

Montana Taxes By County In 2018
Montana Department of Revenue
February 2020



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Introduction

The purpose of this report is to provide a detailed breakdown of the types and quantities of taxes paid within each county in Montana. Included in this report are county level estimates for the individual income tax, corporate income tax, property taxes, the liquor excise tax and oil and gas proceeds taxes. This report provides 2018 tax year county level revenue estimates for the personal income tax, liquor excise tax, oil and gas proceeds taxes, and accommodations sales and use taxes. Property tax estimates are for tax year 2019, while estimates for corporate taxes in this report are for tax year 2017. Additional information on these taxes, as well as information on other taxes administered by the department, can be located in the Department of Revenue's Biennial Report.¹

Personal income and individual income tax estimates for this report come from income tax forms submitted by individuals who are required to file income tax forms to the state of Montana. Income levels, the taxes paid, deductions made and credits claimed for each county were determined by summing the reported income on all the tax returns for each of Montana's counties based on the county of residents reported on each income tax form. The geographic county associated with each income tax form was determined using the postal ZIP code that was reported on each form.

Like individual income tax numbers, county level corporate income tax estimates in this report are generated by aggregating the income tax forms submitted by each corporation that owes taxes to the state of Montana. The geographic location of each corporation is also determined by the ZIP code associated with the mailing address provided on the corporate tax form. Unlike the individual income tax data, the corporate tax data is for tax year 2017. The different tax years are due to variations in the start and ending dates associated with each corporation's fiscal year, which delays the availability of tax data.

In this report, the distribution of property taxes is examined in two different ways. The first method of examining property taxes assigns the property tax burden based on where the property being taxed is located. The second method of examining property taxes assigns the property tax burden based on where the owner of the property reportedly resides. For example, the property tax associated with a house that resides in Gallatin County, but is owned by someone who lives in Missoula, would be allocated to Gallatin County in the first method, but Missoula County in the second. Overall, both methods of examining property taxes provide useful, but different, information.

Finally, tax revenue estimates from the liquor excise tax are generated based on the liquor excise tax rate and the sale of liquor to the 96 private agency liquor stores that are allowed to purchase liquor directly from the state of Montana. Liquor excise tax revenue estimates are distributed to counties based on the location of the 96 private agency liquor stores.² Oil and natural gas proceeds tax revenue estimates are based on the respective oil, or gas, tax rate and the oil and gas leases located within the state, with the county distribution of tax revenue based on the county where the lease is located. Lodging facility use and sales tax estimates are determined based on the mailing address reported on the tax form filed by the facility paying the tax.

Overall, while this report provides a county breakdown of the individual income, corporate income, property, oil and gas proceeds, accommodations sales and use taxes, and liquor excise taxes, it is important to understand that this data does not provide an exact determination of who actually bears the cost of the tax. For the individual income tax, the individual being taxed may have generated some of the income reported on their returns in a county that is different from the one they reside, which would affect the distribution of the tax burden. In addition, corporate income taxes and property taxes paid by businesses are likely to be passed

1 The most recent version of the Biennial Report can be located at:
http://revenue.mt.gov/home/publications/biennial_reports

2 Additional information on liquor sales and their geographic location can be found in the Montana Department of Revenue's "Liquor Enterprise Fund Report of Operations," which can be located at:
<http://revenue.mt.gov/home/liquor/resources.aspx>

on, at least in part, to customers of the business in the form of higher prices and paid by non-residents of the county the business is located in. For property taxes, the owner of a piece of property is not required to actually reside in the county where the property is located, which means the cost of paying the property tax could fall on someone outside the county where the property is located. Finally, the liquor excise tax estimates are based on the sale of liquor to the 96 private agency liquor stores. However, the 96 agency liquor stores can sell the liquor to non-agency sellers of liquor who reside outside the agency liquor store's county and are likely to bear at least some of the tax in the form of higher liquor prices. While the data in this report does not provide a perfect estimate of who actually pays each of the examined taxes, it does provide the Department of Revenue's best estimate of the geographic distribution of taxes in the state.

The first section of this report provides tables for each of Montana's 56 counties, as well as separate tables for non-resident and resident tax filers, with information on individual income, corporate income, property, oil and gas proceeds, and liquor excise taxes. Definitions of specific taxes, deductions, credits and other tax variables are included in Appendix A. The second portion of this report has information about the geographic distribution of specific taxes within the state.

Part 1: Taxes Paid By County

Montana residents

Montana Individual Income Tax, Tax Year 2018

| | |
|---|----------------|
| Number of Taxpayers | 678,230 |
| Total Income | 30,802,227,386 |
| Total Taxable Income | 21,342,373,104 |
| Total Income Tax Paid | 1,171,149,513 |
| Effective Rate | 3.8% |
| Percent of County Population Filing Income Taxes* | 63.1% |

Income

| | Percent from Income | Percent of Returns |
|---------------------------|---------------------|--------------------|
| | Type | Claiming |
| Wages | 61.0% | 79.8% |
| Investment | 12.3% | 41.7% |
| Retirement Income | 15.5% | 29.3% |
| Rental and Royalty Income | 9.9% | 17.8% |
| Net Business Income | 3.4% | 16.7% |
| Farm Income | -1.0% | 3.6% |
| Other Income | -1.0% | 24.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 3,083,986 | 879 |
| Health Savings Accounts | 44,808,115 | 12,695 |
| Self Employment Expenses | 306,207,556 | 71,022 |
| Student Loan and Education Expenses | 48,803,142 | 48,532 |
| Other Expenses | 86,350,902 | 24,573 |
| Medical and Insurance Deductions | 872,491,098 | 122,023 |
| Federal Income Tax Deduction | 1,252,665,537 | 226,142 |
| Property and Other Deductible Taxes | 580,565,551 | 211,587 |
| Home Mortgage | 952,022,779 | 142,317 |
| Investment Interest | 37,115,647 | 6,663 |
| Charitable Contributions | 703,558,330 | 156,313 |
| Child and Dependent Care Expenses | 855,481 | 359 |
| Gambling Losses | 23,248,314 | 1,387 |
| Political Contributions | 984,598 | 7,601 |
| Other Deductions | 20,497,329 | 34,693 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 48,557,604 | 73,648 |
| Other States' Tax | 42,824,629 | 14,514 |
| Charitable Gift Credits* | 3,079,183 | 3,099 |
| Energy Conservation | 4,301,344 | 7,436 |
| Alternative Fuel and Recycling Credits | 1,183,675 | 847 |
| Uninsured Montanans Credit | 198,156 | 61 |
| Biofuels Credits* | N/A | N/A |
| Contractors' Gross Receipts Credits | 6,654,608 | 560 |
| Elderly Homeowner and Renters' Credit | 7,561,333 | 14,472 |
| Other Credits* | 6,845,775 | 362 |

Montana residents Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$166,215,859,888 | \$113,694,841,891 |
| Taxable Value | \$3,136,515,018 | \$1,630,741,433 |
| Estimated Property Tax Paid | \$1,853,764,898 | \$1,047,967,824 |
| Estimated Effective Property Tax Rate | 1.1% | 0.9% |
| Average Mills | 591.03 | 642.63 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of State's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|-------------------------------------|--|
| Class 1 Mines Net Proceeds | \$5,584,426 | 0.2% | \$1,294,954 |
| Class 2 Gross Proceeds Metal Mines | \$25,978,994 | 0.8% | \$7,399,568 |
| Class 3 Agriculture Land | \$157,351,063 | 5.0% | \$128,186,487 |
| Class 4.1 Residential Improvements | \$1,119,297,688 | 35.7% | \$894,171,888 |
| Class 4.2 Residential Land | \$404,676,400 | 12.9% | \$312,450,696 |
| Class 4.8 Commercial Improvements | \$297,739,316 | 9.5% | \$180,842,987 |
| Class 4.9 Commercial Land | \$129,912,590 | 4.1% | \$92,470,914 |
| Class 4 Total | \$1,951,625,994 | 62.2% | \$1,479,936,485 |
| Class 5 Rural Co-ops and Pollution Control | \$47,313,933 | 1.5% | \$11,371 |
| Class 7 Non-Centrally Assessed Properties | \$3,056 | 0.0% | \$0 |
| Class 8 Business Equipment | \$166,670,927 | 5.3% | \$8,618,762 |
| Class 9 Non-Generation Property of Utilities | \$501,031,443 | 16.0% | \$2,197,586 |
| Class 10 Forest Land | \$4,902,390 | 0.2% | \$3,072,083 |
| Class 12 Railroad and Airline Equipment | \$87,053,366 | 2.8% | \$0 |
| Class 13 Telecommunication and Electric | \$170,253,640 | 5.4% | \$24,137 |
| Class 14 Wind Generation Facilities | \$16,832,863 | 0.5% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$1,912,923 | 0.1% | \$0 |
| Total | \$3,136,515,018 | 100.0% | \$1,630,741,433 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|---------------|
| Liquor Sales | \$143,965,889 |
| Liquor Excise and License Tax | \$28,674,974 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|--------------|
| Number of Corporations Filing | 4,669 |
| Taxes Paid | \$24,375,762 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------------|
| Gas Produced (Millions of Cubic Feet) | 37,669,260 |
| Oil Produced (Barrels of Oil) | 21,521,855 |
| Oil and Gas Tax Paid | \$124,517,856 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|--------------|
| Sales and Use Tax Due | \$48,194,428 |
|-----------------------|--------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Out-of-State

Montana Individual Income Tax, Tax Year 2018

| | |
|-----------------------|----------------|
| Number of Taxpayers | 109,371 |
| Total Income | 50,205,749,283 |
| Total Taxable Income | 46,441,123,734 |
| Total Income Tax Paid | 100,838,621 |
| Effective Rate | 0.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 15.6% | 81.3% |
| Investment | 63.8% | 53.9% |
| Retirement Income | 2.3% | 29.3% |
| Rental and Royalty Income | 17.3% | 38.6% |
| Net Business Income | 0.8% | 19.9% |
| Farm Income | -0.4% | 3.4% |
| Other Income | 0.6% | 32.4% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 1,115,894 | 184 |
| Health Savings Accounts | 8,799,097 | 2,075 |
| Self Employment Expenses | 178,210,584 | 14,266 |
| Student Loan and Education Expenses | 6,830,058 | 6,464 |
| Other Expenses | 44,775,487 | 3,763 |
| Medical and Insurance Deductions | 113,280,015 | 12,547 |
| Federal Income Tax Deduction | 273,654,983 | 38,690 |
| Property and Other Deductible Taxes | 115,909,488 | 26,722 |
| Home Mortgage | 174,636,247 | 17,237 |
| Investment Interest | 624,887,835 | 3,096 |
| Charitable Contributions | 2,523,668,522 | 21,247 |
| Child and Dependent Care Expenses | 153,272 | 59 |
| Gambling Losses | 48,101,700 | 441 |
| Political Contributions | 32,140 | 241 |
| Other Deductions | 67,384,482 | 2,963 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 13,829,612 | 6,236 |
| Other States' Tax | 3,807,598 | 1,167 |
| Charitable Gift Credits* | 129,274 | 87 |
| Energy Conservation | 20,510 | 40 |
| Alternative Fuel and Recycling Credits | 25,407 | 15 |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 1,057,138 | 72 |
| Elderly Homeowner and Renters' Credit | 64,679 | 109 |
| Other Credits* | 357,726 | 63 |

Out-of-State Continued

Montana Property Tax, Tax Year 2019

| | Property in State | Property Owned by Non-Residents |
|---------------------------------------|-------------------|------------------------------------|
| Market Value | \$0 | \$52,521,017,997 |
| Taxable Value | \$0 | \$1,505,773,585 |
| Estimated Property Tax Paid | \$0 | \$805,797,075 |
| Estimated Effective Property Tax Rate | 0.0% | 1.5% |
| Average Mills | 0.00 | 535.14 |

Taxable Value by Property Class

| | Taxable Value in State | Percent of State's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of Non- Residents* |
|--|---------------------------|-------------------------------------|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$4,289,472 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$18,579,426 |
| Class 3 Agriculture Land | \$0 | 0.0% | \$29,164,576 |
| Class 4.1 Residential Improvements | \$0 | 0.0% | \$225,125,800 |
| Class 4.2 Residential Land | \$0 | 0.0% | \$92,225,704 |
| Class 4.8 Commercial Improvements | \$0 | 0.0% | \$116,896,329 |
| Class 4.9 Commercial Land | \$0 | 0.0% | \$37,441,676 |
| Class 4 Total | \$0 | 0.0% | \$471,689,509 |
| Class 5 Rural Co-ops and Pollution Control | \$0 | 0.0% | \$47,302,562 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$3,056 |
| Class 8 Business Equipment | \$0 | 0.0% | \$158,052,165 |
| Class 9 Non-Generation Property of Utilities | \$0 | 0.0% | \$498,833,857 |
| Class 10 Forest Land | \$0 | 0.0% | \$1,830,307 |
| Class 12 Railroad and Airline Equipment | \$0 | 0.0% | \$87,053,366 |
| Class 13 Telecommunication and Electric | \$0 | 0.0% | \$170,229,503 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$16,832,863 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$1,912,923 |
| Total | \$0 | 0.0% | \$1,505,773,585 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|--------------|
| Number of Corporations Filing | 6,616 |
| Taxes Paid | \$74,638,136 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------------|
| Gas Produced (Millions of Cubic Feet) | 37,669,260 |
| Oil Produced (Barrels of Oil) | 21,521,855 |
| Oil and Gas Tax Paid | \$124,517,856 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$9,872,246 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Beaverhead County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 6,119 |
| Total Income | 247,240,053 |
| Total Taxable Income | 169,854,175 |
| Total Income Tax Paid | 8,886,328 |
| Effective Rate | 3.6% |
| Percent of County Population Filing Income Taxes* | 63.5% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.0% | 78.2% |
| Investment | 24.1% | 44.1% |
| Retirement Income | 18.2% | 31.7% |
| Rental and Royalty Income | 5.9% | 21.1% |
| Net Business Income | 2.3% | 19.7% |
| Farm Income | -3.5% | 6.7% |
| Other Income | -2.0% | 22.5% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 318,892 | 88 |
| Self Employment Expenses | 2,598,419 | 713 |
| Student Loan and Education Expenses | 441,026 | 414 |
| Other Expenses | 674,662 | 220 |
| Medical and Insurance Deductions | 9,053,154 | 1,238 |
| Federal Income Tax Deduction | 9,570,525 | 1,853 |
| Property and Other Deductible Taxes | 4,057,269 | 1,782 |
| Home Mortgage | 5,917,574 | 1,078 |
| Investment Interest | 407,094 | 85 |
| Charitable Contributions | 5,030,403 | 1,337 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 9,963 | 83 |
| Other Deductions | 93,044 | 227 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 889,696 | 814 |
| Other States' Tax | 494,601 | 132 |
| Charitable Gift Credits* | 7,745 | 77 |
| Energy Conservation | 22,722 | 40 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 70,691 | 142 |
| Other Credits* | N/A | N/A |

Beaverhead County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,288,769,420 | \$876,665,934 |
| Taxable Value | \$24,049,312 | \$12,785,767 |
| Estimated Property Tax Paid | \$14,560,372 | \$7,924,366 |
| Estimated Effective Property Tax Rate | 1.1% | 0.9% |
| Average Mills | 605.44 | 619.78 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,823,709 | 11.7% | \$1,921,528 |
| Class 4.1 Residential Improvements | \$8,726,803 | 36.3% | \$7,012,441 |
| Class 4.2 Residential Land | \$2,521,827 | 10.5% | \$2,015,241 |
| Class 4.8 Commercial Improvements | \$2,174,415 | 9.0% | \$1,203,946 |
| Class 4.9 Commercial Land | \$570,619 | 2.4% | \$443,739 |
| Class 4 Total | \$13,993,664 | 58.2% | \$10,675,367 |
| Class 5 Rural Co-ops and Pollution Control | \$885,962 | 3.7% | \$620 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,924,061 | 8.0% | \$171,755 |
| Class 9 Non-Generation Property of Utilities | \$3,567,401 | 14.8% | \$0 |
| Class 10 Forest Land | \$21,268 | 0.1% | \$16,497 |
| Class 12 Railroad and Airline Equipment | \$401,905 | 1.7% | \$0 |
| Class 13 Telecommunication and Electric | \$431,342 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$24,049,312 | 100.0% | \$12,785,767 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

Liquor Sales \$1,137,758

Liquor Excise and License Tax \$226,617

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

Number of Corporations Filing 26

Taxes Paid \$100,742

Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 0

Oil and Gas Tax Paid \$0

Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due \$433,889

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Big Horn County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 4,885 |
| Total Income | 151,321,870 |
| Total Taxable Income | 61,586,357 |
| Total Income Tax Paid | 3,973,175 |
| Effective Rate | 2.6% |
| Percent of County Population Filing Income Taxes* | 37.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 77.3% | 86.0% |
| Investment | 6.8% | 25.4% |
| Retirement Income | 15.4% | 24.5% |
| Rental and Royalty Income | 3.7% | 10.4% |
| Net Business Income | 2.4% | 10.7% |
| Farm Income | -3.7% | 7.6% |
| Other Income | -2.1% | 20.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 111,213 | 33 |
| Self Employment Expenses | 1,156,480 | 412 |
| Student Loan and Education Expenses | 194,592 | 205 |
| Other Expenses | 330,873 | 163 |
| Medical and Insurance Deductions | 4,512,731 | 610 |
| Federal Income Tax Deduction | 6,238,957 | 1,164 |
| Property and Other Deductible Taxes | 1,388,723 | 792 |
| Home Mortgage | 2,230,564 | 482 |
| Investment Interest | 7,084 | 13 |
| Charitable Contributions | 1,972,810 | 544 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 39,706 | 11 |
| Political Contributions | 1,544 | 12 |
| Other Deductions | 267,198 | 83 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 105,425 | 302 |
| Other States' Tax | 26,819 | 48 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 10,668 | 19 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 14,001 | 30 |
| Other Credits* | 0 | 0 |

