\$11,250	\$338	371.500	\$126		\$265,877,422	\$338	457.140	\$155
Pollution Control		\$279,266,319	\$8,377,988	397.635	\$3,331,382		\$370,743,956	\$7,670,709	435.011	\$3,336,842
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$217,450	\$5,871	793.952	\$4,661		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$1,604,336,425	\$47,670,939	536.529	\$25,576,862		\$1,970,360,360	\$47,312,291	549.740	\$26,009,480
CLASS 7										
Non-Centrally Assessed Public Util.		\$14,329,565	\$1,146,364	728.871	\$835,551		\$15,191,024	\$1,215,281	749.988	\$911,447
CLASS 8										
Machinery		\$4,289,215,955	\$110,523,620	574.444	\$63,489,633		\$4,421,715,204	\$106,590,563	606.738	\$64,672,521
Farm Implements		\$804,875,826	\$12,768,031	518.104	\$6,615,170		\$810,620,016	\$12,968,025	537.553	\$6,970,997
Furniture and Fixtures		\$773,639,979	\$13,637,578	700.498	\$9,553,101		\$804,728,158	\$13,970,454	712.122	\$9,948,673
Other Business Equipment		\$796,805,565	\$18,409,389	479.283	\$8,823,306		\$912,553,898	\$22,332,382	480.210	\$10,724,243
Class 8 Subtotal		\$6,664,537,325	\$155,338,618	569.602	\$88,481,210		\$6,949,617,276	\$155,861,423	592.298	\$92,316,434
CLASS 9										
Utilities		\$4,211,367,133	\$502,592,656	501.553	\$252,077,089		\$4,176,210,477	\$495,370,951	524.338	\$259,741,619
CLASS 10										
Timber Land	3,911,625	\$1,327,634,179	\$4,912,562	537.450	\$2,640,259	3,909,972	\$1,323,802,727	\$4,898,379	537.549	\$2,633,117
CLASS 12										
Railroads		\$2,941,894,383	\$89,966,400	549.015	\$49,392,891		\$2,642,589,089	\$82,287,499	560.911	\$46,155,949
Airlines		\$165,660,355	\$5,085,768	679.104	\$3,453,766		\$180,919,422	\$5,644,684	686.302	\$3,873,958
Class 12 Subtotal		\$3,107,554,738	\$95,052,168		\$52,846,656		\$2,823,508,511	\$87,932,183		\$50,029,906
CLASS 13										
Electrical Generation Property		\$2,056,851,656	\$123,411,098	377.091	\$46,537,189		\$1,995,034,687	\$119,702,087	402.025	\$48,123,207
Telecommunication Property		\$925,164,316	\$55,510,020	670.903	\$37,241,854		\$877,280,244	\$52,636,806	687.586	\$36,192,335
Elect Gen/Tele Real Prop New & Exp		\$4,223,412	\$168,841	643.080	\$108,578		\$4,955,142	\$187,600	637.245	\$119,547
Class 13 Subtotal		\$2,986,239,384	\$179,089,959		\$83,887,621		\$2,877,270,073	\$172,526,493		\$84,435,089
CLASS 14										
Wind Generation		\$159,333,193	\$4,779,995	422.752	\$2,020,755		\$204,704,826	\$6,141,144	490.453	\$3,011,941
Wind Generation New & Exp		\$682,143,502	\$12,178,008	622.694	\$7,583,177		\$557,222,401	\$10,066,611	594.234	\$5,981,925
Class 14 Subtotal		\$841,476,695	\$16,958,003		\$9,603,932		\$761,927,227	\$16,207,755		\$8,993,866
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$190,178,993	\$2,532,568	387.937	\$982,478		\$151,198,970	\$2,009,940	387.414	\$778,679
<b>Total</b>		<b>\$148,339,510,804</b>	<b>\$2,895,215,029</b>	<b>586.553</b>	<b>\$1,698,195,759</b>		<b>\$151,023,043,539</b>	<b>\$2,904,772,508</b>	<b>603.303</b>	<b>\$1,752,457,716</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$1,190,638,641	\$21,905,048	NA	\$13,730,181		\$1,449,237,451	\$26,091,073	NA	\$16,184,432
Values Without the Property Abatement		\$1,190,638,641	\$35,732,368	NA	\$22,451,995		\$1,449,237,451	\$48,930,714	NA	\$31,551,620
Difference (Property Value Abated)		\$0	-\$13,827,320		-\$8,721,813		\$0	-\$22,839,641		-\$15,367,188

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 BNSF RAILWAY CO	1 NORTHWESTERN ENERGY-T & D	2 BNSF RAILWAY CO
3 NORTHWESTERN ENERGY - ELECTRIC GENERATION	4 ONEOK BAKKEN PIPELINE LLC	3 NORTHWESTERN ENERGY - ELECTRIC GENERATION	4 ONEOK BAKKEN PIPELINE LLC
5 HILAND CRUDE LLC	6 EXPRESS PIPELINE LLC	5 EXPRESS PIPELINE LLC	6 PUGET SOUND ENERGY INC - ELECTRIC GENERATION
7 PUGET SOUND ENERGY INC - ELECTRIC GENERATION	8 CHS INC	7 NORTHERN BORDER PIPELINE COMPANY	8 WBI ENERGY TRANSMISSION INC
9 NORTHERN BORDER PIPELINE COMPANY	10 WBI ENERGY TRANSMISSION INC	9 AVISTA CORPORATION - ELECTRIC GENERATION	10 STILLWATER MINING COMPANY

# Property Taxes Paid by County

## Beaverhead County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$372,977	\$11,189	476.866	\$5,336		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	120,300	\$72,094,572	\$1,557,249	565.706	\$880,945	118,861	\$71,232,722	\$1,538,632	566.778	\$872,063
Tillable Non-Irrigated	431	\$111,927	\$2,418	615.752	\$1,489	383	\$95,936	\$2,073	613.322	\$1,271
Grazing	908,968	\$47,822,878	\$1,033,022	545.480	\$563,493	910,296	\$47,911,028	\$1,034,929	549.000	\$568,176
Wild Hay	1,297	\$433,149	\$9,356	524.817	\$4,910	1,297	\$433,149	\$9,356	525.667	\$4,918
Non-Qualified Ag Land	19,326	\$929,957	\$140,604	567.154	\$79,744	19,100	\$919,077	\$138,956	568.492	\$78,995
Eligible Mining Claims	1,593	\$51,198	\$1,100	538.783	\$593	1,593	\$51,198	\$1,100	544.145	\$599
Class 3 Subtotal		\$121,443,681	\$2,743,749	558.059	\$1,531,174		\$120,643,110	\$2,725,046	559.999	\$1,526,023
CLASS 4 Land and Improvements:										
Residential		\$575,820,583	\$7,787,815	636.789	\$4,959,193		\$583,068,759	\$7,852,890	649.526	\$5,100,658
Residential Low Income		\$29,569,859	\$146,593	666.296	\$97,674		\$31,407,293	\$146,250	676.807	\$98,983
Mobile Homes		\$10,823,310	\$146,113	567.467	\$82,914		\$10,815,230	\$146,006	611.641	\$89,303
Mobile Homes Low Income		\$493,010	\$2,010	596.346	\$1,199		\$1,293,521	\$3,180	627.232	\$1,995
Commercial		\$269,502,775	\$4,335,174	646.753	\$2,803,785		\$273,408,201	\$4,393,244	665.021	\$2,921,600
Industrial		\$716,637	\$13,545	620.587	\$8,406		\$717,247	\$13,557	627.538	\$8,508
New Manufacturing		\$8,649,020	\$163,466	616.566	\$100,788		\$8,649,020	\$163,466	614.120	\$100,388
Qualified Golf Courses		\$1,061,095	\$10,080	616.566	\$6,215		\$1,291,324	\$12,267	614.120	\$7,533
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$896,636,289	\$12,604,796	639.453	\$8,060,174		\$910,650,595	\$12,730,860	654.234	\$8,328,968
CLASS 5										
Rural Electric and Telephone Co-Op		\$29,449,747	\$883,483	546.681	\$482,984		\$28,720,338	\$861,612	550.796	\$474,572
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$94,303	\$2,829	616.566	\$1,744		\$94,709	\$2,841	614.120	\$1,745
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$29,544,050	\$886,312	546.904	\$484,728		\$28,815,047	\$864,453	551.004	\$476,317
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$26,517,155	\$599,324	621.042	\$372,205		\$27,818,030	\$624,234	624.697	\$389,957
Farm Implements		\$12,455,240	\$189,615	562.107	\$106,584		\$11,702,863	\$177,803	578.019	\$102,774
Furniture and Fixtures		\$4,876,616	\$81,538	692.083	\$56,431		\$4,429,130	\$74,056	730.421	\$54,092
Other Business Equipment		\$3,861,424	\$88,614	611.465	\$54,184		\$4,840,304	\$105,296	628.667	\$66,196
Class 8 Subtotal		\$47,710,435	\$959,091	614.545	\$589,405		\$48,790,327	\$981,389	624.644	\$613,018
CLASS 9										
Utilities		\$29,812,411	\$3,577,478	590.300	\$2,111,785		\$29,260,207	\$3,511,217	599.862	\$2,106,245
CLASS 10										
Timber Land	29,916	\$5,731,810	\$21,210	540.895	\$11,472	29,930	\$5,735,507	\$21,224	544.765	\$11,562
CLASS 12										
Railroads		\$14,432,916	\$443,090	570.635	\$252,843		\$13,142,624	\$410,052	573.895	\$235,327
Airlines		\$1,292	\$40	748.236	\$30		\$2,789	\$87	791.300	\$69
Class 12 Subtotal		\$14,434,208	\$443,130		\$252,873		\$13,145,413	\$410,139		\$235,396
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$7,176,286	\$430,574	641.088	\$276,036		\$6,996,722	\$419,802	649.287	\$272,572
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$7,176,286	\$430,574		\$276,036		\$6,996,722	\$419,802		\$272,572
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$1,152,862,147</b>	<b>\$21,677,529</b>	<b>614.599</b>	<b>\$13,322,982</b>		<b>\$1,164,036,928</b>	<b>\$21,664,130</b>	<b>626.386</b>	<b>\$13,570,101</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$998,033	\$13,157	717.566	\$9,441		\$964,024	\$12,753	715.120	\$9,120
Values Without the Property Abatement		\$998,033	\$23,471	717.566	\$16,842		\$964,024	\$25,506	715.120	\$18,240
Difference (Property Value Abated)		\$0	-\$10,314		-\$7,401		\$0	-\$12,753		-\$9,120

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 SPECIALTY MINERALS	1 NORTHWESTERN ENERGY-T & D	2 SPECIALTY MINERALS
3 UNION PACIFIC RAILROAD CO	4 VIGILANTE ELEC COOP INC	3 UNION PACIFIC RAILROAD CO	4 VIGILANTE ELEC COOP INC
5 IDAHO POWER COMPANY	6 SOUTHERN MONTANA TELEPHONE CO	5 IDAHO POWER COMPANY	6 SOUTHERN MONTANA TELEPHONE CO
7 VERIZON WIRELESS	8 MATADOR CATTLE COMPANY	7 VERIZON WIRELESS	8 MATADOR CATTLE COMPANY
9 3 RIVERS TELEPHONE COOPERATIVE INC	10 CLARK CANYON RANCH LLC	9 CLARK CANYON RANCH LLC	10 3 RIVERS TELEPHONE COOPERATIVE INC

# Property Taxes Paid by County

## Big Horn County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	51,258	\$36,462,860	\$787,604	548.405	\$431,926	50,963	\$36,208,031	\$782,098	566.947	\$443,408
Tillable Non-Irrigated	164,179	\$33,308,545	\$719,488	538.443	\$387,403	163,869	\$33,213,639	\$717,439	563.953	\$404,602
Grazing	1,376,458	\$54,391,716	\$1,175,187	508.059	\$597,065	1,375,558	\$54,375,570	\$1,174,840	531.534	\$624,468
Wild Hay	36,453	\$7,991,126	\$172,636	507.527	\$87,617	36,424	\$7,983,982	\$172,822	523.818	\$90,349
Non-Qualified Ag Land	9,756	\$462,646	\$69,961	532.945	\$37,285	11,282	\$536,101	\$81,066	553.322	\$44,856
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$132,616,893	\$2,924,876	526.961	\$1,541,297		\$132,317,323	\$2,927,925	549.086	\$1,607,683
CLASS 4 Land and Improvements:										
Residential		\$197,090,084	\$2,670,170	615.189	\$1,642,658		\$200,619,050	\$2,710,895	635.493	\$1,722,754
Residential Low Income		\$7,487,369	\$33,416	650.378	\$21,733		\$8,112,073	\$38,236	672.225	\$25,703
Mobile Homes		\$13,188,595	\$178,031	506.539	\$90,180		\$13,630,895	\$184,002	556.239	\$102,349
Mobile Homes Low Income		\$158,860	\$511	570.766	\$292		\$289,405	\$423	642.894	\$272
Commercial		\$165,224,491	\$2,655,733	602.167	\$1,599,195		\$169,745,804	\$2,736,926	623.037	\$1,705,206
Industrial		\$13,181,752	\$249,139	424.973	\$105,877		\$13,181,752	\$249,139	440.545	\$109,757
New Manufacturing		\$63,579,927	\$1,201,371	459.806	\$552,398		\$63,185,369	\$1,193,731	475.348	\$567,438
Qualified Golf Courses		\$492,825	\$4,682	554.708	\$2,597		\$492,825	\$4,682	576.625	\$2,700
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$460,403,903	\$6,993,053	574.131	\$4,014,930		\$469,257,173	\$7,118,034	595.133	\$4,236,178
CLASS 5										
Rural Electric and Telephone Co-Op		\$26,959,972	\$808,789	504.709	\$408,203		\$28,186,738	\$845,599	527.711	\$446,231
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$2,681,567	\$80,447	558.817	\$44,955		\$2,609,715	\$78,291	572.800	\$44,845
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$29,641,539	\$889,236	509.604	\$453,158		\$30,796,453	\$923,890	531.531	\$491,077
CLASS 7 Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$149,436,526	\$4,050,025	444.493	\$1,800,208		\$150,266,966	\$3,815,425	455.666	\$1,738,560
Farm Implements		\$24,293,866	\$436,612	518.215	\$226,259		\$23,858,716	\$420,759	558.462	\$234,978
Furniture and Fixtures		\$3,318,501	\$60,252	575.075	\$34,650		\$6,374,293	\$105,954	646.243	\$68,472
Other Business Equipment		\$26,171,844	\$701,444	435.248	\$305,302		\$25,819,501	\$703,999	448.456	\$315,713
Class 8 Subtotal		\$203,220,737	\$5,248,333	450.890	\$2,366,419		\$206,319,476	\$5,046,137	467.233	\$2,357,723
CLASS 9										
Utilities		\$46,070,878	\$5,528,509	551.105	\$3,046,788		\$46,294,525	\$5,555,345	585.212	\$3,251,052
CLASS 10										
Timber Land	30,261	\$3,132,710	\$11,601	542.310	\$6,291	30,261	\$3,132,680	\$11,601	569.776	\$6,610
CLASS 12										
Railroads		\$69,117,976	\$2,121,918	541.180	\$1,148,340		\$61,248,274	\$1,910,947	553.707	\$1,058,104
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$69,117,976	\$2,121,918		\$1,148,340		\$61,248,274	\$1,910,947		\$1,058,104
CLASS 13										
Electrical Generation Property		\$17,814,624	\$1,068,878	686.408	\$733,687		\$16,962,206	\$1,017,733	706.555	\$719,084
Telecommunication Property		\$9,263,383	\$555,808	542.529	\$301,542		\$9,168,892	\$550,133	559.186	\$307,627
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$27,078,007	\$1,624,686		\$1,035,229		\$26,131,098	\$1,567,866		\$1,026,711
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$971,282,643</b>	<b>\$25,342,212</b>	<b>537.145</b>	<b>\$13,612,451</b>		<b>\$975,497,002</b>	<b>\$25,061,745</b>	<b>560.022</b>	<b>\$14,035,137</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$8,786,477	\$119,557	497.435	\$59,472		\$27,729,114	\$385,915	540.384	\$208,542
Values Without the Property Abatement		\$8,786,477	\$206,496	497.435	\$102,718		\$27,729,114	\$771,825	540.384	\$417,082
Difference (Property Value Abated)		\$0	-\$86,938		-\$43,246		\$0	-\$385,909		-\$208,539

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 SPRING CREEK COAL LLC	2 BNSF RAILWAY CO	1 SPRING CREEK COAL LLC	2 BNSF RAILWAY CO
3 NORTHWESTERN ENERGY-T & D	4 WESTMORELAND RESOURCES INC	3 NORTHWESTERN ENERGY-T & D	4 DECKER COAL COMPANY
5 DECKER COAL COMPANY	6 ROCKY MOUNTAIN POWER, LLC	5 PACIFICORP - ELECTRIC TRANSMISSION	6 ROCKY MOUNTAIN POWER, LLC
7 PACIFICORP - ELECTRIC TRANSMISSION	8 CENEX PIPELINE LLC	7 WESTMORELAND RESOURCES INC	8 PHILLIPS 66 CARRIER LLC
9 PHILLIPS 66 CARRIER LLC	10 WBI ENERGY TRANSMISSION INC	9 CENEX PIPELINE LLC	10 WBI ENERGY TRANSMISSION INC

# Property Taxes Paid by County

## Blaine County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	54,772	\$42,909,805	\$926,857	643.482	\$596,416	54,538	\$42,695,921	\$922,237	642.309	\$592,361
Tillable Non-Irrigated	470,741	\$142,969,762	\$3,088,146	659.750	\$2,037,404	468,599	\$141,959,149	\$3,066,315	657.547	\$2,016,247
Grazing	997,538	\$48,847,501	\$1,055,132	618.564	\$652,666	1,000,220	\$45,817,394	\$989,685	615.195	\$608,850
Wild Hay	28,560	\$6,612,233	\$142,819	599.970	\$85,687	28,563	\$6,611,960	\$142,815	602.687	\$86,073
Non-Qualified Ag Land	3,561	\$160,711	\$24,297	655.370	\$15,924	3,595	\$162,347	\$24,544	658.305	\$16,157
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$241,500,012	\$5,237,251	646.923	\$3,388,097		\$237,246,771	\$5,145,596	645.151	\$3,319,688
CLASS 4 Land and Improvements:										
Residential		\$95,806,802	\$1,302,865	928.282	\$1,209,426		\$96,429,212	\$1,303,900	942.813	\$1,229,334
Residential Low Income		\$3,115,320	\$16,140	923.951	\$14,913		\$3,595,839	\$16,626	945.467	\$15,719
Mobile Homes		\$3,309,990	\$44,687	761.560	\$34,032		\$3,241,130	\$43,757	810.882	\$35,482
Mobile Homes Low Income		\$103,790	\$357	753.058	\$269		\$179,089	\$326	807.196	\$263
Commercial		\$111,075,773	\$1,635,491	715.334	\$1,228,801		\$110,743,590	\$1,629,185	756.426	\$1,232,358
Industrial		\$51,608	\$976	1143.163	\$1,116		\$54,376	\$1,029	1155.569	\$1,189
New Manufacturing		\$7,868,589	\$120,939	1131.296	\$136,818		\$7,868,589	\$120,939	1153.374	\$139,488
Qualified Golf Courses		\$608,633	\$5,782	653.164	\$3,777		\$608,633	\$5,782	656.577	\$3,796
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$221,940,505	\$3,127,237	840.726	\$2,629,150		\$222,720,458	\$3,121,544	851.383	\$2,657,630
CLASS 5										
Rural Electric and Telephone Co-Op		\$31,508,181	\$945,247	674.871	\$637,920		\$30,958,712	\$928,753	682.320	\$633,707
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$31,508,181	\$945,247	674.871	\$637,920		\$30,958,712	\$928,753	682.320	\$633,707
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$2,424,953	\$39,176	753.191	\$29,507		\$2,270,422	\$36,324	758.436	\$27,549
Farm Implements		\$21,884,636	\$354,879	627.460	\$222,672		\$24,372,235	\$389,857	642.987	\$250,673
Furniture and Fixtures		\$1,213,756	\$25,363	871.263	\$22,098		\$1,123,906	\$22,272	913.001	\$20,334
Other Business Equipment		\$7,382,003	\$118,404	613.449	\$72,635		\$6,636,505	\$106,050	633.450	\$67,177
Class 8 Subtotal		\$32,905,348	\$537,821	645.031	\$346,911		\$34,403,068	\$554,502	659.571	\$365,734
CLASS 9										
Utilities		\$20,189,978	\$2,422,787	675.430	\$1,636,423		\$22,658,822	\$2,719,055	669.038	\$1,819,150
CLASS 10										
Timber Land	11,057	\$2,156,249	\$7,978	549.155	\$4,381	11,057	\$2,157,329	\$7,981	560.991	\$4,477
CLASS 12										
Railroads		\$66,304,752	\$2,035,556	656.621	\$1,336,588		\$58,677,758	\$1,830,746	657.091	\$1,202,967
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$66,304,752	\$2,035,556		\$1,336,588		\$58,677,758	\$1,830,746		\$1,202,967
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$3,764,244	\$225,858	716.195	\$161,758		\$4,557,363	\$273,439	728.023	\$199,070
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,764,244	\$225,858		\$161,758		\$4,557,363	\$273,439		\$199,070
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$620,269,269</b>	<b>\$14,539,735</b>	<b>697.484</b>	<b>\$10,141,229</b>		<b>\$613,380,281</b>	<b>\$14,581,616</b>	<b>699.677</b>	<b>\$10,202,423</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$3,049,210	\$28,779	1,046.301	\$30,112		\$3,042,040	\$28,726	1,064.313	\$30,573
Values Without the Property Abatement		\$3,049,210	\$58,074	1,046.301	\$60,763		\$3,042,040	\$57,155	1,064.313	\$60,831
Difference (Property Value Abated)		\$0	-\$29,295		-\$30,651		\$0	-\$28,429		-\$30,258

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 NORTHWESTERN ENERGY-T & D	1 BNSF RAILWAY CO	2 NORTHWESTERN ENERGY-T & D
3 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	4 NORTHWESTERN ENERGY - HAVRE PIPELINE	3 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	4 NORTHWESTERN ENERGY - HAVRE PIPELINE
5 HARTLAND COLONY INC	6 TRIANGLE COMMUNICATION SYSTEM INC	5 TRIANGLE COMMUNICATION SYSTEM INC	6 HARTLAND COLONY INC
7 NORTHWESTERN ENERGY BEAR PAW SOUTH GAS PRODUCTION	8 HILL COUNTY ELECTRIC COOP INC	7 NORTHWESTERN ENERGY BEAR PAW SOUTH GAS PRODUCTION	8 HILL COUNTY ELECTRIC COOP INC
9 OMIMEX CANADA LTD	10 NORTH HARLEM HUTTERIAN BRETHERN INC	9 NORTH HARLEM HUTTERIAN BRETHERN INC	10 COLUMBIA GRAIN INC

# Property Taxes Paid by County

## Broadwater County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$291,699	\$291,699	528.760	\$154,239		\$308,628	\$308,628	519.810	\$160,428
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	43,532	\$27,321,224	\$590,140	528.971	\$312,167	43,766	\$27,697,476	\$598,263	520.201	\$311,217
Tillable Non-Irrigated	50,726	\$17,614,141	\$380,451	522.695	\$198,860	50,092	\$17,354,540	\$374,844	514.801	\$192,970
Grazing	282,012	\$13,319,056	\$287,689	525.790	\$151,264	282,092	\$13,320,738	\$287,732	517.681	\$148,953
Wild Hay	4,921	\$1,489,609	\$32,174	528.793	\$17,013	4,779	\$1,454,410	\$31,416	519.860	\$16,332
Non-Qualified Ag Land	18,540	\$890,783	\$134,676	522.379	\$70,352	18,403	\$884,983	\$133,803	515.646	\$68,995
Eligible Mining Claims	2,113	\$99,994	\$2,154	528.605	\$1,139	2,133	\$181,494	\$3,914	519.724	\$2,034
Class 3 Subtotal		\$60,734,807	\$1,427,284	526.030	\$750,795		\$60,893,641	\$1,429,972	517.843	\$740,501
CLASS 4 Land and Improvements:										
Residential		\$412,714,511	\$5,583,424	532.574	\$2,973,587		\$428,629,312	\$5,740,573	525.261	\$3,015,300
Residential Low Income		\$15,818,903	\$64,208	556.037	\$35,702		\$17,468,116	\$77,071	543.791	\$41,911
Mobile Homes		\$5,299,060	\$71,548	515.064	\$36,852		\$5,358,070	\$72,343	539.902	\$39,058
Mobile Homes Low Income		\$260,800	\$732	521.615	\$382		\$1,280,487	\$903	544.027	\$491
Commercial		\$104,788,953	\$1,630,055	536.466	\$874,469		\$108,183,038	\$1,688,990	529.093	\$893,634
Industrial		\$942,016	\$17,801	533.452	\$9,496		\$860,516	\$16,261	524.946	\$8,536
New Manufacturing		\$8,138,829	\$144,165	527.819	\$76,093		\$7,970,649	\$140,986	522.007	\$73,596
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$547,963,072	\$7,511,933	533.362	\$4,006,581		\$569,750,188	\$7,737,127	526.361	\$4,072,526
CLASS 5										
Rural Electric and Telephone Co-Op		\$4,666,887	\$140,006	516.698	\$72,341		\$4,673,181	\$140,197	511.020	\$71,644
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$391,467	\$11,744	530.984	\$6,236		\$1,181,940	\$11,795	522.034	\$6,157
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$5,058,354	\$151,750	517.804	\$78,577		\$5,855,121	\$151,992	511.875	\$77,801
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$28,259,626	\$578,600	538.018	\$311,297		\$29,197,787	\$612,254	532.191	\$325,836
Farm Implements		\$6,430,529	\$100,900	515.355	\$51,999		\$6,159,122	\$94,239	521.310	\$49,128
Furniture and Fixtures		\$799,170	\$14,884	514.759	\$7,652		\$773,893	\$14,554	540.165	\$7,861
Other Business Equipment		\$3,888,588	\$91,153	526.253	\$47,970		\$1,621,043	\$36,905	522.329	\$19,276
Class 8 Subtotal		\$39,377,913	\$785,517	533.302	\$418,917		\$37,751,845	\$757,951	530.511	\$402,102
CLASS 9										
Utilities		\$39,322,650	\$4,718,715	525.399	\$2,479,210		\$38,738,384	\$4,648,609	518.162	\$2,408,733
CLASS 10										
Timber Land	52,362	\$10,259,321	\$37,963	528.760	\$20,073	52,358	\$10,260,504	\$37,967	519.810	\$19,736
CLASS 12										
Railroads		\$24,569,426	\$754,281	532.149	\$401,390		\$22,977,506	\$716,898	523.001	\$374,938
Airlines		\$1,292	\$40	585.420	\$23		\$1,394	\$43	573.400	\$25
Class 12 Subtotal		\$24,570,718	\$754,321		\$401,413		\$22,978,900	\$716,941		\$374,963
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$4,579,853	\$274,790	541.548	\$148,812		\$4,299,118	\$257,943	531.601	\$137,123
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$4,579,853	\$274,790		\$148,812		\$4,299,118	\$257,943		\$137,123
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$732,158,387</b>	<b>\$15,953,972</b>	<b>530.189</b>	<b>\$8,458,618</b>		<b>\$750,836,329</b>	<b>\$16,047,130</b>	<b>523.079</b>	<b>\$8,393,912</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$6,828,199	\$86,718	620.973	\$53,850		\$6,731,930	\$85,683	611.366	\$52,383
Values Without the Property Abatement		\$6,828,199	\$154,719	620.973	\$96,076		\$6,731,930	\$163,804	611.366	\$100,144
Difference (Property Value Abated)		\$0	-\$68,001		-\$42,227		\$0	-\$78,122		-\$47,761

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 GRAYMONT WESTERN US INC	1 NORTHWESTERN ENERGY-T & D	2 GRAYMONT WESTERN US INC
3 MONTANA RAIL LINK	4 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	3 MONTANA RAIL LINK	4 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION
5 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	6 YELLOWSTONE PIPELINE CO	5 YELLOWSTONE PIPELINE CO	6 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY
7 PACIFICORP - ELECTRIC TRANSMISSION	8 AVISTA CORPORATION - ELECTRIC TRANSMISSION	7 PACIFICORP - ELECTRIC TRANSMISSION	8 AVISTA CORPORATION - ELECTRIC TRANSMISSION
9 VIGILANTE ELEC COOP INC	10 VERIZON WIRELESS	9 VIGILANTE ELEC COOP INC	10 VERIZON WIRELESS

# Property Taxes Paid by County

## Carbon County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$355,251	\$355,251	462.035	\$164,138		\$384,723	\$384,723	467.710	\$179,939
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	74,708	\$49,462,983	\$1,068,414	502.929	\$537,337	74,326	\$49,209,591	\$1,062,941	493.972	\$525,063
Tillable Non-Irrigated	37,010	\$8,646,098	\$186,762	529.011	\$98,799	36,931	\$8,630,341	\$186,422	509.567	\$94,994
Grazing	509,317	\$23,655,541	\$510,958	498.423	\$254,673	509,079	\$23,639,112	\$510,605	487.948	\$249,149
Wild Hay	12,889	\$3,254,647	\$70,305	517.040	\$36,350	12,886	\$3,254,227	\$70,295	496.111	\$34,874
Non-Qualified Ag Land	31,221	\$1,502,651	\$227,210	496.727	\$112,861	31,862	\$1,533,500	\$231,877	488.267	\$113,218
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$86,521,920	\$2,063,649	503.972	\$1,040,021		\$86,266,771	\$2,062,140	493.321	\$1,017,298
CLASS 4 Land and Improvements:										
Residential		\$1,253,401,516	\$16,945,628	538.558	\$9,126,199		\$1,270,890,074	\$17,121,422	521.901	\$8,935,694
Residential Low Income		\$37,554,982	\$192,090	551.248	\$105,889		\$39,373,240	\$194,928	531.942	\$103,690
Mobile Homes		\$11,040,140	\$149,056	524.685	\$78,207		\$11,171,850	\$150,837	532.516	\$80,323
Mobile Homes Low Income		\$735,590	\$2,059	569.209	\$1,172		\$1,757,812	\$2,101	567.987	\$1,193
Commercial		\$309,179,901	\$4,822,641	538.599	\$2,597,469		\$313,116,443	\$4,876,559	523.119	\$2,551,019
Industrial		\$3,599,840	\$68,035	464.600	\$31,609		\$3,663,675	\$69,241	469.797	\$32,529
New Manufacturing		\$19,628,187	\$282,082	499.008	\$140,761		\$14,380,767	\$221,501	496.737	\$110,028
Qualified Golf Courses		\$2,537,200	\$24,103	581.385	\$14,013		\$2,537,200	\$24,103	559.900	\$13,495
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,637,677,356	\$22,485,694	537.912	\$12,095,320		\$1,656,891,061	\$22,660,692	521.960	\$11,827,972
CLASS 5										
Rural Electric and Telephone Co-Op		\$13,496,098	\$404,885	509.876	\$206,441		\$13,624,820	\$408,751	499.038	\$203,982
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$13,496,098	\$404,885	509.876	\$206,441		\$13,624,820	\$408,751	499.038	\$203,982
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$22,347,895	\$357,520	511.837	\$182,992		\$21,603,967	\$365,982	507.070	\$185,578
Farm Implements		\$7,353,996	\$118,861	473.482	\$56,279		\$7,784,042	\$127,779	486.854	\$62,210
Furniture and Fixtures		\$2,581,581	\$44,588	572.841	\$25,542		\$2,402,558	\$41,022	565.715	\$23,207
Other Business Equipment		\$2,729,456	\$41,535	486.079	\$20,189		\$2,450,980	\$37,327	492.900	\$18,399
Class 8 Subtotal		\$35,012,928	\$562,503	506.666	\$285,001		\$34,241,547	\$572,110	505.835	\$289,393
CLASS 9										
Utilities		\$106,797,748	\$12,815,684	493.022	\$6,318,409		\$116,238,211	\$13,948,569	487.846	\$6,804,759
CLASS 10										
Timber Land	6,992	\$852,916	\$3,155	505.756	\$1,596	6,992	\$852,982	\$3,155	482.425	\$1,522
CLASS 12										
Railroads		\$36,030,983	\$1,106,151	499.740	\$552,788		\$31,917,889	\$995,838	492.693	\$490,642
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$36,030,983	\$1,106,151		\$552,788		\$31,917,889	\$995,838		\$490,642
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$9,509,111	\$570,549	533.268	\$304,255		\$9,371,289	\$562,271	517.980	\$291,245
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$9,509,111	\$570,549		\$304,255		\$9,371,289	\$562,271		\$291,245
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,926,254,311</b>	<b>\$40,367,521</b>	<b>519.427</b>	<b>\$20,967,970</b>		<b>\$1,949,789,293</b>	<b>\$41,598,249</b>	<b>507.395</b>	<b>\$21,106,753</b>

ABATED PROPERTY										
Current Values of Abated Property		\$31,285,656	\$456,016	506.230	\$230,849		\$25,707,053	\$410,262	501.861	\$205,894
Values Without the Property Abatement		\$31,285,656	\$656,172	506.230	\$332,174		\$25,707,053	\$550,922	501.861	\$276,486
Difference (Property Value Abated)		\$0	-\$200,156		-\$101,325		\$0	-\$140,660		-\$70,592

Top 10 Property Owners by Taxable Value									
TY 2017					TY 2018				
1 EXPRESS PIPELINE LLC	2 NORTHWESTERN ENERGY-T & D	1 EXPRESS PIPELINE LLC	2 NORTHWESTERN ENERGY-T & D						
3 WBI ENERGY TRANSMISSION INC	4 BNSF RAILWAY CO	3 WBI ENERGY TRANSMISSION INC	4 BNSF RAILWAY CO						
5 MONTANA LIMESTONE COMPANY	6 EXXONMOBIL PIPELINE COMPANY	5 MONTANA LIMESTONE COMPANY	6 EXXONMOBIL PIPELINE COMPANY						
7 BEARTOOTH ELEC COOP INC	8 PACIFICORP - ELECTRIC TRANSMISSION	7 BEARTOOTH ELEC COOP INC	8 PACIFICORP - ELECTRIC TRANSMISSION						
9 VERIZON WIRELESS	10 COLORADO INTERSTATE GAS CO	9 VERIZON WIRELESS	10 RED BUTTE PIPELINE COMPANY						

# Property Taxes Paid by County

## Carter County



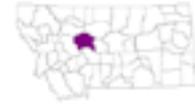
	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	125	\$142,500	\$3,077	229.903	\$707	125	\$142,500	\$3,077	231.830	\$713
Tillable Non-Irrigated	107,267	\$23,622,586	\$510,246	266.421	\$135,940	107,272	\$23,623,298	\$510,261	268.348	\$136,928
Grazing	1,186,738	\$44,883,445	\$969,521	256.578	\$248,757	1,186,826	\$44,868,307	\$969,191	258.812	\$250,838
Wild Hay	86,923	\$16,192,028	\$349,743	260.577	\$91,135	86,923	\$16,192,000	\$349,743	262.638	\$91,856
Non-Qualified Ag Land	2,603	\$125,260	\$18,941	273.376	\$5,178	2,601	\$125,204	\$18,933	275.129	\$5,209
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$84,965,819	\$1,851,528	260.173	\$481,718		\$84,951,309	\$1,851,205	262.285	\$485,544
CLASS 4 Land and Improvements:										
Residential		\$26,472,141	\$365,046	417.533	\$152,419		\$27,059,087	\$369,686	421.081	\$155,668
Residential Low Income		\$407,720	\$1,985	514.063	\$1,020		\$513,870	\$1,849	517.770	\$957
Mobile Homes		\$5,854,820	\$79,038	302.934	\$23,943		\$6,077,930	\$82,049	313.847	\$25,751
Mobile Homes Low Income		\$15,580	\$42	255.743	\$11		\$106,756	\$42	275.500	\$12
Commercial		\$48,758,382	\$684,734	287.640	\$196,957		\$52,238,340	\$731,728	288.946	\$211,430
Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
New Manufacturing		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$81,508,643	\$1,130,845	331.036	\$374,350		\$85,995,983	\$1,185,354	332.236	\$393,818
CLASS 5										
Rural Electric and Telephone Co-Op		\$13,650,001	\$409,501	316.142	\$129,461		\$14,280,434	\$428,413	316.631	\$135,649
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$13,650,001	\$409,501	316.142	\$129,461		\$14,280,434	\$428,413	316.631	\$135,649
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$3,387,632	\$51,018	222.946	\$11,374		\$2,550,089	\$38,488	240.555	\$9,258
Farm Implements		\$12,092,653	\$193,238	254.479	\$49,175		\$12,539,718	\$201,924	265.518	\$53,615
Furniture and Fixtures		\$166,579	\$2,570	302.107	\$776		\$97,532	\$1,470	332.070	\$488
Other Business Equipment		\$1,317,389	\$19,774	248.120	\$4,906		\$773,554	\$11,637	263.806	\$3,070
Class 8 Subtotal		\$16,964,253	\$266,600	248.432	\$66,232		\$15,960,893	\$253,519	262.036	\$66,431
CLASS 9										
Utilities		\$405,198,130	\$48,623,772	249.851	\$12,148,713		\$404,651,784	\$48,558,212	251.768	\$12,225,390
CLASS 10										
Timber Land	10,505	\$1,237,213	\$4,577	256.297	\$1,173	10,531	\$1,239,981	\$4,587	258.381	\$1,185
CLASS 12										
Railroads		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$632,040	\$37,923	252.929	\$9,592		\$769,289	\$46,156	256.061	\$11,819
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$632,040	\$37,923	252.929	\$9,592		\$769,289	\$46,156	256.061	\$11,819
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$604,156,099</b>	<b>\$52,324,746</b>	<b>252.485</b>	<b>\$13,211,239</b>		<b>\$607,849,673</b>	<b>\$52,327,446</b>	<b>254.548</b>	<b>\$13,319,835</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BISON PIPELINE LLC	2 ONEOK BAKKEN PIPELINE LLC	1 BISON PIPELINE LLC	2 ONEOK BAKKEN PIPELINE LLC
3 BRIDGER PIPELINE LLC	4 BUTTE PIPE LINE CO	3 BRIDGER PIPELINE LLC	4 BUTTE PIPE LINE CO
5 WBI ENERGY TRANSMISSION INC	6 BELLE FOURCHE PIPELINE COMPANY	5 WBI ENERGY TRANSMISSION INC	6 BELLE FOURCHE PIPELINE COMPANY
7 HILAND CRUDE LLC	8 SOUTHEAST ELECTRIC COOPERATIVE INC	7 HILAND CRUDE LLC	8 SOUTHEAST ELECTRIC COOPERATIVE INC
9 BLACK HILLS POWER & LIGHT CO	10 KITTELMANN SCOTT	9 BLACK HILLS POWER & LIGHT CO	10 MID RIVERS TELEPHONE COOPERATIVE