Big Horn County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$954,669,577 | \$368,872,069 |
| Taxable Value | \$24,240,695 | \$5,792,649 |
| Estimated Property Tax Paid | \$13,870,477 | \$3,658,027 |
| Estimated Effective Property Tax Rate | 1.5% | 1.0% |
| Average Mills | 572.20 | 631.49 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,218,550 | 13.3% | \$1,434,992 |
| Class 4.1 Residential Improvements | \$3,328,873 | 13.7% | \$2,588,036 |
| Class 4.2 Residential Land | \$746,093 | 3.1% | \$566,470 |
| Class 4.8 Commercial Improvements | \$2,265,881 | 9.3% | \$860,235 |
| Class 4.9 Commercial Land | \$565,173 | 2.3% | \$269,787 |
| Class 4 Total | \$6,906,020 | 28.5% | \$4,284,528 |
| Class 5 Rural Co-ops and Pollution Control | \$1,071,831 | 4.4% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$4,614,586 | 19.0% | \$70,611 |
| Class 9 Non-Generation Property of Utilities | \$5,703,148 | 23.5% | \$0 |
| Class 10 Forest Land | \$11,604 | 0.0% | \$2,518 |
| Class 12 Railroad and Airline Equipment | \$1,861,519 | 7.7% | \$0 |
| Class 13 Telecommunication and Electric | \$853,437 | 3.5% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$24,240,695 | 100.0% | \$5,792,649 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$425,394 |
| Liquor Excise and License Tax | \$84,730 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 32 |
| Taxes Paid | \$96,112 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 222,769 |
| Oil Produced (Barrels of Oil) | 46,607 |
| Oil and Gas Tax Paid | \$222,754 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$347,813 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Blaine County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,918 |
| Total Income | 89,557,906 |
| Total Taxable Income | 46,241,647 |
| Total Income Tax Paid | 2,884,832 |
| Effective Rate | 3.2% |
| Percent of County Population Filing Income Taxes* | 42.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 74.7% | 84.1% |
| Investment | 16.5% | 36.4% |
| Retirement Income | 14.2% | 26.5% |
| Rental and Royalty Income | 6.6% | 20.4% |
| Net Business Income | 1.9% | 14.2% |
| Farm Income | -6.6% | 14.3% |
| Other Income | -7.3% | 20.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 107,742 | 34 |
| Self Employment Expenses | 948,683 | 349 |
| Student Loan and Education Expenses | 153,877 | 170 |
| Other Expenses | 258,829 | 107 |
| Medical and Insurance Deductions | 2,580,775 | 430 |
| Federal Income Tax Deduction | 3,985,434 | 745 |
| Property and Other Deductible Taxes | 1,126,502 | 536 |
| Home Mortgage | 1,300,029 | 305 |
| Investment Interest | 27,951 | 13 |
| Charitable Contributions | 1,401,044 | 428 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 1,757 | 17 |
| Other Deductions | 67,731 | 56 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 160,378 | 348 |
| Other States' Tax | 67,391 | 36 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 10,401 | 16 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 17,996 | 44 |
| Other Credits* | N/A | N/A |

Blaine County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$643,936,055 | \$413,371,073 |
| Taxable Value | \$15,026,273 | \$7,162,256 |
| Estimated Property Tax Paid | \$10,511,672 | \$5,042,978 |
| Estimated Effective Property Tax Rate | 1.6% | 1.2% |
| Average Mills | 699.55 | 704.10 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,248,250 | 34.9% | \$4,039,168 |
| Class 4.1 Residential Improvements | \$2,710,853 | 18.0% | \$2,304,410 |
| Class 4.2 Residential Land | \$226,367 | 1.5% | \$271,009 |
| Class 4.8 Commercial Improvements | \$595,156 | 4.0% | \$320,511 |
| Class 4.9 Commercial Land | \$62,590 | 0.4% | \$53,029 |
| Class 4 Total | \$3,594,966 | 23.9% | \$2,948,959 |
| Class 5 Rural Co-ops and Pollution Control | \$917,748 | 6.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$461,621 | 3.1% | \$167,105 |
| Class 9 Non-Generation Property of Utilities | \$2,708,309 | 18.0% | \$0 |
| Class 10 Forest Land | \$8,479 | 0.1% | \$7,024 |
| Class 12 Railroad and Airline Equipment | \$1,781,715 | 11.9% | \$0 |
| Class 13 Telecommunication and Electric | \$305,185 | 2.0% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$15,026,273 | 100.0% | \$7,162,256 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$260,757 |
| Liquor Excise and License Tax | \$51,937 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 57 |
| Taxes Paid | \$38,829 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 3,197,912 |
| Oil Produced (Barrels of Oil) | 245,550 |
| Oil and Gas Tax Paid | \$1,265,173 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$23,154 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Broadwater County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 3,296 |
| Total Income | 118,926,327 |
| Total Taxable Income | 77,860,589 |
| Total Income Tax Paid | 4,169,264 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 58.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 61.8% | 74.8% |
| Investment | 12.5% | 38.9% |
| Retirement Income | 20.9% | 35.6% |
| Rental and Royalty Income | 4.8% | 18.7% |
| Net Business Income | 4.5% | 18.2% |
| Farm Income | -2.4% | 8.3% |
| Other Income | -2.3% | 24.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 99,437 | 40 |
| Self Employment Expenses | 1,245,473 | 343 |
| Student Loan and Education Expenses | 196,739 | 197 |
| Other Expenses | 255,108 | 96 |
| Medical and Insurance Deductions | 4,405,558 | 653 |
| Federal Income Tax Deduction | 5,664,461 | 1,052 |
| Property and Other Deductible Taxes | 1,966,486 | 1,009 |
| Home Mortgage | 4,105,312 | 702 |
| Investment Interest | 45,571 | 13 |
| Charitable Contributions | 2,385,358 | 697 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | 2,108 | 20 |
| Other Deductions | 111,226 | 280 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 200,194 | 329 |
| Other States' Tax | 165,978 | 64 |
| Charitable Gift Credits* | 30,689 | 12 |
| Energy Conservation | 20,644 | 32 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 34,033 | 70 |
| Other Credits* | N/A | N/A |

Broadwater County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$856,715,760 | \$454,091,521 |
| Taxable Value | \$17,629,297 | \$6,416,182 |
| Estimated Property Tax Paid | \$8,565,306 | \$3,310,519 |
| Estimated Effective Property Tax Rate | 1.0% | 0.7% |
| Average Mills | 485.86 | 515.96 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$291,241 | 1.7% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,631,508 | 9.3% | \$1,009,438 |
| Class 4.1 Residential Improvements | \$6,178,232 | 35.0% | \$3,868,633 |
| Class 4.2 Residential Land | \$1,637,757 | 9.3% | \$940,921 |
| Class 4.8 Commercial Improvements | \$835,867 | 4.7% | \$375,320 |
| Class 4.9 Commercial Land | \$274,984 | 1.6% | \$164,616 |
| Class 4 Total | \$8,926,840 | 50.6% | \$5,349,490 |
| Class 5 Rural Co-ops and Pollution Control | \$161,403 | 0.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,038,496 | 5.9% | \$37,796 |
| Class 9 Non-Generation Property of Utilities | \$4,584,915 | 26.0% | \$0 |
| Class 10 Forest Land | \$38,068 | 0.2% | \$19,458 |
| Class 12 Railroad and Airline Equipment | \$695,090 | 3.9% | \$0 |
| Class 13 Telecommunication and Electric | \$261,736 | 1.5% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$17,629,297 | 100.0% | \$6,416,182 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$479,535 |
| Liquor Excise and License Tax | \$95,513 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|---------|
| Number of Corporations Filing | 13 |
| Taxes Paid | \$6,909 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$27,418 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Carbon County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 6,789 |
| Total Income | 278,507,164 |
| Total Taxable Income | 190,044,061 |
| Total Income Tax Paid | 10,701,415 |
| Effective Rate | 3.8% |
| Percent of County Population Filing Income Taxes* | 71.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 62.1% | 74.4% |
| Investment | 14.7% | 49.0% |
| Retirement Income | 19.5% | 34.2% |
| Rental and Royalty Income | 7.5% | 23.9% |
| Net Business Income | 4.0% | 21.2% |
| Farm Income | -3.5% | 10.9% |
| Other Income | -4.2% | 26.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 531,567 | 136 |
| Self Employment Expenses | 3,711,989 | 903 |
| Student Loan and Education Expenses | 395,835 | 396 |
| Other Expenses | 1,130,003 | 288 |
| Medical and Insurance Deductions | 9,657,696 | 1,451 |
| Federal Income Tax Deduction | 12,549,683 | 2,289 |
| Property and Other Deductible Taxes | 5,087,989 | 2,191 |
| Home Mortgage | 9,291,416 | 1,416 |
| Investment Interest | 225,139 | 61 |
| Charitable Contributions | 5,111,873 | 1,585 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 109,626 | 17 |
| Political Contributions | 8,805 | 67 |
| Other Deductions | 146,583 | 396 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 537,753 | 875 |
| Other States' Tax | 711,268 | 179 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 56,851 | 91 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 75,729 | 146 |
| Other Credits* | N/A | N/A |

Carbon County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$2,061,851,663 | \$1,177,770,012 |
| Taxable Value | \$44,145,790 | \$16,706,511 |
| Estimated Property Tax Paid | \$22,346,200 | \$8,861,148 |
| Estimated Effective Property Tax Rate | 1.1% | 0.8% |
| Average Mills | 506.19 | 530.40 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$360,504 | 0.8% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,310,984 | 5.2% | \$1,586,913 |
| Class 4.1 Residential Improvements | \$16,541,284 | 37.5% | \$10,450,829 |
| Class 4.2 Residential Land | \$4,747,249 | 10.8% | \$2,612,130 |
| Class 4.8 Commercial Improvements | \$1,848,038 | 4.2% | \$1,332,367 |
| Class 4.9 Commercial Land | \$774,594 | 1.8% | \$618,784 |
| Class 4 Total | \$23,911,165 | 54.2% | \$15,014,110 |
| Class 5 Rural Co-ops and Pollution Control | \$486,194 | 1.1% | \$68 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$566,771 | 1.3% | \$101,070 |
| Class 9 Non-Generation Property of Utilities | \$14,967,951 | 33.9% | \$0 |
| Class 10 Forest Land | \$2,995 | 0.0% | \$4,350 |
| Class 12 Railroad and Airline Equipment | \$969,154 | 2.2% | \$0 |
| Class 13 Telecommunication and Electric | \$570,072 | 1.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$44,145,790 | 100.0% | \$16,706,511 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,495,967 |
| Liquor Excise and License Tax | \$297,965 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 32 |
| Taxes Paid | \$17,524 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 370,727 |
| Oil Produced (Barrels of Oil) | 342,733 |
| Oil and Gas Tax Paid | \$1,826,088 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$504,372 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Carter County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 836 |
| Total Income | 10,682,136 |
| Total Taxable Income | 4,240,594 |
| Total Income Tax Paid | 1,062,667 |
| Effective Rate | 9.9% |
| Percent of County Population Filing Income Taxes* | 61.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 125.0% | 70.8% |
| Investment | 113.5% | 67.2% |
| Retirement Income | 40.3% | 30.6% |
| Rental and Royalty Income | 0.7% | 36.1% |
| Net Business Income | 11.3% | 22.6% |
| Farm Income | -42.5% | 42.2% |
| Other Income | -148.3% | 22.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 86,883 | 22 |
| Self Employment Expenses | 876,814 | 193 |
| Student Loan and Education Expenses | 39,486 | 36 |
| Other Expenses | 168,594 | 32 |
| Medical and Insurance Deductions | 1,454,480 | 138 |
| Federal Income Tax Deduction | 836,858 | 174 |
| Property and Other Deductible Taxes | 99,299 | 94 |
| Home Mortgage | 251,981 | 42 |
| Investment Interest | 0 | 0 |
| Charitable Contributions | 599,881 | 122 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 38,509 | 17 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 176,546 | 211 |
| Other States' Tax | N/A | N/A |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | N/A | N/A |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Carter County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$535,266,430 | \$127,529,509 |
| Taxable Value | \$43,741,120 | \$2,198,685 |
| Estimated Property Tax Paid | \$13,410,575 | \$798,489 |
| Estimated Effective Property Tax Rate | 2.5% | 0.6% |
| Average Mills | 306.59 | 363.17 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,973,256 | 4.5% | \$1,231,636 |
| Class 4.1 Residential Improvements | \$929,353 | 2.1% | \$754,727 |
| Class 4.2 Residential Land | \$86,611 | 0.2% | \$75,644 |
| Class 4.8 Commercial Improvements | \$71,290 | 0.2% | \$47,228 |
| Class 4.9 Commercial Land | \$14,865 | 0.0% | \$11,065 |
| Class 4 Total | \$1,102,119 | 2.5% | \$888,664 |
| Class 5 Rural Co-ops and Pollution Control | \$458,856 | 1.0% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$229,799 | 0.5% | \$75,151 |
| Class 9 Non-Generation Property of Utilities | \$39,928,493 | 91.3% | \$0 |
| Class 10 Forest Land | \$4,588 | 0.0% | \$3,234 |
| Class 12 Railroad and Airline Equipment | \$0 | 0.0% | \$0 |
| Class 13 Telecommunication and Electric | \$44,009 | 0.1% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$43,741,120 | 100.0% | \$2,198,685 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 19 |
| Taxes Paid | \$38,518 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 11,371 |
| Oil and Gas Tax Paid | \$52,543 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$11,103 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Cascade County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 50,877 |
| Total Income | 2,112,240,099 |
| Total Taxable Income | 1,424,698,757 |
| Total Income Tax Paid | 76,401,896 |
| Effective Rate | 3.6% |
| Percent of County Population Filing Income Taxes* | 57.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.1% | 79.9% |
| Investment | 8.9% | 37.5% |
| Retirement Income | 17.5% | 31.9% |
| Rental and Royalty Income | 6.4% | 13.3% |
| Net Business Income | 2.9% | 12.1% |
| Farm Income | -0.4% | 2.1% |
| Other Income | -0.3% | 22.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 227,822 | 77 |
| Health Savings Accounts | 2,012,770 | 670 |
| Self Employment Expenses | 15,889,877 | 3,715 |
| Student Loan and Education Expenses | 3,638,292 | 3,661 |
| Other Expenses | 4,833,101 | 1,762 |
| Medical and Insurance Deductions | 61,146,327 | 9,484 |
| Federal Income Tax Deduction | 92,401,148 | 17,321 |
| Property and Other Deductible Taxes | 40,372,381 | 16,365 |
| Home Mortgage | 63,316,871 | 11,263 |
| Investment Interest | 984,813 | 338 |
| Charitable Contributions | 47,585,982 | 12,343 |
| Child and Dependent Care Expenses | 93,383 | 42 |
| Gambling Losses | 679,926 | 105 |
| Political Contributions | 58,394 | 475 |
| Other Deductions | 1,786,271 | 2,483 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 2,444,276 | 4,924 |
| Other States' Tax | 1,272,315 | 612 |
| Charitable Gift Credits* | 263,459 | 239 |
| Energy Conservation | 416,974 | 751 |
| Alternative Fuel and Recycling Credits | 189,860 | 33 |
| Uninsured Montanans Credit | 15,473 | 13 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 913,831 | 64 |
| Elderly Homeowner and Renters' Credit | 489,490 | 1,056 |
| Other Credits* | 5,242,648 | 17 |

Cascade County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$9,211,098,315 | \$6,930,259,339 |
| Taxable Value | \$175,594,517 | \$99,205,829 |
| Estimated Property Tax Paid | \$118,045,371 | \$67,100,666 |
| Estimated Effective Property Tax Rate | 1.3% | 1.0% |
| Average Mills | 672.26 | 676.38 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,708,204 | 2.7% | \$5,817,798 |
| Class 4.1 Residential Improvements | \$62,861,554 | 35.8% | \$59,711,345 |
| Class 4.2 Residential Land | \$13,999,940 | 8.0% | \$14,833,851 |
| Class 4.8 Commercial Improvements | \$24,426,941 | 13.9% | \$11,797,814 |
| Class 4.9 Commercial Land | \$7,437,894 | 4.2% | \$4,575,448 |
| Class 4 Total | \$108,726,329 | 61.9% | \$90,918,458 |
| Class 5 Rural Co-ops and Pollution Control | \$541,176 | 0.3% | \$371 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$14,810,667 | 8.4% | \$215,601 |
| Class 9 Non-Generation Property of Utilities | \$20,416,739 | 11.6% | \$2,197,586 |
| Class 10 Forest Land | \$58,139 | 0.0% | \$56,015 |
| Class 12 Railroad and Airline Equipment | \$4,294,095 | 2.4% | \$0 |
| Class 13 Telecommunication and Electric | \$21,769,903 | 12.4% | \$0 |
| Class 14 Wind Generation Facilities | \$269,265 | 0.2% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$175,594,517 | 100.0% | \$99,205,829 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$7,340,365 |
| Liquor Excise and License Tax | \$1,462,046 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 380 |
| Taxes Paid | \$750,962 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$1,749,319 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Chouteau County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,848 |
| Total Income | 99,360,246 |
| Total Taxable Income | 66,060,173 |
| Total Income Tax Paid | 3,929,311 |
| Effective Rate | 4.0% |
| Percent of County Population Filing Income Taxes* | 49.5% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.2% | 76.0% |
| Investment | 17.9% | 53.6% |
| Retirement Income | 19.2% | 36.0% |
| Rental and Royalty Income | 12.4% | 31.2% |
| Net Business Income | 2.4% | 18.1% |
| Farm Income | -2.5% | 17.0% |
| Other Income | -6.6% | 22.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 162,898 | 48 |
| Self Employment Expenses | 1,557,273 | 432 |
| Student Loan and Education Expenses | 153,873 | 156 |
| Other Expenses | 392,016 | 120 |
| Medical and Insurance Deductions | 4,447,326 | 636 |
| Federal Income Tax Deduction | 4,339,140 | 825 |
| Property and Other Deductible Taxes | 1,321,362 | 703 |
| Home Mortgage | 1,788,137 | 390 |
| Investment Interest | 50,252 | 42 |
| Charitable Contributions | 1,898,731 | 624 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | 3,881 | 33 |
| Other Deductions | 78,913 | 129 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 200,513 | 480 |
| Other States' Tax | 53,371 | 31 |
| Charitable Gift Credits* | 8,593 | 23 |
| Energy Conservation | 17,186 | 29 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 10,314 | 27 |
| Other Credits* | N/A | N/A |