# Property Taxes Paid by County

## Cascade County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	42,378	\$27,321,586	\$590,145	664.192	\$391,970	42,061	\$27,096,490	\$585,282	653.256	\$382,339
Tillable Non-Irrigated	335,642	\$99,000,156	\$2,138,375	592.605	\$1,267,213	335,550	\$98,998,447	\$2,138,339	591.572	\$1,264,982
Grazing	780,391	\$48,706,099	\$1,052,068	619.048	\$651,280	780,204	\$48,690,196	\$1,051,722	601.824	\$632,952
Wild Hay	58,778	\$16,248,078	\$350,970	610.657	\$214,322	58,754	\$16,241,041	\$350,819	602.543	\$211,384
Non-Qualified Ag Land	48,851	\$2,345,914	\$354,687	611.384	\$216,850	49,502	\$2,377,683	\$359,488	600.126	\$215,738
Eligible Mining Claims	282	\$13,594	\$294	582.501	\$171	282	\$13,594	\$294	581.101	\$171
Class 3 Subtotal		\$193,635,427	\$4,486,539	611.118	\$2,741,806		\$193,417,451	\$4,485,944	603.566	\$2,707,565
CLASS 4 Land and Improvements:										
Residential		\$4,515,966,472	\$60,965,887	683.593	\$41,675,836		\$4,599,258,232	\$61,566,612	699.020	\$43,036,284
Residential Low Income		\$234,069,004	\$1,130,063	699.312	\$790,267		\$244,556,104	\$1,161,586	717.922	\$833,929
Mobile Homes		\$44,902,180	\$604,071	619.375	\$374,147		\$44,506,480	\$598,728	652.830	\$390,867
Mobile Homes Low Income		\$5,624,170	\$23,146	644.930	\$14,928		\$15,027,897	\$23,310	680.452	\$15,861
Commercial		\$1,972,711,706	\$34,256,613	703.634	\$24,104,117		\$1,990,188,918	\$34,537,810	721.421	\$24,916,301
Industrial		\$19,789,135	\$374,011	652.707	\$244,120		\$20,228,978	\$382,325	675.488	\$258,256
New Manufacturing		\$138,336,429	\$2,381,854	709.440	\$1,689,783		\$149,385,391	\$2,540,011	733.286	\$1,862,554
Qualified Golf Courses		\$2,966,807	\$28,187	622.852	\$17,556		\$2,966,807	\$28,187	638.958	\$18,010
Remodeled Commercial		\$3,957,058	\$15,036	1135.895	\$17,079		\$3,957,058	\$30,074	903.138	\$27,161
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$6,938,322,961	\$99,778,868	690.806	\$68,927,833		\$7,070,075,865	\$100,868,643	707.447	\$71,359,223
CLASS 5										
Rural Electric and Telephone Co-Op		\$14,896,338	\$446,891	640.357	\$286,170		\$15,508,385	\$465,260	639.561	\$297,562
Qualified New Industrial		\$0	\$0	-	\$0		\$82,086,591	\$0	-	\$0
Pollution Control		\$2,968,813	\$89,064	728.565	\$64,889		\$4,433,798	\$71,321	750.740	\$53,544
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$17,865,151	\$535,955	655.015	\$351,059		\$102,028,774	\$536,581	654.339	\$351,106
CLASS 7										
Non-Centrally Assessed Public Util.		\$14,329,565	\$1,146,364	728.871	\$835,551		\$15,067,196	\$1,205,375	749.161	\$903,020
CLASS 8										
Machinery		\$394,596,450	\$10,707,388	718.830	\$7,696,794		\$470,320,254	\$12,809,884	743.418	\$9,523,094
Farm Implements		\$15,148,649	\$256,743	588.240	\$151,026		\$14,688,162	\$244,611	602.011	\$147,258
Furniture and Fixtures		\$73,981,619	\$1,308,655	679.219	\$888,864		\$82,647,380	\$1,414,862	717.629	\$1,015,345
Other Business Equipment		\$33,995,437	\$836,353	711.391	\$594,974		\$27,284,234	\$611,589	734.389	\$449,144
Class 8 Subtotal		\$517,722,155	\$13,109,139	711.844	\$9,331,659		\$594,940,030	\$15,080,946	738.338	\$11,134,842
CLASS 9										
Utilities		\$142,687,022	\$17,122,450	630.854	\$10,801,761		\$149,358,716	\$17,923,024	644.343	\$11,548,569
CLASS 10										
Timber Land	73,354	\$15,740,361	\$58,235	613.164	\$35,708	73,144	\$15,695,313	\$58,070	591.354	\$34,340
CLASS 12										
Railroads		\$109,973,419	\$3,376,185	620.245	\$2,094,063		\$107,888,356	\$3,366,111	636.017	\$2,140,903
Airlines		\$25,454,578	\$781,457	709.255	\$554,252		\$27,486,073	\$857,566	731.090	\$626,958
Class 12 Subtotal		\$135,427,997	\$4,157,642		\$2,648,315		\$135,374,429	\$4,223,677		\$2,767,860
CLASS 13										
Electrical Generation Property		\$308,948,019	\$18,536,878	557.144	\$10,327,705		\$301,937,949	\$18,116,280	575.040	\$10,417,586
Telecommunication Property		\$73,763,708	\$4,425,830	651.890	\$2,885,153		\$69,706,547	\$4,182,379	674.997	\$2,823,093
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$382,711,727	\$22,962,708		\$13,212,858		\$371,644,496	\$22,298,659		\$13,240,679
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$18,769,056	\$281,536	591.646	\$166,570		\$18,401,714	\$276,025	594.042	\$163,970
Class 14 Subtotal		\$18,769,056	\$281,536		\$166,570		\$18,401,714	\$276,025		\$163,970
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$8,377,211,422</b>	<b>\$163,639,436</b>	<b>666.423</b>	<b>\$109,053,119</b>		<b>\$8,666,003,984</b>	<b>\$166,956,944</b>	<b>684.076</b>	<b>\$114,211,175</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$38,860,817	\$327,525	825.231	\$270,284		\$50,639,115	\$496,536	809.061	\$401,727
Values Without the Property Abatement		\$38,860,817	\$747,916	825.231	\$617,204		\$50,639,115	\$977,167	809.061	\$790,587
Difference (Property Value Abated)		\$0	-\$420,392		-\$346,920		\$0	-\$480,631		-\$388,860

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	NORTHWESTERN ENERGY - ELECTRIC GENERATION	2	NORTHWESTERN ENERGY-T & D	1	NORTHWESTERN ENERGY - ELECTRIC GENERATION	2	NORTHWESTERN ENERGY-T & D
3	MONTANA REFINING COMPANY INC	4	BNSF RAILWAY CO	3	MONTANA REFINING COMPANY INC	4	BNSF RAILWAY CO
5	CENTURYLINK INC	6	ENERGY WEST MONTANA INC	5	QWEST CORPORATION AND OR CENTURYLINK INC -	6	ENERGY WEST MONTANA INC
7	PHILLIPS 66 CARRIER LLC	8	VERIZON WIRELESS	7	PHILLIPS 66 CARRIER LLC	8	VERIZON WIRELESS
9	CHARTER COMMUNICATIONS INC	10	GK HOLIDAY VILLAGE LLC	9	CHARTER COMMUNICATIONS INC	10	GK HOLIDAY VILLAGE LLC

# Property Taxes Paid by County

## Chouteau County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	9,725	\$5,998,961	\$129,583	573.453	\$74,310	9,652	\$5,955,135	\$128,636	568.583	\$73,140
Tillable Non-Irrigated	1,196,035	\$405,780,308	\$8,764,835	557.694	\$4,888,098	1,195,901	\$405,731,802	\$8,763,788	554.080	\$4,855,840
Grazing	806,447	\$39,660,325	\$856,703	560.906	\$480,530	806,376	\$39,655,840	\$856,603	559.845	\$479,564
Wild Hay	24,032	\$6,488,446	\$140,162	599.437	\$84,018	24,362	\$6,575,344	\$142,039	603.408	\$85,708
Non-Qualified Ag Land	5,331	\$272,111	\$41,135	589.056	\$24,231	5,504	\$280,433	\$42,392	581.520	\$24,652
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$458,200,151	\$9,932,418	558.896	\$5,551,187		\$458,198,554	\$9,933,458	555.587	\$5,518,904
CLASS 4 Land and Improvements:										
Residential		\$141,278,887	\$1,926,116	707.033	\$1,361,827		\$142,179,788	\$1,926,893	704.351	\$1,357,208
Residential Low Income		\$5,936,558	\$24,014	737.567	\$17,712		\$6,516,092	\$27,322	733.746	\$20,047
Mobile Homes		\$4,476,960	\$60,435	567.985	\$34,326		\$4,453,720	\$60,119	592.412	\$35,615
Mobile Homes Low Income		\$48,930	\$248	687.867	\$171		\$160,064	\$324	694.251	\$225
Commercial		\$166,865,047	\$2,384,337	596.101	\$1,421,305		\$169,672,196	\$2,422,865	592.405	\$1,435,317
Industrial		\$1,064,153	\$20,107	649.691	\$13,063		\$1,064,905	\$20,122	643.245	\$12,943
New Manufacturing		\$44,349,187	\$729,800	639.384	\$466,623		\$46,130,714	\$755,341	627.746	\$474,163
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$364,019,722	\$5,145,057	644.313	\$3,315,027		\$370,177,479	\$5,212,986	639.848	\$3,335,519
CLASS 5										
Rural Electric and Telephone Co-Op		\$36,274,966	\$1,088,249	575.331	\$626,103		\$35,633,077	\$1,068,992	577.470	\$617,311
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$36,274,966	\$1,088,249	575.331	\$626,103		\$35,633,077	\$1,068,992	577.470	\$617,311
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$7,732,904	\$146,152	682.460	\$99,743		\$6,741,636	\$124,138	684.616	\$84,987
Farm Implements		\$55,110,015	\$912,165	547.969	\$499,838		\$52,253,029	\$866,086	566.064	\$490,261
Furniture and Fixtures		\$876,003	\$15,169	632.621	\$9,596		\$950,508	\$16,928	646.128	\$10,938
Other Business Equipment		\$3,209,946	\$49,917	534.667	\$26,689		\$2,300,062	\$35,999	568.993	\$20,483
Class 8 Subtotal		\$66,928,868	\$1,123,402	566.018	\$635,866		\$62,245,235	\$1,043,152	581.573	\$606,669
CLASS 9										
Utilities		\$59,476,439	\$7,137,147	528.788	\$3,774,035		\$68,399,860	\$8,207,976	523.828	\$4,299,564
CLASS 10										
Timber Land	20,313	\$6,190,400	\$22,904	624.671	\$14,307	20,313	\$6,193,237	\$22,915	627.623	\$14,382
CLASS 12										
Railroads		\$26,400,326	\$810,489	571.342	\$463,067		\$23,418,730	\$730,663	565.860	\$413,453
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$26,400,326	\$810,489		\$463,067		\$23,418,730	\$730,663		\$413,453
CLASS 13										
Electrical Generation Property		\$30,849	\$1,851	761.955	\$1,410		\$29,904	\$1,794	764.770	\$1,372
Telecommunication Property		\$3,399,151	\$203,957	622.156	\$126,893		\$3,267,569	\$196,054	608.054	\$119,211
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,430,000	\$205,808		\$128,304		\$3,297,473	\$197,848		\$120,583
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,020,920,872</b>	<b>\$25,465,474</b>	<b>569.708</b>	<b>\$14,507,895</b>		<b>\$1,027,563,645</b>	<b>\$26,417,990</b>	<b>565.008</b>	<b>\$14,926,385</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$14,269,213	\$161,287	714.302	\$115,208		\$13,364,525	\$135,397	739.917	\$100,182
Values Without the Property Abatement		\$14,269,213	\$269,733	714.302	\$192,671		\$13,364,525	\$252,371	739.917	\$186,734
Difference (Property Value Abated)		\$0	-\$108,446		-\$77,464		\$0	-\$116,975		-\$86,551

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 EXPRESS PIPELINE LLC	2 NORTHWESTERN ENERGY-T & D	1 EXPRESS PIPELINE LLC	2 NORTHWESTERN ENERGY-T & D
3 BNSF RAILWAY CO	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	3 BNSF RAILWAY CO	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC
5 EGT LLC	6 PHILLIPS 66 CARRIER LLC	5 PHILLIPS 66 CARRIER LLC	6 EGT LLC
7 HILL COUNTY ELECTRIC COOP INC	8 CHS INC	7 HILL COUNTY ELECTRIC COOP INC	8 TWIN HILLS COLONY INC
9 TWIN HILLS COLONY INC	10 MOUNTAIN VIEW CO-OP	9 CHS INC	10 3 RIVERS TELEPHONE COOPERATIVE INC

# Property Taxes Paid by County

## Custer County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	33,322	\$26,887,104	\$580,770	536.426	\$311,540	33,216	\$26,188,154	\$565,672	565.453	\$319,861
Tillable Non-Irrigated	79,459	\$23,068,513	\$498,279	525.596	\$261,894	79,459	\$23,068,513	\$498,279	549.674	\$273,891
Grazing	1,643,453	\$70,747,320	\$1,528,130	523.855	\$800,518	1,643,205	\$70,735,149	\$1,527,867	550.830	\$841,594
Wild Hay	33,667	\$7,666,982	\$165,603	519.870	\$86,092	33,661	\$7,665,828	\$165,578	548.095	\$90,752
Non-Qualified Ag Land	20,579	\$990,429	\$149,739	537.404	\$80,470	20,940	\$1,007,808	\$152,368	568.852	\$86,875
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$129,360,348	\$2,922,521	527.118	\$1,540,515		\$128,665,452	\$2,909,764	554.263	\$1,612,774
CLASS 4 Land and Improvements:										
Residential		\$516,235,129	\$6,973,689	776.001	\$5,411,591		\$519,361,538	\$6,971,047	799.089	\$5,570,489
Residential Low Income		\$24,256,252	\$109,705	807.609	\$88,599		\$24,913,456	\$112,171	825.782	\$92,629
Mobile Homes		\$10,434,720	\$140,866	682.086	\$96,083		\$10,547,160	\$142,384	658.286	\$93,729
Mobile Homes Low Income		\$628,290	\$2,053	835.210	\$1,715		\$1,231,756	\$1,953	798.624	\$1,560
Commercial		\$228,702,348	\$3,890,119	759.957	\$2,956,324		\$231,865,891	\$3,953,347	784.253	\$3,100,423
Industrial		\$2,018,599	\$38,152	667.845	\$25,480		\$1,596,076	\$30,167	709.114	\$21,392
New Manufacturing		\$16,945,454	\$320,268	647.877	\$207,494		\$16,384,924	\$309,674	684.697	\$212,033
Qualified Golf Courses		\$1,371,601	\$13,030	663.375	\$8,644		\$1,371,601	\$13,030	680.330	\$8,865
Remodeled Commercial		\$709,080	\$5,389	813.547	\$4,384		\$933,380	\$9,385	794.646	\$7,458
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$801,301,473	\$11,493,271	765.693	\$8,800,313		\$808,205,782	\$11,543,158	789.089	\$9,108,577
CLASS 5										
Rural Electric and Telephone Co-Op		\$23,713,105	\$711,392	641.263	\$456,190		\$15,485,629	\$464,564	649.961	\$301,949
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$23,713,105	\$711,392	641.263	\$456,190		\$15,485,629	\$464,564	649.961	\$301,949
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$11,156,173	\$177,033	660.894	\$117,000		\$10,211,193	\$163,764	674.985	\$110,538
Farm Implements		\$8,157,008	\$130,645	558.887	\$73,016		\$8,589,932	\$135,702	550.357	\$74,684
Furniture and Fixtures		\$9,261,259	\$185,212	845.988	\$156,687		\$8,689,169	\$176,039	819.657	\$144,292
Other Business Equipment		\$3,818,507	\$58,388	758.266	\$44,273		\$3,334,181	\$51,083	717.048	\$36,629
Class 8 Subtotal		\$32,392,947	\$551,278	709.218	\$390,976		\$30,824,475	\$526,588	695.313	\$366,143
CLASS 9										
Utilities		\$36,872,489	\$4,424,695	616.999	\$2,730,031		\$37,662,122	\$4,519,457	646.223	\$2,920,579
CLASS 10										
Timber Land	31,711	\$3,463,681	\$12,816	520.935	\$6,676	31,711	\$3,463,685	\$12,816	550.025	\$7,049
CLASS 12										
Railroads		\$57,890,140	\$1,777,227	570.679	\$1,014,226		\$51,204,546	\$1,597,583	603.401	\$963,983
Airlines		\$14,018	\$430	847.545	\$364		\$13,737	\$429	869.720	\$373
Class 12 Subtotal		\$57,904,158	\$1,777,657		\$1,014,590		\$51,218,283	\$1,598,012		\$964,356
CLASS 13										
Electrical Generation Property		\$1,743,591	\$104,615	663.375	\$69,399		\$2,427,394	\$145,644	680.330	\$99,086
Telecommunication Property		\$6,535,640	\$392,141	685.633	\$268,865		\$5,979,300	\$358,759	732.631	\$262,838
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$8,279,231	\$496,756		\$338,264		\$8,406,694	\$504,403		\$361,924
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$1,093,287,432</b>	<b>\$22,390,386</b>	<b>682.327</b>	<b>\$15,277,555</b>		<b>\$1,083,932,122</b>	<b>\$22,078,762</b>	<b>708.525</b>	<b>\$15,643,351</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$709,080	\$5,389	813.547	\$4,384		\$933,380	\$9,385	794.646	\$7,458
Values Without the Property Abatement		\$709,080	\$13,404	813.547	\$10,905		\$933,380	\$17,641	794.646	\$14,018
Difference (Property Value Abated)		\$0	-\$8,015		-\$6,520		\$0	-\$8,256		-\$6,561

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 HILAND CRUDE LLC	1 BNSF RAILWAY CO	2 HILAND CRUDE LLC
3 CENEX PIPELINE LLC	4 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	3 CENEX PIPELINE LLC	4 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION
5 WBI ENERGY TRANSMISSION INC	6 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION	5 WBI ENERGY TRANSMISSION INC	6 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION
7 BASIN ELECTRIC POWER COOPERATIVE	8 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	7 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	8 MID RIVERS TELEPHONE COOPERATIVE
9 MID RIVERS TELEPHONE COOPERATIVE	10 TONGUE RIVER ELECTRIC COOP INC	9 TONGUE RIVER ELECTRIC COOP INC	10 WAL MART REAL ESTATE BUSINESS TRUST

# Property Taxes Paid by County

## Daniels County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	608	\$364,421	\$7,871	570.283	\$4,489	608	\$364,421	\$7,871	587.890	\$4,627
Tillable Non-Irrigated	441,032	\$145,712,089	\$3,147,368	568.501	\$1,789,280	440,579	\$145,575,607	\$3,144,417	586.183	\$1,843,202
Grazing	210,802	\$8,901,806	\$192,276	568.937	\$109,393	211,216	\$8,932,178	\$192,931	586.624	\$113,178
Wild Hay	6,024	\$1,199,888	\$25,916	568.413	\$14,731	6,024	\$1,199,748	\$25,913	586.097	\$15,188
Non-Qualified Ag Land	2,477	\$115,414	\$17,451	568.301	\$9,917	2,375	\$110,474	\$16,704	585.996	\$9,788
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$156,293,618	\$3,390,882	568.528	\$1,927,810		\$156,182,428	\$3,387,836	586.210	\$1,985,984
CLASS 4 Land and Improvements:										
Residential		\$74,219,715	\$1,008,267	708.736	\$714,595		\$74,645,922	\$1,010,559	733.038	\$740,778
Residential Low Income		\$2,455,707	\$11,022	743.805	\$8,198		\$2,722,465	\$13,658	753.360	\$10,289
Mobile Homes		\$1,035,440	\$13,978	558.664	\$7,809		\$1,218,250	\$16,446	605.184	\$9,953
Mobile Homes Low Income		\$0	\$0	-	\$0		\$43,409	\$0	-	\$0
Commercial		\$62,015,273	\$936,119	603.383	\$564,838		\$61,718,564	\$927,047	622.627	\$577,204
Industrial		\$90,014	\$1,702	674.410	\$1,148		\$90,014	\$1,702	697.728	\$1,188
New Manufacturing		\$4,516,801	\$85,368	583.011	\$49,770		\$6,311,091	\$119,280	598.024	\$71,332
Qualified Golf Courses		\$139,490	\$1,325	572.390	\$758		\$139,490	\$1,325	589.480	\$781
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$144,472,440	\$2,057,781	654.645	\$1,347,117		\$146,889,205	\$2,090,017	675.366	\$1,411,526
CLASS 5										
Rural Electric and Telephone Co-Op		\$14,382,707	\$431,487	588.378	\$253,877		\$12,419,511	\$372,592	604.976	\$225,409
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$14,382,707	\$431,487	588.378	\$253,877		\$12,419,511	\$372,592	604.976	\$225,409
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$1,621,491	\$24,949	652.960	\$16,291		\$2,400,450	\$81,451	400.882	\$32,652
Farm Implements		\$29,640,758	\$456,441	557.838	\$254,620		\$30,533,851	\$616,691	623.469	\$384,487
Furniture and Fixtures		\$449,927	\$6,897	657.389	\$4,534		\$514,764	-\$121,512	694.460	-\$84,385
Other Business Equipment		\$834,518	\$12,536	575.601	\$7,216		\$784,045	-\$50,037	704.173	-\$35,235
Class 8 Subtotal		\$32,546,694	\$500,823	564.392	\$282,661		\$34,233,110	\$526,593	564.990	\$297,520
CLASS 9										
Utilities		\$1,285,430	\$154,251	695.659	\$107,306		\$1,539,042	\$184,687	722.058	\$133,355
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$15,257,167	\$468,394	585.856	\$274,412		\$13,494,704	\$421,035	604.539	\$254,532
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$15,257,167	\$468,394		\$274,412		\$13,494,704	\$421,035		\$254,532
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$11,695,586	\$701,733	602.094	\$422,509		\$10,971,355	\$658,281	620.947	\$408,758
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$11,695,586	\$701,733		\$422,509		\$10,971,355	\$658,281		\$408,758
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$375,933,642</b>	<b>\$7,705,351</b>	<b>599.024</b>	<b>\$4,615,692</b>		<b>\$375,729,355</b>	<b>\$7,641,041</b>	<b>617.335</b>	<b>\$4,717,083</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NEMONT COMMUNICATIONS INC	2 BNSF RAILWAY CO	1 NEMONT COMMUNICATIONS INC	2 BNSF RAILWAY CO
3 NEMONT TELEPHONE COOPERATIVE INC	4 SAGEBRUSH CELLULAR INC	3 NEMONT TELEPHONE COOPERATIVE INC	4 PRO CO-OP
5 SHERIDAN ELECTRIC CO OP INC	6 PRO CO-OP	5 SAGEBRUSH CELLULAR INC	6 SHERIDAN ELECTRIC CO OP INC
7 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	8 TADE INC	7 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	8 TADE INC
9 NORVAL ELECTRIC COOPERATIVE INC	10 A BAR S PROPERTIES LLC	9 A BAR S PROPERTIES LLC	10 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION

# Property Taxes Paid by County

## Dawson County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	19,098	\$14,613,157	\$315,647	562.993	\$177,707	19,147	\$14,667,336	\$316,817	583.416	\$184,836
Tillable Non-Irrigated	379,677	\$107,357,317	\$2,318,896	474.642	\$1,100,646	379,604	\$107,334,893	\$2,318,412	487.931	\$1,131,225
Grazing	915,512	\$38,985,472	\$842,076	488.779	\$411,589	915,223	\$38,971,018	\$841,765	505.879	\$425,831
Wild Hay	11,351	\$2,297,064	\$49,618	475.006	\$23,569	11,350	\$2,296,813	\$49,613	491.639	\$24,392
Non-Qualified Ag Land	6,481	\$311,944	\$47,173	542.516	\$25,592	6,700	\$322,460	\$48,762	556.873	\$27,154
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$163,564,954	\$3,573,410	486.679	\$1,739,103		\$163,592,520	\$3,575,369	501.609	\$1,793,438
CLASS 4 Land and Improvements:										
Residential		\$452,399,147	\$6,114,153	700.352	\$4,282,059		\$451,006,562	\$6,088,000	721.838	\$4,394,552
Residential Low Income		\$19,676,469	\$94,211	718.312	\$67,673		\$20,072,013	\$91,256	738.536	\$67,396
Mobile Homes		\$11,122,242	\$150,142	617.999	\$92,788		\$11,152,152	\$150,546	597.843	\$90,003
Mobile Homes Low Income		\$248,830	\$1,290	593.537	\$766		\$326,630	\$1,346	572.488	\$771
Commercial		\$159,148,404	\$2,621,750	656.416	\$1,720,958		\$167,469,737	\$2,767,235	671.801	\$1,859,031
Industrial		\$1,059,710	\$20,028	578.662	\$11,589		\$1,059,710	\$20,028	600.800	\$12,033
New Manufacturing		\$15,917,670	\$300,846	548.234	\$164,934		\$17,762,332	\$335,711	576.244	\$193,451
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$130,223	\$990	922.491	\$913		\$130,223	\$990	946.544	\$937
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$659,702,695	\$9,303,410	681.651	\$6,341,679		\$668,979,359	\$9,455,112	699.957	\$6,618,174
CLASS 5										
Rural Electric and Telephone Co-Op		\$16,301,183	\$489,042	567.575	\$277,568		\$17,760,336	\$532,809	583.433	\$310,859
Qualified New Industrial		\$0	\$0	-	\$0		\$436,170	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$16,301,183	\$489,042	567.575	\$277,568		\$18,196,506	\$532,809	583.433	\$310,859
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$17,698,495	\$402,546	598.749	\$241,024		\$14,593,509	\$322,565	594.791	\$191,858
Farm Implements		\$25,263,265	\$362,749	477.862	\$182,901		\$24,036,207	\$368,421	488.802	\$180,085
Furniture and Fixtures		\$4,248,783	\$73,812	768.326	\$56,712		\$4,164,728	\$78,172	712.644	\$55,709
Other Business Equipment		\$11,448,166	\$212,118	612.147	\$129,847		\$13,357,955	\$254,686	621.576	\$158,307
Class 8 Subtotal		\$58,658,709	\$1,071,225	569.894	\$610,484		\$56,152,399	\$1,023,844	572.313	\$585,959
CLASS 9										
Utilities		\$52,725,364	\$6,327,047	606.483	\$3,837,247		\$57,005,265	\$6,840,635	630.641	\$4,313,982
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$126,722,869	\$3,890,393	598.560	\$2,328,635		\$116,804,964	\$3,644,318	627.102	\$2,285,359
Airlines		\$519,737	\$15,955	614.878	\$9,810		\$493,811	\$15,406	633.710	\$9,763
Class 12 Subtotal		\$127,242,606	\$3,906,348		\$2,338,445		\$117,298,775	\$3,659,724		\$2,295,122
CLASS 13										
Electrical Generation Property		\$13,975,887	\$838,554	615.064	\$515,765		\$14,427,037	\$865,621	633.906	\$548,722
Telecommunication Property		\$5,984,524	\$359,072	670.930	\$240,912		\$5,775,240	\$346,516	702.779	\$243,524
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$19,960,411	\$1,197,626		\$756,677		\$20,202,277	\$1,212,137		\$792,246
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,098,155,922</b>	<b>\$25,868,108</b>	<b>614.703</b>	<b>\$15,901,204</b>		<b>\$1,101,427,101</b>	<b>\$26,299,630</b>	<b>635.362</b>	<b>\$16,709,780</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$130,223	\$990	922.491	\$913		\$130,223	\$990	946.544	\$937
Values Without the Property Abatement		\$130,223	\$2,462	922.491	\$2,271		\$130,223	\$2,461	946.544	\$2,330
Difference (Property Value Abated)		\$0	-\$1,472		-\$1,358		\$0	-\$1,471		-\$1,393

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 WBI ENERGY TRANSMISSION INC	1 BNSF RAILWAY CO	2 WBI ENERGY TRANSMISSION INC
3 BRIDGER PIPELINE LLC	4 CENEX PIPELINE LLC	3 BRIDGER PIPELINE LLC	4 CENEX PIPELINE LLC
5 MONTANA DAKOTA UTILITIES - ELECTRIC GENERATION	6 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	5 MONTANA DAKOTA UTILITIES - ELECTRIC GENERATION	6 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION
7 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	8 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION	7 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	8 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION
9 MID RIVERS TELEPHONE COOPERATIVE	10 CHS INC	9 MID RIVERS TELEPHONE COOPERATIVE	10 CHS INC

# Property Taxes Paid by County

## Deer Lodge County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	9,384	\$6,007,469	\$129,755	704.365	\$91,395	8,754	\$5,628,579	\$121,571	704.224	\$85,613
Tillable Non-Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Grazing	140,284	\$6,700,871	\$144,767	633.062	\$91,646	140,542	\$6,760,593	\$146,056	631.274	\$92,201
Wild Hay	1,493	\$567,803	\$12,263	611.186	\$7,495	1,493	\$567,803	\$12,263	615.909	\$7,553
Non-Qualified Ag Land	25,562	\$1,228,279	\$185,709	680.465	\$126,369	25,645	\$1,233,232	\$186,456	658.954	\$122,866
Eligible Mining Claims	325	\$6,650	\$146	711.228	\$104	334	\$7,086	\$155	691.604	\$107
Class 3 Subtotal		\$14,511,072	\$472,640	670.719	\$317,009		\$14,197,293	\$466,501	660.965	\$308,341
CLASS 4 Land and Improvements:										
Residential		\$501,760,372	\$6,773,005	755.196	\$5,114,949		\$504,231,124	\$6,782,967	731.918	\$4,964,574
Residential Low Income		\$36,929,928	\$178,010	787.601	\$140,201		\$40,352,777	\$187,373	765.756	\$143,482
Mobile Homes		\$5,673,820	\$76,593	668.915	\$51,234		\$5,272,090	\$71,168	687.503	\$48,928
Mobile Homes Low Income		\$342,320	\$1,351	660.906	\$893		\$747,388	\$1,311	694.746	\$911
Commercial		\$81,556,913	\$1,417,859	783.791	\$1,111,305		\$80,714,353	\$1,405,587	763.925	\$1,073,763
Industrial		\$68,016	\$1,286	672.585	\$865		\$68,016	\$1,286	648.290	\$834
New Manufacturing		\$2,070,170	\$39,126	672.585	\$26,316		\$1,830,740	\$34,601	648.290	\$22,431
Qualified Golf Courses		\$860,336	\$8,174	722.145	\$5,903		\$860,336	\$8,174	695.680	\$5,686
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$629,261,875	\$8,495,404	759.430	\$6,451,666		\$634,076,824	\$8,492,467	737.196	\$6,260,609
CLASS 5										
Rural Electric and Telephone Co-Op		\$1,168,878	\$35,066	571.559	\$20,042		\$789,176	\$23,675	578.290	\$13,691
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$15,190,665	\$455,720	682.310	\$310,943		\$14,621,112	\$438,634	655.286	\$287,431
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$16,359,543	\$490,786	674.397	\$330,985		\$15,410,288	\$462,309	651.343	\$301,122
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$10,569,444	\$152,755	643.145	\$98,244		\$11,895,158	\$172,340	682.716	\$117,659
Farm Implements		\$240,683	\$3,610	673.378	\$2,431		\$231,642	\$3,475	648.103	\$2,252
Furniture and Fixtures		\$9,426,778	\$202,866	670.092	\$135,939		\$5,090,648	\$86,464	753.084	\$65,115
Other Business Equipment		\$856,233	\$12,927	659.852	\$8,530		\$768,389	\$11,605	691.952	\$8,030
Class 8 Subtotal		\$21,093,138	\$372,158	658.708	\$245,143		\$17,985,837	\$273,884	704.883	\$193,056
CLASS 9										
Utilities		\$40,370,111	\$4,844,394	712.062	\$3,449,509		\$40,676,501	\$4,881,178	688.997	\$3,363,118
CLASS 10										
Timber Land	54,036	\$12,312,148	\$45,560	642.066	\$29,253	54,012	\$12,307,040	\$45,541	630.962	\$28,735
CLASS 12										
Railroads		\$13,236,434	\$406,355	696.758	\$283,131		\$11,993,473	\$374,205	680.828	\$254,769
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$13,236,434	\$406,355	\$283,131	\$11,993,473		\$374,205	\$254,769		
CLASS 13										
Electrical Generation Property		\$87,962,923	\$5,277,775	683.275	\$3,606,170		\$86,304,488	\$5,178,269	656.010	\$3,396,996
Telecommunication Property		\$5,862,940	\$351,780	771.814	\$271,509		\$5,807,315	\$348,441	736.454	\$256,611
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$93,825,863	\$5,629,555	\$3,877,679	\$92,111,803		\$5,526,710	\$3,653,607		
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	\$0	\$0		\$0	\$0		
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0	\$0	\$0		\$0	\$0		
<b>Total</b>		<b>\$840,970,184</b>	<b>\$20,756,852</b>	<b>721.900</b>	<b>\$14,984,375</b>		<b>\$838,759,059</b>	<b>\$20,522,795</b>	<b>699.873</b>	<b>\$14,363,357</b>

ABATED PROPERTY										
Current Values of Abated Property	\$1,114,194	\$8,357	731.585	\$6,114	\$1,160,625	\$8,705	772.960	\$6,728		
Values Without the Property Abatement	\$1,114,194	\$26,203	731.585	\$19,170	\$1,160,625	\$17,409	772.960	\$13,457		
Difference (Property Value Abated)	\$0	-\$17,846		-\$13,056	\$0	-\$8,705		-\$6,728		

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1 NORTHWESTERN ENERGY - ELECTRIC GENERATION	2 NORTHWESTERN ENERGY-T & D	1 NORTHWESTERN ENERGY - ELECTRIC GENERATION	2 NORTHWESTERN ENERGY-T & D				
3 NORTHWESTERN ENERGY - SUBSTATION	4 ARCO ENVIRONMENTAL REMEDIATION LLC	3 RATTLESNAKE GAS GATE SUBSTATION	4 BNSF RAILWAY CO				
5 BNSF RAILWAY CO	6 PACIFICORP - ELECTRIC TRANSMISSION	5 ARCO ENVIRONMENTAL REMEDIATION LLC	6 PACIFICORP - ELECTRIC TRANSMISSION				
7 IDAHO POWER COMPANY	8 CENTURYLINK INC	7 IDAHO POWER COMPANY	8 CHARTER COMMUNICATIONS INC				
9 CHARTER COMMUNICATIONS INC	10 RARUS RAILWAY COMPANY	9 VERIZON WIRELESS	10 QWEST CORPORATION AND OR CENTURYLINK INC -				

# Property Taxes Paid by County

## Fallon County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Tillable Non-Irrigated	145,699	\$38,803,525	\$838,179	289.617	\$242,751	145,538	\$38,780,465	\$837,681	318.528	\$266,825
Grazing	631,841	\$26,885,817	\$580,738	288.149	\$167,339	632,180	\$26,897,408	\$580,986	313.634	\$182,217
Wild Hay	55,874	\$11,943,191	\$257,976	288.355	\$74,389	55,874	\$11,943,253	\$257,977	314.328	\$81,089
Non-Qualified Ag Land	3,976	\$191,376	\$28,933	293.611	\$8,495	4,076	\$196,180	\$29,659	325.949	\$9,667
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$77,823,909	\$1,705,826	288.994	\$492,974		\$77,817,306	\$1,706,303	316.356	\$539,799
CLASS 4 Land and Improvements:										
Residential		\$137,587,371	\$1,862,963	422.445	\$787,000		\$138,529,276	\$1,875,657	460.548	\$863,831
Residential Low Income		\$1,281,821	\$6,119	398.933	\$2,441		\$1,538,212	\$6,597	481.999	\$3,180
Mobile Homes		\$9,006,830	\$121,593	363.955	\$44,254		\$9,008,240	\$121,609	370.308	\$45,033
Mobile Homes Low Income		\$96,760	\$294	468.190	\$138		\$136,670	\$402	465.560	\$187
Commercial		\$91,483,741	\$1,483,939	357.403	\$530,364		\$95,423,240	\$1,553,566	393.311	\$611,034
Industrial		\$1,052,217	\$19,890	347.606	\$6,914		\$1,111,573	\$21,012	379.770	\$7,980
New Manufacturing		\$10,944,170	\$206,847	291.171	\$60,228		\$10,944,170	\$206,847	323.717	\$66,960
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$251,452,910	\$3,701,645	386.677	\$1,431,339		\$256,691,381	\$3,785,690	422.170	\$1,598,205
CLASS 5										
Rural Electric and Telephone Co-Op		\$9,795,873	\$293,881	328.932	\$96,667		\$10,646,495	\$319,398	357.720	\$114,255
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$9,795,873	\$293,881	328.932	\$96,667		\$10,646,495	\$319,398	357.720	\$114,255
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$34,605,130	\$836,518	284.620	\$238,090		\$26,270,747	\$593,807	302.746	\$179,773
Farm Implements		\$11,538,170	\$185,325	285.754	\$52,957		\$10,926,663	\$174,271	310.142	\$54,049
Furniture and Fixtures		\$1,189,821	\$20,072	419.541	\$8,421		\$1,830,944	\$28,913	413.248	\$11,948
Other Business Equipment		\$48,319,539	\$1,227,530	282.770	\$347,109		\$39,676,792	\$1,019,389	297.466	\$303,234
Class 8 Subtotal		\$95,652,660	\$2,269,445	284.905	\$646,577		\$78,705,146	\$1,816,380	302.251	\$549,004
CLASS 9										
Utilities		\$286,053,377	\$34,326,419	290.876	\$9,984,748		\$284,534,997	\$34,144,195	318.623	\$10,879,115
CLASS 10										
Timber Land	122	\$13,281	\$49	292.000	\$14	122	\$13,281	\$49	326.480	\$16
CLASS 12										
Railroads		\$26,392,723	\$810,254	298.047	\$241,493		\$23,343,562	\$728,319	324.756	\$236,526
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$26,392,723	\$810,254	298.047	\$241,493		\$23,343,562	\$728,319	324.756	\$236,526
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$763,694	\$45,822	309.977	\$14,204		\$928,935	\$55,737	345.907	\$19,280
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$763,694	\$45,822	309.977	\$14,204		\$928,935	\$55,737	345.907	\$19,280
CLASS 14										
Wind Generation		\$20,405,224	\$612,157	292.000	\$178,750		\$21,046,816	\$631,405	326.480	\$206,141
Wind Generation New & Exp		\$12,943,290	\$271,808	335.286	\$91,133		\$13,549,169	\$325,179	351.730	\$114,375
Class 14 Subtotal		\$33,348,514	\$883,965	313.643	\$269,883		\$34,595,985	\$956,584	339.105	\$320,516
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$781,296,941</b>	<b>\$44,037,306</b>	<b>299.244</b>	<b>\$13,177,900</b>		<b>\$767,277,088</b>	<b>\$43,512,655</b>	<b>327.645</b>	<b>\$14,256,715</b>

ABATED PROPERTY										
Current Values of Abated Property		\$12,943,290	\$271,808	335.286	\$91,133		\$13,549,169	\$325,179	351.730	\$114,375
Values Without the Property Abatement		\$12,943,290	\$388,299	335.286	\$130,191		\$13,549,169	\$406,475	351.730	\$142,870
Difference (Property Value Abated)		\$0	-\$116,491		-\$39,058		\$0	-\$81,296		-\$28,594

## Top 10 Property Owners by Taxable Value

TY 2017					TY 2018				
1	WBI ENERGY TRANSMISSION INC	2	ONEOK BAKKEN PIPELINE LLC	1	WBI ENERGY TRANSMISSION INC	2	ONEOK BAKKEN PIPELINE LLC		
3	BRIDGER PIPELINE LLC	4	BUTTE PIPE LINE CO	3	BRIDGER PIPELINE LLC	4	BUTTE PIPE LINE CO		
5	HILAND CRUDE LLC	6	PLAINS PIPELINE LP	5	HILAND CRUDE LLC	6	BISON PIPELINE LLC		
7	BISON PIPELINE LLC	8	DENBURY ONSHORE LLC	7	MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	8	DENBURY ONSHORE LLC		
9	MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	10	MONTANA DAKOTA UTILITIES - WIND GENERATION	9	MONTANA DAKOTA UTILITIES - WIND GENERATION	10	BNSF RAILWAY CO		