Chouteau County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,082,582,883 | \$615,848,809 |
| Taxable Value | \$27,848,525 | \$10,561,781 |
| Estimated Property Tax Paid | \$15,070,062 | \$6,028,384 |
| Estimated Effective Property Tax Rate | 1.4% | 1.0% |
| Average Mills | 541.14 | 570.77 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$9,755,612 | 35.0% | \$5,966,917 |
| Class 4.1 Residential Improvements | \$4,107,082 | 14.7% | \$3,425,145 |
| Class 4.2 Residential Land | \$555,501 | 2.0% | \$600,452 |
| Class 4.8 Commercial Improvements | \$1,353,311 | 4.9% | \$265,276 |
| Class 4.9 Commercial Land | \$119,543 | 0.4% | \$89,176 |
| Class 4 Total | \$6,135,437 | 22.0% | \$4,380,049 |
| Class 5 Rural Co-ops and Pollution Control | \$1,053,735 | 3.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$931,897 | 3.3% | \$200,841 |
| Class 9 Non-Generation Property of Utilities | \$9,023,775 | 32.4% | \$0 |
| Class 10 Forest Land | \$22,966 | 0.1% | \$13,974 |
| Class 12 Railroad and Airline Equipment | \$711,200 | 2.6% | \$0 |
| Class 13 Telecommunication and Electric | \$213,903 | 0.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$27,848,525 | 100.0% | \$10,561,781 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$318,434 |
| Liquor Excise and License Tax | \$63,425 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 143 |
| Taxes Paid | \$224,645 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|----------|
| Gas Produced (Millions of Cubic Feet) | 633,893 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$24,854 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$54,697 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Custer County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 7,473 |
| Total Income | 309,317,735 |
| Total Taxable Income | 215,412,621 |
| Total Income Tax Paid | 12,877,290 |
| Effective Rate | 4.2% |
| Percent of County Population Filing Income Taxes* | 54.3% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 62.1% | 81.0% |
| Investment | 12.5% | 42.8% |
| Retirement Income | 14.7% | 29.6% |
| Rental and Royalty Income | 16.3% | 18.5% |
| Net Business Income | 3.4% | 15.8% |
| Farm Income | -4.3% | 8.7% |
| Other Income | -4.7% | 21.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 461,002 | 104 |
| Self Employment Expenses | 3,707,178 | 841 |
| Student Loan and Education Expenses | 456,969 | 500 |
| Other Expenses | 805,211 | 274 |
| Medical and Insurance Deductions | 10,339,636 | 1,402 |
| Federal Income Tax Deduction | 12,909,631 | 2,401 |
| Property and Other Deductible Taxes | 5,234,725 | 2,181 |
| Home Mortgage | 5,750,814 | 1,263 |
| Investment Interest | 173,053 | 32 |
| Charitable Contributions | 4,804,664 | 1,466 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 110,869 | 10 |
| Political Contributions | 6,519 | 47 |
| Other Deductions | 226,445 | 288 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 460,303 | 935 |
| Other States' Tax | 149,603 | 129 |
| Charitable Gift Credits* | 31,841 | 19 |
| Energy Conservation | 33,662 | 57 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 71,285 | 161 |
| Other Credits* | N/A | N/A |

Custer County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,102,305,706 | \$996,448,798 |
| Taxable Value | \$22,370,518 | \$15,435,624 |
| Estimated Property Tax Paid | \$16,030,460 | \$10,937,034 |
| Estimated Effective Property Tax Rate | 1.5% | 1.1% |
| Average Mills | 716.59 | 708.56 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,199,671 | 14.3% | \$3,413,182 |
| Class 4.1 Residential Improvements | \$7,059,045 | 31.6% | \$7,125,572 |
| Class 4.2 Residential Land | \$1,411,372 | 6.3% | \$1,439,167 |
| Class 4.8 Commercial Improvements | \$2,093,918 | 9.4% | \$2,305,965 |
| Class 4.9 Commercial Land | \$1,030,525 | 4.6% | \$999,673 |
| Class 4 Total | \$11,594,860 | 51.8% | \$11,870,377 |
| Class 5 Rural Co-ops and Pollution Control | \$494,980 | 2.2% | \$869 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$516,968 | 2.3% | \$138,519 |
| Class 9 Non-Generation Property of Utilities | \$4,472,312 | 20.0% | \$0 |
| Class 10 Forest Land | \$12,828 | 0.1% | \$12,677 |
| Class 12 Railroad and Airline Equipment | \$1,555,504 | 7.0% | \$0 |
| Class 13 Telecommunication and Electric | \$523,395 | 2.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$22,370,518 | 100.0% | \$15,435,624 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,500,092 |
| Liquor Excise and License Tax | \$298,787 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 42 |
| Taxes Paid | \$49,969 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------|
| Gas Produced (Millions of Cubic Feet) | 20,280 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$1,395 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$306,457 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Daniels County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,193 |
| Total Income | 47,528,026 |
| Total Taxable Income | 31,342,011 |
| Total Income Tax Paid | 2,126,254 |
| Effective Rate | 4.5% |
| Percent of County Population Filing Income Taxes* | 61.3% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 59.1% | 74.5% |
| Investment | 26.8% | 58.6% |
| Retirement Income | 13.8% | 32.0% |
| Rental and Royalty Income | 11.8% | 32.4% |
| Net Business Income | 0.8% | 16.2% |
| Farm Income | -6.4% | 22.6% |
| Other Income | -5.8% | 27.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 191,117 | 41 |
| Self Employment Expenses | 1,288,132 | 192 |
| Student Loan and Education Expenses | 72,377 | 79 |
| Other Expenses | 265,366 | 69 |
| Medical and Insurance Deductions | 2,444,374 | 299 |
| Federal Income Tax Deduction | 2,176,684 | 410 |
| Property and Other Deductible Taxes | 662,435 | 354 |
| Home Mortgage | 889,164 | 184 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 703,300 | 257 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 116,231 | 13 |
| Political Contributions | N/A | N/A |
| Other Deductions | 4,414 | 27 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 93,660 | 216 |
| Other States' Tax | 8,256 | 31 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 4,972 | 11 |
| Other Credits* | N/A | N/A |

Daniels County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$360,396,873 | \$274,164,194 |
| Taxable Value | \$7,386,180 | \$4,754,014 |
| Estimated Property Tax Paid | \$4,627,077 | \$2,976,546 |
| Estimated Effective Property Tax Rate | 1.3% | 1.1% |
| Average Mills | 626.45 | 626.11 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,313,490 | 44.9% | \$2,451,314 |
| Class 4.1 Residential Improvements | \$1,410,880 | 19.1% | \$1,350,005 |
| Class 4.2 Residential Land | \$153,553 | 2.1% | \$182,580 |
| Class 4.8 Commercial Improvements | \$406,500 | 5.5% | \$374,045 |
| Class 4.9 Commercial Land | \$42,600 | 0.6% | \$55,020 |
| Class 4 Total | \$2,013,533 | 27.3% | \$1,961,650 |
| Class 5 Rural Co-ops and Pollution Control | \$372,459 | 5.0% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$440,036 | 6.0% | \$341,004 |
| Class 9 Non-Generation Property of Utilities | \$196,966 | 2.7% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$46 |
| Class 12 Railroad and Airline Equipment | \$409,275 | 5.5% | \$0 |
| Class 13 Telecommunication and Electric | \$640,421 | 8.7% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$7,386,180 | 100.0% | \$4,754,014 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$139,629 |
| Liquor Excise and License Tax | \$27,811 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 26 |
| Taxes Paid | \$490,310 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$20,520 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Dawson County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 5,755 |
| Total Income | 235,218,960 |
| Total Taxable Income | 160,178,738 |
| Total Income Tax Paid | 9,087,759 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 60.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 73.1% | 81.9% |
| Investment | 9.2% | 43.1% |
| Retirement Income | 15.8% | 32.3% |
| Rental and Royalty Income | 4.5% | 21.1% |
| Net Business Income | 2.7% | 15.0% |
| Farm Income | -4.1% | 8.9% |
| Other Income | -1.2% | 23.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 251,340 | 81 |
| Self Employment Expenses | 1,914,481 | 564 |
| Student Loan and Education Expenses | 303,565 | 333 |
| Other Expenses | 537,716 | 193 |
| Medical and Insurance Deductions | 8,770,621 | 1,093 |
| Federal Income Tax Deduction | 11,168,645 | 1,988 |
| Property and Other Deductible Taxes | 4,290,937 | 1,734 |
| Home Mortgage | 4,756,035 | 981 |
| Investment Interest | 64,011 | 21 |
| Charitable Contributions | 4,011,100 | 1,292 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 78,190 | 10 |
| Political Contributions | 2,420 | 22 |
| Other Deductions | 190,433 | 408 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 276,610 | 684 |
| Other States' Tax | 154,456 | 157 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 55,689 | 88 |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 49,518 | 93 |
| Other Credits* | N/A | N/A |

Dawson County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,027,096,437 | \$665,208,189 |
| Taxable Value | \$26,143,232 | \$10,316,645 |
| Estimated Property Tax Paid | \$17,311,646 | \$6,814,776 |
| Estimated Effective Property Tax Rate | 1.7% | 1.0% |
| Average Mills | 662.18 | 660.56 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,691,344 | 14.1% | \$3,127,402 |
| Class 4.1 Residential Improvements | \$5,718,464 | 21.9% | \$5,416,913 |
| Class 4.2 Residential Land | \$571,534 | 2.2% | \$612,012 |
| Class 4.8 Commercial Improvements | \$1,816,968 | 7.0% | \$803,095 |
| Class 4.9 Commercial Land | \$306,258 | 1.2% | \$150,553 |
| Class 4 Total | \$8,413,224 | 32.2% | \$6,982,573 |
| Class 5 Rural Co-ops and Pollution Control | \$554,575 | 2.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,008,767 | 3.9% | \$206,531 |
| Class 9 Non-Generation Property of Utilities | \$7,666,877 | 29.3% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$139 |
| Class 12 Railroad and Airline Equipment | \$3,547,612 | 13.6% | \$0 |
| Class 13 Telecommunication and Electric | \$1,260,833 | 4.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$26,143,232 | 100.0% | \$10,316,645 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,227,614 |
| Liquor Excise and License Tax | \$244,515 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 88 |
| Taxes Paid | \$98,040 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 546,014 |
| Oil and Gas Tax Paid | \$3,292,931 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$108,209 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Deer Lodge County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 5,763 |
| Total Income | 216,320,982 |
| Total Taxable Income | 146,713,379 |
| Total Income Tax Paid | 7,866,397 |
| Effective Rate | 3.6% |
| Percent of County Population Filing Income Taxes* | 60.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 61.3% | 75.7% |
| Investment | 7.9% | 37.5% |
| Retirement Income | 24.9% | 36.7% |
| Rental and Royalty Income | 4.4% | 11.9% |
| Net Business Income | 1.7% | 11.3% |
| Farm Income | -0.3% | 1.0% |
| Other Income | 0.0% | 21.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 228,007 | 77 |
| Self Employment Expenses | 1,226,416 | 369 |
| Student Loan and Education Expenses | 365,212 | 330 |
| Other Expenses | 375,466 | 164 |
| Medical and Insurance Deductions | 7,977,279 | 1,246 |
| Federal Income Tax Deduction | 9,923,755 | 1,979 |
| Property and Other Deductible Taxes | 4,241,255 | 1,944 |
| Home Mortgage | 4,883,446 | 1,157 |
| Investment Interest | 58,185 | 42 |
| Charitable Contributions | 2,698,662 | 1,469 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 269,128 | 22 |
| Political Contributions | 4,895 | 42 |
| Other Deductions | 163,141 | 348 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 265,200 | 463 |
| Other States' Tax | 130,614 | 63 |
| Charitable Gift Credits* | 5,992 | 14 |
| Energy Conservation | 48,562 | 106 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 56,542 | 142 |
| Other Credits* | 0 | 0 |

Deer Lodge County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$892,770,496 | \$580,742,569 |
| Taxable Value | \$21,446,643 | \$7,757,622 |
| Estimated Property Tax Paid | \$15,199,890 | \$5,712,577 |
| Estimated Effective Property Tax Rate | 1.7% | 1.0% |
| Average Mills | 708.73 | 736.38 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$542,284 | 2.5% | \$177,274 |
| Class 4.1 Residential Improvements | \$6,225,184 | 29.0% | \$5,335,922 |
| Class 4.2 Residential Land | \$1,787,058 | 8.3% | \$1,312,195 |
| Class 4.8 Commercial Improvements | \$996,663 | 4.6% | \$659,918 |
| Class 4.9 Commercial Land | \$203,308 | 0.9% | \$202,848 |
| Class 4 Total | \$9,212,213 | 43.0% | \$7,510,883 |
| Class 5 Rural Co-ops and Pollution Control | \$442,976 | 2.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$250,507 | 1.2% | \$62,886 |
| Class 9 Non-Generation Property of Utilities | \$5,173,309 | 24.1% | \$0 |
| Class 10 Forest Land | \$45,621 | 0.2% | \$6,579 |
| Class 12 Railroad and Airline Equipment | \$370,185 | 1.7% | \$0 |
| Class 13 Telecommunication and Electric | \$5,409,548 | 25.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$21,446,643 | 100.0% | \$7,757,622 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$979,614 |
| Liquor Excise and License Tax | \$195,118 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 19 |
| Taxes Paid | \$25,701 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$475,811 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Fallon County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,914 |
| Total Income | 87,261,717 |
| Total Taxable Income | 64,859,918 |
| Total Income Tax Paid | 3,810,817 |
| Effective Rate | 4.4% |
| Percent of County Population Filing Income Taxes* | 49.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 69.5% | 81.1% |
| Investment | 13.0% | 54.7% |
| Retirement Income | 10.3% | 26.8% |
| Rental and Royalty Income | 10.1% | 30.8% |
| Net Business Income | 4.2% | 20.3% |
| Farm Income | -5.8% | 15.9% |
| Other Income | -1.4% | 23.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 106,945 | 28 |
| Self Employment Expenses | 1,008,957 | 264 |
| Student Loan and Education Expenses | 92,624 | 97 |
| Other Expenses | 167,333 | 72 |
| Medical and Insurance Deductions | 2,019,947 | 270 |
| Federal Income Tax Deduction | 3,526,080 | 549 |
| Property and Other Deductible Taxes | 691,126 | 442 |
| Home Mortgage | 1,407,555 | 269 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 1,474,693 | 363 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 9,959 | 31 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 156,616 | 310 |
| Other States' Tax | 35,960 | 46 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 7,770 | 14 |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | N/A | N/A |

Fallon County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$781,568,429 | \$311,734,934 |
| Taxable Value | \$44,950,954 | \$4,964,982 |
| Estimated Property Tax Paid | \$14,729,599 | \$1,984,288 |
| Estimated Effective Property Tax Rate | 1.9% | 0.6% |
| Average Mills | 327.68 | 399.66 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,758,950 | 3.9% | \$1,404,458 |
| Class 4.1 Residential Improvements | \$2,088,788 | 4.6% | \$2,000,183 |
| Class 4.2 Residential Land | \$568,373 | 1.3% | \$538,091 |
| Class 4.8 Commercial Improvements | \$926,264 | 2.1% | \$552,164 |
| Class 4.9 Commercial Land | \$261,293 | 0.6% | \$198,483 |
| Class 4 Total | \$3,844,718 | 8.6% | \$3,288,921 |
| Class 5 Rural Co-ops and Pollution Control | \$336,942 | 0.7% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,725,686 | 3.8% | \$271,041 |
| Class 9 Non-Generation Property of Utilities | \$35,489,443 | 79.0% | \$0 |
| Class 10 Forest Land | \$49 | 0.0% | \$562 |
| Class 12 Railroad and Airline Equipment | \$708,811 | 1.6% | \$0 |
| Class 13 Telecommunication and Electric | \$66,002 | 0.1% | \$0 |
| Class 14 Wind Generation Facilities | \$1,020,353 | 2.3% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$44,950,954 | 100.0% | \$4,964,982 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,304,460 |
| Liquor Excise and License Tax | \$259,821 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 38 |
| Taxes Paid | \$33,987 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|--------------|
| Gas Produced (Millions of Cubic Feet) | 6,222,318 |
| Oil Produced (Barrels of Oil) | 3,911,211 |
| Oil and Gas Tax Paid | \$22,600,741 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$92,069 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Fergus County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 7,558 |
| Total Income | 279,608,779 |
| Total Taxable Income | 186,303,920 |
| Total Income Tax Paid | 10,231,385 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 66.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.7% | 75.1% |
| Investment | 16.3% | 47.9% |
| Retirement Income | 18.2% | 32.3% |
| Rental and Royalty Income | 9.0% | 23.7% |
| Net Business Income | 4.6% | 18.7% |
| Farm Income | -3.6% | 12.7% |
| Other Income | -2.3% | 22.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 418,963 | 119 |
| Self Employment Expenses | 4,410,707 | 1,069 |
| Student Loan and Education Expenses | 453,559 | 487 |
| Other Expenses | 858,795 | 248 |
| Medical and Insurance Deductions | 10,675,770 | 1,526 |
| Federal Income Tax Deduction | 12,019,917 | 2,315 |
| Property and Other Deductible Taxes | 4,580,054 | 2,126 |
| Home Mortgage | 6,337,053 | 1,267 |
| Investment Interest | 114,395 | 55 |
| Charitable Contributions | 5,125,668 | 1,542 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 814,283 | 11 |
| Political Contributions | 6,730 | 46 |
| Other Deductions | 130,549 | 213 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 553,518 | 1,270 |
| Other States' Tax | 180,580 | 110 |
| Charitable Gift Credits* | 20,677 | 19 |
| Energy Conservation | 46,704 | 75 |
| Alternative Fuel and Recycling Credits | 13,912 | 17 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 58,747 | 134 |
| Other Credits* | N/A | N/A |