# Property Taxes Paid by County

## Fergus County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	12,084	\$8,643,060	\$186,688	569.901	\$106,394	12,090	\$8,646,871	\$186,771	567.216	\$105,939
Tillable Non-Irrigated	375,735	\$98,647,312	\$2,130,778	516.338	\$1,100,202	370,996	\$98,260,771	\$2,122,430	516.248	\$1,095,699
Grazing	1,360,262	\$69,013,857	\$1,490,723	580.655	\$865,596	1,363,982	\$69,135,686	\$1,493,348	588.907	\$879,444
Wild Hay	160,463	\$41,340,554	\$892,952	573.608	\$512,204	161,540	\$41,486,383	\$896,101	576.625	\$516,714
Non-Qualified Ag Land	21,869	\$1,052,535	\$159,153	608.437	\$96,835	21,845	\$1,051,403	\$158,984	613.473	\$97,532
Eligible Mining Claims	19	\$922	\$20	665.243	\$13	19	\$922	\$20	660.270	\$13
Class 3 Subtotal		\$218,698,240	\$4,860,314	551.660	\$2,681,243		\$218,582,036	\$4,857,654	554.865	\$2,695,343
CLASS 4 Land and Improvements:										
Residential		\$533,626,136	\$7,218,802	746.570	\$5,389,343		\$543,847,371	\$7,311,321	744.571	\$5,443,795
Residential Low Income		\$31,322,102	\$138,740	801.184	\$111,156		\$30,723,725	\$137,457	790.511	\$108,661
Mobile Homes		\$19,690,110	\$265,812	640.069	\$170,138		\$19,578,610	\$264,307	657.215	\$173,707
Mobile Homes Low Income		\$1,618,370	\$5,926	725.694	\$4,300		\$2,575,781	\$5,671	744.715	\$4,223
Commercial		\$328,217,456	\$5,165,002	684.418	\$3,535,019		\$341,813,153	\$5,395,105	680.437	\$3,671,029
Industrial		\$717,838	\$13,569	615.107	\$8,346		\$659,748	\$12,471	616.468	\$7,688
New Manufacturing		\$13,383,825	\$233,263	590.067	\$137,641		\$13,095,885	\$236,105	601.180	\$141,942
Qualified Golf Courses		\$2,280,330	\$21,662	684.613	\$14,830		\$2,280,330	\$21,662	680.600	\$14,743
Remodeled Commercial		\$599,390	\$5,394	873.075	\$4,709		\$684,270	\$8,057	918.500	\$7,400
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$931,455,557	\$13,068,170	717.429	\$9,375,483		\$955,258,873	\$13,392,156	714.836	\$9,573,189
CLASS 5										
Rural Electric and Telephone Co-Op		\$34,562,529	\$1,036,880	603.014	\$625,253		\$34,029,683	\$1,020,894	607.183	\$619,869
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$917,336	\$27,520	429.589	\$11,822		\$18,584,797	\$32,348	417.295	\$13,499
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$35,479,865	\$1,064,400	598.530	\$637,076		\$52,614,480	\$1,053,242	601.351	\$633,368
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$25,318,117	\$387,655	620.345	\$240,480		\$22,231,920	\$339,738	634.339	\$215,509
Farm Implements		\$24,531,239	\$379,662	528.281	\$200,568		\$28,422,393	\$434,858	542.590	\$235,950
Furniture and Fixtures		\$3,871,270	\$69,898	786.528	\$54,977		\$3,650,093	\$68,560	813.784	\$55,793
Other Business Equipment		\$4,160,940	\$62,868	598.843	\$37,648		\$2,638,170	\$39,845	610.120	\$24,310
Class 8 Subtotal		\$57,881,566	\$900,083	592.915	\$533,673		\$56,942,576	\$883,001	601.995	\$531,562
CLASS 9										
Utilities		\$135,269,353	\$13,461,274	499.633	\$6,725,691		\$175,577,394	\$15,295,155	503.962	\$7,708,177
CLASS 10										
Timber Land	156,308	\$36,984,712	\$136,847	604.221	\$82,686	156,304	\$36,983,159	\$136,845	604.345	\$82,702
CLASS 12										
Railroads		\$12,773,747	\$392,153	450.870	\$176,810		\$11,399,887	\$355,676	444.247	\$158,008
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$12,773,747	\$392,153		\$176,810		\$11,399,887	\$355,676		\$158,008
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$6,298,928	\$377,933	676.631	\$255,721		\$6,073,572	\$364,417	665.171	\$242,400
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$6,298,928	\$377,933		\$255,721		\$6,073,572	\$364,417		\$242,400
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,434,841,968</b>	<b>\$34,261,174</b>	<b>597.422</b>	<b>\$20,468,384</b>		<b>\$1,513,431,977</b>	<b>\$36,338,146</b>	<b>595.098</b>	<b>\$21,624,748</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$52,356,688	\$2,862,077	529.354	\$1,515,052		\$97,933,152	\$5,789,929	515.548	\$2,984,984
Values Without the Property Abatement		\$52,356,688	\$5,658,754	529.354	\$2,995,485		\$97,933,152	\$11,580,335	515.548	\$5,970,213
Difference (Property Value Abated)		\$0	-\$2,796,677		-\$1,480,433		\$0	-\$5,790,406		-\$2,985,229

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 EXPRESS PIPELINE LLC	2 PHILLIPS 66 CARRIER LLC	1 EXPRESS PIPELINE LLC	2 PHILLIPS 66 CARRIER LLC
3 NORTHWESTERN ENERGY-T & D	4 FERGUS ELECTRIC COOP	3 NORTHWESTERN ENERGY-T & D	4 WILKS RANCH MONTANA LTD
5 FRONT RANGE PIPELINE LLC	6 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	5 FERGUS ELECTRIC COOP	6 FRONT RANGE PIPELINE LLC
7 BNSF RAILWAY CO	8 WILKS RANCH MONTANA LTD	7 BNSF RAILWAY CO	8 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC
9 VERIZON WIRELESS	10 MID RIVERS TELEPHONE COOPERATIVE	9 VERIZON WIRELESS	10 MID RIVERS TELEPHONE COOPERATIVE

# Property Taxes Paid by County

## Flathead County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	19,423	\$12,582,144	\$271,771	606.332	\$164,783	19,014	\$12,260,943	\$264,834	610.714	\$161,738
Tillable Non-Irrigated	15,965	\$22,871,348	\$494,020	573.843	\$283,490	15,298	\$14,354,349	\$310,059	585.891	\$181,661
Grazing	51,307	\$2,503,538	\$54,215	576.603	\$31,261	50,865	\$2,548,406	\$55,186	577.437	\$31,866
Wild Hay	17,347	\$4,138,742	\$89,405	573.381	\$51,263	17,467	\$4,284,997	\$92,568	574.116	\$53,145
Non-Qualified Ag Land	58,392	\$2,787,594	\$421,518	581.313	\$245,034	59,020	\$2,817,800	\$426,083	590.524	\$251,612
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$44,883,366	\$1,330,929	582.924	\$775,831		\$36,266,495	\$1,148,730	591.977	\$680,022
CLASS 4 Land and Improvements:										
Residential		\$12,755,534,607	\$173,185,483	613.726	\$106,288,394		\$12,967,255,398	\$175,056,812	631.001	\$110,461,089
Residential Low Income		\$298,377,017	\$1,433,428	661.645	\$948,420		\$311,053,052	\$1,456,526	673.500	\$980,971
Mobile Homes		\$77,176,025	\$1,041,907	604.478	\$629,810		\$80,620,620	\$1,088,421	623.962	\$679,133
Mobile Homes Low Income		\$6,281,885	\$26,549	596.214	\$15,829		\$19,186,135	\$25,663	605.924	\$15,550
Commercial		\$2,513,093,961	\$44,734,264	695.636	\$31,118,751		\$2,582,175,144	\$45,944,371	708.541	\$32,553,458
Industrial		\$20,560,220	\$388,587	636.434	\$247,310		\$20,196,191	\$381,707	643.580	\$245,659
New Manufacturing		\$81,747,065	\$1,498,530	645.049	\$966,626		\$73,546,304	\$1,369,300	665.518	\$911,293
Qualified Golf Courses		\$27,679,808	\$262,960	611.119	\$160,700		\$27,678,188	\$262,944	628.402	\$165,234
Remodeled Commercial		\$0	\$0	-	\$0		\$2,060	\$0	-	\$4
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$15,780,450,588	\$222,571,708	630.699	\$140,375,839		\$16,081,713,092	\$225,585,744	647.259	\$146,012,391
CLASS 5										
Rural Electric and Telephone Co-Op		\$177,922,659	\$5,337,694	600.301	\$3,204,221		\$176,828,459	\$5,304,869	612.202	\$3,247,651
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$2,277,333	\$68,320	646.112	\$44,142		\$2,191,291	\$65,738	664.731	\$43,698
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$180,199,992	\$5,406,014	600.880	\$3,248,364		\$179,019,750	\$5,370,607	612.845	\$3,291,349
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$187,693,794	\$4,035,257	636.161	\$2,567,074		\$198,375,556	\$4,278,581	647.115	\$2,768,735
Farm Implements		\$5,172,501	\$84,811	567.815	\$48,157		\$5,298,498	\$82,966	585.359	\$48,565
Furniture and Fixtures		\$89,714,882	\$1,624,094	713.626	\$1,158,996		\$94,272,846	\$1,680,047	753.956	\$1,266,681
Other Business Equipment		\$34,294,324	\$722,314	635.778	\$459,231		\$32,818,485	\$695,738	651.470	\$453,253
Class 8 Subtotal		\$316,875,501	\$6,466,477	654.678	\$4,233,458		\$330,765,385	\$6,737,332	673.447	\$4,537,233
CLASS 9										
Utilities		\$60,400,185	\$7,247,997	702.368	\$5,090,760		\$65,909,959	\$7,909,196	715.295	\$5,657,405
CLASS 10										
Timber Land	481,144	\$214,134,869	\$792,317	566.117	\$448,544	481,018	\$214,142,543	\$792,348	561.893	\$445,215
CLASS 12										
Railroads		\$132,576,193	\$4,070,086	508.599	\$2,070,042		\$118,043,052	\$3,682,942	523.092	\$1,926,518
Airlines		\$13,906,044	\$426,915	654.271	\$279,318		\$18,505,758	\$577,380	660.307	\$381,248
Class 12 Subtotal		\$146,482,237	\$4,497,001		\$2,349,360		\$136,548,810	\$4,260,322		\$2,307,766
CLASS 13										
Electrical Generation Property		\$4,420,582	\$265,235	511.570	\$135,686		\$4,866,458	\$291,987	514.710	\$150,289
Telecommunication Property		\$99,955,533	\$5,997,348	679.102	\$4,072,810		\$91,041,819	\$5,462,526	684.051	\$3,736,645
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$13,988	\$0	-	\$0
Class 13 Subtotal		\$104,376,115	\$6,262,583		\$4,208,496		\$95,922,265	\$5,754,513		\$3,886,934
CLASS 14										
Wind Generation		\$3,101,409	\$93,042	529.220	\$49,240		\$3,225,659	\$96,770	566.812	\$54,850
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$3,101,409	\$93,042		\$49,240		\$3,225,659	\$96,770		\$54,850
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$75,343	\$1,130	608.350	\$687		\$71,743	\$1,076	626.160	\$674
Class 15 Subtotal		\$75,343	\$1,130		\$687		\$71,743	\$1,076		\$674
<b>Total</b>		<b>\$16,850,979,605</b>	<b>\$254,669,198</b>	<b>631.331</b>	<b>\$160,780,579</b>		<b>\$17,143,585,701</b>	<b>\$257,656,638</b>	<b>647.660</b>	<b>\$166,873,839</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$31,925,027	\$434,592	686.320	\$298,269		\$25,625,995	\$328,028	730.557	\$239,643
Values Without the Property Abatement		\$31,925,027	\$704,566	686.320	\$483,558		\$25,625,995	\$575,767	730.557	\$420,631
Difference (Property Value Abated)		\$0	-\$269,974		-\$185,288		\$0	-\$247,739		-\$180,988

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	FLATHEAD ELECTRIC COOP INC.	2	NORTHWESTERN ENERGY-T & D	1	FLATHEAD ELECTRIC COOP INC.	2	NORTHWESTERN ENERGY-T & D
3	BNSF RAILWAY CO	4	CENTURYLINK INC	3	BNSF RAILWAY CO	4	FLATHEAD ELECTRIC COOPERATIVE INC - CLASS 9
5	FLATHEAD ELECTRIC COOPERATIVE INC - CLASS 9	6	PLUM CREEK MDF INC	5	WEYERHAEUSER NR COMPANY	6	QWEST CORPORATION AND OR CENTURYLINK INC -
7	CHARTER COMMUNICATIONS INC	8	VERIZON WIRELESS	7	CHARTER COMMUNICATIONS INC	8	VERIZON WIRELESS
9	PLUM CREEK NORTHWEST PLYWOOD INC	10	TWO BEAR PROPERTIES OF WHITEFISH LLC	9	SEMITOOL INC	10	TWO BEAR PROPERTIES OF WHITEFISH LLC

# Property Taxes Paid by County

## Gallatin County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$283,750	\$283,750	479.574	\$136,079		\$286,997	\$286,997	485.600	\$139,366
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	75,550	\$58,070,861	\$1,254,323	600.786	\$753,580	75,968	\$58,135,988	\$1,255,729	607.625	\$763,013
Tillable Non-Irrigated	78,251	\$34,460,979	\$744,369	571.207	\$425,189	77,823	\$34,291,860	\$740,717	578.561	\$428,550
Grazing	427,529	\$21,615,723	\$466,985	525.802	\$245,531	427,216	\$21,598,741	\$466,599	535.445	\$249,838
Wild Hay	17,934	\$6,254,616	\$135,085	560.811	\$75,757	18,056	\$6,305,139	\$136,181	581.968	\$79,253
Non-Qualified Ag Land	73,525	\$3,538,657	\$535,066	555.636	\$297,302	72,880	\$3,505,242	\$530,012	575.141	\$304,832
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$123,940,836	\$3,135,808	573.173	\$1,797,359		\$123,836,970	\$3,129,238	583.364	\$1,825,486
CLASS 4 Land and Improvements:										
Residential		\$12,793,167,500	\$173,317,558	590.194	\$102,290,911		\$13,227,907,376	\$178,850,855	620.087	\$110,903,040
Residential Low Income		\$121,611,042	\$582,465	627.373	\$365,423		\$130,765,747	\$640,835	653.615	\$418,859
Mobile Homes		\$62,330,860	\$841,487	624.261	\$625,308		\$62,310,160	\$841,021	586.584	\$493,329
Mobile Homes Low Income		\$2,486,870	\$10,232	628.059	\$6,426		\$1,175,184	\$9,816	593.460	\$5,825
Commercial		\$4,119,794,832	\$71,705,279	624.579	\$44,785,629		\$4,242,433,838	\$73,819,383	652.862	\$48,193,853
Industrial		\$19,369,551	\$366,083	595.865	\$218,136		\$19,148,304	\$361,901	619.377	\$224,153
New Manufacturing		\$84,604,907	\$1,511,872	570.272	\$862,178		\$98,013,167	\$1,789,435	599.689	\$1,073,105
Qualified Golf Courses		\$35,956,180	\$341,587	529.882	\$181,001		\$33,772,735	\$320,845	571.008	\$183,205
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$17,239,321,742	\$248,676,563	600.117	\$149,235,012		\$17,826,102,511	\$256,634,091	629.283	\$161,495,370
CLASS 5										
Rural Electric and Telephone Co-Op		\$18,669,663	\$560,090	464.171	\$259,978		\$19,083,373	\$572,501	469.313	\$268,682
Qualified New Industrial		\$0	\$0	-	\$0		\$10,693,936	\$0	-	\$0
Pollution Control		\$34,032	\$1,021	479.574	\$490		\$325,314	\$1,026	485.600	\$498
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$18,703,695	\$561,111	464.199	\$260,467		\$30,102,623	\$573,527	469.342	\$269,180
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$159,230,750	\$3,105,823	606.538	\$1,883,800		\$161,728,662	\$3,270,570	590.160	\$1,930,159
Farm Implements		\$18,930,921	\$306,874	625.290	\$191,885		\$17,774,971	\$281,974	606.420	\$170,994
Furniture and Fixtures		\$78,426,406	\$1,296,796	671.739	\$871,108		\$84,935,963	\$1,416,778	629.520	\$891,891
Other Business Equipment		\$37,647,887	\$628,378	572.427	\$359,701		\$26,187,608	\$473,332	573.208	\$271,318
Class 8 Subtotal		\$294,235,964	\$5,337,872	619.441	\$3,306,495		\$290,627,224	\$5,442,653	599.774	\$3,264,362
CLASS 9										
Utilities		\$204,087,923	\$24,490,535	548.616	\$13,435,902		\$212,456,482	\$25,494,770	570.021	\$14,532,560
CLASS 10										
Timber Land	126,640	\$29,356,952	\$108,708	475.075	\$51,644	126,716	\$29,380,104	\$108,783	499.165	\$54,301
CLASS 12										
Railroads		\$49,769,051	\$1,527,910	519.142	\$793,202		\$46,522,548	\$1,451,502	565.191	\$820,376
Airlines		\$42,967,449	\$1,319,098	623.687	\$822,704		\$45,667,498	\$1,424,827	632.587	\$901,327
Class 12 Subtotal		\$92,736,500	\$2,847,008		\$1,615,906		\$92,190,046	\$2,876,329		\$1,721,703
CLASS 13										
Electrical Generation Property		\$38,698,166	\$2,321,890	477.428	\$1,108,536		\$38,229,782	\$2,293,788	486.512	\$1,115,955
Telecommunication Property		\$68,343,078	\$4,100,595	607.195	\$2,489,862		\$64,015,795	\$3,840,951	636.602	\$2,445,155
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$504,487	\$0	-	\$0
Class 13 Subtotal		\$107,041,244	\$6,422,485		\$3,598,399		\$102,750,064	\$6,134,739		\$3,561,110
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$18,109,708,606</b>	<b>\$291,863,840</b>	<b>594.240</b>	<b>\$173,437,264</b>		<b>\$18,707,733,021</b>	<b>\$300,681,127</b>	<b>621.467</b>	<b>\$186,863,439</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$14,591,527	\$154,051	822.209	\$126,662		\$12,673,509	\$157,721	787.752	\$124,245
Values Without the Property Abatement		\$14,591,527	\$295,578	822.209	\$243,027		\$12,673,509	\$245,596	787.752	\$193,469
Difference (Property Value Abated)		\$0	-\$141,527		-\$116,364		\$0	-\$87,875		-\$69,224

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	NORTHWESTERN ENERGY-T & D	2	NORTHWESTERN ENERGY - ELECTRIC GENERATION	1	NORTHWESTERN ENERGY-T & D	2	NORTHWESTERN ENERGY - ELECTRIC GENERATION
3	MONTANA RAIL LINK	4	CENTURYLINK INC	3	MONTANA RAIL LINK	4	VERIZON WIRELESS
5	VERIZON WIRELESS	6	OLDCASTLE MATERIALS CEMENT HOLDINGS INC	5	CHARTER COMMUNICATIONS INC	6	GCC THREE FORKS LLC
7	CHARTER COMMUNICATIONS INC	8	LUZENAC AMERICA INC	7	LUZENAC AMERICA INC	8	CENTURYLINK INC
9	YELLOWSTONE PIPELINE CO	10	D & G INVESTMENTS LLLP	9	YELLOWSTONE PIPELINE CO	10	QWEST CORPORATION AND OR CENTURYLINK INC -

# Property Taxes Paid by County

## Garfield County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	1,612	\$1,036,875	\$22,397	483.431	\$10,827	1,612	\$1,036,875	\$22,397	564.974	\$12,654
Tillable Non-Irrigated	260,332	\$76,349,968	\$1,649,166	538.711	\$888,423	260,332	\$76,350,279	\$1,649,172	616.886	\$1,017,352
Grazing	1,827,788	\$82,041,329	\$1,772,072	525.520	\$931,259	1,827,804	\$82,041,930	\$1,772,085	604.393	\$1,071,035
Wild Hay	8,682	\$1,840,195	\$39,750	528.417	\$21,005	8,682	\$1,840,195	\$39,750	601.994	\$23,929
Non-Qualified Ag Land	4,497	\$216,426	\$32,723	513.058	\$16,789	4,482	\$215,697	\$32,613	594.191	\$19,378
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$161,484,793	\$3,516,108	531.355	\$1,868,302		\$161,484,976	\$3,516,017	609.880	\$2,144,348
CLASS 4 Land and Improvements:										
Residential		\$37,352,296	\$510,481	603.643	\$308,148		\$38,003,050	\$519,246	665.089	\$345,345
Residential Low Income		\$609,397	\$3,005	682.873	\$2,052		\$593,210	\$3,297	761.627	\$2,511
Mobile Homes		\$5,513,730	\$74,443	608.142	\$45,272		\$5,611,100	\$75,758	588.012	\$44,547
Mobile Homes Low Income		\$107,440	\$365	797.090	\$291		\$107,440	\$290	761.520	\$221
Commercial		\$46,194,913	\$652,957	563.139	\$367,706		\$47,478,771	\$670,799	638.802	\$428,508
Industrial		\$19,000	\$359	471.300	\$169		\$19,000	\$359	559.220	\$201
New Manufacturing		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$89,796,776	\$1,241,610	582.822	\$723,638		\$91,812,571	\$1,269,749	646.846	\$821,332
CLASS 5										
Rural Electric and Telephone Co-Op		\$10,021,413	\$300,642	575.098	\$172,899		\$11,038,592	\$331,159	651.160	\$215,637
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$10,021,413	\$300,642	575.098	\$172,899		\$11,038,592	\$331,159	651.160	\$215,637
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$2,056,725	\$31,053	517.532	\$16,071		\$1,484,098	\$22,503	554.392	\$12,476
Farm Implements		\$14,517,088	\$238,215	548.050	\$130,554		\$14,949,491	\$242,251	565.288	\$136,937
Furniture and Fixtures		\$272,498	\$4,180	682.425	\$2,853		\$364,368	\$5,495	720.853	\$3,961
Other Business Equipment		\$993,902	\$15,026	529.369	\$7,954		\$739,837	\$11,347	546.588	\$6,202
Class 8 Subtotal		\$17,840,213	\$288,475	545.739	\$157,432		\$17,537,794	\$281,596	566.682	\$159,575
CLASS 9										
Utilities		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$895,457	\$53,724	552.451	\$29,680		\$1,222,867	\$73,372	625.955	\$45,928
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$895,457	\$53,724		\$29,680		\$1,222,867	\$73,372		\$45,928
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$280,038,652</b>	<b>\$5,400,559</b>	<b>546.601</b>	<b>\$2,951,951</b>		<b>\$283,096,800</b>	<b>\$5,471,893</b>	<b>618.949</b>	<b>\$3,386,820</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 MCCONE ELECTRIC COOP INC	2 HILLENBRAND JOHN	1 MCCONE ELECTRIC COOP INC	2 HILLENBRAND JOHN
3 MID RIVERS TELEPHONE COOPERATIVE	4 SINGLETON FARMS	3 MID RIVERS TELEPHONE COOPERATIVE	4 SINGLETON FARMS
5 C E CATTLE CO	6 MURRAY LIGE M & MARY ANN	5 C E CATTLE CO	6 MURRAY LIGE M & MARY ANN
7 L O CATTLE COMPANY	8 CHARANGUS RANCH INC	7 L O CATTLE COMPANY	8 CHARANGUS RANCH INC
9 SINGLETON BROS INC	10 LACOSTA LIVESTOCK CO	9 SINGLETON BROS INC	10 LACOSTA LIVESTOCK CO

# Property Taxes Paid by County

## Glacier County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	15,394	\$9,195,898	\$198,638	663.024	\$131,702	14,127	\$8,433,490	\$182,170	665.167	\$121,173
Tillable Non-Irrigated	348,961	\$93,434,750	\$2,018,193	673.220	\$1,358,688	347,816	\$93,191,498	\$2,012,938	671.146	\$1,350,976
Grazing	412,437	\$23,755,495	\$513,354	729.581	\$374,533	412,221	\$23,821,659	\$514,786	709.744	\$385,366
Wild Hay	19,530	\$6,357,975	\$137,346	743.541	\$102,122	18,382	\$6,454,153	\$139,426	719.711	\$100,346
Non-Qualified Ag Land	29,616	\$666,869	\$100,845	698.837	\$70,474	29,280	\$629,959	\$95,263	690.747	\$65,803
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$133,410,987	\$2,968,376	686.409	\$2,037,520		\$132,530,759	\$2,944,583	680.458	\$2,003,665
CLASS 4 Land and Improvements:										
Residential		\$200,803,244	\$2,712,461	745.101	\$2,021,058		\$200,569,917	\$2,698,187	757.413	\$2,043,641
Residential Low Income		\$6,997,963	\$28,838	754.854	\$21,768		\$7,287,461	\$28,582	783.967	\$22,407
Mobile Homes		\$9,038,839	\$122,132	692.727	\$84,604		\$8,540,248	\$115,290	705.596	\$81,348
Mobile Homes Low Income		\$152,825	\$411	773.335	\$318		\$319,364	\$689	779.921	\$537
Commercial		\$185,339,292	\$3,043,454	718.833	\$2,187,737		\$185,289,607	\$3,037,777	718.653	\$2,183,108
Industrial		\$1,107,691	\$20,936	634.720	\$13,288		\$1,107,691	\$20,936	645.294	\$13,510
New Manufacturing		\$5,234,477	\$98,933	660.903	\$65,385		\$5,237,567	\$98,991	665.706	\$65,899
Qualified Golf Courses		\$1,659,377	\$15,765	670.380	\$10,569		\$1,659,377	\$15,765	666.196	\$10,503
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$410,333,728	\$6,042,930	728.906	\$4,404,727		\$410,011,232	\$6,016,217	734.839	\$4,420,954
CLASS 5										
Rural Electric and Telephone Co-Op		\$36,054,329	\$1,081,631	701.155	\$758,391		\$36,574,325	\$1,097,232	690.659	\$757,813
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$36,054,329	\$1,081,631	701.155	\$758,391		\$36,574,325	\$1,097,232	690.659	\$757,813
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$84,377	\$6,750	840.640	\$5,674
CLASS 8										
Machinery		\$3,322,747	\$54,195	677.529	\$36,718		\$7,044,547	\$120,356	667.175	\$80,299
Farm Implements		\$15,628,421	\$271,475	638.393	\$173,308		\$14,943,409	\$251,627	664.781	\$167,277
Furniture and Fixtures		\$6,884,223	\$118,302	749.516	\$88,670		\$8,885,693	\$158,280	750.720	\$118,824
Other Business Equipment		\$9,349,600	\$152,623	663.161	\$101,213		\$8,800,450	\$148,190	686.075	\$101,670
Class 8 Subtotal		\$35,184,991	\$596,595	670.320	\$399,909		\$39,674,099	\$678,454	689.906	\$468,070
CLASS 9										
Utilities		\$91,033,438	\$10,924,011	650.876	\$7,110,173		\$90,100,402	\$10,812,047	661.858	\$7,156,045
CLASS 10										
Timber Land	4,481	\$1,132,011	\$4,195	719.653	\$3,019	4,418	\$1,132,248	\$4,195	701.423	\$2,942
CLASS 12										
Railroads		\$81,781,569	\$2,510,695	693.869	\$1,742,093		\$72,507,828	\$2,262,245	688.340	\$1,557,194
Airlines		\$2,583	\$79	802.580	\$63		\$1,394	\$43	840.640	\$36
Class 12 Subtotal		\$81,784,152	\$2,510,774		\$1,742,156		\$72,509,222	\$2,262,288		\$1,557,230
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$10,872,343	\$652,340	712.055	\$464,502		\$9,246,315	\$554,783	712.623	\$395,351
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$10,872,343	\$652,340		\$464,502		\$9,246,315	\$554,783		\$395,351
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$112,719,563	\$2,105,200	666.549	\$1,403,219		\$95,573,627	\$1,915,401	664.998	\$1,273,738
Class 14 Subtotal		\$112,719,563	\$2,105,200		\$1,403,219		\$95,573,627	\$1,915,401		\$1,273,738
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$912,525,542</b>	<b>\$26,886,052</b>	<b>681.529</b>	<b>\$18,323,617</b>		<b>\$887,436,606</b>	<b>\$26,291,950</b>	<b>686.198</b>	<b>\$18,041,481</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$76,107,980	\$1,556,026	678.863	\$1,056,328		\$59,678,592	\$1,376,975	673.521	\$927,422
Values Without the Property Abatement		\$76,107,980	\$2,283,239	678.863	\$1,550,006		\$59,678,592	\$1,790,358	673.521	\$1,205,844
Difference (Property Value Abated)		\$0	-\$727,213		-\$493,678		\$0	-\$413,383		-\$278,422

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	NORTHWESTERN ENERGY-T & D	2	BNSF RAILWAY CO	1	NORTHWESTERN ENERGY-T & D	2	BNSF RAILWAY CO
3	FRONT RANGE PIPELINE LLC	4	PHILLIPS 66 CARRIER LLC	3	FRONT RANGE PIPELINE LLC	4	PHILLIPS 66 CARRIER LLC
5	NATURENER GLACIER WIND ENERGY 2 LLC	6	ROCKY MOUNTAIN PIPELINE SYSTEM LLC	5	ROCKY MOUNTAIN PIPELINE SYSTEM LLC	6	NATURENER GLACIER WIND ENERGY 2 LLC
7	GLACIER ELECTRIC COOPERATIVE INC	8	OMIMEX CANADA LTD	7	GLACIER ELECTRIC COOPERATIVE INC	8	MONTANA ALBERTA TIE LIMITED (M.A.T.L.)
9	MONTANA ALBERTA TIE LIMITED (M.A.T.L.)	10	NATURENER RIM ROCK WIND ENERGY LLC	9	NATURENER RIM ROCK WIND ENERGY LLC	10	GLACIER PARK INC

# Property Taxes Paid by County

## Golden Valley County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	8,584	\$6,606,981	\$142,707	487.261	\$69,536	8,539	\$6,522,015	\$140,873	468.902	\$66,056
Tillable Non-Irrigated	102,925	\$17,619,783	\$380,595	495.380	\$188,539	102,910	\$17,617,399	\$380,545	478.032	\$181,913
Grazing	519,551	\$21,650,342	\$467,635	492.051	\$230,100	519,578	\$21,658,791	\$467,817	474.579	\$222,016
Wild Hay	16,476	\$2,984,401	\$64,468	483.250	\$31,154	16,476	\$2,984,401	\$64,468	465.283	\$29,996
Non-Qualified Ag Land	3,234	\$155,677	\$23,543	502.174	\$11,823	3,228	\$155,359	\$23,496	485.214	\$11,401
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$49,017,184	\$1,078,948	492.287	\$531,152		\$48,937,965	\$1,077,199	474.732	\$511,381
CLASS 4 Land and Improvements:										
Residential		\$20,915,167	\$285,381	517.883	\$147,794		\$21,407,186	\$288,001	502.845	\$144,820
Residential Low Income		\$1,709,639	\$7,201	526.072	\$3,788		\$2,034,898	\$8,030	514.534	\$4,132
Mobile Homes		\$1,346,560	\$18,178	485.702	\$8,829		\$1,252,910	\$16,912	506.714	\$8,570
Mobile Homes Low Income		\$39,900	\$108	481.346	\$52		\$183,991	\$726	518.494	\$376
Commercial		\$36,213,247	\$506,707	491.194	\$248,892		\$37,179,924	\$524,614	472.784	\$248,029
Industrial		\$32,875	\$621	478.047	\$297		\$78,497	\$1,483	512.909	\$761
New Manufacturing		\$569,510	\$10,764	490.405	\$5,279		\$583,580	\$10,898	476.812	\$5,196
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$60,826,898	\$828,960	500.543	\$414,930		\$62,720,986	\$850,664	484.191	\$411,884
CLASS 5										
Rural Electric and Telephone Co-Op		\$3,208,855	\$96,264	489.933	\$47,163		\$3,511,047	\$105,331	470.185	\$49,525
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$3,208,855	\$96,264	489.933	\$47,163		\$3,511,047	\$105,331	470.185	\$49,525
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$581,966	\$8,909	455.533	\$4,058		\$5,797,575	\$80,089	597.430	\$47,848
Farm Implements		\$3,088,697	\$50,739	472.582	\$23,978		\$3,681,389	\$61,934	475.729	\$29,464
Furniture and Fixtures		\$123,724	\$1,935	474.908	\$919		\$136,138	\$2,223	491.003	\$1,092
Other Business Equipment		\$201,056	\$3,027	452.389	\$1,370		\$275,821	\$4,138	469.599	\$1,943
Class 8 Subtotal		\$3,995,443	\$64,610	469.355	\$30,325		\$9,890,923	\$148,385	541.474	\$80,346
CLASS 9										
Utilities		\$27,307,547	\$3,276,904	482.495	\$1,581,090		\$29,758,293	\$3,570,993	466.176	\$1,664,710
CLASS 10										
Timber Land	13,916	\$2,512,280	\$9,290	505.344	\$4,695	13,916	\$2,513,268	\$9,294	488.530	\$4,540
CLASS 12										
Railroads		\$24,907,571	\$764,663	498.241	\$380,987		\$22,029,905	\$687,332	481.085	\$330,665
Airlines		\$1,813	\$56	460.776	\$26		\$1,901	\$59	441.730	\$26
Class 12 Subtotal		\$24,909,384	\$764,719		\$381,013		\$22,031,806	\$687,391		\$330,691
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$135,893	\$8,154	493.252	\$4,022		\$156,126	\$9,367	489.890	\$4,589
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$135,893	\$8,154		\$4,022		\$156,126	\$9,367		\$4,589
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$171,913,484</b>	<b>\$6,127,849</b>	<b>488.653</b>	<b>\$2,994,390</b>		<b>\$179,520,414</b>	<b>\$6,458,624</b>	<b>473.424</b>	<b>\$3,057,666</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$4,291,207	\$57,054	651.356	\$37,162
Values Without the Property Abatement		\$0	\$0	-	\$0		\$4,291,207	\$114,105	651.356	\$74,323
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	-\$57,052		-\$37,161

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 PHILLIPS 66 CARRIER LLC	1 PHILLIPS 66 CARRIER LLC	2 NORTHWESTERN ENERGY-T & D
3 BNSF RAILWAY CO	4 EXPRESS PIPELINE LLC	3 BNSF RAILWAY CO	4 EXPRESS PIPELINE LLC
5 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	6 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	5 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	6 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION
7 FRONT RANGE PIPELINE LLC	8 GOLDEN VALLEY COLONY INC	7 ROCKY MOUNTAIN PIPELINE SYSTEM LLC	8 GOLDEN VALLEY COLONY INC
9 AVISTA CORPORATION - ELECTRIC TRANSMISSION	10 ROCKY MOUNTAIN PIPELINE SYSTEM LLC	9 FRONT RANGE PIPELINE LLC	10 AVISTA CORPORATION - ELECTRIC TRANSMISSION

# Property Taxes Paid by County

## Granite County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$235,831	\$235,831	516.960	\$121,915
CLASS 2 Gross Proceeds		\$33,119	\$994	528.094	\$525		\$625,253	\$18,758	516.960	\$9,697
CLASS 3 Agricultural Land:										
Tillable Irrigated	27.870	\$17,020,915	\$367,659	543.037	\$199,653	27.865	\$17,012,338	\$367,475	544.127	\$199,953
Tillable Non-Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Grazing	208.399	\$8,584,567	\$185,448	541.066	\$100,340	208.387	\$8,639,950	\$186,639	540.890	\$100,951
Wild Hay	1.159	\$383,830	\$8,295	541.936	\$4,495	1.159	\$383,830	\$8,295	540.422	\$4,483
Non-Qualified Ag Land	13,318	\$638,883	\$96,622	545.033	\$52,662	13,213	\$634,990	\$96,034	542.051	\$52,055
Eligible Mining Claims	356	\$17,151	\$372	531.508	\$198	372	\$17,885	\$388	523.156	\$203
Class 3 Subtotal		\$26,645,346	\$658,396	542.755	\$357,347		\$26,688,993	\$658,831	542.848	\$357,645
CLASS 4 Land and Improvements:										
Residential		\$392,198,540	\$5,301,589	564.037	\$2,990,292		\$398,348,030	\$5,371,547	558.231	\$2,998,563
Residential Low Income		\$11,126,699	\$50,341	583.063	\$29,352		\$12,927,929	\$55,784	578.724	\$32,284
Mobile Homes		\$4,259,860	\$57,513	550.354	\$31,662		\$4,341,000	\$58,609	574.012	\$33,642
Mobile Homes Low Income		\$221,660	\$1,215	581.134	\$706		\$354,079	\$413	587.555	\$243
Commercial		\$76,356,155	\$1,177,932	579.867	\$683,044		\$78,414,935	\$1,208,956	575.185	\$695,374
Industrial		\$403,669	\$7,631	528.094	\$4,030		\$403,669	\$7,631	516.960	\$3,945
New Manufacturing		\$733,116	\$13,290	532.396	\$7,076		\$732,676	\$13,282	521.265	\$6,923
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$485,299,699	\$6,609,511	566.782	\$3,746,152		\$495,522,318	\$6,716,222	561.472	\$3,770,974
CLASS 5										
Rural Electric and Telephone Co-Op		\$5,260,015	\$157,802	569.375	\$89,849		\$4,968,219	\$149,048	576.783	\$85,968
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$5,260,015	\$157,802	569.375	\$89,849		\$4,968,219	\$149,048	576.783	\$85,968
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$9,185,171	\$119,258	545.624	\$65,070		\$8,727,835	\$116,789	553.447	\$64,637
Farm Implements		\$1,607,647	\$24,817	536.625	\$13,318		\$1,661,105	\$26,138	544.219	\$14,225
Furniture and Fixtures		\$2,317,042	\$35,513	597.638	\$21,224		\$1,905,252	\$29,103	602.179	\$17,525
Other Business Equipment		\$1,900,692	\$28,577	530.831	\$15,170		\$1,481,056	\$22,251	525.613	\$11,696
Class 8 Subtotal		\$15,010,552	\$208,166	551.394	\$114,782		\$13,775,248	\$194,282	556.318	\$108,082
CLASS 9										
Utilities		\$31,389,985	\$3,766,794	570.080	\$2,147,374		\$31,655,432	\$3,798,653	573.439	\$2,178,297
CLASS 10										
Timber Land	120,422	\$31,261,227	\$115,696	538.321	\$62,282	119,647	\$31,572,189	\$116,844	538.029	\$62,865
CLASS 12										
Railroads		\$30,982,075	\$951,151	568.981	\$541,187		\$28,980,631	\$904,196	574.803	\$519,734
Airlines		\$0	\$0	-	\$0		\$1,394	\$43	662.360	\$28
Class 12 Subtotal		\$30,982,075	\$951,151	568.981	\$541,187		\$28,982,025	\$904,239	574.803	\$519,763
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$2,600,895	\$156,057	553.798	\$86,424		\$2,943,042	\$176,586	564.869	\$99,748
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$2,600,895	\$156,057	553.798	\$86,424		\$2,943,042	\$176,586	564.869	\$99,748
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$628,482,913</b>	<b>\$12,624,567</b>	<b>566.033</b>	<b>\$7,145,921</b>		<b>\$636,968,550</b>	<b>\$12,969,294</b>	<b>564.021</b>	<b>\$7,314,955</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$2,698,958	\$20,363	629.059	\$12,810		\$2,099,141	\$15,865	617.916	\$9,803
Values Without the Property Abatement		\$2,698,958	\$63,195	629.059	\$39,753		\$2,099,141	\$31,722	617.916	\$19,602
Difference (Property Value Abated)		\$0	-\$42,832		-\$26,944		\$0	-\$15,858		-\$9,799

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK	1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK
3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 PACIFICORP - ELECTRIC TRANSMISSION	3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 PACIFICORP - ELECTRIC TRANSMISSION
5 YELLOWSTONE PIPELINE CO	6 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	5 YELLOWSTONE PIPELINE CO	6 POTENTATE MINING LLC
7 ROCKING J RANCH LLC	8 BLACKFOOT TELEPHONE COOP INC	7 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	8 ROCKING J RANCH LLC
9 AVISTA CORPORATION - ELECTRIC TRANSMISSION	10 VERIZON WIRELESS	9 BLACKFOOT TELEPHONE COOP INC	10 AVISTA CORPORATION - ELECTRIC TRANSMISSION

# Property Taxes Paid by County

## Hill County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	2,498	\$2,039,006	\$44,048	594.194	\$26,173	2,513	\$2,048,978	\$44,263	589.185	\$26,079
Tillable Non-Irrigated	1,133,498	\$366,091,967	\$7,907,564	499.100	\$3,946,668	1,132,535	\$365,779,517	\$7,900,812	492.076	\$3,887,798
Grazing	385,285	\$17,832,681	\$385,233	548.936	\$211,468	386,204	\$17,860,181	\$385,826	544.135	\$209,941
Wild Hay	5,824	\$1,475,602	\$31,872	577.686	\$18,412	5,827	\$1,475,921	\$31,879	573.482	\$18,282
Non-Qualified Ag Land	8,067	\$388,244	\$58,702	550.487	\$32,315	8,257	\$397,405	\$60,088	546.094	\$32,814
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$387,827,500	\$8,427,419	502.531	\$4,235,036		\$387,562,002	\$8,422,868	495.664	\$4,174,915
CLASS 4 Land and Improvements:										
Residential		\$577,751,945	\$7,804,022	719.482	\$5,614,856		\$580,537,048	\$7,806,789	715.793	\$5,588,046
Residential Low Income		\$23,239,288	\$107,053	738.158	\$79,022		\$23,830,916	\$109,898	722.977	\$79,454
Mobile Homes		\$13,287,220	\$179,380	638.226	\$114,485		\$12,406,510	\$167,478	645.161	\$108,050
Mobile Homes Low Income		\$384,408	\$1,144	730.102	\$835		\$913,959	\$1,085	702.041	\$762
Commercial		\$370,806,123	\$5,995,482	655.870	\$3,932,259		\$370,224,135	\$5,973,160	648.679	\$3,874,665
Industrial		\$654,437	\$12,369	524.618	\$6,489		\$637,219	\$12,043	518.027	\$6,239
New Manufacturing		\$31,385,444	\$559,574	576.822	\$322,775		\$31,284,287	\$577,151	569.004	\$328,401
Qualified Golf Courses		\$1,719,204	\$16,333	605.904	\$9,896		\$1,719,204	\$16,333	601.720	\$9,828
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,019,228,069	\$14,675,357	686.908	\$10,080,617		\$1,021,552,278	\$14,663,937	681.634	\$9,995,444
CLASS 5										
Rural Electric and Telephone Co-Op		\$47,840,512	\$1,435,212	663.945	\$952,902		\$46,591,716	\$1,397,742	672.727	\$940,298
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$47,840,512	\$1,435,212	663.945	\$952,902		\$46,591,716	\$1,397,742	672.727	\$940,298
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$10,184,947	\$177,675	600.055	\$106,615		\$11,874,130	\$195,298	605.069	\$118,169
Farm Implements		\$46,502,225	\$742,079	510.775	\$379,036		\$46,633,586	\$745,087	510.156	\$380,111
Furniture and Fixtures		\$8,193,564	\$146,397	755.452	\$110,596		\$7,466,351	\$135,067	738.225	\$99,710
Other Business Equipment		\$5,751,758	\$94,475	582.831	\$55,063		\$4,867,942	\$79,803	580.242	\$46,305
Class 8 Subtotal		\$70,632,484	\$1,160,627	561.171	\$651,310		\$70,842,009	\$1,155,255	557.708	\$644,294
CLASS 9										
Utilities		\$64,749,583	\$7,769,931	576.010	\$4,475,558		\$73,741,226	\$8,848,946	562.592	\$4,978,342
CLASS 10										
Timber Land	9,389	\$2,380,383	\$8,816	587.704	\$5,181	9,389	\$2,366,172	\$8,764	583.430	\$5,113
CLASS 12										
Railroads		\$164,028,717	\$5,035,684	545.117	\$2,745,038		\$150,001,388	\$4,680,048	541.607	\$2,534,747
Airlines		\$398,516	\$12,233	606.266	\$7,416		\$615,449	\$19,202	647.764	\$12,438
Class 12 Subtotal		\$164,427,233	\$5,047,917		\$2,752,454		\$150,616,837	\$4,699,250		\$2,547,185
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$13,048,000	\$782,899	668.609	\$523,453		\$15,924,206	\$955,456	692.525	\$661,677
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$13,048,000	\$782,899		\$523,453		\$15,924,206	\$955,456		\$661,677
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,770,133,764</b>	<b>\$39,308,178</b>	<b>602.330</b>	<b>\$23,676,512</b>		<b>\$1,769,196,446</b>	<b>\$40,152,218</b>	<b>596.412</b>	<b>\$23,947,269</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$10,322,611	\$160,990	629.713	\$101,378		\$3,057,550	\$43,268	643.188	\$27,829
Values Without the Property Abatement		\$10,322,611	\$195,358	629.713	\$123,020		\$3,057,550	\$57,603	643.188	\$37,049
Difference (Property Value Abated)		\$0	-\$34,368		-\$21,642		\$0	-\$14,335		-\$9,220

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 EXPRESS PIPELINE LLC	1 EXPRESS PIPELINE LLC	2 BNSF RAILWAY CO
3 NORTHWESTERN ENERGY-T & D	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	3 NORTHWESTERN ENERGY-T & D	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC
5 HILL COUNTY ELECTRIC COOP INC	6 NORTHWESTERN ENERGY - HAVRE PIPELINE	5 HILL COUNTY ELECTRIC COOP INC	6 TRIANGLE COMMUNICATION SYSTEM INC
7 CHARTER COMMUNICATIONS INC	8 TRIANGLE COMMUNICATION SYSTEM INC	7 NORTHWESTERN ENERGY - HAVRE PIPELINE	8 CHARTER COMMUNICATIONS INC
9 COOL SPRING COLONY INC	10 HARVEST STATES COOPERATIVES	9 COOL SPRING COLONY INC	10 HARVEST STATES COOPERATIVES

# Property Taxes Paid by County

## Jefferson County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$215,335	\$215,335	653.048	\$140,624		\$209,853	\$209,853	658.510	\$138,190
CLASS 2 Gross Proceeds		\$44,017,974	\$1,320,539	431.388	\$569,664		\$52,485,571	\$1,574,568	458.146	\$721,382
CLASS 3 Agricultural Land:										
Tillable Irrigated	20,779	\$12,452,192	\$268,971	515.341	\$138,612	20,791	\$12,458,982	\$269,117	539.298	\$145,134
Tillable Non-Irrigated	21,224	\$7,305,631	\$157,809	499.355	\$78,803	21,224	\$7,305,631	\$157,809	509.787	\$80,449
Grazing	283,732	\$10,138,841	\$219,086	508.857	\$111,483	283,301	\$10,125,366	\$218,799	529.212	\$115,791
Wild Hay	1,947	\$731,563	\$15,802	512.058	\$8,092	1,932	\$729,498	\$15,757	534.587	\$8,423
Non-Qualified Ag Land	37,266	\$1,788,307	\$270,401	530.659	\$143,491	37,597	\$1,808,214	\$273,411	547.620	\$149,725
Eligible Mining Claims	6,638	\$258,365	\$5,584	530.067	\$2,960	6,702	\$261,533	\$5,655	546.951	\$3,093
Class 3 Subtotal		\$32,674,899	\$937,653	515.585	\$483,440		\$32,689,224	\$940,548	534.386	\$502,616
CLASS 4 Land and Improvements:										
Residential		\$1,048,682,966	\$14,159,380	582.071	\$8,241,769		\$1,078,079,333	\$14,460,688	593.093	\$8,576,533
Residential Low Income		\$31,429,749	\$139,907	557.170	\$77,952		\$32,415,696	\$144,714	566.089	\$81,921
Mobile Homes		\$7,655,160	\$103,346	524.215	\$54,176		\$7,528,150	\$101,631	547.264	\$55,619
Mobile Homes Low Income		\$372,300	\$1,673	532.150	\$890		\$2,207,714	\$1,808	535.110	\$967
Commercial		\$120,902,754	\$1,954,587	573.817	\$1,121,575		\$124,495,727	\$2,016,398	588.395	\$1,186,438
Industrial		\$8,332,880	\$157,500	569.640	\$89,718		\$8,213,850	\$155,250	581.820	\$90,328
New Manufacturing		\$21,694,600	\$406,187	572.547	\$232,561		\$21,747,390	\$407,185	583.087	\$237,424
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,239,070,409	\$16,922,580	580.210	\$9,818,642		\$1,274,687,860	\$17,287,674	591.707	\$10,229,231
CLASS 5										
Rural Electric and Telephone Co-Op		\$3,463,483	\$103,907	494.778	\$51,411		\$3,454,874	\$103,647	512.939	\$53,165
Qualified New Industrial		\$0	\$0	-	\$0		\$652,229	\$0	-	\$0
Pollution Control		\$6,339,844	\$190,196	466.277	\$88,684		\$6,511,611	\$189,505	487.371	\$92,359
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$9,803,327	\$294,103	476.346	\$140,095		\$10,618,714	\$293,152	496.411	\$145,524
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$88,657,849	\$2,062,831	503.840	\$1,039,338		\$88,718,784	\$2,045,029	525.569	\$1,074,804
Farm Implements		\$3,004,578	\$45,283	494.586	\$22,396		\$3,282,895	\$51,319	518.073	\$26,587
Furniture and Fixtures		\$1,548,496	\$30,841	580.799	\$17,912		\$1,453,568	\$28,494	599.862	\$17,093
Other Business Equipment		\$7,302,087	\$194,200	529.378	\$102,805		\$5,796,800	\$151,167	548.895	\$82,975
Class 8 Subtotal		\$100,513,010	\$2,333,155	506.804	\$1,182,451		\$99,252,047	\$2,276,009	527.880	\$1,201,459
CLASS 9										
Utilities		\$56,949,705	\$6,833,977	510.232	\$3,486,914		\$54,966,340	\$6,595,959	527.230	\$3,477,588
CLASS 10										
Timber Land	64,505	\$13,214,790	\$48,937	529.078	\$25,892	64,329	\$13,184,032	\$48,822	543.461	\$26,533
CLASS 12										
Railroads		\$23,046,228	\$707,518	485.246	\$343,320		\$21,553,228	\$672,461	504.915	\$339,536
Airlines		\$3,875	\$119	716.868	\$85		\$1,394	\$43	737.090	\$32
Class 12 Subtotal		\$23,050,103	\$707,637		\$343,406		\$21,554,622	\$672,504		\$339,567
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$12,343,768	\$740,627	547.256	\$405,313		\$11,540,414	\$692,426	553.561	\$383,300
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$12,343,768	\$740,627		\$405,313		\$11,540,414	\$692,426		\$383,300
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,531,853,320</b>	<b>\$30,354,543</b>	<b>546.753</b>	<b>\$16,596,440</b>		<b>\$1,571,188,677</b>	<b>\$30,591,515</b>	<b>561.116</b>	<b>\$17,165,390</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$12,240,748	\$160,090	754.023	\$120,711		\$11,838,928	\$156,504	759.484	\$118,862
Values Without the Property Abatement		\$12,240,748	\$285,988	754.023	\$215,641		\$11,838,928	\$312,968	759.484	\$237,694
Difference (Property Value Abated)		\$0	-\$125,898		-\$94,930		\$0	-\$156,464		-\$118,832

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 GOLDEN SUNLIGHT MINES	1 NORTHWESTERN ENERGY-T & D	2 GOLDEN SUNLIGHT MINES
3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 ASH GROVE CEMENT WEST INC	3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 ASH GROVE CEMENT WEST INC
5 MONTANA RAIL LINK	6 PACIFICORP - ELECTRIC TRANSMISSION	5 MONTANA RAIL LINK	6 PACIFICORP - ELECTRIC TRANSMISSION
7 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	8 MONTANA TUNNELS MINING INC	7 MONTANA TUNNELS MINING INC	8 AVISTA CORPORATION - ELECTRIC TRANSMISSION
9 AVISTA CORPORATION - ELECTRIC TRANSMISSION	10 VERIZON WIRELESS	9 VERIZON WIRELESS	10 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY

# Property Taxes Paid by County

## Judith Basin County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	8,213	\$7,466,921	\$161,287	438.292	\$70,691	8,216	\$7,469,486	\$161,342	411.173	\$66,339
Tillable Non-Irrigated	164,779	\$54,873,574	\$1,185,270	439.681	\$521,140	164,422	\$54,739,569	\$1,182,376	424.196	\$501,559
Grazing	508,736	\$38,826,088	\$838,594	430.485	\$361,002	508,539	\$38,764,408	\$837,270	420.211	\$351,830
Wild Hay	74,924	\$22,714,141	\$490,618	428.565	\$210,262	74,821	\$22,651,277	\$489,262	417.726	\$204,378
Non-Qualified Ag Land	4,107	\$197,692	\$29,889	429.044	\$12,824	4,507	\$216,894	\$32,793	411.566	\$13,497
Eligible Mining Claims	19	\$923	\$20	448.610	\$9	19	\$923	\$20	449.790	\$9
Class 3 Subtotal		\$124,079,339	\$2,705,678	434.615	\$1,175,927		\$123,842,557	\$2,703,063	420.860	\$1,137,612
CLASS 4 Land and Improvements:										
Residential		\$78,729,887	\$1,071,170	472.711	\$506,354		\$79,927,284	\$1,079,389	459.217	\$495,674
Residential Low Income		\$2,046,060	\$9,369	487.339	\$4,566		\$2,107,300	\$9,386	473.630	\$4,447
Mobile Homes		\$3,551,220	\$47,946	421.680	\$20,218		\$3,697,490	\$49,920	448.396	\$22,384
Mobile Homes Low Income		\$192,150	\$1,101	468.077	\$515		\$259,798	\$204	500.530	\$102
Commercial		\$83,122,799	\$1,173,715	442.434	\$519,292		\$86,429,800	\$1,230,668	430.394	\$529,672
Industrial		\$259,344	\$4,901	453.491	\$2,223		\$259,344	\$4,901	440.530	\$2,159
New Manufacturing		\$11,215,740	\$197,526	448.809	\$88,651		\$11,215,740	\$204,752	410.824	\$84,117
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$179,117,200	\$2,505,728	455.684	\$1,141,819		\$183,896,756	\$2,579,220	441.434	\$1,138,555
CLASS 5										
Rural Electric and Telephone Co-Op		\$11,747,049	\$352,420	440.842	\$155,362		\$12,256,622	\$367,700	431.721	\$158,744
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$11,747,049	\$352,420	440.842	\$155,362		\$12,256,622	\$367,700	431.721	\$158,744
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$1,144,319	\$19,167	428.877	\$8,220		\$2,192,062	\$35,860	440.210	\$15,786
Farm Implements		\$14,465,835	\$244,277	423.448	\$103,439		\$12,925,420	\$213,369	429.633	\$91,670
Furniture and Fixtures		\$225,080	\$3,804	480.543	\$1,828		\$262,780	\$4,837	473.106	\$2,289
Other Business Equipment		\$880,975	\$13,504	422.793	\$5,709		\$324,290	\$5,095	441.739	\$2,251
Class 8 Subtotal		\$16,716,209	\$280,752	424.560	\$119,196		\$15,704,552	\$259,162	432.146	\$111,996
CLASS 9										
Utilities		\$63,511,653	\$7,621,392	424.713	\$3,236,904		\$73,495,630	\$8,819,479	416.136	\$3,670,104
CLASS 10										
Timber Land	16,028	\$3,344,977	\$12,382	427.016	\$5,287	15,996	\$3,348,947	\$12,398	424.926	\$5,268
CLASS 12										
Railroads		\$57,697,899	\$1,771,325	428.380	\$758,799		\$51,065,453	\$1,593,240	418.621	\$666,964
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$57,697,899	\$1,771,325	428.380	\$758,799		\$51,065,453	\$1,593,240	418.621	\$666,964
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$1,612,100	\$96,727	452.880	\$43,806		\$1,570,562	\$94,229	443.122	\$41,755
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,612,100	\$96,727	452.880	\$43,806		\$1,570,562	\$94,229	443.122	\$41,755
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$46,337,826	\$695,067	504.731	\$350,822		\$45,027,527	\$810,496	474.988	\$384,976
Class 14 Subtotal		\$46,337,826	\$695,067	504.731	\$350,822		\$45,027,527	\$810,496	474.988	\$384,976
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$504,164,252</b>	<b>\$16,041,471</b>	<b>435.616</b>	<b>\$6,987,923</b>		<b>\$510,208,606</b>	<b>\$17,238,987</b>	<b>424.385</b>	<b>\$7,315,974</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$50,140,691	\$752,490	501.840	\$377,629		\$48,830,392	\$875,145	470.819	\$412,035
Values Without the Property Abatement		\$50,140,691	\$1,462,020	501.840	\$733,700		\$48,830,392	\$1,422,700	470.819	\$669,834
Difference (Property Value Abated)		\$0	-\$709,530		-\$356,070		\$0	-\$547,555		-\$257,799

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 PHILLIPS 66 CARRIER LLC	2 BNSF RAILWAY CO	1 PHILLIPS 66 CARRIER LLC	2 EXPRESS PIPELINE LLC
3 EXPRESS PIPELINE LLC	4 FRONT RANGE PIPELINE LLC	3 BNSF RAILWAY CO	4 NORTHWESTERN ENERGY-T & D
5 NORTHWESTERN ENERGY-T & D	6 NORTHWESTERN ENERGY-SPION KOP WIND GENERATION	5 FRONT RANGE PIPELINE LLC	6 NORTHWESTERN ENERGY-SPION KOP WIND GENERATION
7 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	8 ROCKY MOUNTAIN PIPELINE SYSTEM LLC	7 ROCKY MOUNTAIN PIPELINE SYSTEM LLC	8 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC
9 UNITED GRAIN CORP	10 BOS TERRA LP	9 UNITED GRAIN CORP	10 FERGUS ELECTRIC COOP

# Property Taxes Paid by County

## Lake County



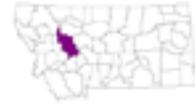
	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	70,738	\$44,594,620	\$963,255	630.944	\$607,760	70,097	\$44,209,914	\$954,947	636.020	\$607,365
Tillable Non-Irrigated	7,173	\$3,430,746	\$74,092	594.034	\$44,013	7,141	\$3,379,128	\$72,979	592.066	\$43,208
Grazing	122,862	\$4,787,983	\$103,644	618.741	\$64,129	123,693	\$4,849,732	\$104,976	613.648	\$64,418
Wild Hay	7,461	\$906,855	\$19,610	615.636	\$12,073	7,224	\$857,992	\$18,554	609.455	\$11,308
Non-Qualified Ag Land	45,941	\$2,203,705	\$333,220	614.904	\$204,898	47,502	\$2,278,823	\$344,575	620.131	\$213,881
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$55,923,909	\$1,493,821	624.488	\$932,873		\$55,575,589	\$1,496,031	628.316	\$939,981
CLASS 4 Land and Improvements:										
Residential		\$3,483,044,765	\$47,223,247	589.468	\$27,836,608		\$3,513,429,563	\$47,403,534	589.161	\$27,928,292
Residential Low Income		\$101,079,452	\$467,048	634.201	\$296,202		\$105,354,378	\$483,633	636.894	\$308,023
Mobile Homes		\$17,069,269	\$230,467	605.537	\$139,556		\$16,969,579	\$229,126	592.708	\$135,805
Mobile Homes Low Income		\$1,630,220	\$5,879	636.784	\$3,744		\$6,979,804	\$7,206	611.731	\$4,408
Commercial		\$567,314,708	\$9,195,220	655.624	\$6,028,611		\$570,384,312	\$9,218,570	657.141	\$6,057,898
Industrial		\$1,700,556	\$32,141	671.662	\$21,588		\$1,364,870	\$25,796	680.044	\$17,542
New Manufacturing		\$17,370,829	\$328,307	663.083	\$217,695		\$17,038,440	\$322,027	682.720	\$219,854
Qualified Golf Courses		\$1,192,777	\$11,331	669.944	\$7,591		\$472,500	\$4,488	692.070	\$3,106
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$4,190,402,576	\$57,493,640	600.964	\$34,551,595		\$4,231,993,446	\$57,694,380	601.011	\$34,674,928
CLASS 5										
Rural Electric and Telephone Co-Op		\$15,413,194	\$462,399	557.040	\$257,575		\$14,584,523	\$437,539	562.043	\$245,916
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$15,413,194	\$462,399	557.040	\$257,575		\$14,584,523	\$437,539	562.043	\$245,916
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$17,110,346	\$319,649	646.080	\$206,519		\$16,472,121	\$307,142	637.237	\$195,722
Farm Implements		\$3,374,449	\$50,652	635.209	\$32,174		\$3,886,366	\$61,128	640.010	\$39,122
Furniture and Fixtures		\$12,284,614	\$232,812	706.256	\$164,424		\$12,151,892	\$222,895	705.724	\$157,302
Other Business Equipment		\$1,703,195	\$27,055	664.437	\$17,976		\$1,811,923	\$26,837	684.107	\$18,360
Class 8 Subtotal		\$34,472,604	\$630,167	668.226	\$421,094		\$34,322,302	\$618,002	664.248	\$410,507
CLASS 9										
Utilities		\$4,529,054	\$543,484	617.523	\$335,614		\$5,154,721	\$618,567	616.857	\$381,567
CLASS 10										
Timber Land	62,936	\$33,930,581	\$125,546	516.888	\$64,893	62,886	\$34,012,527	\$125,847	521.235	\$65,596
CLASS 12										
Railroads		\$21,657,496	\$664,885	639.270	\$425,041		\$20,264,809	\$632,261	644.669	\$407,599
Airlines		\$3,875	\$119	716.994	\$85		\$7,478	\$233	706.970	\$165
Class 12 Subtotal		\$21,661,371	\$665,004		\$425,126		\$20,272,287	\$632,494		\$407,764
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$32,166,206	\$1,929,977	647.074	\$1,248,837		\$26,423,379	\$1,585,397	649.884	\$1,030,324
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$32,166,206	\$1,929,977		\$1,248,837		\$26,423,379	\$1,585,397		\$1,030,324
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$4,388,499,495</b>	<b>\$63,344,038</b>	<b>603.650</b>	<b>\$38,237,608</b>		<b>\$4,422,338,774</b>	<b>\$63,208,257</b>	<b>603.665</b>	<b>\$38,156,582</b>

ABATED PROPERTY										
Current Values of Abated Property	\$0	\$0	-	\$0	\$0	\$0	-	\$0	\$0	\$0
Values Without the Property Abatement	\$0	\$0	-	\$0	\$0	\$0	-	\$0	\$0	\$0
Difference (Property Value Abated)	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0

Top 10 Property Owners by Taxable Value									
TY 2017					TY 2018				
1 MONTANA RAIL LINK	2 RONAN TELEPHONE CO & SUBSIDIARY (MONTANA WEST LLC)	1 MONTANA RAIL LINK	2 NORTHWESTERN ENERGY-T & D						
3 CENTURYLINK INC	4 NORTHWESTERN ENERGY-T & D	3 RONAN TELEPHONE CO & SUBSIDIARY (MONTANA WEST LLC)	4 SECOND STEP ASSET MANAGEMENT, CO						
5 SECOND STEP ASSET MANAGEMENT, CO	6 LEE ROBERT M TRUSTEE	5 QWEST CORPORATION AND OR CENTURYLINK INC -	6 LEE ROBERT M TRUSTEE						
7 WAL-MART STORES INC	8 CHARTER COMMUNICATIONS INC	7 CHARTER COMMUNICATIONS INC	8 WAL-MART STORES INC						
9 VERIZON WIRELESS	10 FLATHEAD ELECTRIC COOP INC.	9 VERIZON WIRELESS	10 FLATHEAD ELECTRIC COOP INC.						

# Property Taxes Paid by County

## Lewis and Clark County



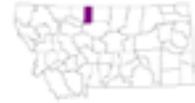
	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	34,182	\$22,391,586	\$483,659	595.709	\$288,120	34,180	\$22,395,869	\$483,751	667.054	\$322,688
Tillable Non-Irrigated	24,212	\$7,592,415	\$163,996	593.402	\$97,316	23,836	\$7,489,239	\$161,765	636.532	\$102,969
Grazing	584,209	\$29,583,838	\$639,067	535.690	\$342,342	588,198	\$29,864,201	\$645,159	603.256	\$389,196
Wild Hay	9,996	\$2,600,074	\$56,158	526.574	\$29,571	9,996	\$2,600,031	\$56,157	594.290	\$33,374
Non-Qualified Ag Land	61,054	\$2,935,983	\$443,945	594.973	\$264,135	61,284	\$2,947,074	\$445,624	674.876	\$300,741
Eligible Mining Claims	45	\$2,153	\$46	659.978	\$30	45	\$2,153	\$46	769.567	\$35
Class 3 Subtotal		\$65,105,849	\$1,786,871	571.678	\$1,021,515		\$65,298,567	\$1,792,502	641.005	\$1,149,002
CLASS 4 Land and Improvements:										
Residential		\$5,028,400,044	\$67,877,575	699.563	\$47,484,646		\$5,132,364,553	\$68,865,243	786.334	\$54,151,054
Residential Low Income		\$125,825,045	\$620,354	702.200	\$435,613		\$127,451,729	\$617,439	782.923	\$483,407
Mobile Homes		\$51,095,895	\$689,204	659.080	\$454,240		\$51,453,615	\$694,543	653.672	\$454,003
Mobile Homes Low Income		\$4,062,970	\$17,499	663.628	\$11,613		\$16,163,447	\$17,061	684.946	\$11,686
Commercial		\$1,689,877,227	\$29,368,374	754.657	\$22,163,043		\$1,754,045,797	\$30,392,230	850.154	\$25,838,075
Industrial		\$8,482,260	\$160,315	722.375	\$115,807		\$8,588,183	\$162,316	809.209	\$131,348
New Manufacturing		\$35,393,070	\$558,746	784.433	\$438,299		\$45,063,470	\$755,461	870.993	\$658,001
Qualified Golf Courses		\$8,159,848	\$77,519	649.880	\$50,378		\$8,159,848	\$77,519	761.617	\$59,040
Remodeled Commercial		\$0	\$0	-	\$0		\$78,509	\$887	948.807	\$842
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$6,951,296,359	\$99,969,586	716.050	\$71,153,639		\$7,143,369,151	\$101,582,699	805.132	\$81,787,454
CLASS 5										
Rural Electric and Telephone Co-Op		\$8,531,101	\$255,931	593.617	\$151,925		\$8,633,338	\$258,997	657.830	\$170,376
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$367,670	\$11,030	844.205	\$9,312		\$367,670	\$11,030	867.220	\$9,565
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$8,898,771	\$266,961	603.970	\$161,236		\$9,001,008	\$270,027	666.384	\$179,942
CLASS 7 Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$116,472,061	\$2,617,099	732.040	\$1,915,821		\$122,436,867	\$2,711,280	778.383	\$2,110,414
Farm Implements		\$3,466,530	\$54,289	551.576	\$29,945		\$3,714,072	\$59,972	566.077	\$33,949
Furniture and Fixtures		\$54,405,045	\$959,638	745.986	\$715,876		\$52,295,737	\$926,172	781.363	\$723,676
Other Business Equipment		\$17,714,792	\$399,217	733.940	\$293,001		\$12,220,706	\$285,974	759.542	\$217,209
Class 8 Subtotal		\$192,058,428	\$4,030,243	733.118	\$2,954,643		\$190,667,382	\$3,983,397	774.527	\$3,085,248
CLASS 9										
Utilities		\$141,357,176	\$16,962,855	705.308	\$11,964,041		\$144,250,375	\$17,310,038	794.616	\$13,754,838
CLASS 10										
Timber Land	216,649	\$55,466,439	\$205,241	517.799	\$106,274	219,406	\$56,159,024	\$207,804	589.471	\$122,494
CLASS 12										
Railroads		\$60,574,420	\$1,859,632	601.992	\$1,119,484		\$55,079,653	\$1,718,482	687.006	\$1,180,608
Airlines		\$5,491,436	\$168,587	778.065	\$131,172		\$6,337,549	\$197,732	879.840	\$173,973
Class 12 Subtotal		\$66,065,856	\$2,028,219		\$1,250,656		\$61,417,202	\$1,916,214		\$1,354,581
CLASS 13										
Electrical Generation Property		\$47,698,311	\$2,861,900	603.506	\$1,727,174		\$46,272,360	\$2,776,341	692.270	\$1,921,977
Telecommunication Property		\$100,346,285	\$6,020,795	743.785	\$4,478,179		\$96,505,462	\$5,790,330	839.951	\$4,863,594
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$148,044,596	\$8,882,695		\$6,205,353		\$142,777,822	\$8,566,671		\$6,785,571
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$7,628,293,474</b>	<b>\$133,532,671</b>	<b>710.069</b>	<b>\$94,817,357</b>		<b>\$7,812,940,531</b>	<b>\$135,629,352</b>	<b>797.903</b>	<b>\$108,219,130</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$28,968,055	\$319,781	869.679	\$278,106		\$37,305,456	\$464,688	891.106	\$414,087
Values Without the Property Abatement		\$28,968,055	\$627,168	869.679	\$545,435		\$37,305,456	\$857,632	891.106	\$764,241
Difference (Property Value Abated)		\$0	-\$307,387		-\$267,328		\$0	-\$392,944		-\$350,155

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 VERIZON WIRELESS	1 NORTHWESTERN ENERGY-T & D	2 VERIZON WIRELESS
3 NORTHWESTERN ENERGY - ELECTRIC GENERATION	4 THE BOEING COMPANY	3 NORTHWESTERN ENERGY - ELECTRIC GENERATION	4 THE BOEING COMPANY
5 CENTURYLINK INC	6 BNSF RAILWAY CO	5 BNSF RAILWAY CO	6 YELLOWSTONE PIPELINE CO
7 CHARTER COMMUNICATIONS INC	8 YELLOWSTONE PIPELINE CO	7 CHARTER COMMUNICATIONS INC	8 CENTURYLINK INC
9 MONTANA RAIL LINK	10 HEALTH CARE SERVICE CORPORATION	9 MONTANA RAIL LINK	10 HEALTH CARE SERVICE CORPORATION

# Property Taxes Paid by County

## Liberty County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	8,256	\$5,398,009	\$116,595	499.525	\$58,242	8,256	\$5,398,009	\$116,595	516.357	\$60,205
Tillable Non-Irrigated	564,696	\$176,982,743	\$3,822,826	498.395	\$1,905,275	564,694	\$176,978,777	\$3,822,741	516.425	\$1,974,158
Grazing	217,354	\$11,462,728	\$247,616	499.192	\$123,608	217,349	\$11,462,458	\$247,608	515.917	\$127,745
Wild Hay	6,284	\$1,893,982	\$40,913	499.214	\$20,424	6,284	\$1,893,982	\$40,913	515.796	\$21,103
Non-Qualified Ag Land	1,067	\$51,330	\$7,759	498.043	\$3,864	1,067	\$51,330	\$7,759	516.077	\$4,004
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$195,788,792	\$4,235,709	498.480	\$2,111,414		\$195,784,556	\$4,235,616	516.386	\$2,187,215
CLASS 4 Land and Improvements:										
Residential		\$51,602,843	\$701,484	575.199	\$403,493		\$52,188,343	\$702,923	596.131	\$419,034
Residential Low Income		\$1,500,735	\$6,381	566.994	\$3,618		\$1,708,252	\$7,774	595.689	\$4,631
Mobile Homes		\$2,087,550	\$28,179	514.965	\$14,511		\$1,962,160	\$26,487	529.885	\$14,035
Mobile Homes Low Income		\$0	\$0	-	\$0		\$26,222	\$0	-	\$0
Commercial		\$83,200,895	\$1,193,449	516.528	\$616,450		\$85,485,539	\$1,224,075	533.517	\$653,065
Industrial		\$374,808	\$7,082	511.581	\$3,623		\$374,808	\$7,082	528.671	\$3,744
New Manufacturing		\$32,075,226	\$606,223	501.450	\$303,991		\$34,751,463	\$656,803	523.480	\$343,823
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$170,842,057	\$2,542,798	529.215	\$1,345,686		\$176,496,787	\$2,625,144	547.906	\$1,438,332
CLASS 5										
Rural Electric and Telephone Co-Op		\$13,861,317	\$415,836	509.885	\$212,029		\$12,924,191	\$387,721	529.560	\$205,321
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$13,861,317	\$415,836	509.885	\$212,029		\$12,924,191	\$387,721	529.560	\$205,321
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$2,591,959	\$40,984	506.815	\$20,772		\$3,010,821	\$46,225	520.087	\$24,041
Farm Implements		\$25,749,369	\$418,500	496.679	\$207,860		\$27,620,691	\$446,816	513.852	\$229,597
Furniture and Fixtures		\$497,711	\$7,615	527.382	\$4,016		\$593,121	\$9,028	531.766	\$4,801
Other Business Equipment		\$5,237,375	\$80,962	492.774	\$39,896		\$4,612,952	\$71,077	508.909	\$36,172
Class 8 Subtotal		\$34,076,414	\$548,062	497.287	\$272,544		\$35,837,585	\$573,145	514.024	\$294,610
CLASS 9										
Utilities		\$5,614,732	\$673,764	516.887	\$348,260		\$5,355,931	\$642,709	536.080	\$344,543
CLASS 10										
Timber Land	727	\$160,026	\$592	499.594	\$296	727	\$160,026	\$592	515.705	\$305
CLASS 12										
Railroads		\$32,043,929	\$983,747	500.949	\$492,807		\$28,372,169	\$885,211	519.274	\$459,667
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$32,043,929	\$983,747		\$492,807		\$28,372,169	\$885,211		\$459,667
CLASS 13										
Electrical Generation Property		\$1,324,249	\$79,455	491.250	\$39,032		\$1,193,744	\$71,625	506.491	\$36,277
Telecommunication Property		\$2,189,986	\$131,397	510.512	\$67,080		\$2,506,740	\$150,407	532.857	\$80,145
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,514,235	\$210,852		\$106,112		\$3,700,484	\$222,032		\$116,423
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$455,901,502</b>	<b>\$9,611,360</b>	<b>508.684</b>	<b>\$4,889,148</b>		<b>\$458,631,729</b>	<b>\$9,572,170</b>	<b>527.197</b>	<b>\$5,046,417</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 NORTHWESTERN ENERGY-T & D	1 BNSF RAILWAY CO	2 NORTHWESTERN ENERGY-T & D
3 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	4 EGT LLC	3 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	4 EGT LLC
5 GAVILON GRAIN LLC	6 EAGLE CREEK COLONY	5 GAVILON GRAIN LLC	6 EAGLE CREEK COLONY
7 RIVERVIEW COLONY	8 SAGE CREEK COLONY	7 RIVERVIEW COLONY	8 SAGE CREEK COLONY
9 COLUMBIA GRAIN INC	10 TIBER MONTANA LLC	9 COLUMBIA GRAIN INC	10 WANKEN FARMS

# Property Taxes Paid by County

## Lincoln County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	2,441	\$2,109,018	\$45,554	492.067	\$22,416	2,444	\$2,114,476	\$45,672	478.602	\$21,859
Tillable Non-Irrigated	70	\$26,518	\$573	486.079	\$279	69	\$26,461	\$572	474.506	\$271
Grazing	27,423	\$686,092	\$14,965	518.693	\$7,762	27,581	\$687,598	\$14,994	517.215	\$7,755
Wild Hay	1,865	\$153,807	\$3,322	534.048	\$1,774	1,871	\$154,151	\$3,330	535.786	\$1,784
Non-Qualified Ag Land	24,368	\$1,172,856	\$177,335	514.208	\$91,187	24,191	\$1,164,290	\$176,035	508.161	\$89,454
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$4,148,291	\$241,749	510.519	\$123,418		\$4,146,976	\$240,603	503.417	\$121,124
CLASS 4 Land and Improvements:										
Residential		\$1,650,457,965	\$22,292,105	548.605	\$12,229,553		\$1,684,992,475	\$22,530,003	544.636	\$12,270,653
Residential Low Income		\$141,027,183	\$598,082	578.113	\$345,759		\$150,634,205	\$635,874	579.025	\$368,187
Mobile Homes		\$18,008,640	\$243,124	565.303	\$137,439		\$17,521,410	\$236,546	570.661	\$134,988
Mobile Homes Low Income		\$2,483,290	\$8,555	590.568	\$5,052		\$8,819,078	\$10,158	587.788	\$5,971
Commercial		\$187,977,565	\$3,330,749	612.011	\$2,038,454		\$190,141,200	\$3,374,181	610.921	\$2,061,357
Industrial		\$3,148,298	\$59,504	585.374	\$34,832		\$3,148,298	\$59,504	598.505	\$35,613
New Manufacturing		\$10,871,810	\$201,321	565.265	\$113,800		\$8,416,540	\$154,916	574.813	\$89,048
Qualified Golf Courses		\$16,050,988	\$152,485	518.940	\$79,131		\$16,050,988	\$152,485	506.506	\$77,235
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$2,030,025,739	\$26,885,925	557.316	\$14,984,019		\$2,079,724,194	\$27,153,667	553.997	\$15,043,051
CLASS 5										
Rural Electric and Telephone Co-Op		\$69,219,473	\$2,076,584	527.835	\$1,096,093		\$68,058,837	\$2,041,765	528.574	\$1,079,224
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$108,856	\$3,266	599.501	\$1,958		\$3,808	\$114	619.697	\$71
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$69,328,329	\$2,079,850	527.947	\$1,098,051		\$68,062,645	\$2,041,879	528.579	\$1,079,295
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$15,340,245	\$233,834	561.416	\$131,278		\$13,553,361	\$206,994	570.510	\$118,092
Farm Implements		\$523,846	\$7,977	470.019	\$3,749		\$544,122	\$8,162	481.596	\$3,931
Furniture and Fixtures		\$4,499,845	\$74,541	631.121	\$47,045		\$3,982,373	\$65,962	639.199	\$42,163
Other Business Equipment		\$1,902,417	\$28,836	596.688	\$17,206		\$1,542,793	\$23,300	604.790	\$14,092
Class 8 Subtotal		\$22,266,153	\$345,189	577.303	\$199,278		\$19,622,649	\$304,418	585.634	\$178,277
CLASS 9										
Utilities		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 10										
Timber Land	416,334	\$274,231,166	\$1,014,647	532.309	\$540,106	415,889	\$273,943,956	\$1,013,591	531.558	\$538,782
CLASS 12										
Railroads		\$132,793,657	\$4,076,767	525.581	\$2,142,672		\$117,657,837	\$3,670,921	521.236	\$1,913,417
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$132,793,657	\$4,076,767		\$2,142,672		\$117,657,837	\$3,670,921		\$1,913,417
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$12,385,045	\$743,110	622.977	\$462,941		\$9,728,588	\$583,714	626.190	\$365,516
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$12,385,045	\$743,110		\$462,941		\$9,728,588	\$583,714		\$365,516
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$2,545,178,380</b>	<b>\$35,387,237</b>	<b>552.473</b>	<b>\$19,550,484</b>		<b>\$2,572,886,845</b>	<b>\$35,008,793</b>	<b>549.561</b>	<b>\$19,239,463</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$442,240	\$4,201	692.661	\$2,910		\$442,240	\$4,201	693.897	\$2,915
Values Without the Property Abatement		\$442,240	\$8,360	692.661	\$5,790		\$442,240	\$8,358	693.897	\$5,800
Difference (Property Value Abated)		\$0	-\$4,159		-\$2,881		\$0	-\$4,157		-\$2,885

Top 10 Property Owners by Taxable Value			
TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 INTERBEL TELEPHONE COOPERATIVE INC	1 BNSF RAILWAY CO	2 INTERBEL TELEPHONE COOPERATIVE INC
3 FLATHEAD ELECTRIC COOP INC.	4 LINCOLN ELECTRIC COOPERATIVE INC	3 FLATHEAD ELECTRIC COOP INC.	4 WEYERHAEUSER CO
5 WEYERHAEUSER CO	6 FRONTIER COMMUNICATIONS	5 LINCOLN ELECTRIC COOPERATIVE INC	6 FRONTIER COMMUNICATIONS
7 NORTHERN LIGHTS INC	8 TROY MINE INC	7 NORTHERN LIGHTS INC	8 STIMSON LUMBER CO
9 STIMSON LUMBER CO	10 VERIZON WIRELESS	9 WILDERNESS PRESERVE US LP	10 VERIZON WIRELESS