Fergus County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,619,461,314 | \$1,114,385,604 |
| Taxable Value | \$39,401,516 | \$16,728,522 |
| Estimated Property Tax Paid | \$22,120,975 | \$10,864,870 |
| Estimated Effective Property Tax Rate | 1.4% | 1.0% |
| Average Mills | 561.42 | 649.48 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,142,811 | 13.1% | \$4,346,675 |
| Class 4.1 Residential Improvements | \$9,852,294 | 25.0% | \$8,623,386 |
| Class 4.2 Residential Land | \$1,594,684 | 4.0% | \$1,527,260 |
| Class 4.8 Commercial Improvements | \$2,535,794 | 6.4% | \$1,540,839 |
| Class 4.9 Commercial Land | \$477,289 | 1.2% | \$384,533 |
| Class 4 Total | \$14,460,061 | 36.7% | \$12,076,018 |
| Class 5 Rural Co-ops and Pollution Control | \$1,073,248 | 2.7% | \$441 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$826,049 | 2.1% | \$231,326 |
| Class 9 Non-Generation Property of Utilities | \$17,034,078 | 43.2% | \$0 |
| Class 10 Forest Land | \$136,835 | 0.3% | \$74,062 |
| Class 12 Railroad and Airline Equipment | \$346,583 | 0.9% | \$0 |
| Class 13 Telecommunication and Electric | \$381,851 | 1.0% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$39,401,516 | 100.0% | \$16,728,522 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,079,214 |
| Liquor Excise and License Tax | \$214,957 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 62 |
| Taxes Paid | \$179,625 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------|
| Gas Produced (Millions of Cubic Feet) | 7,371 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$179 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$180,945 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Flathead County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 71,108 |
| Total Income | 3,172,271,627 |
| Total Taxable Income | 2,179,955,968 |
| Total Income Tax Paid | 117,779,843 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 70.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 58.4% | 77.5% |
| Investment | 12.7% | 45.5% |
| Retirement Income | 16.3% | 30.0% |
| Rental and Royalty Income | 10.7% | 18.8% |
| Net Business Income | 3.9% | 19.3% |
| Farm Income | -0.3% | 1.4% |
| Other Income | -1.8% | 26.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 248,630 | 67 |
| Health Savings Accounts | 5,606,007 | 1,471 |
| Self Employment Expenses | 35,166,874 | 8,148 |
| Student Loan and Education Expenses | 4,008,560 | 4,035 |
| Other Expenses | 11,675,935 | 2,676 |
| Medical and Insurance Deductions | 91,731,178 | 13,360 |
| Federal Income Tax Deduction | 125,427,417 | 23,315 |
| Property and Other Deductible Taxes | 67,518,814 | 22,691 |
| Home Mortgage | 123,121,858 | 16,101 |
| Investment Interest | 4,472,158 | 1,055 |
| Charitable Contributions | 74,265,711 | 17,074 |
| Child and Dependent Care Expenses | 77,058 | 38 |
| Gambling Losses | 1,018,564 | 129 |
| Political Contributions | 106,165 | 793 |
| Other Deductions | 1,856,807 | 4,669 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 4,928,946 | 7,094 |
| Other States' Tax | 5,218,585 | 1,682 |
| Charitable Gift Credits* | 282,533 | 177 |
| Energy Conservation | 368,340 | 630 |
| Alternative Fuel and Recycling Credits | 88,618 | 83 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 920,446 | 73 |
| Elderly Homeowner and Renters' Credit | 1,081,238 | 1,968 |
| Other Credits* | 88,002 | 49 |

Flathead County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$18,886,897,364 | \$13,824,714,544 |
| Taxable Value | \$281,852,110 | \$188,602,973 |
| Estimated Property Tax Paid | \$176,390,333 | \$118,204,723 |
| Estimated Effective Property Tax Rate | 0.9% | 0.9% |
| Average Mills | 625.83 | 626.74 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,222,129 | 0.4% | \$2,032,607 |
| Class 4.1 Residential Improvements | \$139,573,135 | 49.5% | \$109,252,517 |
| Class 4.2 Residential Land | \$66,023,884 | 23.4% | \$47,782,768 |
| Class 4.8 Commercial Improvements | \$29,593,780 | 10.5% | \$18,786,539 |
| Class 4.9 Commercial Land | \$14,494,330 | 5.1% | \$9,648,280 |
| Class 4 Total | \$249,685,129 | 88.6% | \$185,470,104 |
| Class 5 Rural Co-ops and Pollution Control | \$5,493,257 | 1.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$7,066,891 | 2.5% | \$101,728 |
| Class 9 Non-Generation Property of Utilities | \$7,643,523 | 2.7% | \$0 |
| Class 10 Forest Land | \$793,696 | 0.3% | \$998,534 |
| Class 12 Railroad and Airline Equipment | \$4,374,347 | 1.6% | \$0 |
| Class 13 Telecommunication and Electric | \$5,571,690 | 2.0% | \$0 |
| Class 14 Wind Generation Facilities | \$421 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$1,027 | 0.0% | \$0 |
| Total | \$281,852,110 | 100.0% | \$188,602,973 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|--------------|
| Liquor Sales | \$17,767,334 |
| Liquor Excise and License Tax | \$3,538,879 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-------------|
| Number of Corporations Filing | 401 |
| Taxes Paid | \$6,582,551 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$6,171,657 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Gallatin County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 77,153 |
| Total Income | 4,536,569,506 |
| Total Taxable Income | 3,427,970,370 |
| Total Income Tax Paid | 181,366,546 |
| Effective Rate | 4.0% |
| Percent of County Population Filing Income Taxes* | 75.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.2% | 84.8% |
| Investment | 17.6% | 42.5% |
| Retirement Income | 9.9% | 21.3% |
| Rental and Royalty Income | 14.9% | 20.2% |
| Net Business Income | 3.6% | 19.9% |
| Farm Income | -0.3% | 1.3% |
| Other Income | -0.9% | 24.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 426,159 | 110 |
| Health Savings Accounts | 9,540,658 | 2,456 |
| Self Employment Expenses | 52,259,166 | 10,461 |
| Student Loan and Education Expenses | 7,750,467 | 7,526 |
| Other Expenses | 13,012,718 | 3,107 |
| Medical and Insurance Deductions | 85,842,653 | 11,686 |
| Federal Income Tax Deduction | 154,761,487 | 26,250 |
| Property and Other Deductible Taxes | 77,555,814 | 23,709 |
| Home Mortgage | 144,432,162 | 16,880 |
| Investment Interest | 9,610,808 | 1,295 |
| Charitable Contributions | 97,825,550 | 17,546 |
| Child and Dependent Care Expenses | 76,855 | 35 |
| Gambling Losses | 1,552,532 | 103 |
| Political Contributions | 124,467 | 958 |
| Other Deductions | 2,841,324 | 3,930 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 11,530,858 | 9,732 |
| Other States' Tax | 11,699,140 | 2,339 |
| Charitable Gift Credits* | 363,869 | 220 |
| Energy Conservation | 335,253 | 537 |
| Alternative Fuel and Recycling Credits | 101,027 | 90 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 804,528 | 78 |
| Elderly Homeowner and Renters' Credit | 654,495 | 1,112 |
| Other Credits* | 66,591 | 45 |

Gallatin County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$22,788,691,598 | \$18,133,415,037 |
| Taxable Value | \$361,550,394 | \$261,440,565 |
| Estimated Property Tax Paid | \$208,152,360 | \$148,206,092 |
| Estimated Effective Property Tax Rate | 0.9% | 0.8% |
| Average Mills | 575.72 | 566.88 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$263,631 | 0.1% | \$207,562 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$4,458 |
| Class 3 Agriculture Land | \$3,575,824 | 1.0% | \$5,305,940 |
| Class 4.1 Residential Improvements | \$174,656,603 | 48.3% | \$143,970,064 |
| Class 4.2 Residential Land | \$68,027,370 | 18.8% | \$58,970,609 |
| Class 4.8 Commercial Improvements | \$47,329,079 | 13.1% | \$33,189,956 |
| Class 4.9 Commercial Land | \$24,702,847 | 6.8% | \$19,130,361 |
| Class 4 Total | \$314,715,899 | 87.0% | \$255,260,990 |
| Class 5 Rural Co-ops and Pollution Control | \$586,376 | 0.2% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$5,695,410 | 1.6% | \$558,629 |
| Class 9 Non-Generation Property of Utilities | \$27,226,152 | 7.5% | \$0 |
| Class 10 Forest Land | \$108,890 | 0.0% | \$102,986 |
| Class 12 Railroad and Airline Equipment | \$3,285,528 | 0.9% | \$0 |
| Class 13 Telecommunication and Electric | \$6,092,684 | 1.7% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$361,550,394 | 100.0% | \$261,440,565 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|--------------|
| Liquor Sales | \$21,665,017 |
| Liquor Excise and License Tax | \$4,315,215 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 602 |
| Taxes Paid | \$879,227 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|--------------|
| Sales and Use Tax Due | \$15,215,679 |
|-----------------------|--------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Garfield County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 739 |
| Total Income | 16,779,593 |
| Total Taxable Income | 8,742,605 |
| Total Income Tax Paid | 625,270 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 51.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 63.1% | 72.4% |
| Investment | 59.0% | 65.9% |
| Retirement Income | 15.0% | 27.2% |
| Rental and Royalty Income | 4.5% | 32.8% |
| Net Business Income | 4.6% | 24.0% |
| Farm Income | -24.1% | 38.5% |
| Other Income | -22.2% | 26.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | 54,921 | 18 |
| Self Employment Expenses | 699,994 | 191 |
| Student Loan and Education Expenses | 27,365 | 35 |
| Other Expenses | 99,933 | 33 |
| Medical and Insurance Deductions | 1,235,721 | 130 |
| Federal Income Tax Deduction | 786,928 | 153 |
| Property and Other Deductible Taxes | 159,737 | 111 |
| Home Mortgage | 252,989 | 47 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 258,226 | 102 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | N/A | N/A |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 129,373 | 197 |
| Other States' Tax | N/A | N/A |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 0 | 0 |
| Other Credits* | N/A | N/A |

Garfield County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$285,010,882 | \$168,321,212 |
| Taxable Value | \$5,544,173 | \$3,120,802 |
| Estimated Property Tax Paid | \$3,680,566 | \$2,099,233 |
| Estimated Effective Property Tax Rate | 1.3% | 1.2% |
| Average Mills | 663.86 | 672.66 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,623,255 | 65.4% | \$2,141,933 |
| Class 4.1 Residential Improvements | \$957,184 | 17.3% | \$680,256 |
| Class 4.2 Residential Land | \$208,045 | 3.8% | \$58,596 |
| Class 4.8 Commercial Improvements | \$96,836 | 1.7% | \$90,916 |
| Class 4.9 Commercial Land | \$8,034 | 0.1% | \$20,049 |
| Class 4 Total | \$1,270,099 | 22.9% | \$849,817 |
| Class 5 Rural Co-ops and Pollution Control | \$343,615 | 6.2% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$218,570 | 3.9% | \$129,032 |
| Class 9 Non-Generation Property of Utilities | \$0 | 0.0% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$20 |
| Class 12 Railroad and Airline Equipment | \$0 | 0.0% | \$0 |
| Class 13 Telecommunication and Electric | \$88,634 | 1.6% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$5,544,173 | 100.0% | \$3,120,802 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 5 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 7,780 |
| Oil and Gas Tax Paid | \$45,389 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$22,554 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Glacier County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 5,340 |
| Total Income | 168,761,214 |
| Total Taxable Income | 36,831,690 |
| Total Income Tax Paid | 4,264,727 |
| Effective Rate | 2.5% |
| Percent of County Population Filing Income Taxes* | 38.0% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 75.7% | 86.1% |
| Investment | 6.5% | 22.5% |
| Retirement Income | 13.6% | 21.3% |
| Rental and Royalty Income | 3.4% | 10.6% |
| Net Business Income | 3.5% | 16.6% |
| Farm Income | -2.7% | 6.1% |
| Other Income | 0.1% | 20.4% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 164,923 | 40 |
| Self Employment Expenses | 1,302,966 | 613 |
| Student Loan and Education Expenses | 273,229 | 286 |
| Other Expenses | 436,757 | 215 |
| Medical and Insurance Deductions | 3,540,830 | 575 |
| Federal Income Tax Deduction | 6,830,281 | 1,285 |
| Property and Other Deductible Taxes | 1,505,805 | 753 |
| Home Mortgage | 1,998,728 | 485 |
| Investment Interest | 22,315 | 21 |
| Charitable Contributions | 1,615,531 | 538 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 823,537 | 30 |
| Political Contributions | 2,825 | 21 |
| Other Deductions | 2,279,522 | 111 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 124,949 | 360 |
| Other States' Tax | 45,127 | 33 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 13,718 | 25 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | N/A | N/A |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 11,003 | 22 |
| Other Credits* | N/A | N/A |

Glacier County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$904,746,820 | \$471,525,933 |
| Taxable Value | \$27,609,120 | \$7,576,745 |
| Estimated Property Tax Paid | \$18,578,002 | \$5,164,699 |
| Estimated Effective Property Tax Rate | 2.1% | 1.1% |
| Average Mills | 672.89 | 681.65 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,014,676 | 10.9% | \$2,531,301 |
| Class 4.1 Residential Improvements | \$3,533,757 | 12.8% | \$3,152,885 |
| Class 4.2 Residential Land | \$688,189 | 2.5% | \$620,948 |
| Class 4.8 Commercial Improvements | \$1,772,296 | 6.4% | \$882,589 |
| Class 4.9 Commercial Land | \$290,755 | 1.1% | \$214,496 |
| Class 4 Total | \$6,284,997 | 22.8% | \$4,870,918 |
| Class 5 Rural Co-ops and Pollution Control | \$1,163,168 | 4.2% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$782,668 | 2.8% | \$169,376 |
| Class 9 Non-Generation Property of Utilities | \$11,860,813 | 43.0% | \$0 |
| Class 10 Forest Land | \$4,401 | 0.0% | \$5,150 |
| Class 12 Railroad and Airline Equipment | \$2,201,685 | 8.0% | \$0 |
| Class 13 Telecommunication and Electric | \$521,754 | 1.9% | \$0 |
| Class 14 Wind Generation Facilities | \$1,774,958 | 6.4% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$27,609,120 | 100.0% | \$7,576,745 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,558,731 |
| Liquor Excise and License Tax | \$310,466 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 65 |
| Taxes Paid | \$309,882 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 125,724 |
| Oil Produced (Barrels of Oil) | 254,034 |
| Oil and Gas Tax Paid | \$1,079,426 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$422,701 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Golden Valley County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 576 |
| Total Income | 16,149,030 |
| Total Taxable Income | 9,744,443 |
| Total Income Tax Paid | 623,779 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 75.0% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 62.9% | 70.4% |
| Investment | 27.5% | 50.3% |
| Retirement Income | 23.6% | 35.6% |
| Rental and Royalty Income | 3.7% | 23.5% |
| Net Business Income | 3.4% | 20.6% |
| Farm Income | -13.0% | 19.1% |
| Other Income | -8.2% | 25.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | N/A | N/A |
| Self Employment Expenses | 272,955 | 70 |
| Student Loan and Education Expenses | 15,015 | 24 |
| Other Expenses | 30,500 | 19 |
| Medical and Insurance Deductions | 869,350 | 131 |
| Federal Income Tax Deduction | 727,332 | 147 |
| Property and Other Deductible Taxes | 189,004 | 136 |
| Home Mortgage | 342,193 | 67 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 265,995 | 99 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 0 | 0 |
| Political Contributions | N/A | N/A |
| Other Deductions | 4,626 | 15 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 59,581 | 85 |
| Other States' Tax | N/A | N/A |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Golden Valley County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$183,450,768 | \$103,945,722 |
| Taxable Value | \$6,768,785 | \$1,659,522 |
| Estimated Property Tax Paid | \$3,048,366 | \$808,500 |
| Estimated Effective Property Tax Rate | 1.7% | 0.8% |
| Average Mills | 450.36 | 487.19 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,148,476 | 17.0% | \$753,708 |
| Class 4.1 Residential Improvements | \$730,419 | 10.8% | \$754,465 |
| Class 4.2 Residential Land | \$29,803 | 0.4% | \$49,561 |
| Class 4.8 Commercial Improvements | \$82,777 | 1.2% | \$57,164 |
| Class 4.9 Commercial Land | \$11,291 | 0.2% | \$7,168 |
| Class 4 Total | \$854,290 | 12.6% | \$868,358 |
| Class 5 Rural Co-ops and Pollution Control | \$108,622 | 1.6% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$136,642 | 2.0% | \$25,948 |
| Class 9 Non-Generation Property of Utilities | \$3,825,490 | 56.5% | \$0 |
| Class 10 Forest Land | \$9,300 | 0.1% | \$11,508 |
| Class 12 Railroad and Airline Equipment | \$668,973 | 9.9% | \$0 |
| Class 13 Telecommunication and Electric | \$16,992 | 0.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$6,768,785 | 100.0% | \$1,659,522 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 10 |
| Taxes Paid | \$26,410 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------|
| Gas Produced (Millions of Cubic Feet) | 23,097 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$3,500 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|------|
| Sales and Use Tax Due | \$65 |
|-----------------------|------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Granite County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,780 |
| Total Income | 67,893,434 |
| Total Taxable Income | 44,876,579 |
| Total Income Tax Paid | 2,380,257 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 57.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.3% | 73.8% |
| Investment | 20.8% | 44.7% |
| Retirement Income | 21.3% | 34.5% |
| Rental and Royalty Income | 5.6% | 22.5% |
| Net Business Income | 4.1% | 21.5% |
| Farm Income | -3.6% | 8.1% |
| Other Income | -3.4% | 24.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 84,133 | 30 |
| Self Employment Expenses | 1,235,288 | 233 |
| Student Loan and Education Expenses | 110,763 | 90 |
| Other Expenses | 250,752 | 59 |
| Medical and Insurance Deductions | 2,754,328 | 386 |
| Federal Income Tax Deduction | 2,775,049 | 540 |
| Property and Other Deductible Taxes | 1,070,784 | 508 |
| Home Mortgage | 1,729,499 | 289 |
| Investment Interest | 94,628 | 27 |
| Charitable Contributions | 1,342,750 | 357 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 2,250 | 20 |
| Other Deductions | 17,880 | 52 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 189,516 | 239 |
| Other States' Tax | 189,618 | 53 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 11,261 | 22 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 13,004 | 27 |
| Other Credits* | N/A | N/A |