# Property Taxes Paid by County

## Madison County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$2,837,849	\$2,837,849	376.483	\$1,068,401		\$3,368,590	\$3,368,590	353.376	\$1,190,378
CLASS 2 Gross Proceeds		\$40,996	\$1,230	446.125	\$549		\$43,462	\$1,304	285.190	\$372
CLASS 3 Agricultural Land:										
Tillable Irrigated	88,094	\$56,666,743	\$1,224,009	467.449	\$572,162	88,161	\$56,710,999	\$1,224,965	457.098	\$559,929
Tillable Non-Irrigated	12,580	\$4,161,892	\$89,899	481.173	\$43,257	12,581	\$4,160,877	\$89,877	476.947	\$42,867
Grazing	803,665	\$36,110,024	\$780,063	413.988	\$322,937	802,609	\$36,086,026	\$779,549	400.627	\$312,309
Wild Hay	1,972	\$483,134	\$10,437	427.813	\$4,465	1,972	\$483,134	\$10,437	415.348	\$4,335
Non-Qualified Ag Land	56,683	\$2,669,635	\$403,719	371.379	\$149,933	57,118	\$2,691,738	\$407,067	360.890	\$146,907
Eligible Mining Claims	4,868	\$213,258	\$4,599	488.114	\$2,245	4,770	\$208,526	\$4,495	482.048	\$2,167
Class 3 Subtotal		\$100,304,686	\$2,512,726	435.781	\$1,094,999		\$100,341,300	\$2,516,390	424.621	\$1,068,513
CLASS 4 Land and Improvements:										
Residential		\$5,748,213,352	\$86,833,478	276.337	\$23,995,276		\$5,962,481,593	\$90,118,340	279.386	\$25,177,841
Residential Low Income		\$31,103,295	\$142,708	460.111	\$65,662		\$31,591,532	\$149,266	439.717	\$65,635
Mobile Homes		\$6,695,790	\$90,395	476.567	\$43,079		\$6,707,940	\$90,558	467.930	\$42,375
Mobile Homes Low Income		\$194,670	\$769	542.746	\$417		\$791,460	\$892	490.821	\$438
Commercial		\$566,411,276	\$9,523,372	336.723	\$3,206,742		\$552,353,939	\$9,292,947	345.516	\$3,210,860
Industrial		\$2,156,965	\$40,768	422.339	\$17,218		\$2,011,219	\$38,013	406.725	\$15,461
New Manufacturing		\$9,087,920	\$161,618	359.772	\$58,146		\$8,492,510	\$150,365	345.102	\$51,891
Qualified Golf Courses		\$48,036,037	\$456,340	252.961	\$115,436		\$48,597,018	\$461,669	276.016	\$127,428
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$6,411,899,305	\$97,249,448	282.798	\$27,501,976		\$6,613,027,211	\$100,302,050	286.055	\$28,691,928
CLASS 5										
Rural Electric and Telephone Co-Op		\$17,899,890	\$537,000	440.151	\$236,361		\$18,780,716	\$563,430	426.712	\$240,422
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$17,899,890	\$537,000	440.151	\$236,361		\$18,780,716	\$563,430	426.712	\$240,422
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$33,232,030	\$652,757	373.397	\$243,738		\$31,948,137	\$633,249	376.078	\$238,151
Farm Implements		\$10,121,366	\$156,631	475.616	\$74,496		\$12,690,764	\$195,970	455.974	\$89,357
Furniture and Fixtures		\$14,432,621	\$308,971	282.783	\$87,372		\$12,754,858	\$304,633	266.956	\$81,324
Other Business Equipment		\$25,493,967	\$610,521	295.728	\$180,548		\$38,908,818	\$980,450	264.389	\$259,221
Class 8 Subtotal		\$83,279,984	\$1,728,880	339.037	\$586,154		\$96,302,577	\$2,114,303	315.968	\$668,053
CLASS 9										
Utilities		\$30,061,190	\$3,607,327	429.875	\$1,550,699		\$34,251,840	\$4,110,207	406.857	\$1,672,268
CLASS 10										
Timber Land	78,548	\$17,090,624	\$63,258	354.188	\$22,405	79,147	\$17,176,949	\$63,568	350.571	\$22,285
CLASS 12										
Railroads		\$21,912,730	\$672,721	525.403	\$353,450		\$20,465,111	\$638,513	510.497	\$325,959
Airlines		\$2,583	\$79	420.955	\$33		\$1,394	\$43	421.680	\$18
Class 12 Subtotal		\$21,915,313	\$672,800		\$353,483		\$20,466,505	\$638,556		\$325,977
CLASS 13										
Electrical Generation Property		\$31,880,176	\$1,912,810	318.417	\$609,071		\$30,967,571	\$1,858,054	313.266	\$582,065
Telecommunication Property		\$4,490,241	\$269,414	319.843	\$86,170		\$5,087,121	\$305,225	323.759	\$98,819
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$36,370,417	\$2,182,224		\$695,241		\$36,054,692	\$2,163,279		\$680,885
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$6,721,700,254</b>	<b>\$111,392,742</b>	<b>297.239</b>	<b>\$33,110,267</b>		<b>\$6,939,813,842</b>	<b>\$115,841,677</b>	<b>298.348</b>	<b>\$34,561,080</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$3,970,592	\$35,041	560.460	\$19,639		\$3,777,698	\$34,853	540.722	\$18,846
Values Without the Property Abatement		\$3,970,592	\$88,399	560.460	\$49,544		\$3,777,698	\$69,596	540.722	\$37,632
Difference (Property Value Abated)		\$0	-\$53,357		-\$29,905		\$0	-\$34,744		-\$18,787

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 NORTHWESTERN ENERGY - ELECTRIC GENERATION	1 NORTHWESTERN ENERGY-T & D	2 LUZENAC AMERICA INC
3 YELLOWSTONE DEVELOPMENT LLC	4 LUZENAC AMERICA INC	3 NORTHWESTERN ENERGY - ELECTRIC GENERATION	4 YELLOWSTONE DEVELOPMENT LLC
5 YELLOWSTONE MTN CLUB LLC &	6 BARRETTS MINERALS INC	5 YELLOWSTONE MTN CLUB LLC &	6 BARRETTS MINERALS INC
7 BIG SKY RESORT LLC	8 CIP GC OWNER LLC	7 BIG SKY RESORT LLC	8 MB MT ACQUISITION LLC
9 MONTANA RAIL LINK	10 188 FOXTAIL PINE LLC	9 MONTANA RAIL LINK	10 188 FOXTAIL PINE LLC

# Property Taxes Paid by County

## McCone County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	9,468	\$9,394,656	\$202,920	595.488	\$120,837	9,468	\$9,414,701	\$203,353	607.333	\$123,503
Tillable Non-Irrigated	496,834	\$139,555,137	\$3,014,376	603.381	\$1,818,818	496,280	\$139,362,734	\$3,010,220	618.766	\$1,862,622
Grazing	820,616	\$36,573,746	\$789,995	616.850	\$487,151	821,265	\$36,601,791	\$790,602	638.097	\$504,481
Wild Hay	5,851	\$1,278,207	\$27,610	623.384	\$17,212	5,851	\$1,278,207	\$27,610	647.847	\$17,887
Non-Qualified Ag Land	2,143	\$103,140	\$15,592	604.523	\$9,426	2,274	\$109,446	\$16,544	621.653	\$10,285
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$186,904,886	\$4,050,493	605.714	\$2,453,442		\$186,766,879	\$4,048,329	622.177	\$2,518,777
CLASS 4 Land and Improvements:										
Residential		\$47,905,334	\$655,419	773.996	\$507,292		\$48,527,502	\$659,845	806.018	\$531,847
Residential Low Income		\$1,444,617	\$7,973	812.503	\$6,478		\$1,418,437	\$8,130	853.798	\$6,941
Mobile Homes		\$5,123,490	\$69,166	600.547	\$41,537		\$5,424,590	\$73,230	640.441	\$46,899
Mobile Homes Low Income		\$110,890	\$512	762.744	\$391		\$132,750	\$300	745.377	\$224
Commercial		\$72,192,441	\$1,030,712	647.775	\$667,669		\$73,452,955	\$1,048,843	668.187	\$700,823
Industrial		\$110,242	\$2,084	840.854	\$1,752		\$110,242	\$2,084	882.756	\$1,840
New Manufacturing		\$2,247,873	\$39,250	893.077	\$35,053		\$2,247,872	\$42,484	929.790	\$39,501
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$129,134,887	\$1,805,116	698.112	\$1,260,173		\$131,314,348	\$1,834,916	723.780	\$1,328,075
CLASS 5										
Rural Electric and Telephone Co-Op		\$16,410,978	\$492,328	695.848	\$342,585		\$17,165,914	\$514,976	721.540	\$371,576
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$16,410,978	\$492,328	695.848	\$342,585		\$17,165,914	\$514,976	721.540	\$371,576
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$2,766,890	\$64,317	827.769	\$53,239		\$2,495,543	\$59,857	860.478	\$51,506
Farm Implements		\$27,767,695	\$425,803	585.934	\$249,493		\$26,791,905	\$411,848	614.322	\$253,007
Furniture and Fixtures		\$370,676	\$6,073	838.059	\$5,090		\$314,960	\$5,033	894.021	\$4,499
Other Business Equipment		\$2,555,684	\$40,619	605.410	\$24,591		\$990,485	\$14,887	650.650	\$9,686
Class 8 Subtotal		\$33,460,945	\$536,813	619.235	\$332,413		\$30,592,893	\$491,625	648.256	\$318,699
CLASS 9										
Utilities		\$1,647,538	\$197,704	573.994	\$113,481		\$1,723,581	\$206,830	576.225	\$119,181
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$9,609,902	\$295,025	652.113	\$192,390		\$8,526,923	\$266,041	680.301	\$180,988
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$9,609,902	\$295,025	652.113	\$192,390		\$8,526,923	\$266,041	680.301	\$180,988
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$3,143,559	\$188,613	855.021	\$161,268		\$2,493,132	\$149,589	847.368	\$126,757
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,143,559	\$188,613	855.021	\$161,268		\$2,493,132	\$149,589	847.368	\$126,757
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$380,312,695</b>	<b>\$7,566,092</b>	<b>641.778</b>	<b>\$4,855,752</b>		<b>\$378,583,670</b>	<b>\$7,512,306</b>	<b>660.789</b>	<b>\$4,964,052</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$1,698,550	\$33,401	899.657	\$30,050		\$0	\$0	-	\$0
Values Without the Property Abatement		\$1,698,550	\$34,724	899.657	\$31,240		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	-\$1,323	-	-\$1,190		\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 MCCONE ELECTRIC COOP INC	1 BNSF RAILWAY CO	2 MCCONE ELECTRIC COOP INC
3 MID RIVERS TELEPHONE COOPERATIVE	4 WBI ENERGY TRANSMISSION INC	3 MID RIVERS TELEPHONE COOPERATIVE	4 WBI ENERGY TRANSMISSION INC
5 CABLE & CELLULAR COMMUNICATIONS CORP	6 PRAIRIE ELK HUTTERIAN BRETHEREN INC	5 CABLE & CELLULAR COMMUNICATIONS CORP	6 PRAIRIE ELK HUTTERIAN BRETHEREN INC
7 CENEX HARVEST STATES CO OP	8 GREAT NORTHERN PROPERTIES LP	7 CENEX HARVEST STATES CO OP	8 GREAT NORTHERN PROPERTIES LP
9 GACKLE MYRON L & PAULINE	10 PAWLOWSKI BROS INC	9 GF HOLDING LLP	10 EISSINGER LAND & CATTLE CO

# Property Taxes Paid by County

## Meagher County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$170,609	\$5,118	570.677	\$2,921		\$130,447	\$3,913	563.830	\$2,206
CLASS 3 Agricultural Land:										
Tillable Irrigated	42,945	\$25,749,378	\$556,187	570.172	\$317,122	42,961	\$25,758,891	\$556,392	563.317	\$313,425
Tillable Non-Irrigated	24,203	\$6,192,648	\$133,764	570.623	\$76,329	24,203	\$6,192,648	\$133,764	563.776	\$75,413
Grazing	682,182	\$37,509,486	\$810,251	570.079	\$461,907	682,192	\$37,497,643	\$809,995	563.223	\$456,208
Wild Hay	9,707	\$3,166,625	\$68,402	570.134	\$38,998	9,678	\$3,149,509	\$68,032	563.276	\$38,321
Non-Qualified Ag Land	7,874	\$378,959	\$57,291	570.473	\$32,683	7,851	\$377,862	\$57,124	563.623	\$32,196
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$72,997,096	\$1,625,895	570.172	\$927,039		\$72,976,553	\$1,625,307	563.317	\$915,563
CLASS 4 Land and Improvements:										
Residential		\$125,999,091	\$1,706,585	638.134	\$1,089,030		\$126,792,462	\$1,701,766	632.142	\$1,075,757
Residential Low Income		\$3,765,543	\$16,627	665.112	\$11,059		\$4,648,836	\$20,149	653.502	\$13,167
Mobile Homes		\$2,153,090	\$29,070	654.685	\$19,032		\$2,645,840	\$35,722	663.871	\$23,715
Mobile Homes Low Income		\$92,380	\$249	675.197	\$168		\$251,250	\$249	688.276	\$171
Commercial		\$80,907,535	\$1,159,589	611.307	\$708,865		\$80,875,459	\$1,163,070	605.861	\$704,658
Industrial		\$93,401	\$1,765	570.677	\$1,007		\$93,401	\$1,765	563.830	\$995
New Manufacturing		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$213,011,040	\$2,913,885	627.740	\$1,829,161		\$215,307,248	\$2,922,721	622.182	\$1,818,464
CLASS 5										
Rural Electric and Telephone Co-Op		\$11,440,015	\$343,200	607.467	\$208,483		\$11,438,693	\$343,160	599.851	\$205,845
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$11,440,015	\$343,200	607.467	\$208,483		\$11,438,693	\$343,160	599.851	\$205,845
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$1,186,024	\$19,674	619.224	\$12,183		\$1,036,539	\$17,035	616.867	\$10,508
Farm Implements		\$6,268,734	\$94,571	567.221	\$53,643		\$5,292,220	\$79,930	570.407	\$45,593
Furniture and Fixtures		\$379,595	\$6,715	654.244	\$4,393		\$412,627	\$7,486	681.469	\$5,101
Other Business Equipment		\$343,421	\$5,187	572.872	\$2,971		\$253,633	\$3,825	577.916	\$2,210
Class 8 Subtotal		\$8,177,774	\$126,147	580.196	\$73,190		\$6,995,019	\$108,276	585.660	\$63,413
CLASS 9										
Utilities		\$25,526,259	\$3,063,145	574.909	\$1,761,029		\$24,725,664	\$2,967,079	568.618	\$1,687,136
CLASS 10										
Timber Land	177,132	\$40,033,781	\$148,122	570.314	\$84,476	177,134	\$40,030,963	\$148,112	563.462	\$83,455
CLASS 12										
Railroads		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Airlines		\$1,292	\$40	570.677	\$23		\$1,394	\$43	563.830	\$24
Class 12 Subtotal		\$1,292	\$40		\$23		\$1,394	\$43		\$24
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$1,796,735	\$107,802	620.381	\$66,878		\$1,072,683	\$64,360	667.218	\$42,942
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,796,735	\$107,802		\$66,878		\$1,072,683	\$64,360		\$42,942
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$12,719,102	\$228,944	638.010	\$146,069		\$12,336,361	\$259,064	607.115	\$157,282
Class 14 Subtotal		\$12,719,102	\$228,944		\$146,069		\$12,336,361	\$259,064		\$157,282
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$385,873,703</b>	<b>\$8,562,298</b>	<b>595.549</b>	<b>\$5,099,269</b>		<b>\$385,015,025</b>	<b>\$8,442,035</b>	<b>589.470</b>	<b>\$4,976,330</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$12,719,102	\$228,944	638.010	\$146,069		\$12,336,361	\$259,064	607.115	\$157,282
Values Without the Property Abatement		\$12,719,102	\$381,573	638.010	\$243,447		\$12,336,361	\$370,091	607.115	\$224,688
Difference (Property Value Abated)		\$0	-\$152,629		-\$97,379		\$0	-\$111,027		-\$67,406

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	1 NORTHWESTERN ENERGY-T & D	2 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY
3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC
5 AVISTA CORPORATION - ELECTRIC TRANSMISSION	6 GORDON BUTTE WIND LLC	5 AVISTA CORPORATION - ELECTRIC TRANSMISSION	6 GORDON BUTTE WIND LLC
7 PACIFICORP - ELECTRIC TRANSMISSION	8 GALT RANCH LP	7 PACIFICORP - ELECTRIC TRANSMISSION	8 GALT RANCH LP
9 CATLIN RANCH LP	10 SPRINGDALE COLONY	9 CATLIN RANCH LP	10 CASTLE MOUNTAIN RANCH INC

# Property Taxes Paid by County

## Mineral County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	481	\$300,053	\$6,482	652.346	\$4,229	478	\$298,495	\$6,448	635.016	\$4,095
Tillable Non-Irrigated	263	\$142,205	\$3,071	630.606	\$1,937	263	\$142,205	\$3,071	666.910	\$2,048
Grazing	4,961	\$57,335	\$1,283	637.571	\$818	4,846	\$56,588	\$1,267	644.226	\$816
Wild Hay	1,372	\$52,040	\$1,125	632.948	\$712	1,372	\$52,040	\$1,125	664.442	\$747
Non-Qualified Ag Land	5,514	\$263,913	\$39,908	651.443	\$25,998	5,583	\$268,718	\$40,633	655.688	\$26,643
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$815,546	\$51,869	649.578	\$33,693		\$818,046	\$52,544	653.718	\$34,349
CLASS 4 Land and Improvements:										
Residential		\$284,924,888	\$3,856,787	683.017	\$2,634,251		\$295,848,410	\$3,955,121	688.691	\$2,723,856
Residential Low Income		\$19,748,711	\$86,966	696.825	\$60,600		\$19,953,099	\$83,265	709.511	\$59,077
Mobile Homes		\$3,613,780	\$48,781	652.457	\$31,828		\$3,837,520	\$51,803	673.286	\$34,878
Mobile Homes Low Income		\$350,700	\$1,606	642.960	\$1,033		\$1,488,165	\$1,517	667.828	\$1,013
Commercial		\$54,995,103	\$949,390	722.333	\$685,776		\$55,070,517	\$953,346	729.880	\$695,828
Industrial		\$703,771	\$13,300	643.646	\$8,560		\$703,771	\$13,300	646.517	\$8,599
New Manufacturing		\$3,862,320	\$72,000	643.310	\$46,318		\$3,721,250	\$69,334	628.633	\$43,586
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$368,199,273	\$5,028,830	689.696	\$3,468,366		\$380,622,732	\$5,127,686	695.604	\$3,566,837
CLASS 5										
Rural Electric and Telephone Co-Op		\$6,916,245	\$207,489	663.757	\$137,722		\$6,509,899	\$195,300	675.729	\$131,970
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$6,916,245	\$207,489	663.757	\$137,722		\$6,509,899	\$195,300	675.729	\$131,970
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$15,380,228	\$280,273	649.716	\$182,098		\$10,054,939	\$143,373	631.041	\$90,474
Farm Implements		\$45,042	\$676	669.740	\$453		\$15,602	\$234	664.006	\$155
Furniture and Fixtures		\$1,570,104	\$27,277	761.128	\$20,762		\$1,649,596	\$27,557	772.851	\$21,298
Other Business Equipment		\$220,947	\$3,624	649.632	\$2,354		\$330,076	\$5,024	652.133	\$3,276
Class 8 Subtotal		\$17,216,321	\$311,852	659.504	\$205,667		\$12,050,213	\$176,188	653.866	\$115,203
CLASS 9										
Utilities		\$33,792,406	\$4,055,086	642.460	\$2,605,232		\$32,171,795	\$3,860,612	636.555	\$2,457,493
CLASS 10										
Timber Land	88,088	\$41,644,167	\$154,076	624.620	\$96,239	88,073	\$41,518,721	\$153,610	624.424	\$95,918
CLASS 12										
Railroads		\$29,736,420	\$912,909	643.452	\$587,413		\$27,800,165	\$867,366	652.628	\$566,067
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$29,736,420	\$912,909	643.452	\$587,413		\$27,800,165	\$867,366	652.628	\$566,067
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$4,949,047	\$296,948	699.812	\$207,808		\$4,825,755	\$289,549	709.712	\$205,497
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$4,949,047	\$296,948	699.812	\$207,808		\$4,825,755	\$289,549	709.712	\$205,497
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$503,269,425</b>	<b>\$11,019,059</b>	<b>666.313</b>	<b>\$7,342,140</b>		<b>\$506,317,326</b>	<b>\$10,722,855</b>	<b>668.976</b>	<b>\$7,173,334</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$2,930,685	\$32,922	739.766	\$24,354		\$448,721	\$4,091	681.872	\$2,790
Values Without the Property Abatement		\$2,930,685	\$68,433	739.766	\$50,625		\$448,721	\$7,144	681.872	\$4,872
Difference (Property Value Abated)		\$0	-\$35,512		-\$26,270		\$0	-\$3,053		-\$2,082

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 PACIFICORP - ELECTRIC TRANSMISSION	1 NORTHWESTERN ENERGY-T & D	2 PACIFICORP - ELECTRIC TRANSMISSION
3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 MONTANA RAIL LINK	3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 MONTANA RAIL LINK
5 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	6 TRICON TIMBER LLC	5 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	6 AVISTA CORPORATION - ELECTRIC TRANSMISSION
7 AVISTA CORPORATION - ELECTRIC TRANSMISSION	8 VERIZON WIRELESS	7 VERIZON WIRELESS	8 IFG KAMP LLC
9 BLACKFOOT TELEPHONE COOP INC	10 MISSOULA ELECTRIC COOPERATIVE INC	9 BLACKFOOT TELEPHONE COOP INC	10 MISSOULA ELECTRIC COOPERATIVE INC

# Property Taxes Paid by County

## Missoula County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	13,955	\$8,898,024	\$192,205	680.943	\$130,881	13,916	\$8,870,180	\$191,602	665.687	\$127,547
Tillable Non-Irrigated	1,416	\$346,481	\$7,485	797.535	\$5,970	1,284	\$376,219	\$8,126	785.612	\$6,384
Grazing	77,025	\$2,561,037	\$55,413	657.360	\$36,426	76,128	\$2,531,354	\$54,768	642.558	\$35,192
Wild Hay	1,752	\$273,913	\$5,919	695.971	\$4,119	1,904	\$290,904	\$6,287	686.127	\$4,314
Non-Qualified Ag Land	30,750	\$1,467,257	\$221,845	707.634	\$156,985	31,309	\$1,497,762	\$226,458	691.169	\$156,521
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$13,546,712	\$482,867	692.491	\$334,381		\$13,566,419	\$487,241	677.194	\$329,957
CLASS 4 Land and Improvements:										
Residential		\$9,126,488,304	\$123,276,986	840.780	\$103,648,795		\$9,293,666,452	\$125,169,500	824.183	\$103,162,625
Residential Low Income		\$279,687,595	\$1,368,018	846.603	\$1,158,167		\$284,198,203	\$1,355,712	827.515	\$1,121,871
Mobile Homes		\$77,838,580	\$1,050,680	778.566	\$818,024		\$79,000,750	\$1,066,582	798.558	\$851,727
Mobile Homes Low Income		\$11,571,980	\$50,727	789.391	\$40,043		\$25,322,123	\$48,220	810.713	\$39,093
Commercial		\$3,708,659,550	\$64,669,097	886.969	\$57,359,504		\$3,717,073,979	\$64,704,880	866.456	\$56,063,917
Industrial		\$24,674,106	\$466,338	801.247	\$373,652		\$26,660,701	\$503,885	777.135	\$391,587
New Manufacturing		\$102,049,615	\$1,918,857	853.061	\$1,636,903		\$61,529,282	\$1,161,302	794.419	\$922,561
Qualified Golf Courses		\$17,577,381	\$166,986	826.776	\$138,060		\$13,792,036	\$131,024	782.602	\$102,540
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$13,348,547,111	\$192,967,689	855.963	\$165,173,149		\$13,501,243,526	\$194,141,105	837.823	\$162,655,920
CLASS 5										
Rural Electric and Telephone Co-Op		\$60,549,073	\$1,816,480	735.067	\$1,335,235		\$58,378,011	\$1,751,348	716.883	\$1,255,511
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$113,554	\$3,407	866.226	\$2,951		\$113,302	\$3,399	840.120	\$2,856
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$60,662,627	\$1,819,887	735.313	\$1,338,186		\$58,491,313	\$1,754,747	717.122	\$1,258,367
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$126,140,306	\$2,203,866	805.476	\$1,775,161		\$124,941,164	\$2,228,787	813.725	\$1,813,620
Farm Implements		\$432,756	\$6,493	713.273	\$4,631		\$540,259	\$8,105	693.877	\$5,624
Furniture and Fixtures		\$120,738,242	\$2,033,416	865.369	\$1,759,655		\$131,165,277	\$2,306,480	876.496	\$2,021,620
Other Business Equipment		\$21,542,529	\$346,423	823.644	\$285,330		\$17,449,266	\$276,449	826.331	\$228,439
Class 8 Subtotal		\$268,853,833	\$4,590,198	833.249	\$3,824,777		\$274,095,966	\$4,819,822	844.285	\$4,069,303
CLASS 9										
Utilities		\$180,730,888	\$21,687,686	760.536	\$16,494,264		\$183,791,883	\$22,055,003	747.697	\$16,490,459
CLASS 10										
Timber Land	356,168	\$126,221,923	\$467,005	624.947	\$291,854	355,367	\$125,503,041	\$464,345	611.220	\$283,817
CLASS 12										
Railroads		\$73,324,306	\$2,251,062	762.727	\$1,716,945		\$69,218,641	\$2,159,621	746.224	\$1,611,562
Airlines		\$24,133,749	\$740,903	703.409	\$521,158		\$25,097,583	\$783,045	661.164	\$517,721
Class 12 Subtotal		\$97,458,055	\$2,991,965		\$2,238,104		\$94,316,224	\$2,942,666		\$2,129,283
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$88,540,981	\$5,312,467	866.370	\$4,602,563		\$84,158,392	\$5,049,504	849.439	\$4,289,246
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$88,540,981	\$5,312,467		\$4,602,563		\$84,158,392	\$5,049,504		\$4,289,246
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$14,184,562,130</b>	<b>\$230,319,764</b>	<b>843.598</b>	<b>\$194,297,278</b>		<b>\$14,335,166,764</b>	<b>\$231,714,433</b>	<b>826.476</b>	<b>\$191,506,352</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$27,414,503	\$458,097	872.167	\$399,537		\$15,697,953	\$207,646	911.482	\$189,265
Values Without the Property Abatement		\$27,414,503	\$623,831	872.167	\$544,085		\$15,697,953	\$415,274	911.482	\$378,515
Difference (Property Value Abated)		\$0	-\$165,734		-\$144,548		\$0	-\$207,629		-\$189,250

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK	1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK
3 VERIZON WIRELESS	4 CHARTER COMMUNICATIONS INC	3 VERIZON WIRELESS	4 CHARTER COMMUNICATIONS INC
5 CENTURYLINK INC	6 MISSOULA ELECTRIC COOPERATIVE INC	5 MISSOULA ELECTRIC COOPERATIVE INC	6 SOUTHGATE MALL ASSOCIATES LLC
7 SOUTHGATE MALL ASSOCIATES	8 RCHP BILLINGS MISSOULA LLC	7 QWEST CORPORATION AND OR CENTURYLINK INC -	8 RCHP BILLINGS MISSOULA LLC
9 MOUNTAIN WATER CO	10 YELLOWSTONE PIPELINE CO	9 YELLOWSTONE PIPELINE CO	10 GATEWAY LIMITED PARTNERSHIP

# Property Taxes Paid by County

## Musselshell County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	14,002	\$11,814,442	\$255,187	567.532	\$144,827	13,995	\$11,809,983	\$255,090	535.289	\$136,547
Tillable Non-Irrigated	84,589	\$13,679,255	\$295,473	570.617	\$168,602	84,564	\$13,684,301	\$295,582	533.192	\$157,602
Grazing	674,953	\$28,029,799	\$605,457	571.166	\$345,817	675,085	\$28,038,716	\$605,651	535.155	\$324,117
Wild Hay	18,550	\$3,568,353	\$77,073	568.021	\$43,779	18,543	\$3,567,617	\$77,057	531.467	\$40,953
Non-Qualified Ag Land	35,465	\$1,706,873	\$258,129	596.700	\$154,026	35,626	\$1,714,632	\$259,301	553.523	\$143,529
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$58,798,722	\$1,491,319	574.692	\$857,050		\$58,815,249	\$1,492,681	537.789	\$802,748
CLASS 4 Land and Improvements:										
Residential		\$188,281,771	\$2,549,459	638.442	\$1,627,682		\$191,012,838	\$2,541,722	596.610	\$1,516,416
Residential Low Income		\$15,155,587	\$60,097	635.379	\$38,184		\$17,656,087	\$75,993	588.378	\$44,713
Mobile Homes		\$8,462,330	\$114,234	594.398	\$67,900		\$8,387,680	\$113,224	603.890	\$68,375
Mobile Homes Low Income		\$999,060	\$4,084	595.283	\$2,431		\$1,522,965	\$3,604	604.389	\$2,178
Commercial		\$83,706,655	\$1,264,133	617.698	\$780,853		\$84,092,319	\$1,274,242	579.034	\$737,829
Industrial		\$2,901,985	\$54,848	602.629	\$33,053		\$2,497,585	\$47,205	558.314	\$26,355
New Manufacturing		\$18,545,010	\$290,098	623.969	\$181,012		\$18,117,350	\$342,418	558.560	\$191,261
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$318,052,398	\$4,336,953	629.732	\$2,731,116		\$323,286,824	\$4,398,408	588.196	\$2,587,126
CLASS 5										
Rural Electric and Telephone Co-Op		\$14,693,804	\$440,818	616.522	\$271,774		\$16,364,256	\$490,928	574.854	\$282,212
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$14,693,804	\$440,818	616.522	\$271,774		\$16,364,256	\$490,928	574.854	\$282,212
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$104,738,912	\$2,504,818	607.514	\$1,521,712		\$100,726,508	\$2,720,456	605.884	\$1,648,281
Farm Implements		\$4,940,610	\$85,141	574.606	\$48,923		\$4,926,593	\$81,250	566.332	\$46,014
Furniture and Fixtures		\$520,853	\$9,097	663.263	\$6,034		\$512,477	\$8,650	669.718	\$5,793
Other Business Equipment		\$13,991,763	\$389,165	587.068	\$228,466		\$15,832,251	\$446,741	599.345	\$267,752
Class 8 Subtotal		\$124,192,138	\$2,988,222	604.083	\$1,805,135		\$121,997,829	\$3,257,096	604.170	\$1,967,840
CLASS 9										
Utilities		\$14,010,585	\$1,681,264	596.082	\$1,002,171		\$16,138,493	\$1,936,614	560.140	\$1,084,775
CLASS 10										
Timber Land	165,744	\$16,063,751	\$59,436	563.024	\$33,464	163,448	\$15,875,718	\$58,743	528.171	\$31,026
CLASS 12										
Railroads		\$57,046,582	\$1,401,573	537.871	\$753,865		\$51,780,740	\$1,454,273	496.338	\$721,811
Airlines		\$1,292	\$40	516.999	\$21		\$0	\$0	-	\$0
Class 12 Subtotal		\$57,047,874	\$1,401,613		\$753,886		\$51,780,740	\$1,454,273		\$721,811
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$4,370,188	\$262,210	613.044	\$160,746		\$4,568,330	\$274,100	567.233	\$155,478
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$4,370,188	\$262,210		\$160,746		\$4,568,330	\$274,100		\$155,478
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$607,229,460</b>	<b>\$12,661,835</b>	<b>601.441</b>	<b>\$7,615,342</b>		<b>\$608,827,439</b>	<b>\$13,362,843</b>	<b>571.212</b>	<b>\$7,633,017</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$143,370,524	\$3,214,134	584.230	\$1,877,793		\$106,342,844	\$2,887,273	553.455	\$1,597,977
Values Without the Property Abatement		\$143,370,524	\$3,708,782	584.230	\$2,166,781		\$106,342,844	\$3,208,081	553.455	\$1,775,529
Difference (Property Value Abated)		\$0	-\$494,648		-\$288,988		\$0	-\$320,808		-\$177,553

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 SIGNAL PEAK ENERGY LLP	2 GLOBAL RAIL GROUP LLC	1 SIGNAL PEAK ENERGY LLP	2 GLOBAL RAIL GROUP LLC
3 NORTHWESTERN ENERGY-T & D	4 PHILLIPS 66 CARRIER LLC	3 NORTHWESTERN ENERGY-T & D	4 PHILLIPS 66 CARRIER LLC
5 MUSSELHELL RESOURCES LLC	6 MID RIVERS TELEPHONE COOPERATIVE	5 MUSSELHELL RESOURCES LLC	6 MID RIVERS TELEPHONE COOPERATIVE
7 VERIZON WIRELESS	8 FERGUS ELECTRIC COOP	7 FERGUS ELECTRIC COOP	8 VERIZON WIRELESS
9 WILKS RANCH MONTANA LTD	10 TRANEL PROPERTIES LP	9 WILKS RANCH MONTANA LTD	10 TRANEL PROPERTIES LP

# Property Taxes Paid by County

## Park County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	50,897	\$32,779,341	\$708,037	486.066	\$344,153	50,746	\$32,697,315	\$706,266	491.754	\$347,309
Tillable Non-Irrigated	21,270	\$3,647,569	\$78,792	520.017	\$40,973	21,235	\$3,637,093	\$78,566	519.040	\$40,779
Grazing	515,101	\$33,734,586	\$728,700	493.949	\$359,941	515,135	\$33,718,869	\$728,356	501.751	\$365,454
Wild Hay	8,505	\$2,630,874	\$56,835	518.027	\$29,442	8,421	\$2,612,455	\$56,436	520.491	\$29,374
Non-Qualified Ag Land	51,141	\$2,460,574	\$372,037	484.791	\$180,360	51,203	\$2,464,362	\$372,604	483.937	\$180,317
Eligible Mining Claims	323	\$15,558	\$337	385.664	\$130	323	\$15,558	\$337	387.065	\$130
Class 3 Subtotal		\$75,268,502	\$1,944,738	491.068	\$954,999		\$75,145,652	\$1,942,565	495.924	\$963,364
CLASS 4 Land and Improvements:										
Residential		\$1,788,078,318	\$24,196,438	545.143	\$13,190,525		\$1,830,845,273	\$24,699,202	540.048	\$13,338,751
Residential Low Income		\$76,626,047	\$388,089	611.458	\$237,300		\$78,027,466	\$384,054	602.829	\$231,519
Mobile Homes		\$11,079,820	\$149,578	487.869	\$72,974		\$12,002,160	\$162,030	508.613	\$82,411
Mobile Homes Low Income		\$1,047,530	\$4,111	492.986	\$2,027		\$3,069,127	\$3,580	517.007	\$1,851
Commercial		\$610,968,703	\$9,942,860	548.791	\$5,456,556		\$627,247,833	\$10,231,239	543.749	\$5,563,223
Industrial		\$1,992,087	\$37,650	521.354	\$19,629		\$1,992,087	\$37,650	510.373	\$19,216
New Manufacturing		\$2,938,050	\$55,528	535.809	\$29,752		\$2,876,580	\$54,367	524.206	\$28,499
Qualified Golf Courses		\$2,957,969	\$28,099	464.602	\$13,055		\$2,957,969	\$28,099	461.056	\$12,955
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$2,495,688,524	\$34,802,353	546.567	\$19,021,819		\$2,559,018,495	\$35,600,221	541.525	\$19,278,424
CLASS 5										
Rural Electric and Telephone Co-Op		\$15,465,634	\$463,973	480.868	\$223,110		\$13,665,118	\$409,954	480.359	\$196,925
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$15,465,634	\$463,973	480.868	\$223,110		\$13,665,118	\$409,954	480.359	\$196,925
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$11,247,652	\$174,688	569.947	\$99,563		\$8,813,406	\$150,448	583.500	\$87,786
Farm Implements		\$4,608,341	\$73,883	464.510	\$34,319		\$4,490,502	\$71,526	501.844	\$35,895
Furniture and Fixtures		\$8,009,183	\$139,716	630.470	\$88,087		\$10,209,889	\$172,574	645.521	\$111,400
Other Business Equipment		\$2,431,362	\$37,065	544.794	\$20,193		\$2,117,190	\$31,990	563.583	\$18,029
Class 8 Subtotal		\$26,296,538	\$425,351	569.321	\$242,161		\$25,630,987	\$426,538	593.406	\$253,110
CLASS 9										
Utilities		\$40,558,040	\$4,866,953	560.813	\$2,729,453		\$44,646,797	\$5,357,603	567.821	\$3,042,159
CLASS 10										
Timber Land	135,883	\$31,094,826	\$115,065	472.933	\$54,418	135,925	\$31,120,591	\$115,156	475.366	\$54,741
CLASS 12										
Railroads		\$36,065,935	\$1,107,222	610.147	\$675,568		\$33,624,170	\$1,049,071	622.692	\$653,248
Airlines		\$1,292	\$40	548.319	\$22		\$1,394	\$43	533.040	\$23
Class 12 Subtotal		\$36,067,227	\$1,107,262		\$675,590		\$33,625,564	\$1,049,114		\$653,271
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$11,554,804	\$693,292	570.760	\$395,703		\$11,255,554	\$675,337	566.690	\$382,707
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$11,554,804	\$693,292		\$395,703		\$11,255,554	\$675,337		\$382,707
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$2,731,994,095</b>	<b>\$44,418,987</b>	<b>547.002</b>	<b>\$24,297,254</b>		<b>\$2,794,108,758</b>	<b>\$45,576,488</b>	<b>544.682</b>	<b>\$24,824,701</b>

### ABATED PROPERTY

Current Values of Abated Property	\$0	\$0	-	\$0	\$0	\$0	-	\$0
Values Without the Property Abatement	\$0	\$0	-	\$0	\$0	\$0	-	\$0
Difference (Property Value Abated)	\$0	\$0		\$0	\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK	1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK
3 PARK ELECTRIC CO OP INC	4 YELLOWSTONE PIPELINE CO	3 YELLOWSTONE PIPELINE CO	4 PARK ELECTRIC CO OP INC
5 CENTURYLINK INC	6 ROCK CREEK RANCH I LTD	5 ROCK CREEK RANCH I LTD	6 PHILIP MORRIS INC
7 PHILIP MORRIS INC	8 MOUNTAIN SKY GUEST RANCH LLC	7 MOUNTAIN SKY GUEST RANCH LLC	8 VERIZON WIRELESS
9 VERIZON WIRELESS	10 KEMP JAMES A	9 QWEST CORPORATION AND OR CENTURYLINK INC -	10 KEMP JAMES A

# Property Taxes Paid by County

## Petroleum County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	10,136	\$7,055,421	\$152,398	590.748	\$90,029	10,151	\$7,028,733	\$151,822	643.560	\$97,707
Tillable Non-Irrigated	73,476	\$11,067,652	\$239,070	590.748	\$141,230	73,419	\$11,059,414	\$238,892	643.560	\$153,741
Grazing	501,420	\$18,627,343	\$402,389	590.811	\$237,736	501,125	\$18,614,609	\$402,114	643.624	\$258,810
Wild Hay	13,516	\$2,493,880	\$53,877	591.666	\$31,877	13,513	\$2,492,881	\$53,855	644.500	\$34,710
Non-Qualified Ag Land	4,561	\$219,505	\$33,192	591.605	\$19,637	5,088	\$244,870	\$37,026	644.346	\$23,858
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$39,463,801	\$880,926	590.865	\$520,509		\$39,440,507	\$883,709	643.680	\$568,825
CLASS 4 Land and Improvements:										
Residential		\$10,704,184	\$147,377	692.266	\$102,024		\$10,840,803	\$148,185	746.201	\$110,576
Residential Low Income		\$555,957	\$1,652	745.993	\$1,232		\$617,557	\$1,918	803.702	\$1,541
Mobile Homes		\$2,216,330	\$29,919	657.405	\$19,669		\$2,270,960	\$30,655	632.805	\$19,399
Mobile Homes Low Income		\$0	\$0	-	\$0		\$6,194	\$0	-	\$0
Commercial		\$23,689,177	\$329,991	608.414	\$200,771		\$23,720,957	\$330,228	661.290	\$218,376
Industrial		\$0	\$0	-	\$0		\$60,787	\$1,149	643.560	\$739
New Manufacturing		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$37,165,648	\$508,939	636.022	\$323,696		\$37,517,258	\$512,135	684.647	\$350,632
CLASS 5										
Rural Electric and Telephone Co-Op		\$5,220,479	\$156,614	604.088	\$94,609		\$5,025,857	\$150,779	659.788	\$99,482
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$5,220,479	\$156,614	604.088	\$94,609		\$5,025,857	\$150,779	659.788	\$99,482
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$569,862	\$8,648	610.353	\$5,279		\$1,369,385	\$20,646	601.695	\$12,423
Farm Implements		\$6,663,338	\$107,822	608.571	\$65,617		\$5,847,452	\$89,611	609.919	\$54,655
Furniture and Fixtures		\$40,911	\$652	675.905	\$441		\$70,758	\$1,072	614.755	\$659
Other Business Equipment		\$224,877	\$3,374	603.034	\$2,035		\$248,689	\$3,732	610.479	\$2,278
Class 8 Subtotal		\$7,498,988	\$120,496	608.908	\$73,371		\$7,536,284	\$115,061	608.506	\$70,015
CLASS 9										
Utilities		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 10										
Timber Land	1,067	\$137,989	\$510	590.748	\$301	1,067	\$138,648	\$513	643.560	\$330
CLASS 12										
Railroads		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$79,928	\$4,795	590.748	\$2,833		\$156,534	\$9,392	643.560	\$6,044
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$79,928	\$4,795		\$2,833		\$156,534	\$9,392		\$6,044
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$89,566,833</b>	<b>\$1,672,280</b>	<b>607.146</b>	<b>\$1,015,319</b>		<b>\$89,815,088</b>	<b>\$1,671,589</b>	<b>655.262</b>	<b>\$1,095,329</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 TWIN CREEKS FARM & RANCH LLC	2 FLAT WILLOW FARM LLC	1 TWIN CREEKS FARM & RANCH LLC	2 FLAT WILLOW FARM LLC
3 FERGUS ELECTRIC COOP	4 KLAMERT GENE J & RONNA	3 KLAMERT GENE J & RONNA	4 FERGUS ELECTRIC COOP
5 MID RIVERS TELEPHONE COOPERATIVE	6 LEK RANCH LLC	5 MID RIVERS TELEPHONE COOPERATIVE	6 LEK RANCH LLC
7 MCCONE ELECTRIC COOP INC	8 NEW VIEW INC	7 MCCONE ELECTRIC COOP INC	8 NEW VIEW INC
9 LUND # RANCH INC	10 WALKING SEVEN INC	9 LUND # RANCH INC	10 WALKING SEVEN INC

# Property Taxes Paid by County

## Phillips County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	44,257	\$26,477,443	\$571,898	476.263	\$272,374	44,572	\$26,666,160	\$575,975	504.492	\$290,575
Tillable Non-Irrigated	415,081	\$118,943,989	\$2,569,187	490.211	\$1,259,444	414,858	\$118,878,346	\$2,567,771	519.355	\$1,333,584
Grazing	1,099,342	\$43,124,019	\$931,482	493.703	\$459,875	1,099,108	\$43,114,220	\$931,265	521.892	\$486,020
Wild Hay	18,135	\$3,704,695	\$80,019	514.780	\$41,192	18,097	\$3,697,229	\$79,858	541.724	\$43,261
Non-Qualified Ag Land	5,250	\$252,673	\$36,205	491.019	\$18,759	5,159	\$248,319	\$37,547	520.117	\$19,529
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$192,502,819	\$4,190,791	489.560	\$2,051,645		\$192,604,274	\$4,192,416	518.309	\$2,172,968
CLASS 4 Land and Improvements:										
Residential		\$141,612,358	\$1,919,650	624.161	\$1,198,171		\$143,163,307	\$1,934,679	670.473	\$1,297,150
Residential Low Income		\$9,683,585	\$41,716	619.775	\$25,855		\$10,366,331	\$44,615	676.095	\$30,164
Mobile Homes		\$3,974,450	\$53,658	520.362	\$27,922		\$3,932,350	\$53,089	513.637	\$27,268
Mobile Homes Low Income		\$213,070	\$759	558.289	\$424		\$240,030	\$578	624.767	\$361
Commercial		\$124,625,572	\$1,874,072	548.396	\$1,027,734		\$125,873,471	\$1,898,563	582.777	\$1,106,439
Industrial		\$143,504	\$2,712	496.708	\$1,347		\$105,143	\$1,987	559.840	\$1,112
New Manufacturing		\$3,799,960	\$71,819	506.782	\$36,397		\$3,060,960	\$57,852	559.840	\$32,388
Qualified Golf Courses		\$632,830	\$6,013	533.672	\$3,209		\$632,830	\$6,013	559.840	\$3,366
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$284,685,329	\$3,970,399	584.590	\$2,321,057		\$287,374,422	\$3,997,376	624.972	\$2,498,249
CLASS 5										
Rural Electric and Telephone Co-Op		\$21,222,999	\$636,690	543.707	\$346,173		\$22,296,574	\$668,898	574.764	\$384,458
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$21,222,999	\$636,690	543.707	\$346,173		\$22,296,574	\$668,898	574.764	\$384,458
CLASS 7 Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$4,376,807	\$75,991	515.820	\$39,198		\$4,301,699	\$71,914	525.685	\$37,804
Farm Implements		\$25,360,800	\$385,296	487.300	\$187,755		\$27,398,043	\$418,435	504.021	\$210,900
Furniture and Fixtures		\$1,162,184	\$24,401	724.901	\$17,688		\$1,200,907	\$24,439	674.698	\$16,489
Other Business Equipment		\$8,173,426	\$183,550	387.453	\$71,117		\$7,405,484	\$157,028	445.498	\$69,956
Class 8 Subtotal		\$39,073,217	\$669,238	471.817	\$315,758		\$40,306,133	\$671,816	498.870	\$335,149
CLASS 9										
Utilities		\$59,013,108	\$7,081,575	449.681	\$3,184,448		\$43,959,047	\$5,275,080	495.221	\$2,612,329
CLASS 10										
Timber Land	2,355	\$316,779	\$1,171	511.076	\$598	2,355	\$316,779	\$1,171	536.417	\$628
CLASS 12										
Railroads		\$62,671,061	\$1,924,002	497.292	\$956,790		\$55,469,138	\$1,730,637	527.818	\$913,462
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$62,671,061	\$1,924,002		\$956,790		\$55,469,138	\$1,730,637		\$913,462
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$6,032,117	\$361,929	557.626	\$201,821		\$6,778,872	\$406,731	575.602	\$234,115
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$6,032,117	\$361,929		\$201,821		\$6,778,872	\$406,731		\$234,115
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$665,517,429</b>	<b>\$18,835,795</b>	<b>497.897</b>	<b>\$9,378,290</b>		<b>\$649,105,239</b>	<b>\$16,944,125</b>	<b>540.090</b>	<b>\$9,151,358</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 WBI ENERGY MIDSTREAM LLC	2 NORTHERN BORDER PIPELINE COMPANY	1 NORTHERN BORDER PIPELINE COMPANY	2 BNSF RAILWAY CO
3 BNSF RAILWAY CO	4 NORTHWESTERN ENERGY-T & D	3 WBI ENERGY MIDSTREAM LLC	4 NORTHWESTERN ENERGY-T & D
5 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	6 OMIMEX CANADA LTD	5 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	6 WHITEWATER PIPELINE COMPANY
7 TRIANGLE COMMUNICATION SYSTEM INC	8 SCOUT ENERGY MANAGEMENT LLC	7 TRIANGLE COMMUNICATION SYSTEM INC	8 SCOUT ENERGY MANAGEMENT LLC
9 BIG FLAT ELECTRIC COOP INC	10 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION	9 BIG FLAT ELECTRIC COOP INC	10 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION

# Property Taxes Paid by County

## Pondera County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	77.077	\$48,026,540	\$1,037,399	640.419	\$664,370	77.250	\$48,134,525	\$1,039,733	663.491	\$689,853
Tillable Non-Irrigated	424.211	\$136,730,327	\$2,953,399	604.489	\$1,785,297	424.259	\$136,596,697	\$2,950,516	617.096	\$1,820,751
Grazing	234.534	\$11,457,731	\$247,543	610.429	\$151,107	234.967	\$11,462,186	\$247,644	620.678	\$153,707
Wild Hay	6.059	\$1,705,480	\$36,840	564.418	\$20,793	6.089	\$1,711,214	\$36,963	586.994	\$21,697
Non-Qualified Ag Land	3.493	\$157,378	\$23,796	633.673	\$15,079	3.611	\$161,124	\$24,362	644.405	\$15,699
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$198,077,456	\$4,298,977	613.320	\$2,636,647		\$198,065,746	\$4,299,218	628.418	\$2,701,707
CLASS 4 Land and Improvements:										
Residential		\$175,765,661	\$2,378,571	728.095	\$1,731,825		\$179,637,366	\$2,415,194	746.636	\$1,803,270
Residential Low Income		\$9,660,474	\$45,646	749.457	\$34,210		\$9,342,036	\$45,408	766.908	\$34,824
Mobile Homes		\$3,840,780	\$51,854	691.143	\$35,839		\$3,814,290	\$51,498	677.121	\$34,870
Mobile Homes Low Income		\$127,270	\$343	637.201	\$219		\$224,099	\$362	614.505	\$222
Commercial		\$187,984,346	\$2,803,866	659.419	\$1,848,924		\$190,051,967	\$2,833,660	676.587	\$1,917,218
Industrial		\$907,859	\$17,160	693.195	\$11,895		\$898,179	\$16,978	708.516	\$12,029
New Manufacturing		\$25,981,536	\$349,798	716.636	\$250,678		\$25,958,407	\$349,360	732.065	\$255,754
Qualified Golf Courses		\$168,700	\$1,603	659.868	\$1,058		\$168,700	\$1,603	674.804	\$1,082
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$404,436,626	\$5,648,841	693.000	\$3,914,646		\$410,095,044	\$5,714,063	710.400	\$4,059,271
CLASS 5										
Rural Electric and Telephone Co-Op		\$16,462,269	\$493,866	633.044	\$312,639		\$15,804,599	\$474,135	637.993	\$302,495
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$16,462,269	\$493,866	633.044	\$312,639		\$15,804,599	\$474,135	637.993	\$302,495
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$6,178,727	\$99,607	668.629	\$66,600		\$5,613,216	\$87,489	667.184	\$58,371
Farm Implements		\$26,522,883	\$405,069	623.451	\$252,541		\$25,912,878	\$404,009	624.207	\$252,185
Furniture and Fixtures		\$1,172,853	\$21,921	775.430	\$16,998		\$1,151,270	\$20,876	766.808	\$16,008
Other Business Equipment		\$2,147,040	\$33,596	646.736	\$21,728		\$1,543,307	\$23,555	646.952	\$15,239
Class 8 Subtotal		\$36,021,503	\$560,193	638.827	\$357,867		\$34,220,671	\$535,928	637.777	\$341,803
CLASS 9										
Utilities		\$28,259,675	\$3,391,158	652.258	\$2,211,909		\$30,806,226	\$3,696,752	666.676	\$2,464,535
CLASS 10										
Timber Land	1,321	\$186,316	\$698	724.469	\$506	1,321	\$186,316	\$698	625.102	\$436
CLASS 12										
Railroads		\$38,476,453	\$1,181,229	645.234	\$762,169		\$34,043,122	\$1,062,147	660.588	\$701,641
Airlines		\$2,583	\$79	786.098	\$62		\$2,789	\$87	803.064	\$70
Class 12 Subtotal		\$38,479,036	\$1,181,308		\$762,231		\$34,045,911	\$1,062,234		\$701,711
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$3,262,151	\$195,727	674.945	\$132,105		\$3,403,900	\$204,234	704.743	\$143,932
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,262,151	\$195,727		\$132,105		\$3,403,900	\$204,234		\$143,932
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$41,279,079	\$619,186	626.694	\$388,040		\$40,471,179	\$607,068	643.058	\$390,380
Class 14 Subtotal		\$41,279,079	\$619,186		\$388,040		\$40,471,179	\$607,068		\$390,380
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$766,464,111</b>	<b>\$16,389,954</b>	<b>653.851</b>	<b>\$10,716,590</b>		<b>\$767,099,592</b>	<b>\$16,594,330</b>	<b>669.281</b>	<b>\$11,106,271</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$15,050,168	\$142,929	759.807	\$108,599		\$15,045,784	\$142,897	774.743	\$110,708
Values Without the Property Abatement		\$15,050,168	\$284,600	759.807	\$216,241		\$15,045,784	\$284,292	774.743	\$220,253
Difference (Property Value Abated)		\$0	-\$141,670		-\$107,642		\$0	-\$141,395		-\$109,545

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 BNSF RAILWAY CO	1 NORTHWESTERN ENERGY-T & D	2 PHILLIPS 66 CARRIER LLC
3 PHILLIPS 66 CARRIER LLC	4 FRONT RANGE PIPELINE LLC	3 BNSF RAILWAY CO	4 FRONT RANGE PIPELINE LLC
5 MONTANA ALBERTA TIE LIMITED (M.A.T.L.)	6 KINGSBURY COLONY A MT CORP	5 MONTANA ALBERTA TIE LIMITED (M.A.T.L.)	6 KINGSBURY COLONY A MT CORP
7 SUN RIVER ELECTRIC COOP INC	8 3 RIVERS TELEPHONE COOPERATIVE INC	7 ROCKY MOUNTAIN PIPELINE SYSTEM LLC	8 3 RIVERS TELEPHONE COOPERATIVE INC
9 MIDWAY COLONY INC	10 BIRCH CREEK COLONY INC	9 MIDWAY COLONY INC	10 SUN RIVER ELECTRIC COOP INC

# Property Taxes Paid by County

## Powder River County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	11,350	\$6,822,072	\$147,358	375.281	\$55,301	11,350	\$6,822,072	\$147,358	377.852	\$55,680
Tillable Non-Irrigated	43,764	\$11,443,245	\$247,179	371.025	\$91,710	43,564	\$11,418,606	\$246,647	373.487	\$92,119
Grazing	1,179,333	\$39,477,213	\$852,744	382.179	\$325,901	1,179,318	\$39,476,263	\$852,723	384.441	\$327,821
Wild Hay	77,081	\$14,194,364	\$306,596	386.060	\$118,365	77,216	\$14,231,774	\$307,404	387.961	\$119,261
Non-Qualified Ag Land	3,920	\$188,684	\$28,529	414.228	\$11,818	4,015	\$193,255	\$29,220	414.398	\$12,109
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$72,125,578	\$1,582,406	381.124	\$603,093		\$72,141,970	\$1,583,352	383.357	\$606,990
CLASS 4 Land and Improvements:										
Residential		\$31,831,977	\$439,330	446.286	\$196,067		\$32,413,676	\$447,222	445.435	\$199,208
Residential Low Income		\$993,597	\$5,528	448.013	\$2,477		\$739,507	\$3,236	434.093	\$1,405
Mobile Homes		\$9,437,410	\$127,405	419.732	\$53,476		\$9,897,630	\$133,620	405.853	\$54,230
Mobile Homes Low Income		\$44,460	\$210	406.362	\$85		\$44,460	\$210	395.617	\$83
Commercial		\$66,870,981	\$960,612	400.535	\$384,759		\$68,228,796	\$980,561	402.217	\$394,398
Industrial		\$962,020	\$18,183	388.192	\$7,059		\$962,020	\$18,183	387.640	\$7,048
New Manufacturing		\$126,200	\$2,385	388.192	\$926		\$0	\$0	-	\$0
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$110,266,645	\$1,553,653	415.053	\$644,848		\$112,286,089	\$1,583,032	414.630	\$656,373
CLASS 5										
Rural Electric and Telephone Co-Op		\$12,199,647	\$365,992	395.575	\$144,777		\$14,040,300	\$421,207	399.827	\$168,410
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$12,199,647	\$365,992	395.575	\$144,777		\$14,040,300	\$421,207	399.827	\$168,410
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$8,579,113	\$217,735	388.181	\$84,521		\$3,864,697	\$70,517	435.194	\$30,688
Farm Implements		\$10,964,808	\$165,148	376.695	\$62,210		\$11,510,745	\$173,324	378.056	\$65,526
Furniture and Fixtures		\$181,285	\$3,012	469.631	\$1,415		\$156,149	\$2,638	446.350	\$1,178
Other Business Equipment		\$2,440,466	\$55,061	381.812	\$21,023		\$2,713,098	\$62,351	385.417	\$24,031
Class 8 Subtotal		\$22,165,672	\$440,955	383.641	\$169,168		\$18,244,689	\$308,830	393.172	\$121,423
CLASS 9										
Utilities		\$72,678,402	\$8,721,409	375.021	\$3,270,711		\$69,361,639	\$8,323,397	376.928	\$3,137,322
CLASS 10										
Timber Land	42,545	\$4,780,815	\$17,687	370.267	\$6,549	42,545	\$4,780,815	\$17,687	372.513	\$6,589
CLASS 12										
Railroads		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$1,264,930	\$75,893	410.712	\$31,170		\$1,022,076	\$61,325	421.780	\$25,866
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,264,930	\$75,893	410.712	\$31,170		\$1,022,076	\$61,325	421.780	\$25,866
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$190,103,650	\$2,531,438	387.839	\$981,791		\$151,127,227	\$2,008,864	387.286	\$778,005
<b>Total</b>		<b>\$485,585,339</b>	<b>\$15,289,433</b>	<b>382.755</b>	<b>\$5,852,107</b>		<b>\$443,004,805</b>	<b>\$14,307,694</b>	<b>384.477</b>	<b>\$5,500,978</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 HILAND CRUDE LLC	2 DENBURY ONSHORE LLC	1 HILAND CRUDE LLC	2 BISON PIPELINE LLC
3 BISON PIPELINE LLC	4 BELLE FOURCHE PIPELINE COMPANY	3 DENBURY ONSHORE LLC	4 BELLE FOURCHE PIPELINE COMPANY
5 BLACK HILLS POWER & LIGHT CO	6 TONGUE RIVER ELECTRIC COOP INC	5 BLACK HILLS POWER & LIGHT CO	6 TONGUE RIVER ELECTRIC COOP INC
7 WBI ENERGY TRANSMISSION INC	8 DENBURY GREENCORE PIPELINE COMPANY LLC	7 WBI ENERGY TRANSMISSION INC	8 DENBURY GREENCORE PIPELINE COMPANY LLC
9 RANGE TELEPHONE COOP INC	10 GAY RANCH INC	9 RANGE TELEPHONE COOP INC	10 GAY RANCH INC

# Property Taxes Paid by County

## Powell County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	45,601	\$27,936,420	\$603,432	563.335	\$339,935	45,471	\$27,858,403	\$601,747	565.637	\$340,370
Tillable Non-Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Grazing	345,417	\$15,009,241	\$324,207	547.168	\$177,396	345,275	\$14,991,835	\$323,833	549.210	\$177,852
Wild Hay	4,383	\$1,165,187	\$25,168	550.278	\$13,849	4,451	\$1,175,836	\$25,399	551.445	\$14,006
Non-Qualified Ag Land	20,484	\$980,763	\$148,322	548.334	\$81,330	20,290	\$971,444	\$146,918	553.759	\$81,357
Eligible Mining Claims	10	\$184	\$4	560.741	\$2	20	\$677	\$15	536.246	\$8
Class 3 Subtotal		\$45,091,795	\$1,101,133	556.256	\$612,512		\$44,998,195	\$1,097,912	558.873	\$613,594
CLASS 4 Land and Improvements:										
Residential		\$394,296,439	\$5,363,950	602.904	\$3,233,945		\$398,675,501	\$5,402,821	611.937	\$3,306,188
Residential Low Income		\$26,188,531	\$123,683	649.173	\$80,292		\$27,914,252	\$128,934	658.672	\$84,925
Mobile Homes		\$5,352,900	\$72,259	566.619	\$40,943		\$5,736,000	\$77,431	578.611	\$44,802
Mobile Homes Low Income		\$474,700	\$2,113	626.042	\$1,323		\$928,808	\$1,791	628.422	\$1,126
Commercial		\$118,758,493	\$1,861,345	601.064	\$1,118,787		\$121,270,742	\$1,903,302	610.627	\$1,162,208
Industrial		\$604,148	\$11,419	547.764	\$6,255		\$604,148	\$11,419	554.637	\$6,333
New Manufacturing		\$3,688,250	\$69,708	598.917	\$41,749		\$3,705,400	\$70,032	608.022	\$42,581
Qualified Golf Courses		\$19,492,550	\$185,180	601.146	\$111,320		\$19,394,368	\$184,246	610.840	\$112,545
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$568,856,011	\$7,689,657	602.708	\$4,634,614		\$578,229,219	\$7,779,976	611.918	\$4,760,709
CLASS 5										
Rural Electric and Telephone Co-Op		\$11,171,932	\$335,159	534.639	\$179,189		\$10,716,702	\$321,506	536.718	\$172,558
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$11,171,932	\$335,159	534.639	\$179,189		\$10,716,702	\$321,506	536.718	\$172,558
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$8,932,736	\$135,792	571.925	\$77,663		\$8,718,079	\$132,479	585.193	\$77,526
Farm Implements		\$3,350,982	\$51,722	560.843	\$29,008		\$3,965,307	\$60,696	566.078	\$34,359
Furniture and Fixtures		\$2,387,795	\$38,907	639.756	\$24,891		\$2,386,915	\$38,233	627.646	\$23,997
Other Business Equipment		\$1,048,795	\$15,825	564.899	\$8,940		\$694,485	\$12,025	588.506	\$7,077
Class 8 Subtotal		\$15,720,308	\$242,247	579.994	\$140,502		\$15,764,786	\$243,433	587.258	\$142,958
CLASS 9										
Utilities		\$54,298,736	\$6,515,843	567.342	\$3,696,713		\$53,129,586	\$6,375,545	576.790	\$3,677,350
CLASS 10										
Timber Land	197,020	\$56,879,005	\$210,458	532.765	\$112,125	197,259	\$56,974,572	\$210,812	534.143	\$112,604
CLASS 12										
Railroads		\$42,906,297	\$1,317,222	541.922	\$713,832		\$39,464,366	\$1,231,286	550.043	\$677,261
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$42,906,297	\$1,317,222	541.922	\$713,832		\$39,464,366	\$1,231,286	550.043	\$677,261
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$6,132,939	\$367,978	583.667	\$214,776		\$5,326,980	\$319,618	593.875	\$189,813
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$356,061	\$0	-	\$0
Class 13 Subtotal		\$6,132,939	\$367,978	583.667	\$214,776		\$5,683,041	\$319,618	593.875	\$189,813
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$801,057,023</b>	<b>\$17,779,697</b>	<b>579.552</b>	<b>\$10,304,263</b>		<b>\$804,960,467</b>	<b>\$17,580,088</b>	<b>588.555</b>	<b>\$10,346,846</b>

### ABATED PROPERTY

Current Values of Abated Property	\$0	\$0	-	\$0	\$0	\$0	-	\$0
Values Without the Property Abatement	\$0	\$0	-	\$0	\$0	\$0	-	\$0
Difference (Property Value Abated)	\$0	\$0	-	\$0	\$0	\$0	-	\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK	1 NORTHWESTERN ENERGY-T & D	2 MONTANA RAIL LINK
3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 BNSF RAILWAY CO	3 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	4 ROCK CREEK CATTLE COMPANY LTD
5 ROCK CREEK CATTLE COMPANY LTD	6 PACIFICORP - ELECTRIC TRANSMISSION	5 PACIFICORP - ELECTRIC TRANSMISSION	6 YELLOWSTONE PIPELINE CO
7 YELLOWSTONE PIPELINE CO	8 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	7 BNSF RAILWAY CO	8 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY
9 MISSOULA ELECTRIC COOPERATIVE INC	10 BLACKFOOT TELEPHONE COOP INC	9 MISSOULA ELECTRIC COOPERATIVE INC	10 SUN MOUNTAIN LUMBER INC

# Property Taxes Paid by County

## Prairie County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	14,239	\$13,385,474	\$289,123	559.888	\$161,876	14,230	\$13,363,753	\$288,654	570.731	\$164,744
Tillable Non-Irrigated	81,180	\$23,030,295	\$497,457	558.461	\$277,810	81,180	\$23,030,290	\$497,456	569.302	\$283,202
Grazing	465,715	\$21,817,265	\$471,242	558.546	\$263,210	465,741	\$21,818,307	\$471,263	569.386	\$288,331
Wild Hay	11,901	\$2,444,532	\$52,806	558.498	\$29,492	11,901	\$2,444,532	\$52,806	569.339	\$30,065
Non-Qualified Ag Land	649	\$31,215	\$4,719	558.885	\$2,637	649	\$31,215	\$4,719	569.726	\$2,689
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$60,708,781	\$1,315,347	558.808	\$735,027		\$60,688,097	\$1,314,898	569.649	\$749,030
CLASS 4 Land and Improvements:										
Residential		\$30,673,636	\$418,071	681.169	\$284,777		\$31,005,767	\$417,673	694.834	\$290,213
Residential Low Income		\$2,453,264	\$11,690	698.200	\$8,162		\$2,224,894	\$10,490	707.925	\$7,426
Mobile Homes		\$1,622,710	\$21,905	566.462	\$12,408		\$1,589,840	\$21,461	594.228	\$12,753
Mobile Homes Low Income		\$135,750	\$694	689.529	\$479		\$123,456	\$694	715.616	\$497
Commercial		\$29,794,710	\$416,092	589.329	\$245,215		\$30,564,702	\$428,023	601.189	\$257,323
Industrial		\$48,204	\$911	609.265	\$555		\$48,204	\$911	621.320	\$566
New Manufacturing		\$297,050	\$5,614	696.742	\$3,912		\$297,050	\$5,614	710.880	\$3,991
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$65,025,324	\$874,977	634.882	\$555,508		\$65,853,913	\$884,866	647.294	\$572,769
CLASS 5										
Rural Electric and Telephone Co-Op		\$4,829,988	\$144,898	574.359	\$83,223		\$5,131,852	\$153,955	585.420	\$90,128
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$4,829,988	\$144,898	574.359	\$83,223		\$5,131,852	\$153,955	585.420	\$90,128
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$746,680	\$12,520	589.734	\$7,383		\$885,739	\$14,315	595.582	\$8,526
Farm Implements		\$9,416,564	\$142,579	537.459	\$76,630		\$10,261,539	\$157,532	559.592	\$88,154
Furniture and Fixtures		\$146,965	\$2,287	617.084	\$1,411		\$122,856	\$1,948	633.606	\$1,234
Other Business Equipment		\$397,925	\$9,049	547.868	\$4,957		\$423,091	\$9,510	562.005	\$5,344
Class 8 Subtotal		\$10,708,134	\$166,434	543.051	\$90,382		\$11,693,225	\$183,305	563.315	\$103,258
CLASS 9										
Utilities		\$7,628,877	\$915,464	575.381	\$526,740		\$7,664,650	\$919,758	587.882	\$540,709
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$61,788,368	\$1,896,904	567.442	\$1,076,382		\$54,720,367	\$1,707,276	578.549	\$987,742
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$61,788,368	\$1,896,904	567.442	\$1,076,382		\$54,720,367	\$1,707,276	578.549	\$987,742
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$1,657,825	\$99,471	575.557	\$57,251		\$1,871,112	\$112,267	582.326	\$65,376
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,657,825	\$99,471	575.557	\$57,251		\$1,871,112	\$112,267	582.326	\$65,376
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$212,347,297</b>	<b>\$5,413,495</b>	<b>577.171</b>	<b>\$3,124,514</b>		<b>\$207,623,216</b>	<b>\$5,276,325</b>	<b>589.238</b>	<b>\$3,109,013</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$1,425,590	\$9,694	657.775	\$6,376		\$1,425,590	\$9,694	668.615	\$6,482
Values Without the Property Abatement		\$1,425,590	\$19,495	657.775	\$12,823		\$1,425,590	\$19,245	668.615	\$12,868
Difference (Property Value Abated)		\$0	-\$9,801	-	-\$6,447		\$0	-\$9,551	-	-\$6,386

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 CENEX PIPELINE LLC	1 BNSF RAILWAY CO	2 CENEX PIPELINE LLC
3 WBI ENERGY TRANSMISSION INC	4 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	3 WBI ENERGY TRANSMISSION INC	4 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION
5 TONGUE RIVER ELECTRIC COOP INC	6 EATON FRANK & SONS	5 TONGUE RIVER ELECTRIC COOP INC	6 EATON FRANK & SONS
7 MID RIVERS TELEPHONE COOPERATIVE	8 BEEFLAND INC	7 MID RIVERS TELEPHONE COOPERATIVE	8 BEEFLAND INC
9 BRIDGER PIPELINE LLC	10 SACKMAN INC	9 SACKMAN INC	10 BRIDGER PIPELINE LLC

# Property Taxes Paid by County

## Ravalli County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	44,281	\$27,928,319	\$603,227	516.879	\$311,795	43,936	\$27,711,032	\$598,531	514.814	\$308,132
Tillable Non-Irrigated	3,030	\$1,126,864	\$24,340	530.403	\$12,910	3,030	\$1,145,176	\$24,736	528.257	\$13,067
Grazing	116,056	\$5,314,032	\$114,915	514.005	\$59,067	116,100	\$5,326,663	\$115,184	508.210	\$58,538
Wild Hay	516	\$113,603	\$2,452	528.710	\$1,296	511	\$112,453	\$2,428	523.780	\$1,272
Non-Qualified Ag Land	42,630	\$2,051,749	\$310,274	515.294	\$159,882	42,602	\$2,050,423	\$310,078	509.945	\$158,123
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$36,534,567	\$1,055,208	516.439	\$544,951		\$36,345,747	\$1,050,957	512.991	\$539,131
CLASS 4 Land and Improvements:										
Residential		\$3,658,980,923	\$49,577,733	534.195	\$26,484,173		\$3,780,122,240	\$50,752,423	530.533	\$26,925,856
Residential Low Income		\$267,272,152	\$1,246,009	553.984	\$690,269		\$271,785,435	\$1,250,004	548.086	\$685,110
Mobile Homes		\$23,874,350	\$321,940	528.967	\$170,296		\$23,839,710	\$321,840	520.071	\$167,380
Mobile Homes Low Income		\$3,906,390	\$14,711	548.359	\$8,067		\$15,193,011	\$13,428	541.657	\$7,273
Commercial		\$934,025,793	\$14,977,056	575.606	\$8,620,881		\$935,717,700	\$15,054,152	569.215	\$8,569,048
Industrial		\$2,308,710	\$43,637	567.749	\$24,775		\$2,460,062	\$46,498	567.064	\$26,367
New Manufacturing		\$49,619,501	\$937,808	700.564	\$656,994		\$46,050,801	\$870,360	685.479	\$596,614
Qualified Golf Courses		\$7,984,509	\$75,853	506.350	\$38,408		\$7,984,509	\$75,853	526.672	\$39,950
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$4,947,972,328	\$67,194,747	546.082	\$36,693,863		\$5,083,153,468	\$68,384,558	541.315	\$37,017,598
CLASS 5										
Rural Electric and Telephone Co-Op		\$25,324,314	\$759,733	514.065	\$390,552		\$26,531,903	\$795,957	511.250	\$406,933
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$25,324,314	\$759,733	514.065	\$390,552		\$26,531,903	\$795,957	511.250	\$406,933
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$51,274,122	\$1,227,945	707.598	\$688,892		\$52,025,397	\$1,211,577	686.535	\$831,790
Farm Implements		\$2,322,661	\$37,212	512.610	\$19,075		\$2,755,474	\$42,249	498.839	\$21,075
Furniture and Fixtures		\$13,327,148	\$248,603	623.543	\$155,015		\$14,456,538	\$268,522	610.602	\$163,960
Other Business Equipment		\$6,413,119	\$145,012	687.457	\$99,690		\$8,456,812	\$183,760	662.853	\$121,806
Class 8 Subtotal		\$73,337,050	\$1,658,773	688.866	\$1,142,672		\$77,694,221	\$1,706,108	667.386	\$1,138,632
CLASS 9										
Utilities		\$52,617,261	\$6,314,065	561.311	\$3,544,154		\$53,500,807	\$6,420,091	556.259	\$3,571,236
CLASS 10										
Timber Land	96,523	\$31,180,968	\$115,388	496.360	\$57,274	96,420	\$30,991,357	\$114,687	487.905	\$55,956
CLASS 12										
Railroads		\$25,365,347	\$778,715	523.442	\$407,612		\$23,719,788	\$740,060	517.419	\$382,921
Airlines		\$9,563	\$294	751.808	\$221		\$9,379	\$293	738.670	\$216
Class 12 Subtotal		\$25,374,910	\$779,009		\$407,833		\$23,729,167	\$740,353		\$383,138
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$26,788,342	\$1,607,305	574.809	\$923,894		\$25,463,209	\$1,527,794	558.968	\$853,987
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$26,788,342	\$1,607,305		\$923,894		\$25,463,209	\$1,527,794		\$853,987
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$5,219,129,740</b>	<b>\$79,484,228</b>	<b>549.860</b>	<b>\$43,705,192</b>		<b>\$5,357,409,879</b>	<b>\$80,740,505</b>	<b>544.542</b>	<b>\$43,966,612</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 GLAXO SMITH KLINE BIOLOGICALS	1 NORTHWESTERN ENERGY-T & D	2 GLAXO SMITH KLINE BIOLOGICALS
3 MONTANA RAIL LINK	4 VERIZON WIRELESS	3 MONTANA RAIL LINK	4 RAVALLI COUNTY ELECTRIC COOP INC
5 RAVALLI COUNTY ELECTRIC COOP INC	6 CENTURYLINK INC	5 VERIZON WIRELESS	6 CHARTER COMMUNICATIONS INC
7 CHARTER COMMUNICATIONS INC	8 DOUBLE FORK LLC	7 QWEST CORPORATION AND OR CENTURYLINK INC -	8 STOCK FARM CLUB
9 MD-CDW LLC	10 STOCK FARM CLUB	9 CENTURYLINK INC	10 DOUBLE FORK LLC

# Property Taxes Paid by County

## Richland County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	51,200	\$39,967,250	\$863,290	355.755	\$307,119	51,088	\$39,947,761	\$862,868	438.452	\$378,326
Tillable Non-Irrigated	384,230	\$124,497,173	\$2,689,135	308.222	\$828,852	383,874	\$124,405,451	\$2,687,154	392.447	\$1,054,565
Grazing	720,240	\$31,082,282	\$671,375	316.931	\$212,780	720,834	\$31,124,348	\$672,287	403.941	\$271,564
Wild Hay	8,321	\$1,729,559	\$37,356	307.956	\$11,504	8,168	\$1,696,503	\$36,642	396.849	\$14,541
Non-Qualified Ag Land	13,185	\$634,584	\$95,939	337.756	\$32,404	13,167	\$633,740	\$95,809	424.500	\$40,871
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$197,910,848	\$4,357,095	319.630	\$1,392,659		\$197,807,803	\$4,354,760	404.079	\$1,759,668
CLASS 4 Land and Improvements:										
Residential		\$703,747,757	\$9,511,746	420.188	\$3,996,722		\$707,386,535	\$9,541,577	475.792	\$4,539,805
Residential Low Income		\$12,069,660	\$51,600	416.441	\$21,488		\$12,014,312	\$44,036	475.567	\$20,942
Mobile Homes		\$28,696,560	\$387,399	391.359	\$151,612		\$27,796,440	\$375,245	419.463	\$157,401
Mobile Homes Low Income		\$165,080	\$538	435.403	\$234		\$589,099	\$652	461.196	\$301
Commercial		\$377,733,546	\$6,448,517	403.618	\$2,602,735		\$363,496,562	\$6,171,189	463.258	\$2,858,852
Industrial		\$9,573,236	\$180,937	383.345	\$69,361		\$9,572,079	\$180,915	456.329	\$82,557
New Manufacturing		\$75,825,526	\$1,322,802	385.261	\$509,624		\$71,651,662	\$1,286,775	455.563	\$586,207
Qualified Golf Courses		\$2,518,916	\$23,930	371.500	\$8,890		\$2,518,916	\$23,930	457.140	\$10,939
Remodeled Commercial		\$189,657	\$1,441	601.910	\$867		\$189,657	\$1,441	643.990	\$927
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,210,519,938	\$17,928,910	410.596	\$7,361,535		\$1,195,215,262	\$17,625,760	468.515	\$8,257,932
CLASS 5										
Rural Electric and Telephone Co-Op		\$51,463,945	\$1,543,915	352.073	\$543,570		\$57,685,450	\$1,730,563	429.401	\$743,106
Qualified New Industrial		\$11,250	\$338	371.500	\$126		\$184,581	\$338	457.140	\$155
Pollution Control		\$2,269,712	\$68,091	371.500	\$25,296		\$15,341,338	\$69,883	457.140	\$31,946
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$53,744,907	\$1,612,344	352.897	\$568,992		\$73,211,369	\$1,800,784	430.483	\$775,206
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$151,495,020	\$3,844,060	329.909	\$1,268,191		\$170,840,810	\$4,342,835	385.354	\$1,673,527
Farm Implements		\$22,458,893	\$346,549	314.055	\$108,835		\$22,031,068	\$342,537	376.865	\$129,090
Furniture and Fixtures		\$9,383,803	\$169,558	420.491	\$71,298		\$9,515,119	\$167,460	464.388	\$77,766
Other Business Equipment		\$174,709,296	\$4,250,155	310.106	\$1,317,997		\$284,044,548	\$7,472,963	361.427	\$2,700,929
Class 8 Subtotal		\$358,047,012	\$8,610,322	321.280	\$2,766,321		\$486,431,545	\$12,325,795	371.685	\$4,581,313
CLASS 9										
Utilities		\$300,072,084	\$36,008,647	309.543	\$11,146,207		\$150,149,441	\$18,017,934	419.504	\$7,558,601
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$30,788,440	\$945,205	375.396	\$354,826		\$27,259,046	\$850,482	445.986	\$379,303
Airlines		\$959,967	\$29,470	371.328	\$10,943		\$1,113,657	\$34,747	456.984	\$15,879
Class 12 Subtotal		\$31,748,407	\$974,675		\$365,770		\$28,372,703	\$885,229		\$395,182
CLASS 13										
Electrical Generation Property		\$48,359,314	\$2,901,560	371.615	\$1,078,264		\$50,461,329	\$3,027,679	457.192	\$1,384,231
Telecommunication Property		\$5,927,307	\$355,639	381.741	\$135,762		\$5,985,106	\$359,106	453.619	\$162,897
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$54,286,621	\$3,257,199		\$1,214,026		\$56,446,435	\$3,386,785		\$1,547,129
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$2,206,329,817</b>	<b>\$72,749,192</b>	<b>341.110</b>	<b>\$24,815,509</b>		<b>\$2,187,634,558</b>	<b>\$58,397,047</b>	<b>425.964</b>	<b>\$24,875,030</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$11,924,027	\$112,918	552.248	\$62,359		\$7,364,594	\$69,603	594.228	\$41,360
Values Without the Property Abatement		\$11,924,027	\$225,399	552.248	\$124,476		\$7,364,594	\$139,191	594.228	\$82,711
Difference (Property Value Abated)		\$0	-\$112,481		-\$62,117		\$0	-\$69,588		-\$41,351

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 HILAND CRUDE LLC	2 ONEOK BAKKEN PIPELINE LLC	1 HILAND CRUDE LLC	2 ONEOK BAKKEN PIPELINE LLC
3 PLAINS PIPELINE LP	4 MONTANA DAKOTA UTILITIES - ELECTRIC GENERATION	3 MONTANA DAKOTA UTILITIES - ELECTRIC GENERATION	4 ONEOK ROCKIES MIDSTREAM LLC
5 ONEOK ROCKIES MIDSTREAM LLC	6 CONTINENTAL RESOURCES INC	5 XTO ENERGY INC	6 LOWER YELLOWSTONE RURAL ELEC
7 XTO ENERGY INC	8 LOWER YELLOWSTONE RURAL ELEC	7 CONTINENTAL RESOURCES INC	8 PLAINS PIPELINE LP
9 HILAND PARTNERS LLC	10 BRIDGER PIPELINE LLC	9 HILAND PARTNERS LLC	10 TESORO HIGH PLAINS PIPELINE COMPANY