Granite County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$698,875,695 | \$265,836,452 |
| Taxable Value | \$14,190,036 | \$4,270,706 |
| Estimated Property Tax Paid | \$7,842,694 | \$2,408,337 |
| Estimated Effective Property Tax Rate | 1.1% | 0.9% |
| Average Mills | 552.69 | 563.92 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$616,501 | 4.3% | \$616,501 |
| Class 2 Gross Proceeds Metal Mines | \$7,101 | 0.1% | \$7,101 |
| Class 3 Agriculture Land | \$723,062 | 5.1% | \$581,003 |
| Class 4.1 Residential Improvements | \$4,762,707 | 33.6% | \$2,099,157 |
| Class 4.2 Residential Land | \$2,192,837 | 15.5% | \$562,894 |
| Class 4.8 Commercial Improvements | \$496,920 | 3.5% | \$250,367 |
| Class 4.9 Commercial Land | \$100,761 | 0.7% | \$61,759 |
| Class 4 Total | \$7,553,225 | 53.2% | \$2,974,177 |
| Class 5 Rural Co-ops and Pollution Control | \$159,207 | 1.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$193,677 | 1.4% | \$32,599 |
| Class 9 Non-Generation Property of Utilities | \$3,759,646 | 26.5% | \$0 |
| Class 10 Forest Land | \$115,616 | 0.8% | \$59,325 |
| Class 12 Railroad and Airline Equipment | \$876,604 | 6.2% | \$0 |
| Class 13 Telecommunication and Electric | \$185,397 | 1.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$14,190,036 | 100.0% | \$4,270,706 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 12 |
| Taxes Paid | \$83,647 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$325,848 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Hill County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 9,456 |
| Total Income | 370,630,582 |
| Total Taxable Income | 233,372,175 |
| Total Income Tax Paid | 13,150,838 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 52.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 70.8% | 83.5% |
| Investment | 9.6% | 39.4% |
| Retirement Income | 14.4% | 28.0% |
| Rental and Royalty Income | 4.8% | 17.4% |
| Net Business Income | 1.5% | 12.5% |
| Farm Income | -1.4% | 4.5% |
| Other Income | 0.3% | 20.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 60,144 | 14 |
| Health Savings Accounts | 406,375 | 130 |
| Self Employment Expenses | 2,643,441 | 788 |
| Student Loan and Education Expenses | 537,673 | 629 |
| Other Expenses | 914,479 | 327 |
| Medical and Insurance Deductions | 10,906,200 | 1,537 |
| Federal Income Tax Deduction | 16,966,929 | 3,039 |
| Property and Other Deductible Taxes | 6,044,651 | 2,615 |
| Home Mortgage | 8,695,478 | 1,702 |
| Investment Interest | 156,671 | 50 |
| Charitable Contributions | 5,857,340 | 1,877 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 107,512 | 12 |
| Political Contributions | 9,065 | 69 |
| Other Deductions | 208,736 | 378 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 371,306 | 1,029 |
| Other States' Tax | 67,772 | 96 |
| Charitable Gift Credits* | 12,307 | 61 |
| Energy Conservation | 77,378 | 124 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 77,561 | 154 |
| Other Credits* | N/A | N/A |

Hill County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,824,996,185 | \$1,355,450,182 |
| Taxable Value | \$41,342,247 | \$21,325,092 |
| Estimated Property Tax Paid | \$24,519,206 | \$13,191,229 |
| Estimated Effective Property Tax Rate | 1.3% | 1.0% |
| Average Mills | 593.08 | 618.58 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$8,235,183 | 19.9% | \$6,688,753 |
| Class 4.1 Residential Improvements | \$10,093,667 | 24.4% | \$9,831,075 |
| Class 4.2 Residential Land | \$1,431,708 | 3.5% | \$1,714,735 |
| Class 4.8 Commercial Improvements | \$3,572,090 | 8.6% | \$2,224,437 |
| Class 4.9 Commercial Land | \$655,641 | 1.6% | \$486,315 |
| Class 4 Total | \$15,753,106 | 38.1% | \$14,256,562 |
| Class 5 Rural Co-ops and Pollution Control | \$1,386,109 | 3.4% | \$168 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$994,925 | 2.4% | \$370,463 |
| Class 9 Non-Generation Property of Utilities | \$9,481,209 | 22.9% | \$0 |
| Class 10 Forest Land | \$8,761 | 0.0% | \$9,146 |
| Class 12 Railroad and Airline Equipment | \$4,562,747 | 11.0% | \$0 |
| Class 13 Telecommunication and Electric | \$920,207 | 2.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$41,342,247 | 100.0% | \$21,325,092 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,498,809 |
| Liquor Excise and License Tax | \$298,531 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-------------|
| Number of Corporations Filing | 164 |
| Taxes Paid | \$1,509,926 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 2,746,198 |
| Oil Produced (Barrels of Oil) | 638 |
| Oil and Gas Tax Paid | \$113,006 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$364,365 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Jefferson County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 8,526 |
| Total Income | 393,025,491 |
| Total Taxable Income | 241,178,129 |
| Total Income Tax Paid | 15,216,954 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 70.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 63.1% | 76.4% |
| Investment | 7.9% | 48.5% |
| Retirement Income | 20.5% | 37.4% |
| Rental and Royalty Income | 7.5% | 19.5% |
| Net Business Income | 2.5% | 18.9% |
| Farm Income | -1.3% | 4.6% |
| Other Income | -0.2% | 30.1% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 84,078 | 25 |
| Health Savings Accounts | 591,458 | 174 |
| Self Employment Expenses | 4,381,072 | 828 |
| Student Loan and Education Expenses | 531,329 | 522 |
| Other Expenses | 933,323 | 260 |
| Medical and Insurance Deductions | 43,110,855 | 1,659 |
| Federal Income Tax Deduction | 18,213,362 | 3,078 |
| Property and Other Deductible Taxes | 8,284,298 | 3,062 |
| Home Mortgage | 14,947,633 | 2,090 |
| Investment Interest | 188,932 | 77 |
| Charitable Contributions | 8,194,286 | 2,268 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 89,266 | 24 |
| Political Contributions | 15,045 | 117 |
| Other Deductions | 278,011 | 584 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 396,453 | 1,070 |
| Other States' Tax | 377,704 | 187 |
| Charitable Gift Credits* | 19,350 | 56 |
| Energy Conservation | 64,750 | 104 |
| Alternative Fuel and Recycling Credits | 15,905 | 16 |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 280,656 | 22 |
| Elderly Homeowner and Renters' Credit | 73,825 | 140 |
| Other Credits* | N/A | N/A |

Jefferson County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,680,828,377 | \$1,322,194,709 |
| Taxable Value | \$31,841,547 | \$18,129,288 |
| Estimated Property Tax Paid | \$17,430,409 | \$10,497,143 |
| Estimated Effective Property Tax Rate | 1.0% | 0.8% |
| Average Mills | 547.41 | 579.02 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$219,971 | 0.7% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$1,180,482 | 3.7% | \$0 |
| Class 3 Agriculture Land | \$1,006,152 | 3.2% | \$862,341 |
| Class 4.1 Residential Improvements | \$13,366,838 | 42.0% | \$12,385,741 |
| Class 4.2 Residential Land | \$3,882,689 | 12.2% | \$3,535,209 |
| Class 4.8 Commercial Improvements | \$1,427,616 | 4.5% | \$920,104 |
| Class 4.9 Commercial Land | \$384,407 | 1.2% | \$356,959 |
| Class 4 Total | \$19,061,550 | 59.9% | \$17,198,013 |
| Class 5 Rural Co-ops and Pollution Control | \$307,539 | 1.0% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$2,004,928 | 6.3% | \$38,104 |
| Class 9 Non-Generation Property of Utilities | \$6,668,382 | 20.9% | \$0 |
| Class 10 Forest Land | \$48,964 | 0.2% | \$30,830 |
| Class 12 Railroad and Airline Equipment | \$652,004 | 2.0% | \$0 |
| Class 13 Telecommunication and Electric | \$691,575 | 2.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$31,841,547 | 100.0% | \$18,129,288 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$415,013 |
| Liquor Excise and License Tax | \$82,662 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 26 |
| Taxes Paid | \$18,201 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$52,172 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Judith Basin County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,255 |
| Total Income | 37,270,250 |
| Total Taxable Income | 22,455,343 |
| Total Income Tax Paid | 1,399,123 |
| Effective Rate | 3.8% |
| Percent of County Population Filing Income Taxes* | 56.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 58.6% | 70.1% |
| Investment | 32.2% | 58.1% |
| Retirement Income | 20.2% | 34.2% |
| Rental and Royalty Income | 8.6% | 31.3% |
| Net Business Income | 3.3% | 20.0% |
| Farm Income | -9.1% | 28.4% |
| Other Income | -13.9% | 22.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 97,002 | 20 |
| Self Employment Expenses | 1,039,000 | 234 |
| Student Loan and Education Expenses | 50,686 | 57 |
| Other Expenses | 178,672 | 54 |
| Medical and Insurance Deductions | 1,691,327 | 266 |
| Federal Income Tax Deduction | 1,589,971 | 326 |
| Property and Other Deductible Taxes | 400,033 | 284 |
| Home Mortgage | 711,111 | 140 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 585,904 | 244 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | 1,285 | 10 |
| Other Deductions | 25,782 | 33 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 138,910 | 262 |
| Other States' Tax | 42,127 | 23 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 9,147 | 14 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | N/A | N/A |

Judith Basin County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$539,445,278 | \$256,107,864 |
| Taxable Value | \$18,526,011 | \$4,225,575 |
| Estimated Property Tax Paid | \$7,575,732 | \$1,896,046 |
| Estimated Effective Property Tax Rate | 1.4% | 0.7% |
| Average Mills | 408.92 | 448.71 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$49,136 | 0.3% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,870,139 | 15.5% | \$1,929,962 |
| Class 4.1 Residential Improvements | \$2,155,278 | 11.6% | \$1,752,196 |
| Class 4.2 Residential Land | \$255,474 | 1.4% | \$187,765 |
| Class 4.8 Commercial Improvements | \$420,592 | 2.3% | \$203,213 |
| Class 4.9 Commercial Land | \$31,524 | 0.2% | \$34,684 |
| Class 4 Total | \$2,862,868 | 15.5% | \$2,177,858 |
| Class 5 Rural Co-ops and Pollution Control | \$353,944 | 1.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$234,769 | 1.3% | \$110,178 |
| Class 9 Non-Generation Property of Utilities | \$9,552,788 | 51.6% | \$0 |
| Class 10 Forest Land | \$12,404 | 0.1% | \$7,577 |
| Class 12 Railroad and Airline Equipment | \$1,550,657 | 8.4% | \$0 |
| Class 13 Telecommunication and Electric | \$113,730 | 0.6% | \$0 |
| Class 14 Wind Generation Facilities | \$925,576 | 5.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$18,526,011 | 100.0% | \$4,225,575 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$124,215 |
| Liquor Excise and License Tax | \$24,741 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 23 |
| Taxes Paid | \$20,497 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|---------|
| Sales and Use Tax Due | \$6,924 |
|-----------------------|---------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Lake County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 15,697 |
| Total Income | 548,674,351 |
| Total Taxable Income | 304,622,343 |
| Total Income Tax Paid | 17,010,204 |
| Effective Rate | 3.1% |
| Percent of County Population Filing Income Taxes* | 53.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 59.5% | 75.6% |
| Investment | 14.2% | 39.4% |
| Retirement Income | 21.8% | 32.8% |
| Rental and Royalty Income | 5.4% | 17.6% |
| Net Business Income | 3.6% | 17.9% |
| Farm Income | -2.9% | 6.3% |
| Other Income | -1.6% | 23.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 83,217 | 18 |
| Health Savings Accounts | 753,628 | 226 |
| Self Employment Expenses | 5,170,094 | 1,635 |
| Student Loan and Education Expenses | 723,925 | 764 |
| Other Expenses | 1,909,907 | 566 |
| Medical and Insurance Deductions | 17,957,220 | 2,936 |
| Federal Income Tax Deduction | 22,643,498 | 4,480 |
| Property and Other Deductible Taxes | 11,371,653 | 4,167 |
| Home Mortgage | 18,839,194 | 2,808 |
| Investment Interest | 1,142,621 | 140 |
| Charitable Contributions | 11,834,273 | 2,947 |
| Child and Dependent Care Expenses | 26,589 | 13 |
| Gambling Losses | 1,319,664 | 90 |
| Political Contributions | 17,485 | 132 |
| Other Deductions | 284,294 | 555 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 951,460 | 1,390 |
| Other States' Tax | 821,466 | 296 |
| Charitable Gift Credits* | 51,928 | 42 |
| Energy Conservation | 56,576 | 97 |
| Alternative Fuel and Recycling Credits | 20,405 | 25 |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 255,787 | 496 |
| Other Credits* | 8,902 | 12 |

Lake County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$4,720,782,133 | \$2,263,795,939 |
| Taxable Value | \$67,261,170 | \$31,166,638 |
| Estimated Property Tax Paid | \$40,849,787 | \$20,348,686 |
| Estimated Effective Property Tax Rate | 0.9% | 0.9% |
| Average Mills | 607.33 | 652.90 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,708,759 | 2.5% | \$1,494,032 |
| Class 4.1 Residential Improvements | \$32,881,167 | 48.9% | \$18,183,055 |
| Class 4.2 Residential Land | \$22,994,189 | 34.2% | \$7,548,194 |
| Class 4.8 Commercial Improvements | \$4,185,972 | 6.2% | \$2,488,120 |
| Class 4.9 Commercial Land | \$1,525,437 | 2.3% | \$1,108,571 |
| Class 4 Total | \$61,586,765 | 91.6% | \$29,327,940 |
| Class 5 Rural Co-ops and Pollution Control | \$466,590 | 0.7% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$609,633 | 0.9% | \$296,072 |
| Class 9 Non-Generation Property of Utilities | \$808,148 | 1.2% | \$0 |
| Class 10 Forest Land | \$126,559 | 0.2% | \$48,594 |
| Class 12 Railroad and Airline Equipment | \$613,492 | 0.9% | \$0 |
| Class 13 Telecommunication and Electric | \$1,341,224 | 2.0% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$67,261,170 | 100.0% | \$31,166,638 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$2,582,304 |
| Liquor Excise and License Tax | \$514,341 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 66 |
| Taxes Paid | \$197,207 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$211,371 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Lewis and Clark County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 47,101 |
| Total Income | 2,177,196,953 |
| Total Taxable Income | 1,518,213,673 |
| Total Income Tax Paid | 81,944,590 |
| Effective Rate | 3.8% |
| Percent of County Population Filing Income Taxes* | 68.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 63.6% | 79.4% |
| Investment | 7.8% | 41.0% |
| Retirement Income | 19.5% | 33.1% |
| Rental and Royalty Income | 6.1% | 14.9% |
| Net Business Income | 3.0% | 15.2% |
| Farm Income | -0.3% | 1.3% |
| Other Income | 0.4% | 27.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 394,998 | 127 |
| Health Savings Accounts | 2,360,328 | 828 |
| Self Employment Expenses | 18,419,528 | 4,060 |
| Student Loan and Education Expenses | 4,409,584 | 4,041 |
| Other Expenses | 5,076,753 | 1,496 |
| Medical and Insurance Deductions | 65,491,545 | 8,701 |
| Federal Income Tax Deduction | 100,918,518 | 17,704 |
| Property and Other Deductible Taxes | 49,391,428 | 16,816 |
| Home Mortgage | 75,400,698 | 11,650 |
| Investment Interest | 1,631,811 | 365 |
| Charitable Contributions | 39,678,952 | 12,815 |
| Child and Dependent Care Expenses | 35,468 | 14 |
| Gambling Losses | 852,263 | 87 |
| Political Contributions | 123,769 | 942 |
| Other Deductions | 1,762,552 | 2,887 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 1,991,516 | 5,225 |
| Other States' Tax | 1,988,435 | 811 |
| Charitable Gift Credits* | 223,531 | 444 |
| Energy Conservation | 349,502 | 619 |
| Alternative Fuel and Recycling Credits | 78,902 | 98 |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 551,746 | 45 |
| Elderly Homeowner and Renters' Credit | 576,407 | 1,069 |
| Other Credits* | 42,771 | 32 |

Lewis and Clark County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$8,484,058,113 | \$7,072,379,604 |
| Taxable Value | \$145,474,049 | \$97,754,446 |
| Estimated Property Tax Paid | \$110,432,667 | \$72,560,011 |
| Estimated Effective Property Tax Rate | 1.3% | 1.0% |
| Average Mills | 759.12 | 742.27 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,035,354 | 1.4% | \$3,095,657 |
| Class 4.1 Residential Improvements | \$59,973,642 | 41.2% | \$56,476,131 |
| Class 4.2 Residential Land | \$24,465,238 | 16.8% | \$22,709,979 |
| Class 4.8 Commercial Improvements | \$18,350,746 | 12.6% | \$10,239,393 |
| Class 4.9 Commercial Land | \$7,722,664 | 5.3% | \$4,592,535 |
| Class 4 Total | \$110,512,290 | 76.0% | \$94,018,038 |
| Class 5 Rural Co-ops and Pollution Control | \$278,975 | 0.2% | \$70 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$4,469,613 | 3.1% | \$108,592 |
| Class 9 Non-Generation Property of Utilities | \$17,802,020 | 12.2% | \$0 |
| Class 10 Forest Land | \$207,844 | 0.1% | \$532,089 |
| Class 12 Railroad and Airline Equipment | \$1,946,571 | 1.3% | \$0 |
| Class 13 Telecommunication and Electric | \$8,221,382 | 5.7% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$145,474,049 | 100.0% | \$97,754,446 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$8,221,293 |
| Liquor Excise and License Tax | \$1,637,508 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 245 |
| Taxes Paid | \$629,051 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$1,797,237 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Liberty County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,051 |
| Total Income | 36,015,723 |
| Total Taxable Income | 23,181,716 |
| Total Income Tax Paid | 1,275,479 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 43.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.0% | 77.7% |
| Investment | 16.0% | 57.6% |
| Retirement Income | 15.8% | 35.3% |
| Rental and Royalty Income | 12.3% | 37.8% |
| Net Business Income | 2.4% | 16.9% |
| Farm Income | -1.4% | 14.7% |
| Other Income | -2.1% | 20.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | 64,974 | 15 |
| Self Employment Expenses | 391,798 | 127 |
| Student Loan and Education Expenses | 55,721 | 61 |
| Other Expenses | 130,109 | 37 |
| Medical and Insurance Deductions | 1,947,497 | 240 |
| Federal Income Tax Deduction | 1,538,211 | 302 |
| Property and Other Deductible Taxes | 428,964 | 247 |
| Home Mortgage | 520,266 | 123 |
| Investment Interest | 8,597 | 13 |
| Charitable Contributions | 773,549 | 242 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | 1,542 | 14 |
| Other Deductions | 8,286 | 25 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 61,001 | 174 |
| Other States' Tax | 7,193 | 12 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 4,830 | 11 |
| Other Credits* | 0 | 0 |

Liberty County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$454,229,823 | \$259,243,693 |
| Taxable Value | \$9,474,199 | \$4,688,828 |
| Estimated Property Tax Paid | \$5,048,423 | \$2,549,969 |
| Estimated Effective Property Tax Rate | 1.1% | 1.0% |
| Average Mills | 532.86 | 543.84 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,173,611 | 44.1% | \$3,007,419 |
| Class 4.1 Residential Improvements | \$1,677,116 | 17.7% | \$1,202,625 |
| Class 4.2 Residential Land | \$92,011 | 1.0% | \$154,507 |
| Class 4.8 Commercial Improvements | \$868,518 | 9.2% | \$230,533 |
| Class 4.9 Commercial Land | \$37,559 | 0.4% | \$31,774 |
| Class 4 Total | \$2,675,204 | 28.2% | \$1,619,439 |
| Class 5 Rural Co-ops and Pollution Control | \$389,196 | 4.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$511,504 | 5.4% | \$61,159 |
| Class 9 Non-Generation Property of Utilities | \$641,710 | 6.8% | \$0 |
| Class 10 Forest Land | \$611 | 0.0% | \$811 |
| Class 12 Railroad and Airline Equipment | \$861,508 | 9.1% | \$0 |
| Class 13 Telecommunication and Electric | \$220,855 | 2.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$9,474,199 | 100.0% | \$4,688,828 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|----------|
| Liquor Sales | \$81,076 |
| Liquor Excise and License Tax | \$16,149 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 77 |
| Taxes Paid | \$164,191 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 520,383 |
| Oil Produced (Barrels of Oil) | 65,899 |
| Oil and Gas Tax Paid | \$382,065 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$12,895 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Lincoln County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 11,615 |
| Total Income | 371,382,599 |
| Total Taxable Income | 230,634,602 |
| Total Income Tax Paid | 12,036,264 |
| Effective Rate | 3.2% |
| Percent of County Population Filing Income Taxes* | 56.3% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 58.0% | 69.8% |
| Investment | 7.8% | 43.9% |
| Retirement Income | 26.0% | 37.7% |
| Rental and Royalty Income | 5.6% | 16.5% |
| Net Business Income | 3.7% | 19.6% |
| Farm Income | -0.5% | 2.1% |
| Other Income | -0.6% | 24.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 52,254 | 15 |
| Health Savings Accounts | 395,088 | 111 |
| Self Employment Expenses | 3,166,797 | 1,131 |
| Student Loan and Education Expenses | 437,199 | 491 |
| Other Expenses | 1,316,632 | 354 |
| Medical and Insurance Deductions | 15,528,977 | 2,537 |
| Federal Income Tax Deduction | 17,131,755 | 3,450 |
| Property and Other Deductible Taxes | 7,159,275 | 3,502 |
| Home Mortgage | 12,040,454 | 2,149 |
| Investment Interest | 125,016 | 80 |
| Charitable Contributions | 7,314,693 | 2,252 |
| Child and Dependent Care Expenses | 25,078 | 10 |
| Gambling Losses | 148,522 | 35 |
| Political Contributions | 8,630 | 70 |
| Other Deductions | 343,683 | 758 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 315,662 | 888 |
| Other States' Tax | 652,777 | 341 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 83,149 | 141 |
| Alternative Fuel and Recycling Credits | 22,252 | 27 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 99,463 | 211 |
| Other Credits* | N/A | N/A |

Lincoln County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$2,701,486,621 | \$1,571,737,215 |
| Taxable Value | \$36,656,106 | \$19,553,438 |
| Estimated Property Tax Paid | \$19,771,308 | \$10,954,176 |
| Estimated Effective Property Tax Rate | 0.7% | 0.7% |
| Average Mills | 539.37 | 560.22 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$263,849 | 0.7% | \$209,627 |
| Class 4.1 Residential Improvements | \$16,949,762 | 46.2% | \$12,269,573 |
| Class 4.2 Residential Land | \$8,627,757 | 23.5% | \$4,804,988 |
| Class 4.8 Commercial Improvements | \$2,565,847 | 7.0% | \$1,572,726 |
| Class 4.9 Commercial Land | \$620,480 | 1.7% | \$468,887 |
| Class 4 Total | \$28,763,846 | 78.5% | \$19,116,174 |
| Class 5 Rural Co-ops and Pollution Control | \$2,113,228 | 5.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$278,077 | 0.8% | \$49,864 |
| Class 9 Non-Generation Property of Utilities | \$0 | 0.0% | \$0 |
| Class 10 Forest Land | \$1,017,905 | 2.8% | \$177,773 |
| Class 12 Railroad and Airline Equipment | \$3,568,585 | 9.7% | \$0 |
| Class 13 Telecommunication and Electric | \$650,616 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$36,656,106 | 100.0% | \$19,553,438 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,795,836 |
| Liquor Excise and License Tax | \$357,693 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 48 |
| Taxes Paid | \$32,056 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$287,998 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

McCone County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,025 |
| Total Income | 27,333,269 |
| Total Taxable Income | 15,519,067 |
| Total Income Tax Paid | 1,148,133 |
| Effective Rate | 4.2% |
| Percent of County Population Filing Income Taxes* | 53.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 75.7% | 73.1% |
| Investment | 26.5% | 70.2% |
| Retirement Income | 18.6% | 33.6% |
| Rental and Royalty Income | 8.3% | 31.4% |
| Net Business Income | 3.6% | 22.3% |
| Farm Income | -16.5% | 27.4% |
| Other Income | -16.2% | 23.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | 78,681 | 22 |
| Self Employment Expenses | 707,144 | 164 |
| Student Loan and Education Expenses | 46,894 | 47 |
| Other Expenses | 165,725 | 47 |
| Medical and Insurance Deductions | 1,760,772 | 212 |
| Federal Income Tax Deduction | 1,456,404 | 278 |
| Property and Other Deductible Taxes | 354,273 | 209 |
| Home Mortgage | 533,342 | 111 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 759,227 | 202 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 17,133 | 25 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 81,516 | 182 |
| Other States' Tax | 2,542 | 16 |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

McCone County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$371,069,378 | \$220,335,542 |
| Taxable Value | \$7,731,578 | \$3,916,185 |
| Estimated Property Tax Paid | \$5,026,796 | \$2,558,482 |
| Estimated Effective Property Tax Rate | 1.4% | 1.2% |
| Average Mills | 650.16 | 653.31 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,166,664 | 53.9% | \$2,332,972 |
| Class 4.1 Residential Improvements | \$1,317,108 | 17.0% | \$987,810 |
| Class 4.2 Residential Land | \$133,815 | 1.7% | \$129,423 |
| Class 4.8 Commercial Improvements | \$203,219 | 2.6% | \$148,246 |
| Class 4.9 Commercial Land | \$30,516 | 0.4% | \$23,673 |
| Class 4 Total | \$1,684,658 | 21.8% | \$1,289,152 |
| Class 5 Rural Co-ops and Pollution Control | \$563,291 | 7.3% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$397,635 | 5.1% | \$294,004 |
| Class 9 Non-Generation Property of Utilities | \$520,247 | 6.7% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$57 |
| Class 12 Railroad and Airline Equipment | \$258,920 | 3.3% | \$0 |
| Class 13 Telecommunication and Electric | \$140,163 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$7,731,578 | 100.0% | \$3,916,185 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 30 |
| Taxes Paid | \$31,952 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 2,894 |
| Oil and Gas Tax Paid | \$17,937 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|---------|
| Sales and Use Tax Due | \$6,112 |
|-----------------------|---------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Madison County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 5,385 |
| Total Income | 240,434,446 |
| Total Taxable Income | 162,965,760 |
| Total Income Tax Paid | 8,826,483 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 63.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 47.5% | 68.9% |
| Investment | 22.3% | 49.6% |
| Retirement Income | 21.8% | 37.8% |
| Rental and Royalty Income | 11.1% | 25.2% |
| Net Business Income | 4.3% | 23.7% |
| Farm Income | -2.2% | 7.7% |
| Other Income | -4.8% | 24.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 605,326 | 151 |
| Self Employment Expenses | 3,342,405 | 774 |
| Student Loan and Education Expenses | 289,642 | 302 |
| Other Expenses | 1,532,244 | 237 |
| Medical and Insurance Deductions | 9,206,753 | 1,277 |
| Federal Income Tax Deduction | 9,214,774 | 1,733 |
| Property and Other Deductible Taxes | 3,553,465 | 1,758 |
| Home Mortgage | 7,339,895 | 1,046 |
| Investment Interest | 667,634 | 88 |
| Charitable Contributions | 5,195,882 | 1,277 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 9,795 | 71 |
| Other Deductions | 122,810 | 238 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 742,184 | 726 |
| Other States' Tax | 960,831 | 165 |
| Charitable Gift Credits* | 29,160 | 14 |
| Energy Conservation | 25,205 | 41 |
| Alternative Fuel and Recycling Credits | 19,737 | 12 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 49,476 | 104 |
| Other Credits* | N/A | N/A |

Madison County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$8,843,805,607 | \$1,052,168,257 |
| Taxable Value | \$146,959,805 | \$15,482,424 |
| Estimated Property Tax Paid | \$40,571,614 | \$6,039,077 |
| Estimated Effective Property Tax Rate | 0.5% | 0.6% |
| Average Mills | 276.07 | 390.06 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$3,783,442 | 2.6% | \$470,891 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,796,937 | 1.9% | \$1,464,814 |
| Class 4.1 Residential Improvements | \$88,434,019 | 60.2% | \$9,369,284 |
| Class 4.2 Residential Land | \$32,718,198 | 22.3% | \$2,286,629 |
| Class 4.8 Commercial Improvements | \$5,249,045 | 3.6% | \$1,307,154 |
| Class 4.9 Commercial Land | \$3,289,095 | 2.2% | \$365,936 |
| Class 4 Total | \$129,690,357 | 88.2% | \$13,329,003 |
| Class 5 Rural Co-ops and Pollution Control | \$588,406 | 0.4% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$2,863,074 | 1.9% | \$201,186 |
| Class 9 Non-Generation Property of Utilities | \$4,332,156 | 2.9% | \$0 |
| Class 10 Forest Land | \$63,480 | 0.0% | \$16,530 |
| Class 12 Railroad and Airline Equipment | \$620,616 | 0.4% | \$0 |
| Class 13 Telecommunication and Electric | \$2,221,337 | 1.5% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$146,959,805 | 100.0% | \$15,482,424 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,023,436 |
| Liquor Excise and License Tax | \$203,847 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 34 |
| Taxes Paid | \$19,035 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$390,732 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Meagher County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,136 |
| Total Income | 39,693,384 |
| Total Taxable Income | 25,506,997 |
| Total Income Tax Paid | 1,384,175 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 60.0% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 54.4% | 75.1% |
| Investment | 26.0% | 50.2% |
| Retirement Income | 17.9% | 32.9% |
| Rental and Royalty Income | 3.4% | 24.8% |
| Net Business Income | 6.2% | 22.7% |
| Farm Income | -3.9% | 11.0% |
| Other Income | -4.1% | 22.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 91,533 | 25 |
| Self Employment Expenses | 648,985 | 152 |
| Student Loan and Education Expenses | 48,010 | 58 |
| Other Expenses | 252,401 | 58 |
| Medical and Insurance Deductions | 1,856,838 | 267 |
| Federal Income Tax Deduction | 1,631,686 | 340 |
| Property and Other Deductible Taxes | 603,916 | 317 |
| Home Mortgage | 981,599 | 173 |
| Investment Interest | 9,369 | 11 |
| Charitable Contributions | 662,636 | 220 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 0 | 0 |
| Political Contributions | N/A | N/A |
| Other Deductions | 39,672 | 24 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 148,890 | 174 |
| Other States' Tax | 53,147 | 31 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 10,141 | 22 |
| Other Credits* | 0 | 0 |

Meagher County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$424,805,168 | \$237,577,564 |
| Taxable Value | \$9,051,194 | \$3,563,476 |
| Estimated Property Tax Paid | \$5,185,053 | \$2,082,166 |
| Estimated Effective Property Tax Rate | 1.2% | 0.9% |
| Average Mills | 572.86 | 584.31 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$4,625 | 0.1% | \$167 |
| Class 3 Agriculture Land | \$1,704,472 | 18.8% | \$1,315,061 |
| Class 4.1 Residential Improvements | \$2,323,728 | 25.7% | \$1,561,853 |
| Class 4.2 Residential Land | \$550,438 | 6.1% | \$302,099 |
| Class 4.8 Commercial Improvements | \$309,689 | 3.4% | \$208,391 |
| Class 4.9 Commercial Land | \$81,786 | 0.9% | \$59,327 |
| Class 4 Total | \$3,265,641 | 36.1% | \$2,131,670 |
| Class 5 Rural Co-ops and Pollution Control | \$339,670 | 3.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$105,369 | 1.2% | \$51,636 |
| Class 9 Non-Generation Property of Utilities | \$2,919,769 | 32.3% | \$0 |
| Class 10 Forest Land | \$147,937 | 1.6% | \$64,942 |
| Class 12 Railroad and Airline Equipment | \$38 | 0.0% | \$0 |
| Class 13 Telecommunication and Electric | \$88,462 | 1.0% | \$0 |
| Class 14 Wind Generation Facilities | \$475,211 | 5.3% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$9,051,194 | 100.0% | \$3,563,476 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$185,889 |
| Liquor Excise and License Tax | \$37,025 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 18 |
| Taxes Paid | \$71,726 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$148,219 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Mineral County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 3,074 |
| Total Income | 108,484,212 |
| Total Taxable Income | 71,315,842 |
| Total Income Tax Paid | 3,588,008 |
| Effective Rate | 3.3% |
| Percent of County Population Filing Income Taxes* | 71.5% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.8% | 73.7% |
| Investment | 6.6% | 37.4% |
| Retirement Income | 24.3% | 37.5% |
| Rental and Royalty Income | 10.3% | 14.8% |
| Net Business Income | 2.3% | 17.9% |
| Farm Income | -0.5% | 2.2% |
| Other Income | -0.8% | 23.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 127,207 | 42 |
| Self Employment Expenses | 752,686 | 274 |
| Student Loan and Education Expenses | 168,107 | 172 |
| Other Expenses | 282,629 | 94 |
| Medical and Insurance Deductions | 3,692,205 | 600 |
| Federal Income Tax Deduction | 4,554,167 | 913 |
| Property and Other Deductible Taxes | 1,990,974 | 910 |
| Home Mortgage | 3,461,351 | 605 |
| Investment Interest | 37,588 | 16 |
| Charitable Contributions | 1,683,587 | 624 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 44,832 | 11 |
| Political Contributions | 4,239 | 35 |
| Other Deductions | 140,518 | 99 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 90,779 | 236 |
| Other States' Tax | 436,803 | 94 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 11,283 | 19 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 24,336 | 52 |
| Other Credits* | 0 | 0 |

Mineral County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$535,719,967 | \$381,320,329 |
| Taxable Value | \$11,216,877 | \$4,924,577 |
| Estimated Property Tax Paid | \$7,411,833 | \$3,397,861 |
| Estimated Effective Property Tax Rate | 1.4% | 0.9% |
| Average Mills | 660.78 | 689.98 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$58,477 | 0.5% | \$56,118 |
| Class 4.1 Residential Improvements | \$3,151,360 | 28.1% | \$2,979,918 |
| Class 4.2 Residential Land | \$1,533,411 | 13.7% | \$1,287,201 |
| Class 4.8 Commercial Improvements | \$668,543 | 6.0% | \$416,468 |
| Class 4.9 Commercial Land | \$190,074 | 1.7% | \$139,658 |
| Class 4 Total | \$5,543,388 | 49.4% | \$4,823,245 |
| Class 5 Rural Co-ops and Pollution Control | \$216,114 | 1.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$155,599 | 1.4% | \$1,218 |
| Class 9 Non-Generation Property of Utilities | \$3,918,514 | 34.9% | \$0 |
| Class 10 Forest Land | \$153,703 | 1.4% | \$43,996 |
| Class 12 Railroad and Airline Equipment | \$840,602 | 7.5% | \$0 |
| Class 13 Telecommunication and Electric | \$330,480 | 2.9% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$11,216,877 | 100.0% | \$4,924,577 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,054,854 |
| Liquor Excise and License Tax | \$210,105 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 7 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$154,272 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Missoula County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 75,218 |
| Total Income | 3,964,124,837 |
| Total Taxable Income | 2,857,816,058 |
| Total Income Tax Paid | 154,255,702 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 62.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.5% | 81.7% |
| Investment | 12.8% | 40.6% |
| Retirement Income | 13.1% | 25.3% |
| Rental and Royalty Income | 13.7% | 15.3% |
| Net Business Income | 4.9% | 16.3% |
| Farm Income | -0.2% | 0.8% |
| Other Income | 0.2% | 25.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 229,932 | 79 |
| Health Savings Accounts | 6,648,575 | 1,879 |
| Self Employment Expenses | 36,713,630 | 7,868 |
| Student Loan and Education Expenses | 7,565,516 | 7,331 |
| Other Expenses | 9,589,500 | 2,727 |
| Medical and Insurance Deductions | 78,265,072 | 11,979 |
| Federal Income Tax Deduction | 137,581,120 | 24,403 |
| Property and Other Deductible Taxes | 82,115,892 | 23,061 |
| Home Mortgage | 118,419,655 | 16,019 |
| Investment Interest | 5,639,711 | 801 |
| Charitable Contributions | 149,498,139 | 17,606 |
| Child and Dependent Care Expenses | 118,936 | 46 |
| Gambling Losses | 3,302,943 | 142 |
| Political Contributions | 186,969 | 1,415 |
| Other Deductions | 1,811,630 | 3,785 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 6,674,539 | 8,035 |
| Other States' Tax | 5,556,880 | 1,691 |
| Charitable Gift Credits* | 444,916 | 774 |
| Energy Conservation | 512,572 | 878 |
| Alternative Fuel and Recycling Credits | 178,795 | 141 |
| Uninsured Montanans Credit | 23,505 | 18 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 767,737 | 59 |
| Elderly Homeowner and Renters' Credit | 1,092,848 | 1,934 |
| Other Credits* | 1,110,698 | 31 |