# Property Taxes Paid by County

## Roosevelt County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	18,689	\$11,305,074	\$244,187	528.072	\$128,948	18,729	\$11,279,477	\$243,635	529.225	\$128,938
Tillable Non-Irrigated	565,710	\$194,258,529	\$4,196,020	569.145	\$2,388,144	565,390	\$194,119,141	\$4,193,014	571.594	\$2,396,702
Grazing	435,178	\$15,356,179	\$331,859	541.244	\$179,617	435,313	\$15,395,784	\$332,727	545.064	\$181,357
Wild Hay	17,431	\$3,697,988	\$79,873	547.012	\$43,691	17,444	\$3,703,282	\$79,988	553.234	\$44,252
Non-Qualified Ag Land	13,861	\$650,720	\$98,405	558.161	\$54,926	13,821	\$652,722	\$98,708	558.187	\$55,098
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$225,268,490	\$4,950,344	564.673	\$2,795,326		\$225,150,406	\$4,948,072	567.160	\$2,806,347
CLASS 4 Land and Improvements:										
Residential		\$161,494,019	\$2,189,598	690.037	\$1,510,903		\$162,905,550	\$2,200,603	711.683	\$1,566,131
Residential Low Income		\$3,006,594	\$15,375	730.724	\$11,235		\$3,310,725	\$15,798	759.623	\$12,001
Mobile Homes		\$10,579,185	\$142,816	594.694	\$84,932		\$9,436,740	\$127,380	634.201	\$80,784
Mobile Homes Low Income		\$106,090	\$431	739.452	\$319		\$132,560	\$319	761.194	\$243
Commercial		\$122,600,208	\$1,897,273	610.725	\$1,158,712		\$122,301,312	\$1,891,754	622.899	\$1,178,371
Industrial		\$1,375,348	\$25,992	602.727	\$15,666		\$1,375,348	\$25,992	613.930	\$15,957
New Manufacturing		\$61,003,195	\$1,082,813	606.431	\$656,652		\$63,635,890	\$1,132,571	609.341	\$690,121
Qualified Golf Courses		\$245,550	\$2,333	578.600	\$1,350		\$245,550	\$2,333	576.000	\$1,344
Remodeled Commercial		\$1,090	\$0	-	\$2		\$1,090	\$0	-	\$2
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$360,411,279	\$5,356,631	642.152	\$3,439,770		\$363,343,765	\$5,396,750	656.868	\$3,544,954
CLASS 5										
Rural Electric and Telephone Co-Op		\$88,825,487	\$2,206,223	569.738	\$1,256,970		\$95,676,583	\$2,499,321	566.202	\$1,415,120
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$88,825,487	\$2,206,223	569.738	\$1,256,970		\$95,676,583	\$2,499,321	566.202	\$1,415,120
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$50,289,460	\$1,113,071	480.962	\$535,345		\$49,454,989	\$1,087,492	496.450	\$539,885
Farm Implements		\$34,374,773	\$539,332	536.061	\$289,115		\$33,745,359	\$534,382	557.029	\$297,667
Furniture and Fixtures		\$3,402,441	\$60,737	714.202	\$43,378		\$3,363,508	\$57,753	748.041	\$43,202
Other Business Equipment		\$41,607,610	\$980,025	456.149	\$447,037		\$44,535,838	\$1,072,675	481.004	\$515,960
Class 8 Subtotal		\$129,674,284	\$2,693,164	488.227	\$1,314,875		\$131,099,694	\$2,752,302	507.471	\$1,396,714
CLASS 9										
Utilities		\$132,030,571	\$15,843,665	546.307	\$8,655,499		\$123,063,362	\$14,767,606	561.818	\$8,296,714
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$127,782,809	\$3,922,932	542.580	\$2,128,504		\$113,070,108	\$3,527,791	539.899	\$1,904,649
Airlines		\$1,992,159	\$61,159	578.600	\$35,387		\$1,868,563	\$58,298	576.000	\$33,580
Class 12 Subtotal		\$129,774,968	\$3,984,091		\$2,163,891		\$114,938,671	\$3,586,089		\$1,938,229
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$9,544,496	\$572,670	587.667	\$336,539		\$8,976,112	\$538,563	589.405	\$317,432
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$9,544,496	\$572,670		\$336,539		\$8,976,112	\$538,563		\$317,432
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,075,529,575</b>	<b>\$35,606,788</b>	<b>560.648</b>	<b>\$19,962,870</b>		<b>\$1,062,248,593</b>	<b>\$34,488,703</b>	<b>571.651</b>	<b>\$19,715,510</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$58,414,120	\$1,140,863	588.232	\$671,092		\$69,293,328	\$1,554,810	571.739	\$888,945
Values Without the Property Abatement		\$58,414,120	\$1,669,599	588.232	\$982,111		\$69,293,328	\$1,995,956	571.739	\$1,141,165
Difference (Property Value Abated)		\$0	-\$528,736		-\$311,019		\$0	-\$441,146		-\$252,220

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHERN BORDER PIPELINE COMPANY	2 BNSF RAILWAY CO	1 NORTHERN BORDER PIPELINE COMPANY	2 BNSF RAILWAY CO
3 HILAND CRUDE LLC	4 BASIN ELECTRIC POWER COOPERATIVE	3 BASIN ELECTRIC POWER COOPERATIVE	4 BRIDGER PIPELINE LLC
5 BRIDGER PIPELINE LLC	6 OASIS PETROLEUM NORTH AMERICA LLP	5 ONEOK BAKKEN PIPELINE LLC	6 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION
7 ONEOK BAKKEN PIPELINE LLC	8 SHERIDAN ELECTRIC CO OP INC	7 SHERIDAN ELECTRIC CO OP INC	8 CENEX HARVEST STATES COOPERATIVES
9 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	10 CENEX HARVEST STATES COOPERATIVES	9 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	10 SAGEBRUSH CELLULAR INC

# Property Taxes Paid by County

## Rosebud County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	32,084	\$26,767,092	\$578,165	389.302	\$225,081	32,087	\$26,770,026	\$578,229	414.285	\$239,551
Tillable Non-Irrigated	143,139	\$34,544,441	\$746,173	368.563	\$275,012	142,033	\$34,286,788	\$740,607	407.302	\$301,650
Grazing	2,168,837	\$80,982,512	\$1,749,259	354.754	\$620,557	2,169,874	\$81,024,434	\$1,750,162	380.820	\$686,497
Wild Hay	24,839	\$5,661,040	\$122,274	329.106	\$40,241	24,753	\$5,646,617	\$121,963	354.330	\$43,215
Non-Qualified Ag Land	12,768	\$613,705	\$92,797	370.075	\$34,342	12,916	\$620,841	\$93,875	399.379	\$37,492
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$148,568,790	\$3,288,668	363.440	\$1,195,232		\$148,348,706	\$3,284,836	392.228	\$1,288,406
CLASS 4 Land and Improvements:										
Residential		\$203,274,901	\$2,755,579	423.544	\$1,167,110		\$205,662,874	\$2,778,257	448.151	\$1,245,079
Residential Low Income		\$3,327,252	\$15,908	554.526	\$8,821		\$3,613,313	\$16,832	567.998	\$9,561
Mobile Homes		\$9,750,685	\$131,643	387.852	\$51,098		\$10,061,015	\$135,833	374.412	\$50,858
Mobile Homes Low Income		\$66,460	\$198	391.603	\$78		\$203,305	\$336	390.550	\$131
Commercial		\$99,805,819	\$1,557,771	427.289	\$665,618		\$100,109,456	\$1,561,382	449.225	\$701,411
Industrial		\$13,096,401	\$247,520	241.024	\$59,658		\$13,073,989	\$247,096	259.471	\$64,114
New Manufacturing		\$26,321,000	\$497,467	260.173	\$129,428		\$25,223,610	\$476,726	280.035	\$133,500
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$355,642,518	\$5,206,086	399.873	\$2,081,771		\$357,947,562	\$5,216,462	422.634	\$2,204,653
CLASS 5										
Rural Electric and Telephone Co-Op		\$17,054,373	\$511,621	400.421	\$204,864		\$20,042,319	\$601,279	428.231	\$257,486
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$164,401,656	\$4,932,049	269.451	\$1,328,944		\$227,499,487	\$4,398,065	300.933	\$1,323,524
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$181,456,029	\$5,443,670	281.760	\$1,533,808		\$247,541,806	\$4,999,344	316.244	\$1,581,010
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$97,286,444	\$2,625,216	268.729	\$705,473		\$101,740,636	\$2,729,248	286.045	\$780,687
Farm Implements		\$7,066,612	\$110,695	372.701	\$41,256		\$8,449,856	\$135,454	382.203	\$51,771
Furniture and Fixtures		\$2,796,218	\$50,796	407.349	\$20,692		\$2,386,821	\$43,725	390.628	\$17,080
Other Business Equipment		\$15,790,415	\$440,187	266.962	\$117,513		\$15,998,731	\$447,059	284.486	\$127,182
Class 8 Subtotal		\$122,939,689	\$3,226,894	274.237	\$884,933		\$128,576,044	\$3,355,487	291.082	\$976,721
CLASS 9										
Utilities		\$51,308,867	\$6,157,052	307.684	\$1,894,427		\$49,846,037	\$5,981,518	335.883	\$2,009,092
CLASS 10										
Timber Land	43,359	\$4,849,114	\$17,940	279.706	\$5,018	43,359	\$4,850,138	\$17,945	294.913	\$5,292
CLASS 12										
Railroads		\$81,076,027	\$2,489,038	398.558	\$992,026		\$71,970,969	\$2,245,494	423.934	\$951,941
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$81,076,027	\$2,489,038		\$992,026		\$71,970,969	\$2,245,494		\$951,941
CLASS 13										
Electrical Generation Property		\$1,142,084,512	\$68,525,071	272.814	\$18,694,604		\$1,084,017,388	\$65,041,046	305.221	\$19,851,902
Telecommunication Property		\$5,669,657	\$340,179	405.813	\$138,049		\$5,207,990	\$312,485	426.435	\$133,254
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,147,754,169	\$68,865,250		\$18,832,654		\$1,089,225,378	\$65,353,531		\$19,985,157
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$2,093,595,203</b>	<b>\$94,694,598</b>	<b>289.561</b>	<b>\$27,419,870</b>		<b>\$2,098,306,640</b>	<b>\$90,454,617</b>	<b>320.628</b>	<b>\$29,002,272</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	PUGET SOUND ENERGY INC - ELECTRIC GENERATION	2	AVISTA CORPORATION - ELECTRIC GENERATION	1	PUGET SOUND ENERGY INC - ELECTRIC GENERATION	2	AVISTA CORPORATION - ELECTRIC GENERATION
3	PORTLAND GENERAL ELECTRIC COMPANY - ELECTRIC GENERATION	4	NORTHWESTERN ENERGY - ELECTRIC GENERATION	3	PORTLAND GENERAL ELECTRIC COMPANY - ELECTRIC GENERATION	4	NORTHWESTERN ENERGY - ELECTRIC GENERATION
5	PACIFICORP - ELECTRIC GENERATION	6	WESTERN ENERGY CO	5	PACIFICORP - ELECTRIC GENERATION	6	WESTERN ENERGY CO
7	BNSF RAILWAY CO	8	TALEN MONTANA LLC	7	NORTHWESTERN ENERGY-T & D	8	BNSF RAILWAY CO
9	NORTHWESTERN ENERGY-T & D	10	PUGET SOUND ENERGY INC - POLLUTION CONTROL	9	PUGET SOUND ENERGY INC - POLLUTION CONTROL	10	CENEX PIPELINE LLC

# Property Taxes Paid by County

## Sanders County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	11,909	\$7,762,532	\$167,672	924.540	\$155,019	11,635	\$7,675,237	\$165,785	894.680	\$148,325
Tillable Non-Irrigated	1,139	\$682,853	\$14,750	540.193	\$7,968	1,156	\$709,505	\$15,326	525.676	\$8,057
Grazing	120,354	\$5,777,697	\$124,824	876.121	\$109,361	119,779	\$5,753,394	\$124,299	864.032	\$107,398
Wild Hay	9,981	\$1,707,481	\$36,883	784.506	\$28,935	9,865	\$1,689,772	\$36,501	755.774	\$27,586
Non-Qualified Ag Land	24,896	\$1,185,688	\$179,279	587.350	\$105,300	25,155	\$1,201,316	\$181,645	580.688	\$105,475
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$17,116,251	\$523,408	776.799	\$406,583		\$17,029,224	\$523,556	757.973	\$396,841
CLASS 4 Land and Improvements:										
Residential		\$858,841,686	\$11,594,247	517.994	\$6,005,749		\$877,388,389	\$11,685,442	513.738	\$6,003,253
Residential Low Income		\$75,668,324	\$324,635	566.898	\$184,035		\$80,997,395	\$337,512	571.414	\$192,859
Mobile Homes		\$5,848,900	\$78,971	487.876	\$38,528		\$6,103,680	\$82,414	567.224	\$46,747
Mobile Homes Low Income		\$565,800	\$2,353	538.532	\$1,267		\$4,242,275	\$2,021	671.560	\$1,357
Commercial		\$159,620,384	\$2,644,114	623.678	\$1,649,077		\$164,000,426	\$2,726,198	619.236	\$1,688,160
Industrial		\$383,144	\$7,242	472.596	\$3,423		\$383,144	\$7,242	467.981	\$3,389
New Manufacturing		\$4,421,090	\$83,559	472.596	\$39,490		\$4,547,290	\$85,944	467.981	\$40,220
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,105,349,328	\$14,735,121	537.598	\$7,921,568		\$1,137,662,599	\$14,926,773	534.341	\$7,975,986
CLASS 5										
Rural Electric and Telephone Co-Op		\$18,132,988	\$543,991	499.458	\$271,701		\$17,945,596	\$538,365	507.432	\$273,183
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$18,132,988	\$543,991	499.458	\$271,701		\$17,945,596	\$538,365	507.432	\$273,183
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$8,215,132	\$125,872	453.400	\$57,071		\$9,009,192	\$137,212	487.879	\$66,943
Farm Implements		\$589,090	\$9,006	659.787	\$5,942		\$868,124	\$13,986	848.920	\$11,873
Furniture and Fixtures		\$1,682,708	\$30,910	584.986	\$18,082		\$1,788,405	\$31,000	657.889	\$20,394
Other Business Equipment		\$863,729	\$13,076	501.604	\$6,559		\$717,159	\$10,793	662.559	\$7,151
Class 8 Subtotal		\$11,350,659	\$178,863	490.055	\$87,653		\$12,382,880	\$192,990	551.121	\$106,361
CLASS 9										
Utilities		\$44,067,875	\$5,288,137	486.432	\$2,572,318		\$48,144,882	\$5,777,384	487.597	\$2,817,037
CLASS 10										
Timber Land	264,277	\$163,067,605	\$603,376	454.469	\$274,216	263,996	\$159,498,146	\$590,174	449.204	\$285,109
CLASS 12										
Railroads		\$82,967,401	\$2,547,099	507.279	\$1,292,090		\$77,587,242	\$2,420,721	509.772	\$1,234,015
Airlines		\$2,583	\$79	685.716	\$54		\$2,789	\$87	685.881	\$60
Class 12 Subtotal		\$82,969,984	\$2,547,178		\$1,292,145		\$77,590,031	\$2,420,808		\$1,234,075
CLASS 13										
Electrical Generation Property		\$273,786,335	\$16,427,179	409.052	\$6,719,577		\$280,994,585	\$16,859,675	403.926	\$6,810,053
Telecommunication Property		\$7,621,353	\$457,283	571.732	\$261,443		\$6,899,183	\$413,956	562.460	\$232,834
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$281,407,688	\$16,884,462		\$6,981,020		\$287,893,768	\$17,273,631		\$7,042,887
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,723,462,378</b>	<b>\$41,304,536</b>	<b>479.541</b>	<b>\$19,807,203</b>		<b>\$1,758,147,126</b>	<b>\$42,243,681</b>	<b>476.083</b>	<b>\$20,111,479</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 AVISTA CORPORATION - ELECTRIC GENERATION	2 NORTHWESTERN ENERGY - ELECTRIC GENERATION	1 AVISTA CORPORATION - ELECTRIC GENERATION	2 NORTHWESTERN ENERGY - ELECTRIC GENERATION
3 AVISTA CORPORATION - ELECTRIC TRANSMISSION	4 MONTANA RAIL LINK	3 AVISTA CORPORATION - ELECTRIC TRANSMISSION	4 MONTANA RAIL LINK
5 NORTHWESTERN ENERGY-T & D	6 YELLOWSTONE PIPELINE CO	5 NORTHWESTERN ENERGY-T & D	6 YELLOWSTONE PIPELINE CO
7 BLACKFOOT TELEPHONE COOP INC	8 VERIZON WIRELESS	7 BLACKFOOT TELEPHONE COOP INC	8 NORTHERN LIGHTS INC
9 NORTHERN LIGHTS INC	10 PACIFICORP - ELECTRIC TRANSMISSION	9 VERIZON WIRELESS	10 WEYERHAEUSER COMPANY

# Property Taxes Paid by County

## Sheridan County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	5,833	\$4,282,571	\$92,505	548.476	\$50,737	6,472	\$4,706,024	\$101,650	562.314	\$57,159
Tillable Non-Irrigated	598,636	\$210,204,162	\$4,540,432	588.078	\$2,670,127	598,180	\$210,157,069	\$4,539,415	629.888	\$2,859,324
Grazing	342,072	\$17,868,753	\$385,966	586.874	\$226,513	342,132	\$17,861,667	\$385,817	628.880	\$242,833
Wild Hay	5,001	\$1,190,258	\$25,717	594.855	\$15,298	5,001	\$1,190,258	\$25,717	639.544	\$16,447
Non-Qualified Ag Land	3,889	\$170,060	\$25,713	585.190	\$15,047	3,826	\$167,042	\$25,257	623.393	\$15,745
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$233,715,804	\$5,070,333	587.283	\$2,977,722		\$234,082,060	\$5,077,856	628.475	\$3,191,308
CLASS 4 Land and Improvements:										
Residential		\$148,226,826	\$2,010,683	744.648	\$1,497,251		\$148,987,610	\$2,019,149	800.880	\$1,617,095
Residential Low Income		\$4,765,509	\$20,183	753.882	\$15,216		\$5,049,246	\$20,664	809.124	\$16,720
Mobile Homes		\$6,577,180	\$88,794	642.976	\$57,092		\$6,686,773	\$90,273	695.021	\$62,742
Mobile Homes Low Income		\$32,710	\$88	694.930	\$61		\$79,883	\$88	758.835	\$67
Commercial		\$113,813,815	\$1,712,994	652.010	\$1,116,889		\$119,283,281	\$1,789,321	699.394	\$1,251,440
Industrial		\$754,920	\$14,265	647.141	\$9,231		\$761,575	\$14,391	684.574	\$9,852
New Manufacturing		\$29,469,384	\$420,342	854.334	\$359,112		\$34,008,363	\$522,281	892.129	\$465,942
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$303,640,344	\$4,267,349	715.867	\$3,054,852		\$314,856,731	\$4,456,167	768.341	\$3,423,857
CLASS 5										
Rural Electric and Telephone Co-Op		\$29,114,328	\$873,423	605.000	\$528,421		\$26,723,837	\$801,714	637.802	\$511,334
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$29,114,328	\$873,423	605.000	\$528,421		\$26,723,837	\$801,714	637.802	\$511,334
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$8,406,183	\$148,458	542.298	\$80,508		\$6,402,634	\$130,044	603.558	\$78,489
Farm Implements		\$56,609,524	\$850,802	554.621	\$471,872		\$54,274,199	\$816,008	608.684	\$496,691
Furniture and Fixtures		\$840,948	\$13,197	716.786	\$9,459		\$896,844	\$14,326	772.649	\$11,069
Other Business Equipment		\$18,346,482	\$285,253	509.432	\$145,317		\$17,179,601	\$317,618	585.426	\$185,942
Class 8 Subtotal		\$84,203,137	\$1,297,709	544.927	\$707,157		\$78,753,278	\$1,277,996	604.220	\$772,191
CLASS 9										
Utilities		\$42,515,321	\$5,101,846	607.878	\$3,101,302		\$34,568,978	\$4,148,278	662.245	\$2,747,175
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$38,076,548	\$1,168,951	609.943	\$712,993		\$33,638,162	\$1,049,512	651.588	\$683,850
Airlines		\$826	\$25	499.412	\$12		\$0	\$0	-	\$0
Class 12 Subtotal		\$38,077,374	\$1,168,976		\$713,006		\$33,638,162	\$1,049,512		\$683,850
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$4,724,720	\$283,484	608.312	\$172,447		\$4,119,877	\$247,194	667.027	\$164,885
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$4,724,720	\$283,484		\$172,447		\$4,119,877	\$247,194		\$164,885
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$735,991,028</b>	<b>\$18,063,120</b>	<b>623.088</b>	<b>\$11,254,907</b>		<b>\$726,742,923</b>	<b>\$17,058,717</b>	<b>673.826</b>	<b>\$11,494,600</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$22,829,888	\$275,245	842.667	\$231,940		\$14,059,862	\$143,456	807.517	\$115,843
Values Without the Property Abatement		\$22,829,888	\$439,725	842.667	\$370,542		\$14,059,862	\$264,876	807.517	\$213,892
Difference (Property Value Abated)		\$0	-\$164,480		-\$138,602		\$0	-\$121,420		-\$98,049

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 PLAINS PIPELINE LP	2 BNSF RAILWAY CO	1 PLAINS PIPELINE LP	2 BNSF RAILWAY CO
3 SHERIDAN ELECTRIC CO OP INC	4 NORTH DAKOTA PIPELINE COMPANY LLC	3 SHERIDAN ELECTRIC CO OP INC	4 NORTH DAKOTA PIPELINE COMPANY LLC
5 BRIDGER PIPELINE LLC	6 HILAND CRUDE LLC	5 BRIDGER PIPELINE LLC	6 NEW CENTURY AG
7 NEMONT TELEPHONE COOPERATIVE INC	8 NEW CENTURY AG	7 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	8 NEMONT TELEPHONE COOPERATIVE INC
9 MONTANA DAKOTA UTILITIES - ELECTRIC DISTRIBUTION	10 SAGEBRUSH CELLULAR INC	9 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	10 SAGEBRUSH CELLULAR INC

# Property Taxes Paid by County

## Silver Bow County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$183,671,608	\$5,510,148	782.560	\$4,312,021		\$238,223,021	\$7,146,691	804.710	\$5,751,014
CLASS 3 Agricultural Land:										
Tillable Irrigated	3,264	\$2,271,918	\$49,079	735.411	\$36,093	3,259	\$2,268,780	\$49,011	758.255	\$37,163
Tillable Non-Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Grazing	99,721	\$3,960,022	\$85,699	686.213	\$58,808	99,389	\$3,944,381	\$85,361	716.999	\$61,204
Wild Hay	847	\$343,637	\$7,424	685.096	\$5,086	847	\$343,637	\$7,424	713.575	\$5,298
Non-Qualified Ag Land	29,821	\$1,409,363	\$213,099	703.897	\$150,000	29,874	\$1,411,654	\$213,443	743.289	\$158,650
Eligible Mining Claims	7,684	\$318,771	\$6,901	746.039	\$5,148	7,716	\$318,314	\$6,890	777.446	\$5,357
Class 3 Subtotal		\$8,303,711	\$362,202	704.400	\$255,135		\$8,286,766	\$362,129	739.158	\$267,671
CLASS 4 Land and Improvements:										
Residential		\$1,673,333,728	\$22,589,369	771.307	\$17,423,341		\$1,694,952,912	\$22,778,789	796.007	\$18,132,083
Residential Low Income		\$96,135,335	\$432,942	778.170	\$336,902		\$100,925,519	\$458,338	801.617	\$367,411
Mobile Homes		\$11,430,100	\$154,315	740.740	\$114,307		\$11,486,580	\$155,078	752.704	\$116,728
Mobile Homes Low Income		\$903,540	\$3,396	735.331	\$2,497		\$2,747,671	\$3,003	752.020	\$2,258
Commercial		\$628,614,370	\$11,136,911	774.968	\$8,630,748		\$624,667,571	\$11,080,798	799.110	\$8,854,772
Industrial		\$4,017,656	\$75,832	761.681	\$57,836		\$4,013,658	\$75,857	788.400	\$59,806
New Manufacturing		\$106,817,060	\$2,018,833	702.666	\$1,418,565		\$106,542,447	\$2,013,654	746.969	\$1,504,137
Qualified Golf Courses		\$3,929,083	\$37,327	729.030	\$27,213		\$3,929,083	\$37,327	767.559	\$28,651
Remodeled Commercial		\$1,399,197	\$5,317	1189.858	\$6,326		\$8,855,997	\$67,306	957.110	\$64,419
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$2,526,580,069	\$36,454,342	768.571	\$28,017,737		\$2,558,121,438	\$36,670,150	794.386	\$29,130,265
CLASS 5										
Rural Electric and Telephone Co-Op		\$3,374,944	\$101,247	693.732	\$70,238		\$3,544,890	\$106,345	713.266	\$75,852
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$3,844,253	\$115,328	669.730	\$77,239		\$3,462,038	\$103,862	723.080	\$75,101
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$217,450	\$5,871	793.952	\$4,661		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$7,436,647	\$222,446	683.933	\$152,138		\$7,006,928	\$210,207	718.115	\$150,953
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$259,556,760	\$7,220,474	719.820	\$5,197,444		\$240,003,050	\$6,659,687	761.112	\$5,068,771
Farm Implements		\$148,236	\$2,362	678.475	\$1,603		\$177,601	\$3,076	754.773	\$2,322
Furniture and Fixtures		\$29,012,587	\$53,918	750.284	\$415,596		\$26,683,505	\$479,277	762.854	\$365,618
Other Business Equipment		\$15,195,912	\$402,365	727.316	\$292,647		\$14,812,305	\$398,365	761.955	\$303,536
Class 8 Subtotal		\$303,913,495	\$8,179,120	722.240	\$5,907,290		\$281,676,461	\$7,540,406	761.265	\$5,740,247
CLASS 9										
Utilities		\$121,148,604	\$14,537,816	770.767	\$11,205,271		\$123,474,715	\$14,816,967	795.746	\$11,790,546
CLASS 10										
Timber Land	32,651	\$6,464,672	\$23,923	687.281	\$16,442	32,620	\$6,462,242	\$23,913	723.822	\$17,309
CLASS 12										
Railroads		\$22,336,379	\$685,728	698.778	\$479,172		\$20,164,301	\$629,125	740.887	\$466,110
Airlines		\$1,654,310	\$50,788	782.560	\$39,745		\$2,032,716	\$63,421	804.710	\$51,036
Class 12 Subtotal		\$23,990,689	\$736,516		\$518,917		\$22,197,017	\$692,546		\$517,146
CLASS 13										
Electrical Generation Property		\$10,733,913	\$644,035	782.560	\$503,996		\$9,346,978	\$560,819	804.710	\$451,297
Telecommunication Property		\$23,725,732	\$1,423,543	771.361	\$1,098,065		\$22,680,285	\$1,360,819	791.658	\$1,077,303
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$34,459,645	\$2,067,578		\$1,602,061		\$32,027,263	\$1,921,638		\$1,528,600
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$3,215,969,140</b>	<b>\$68,094,091</b>	<b>763.458</b>	<b>\$51,987,012</b>		<b>\$3,277,475,851</b>	<b>\$69,384,647</b>	<b>791.151</b>	<b>\$54,893,750</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$1,621,977	\$11,279	980.581	\$11,060		\$8,855,997	\$67,306	957.110	\$64,419
Values Without the Property Abatement		\$1,621,977	\$33,073	980.581	\$32,431		\$8,855,997	\$167,378	957.110	\$160,199
Difference (Property Value Abated)		\$0	-\$21,794		-\$21,371		\$0	-\$100,072		-\$95,780

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 MONTANA RESOURCES	1 NORTHWESTERN ENERGY-T & D	2 MONTANA RESOURCES
3 REC ADVANCED SILICON MATERIALS LLC	4 BASIN CREEK EQUITY PARTNERS LLC	3 REC ADVANCED SILICON MATERIALS LLC	4 PRAXAIR INC
5 PRAXAIR INC	6 CHARTER COMMUNICATIONS INC	5 BASIN CREEK EQUITY PARTNERS LLC	6 CHARTER COMMUNICATIONS INC
7 CENTURYLINK INC	8 BNSF RAILWAY CO	7 VERIZON WIRELESS	8 QWEST CORPORATION AND OR CENTURYLINK INC -
9 VERIZON WIRELESS	10 WAL MART STORES INC	9 BNSF RAILWAY CO	10 WAL MART STORES INC

# Property Taxes Paid by County

## Stillwater County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$195,181,750	\$5,855,452	527.049	\$3,086,112		\$230,837,014	\$6,925,109	493.552	\$3,417,902
CLASS 3 Agricultural Land:										
Tillable Irrigated	19,181	\$11,753,860	\$253,870	501.359	\$127,280	19,444	\$11,914,777	\$257,345	487.652	\$125,495
Tillable Non-Irrigated	141,250	\$28,992,597	\$626,233	460.634	\$288,464	139,300	\$28,471,238	\$614,973	456.020	\$280,440
Grazing	583,402	\$27,857,096	\$601,793	484.430	\$291,526	583,093	\$27,843,246	\$601,510	470.473	\$282,994
Wild Hay	41,177	\$8,680,430	\$187,480	483.850	\$90,712	41,188	\$8,681,093	\$187,495	467.707	\$87,693
Non-Qualified Ag Land	30,741	\$1,478,556	\$223,629	503.594	\$112,618	30,755	\$1,479,240	\$223,726	480.151	\$107,422
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$78,762,539	\$1,893,005	481.035	\$910,601		\$78,389,594	\$1,885,049	468.977	\$884,044
CLASS 4 Land and Improvements:										
Residential		\$743,188,363	\$10,043,386	522.706	\$5,249,737		\$760,194,238	\$10,223,159	504.886	\$5,161,529
Residential Low Income		\$31,526,807	\$139,233	541.151	\$75,346		\$33,250,930	\$162,194	523.961	\$84,983
Mobile Homes		\$8,291,870	\$111,933	504.967	\$56,523		\$8,898,150	\$120,119	522.794	\$62,797
Mobile Homes Low Income		\$546,610	\$3,378	535.150	\$1,808		\$1,593,435	\$3,127	547.831	\$1,713
Commercial		\$211,418,387	\$3,168,837	515.840	\$1,634,614		\$215,801,349	\$3,243,134	498.715	\$1,617,399
Industrial		\$3,436,837	\$64,954	551.885	\$35,847		\$3,090,325	\$58,406	517.261	\$30,211
New Manufacturing		\$36,345,540	\$886,931	585.243	\$402,022		\$36,905,470	\$697,513	552.096	\$385,094
Qualified Golf Courses		\$674,025	\$6,403	520.191	\$3,331		\$674,025	\$6,403	486.230	\$3,113
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$1,035,428,439	\$14,225,055	524.372	\$7,459,227		\$1,060,407,922	\$14,514,055	506.188	\$7,346,840
CLASS 5										
Rural Electric and Telephone Co-Op		\$20,040,760	\$601,226	488.931	\$293,958		\$20,135,943	\$604,085	471.016	\$284,533
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$3,684,804	\$110,543	527.050	\$58,262		\$3,670,410	\$110,111	493.552	\$54,346
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$23,725,564	\$711,769	494.851	\$352,220		\$23,806,353	\$714,196	474.490	\$338,879
CLASS 7 Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$191,621,807	\$5,528,061	544.681	\$3,011,031		\$188,247,732	\$5,464,440	518.099	\$2,831,119
Farm Implements		\$5,439,849	\$93,247	500.031	\$46,626		\$5,110,552	\$84,693	495.551	\$41,970
Furniture and Fixtures		\$3,431,501	\$71,569	579.286	\$41,459		\$3,033,190	\$63,711	584.535	\$37,242
Other Business Equipment		\$15,581,108	\$430,520	559.894	\$241,046		\$19,871,168	\$554,649	524.103	\$290,694
Class 8 Subtotal		\$216,074,265	\$6,123,397	545.475	\$3,340,162		\$216,262,642	\$6,167,493	519.015	\$3,201,023
CLASS 9										
Utilities		\$80,475,629	\$9,657,064	482.949	\$4,663,867		\$90,278,336	\$10,833,387	478.448	\$5,183,209
CLASS 10										
Timber Land	57,646	\$6,586,908	\$24,390	504.482	\$12,304	57,632	\$6,586,395	\$24,387	480.905	\$11,728
CLASS 12										
Railroads		\$21,687,885	\$665,819	533.525	\$355,231		\$20,312,837	\$633,760	514.451	\$326,039
Airlines		\$1,292	\$40	627.631	\$25		\$1,394	\$43	602.310	\$26
Class 12 Subtotal		\$21,689,177	\$665,859		\$355,256		\$20,314,231	\$633,803		\$326,065
CLASS 13										
Electrical Generation Property		\$27,390,205	\$1,643,412	405.931	\$667,111		\$26,595,514	\$1,595,732	398.760	\$636,314
Telecommunication Property		\$7,855,402	\$471,315	537.640	\$253,398		\$7,911,570	\$474,691	516.860	\$245,349
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$35,245,607	\$2,114,727		\$920,509		\$34,507,084	\$2,070,423		\$881,663
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$1,693,169,878</b>	<b>\$41,270,718</b>	<b>511.265</b>	<b>\$21,100,259</b>		<b>\$1,761,389,571</b>	<b>\$43,767,902</b>	<b>493.315</b>	<b>\$21,591,353</b>

ABATED PROPERTY										
Current Values of Abated Property	\$0	\$0	-	\$0	\$0	\$0	\$0	-	\$0	\$0
Values Without the Property Abatement	\$0	\$0	-	\$0	\$0	\$0	\$0	-	\$0	\$0
Difference (Property Value Abated)	\$0	\$0		\$0	\$0	\$0	\$0		\$0	\$0

Top 10 Property Owners by Taxable Value									
TY 2017					TY 2018				
1 STILLWATER MINING COMPANY	2 NORTHWESTERN ENERGY-T & D	1 STILLWATER MINING COMPANY	2 NORTHWESTERN ENERGY-T & D						
3 EXPRESS PIPELINE LLC	4 NORTHWESTERN ENERGY - ELECTRIC GENERATION	3 EXPRESS PIPELINE LLC	4 NORTHWESTERN ENERGY - ELECTRIC GENERATION						
5 MONTANA RAIL LINK	6 FRONT RANGE PIPELINE LLC	5 MONTANA RAIL LINK	6 FRONT RANGE PIPELINE LLC						
7 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	8 YELLOWSTONE PIPELINE CO	7 YELLOWSTONE PIPELINE CO	8 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY						
9 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	10 VERIZON WIRELESS	9 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	10 VERIZON WIRELESS						

# Property Taxes Paid by County

## Sweet Grass County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$172,841,779	\$5,185,252	494.414	\$2,563,660		\$220,125,203	\$6,603,756	476.236	\$3,144,945
CLASS 3 Agricultural Land:										
Tillable Irrigated	33,037	\$19,911,485	\$430,095	487.046	\$209,476	33,442	\$20,134,906	\$434,919	470.297	\$204,541
Tillable Non-Irrigated	6,680	\$1,157,200	\$24,996	525.211	\$13,128	6,680	\$1,157,200	\$24,996	501.705	\$12,541
Grazing	667,825	\$44,622,106	\$963,847	489.503	\$471,806	667,445	\$44,592,906	\$963,219	472.578	\$455,196
Wild Hay	19,476	\$4,821,504	\$104,149	501.525	\$52,233	19,401	\$4,795,585	\$103,588	483.343	\$50,069
Non-Qualified Ag Land	10,772	\$518,457	\$78,399	497.571	\$39,009	10,702	\$515,112	\$77,894	477.918	\$37,227
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$71,030,752	\$1,601,486	490.578	\$785,653		\$71,195,709	\$1,604,616	473.368	\$759,573
CLASS 4 Land and Improvements:										
Residential		\$243,259,025	\$3,293,676	534.441	\$1,760,275		\$249,133,584	\$3,354,915	516.527	\$1,732,903
Residential Low Income		\$14,393,402	\$66,726	564.427	\$37,662		\$13,900,086	\$61,285	547.088	\$33,528
Mobile Homes		\$3,570,980	\$48,209	514.074	\$24,783		\$3,600,510	\$48,606	517.148	\$25,137
Mobile Homes Low Income		\$125,270	\$375	595.250	\$223		\$356,390	\$338	596.120	\$201
Commercial		\$203,620,691	\$3,026,956	508.868	\$1,540,321		\$205,378,731	\$3,053,185	492.247	\$1,502,922
Industrial		\$2,227,261	\$42,097	537.304	\$22,619		\$2,237,788	\$42,296	516.320	\$21,838
New Manufacturing		\$12,022,470	\$227,224	529.178	\$120,242		\$12,006,340	\$226,799	510.267	\$115,728
Qualified Golf Courses		\$923,445	\$8,773	505.920	\$4,438		\$923,445	\$8,773	486.330	\$4,267
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$480,142,544	\$6,714,036	522.869	\$3,510,563		\$487,536,874	\$6,796,197	505.654	\$3,436,524
CLASS 5										
Rural Electric and Telephone Co-Op		\$15,225,138	\$456,758	508.976	\$232,479		\$14,577,552	\$437,328	491.680	\$215,026
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$15,225,138	\$456,758	508.976	\$232,479		\$14,577,552	\$437,328	491.680	\$215,026
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$57,513,934	\$1,670,793	521.683	\$871,624		\$57,234,325	\$1,596,931	506.381	\$808,656
Farm Implements		\$3,993,143	\$61,523	483.575	\$29,751		\$3,806,129	\$58,638	474.991	\$27,853
Furniture and Fixtures		\$1,262,160	\$25,655	553.976	\$14,212		\$1,281,117	\$26,241	539.358	\$14,153
Other Business Equipment		\$4,579,031	\$132,411	521.149	\$69,006		\$4,917,657	\$138,974	501.973	\$69,761
Class 8 Subtotal		\$67,348,268	\$1,890,382	520.844	\$984,594		\$67,239,228	\$1,820,784	505.509	\$920,423
CLASS 9										
Utilities		\$17,377,190	\$2,085,247	519.425	\$1,083,130		\$19,600,787	\$2,352,099	497.886	\$1,171,076
CLASS 10										
Timber Land	96,826	\$12,642,063	\$46,794	485.498	\$22,718	96,879	\$12,652,346	\$46,833	469.393	\$21,983
CLASS 12										
Railroads		\$21,652,509	\$664,734	486.472	\$323,375		\$20,242,630	\$631,571	469.362	\$296,435
Airlines		\$1,292	\$40	596.770	\$24		\$1,394	\$43	580.840	\$25
Class 12 Subtotal		\$21,653,801	\$664,774		\$323,398		\$20,244,024	\$631,614		\$296,460
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$3,572,407	\$214,345	512.558	\$109,864		\$3,725,648	\$223,534	495.358	\$110,729
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,572,407	\$214,345		\$109,864		\$3,725,648	\$223,534		\$110,729
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$24,820,594	\$372,309	587.330	\$218,668
Class 14 Subtotal		\$0	\$0		\$0		\$24,820,594	\$372,309		\$218,668
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$861,833,942</b>	<b>\$18,859,074</b>	<b>509.890</b>	<b>\$9,616,059</b>		<b>\$941,717,965</b>	<b>\$20,889,070</b>	<b>492.861</b>	<b>\$10,295,408</b>

ABATED PROPERTY										
Current Values of Abated Property	\$0	\$0	-	\$0	\$28,112,498	\$416,069	594.920	\$247,528		
Values Without the Property Abatement	\$0	\$0	-	\$0	\$28,112,498	\$832,137	594.920	\$495,055		
Difference (Property Value Abated)	\$0	\$0		\$0	\$0	-\$416,068		-\$247,527		

Top 10 Property Owners by Taxable Value									
TY 2017					TY 2018				
1 STILLWATER MINING COMPANY	2 NORTHWESTERN ENERGY-T & D	1 STILLWATER MINING COMPANY	2 NORTHWESTERN ENERGY-T & D						
3 MONTANA RAIL LINK	4 YELLOWSTONE PIPELINE CO	3 MONTANA RAIL LINK	4 BIG TIMBER WIND LLC						
5 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC	6 PARK ELECTRIC CO OP INC	5 YELLOWSTONE PIPELINE CO	6 TRIANGLE TELEPHONE COOPERATIVE ASSOC INC						
7 CREMER RODEO LAND & LIVESTOCK	8 VERIZON WIRELESS	7 CREMER RODEO LAND & LIVESTOCK	8 BROWNING MICHAEL J TRUSTEE ETAL						
9 LEGACY RANCHES PARTNERS LP	10 BURCH ROBERT L & SUSAN S	9 PARK ELECTRIC CO OP INC	10 VERIZON WIRELESS						