Missoula County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$16,156,159,911 | \$13,552,564,966 |
| Taxable Value | \$259,247,554 | \$191,656,942 |
| Estimated Property Tax Paid | \$213,122,945 | \$156,004,433 |
| Estimated Effective Property Tax Rate | 1.3% | 1.2% |
| Average Mills | 822.08 | 813.98 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$579,102 | 0.2% | \$1,494,891 |
| Class 4.1 Residential Improvements | \$101,881,137 | 39.3% | \$94,573,102 |
| Class 4.2 Residential Land | \$56,869,324 | 21.9% | \$53,871,223 |
| Class 4.8 Commercial Improvements | \$36,818,352 | 14.2% | \$22,785,295 |
| Class 4.9 Commercial Land | \$25,159,860 | 9.7% | \$18,338,182 |
| Class 4 Total | \$220,728,673 | 85.1% | \$189,567,802 |
| Class 5 Rural Co-ops and Pollution Control | \$1,795,266 | 0.7% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$4,968,278 | 1.9% | \$416,663 |
| Class 9 Non-Generation Property of Utilities | \$22,631,124 | 8.7% | \$0 |
| Class 10 Forest Land | \$461,521 | 0.2% | \$153,449 |
| Class 12 Railroad and Airline Equipment | \$3,144,177 | 1.2% | \$0 |
| Class 13 Telecommunication and Electric | \$4,939,413 | 1.9% | \$24,137 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$259,247,554 | 100.0% | \$191,656,942 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|--------------|
| Liquor Sales | \$27,129,577 |
| Liquor Excise and License Tax | \$5,403,641 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-------------|
| Number of Corporations Filing | 342 |
| Taxes Paid | \$1,824,809 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$5,407,487 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Musselshell County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,763 |
| Total Income | 89,804,248 |
| Total Taxable Income | 58,435,835 |
| Total Income Tax Paid | 3,272,023 |
| Effective Rate | 3.6% |
| Percent of County Population Filing Income Taxes* | 50.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 64.8% | 72.4% |
| Investment | 18.3% | 43.6% |
| Retirement Income | 20.4% | 35.5% |
| Rental and Royalty Income | 3.8% | 19.3% |
| Net Business Income | 3.8% | 17.6% |
| Farm Income | -5.9% | 10.7% |
| Other Income | -5.3% | 23.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 84,426 | 26 |
| Self Employment Expenses | 1,175,061 | 296 |
| Student Loan and Education Expenses | 133,003 | 129 |
| Other Expenses | 324,506 | 96 |
| Medical and Insurance Deductions | 3,490,441 | 526 |
| Federal Income Tax Deduction | 3,982,595 | 773 |
| Property and Other Deductible Taxes | 1,395,957 | 761 |
| Home Mortgage | 2,307,795 | 443 |
| Investment Interest | 16,370 | 12 |
| Charitable Contributions | 1,200,254 | 488 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 2,470 | 16 |
| Other Deductions | 67,487 | 193 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 207,743 | 276 |
| Other States' Tax | 258,053 | 47 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 31,198 | 55 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 23,999 | 54 |
| Other Credits* | N/A | N/A |

Musselshell County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$589,317,564 | \$325,712,137 |
| Taxable Value | \$13,010,630 | \$4,763,609 |
| Estimated Property Tax Paid | \$8,384,008 | \$3,112,374 |
| Estimated Effective Property Tax Rate | 1.4% | 1.0% |
| Average Mills | 644.40 | 653.36 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,624,212 | 12.5% | \$1,126,262 |
| Class 4.1 Residential Improvements | \$3,014,104 | 23.2% | \$2,639,197 |
| Class 4.2 Residential Land | \$474,383 | 3.6% | \$448,059 |
| Class 4.8 Commercial Improvements | \$780,881 | 6.0% | \$397,354 |
| Class 4.9 Commercial Land | \$117,535 | 0.9% | \$90,570 |
| Class 4 Total | \$4,386,903 | 33.7% | \$3,575,180 |
| Class 5 Rural Co-ops and Pollution Control | \$494,954 | 3.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$2,614,382 | 20.1% | \$33,503 |
| Class 9 Non-Generation Property of Utilities | \$2,038,110 | 15.7% | \$0 |
| Class 10 Forest Land | \$59,339 | 0.5% | \$28,664 |
| Class 12 Railroad and Airline Equipment | \$1,500,492 | 11.5% | \$0 |
| Class 13 Telecommunication and Electric | \$292,238 | 2.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$13,010,630 | 100.0% | \$4,763,609 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$443,768 |
| Liquor Excise and License Tax | \$88,389 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 21 |
| Taxes Paid | \$22,263 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 110,539 |
| Oil and Gas Tax Paid | \$697,978 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$27,955 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Park County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 11,938 |
| Total Income | 498,536,696 |
| Total Taxable Income | 348,397,964 |
| Total Income Tax Paid | 19,204,862 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 75.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 61.1% | 76.4% |
| Investment | 19.1% | 43.0% |
| Retirement Income | 15.4% | 29.4% |
| Rental and Royalty Income | 4.7% | 21.3% |
| Net Business Income | 4.7% | 21.7% |
| Farm Income | -1.2% | 3.2% |
| Other Income | -3.8% | 21.3% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 53,632 | 18 |
| Health Savings Accounts | 983,967 | 269 |
| Self Employment Expenses | 6,208,129 | 1,579 |
| Student Loan and Education Expenses | 898,406 | 842 |
| Other Expenses | 1,705,696 | 450 |
| Medical and Insurance Deductions | 15,845,045 | 2,318 |
| Federal Income Tax Deduction | 19,806,132 | 3,807 |
| Property and Other Deductible Taxes | 9,402,064 | 3,789 |
| Home Mortgage | 16,450,892 | 2,475 |
| Investment Interest | 1,116,070 | 119 |
| Charitable Contributions | 9,701,161 | 2,585 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 11,016 | 89 |
| Other Deductions | 291,834 | 495 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 1,160,342 | 1,419 |
| Other States' Tax | 881,284 | 299 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 68,206 | 120 |
| Alternative Fuel and Recycling Credits | 18,878 | 21 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 201,355 | 401 |
| Other Credits* | N/A | N/A |

Park County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$3,323,936,376 | \$2,189,064,943 |
| Taxable Value | \$53,672,718 | \$30,308,213 |
| Estimated Property Tax Paid | \$27,095,874 | \$15,838,369 |
| Estimated Effective Property Tax Rate | 0.8% | 0.7% |
| Average Mills | 504.84 | 522.58 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$2,154,767 | 4.0% | \$1,370,546 |
| Class 4.1 Residential Improvements | \$27,629,121 | 51.5% | \$19,216,612 |
| Class 4.2 Residential Land | \$7,767,934 | 14.5% | \$5,240,695 |
| Class 4.8 Commercial Improvements | \$5,971,155 | 11.1% | \$3,337,249 |
| Class 4.9 Commercial Land | \$1,473,745 | 2.7% | \$1,021,103 |
| Class 4 Total | \$42,841,955 | 79.8% | \$28,815,659 |
| Class 5 Rural Co-ops and Pollution Control | \$445,548 | 0.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$398,249 | 0.7% | \$51,974 |
| Class 9 Non-Generation Property of Utilities | \$6,062,762 | 11.3% | \$0 |
| Class 10 Forest Land | \$116,101 | 0.2% | \$70,034 |
| Class 12 Railroad and Airline Equipment | \$999,100 | 1.9% | \$0 |
| Class 13 Telecommunication and Electric | \$654,236 | 1.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$53,672,718 | 100.0% | \$30,308,213 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$2,939,047 |
| Liquor Excise and License Tax | \$585,396 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 81 |
| Taxes Paid | \$55,154 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$2,440,989 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Petroleum County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-----------|
| Number of Taxpayers | 259 |
| Total Income | 7,500,472 |
| Total Taxable Income | 4,519,243 |
| Total Income Tax Paid | 248,731 |
| Effective Rate | 3.3% |
| Percent of County Population Filing Income Taxes* | 40.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 53.8% | 69.5% |
| Investment | 58.1% | 60.3% |
| Retirement Income | 17.3% | 32.8% |
| Rental and Royalty Income | -3.4% | 33.3% |
| Net Business Income | 2.1% | 13.8% |
| Farm Income | -12.2% | 30.5% |
| Other Income | -15.8% | 17.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | N/A | N/A |
| Self Employment Expenses | 211,394 | 48 |
| Student Loan and Education Expenses | 13,172 | 13 |
| Other Expenses | 61,496 | 11 |
| Medical and Insurance Deductions | 442,634 | 58 |
| Federal Income Tax Deduction | 267,453 | 63 |
| Property and Other Deductible Taxes | 75,693 | 48 |
| Home Mortgage | 84,587 | 23 |
| Investment Interest | 0 | 0 |
| Charitable Contributions | 90,074 | 43 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 0 | 0 |
| Political Contributions | N/A | N/A |
| Other Deductions | N/A | N/A |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 70,506 | 60 |
| Other States' Tax | N/A | N/A |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Petroleum County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$92,706,249 | \$41,319,086 |
| Taxable Value | \$1,750,155 | \$714,153 |
| Estimated Property Tax Paid | \$1,139,380 | \$467,670 |
| Estimated Effective Property Tax Rate | 1.2% | 1.1% |
| Average Mills | 651.02 | 654.86 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$967,200 | 55.3% | \$405,156 |
| Class 4.1 Residential Improvements | \$432,999 | 24.7% | \$236,249 |
| Class 4.2 Residential Land | \$32,488 | 1.9% | \$22,452 |
| Class 4.8 Commercial Improvements | \$32,732 | 1.9% | \$25,855 |
| Class 4.9 Commercial Land | \$5,915 | 0.3% | \$3,437 |
| Class 4 Total | \$504,134 | 28.8% | \$287,993 |
| Class 5 Rural Co-ops and Pollution Control | \$168,537 | 9.6% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$96,671 | 5.5% | \$20,606 |
| Class 9 Non-Generation Property of Utilities | \$0 | 0.0% | \$0 |
| Class 10 Forest Land | \$518 | 0.0% | \$398 |
| Class 12 Railroad and Airline Equipment | \$0 | 0.0% | \$0 |
| Class 13 Telecommunication and Electric | \$13,095 | 0.7% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$1,750,155 | 100.0% | \$714,153 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|----------|
| Liquor Sales | \$37,990 |
| Liquor Excise and License Tax | \$7,567 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 4 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 12,015 |
| Oil and Gas Tax Paid | \$50,506 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------|
| Sales and Use Tax Due | \$299 |
|-----------------------|-------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Phillips County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,609 |
| Total Income | 78,982,001 |
| Total Taxable Income | 47,867,708 |
| Total Income Tax Paid | 2,888,272 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 60.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.3% | 76.5% |
| Investment | 22.4% | 54.1% |
| Retirement Income | 18.1% | 30.1% |
| Rental and Royalty Income | 4.9% | 27.9% |
| Net Business Income | 3.3% | 20.7% |
| Farm Income | -6.4% | 17.0% |
| Other Income | -7.6% | 20.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 107,891 | 30 |
| Self Employment Expenses | 1,267,076 | 411 |
| Student Loan and Education Expenses | 121,778 | 151 |
| Other Expenses | 376,731 | 137 |
| Medical and Insurance Deductions | 4,141,665 | 547 |
| Federal Income Tax Deduction | 3,762,063 | 761 |
| Property and Other Deductible Taxes | 1,239,738 | 647 |
| Home Mortgage | 1,624,892 | 355 |
| Investment Interest | 45,549 | 18 |
| Charitable Contributions | 1,336,488 | 475 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 2,250 | 17 |
| Other Deductions | 84,872 | 50 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 223,376 | 410 |
| Other States' Tax | 23,367 | 35 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 17,440 | 29 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 19,489 | 45 |
| Other Credits* | N/A | N/A |

Phillips County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$640,665,783 | \$393,799,375 |
| Taxable Value | \$16,675,347 | \$6,468,261 |
| Estimated Property Tax Paid | \$9,459,997 | \$3,855,510 |
| Estimated Effective Property Tax Rate | 1.5% | 1.0% |
| Average Mills | 567.30 | 596.07 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,073,191 | 24.4% | \$2,911,428 |
| Class 4.1 Residential Improvements | \$3,000,964 | 18.0% | \$2,592,103 |
| Class 4.2 Residential Land | \$338,266 | 2.0% | \$345,136 |
| Class 4.8 Commercial Improvements | \$676,127 | 4.1% | \$431,674 |
| Class 4.9 Commercial Land | \$79,389 | 0.5% | \$79,211 |
| Class 4 Total | \$4,094,746 | 24.6% | \$3,448,124 |
| Class 5 Rural Co-ops and Pollution Control | \$687,319 | 4.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$542,046 | 3.3% | \$107,704 |
| Class 9 Non-Generation Property of Utilities | \$5,154,532 | 30.9% | \$0 |
| Class 10 Forest Land | \$1,176 | 0.0% | \$1,005 |
| Class 12 Railroad and Airline Equipment | \$1,684,288 | 10.1% | \$0 |
| Class 13 Telecommunication and Electric | \$438,049 | 2.6% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$16,675,347 | 100.0% | \$6,468,261 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$660,407 |
| Liquor Excise and License Tax | \$131,539 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 35 |
| Taxes Paid | \$278,135 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 7,324,799 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$1,152,919 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$89,835 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Pondera County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 3,453 |
| Total Income | 120,764,210 |
| Total Taxable Income | 74,132,654 |
| Total Income Tax Paid | 4,264,784 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 51.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 62.8% | 78.9% |
| Investment | 18.5% | 48.3% |
| Retirement Income | 15.2% | 31.0% |
| Rental and Royalty Income | 8.1% | 24.2% |
| Net Business Income | 3.0% | 18.2% |
| Farm Income | -3.7% | 14.0% |
| Other Income | -3.8% | 21.6% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 203,180 | 64 |
| Self Employment Expenses | 1,602,348 | 499 |
| Student Loan and Education Expenses | 175,517 | 205 |
| Other Expenses | 597,753 | 160 |
| Medical and Insurance Deductions | 4,633,866 | 676 |
| Federal Income Tax Deduction | 5,048,374 | 1,010 |
| Property and Other Deductible Taxes | 1,720,912 | 901 |
| Home Mortgage | 2,438,944 | 525 |
| Investment Interest | 29,428 | 31 |
| Charitable Contributions | 2,991,973 | 702 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 3,760 | 30 |
| Other Deductions | 62,682 | 89 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 274,705 | 484 |
| Other States' Tax | 21,117 | 31 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 17,819 | 57 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 15,830 | 43 |
| Other Credits* | N/A | N/A |

Pondera County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$808,285,566 | \$638,163,130 |
| Taxable Value | \$17,481,778 | \$10,425,749 |
| Estimated Property Tax Paid | \$11,520,431 | \$6,731,635 |
| Estimated Effective Property Tax Rate | 1.4% | 1.1% |
| Average Mills | 659.00 | 645.67 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,392,605 | 25.1% | \$4,511,343 |
| Class 4.1 Residential Improvements | \$4,527,215 | 25.9% | \$4,416,664 |
| Class 4.2 Residential Land | \$371,939 | 2.1% | \$571,265 |
| Class 4.8 Commercial Improvements | \$1,258,250 | 7.2% | \$576,282 |
| Class 4.9 Commercial Land | \$111,710 | 0.6% | \$120,817 |
| Class 4 Total | \$6,269,114 | 35.9% | \$5,685,028 |
| Class 5 Rural Co-ops and Pollution Control | \$493,357 | 2.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$480,225 | 2.7% | \$227,550 |
| Class 9 Non-Generation Property of Utilities | \$3,994,979 | 22.9% | \$0 |
| Class 10 Forest Land | \$698 | 0.0% | \$1,828 |
| Class 12 Railroad and Airline Equipment | \$1,033,771 | 5.9% | \$0 |
| Class 13 Telecommunication and Electric | \$224,832 | 1.3% | \$0 |
| Class 14 Wind Generation Facilities | \$592,197 | 3.4% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$17,481,778 | 100.0% | \$10,425,749 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$423,038 |
| Liquor Excise and License Tax | \$84,260 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 81 |
| Taxes Paid | \$389,241 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 32,694 |
| Oil Produced (Barrels of Oil) | 80,479 |
| Oil and Gas Tax Paid | \$326,801 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$16,754 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Powder River County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 963 |
| Total Income | 32,864,172 |
| Total Taxable Income | 21,650,477 |
| Total Income Tax Paid | 1,166,545 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 52.5% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 53.7% | 75.5% |
| Investment | 27.6% | 60.3% |
| Retirement Income | 14.1% | 30.3% |
| Rental and Royalty Income | 7.8% | 34.2% |
| Net Business Income | 4.1% | 21.3% |
| Farm Income | -5.3% | 36.1% |
| Other Income | -2.0% | 19.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 77,483 | 15 |
| Self Employment Expenses | 943,700 | 190 |
| Student Loan and Education Expenses | 34,371 | 40 |
| Other Expenses | 191,728 | 43 |
| Medical and Insurance Deductions | 1,769,189 | 193 |
| Federal Income Tax Deduction | 1,127,916 | 227 |
| Property and Other Deductible Taxes | 198,655 | 170 |
| Home Mortgage | 334,473 | 86 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 441,471 | 141 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 0 | 0 |
| Political Contributions | N/A | N/A |
| Other Deductions | 23,202 | 15 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 105,162 | 225 |
| Other States' Tax | 8,317 | 13 |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Powder River County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$434,895,744 | \$127,630,568 |
| Taxable Value | \$12,680,080 | \$2,137,915 |
| Estimated Property Tax Paid | \$5,009,500 | \$907,203 |
| Estimated Effective Property Tax Rate | 1.2% | 0.7% |
| Average Mills | 395.07 | 424.34 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,711,142 | 13.5% | \$993,347 |
| Class 4.1 Residential Improvements | \$1,188,944 | 9.4% | \$773,151 |
| Class 4.2 Residential Land | \$134,491 | 1.1% | \$112,792 |
| Class 4.8 Commercial Improvements | \$180,916 | 1.4% | \$156,266 |
| Class 4.9 Commercial Land | \$55,839 | 0.4% | \$36,875 |
| Class 4 Total | \$1,560,190 | 12.3% | \$1,079,084 |
| Class 5 Rural Co-ops and Pollution Control | \$480,735 | 3.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$450,017 | 3.5% | \$57,562 |
| Class 9 Non-Generation Property of Utilities | \$6,477,235 | 51.1% | \$0 |
| Class 10 Forest Land | \$17,677 | 0.1% | \$7,922 |
| Class 12 Railroad and Airline Equipment | \$0 | 0.0% | \$0 |
| Class 13 Telecommunication and Electric | \$71,188 | 0.6% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$1,911,896 | 15.1% | \$0 |
| Total | \$12,680,080 | 100.0% | \$2,137,915 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 9 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 1,775,840 |
| Oil and Gas Tax Paid | \$9,915,292 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$39,114 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Powell County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 3,772 |
| Total Income | 132,199,835 |
| Total Taxable Income | 84,679,212 |
| Total Income Tax Paid | 4,690,605 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 52.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 60.0% | 74.5% |
| Investment | 18.9% | 40.8% |
| Retirement Income | 21.1% | 34.7% |
| Rental and Royalty Income | 2.4% | 18.8% |
| Net Business Income | 2.8% | 18.5% |
| Farm Income | -1.7% | 7.0% |
| Other Income | -3.5% | 22.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 76,461 | 21 |
| Health Savings Accounts | 143,549 | 50 |
| Self Employment Expenses | 1,224,645 | 357 |
| Student Loan and Education Expenses | 250,205 | 214 |
| Other Expenses | 564,808 | 161 |
| Medical and Insurance Deductions | 5,161,920 | 798 |
| Federal Income Tax Deduction | 5,874,209 | 1,177 |
| Property and Other Deductible Taxes | 2,383,578 | 1,189 |
| Home Mortgage | 3,129,333 | 694 |
| Investment Interest | 456,364 | 24 |
| Charitable Contributions | 3,367,213 | 850 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 3,305 | 23 |
| Other Deductions | 97,707 | 120 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 291,806 | 398 |
| Other States' Tax | 270,464 | 68 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 28,496 | 56 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 41,227 | 97 |
| Other Credits* | N/A | N/A |