# Property Taxes Paid by County

## Teton County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	120,213	\$80,911,304	\$1,747,683	522.513	\$913,187	120,215	\$80,968,895	\$1,748,932	541.696	\$947,389
Tillable Non-Irrigated	394,696	\$115,474,651	\$2,494,233	465.048	\$1,169,937	394,491	\$115,420,805	\$2,493,070	474.376	\$1,182,653
Grazing	483,523	\$26,566,148	\$573,845	485.471	\$278,585	483,484	\$26,564,871	\$573,816	491.160	\$281,835
Wild Hay	21,924	\$7,711,166	\$166,561	476.206	\$79,317	21,966	\$7,722,736	\$166,812	479.509	\$79,988
Non-Qualified Ag Land	9,488	\$456,676	\$69,048	501.573	\$34,633	9,807	\$471,999	\$71,364	515.892	\$36,816
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$231,119,945	\$5,051,370	488.117	\$2,465,660		\$231,149,306	\$5,053,994	500.333	\$2,528,681
CLASS 4 Land and Improvements:										
Residential		\$271,728,306	\$3,683,180	566.218	\$2,085,481		\$276,524,122	\$3,714,905	578.560	\$2,149,297
Residential Low Income		\$13,725,215	\$65,967	575.505	\$37,964		\$13,575,831	\$60,383	585.076	\$35,329
Mobile Homes		\$5,729,290	\$76,780	539.186	\$41,399		\$5,588,260	\$74,875	545.022	\$40,809
Mobile Homes Low Income		\$396,730	\$2,094	518.234	\$1,085		\$393,182	\$1,988	521.917	\$1,038
Commercial		\$218,012,737	\$3,216,844	527.859	\$1,698,041		\$222,892,223	\$3,289,083	540.873	\$1,778,976
Industrial		\$1,491,399	\$28,184	551.533	\$15,544		\$1,352,199	\$25,554	573.150	\$14,646
New Manufacturing		\$44,034,881	\$817,471	536.414	\$438,503		\$43,925,452	\$812,744	550.477	\$447,397
Qualified Golf Courses		\$1,136,682	\$10,799	580.561	\$6,269		\$1,136,682	\$10,799	591.452	\$6,387
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$566,255,240	\$7,901,319	547.287	\$4,324,287		\$565,925,951	\$7,990,331	559.912	\$4,473,878
CLASS 5										
Rural Electric and Telephone Co-Op		\$25,838,410	\$775,143	567.104	\$439,586		\$27,957,903	\$838,739	572.032	\$479,785
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$25,838,410	\$775,143	567.104	\$439,586		\$27,957,903	\$838,739	572.032	\$479,785
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$5,704,020	\$103,767	532.713	\$55,278		\$6,269,983	\$115,123	528.844	\$60,882
Farm Implements		\$23,411,459	\$375,117	495.768	\$185,971		\$24,933,198	\$402,904	499.924	\$201,421
Furniture and Fixtures		\$1,060,415	\$17,897	624.476	\$11,177		\$754,275	\$13,725	642.261	\$8,815
Other Business Equipment		\$1,976,191	\$31,081	485.399	\$15,087		\$1,055,236	\$16,323	514.286	\$8,395
Class 8 Subtotal		\$32,152,085	\$527,862	506.784	\$267,512		\$33,012,692	\$548,075	509.991	\$279,513
CLASS 9										
Utilities		\$27,756,749	\$3,330,801	535.775	\$1,784,561		\$28,486,753	\$3,418,403	543.858	\$1,859,124
CLASS 10										
Timber Land	5,889	\$1,276,750	\$4,718	477.277	\$2,252	5,889	\$1,277,031	\$4,719	479.712	\$2,264
CLASS 12										
Railroads		\$52,570,445	\$1,613,912	512.456	\$827,059		\$46,498,514	\$1,450,752	527.093	\$764,681
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$52,570,445	\$1,613,912	512.456	\$827,059		\$46,498,514	\$1,450,752	527.093	\$764,681
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$2,555,921	\$153,361	533.096	\$81,756		\$2,826,704	\$169,607	545.294	\$92,486
Elect Gen/Tele Real Prop New & Exp		\$4,223,412	\$168,841	643.080	\$108,578		\$4,080,606	\$187,600	637.245	\$119,547
Class 13 Subtotal		\$6,779,333	\$322,202	519.334	\$190,334		\$6,907,310	\$357,207	521.033	\$212,033
CLASS 14										
Wind Generation		\$17,135,947	\$514,078	491.515	\$252,677		\$16,696,412	\$500,892	496.560	\$248,723
Wind Generation New & Exp		\$67,114,496	\$1,006,717	547.628	\$551,307		\$65,654,456	\$984,817	576.890	\$568,131
Class 14 Subtotal		\$84,250,443	\$1,520,795	500.983	\$803,983		\$82,350,868	\$1,485,709	500.983	\$816,854
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$1,017,999,400</b>	<b>\$21,048,122</b>	<b>527.612</b>	<b>\$11,105,235</b>		<b>\$1,023,566,328</b>	<b>\$21,147,929</b>	<b>539.855</b>	<b>\$11,416,814</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$48,351,239	\$821,517	609.521	\$500,732		\$47,476,449	\$828,020	638.543	\$528,726
Values Without the Property Abatement		\$48,351,239	\$1,559,273	609.521	\$950,409		\$47,476,449	\$1,525,489	638.543	\$974,091
Difference (Property Value Abated)		\$0	-\$737,755	-	-\$449,677		\$0	-\$697,469	-	-\$445,364

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 NORTHWESTERN ENERGY-T & D	2 BNSF RAILWAY CO	1 NORTHWESTERN ENERGY-T & D	2 BNSF RAILWAY CO
3 GREENFIELD WIND LLC	4 FAIRFIELD WIND OWNER LLC	3 GREENFIELD WIND LLC	4 PHILLIPS 66 CARRIER LLC
5 3 RIVERS TELEPHONE COOPERATIVE INC	6 PHILLIPS 66 CARRIER LLC	5 3 RIVERS TELEPHONE COOPERATIVE INC	6 FAIRFIELD WIND OWNER LLC
7 FRONT RANGE PIPELINE LLC	8 MILLERCOORS LLC	7 MOUNTAIN VIEW CO-OP	8 MILLERCOORS USA LLC
9 MONTANA ALBERTA TIE LIMITED (M.A.T.L.)	10 MOUNTAIN VIEW CO-OP	9 MONTANA ALBERTA TIE LIMITED (M.A.T.L.)	10 FRONT RANGE PIPELINE LLC

# Property Taxes Paid by County

## Toole County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	2,110	\$1,283,946	\$27,732	589.362	\$16,344	2,110	\$1,283,946	\$27,732	593.520	\$16,459
Tillable Non-Irrigated	700,804	\$213,492,185	\$4,611,447	558.493	\$2,575,459	700,744	\$213,474,919	\$4,611,071	560.736	\$2,585,595
Grazing	363,410	\$18,554,250	\$400,890	552.420	\$221,459	362,968	\$18,530,561	\$400,375	554.042	\$221,824
Wild Hay	7,602	\$2,001,697	\$43,235	542.652	\$23,462	7,640	\$2,012,607	\$43,470	543.705	\$23,635
Non-Qualified Ag Land	6,221	\$308,572	\$46,646	585.621	\$27,326	6,191	\$307,123	\$46,428	591.292	\$27,452
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$235,640,650	\$5,129,950	558.300	\$2,864,050		\$235,609,156	\$5,129,076	560.523	\$2,874,966
CLASS 4 Land and Improvements:										
Residential		\$142,711,115	\$1,932,426	799.349	\$1,544,682		\$143,351,978	\$1,932,032	806.043	\$1,557,301
Residential Low Income		\$4,789,848	\$19,147	847.282	\$16,223		\$4,884,521	\$20,445	855.411	\$17,489
Mobile Homes		\$2,596,630	\$35,041	637.159	\$22,327		\$2,673,060	\$36,087	706.674	\$25,502
Mobile Homes Low Income		\$93,090	\$404	767.997	\$310		\$213,035	\$404	854.832	\$345
Commercial		\$180,342,804	\$2,921,070	723.149	\$2,112,368		\$190,351,770	\$3,058,756	724.160	\$2,215,029
Industrial		\$344,189	\$6,505	634.798	\$4,129		\$344,189	\$6,505	638.604	\$4,154
New Manufacturing		\$24,777,211	\$383,373	754.005	\$289,065		\$24,777,211	\$383,373	759.706	\$291,251
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$355,653,887	\$5,297,966	752.950	\$3,989,104		\$366,595,764	\$5,437,602	756.045	\$4,111,070
CLASS 5										
Rural Electric and Telephone Co-Op		\$17,658,835	\$529,769	641.777	\$339,993		\$16,820,547	\$504,615	646.911	\$326,441
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$17,658,835	\$529,769	641.777	\$339,993		\$16,820,547	\$504,615	646.911	\$326,441
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$39,451	\$3,156	871.953	\$2,752
CLASS 8										
Machinery		\$6,295,616	\$99,193	588.380	\$58,363		\$8,848,779	\$137,154	668.153	\$91,640
Farm Implements		\$26,152,124	\$408,333	525.441	\$214,555		\$25,762,765	\$399,595	562.612	\$224,817
Furniture and Fixtures		\$2,694,465	\$52,188	757.942	\$39,596		\$2,604,024	\$49,677	837.701	\$41,615
Other Business Equipment		\$5,484,446	\$83,561	554.549	\$46,339		\$5,411,810	\$83,119	591.477	\$49,163
Class 8 Subtotal		\$40,626,651	\$643,275	557.790	\$358,812		\$42,627,378	\$669,544	608.225	\$407,234
CLASS 9										
Utilities		\$25,100,422	\$3,012,050	543.336	\$1,636,554		\$24,117,854	\$2,894,136	545.044	\$1,577,430
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$92,971,687	\$2,854,231	604.256	\$1,724,687		\$82,363,080	\$2,569,727	608.832	\$1,564,531
Airlines		\$3,105	\$96	863.853	\$83		\$1,394	\$43	871.953	\$37
Class 12 Subtotal		\$92,974,792	\$2,854,327		\$1,724,770		\$82,364,474	\$2,569,770		\$1,564,569
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$3,623,837	\$217,423	689.495	\$149,912		\$3,757,214	\$225,435	668.422	\$150,686
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$3,623,837	\$217,423		\$149,912		\$3,757,214	\$225,435		\$150,686
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$62,000,001	\$1,859,999	666.045	\$1,238,843
Wind Generation New & Exp		\$315,631,994	\$6,150,113	655.885	\$4,033,764		\$188,321,408	\$3,609,027	617.163	\$2,227,358
Class 14 Subtotal		\$315,631,994	\$6,150,113		\$4,033,764		\$250,321,409	\$5,469,026		\$3,466,201
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$1,086,911,068</b>	<b>\$23,834,873</b>	<b>633.398</b>	<b>\$15,096,961</b>		<b>\$1,022,253,247</b>	<b>\$22,902,360</b>	<b>632.308</b>	<b>\$14,481,349</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$324,665,776	\$6,235,934	655.608	\$4,088,327		\$197,355,190	\$3,694,848	617.609	\$2,281,972
Values Without the Property Abatement		\$324,665,776	\$9,639,723	655.608	\$6,319,877		\$197,355,190	\$5,820,381	617.609	\$3,594,720
Difference (Property Value Abated)		\$0	-\$3,403,789		-\$2,231,551		\$0	-\$2,125,533		-\$1,312,748

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 NATURENER RIM ROCK WIND ENERGY LLC	1 NATURENER RIM ROCK WIND ENERGY LLC	2 BNSF RAILWAY CO
3 NORTHWESTERN ENERGY-T & D	4 NATURENER GLACIER WIND ENERGY 1 LLC	3 NORTHWESTERN ENERGY-T & D	4 NATURENER GLACIER WIND ENERGY 1 LLC
5 NATURENER GLACIER WIND ENERGY 2 LLC	6 CORRECTIONS CORPORATION OF AMERICA	5 NATURENER GLACIER WIND ENERGY 2 LLC	6 CORRECTIONS CORPORATION OF AMERICA
7 FRONT RANGE PIPELINE LLC	8 MARIAS RIVER ELEC COOP	7 FRONT RANGE PIPELINE LLC	8 MARIAS RIVER ELEC COOP
9 NORTHERN TELEPHONE COOPERATIVE INC	10 CHS INC	9 BIG ROSE COLONY INC	10 CHS INC

# Property Taxes Paid by County

## Treasure County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	22,061	\$20,821,342	\$449,745	442.232	\$198,891	22,062	\$20,780,664	\$448,865	467.545	\$209,865
Tillable Non-Irrigated	11,956	\$2,581,453	\$55,769	442.291	\$24,666	11,960	\$2,580,986	\$55,759	467.598	\$26,073
Grazing	524,221	\$20,327,497	\$439,079	442.541	\$194,311	524,213	\$20,325,972	\$439,045	467.831	\$205,399
Wild Hay	6,395	\$1,494,788	\$32,292	441.171	\$14,246	6,362	\$1,487,932	\$32,143	466.556	\$14,997
Non-Qualified Ag Land	1,446	\$69,594	\$10,522	442.422	\$4,655	1,535	\$73,900	\$11,173	467.651	\$5,225
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$45,294,674	\$987,407	442.340	\$436,770		\$45,249,454	\$986,985	467.644	\$461,558
CLASS 4 Land and Improvements:										
Residential		\$15,755,109	\$216,554	675.038	\$146,182		\$15,654,029	\$215,209	700.582	\$150,772
Residential Low Income		\$559,390	\$4,022	805.355	\$3,239		\$749,070	\$5,020	835.970	\$4,197
Mobile Homes		\$1,910,360	\$25,791	520.524	\$13,425		\$1,961,580	\$26,483	552.573	\$14,634
Mobile Homes Low Income		\$41,270	\$111	403.115	\$45		\$66,900	\$180	578.566	\$104
Commercial		\$26,301,760	\$372,615	482.098	\$179,637		\$27,685,513	\$391,034	506.065	\$197,889
Industrial		\$69,491	\$1,314	441.165	\$580		\$69,491	\$1,314	466.550	\$613
New Manufacturing		\$1,192,615	\$22,540	441.165	\$9,944		\$1,192,615	\$22,540	466.550	\$10,516
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$45,829,965	\$642,947	549.114	\$353,051		\$47,379,198	\$661,780	572.281	\$378,724
CLASS 5										
Rural Electric and Telephone Co-Op		\$4,647,264	\$139,419	505.976	\$70,543		\$5,959,903	\$178,797	535.333	\$95,716
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$4,647,264	\$139,419	505.976	\$70,543		\$5,959,903	\$178,797	535.333	\$95,716
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$1,288,003	\$20,052	426.773	\$8,558		\$1,315,338	\$20,554	453.368	\$9,318
Farm Implements		\$7,497,480	\$119,397	416.095	\$49,680		\$7,713,767	\$122,198	449.117	\$54,881
Furniture and Fixtures		\$123,963	\$1,905	538.569	\$1,026		\$144,633	\$2,201	562.617	\$1,239
Other Business Equipment		\$397,813	\$5,977	503.148	\$3,007		\$192,722	\$2,890	611.154	\$1,766
Class 8 Subtotal		\$9,307,259	\$147,331	422.664	\$62,271		\$9,366,460	\$147,843	454.566	\$67,204
CLASS 9										
Utilities		\$15,126,860	\$1,815,222	441.165	\$800,812		\$14,144,634	\$1,697,355	466.550	\$791,901
CLASS 10										
Timber Land	1,840	\$155,474	\$575	441.165	\$254	1,840	\$155,474	\$575	466.550	\$268
CLASS 12										
Railroads		\$51,166,864	\$1,570,822	441.165	\$692,991		\$45,330,277	\$1,414,305	466.550	\$659,844
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$51,166,864	\$1,570,822		\$692,991		\$45,330,277	\$1,414,305		\$659,844
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$810,503	\$48,629	449.274	\$21,848		\$890,636	\$53,439	483.295	\$25,827
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$810,503	\$48,629		\$21,848		\$890,636	\$53,439		\$25,827
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$172,338,893</b>	<b>\$5,352,352</b>	<b>455.601</b>	<b>\$2,438,539</b>		<b>\$168,476,036</b>	<b>\$5,141,079</b>	<b>482.592</b>	<b>\$2,481,042</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 BNSF RAILWAY CO	2 CENEX PIPELINE LLC	1 BNSF RAILWAY CO	2 CENEX PIPELINE LLC
3 NORTHWESTERN ENERGY-T & D	4 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	3 NORTHWESTERN ENERGY-T & D	4 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY
5 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	6 AVISTA CORPORATION - ELECTRIC TRANSMISSION	5 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	6 AVISTA CORPORATION - ELECTRIC TRANSMISSION
7 PACIFICORP - ELECTRIC TRANSMISSION	8 CIRCLE B LLC	7 MID YELLOWSTONE ELECTRIC COOP INC	8 PACIFICORP - ELECTRIC TRANSMISSION
9 MID YELLOWSTONE ELECTRIC COOP INC	10 PV RANCH COMPANY LLC	9 CIRCLE B LLC	10 RANGE TELEPHONE COOP INC

# Property Taxes Paid by County

## Valley County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	45,255	\$32,147,095	\$694,364	519.892	\$360,994	45,254	\$32,146,974	\$694,361	521.434	\$362,064
Tillable Non-Irrigated	654,316	\$184,056,689	\$3,975,646	509.608	\$2,026,022	653,483	\$183,868,565	\$3,971,584	531.934	\$2,112,619
Grazing	746,896	\$34,582,284	\$747,099	510.862	\$381,665	748,013	\$34,628,352	\$748,097	521.781	\$390,343
Wild Hay	7,480	\$1,763,114	\$38,084	507.525	\$19,329	7,480	\$1,763,114	\$38,084	518.997	\$19,765
Non-Qualified Ag Land	8,087	\$374,183	\$56,573	543.415	\$30,743	7,848	\$362,674	\$54,833	547.015	\$29,994
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$252,923,365	\$5,511,766	511.406	\$2,818,752		\$252,769,679	\$5,506,959	529.291	\$2,914,786
CLASS 4 Land and Improvements:										
Residential		\$385,875,192	\$5,219,445	653.676	\$3,411,824		\$391,158,965	\$5,280,554	658.827	\$3,478,973
Residential Low Income		\$12,192,228	\$56,074	711.254	\$39,883		\$13,520,919	\$62,854	700.765	\$44,046
Mobile Homes		\$3,756,300	\$50,711	551.836	\$27,984		\$3,728,170	\$50,330	553.922	\$27,879
Mobile Homes Low Income		\$81,640	\$426	634.700	\$270		\$222,190	\$356	594.437	\$212
Commercial		\$185,761,855	\$2,975,828	620.958	\$1,847,864		\$189,066,411	\$3,021,449	629.707	\$1,902,627
Industrial		\$385,104	\$7,279	693.732	\$5,050		\$416,181	\$7,866	688.226	\$5,414
New Manufacturing		\$18,275,820	\$345,413	505.920	\$174,751		\$18,106,517	\$342,212	517.645	\$177,144
Qualified Golf Courses		\$806,034	\$7,326	559.603	\$4,100		\$806,034	\$7,326	562.498	\$4,121
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$607,134,173	\$8,662,502	636.274	\$5,511,726		\$617,025,387	\$8,772,947	642.933	\$5,640,415
CLASS 5										
Rural Electric and Telephone Co-Op		\$30,230,284	\$906,915	569.430	\$516,425		\$27,186,300	\$815,585	577.514	\$471,012
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$30,230,284	\$906,915	569.430	\$516,425		\$27,186,300	\$815,585	577.514	\$471,012
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$9,686,649	\$187,129	513.004	\$95,998		\$8,286,179	\$126,306	527.593	\$66,638
Farm Implements		\$36,281,730	\$569,949	502.975	\$286,670		\$35,340,853	\$551,934	510.308	\$281,657
Furniture and Fixtures		\$4,564,932	\$91,009	672.177	\$61,174		\$5,641,871	\$109,979	676.141	\$74,362
Other Business Equipment		\$3,007,945	\$50,067	556.016	\$27,838		\$2,182,909	\$37,037	557.033	\$20,631
Class 8 Subtotal		\$53,541,256	\$898,154	525.166	\$471,680		\$51,451,812	\$825,256	537.151	\$443,287
CLASS 9										
Utilities		\$97,613,190	\$11,713,575	549.619	\$6,438,009		\$98,133,521	\$11,776,021	553.034	\$6,512,544
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$95,059,148	\$2,918,316	552.444	\$1,612,205		\$84,230,821	\$2,628,001	553.795	\$1,455,373
Airlines		\$396,165	\$12,162	559.603	\$6,806		\$443,150	\$13,826	558.030	\$7,715
Class 12 Subtotal		\$95,455,313	\$2,930,478		\$1,619,011		\$84,673,971	\$2,641,827		\$1,463,088
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$18,438,986	\$1,106,350	677.127	\$749,140		\$17,985,590	\$1,079,129	672.926	\$726,174
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$18,438,986	\$1,106,350		\$749,140		\$17,985,590	\$1,079,129		\$726,174
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 15 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
<b>Total</b>		<b>\$1,155,336,567</b>	<b>\$31,729,740</b>	<b>571.223</b>	<b>\$18,124,743</b>		<b>\$1,149,226,260</b>	<b>\$31,417,724</b>	<b>578.378</b>	<b>\$18,171,306</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$174,930	\$1,329	582,660	\$774
Values Without the Property Abatement		\$0	\$0	-	\$0		\$174,930	\$1,653	582,660	\$963
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	-\$324		-\$189

## Top 10 Property Owners by Taxable Value

TY 2017				TY 2018			
1	NORTHERN BORDER PIPELINE COMPANY	2	BNSF RAILWAY CO	1	NORTHERN BORDER PIPELINE COMPANY	2	BNSF RAILWAY CO
3	WBI ENERGY TRANSMISSION INC	4	NORTHWESTERN ENERGY-T & D	3	WBI ENERGY TRANSMISSION INC	4	NORTHWESTERN ENERGY-T & D
5	SAGEBRUSH CELLULAR INC	6	NORVAL ELECTRIC COOPERATIVE INC	5	SAGEBRUSH CELLULAR INC	6	NORVAL ELECTRIC COOPERATIVE INC
7	NEMONT TELEPHONE COOPERATIVE INC	8	MONTANA AVIATION RESEARCH COMPANY	7	NEMONT TELEPHONE COOPERATIVE INC	8	MONTANA AVIATION RESEARCH COMPANY
9	EGT LLC	10	WBI ENERGY MIDSTREAM LLC	9	EGT LLC	10	MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION

# Property Taxes Paid by County

## Wheatland County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	26,046	\$15,790,189	\$341,066	452.829	\$154,445	26,681	\$16,171,717	\$349,306	447.749	\$156,402
Tillable Non-Irrigated	102,204	\$22,386,164	\$483,546	439.971	\$212,746	101,799	\$22,283,596	\$481,330	430.270	\$207,102
Grazing	582,500	\$30,254,857	\$653,498	446.111	\$291,532	582,177	\$30,237,515	\$653,122	438.597	\$286,457
Wild Hay	27,328	\$6,549,585	\$141,470	434.580	\$61,480	27,078	\$6,489,046	\$140,163	422.839	\$59,266
Non-Qualified Ag Land	6,587	\$317,049	\$47,945	449.194	\$21,537	6,814	\$327,970	\$49,596	442.503	\$21,946
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$75,297,844	\$1,667,525	444.815	\$741,740		\$75,509,844	\$1,673,517	436.908	\$731,174
CLASS 4 Land and Improvements:										
Residential		\$63,467,315	\$859,746	538.324	\$462,822		\$65,423,274	\$880,056	536.188	\$471,875
Residential Low Income		\$3,372,048	\$18,897	561.302	\$10,607		\$2,953,087	\$13,232	557.825	\$7,381
Mobile Homes		\$996,550	\$13,452	462.110	\$6,216		\$1,347,610	\$18,193	469.209	\$8,536
Mobile Homes Low Income		\$14,650	\$40	512.657	\$21		\$82,100	\$40	520.710	\$21
Commercial		\$64,080,607	\$930,037	477.438	\$444,035		\$63,209,106	\$921,381	475.153	\$437,797
Industrial		\$84,842	\$1,604	457.357	\$734		\$84,842	\$1,604	453.680	\$728
New Manufacturing		\$206,660	\$3,906	457.357	\$1,786		\$206,660	\$3,906	453.680	\$1,772
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$132,222,672	\$1,827,682	506.773	\$926,221		\$133,306,679	\$1,838,412	504.844	\$928,110
CLASS 5										
Rural Electric and Telephone Co-Op		\$6,497,129	\$194,912	467.134	\$91,050		\$7,592,278	\$227,768	455.450	\$103,737
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$6,497,129	\$194,912	467.134	\$91,050		\$7,592,278	\$227,768	455.450	\$103,737
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$2,681,066	\$40,668	453.151	\$18,429		\$2,910,286	\$38,237	459.512	\$17,570
Farm Implements		\$6,499,185	\$99,044	435.797	\$43,163		\$6,795,379	\$105,193	439.842	\$46,268
Furniture and Fixtures		\$407,733	\$6,346	561.365	\$3,562		\$604,619	\$9,372	518.729	\$4,862
Other Business Equipment		\$884,869	\$13,296	455.436	\$6,055		\$627,245	\$9,409	460.182	\$4,330
Class 8 Subtotal		\$10,472,853	\$159,354	446.864	\$71,210		\$10,937,529	\$162,211	450.216	\$73,030
CLASS 9										
Utilities		\$61,421,921	\$7,370,619	445.219	\$3,281,539		\$66,862,569	\$8,023,513	435.306	\$3,492,685
CLASS 10										
Timber Land	17,414	\$3,804,868	\$14,079	442.246	\$6,226	17,388	\$3,799,125	\$14,057	433.377	\$6,092
CLASS 12										
Railroads		\$19,154,882	\$588,055	431.616	\$253,814		\$16,941,718	\$528,580	417.216	\$220,532
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$19,154,882	\$588,055		\$253,814		\$16,941,718	\$528,580		\$220,532
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$1,883,785	\$113,029	463.823	\$52,425		\$1,758,870	\$105,530	437.835	\$46,205
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$1,883,785	\$113,029		\$52,425		\$1,758,870	\$105,530		\$46,205
CLASS 14										
Wind Generation		\$110,732,609	\$3,321,978	427.726	\$1,420,896		\$101,735,938	\$3,052,078	413.942	\$1,263,384
Wind Generation New & Exp		\$54,629,096	\$819,437	551.906	\$452,252		\$53,066,366	\$907,225	532.444	\$483,046
Class 14 Subtotal		\$165,361,705	\$4,141,415		\$1,873,149		\$154,802,304	\$3,959,303		\$1,746,430
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$476,117,659</b>	<b>\$16,076,670</b>	<b>453.911</b>	<b>\$7,297,373</b>		<b>\$471,510,916</b>	<b>\$16,532,891</b>	<b>444.447</b>	<b>\$7,347,995</b>

### ABATED PROPERTY

Current Values of Abated Property	\$54,629,096	\$819,437	551.906	\$452,252	\$53,066,366	\$907,225	532.444	\$483,046
Values Without the Property Abatement	\$54,629,096	\$1,638,873	551.906	\$904,504	\$53,066,366	\$1,591,991	532.444	\$847,646
Difference (Property Value Abated)	\$0	-\$819,436		-\$452,252	\$0	-\$684,766		-\$364,600

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 INVENERGY LLC	2 EXPRESS PIPELINE LLC	1 EXPRESS PIPELINE LLC	2 INVENERGY LLC
3 NORTHWESTERN ENERGY-T & D	4 FRONT RANGE PIPELINE LLC	3 NORTHWESTERN ENERGY-T & D	4 MUSSELSHELL WIND PROJECT LLC
5 BNSF RAILWAY CO	6 MUSSELSHELL WIND PROJECT LLC	5 FRONT RANGE PIPELINE LLC	6 BNSF RAILWAY CO
7 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY	8 PHILLIPS 66 CARRIER LLC	7 PHILLIPS 66 CARRIER LLC	8 PUGET SOUND ENERGY INC - TRANSMISSION PROPERTY
9 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	10 NJR CLEAN ENERGY VENTURES	9 PORTLAND GENERAL ELECTRIC COMPANY - TRANSMISSION	10 NJR CLEAN ENERGY VENTURES

# Property Taxes Paid by County

## Wibaux County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Tillable Non-Irrigated	96,084	\$32,078,042	\$692,892	344.939	\$239,005	95,625	\$31,996,402	\$691,128	345.945	\$239,093
Grazing	406,555	\$18,551,760	\$400,722	344.970	\$138,237	407,059	\$18,531,694	\$400,288	345.983	\$138,493
Wild Hay	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Non-Qualified Ag Land	752	\$36,192	\$5,473	352.959	\$1,932	752	\$36,192	\$5,473	354.254	\$1,939
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$50,665,994	\$1,099,087	344.990	\$379,174		\$50,564,288	\$1,096,889	346.000	\$379,524
CLASS 4 Land and Improvements:										
Residential		\$24,022,204	\$328,208	422.803	\$138,767		\$24,042,125	\$328,289	426.436	\$139,994
Residential Low Income		\$1,147,103	\$5,614	428.335	\$2,405		\$1,167,559	\$6,279	429.452	\$2,697
Mobile Homes		\$2,665,350	\$35,979	362.939	\$13,058		\$2,730,320	\$36,856	382.144	\$14,084
Mobile Homes Low Income		\$3,450	\$9	422.570	\$4		\$3,450	\$9	443.841	\$4
Commercial		\$35,255,685	\$505,117	361.883	\$182,793		\$35,590,888	\$509,749	363.415	\$185,250
Industrial		\$79,800	\$1,508	344.931	\$520		\$79,800	\$1,508	345.938	\$522
New Manufacturing		\$673,990	\$12,738	344.931	\$4,394		\$673,990	\$12,738	345.938	\$4,407
Qualified Golf Courses		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Remodeled Commercial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$63,847,582	\$889,173	384.561	\$341,941		\$64,288,132	\$895,428	387.477	\$346,958
CLASS 5										
Rural Electric and Telephone Co-Op		\$4,804,490	\$144,135	366.821	\$52,872		\$7,004,193	\$210,128	368.419	\$77,415
Qualified New Industrial		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Pollution Control		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$4,804,490	\$144,135	366.821	\$52,872		\$7,004,193	\$210,128	368.419	\$77,415
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$9,311,540	\$162,090	326.915	\$52,990		\$5,128,196	\$94,230	345.382	\$32,545
Farm Implements		\$7,736,701	\$121,772	335.964	\$40,911		\$7,048,800	\$110,717	345.394	\$38,241
Furniture and Fixtures		\$256,832	\$4,000	397.980	\$1,592		\$192,698	\$3,021	414.658	\$1,253
Other Business Equipment		\$6,024,753	\$142,245	326.027	\$46,376		\$5,519,621	\$129,377	344.837	\$44,614
Class 8 Subtotal		\$23,329,826	\$430,107	329.844	\$141,868		\$17,889,315	\$337,345	345.797	\$116,653
CLASS 9										
Utilities		\$103,122,960	\$12,374,757	345.504	\$4,275,532		\$108,534,580	\$13,024,148	346.591	\$4,514,056
CLASS 10										
Timber Land	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
CLASS 12										
Railroads		\$20,210,872	\$620,474	352.353	\$218,626		\$17,875,684	\$557,721	353.625	\$197,224
Airlines		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 12 Subtotal		\$20,210,872	\$620,474		\$218,626		\$17,875,684	\$557,721		\$197,224
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$634,968	\$38,099	374.941	\$14,285		\$618,659	\$37,120	409.760	\$15,210
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$634,968	\$38,099		\$14,285		\$618,659	\$37,120		\$15,210
CLASS 14										
Wind Generation		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$0	\$0		\$0		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$266,616,692</b>	<b>\$15,595,832</b>	<b>347.804</b>	<b>\$5,424,297</b>		<b>\$266,774,851</b>	<b>\$16,158,779</b>	<b>349.472</b>	<b>\$5,647,041</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Values Without the Property Abatement		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Difference (Property Value Abated)		\$0	\$0		\$0		\$0	\$0		\$0

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 ONEOK BAKKEN PIPELINE LLC	2 HILAND CRUDE LLC	1 ONEOK BAKKEN PIPELINE LLC	2 HILAND CRUDE LLC
3 BELLE FOURCHE PIPELINE COMPANY	4 BNSF RAILWAY CO	3 BELLE FOURCHE PIPELINE COMPANY	4 BNSF RAILWAY CO
5 BRIDGER PIPELINE LLC	6 WBI ENERGY TRANSMISSION INC	5 WBI ENERGY TRANSMISSION INC	6 BRIDGER PIPELINE LLC
7 DENBURY ONSHORE LLC	8 BUTTE PIPE LINE CO	7 DENBURY ONSHORE LLC	8 GOLDENWEST ELECTRIC COOP INC
9 BERGER JEFFREY W & TAMI M	10 BLACK DIAMOND ENERGY SERVICES INC	9 MONTANA DAKOTA UTILITIES - ELECTRIC TRANSMISSION	10 BUTTE PIPE LINE CO

# Property Taxes Paid by County

## Yellowstone County



	TY 2017					TY 2018				
	Acres	Assessed	Taxable	Avg. Mills	Taxes	Acres	Assessed	Taxable	Avg. Mills	Taxes
CLASS 1 Net Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 2 Gross Proceeds		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 3 Agricultural Land:										
Tillable Irrigated	59,225	\$49,982,266	\$1,079,604	579.258	\$625,369	58,874	\$49,285,285	\$1,064,550	599.072	\$637,742
Tillable Non-Irrigated	201,048	\$40,023,313	\$864,537	518.662	\$448,402	199,340	\$39,697,655	\$857,502	526.746	\$451,686
Grazing	940,998	\$37,685,513	\$814,084	574.101	\$467,367	941,107	\$37,684,304	\$814,049	582.213	\$473,950
Wild Hay	21,834	\$4,187,724	\$90,454	524.015	\$47,399	21,852	\$4,193,326	\$90,575	529.320	\$47,943
Non-Qualified Ag Land	60,502	\$2,906,349	\$439,448	558.032	\$245,226	61,419	\$2,952,398	\$446,393	580.427	\$259,098
Eligible Mining Claims	0	\$0	\$0	-	\$0	0	\$0	\$0	-	\$0
Class 3 Subtotal		\$134,785,165	\$3,288,127	557.692	\$1,833,764		\$133,812,968	\$3,273,069	571.458	\$1,870,420
CLASS 4 Land and Improvements:										
Residential		\$10,934,980,667	\$147,689,275	662.557	\$97,852,573		\$11,148,719,694	\$150,022,186	678.797	\$101,834,683
Residential Low Income		\$378,707,638	\$1,857,844	672.708	\$1,249,787		\$363,240,882	\$1,842,430	689.468	\$1,270,296
Mobile Homes		\$153,190,405	\$2,067,600	628.581	\$1,299,653		\$153,302,540	\$2,069,118	594.594	\$1,230,285
Mobile Homes Low Income		\$11,438,310	\$50,909	654.548	\$33,322		\$24,298,783	\$53,709	625.635	\$33,602
Commercial		\$4,900,703,380	\$87,342,284	650.674	\$56,831,346		\$4,898,221,091	\$87,028,777	666.945	\$58,043,408
Industrial		\$75,176,949	\$1,420,846	581.155	\$825,731		\$72,266,903	\$1,365,575	616.145	\$841,392
New Manufacturing		\$321,303,146	\$5,920,272	578.464	\$3,424,666		\$333,027,688	\$6,146,368	617.368	\$3,794,569
Qualified Golf Courses		\$31,881,086	\$302,870	603.921	\$182,910		\$30,139,841	\$286,328	610.158	\$174,705
Remodeled Commercial		\$28,082,681	\$0	-	\$50,529		\$25,021,219	\$0	-	\$48,472
Extended Prop Tax Relief Program (Res Only)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 4 Subtotal		\$16,833,464,262	\$246,651,900	655.785	\$161,750,516		\$17,068,238,641	\$248,814,491	672.274	\$167,271,412
CLASS 5										
Rural Electric and Telephone Co-Op		\$60,086,236	\$1,802,594	572.827	\$1,032,575		\$61,810,663	\$1,854,319	587.169	\$1,088,799
Qualified New Industrial		\$0	\$0	-	\$0		\$171,823,915	\$0	-	\$0
Pollution Control		\$73,580,454	\$2,207,413	567.867	\$1,253,516		\$69,731,616	\$2,082,746	622.091	\$1,295,658
Gasohol Related		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Research and Development		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Aluminum Electrolytic Equipment		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 5 Subtotal		\$133,666,690	\$4,010,007	570.097	\$2,286,091		\$303,366,194	\$3,937,065	605.643	\$2,384,457
CLASS 7										
Non-Centrally Assessed Public Util.		\$0	\$0	-	\$0		\$0	\$0	-	\$0
CLASS 8										
Machinery		\$1,705,269,362	\$48,619,690	554.909	\$26,979,499		\$1,769,440,080	\$42,811,820	603.908	\$25,854,404
Farm Implements		\$17,657,833	\$281,423	534.071	\$150,300		\$19,148,493	\$302,773	552.045	\$167,144
Furniture and Fixtures		\$172,624,075	\$2,968,620	654.595	\$1,943,243		\$177,826,804	\$3,016,706	649.459	\$1,959,227
Other Business Equipment		\$128,056,594	\$3,349,344	564.221	\$1,889,770		\$164,354,285	\$4,456,182	592.810	\$2,641,669
Class 8 Subtotal		\$2,023,607,864	\$55,219,077	560.727	\$30,962,812		\$2,130,769,662	\$50,587,481	605.336	\$30,622,445
CLASS 9										
Utilities		\$338,343,564	\$40,601,213	603.007	\$24,482,810		\$341,491,399	\$40,978,960	617.041	\$25,285,689
CLASS 10										
Timber Land	39,220	\$3,955,278	\$14,631	606.730	\$8,877	39,235	\$3,957,626	\$14,641	615.744	\$9,015
CLASS 12										
Railroads		\$314,527,403	\$9,655,991	528.834	\$5,106,415		\$266,680,395	\$8,320,434	553.123	\$4,602,221
Airlines		\$47,729,794	\$1,465,306	705.516	\$1,033,797		\$51,202,813	\$1,597,529	714.270	\$1,141,067
Class 12 Subtotal		\$362,257,197	\$11,121,297		\$6,140,211		\$317,883,208	\$9,917,963		\$5,743,288
CLASS 13										
Electrical Generation Property		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Telecommunication Property		\$158,387,778	\$9,503,307	688.953	\$6,357,262		\$149,955,329	\$8,997,301	680.380	\$6,121,587
Elect Gen/Tele Real Prop New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 13 Subtotal		\$158,387,778	\$9,503,307		\$6,357,262		\$149,955,329	\$8,997,301		\$6,121,587
CLASS 14										
Wind Generation		\$7,958,004	\$238,740	499.256	\$119,192		\$0	\$0	-	\$0
Wind Generation New & Exp		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Class 14 Subtotal		\$7,958,004	\$238,740		\$119,192		\$0	\$0		\$0
CLASS 15										
Carbon Dioxide and Liquid Pipeline		\$0	\$0	-	\$0		\$0	\$0	-	\$0
Carbon Dioxide and Liquid Pipeline (abated)		\$0	\$0	-	\$0		\$0	\$0	-	\$0
<b>Total</b>		<b>\$19,996,425,802</b>	<b>\$370,648,299</b>	<b>631.169</b>	<b>\$233,941,536</b>		<b>\$20,449,475,027</b>	<b>\$366,520,971</b>	<b>652.918</b>	<b>\$239,308,313</b>
<b>ABATED PROPERTY</b>										
Current Values of Abated Property		\$60,853,887	\$428,445	789.800	\$338,386		\$420,675,926	\$3,693,984	815.261	\$3,011,561
Values Without the Property Abatement		\$60,853,887	\$1,185,692	789.800	\$936,459		\$420,675,926	\$11,978,057	815.261	\$9,765,242
Difference (Property Value Abated)		\$0	-\$757,247		-\$598,073		\$0	-\$8,284,073		-\$6,753,681

## Top 10 Property Owners by Taxable Value

TY 2017		TY 2018	
1 CHS INC	2 NORTHWESTERN ENERGY-T & D	1 NORTHWESTERN ENERGY-T & D	2 CHS INC
3 PHILLIPS 66 COMPANY	4 EXXON MOBIL CORPORATION	3 PHILLIPS 66 COMPANY	4 EXXON MOBIL CORPORATION
5 BNSF RAILWAY CO	6 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION	5 BNSF RAILWAY CO	6 MONTANA DAKOTA UTILITIES - GAS DISTRIBUTION
7 CHARTER COMMUNICATIONS INC	8 PHILLIPS 66 CARRIER LLC	7 PHILLIPS 66 CARRIER LLC	8 CHARTER COMMUNICATIONS INC
9 CENTURYLINK INC	10 MONTANA RAIL LINK	9 MONTANA RAIL LINK	10 QWEST CORPORATION AND OR CENTURYLINK INC -