Powell County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$849,747,099 | \$457,578,926 |
| Taxable Value | \$18,417,428 | \$6,118,895 |
| Estimated Property Tax Paid | \$10,374,968 | \$3,735,766 |
| Estimated Effective Property Tax Rate | 1.2% | 0.8% |
| Average Mills | 563.32 | 610.53 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,194,456 | 6.5% | \$759,894 |
| Class 4.1 Residential Improvements | \$5,870,322 | 31.9% | \$3,716,281 |
| Class 4.2 Residential Land | \$1,288,338 | 7.0% | \$820,454 |
| Class 4.8 Commercial Improvements | \$998,438 | 5.4% | \$508,314 |
| Class 4.9 Commercial Land | \$176,462 | 1.0% | \$171,064 |
| Class 4 Total | \$8,333,560 | 45.2% | \$5,216,113 |
| Class 5 Rural Co-ops and Pollution Control | \$344,293 | 1.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$251,553 | 1.4% | \$33,917 |
| Class 9 Non-Generation Property of Utilities | \$6,555,470 | 35.6% | \$0 |
| Class 10 Forest Land | \$211,262 | 1.1% | \$108,971 |
| Class 12 Railroad and Airline Equipment | \$1,194,734 | 6.5% | \$0 |
| Class 13 Telecommunication and Electric | \$332,100 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$18,417,428 | 100.0% | \$6,118,895 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$527,960 |
| Liquor Excise and License Tax | \$105,159 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 20 |
| Taxes Paid | \$57,365 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$126,061 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Prairie County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 754 |
| Total Income | 23,072,004 |
| Total Taxable Income | 14,228,139 |
| Total Income Tax Paid | 822,513 |
| Effective Rate | 3.6% |
| Percent of County Population Filing Income Taxes* | 55.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.2% | 75.1% |
| Investment | 23.4% | 55.0% |
| Retirement Income | 17.3% | 34.7% |
| Rental and Royalty Income | 3.5% | 27.2% |
| Net Business Income | 2.6% | 15.6% |
| Farm Income | -5.8% | 25.6% |
| Other Income | -6.1% | 20.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | 70,544 | 18 |
| Self Employment Expenses | 472,062 | 105 |
| Student Loan and Education Expenses | 36,635 | 38 |
| Other Expenses | 157,469 | 29 |
| Medical and Insurance Deductions | 1,173,094 | 162 |
| Federal Income Tax Deduction | 1,053,565 | 218 |
| Property and Other Deductible Taxes | 261,970 | 168 |
| Home Mortgage | 384,677 | 76 |
| Investment Interest | 0 | 0 |
| Charitable Contributions | 376,373 | 150 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 10,760 | 27 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 70,658 | 126 |
| Other States' Tax | 17,748 | 24 |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 3,600 | 10 |
| Other Credits* | 0 | 0 |

Prairie County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$203,890,816 | \$99,504,542 |
| Taxable Value | \$5,386,671 | \$1,717,134 |
| Estimated Property Tax Paid | \$3,244,782 | \$1,056,698 |
| Estimated Effective Property Tax Rate | 1.6% | 1.1% |
| Average Mills | 602.37 | 615.38 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,414,933 | 26.3% | \$1,007,484 |
| Class 4.1 Residential Improvements | \$658,430 | 12.2% | \$560,466 |
| Class 4.2 Residential Land | \$58,341 | 1.1% | \$61,398 |
| Class 4.8 Commercial Improvements | \$87,075 | 1.6% | \$42,879 |
| Class 4.9 Commercial Land | \$11,008 | 0.2% | \$7,546 |
| Class 4 Total | \$814,854 | 15.1% | \$672,289 |
| Class 5 Rural Co-ops and Pollution Control | \$176,945 | 3.3% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$140,545 | 2.6% | \$36,897 |
| Class 9 Non-Generation Property of Utilities | \$1,051,314 | 19.5% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$464 |
| Class 12 Railroad and Airline Equipment | \$1,661,561 | 30.8% | \$0 |
| Class 13 Telecommunication and Electric | \$126,519 | 2.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$5,386,671 | 100.0% | \$1,717,134 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 8 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 70 |
| Oil Produced (Barrels of Oil) | 43,424 |
| Oil and Gas Tax Paid | \$261,506 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|---------|
| Sales and Use Tax Due | \$3,924 |
|-----------------------|---------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Ravalli County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 29,417 |
| Total Income | 1,185,454,460 |
| Total Taxable Income | 792,260,918 |
| Total Income Tax Paid | 41,646,973 |
| Effective Rate | 3.5% |
| Percent of County Population Filing Income Taxes* | 70.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 53.4% | 70.7% |
| Investment | 13.4% | 43.6% |
| Retirement Income | 22.7% | 36.7% |
| Rental and Royalty Income | 8.6% | 19.0% |
| Net Business Income | 4.0% | 19.8% |
| Farm Income | -1.1% | 4.0% |
| Other Income | -1.0% | 26.7% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 92,853 | 30 |
| Health Savings Accounts | 1,723,669 | 495 |
| Self Employment Expenses | 11,715,040 | 3,300 |
| Student Loan and Education Expenses | 1,609,686 | 1,596 |
| Other Expenses | 4,178,116 | 1,033 |
| Medical and Insurance Deductions | 40,263,622 | 6,350 |
| Federal Income Tax Deduction | 50,433,490 | 9,569 |
| Property and Other Deductible Taxes | 22,475,032 | 9,589 |
| Home Mortgage | 46,333,474 | 6,442 |
| Investment Interest | 1,887,313 | 294 |
| Charitable Contributions | 27,435,767 | 6,993 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 474,404 | 48 |
| Political Contributions | 43,985 | 343 |
| Other Deductions | 691,252 | 1,175 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 1,938,799 | 2,973 |
| Other States' Tax | 2,744,936 | 832 |
| Charitable Gift Credits* | 33,043 | 72 |
| Energy Conservation | 161,274 | 265 |
| Alternative Fuel and Recycling Credits | 94,136 | 82 |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 324,855 | 678 |
| Other Credits* | 18,032 | 13 |

Ravalli County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$5,963,822,909 | \$4,927,067,693 |
| Taxable Value | \$89,134,942 | \$65,853,055 |
| Estimated Property Tax Paid | \$48,143,875 | \$36,617,715 |
| Estimated Effective Property Tax Rate | 0.8% | 0.7% |
| Average Mills | 540.12 | 556.05 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$14,468 |
| Class 3 Agriculture Land | \$1,204,428 | 1.4% | \$997,561 |
| Class 4.1 Residential Improvements | \$49,905,602 | 56.0% | \$42,552,602 |
| Class 4.2 Residential Land | \$16,660,400 | 18.7% | \$14,533,675 |
| Class 4.8 Commercial Improvements | \$7,204,898 | 8.1% | \$5,310,987 |
| Class 4.9 Commercial Land | \$2,663,381 | 3.0% | \$2,307,344 |
| Class 4 Total | \$76,434,281 | 85.8% | \$64,704,608 |
| Class 5 Rural Co-ops and Pollution Control | \$851,326 | 1.0% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,647,167 | 1.8% | \$69,712 |
| Class 9 Non-Generation Property of Utilities | \$6,636,898 | 7.4% | \$0 |
| Class 10 Forest Land | \$114,589 | 0.1% | \$66,706 |
| Class 12 Railroad and Airline Equipment | \$717,707 | 0.8% | \$0 |
| Class 13 Telecommunication and Electric | \$1,528,546 | 1.7% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$89,134,942 | 100.0% | \$65,853,055 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$3,985,668 |
| Liquor Excise and License Tax | \$793,861 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 111 |
| Taxes Paid | \$352,229 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$691,304 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Richland County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 7,674 |
| Total Income | 394,685,488 |
| Total Taxable Income | 299,187,022 |
| Total Income Tax Paid | 17,123,112 |
| Effective Rate | 4.3% |
| Percent of County Population Filing Income Taxes* | 64.4% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 71.7% | 84.0% |
| Investment | 7.8% | 44.9% |
| Retirement Income | 8.5% | 24.1% |
| Rental and Royalty Income | 13.6% | 35.4% |
| Net Business Income | 2.6% | 16.0% |
| Farm Income | -2.8% | 7.8% |
| Other Income | -1.4% | 26.4% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 444,638 | 123 |
| Self Employment Expenses | 4,221,276 | 780 |
| Student Loan and Education Expenses | 413,250 | 444 |
| Other Expenses | 730,999 | 275 |
| Medical and Insurance Deductions | 10,719,897 | 1,229 |
| Federal Income Tax Deduction | 17,618,921 | 2,838 |
| Property and Other Deductible Taxes | 4,562,560 | 2,261 |
| Home Mortgage | 7,971,238 | 1,333 |
| Investment Interest | 85,831 | 25 |
| Charitable Contributions | 6,677,178 | 1,602 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 148,832 | 19 |
| Political Contributions | 3,717 | 30 |
| Other Deductions | 56,482 | 88 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 383,112 | 933 |
| Other States' Tax | 429,217 | 395 |
| Charitable Gift Credits* | 24,758 | 22 |
| Energy Conservation | 45,445 | 94 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | N/A | N/A |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 53,732 | 96 |
| Other Credits* | N/A | N/A |

Richland County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$2,087,471,183 | \$1,082,677,704 |
| Taxable Value | \$56,658,262 | \$16,323,339 |
| Estimated Property Tax Paid | \$25,214,095 | \$8,056,491 |
| Estimated Effective Property Tax Rate | 1.2% | 0.7% |
| Average Mills | 445.02 | 493.56 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,546,955 | 8.0% | \$2,929,775 |
| Class 4.1 Residential Improvements | \$8,847,122 | 15.6% | \$8,364,477 |
| Class 4.2 Residential Land | \$2,445,040 | 4.3% | \$2,353,504 |
| Class 4.8 Commercial Improvements | \$4,328,643 | 7.6% | \$1,764,055 |
| Class 4.9 Commercial Land | \$1,243,643 | 2.2% | \$716,382 |
| Class 4 Total | \$16,864,448 | 29.8% | \$13,198,418 |
| Class 5 Rural Co-ops and Pollution Control | \$1,759,555 | 3.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$10,630,410 | 18.8% | \$194,505 |
| Class 9 Non-Generation Property of Utilities | \$18,428,544 | 32.5% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$641 |
| Class 12 Railroad and Airline Equipment | \$828,640 | 1.5% | \$0 |
| Class 13 Telecommunication and Electric | \$3,599,710 | 6.4% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$56,658,262 | 100.0% | \$16,323,339 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,163,390 |
| Liquor Excise and License Tax | \$231,723 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 49 |
| Taxes Paid | \$48,638 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|--------------|
| Gas Produced (Millions of Cubic Feet) | 11,028,139 |
| Oil Produced (Barrels of Oil) | 9,420,254 |
| Oil and Gas Tax Paid | \$56,657,353 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$158,962 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Roosevelt County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 4,987 |
| Total Income | 167,735,473 |
| Total Taxable Income | 74,499,316 |
| Total Income Tax Paid | 5,554,863 |
| Effective Rate | 3.3% |
| Percent of County Population Filing Income Taxes* | 44.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 79.6% | 85.3% |
| Investment | 9.6% | 32.6% |
| Retirement Income | 13.1% | 23.5% |
| Rental and Royalty Income | 9.3% | 20.6% |
| Net Business Income | 2.6% | 12.5% |
| Farm Income | -9.4% | 12.3% |
| Other Income | -4.7% | 17.5% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 246,828 | 66 |
| Self Employment Expenses | 2,109,082 | 478 |
| Student Loan and Education Expenses | 222,151 | 280 |
| Other Expenses | 517,303 | 248 |
| Medical and Insurance Deductions | 6,206,249 | 749 |
| Federal Income Tax Deduction | 7,536,744 | 1,311 |
| Property and Other Deductible Taxes | 1,442,130 | 856 |
| Home Mortgage | 2,142,281 | 452 |
| Investment Interest | 13,464 | 11 |
| Charitable Contributions | 2,570,498 | 653 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 302,126 | 22 |
| Political Contributions | 1,568 | 13 |
| Other Deductions | 44,294 | 74 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 174,484 | 467 |
| Other States' Tax | 57,020 | 110 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 9,772 | 18 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 14,034 | 23 |
| Other Credits* | N/A | N/A |

Roosevelt County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,028,678,392 | \$535,445,325 |
| Taxable Value | \$33,451,232 | \$9,115,556 |
| Estimated Property Tax Paid | \$19,346,235 | \$5,514,581 |
| Estimated Effective Property Tax Rate | 1.9% | 1.0% |
| Average Mills | 578.34 | 604.96 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$4,866,027 | 14.5% | \$4,577,046 |
| Class 4.1 Residential Improvements | \$2,934,122 | 8.8% | \$3,300,515 |
| Class 4.2 Residential Land | \$330,158 | 1.0% | \$414,464 |
| Class 4.8 Commercial Improvements | \$1,786,248 | 5.3% | \$396,925 |
| Class 4.9 Commercial Land | \$100,379 | 0.3% | \$73,081 |
| Class 4 Total | \$5,150,907 | 15.4% | \$4,184,985 |
| Class 5 Rural Co-ops and Pollution Control | \$2,857,896 | 8.5% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$2,622,070 | 7.8% | \$353,484 |
| Class 9 Non-Generation Property of Utilities | \$13,921,326 | 41.6% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$41 |
| Class 12 Railroad and Airline Equipment | \$3,488,545 | 10.4% | \$0 |
| Class 13 Telecommunication and Electric | \$544,461 | 1.6% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$33,451,232 | 100.0% | \$9,115,556 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$870,868 |
| Liquor Excise and License Tax | \$173,459 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 45 |
| Taxes Paid | \$69,626 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|--------------|
| Gas Produced (Millions of Cubic Feet) | 2,163,990 |
| Oil Produced (Barrels of Oil) | 3,115,234 |
| Oil and Gas Tax Paid | \$14,747,712 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$103,419 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Rosebud County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 4,917 |
| Total Income | 196,869,255 |
| Total Taxable Income | 123,007,119 |
| Total Income Tax Paid | 7,267,955 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 52.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 73.4% | 84.9% |
| Investment | 8.1% | 39.7% |
| Retirement Income | 17.4% | 29.2% |
| Rental and Royalty Income | 2.4% | 14.3% |
| Net Business Income | 1.1% | 13.1% |
| Farm Income | -2.0% | 8.8% |
| Other Income | -0.4% | 21.1% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 201,913 | 57 |
| Self Employment Expenses | 1,224,680 | 396 |
| Student Loan and Education Expenses | 222,375 | 231 |
| Other Expenses | 379,698 | 219 |
| Medical and Insurance Deductions | 5,532,100 | 722 |
| Federal Income Tax Deduction | 9,420,201 | 1,575 |
| Property and Other Deductible Taxes | 1,713,247 | 1,229 |
| Home Mortgage | 3,138,987 | 735 |
| Investment Interest | 8,050 | 11 |
| Charitable Contributions | 2,501,145 | 868 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 107,409 | 13 |
| Political Contributions | 2,223 | 16 |
| Other Deductions | 82,877 | 149 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 195,760 | 466 |
| Other States' Tax | 45,081 | 64 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 22,213 | 45 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 8,133 | 21 |
| Other Credits* | N/A | N/A |

Rosebud County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,987,879,869 | \$383,749,572 |
| Taxable Value | \$87,717,508 | \$6,033,970 |
| Estimated Property Tax Paid | \$28,086,425 | \$2,816,788 |
| Estimated Effective Property Tax Rate | 1.4% | 0.7% |
| Average Mills | 320.19 | 466.82 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,519,969 | 4.0% | \$1,940,671 |
| Class 4.1 Residential Improvements | \$3,176,576 | 3.6% | \$3,013,989 |
| Class 4.2 Residential Land | \$451,244 | 0.5% | \$497,973 |
| Class 4.8 Commercial Improvements | \$1,042,135 | 1.2% | \$368,803 |
| Class 4.9 Commercial Land | \$283,054 | 0.3% | \$166,884 |
| Class 4 Total | \$4,953,009 | 5.6% | \$4,047,649 |
| Class 5 Rural Co-ops and Pollution Control | \$3,064,780 | 3.5% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$3,060,113 | 3.5% | \$38,941 |
| Class 9 Non-Generation Property of Utilities | \$5,999,100 | 6.8% | \$0 |
| Class 10 Forest Land | \$17,948 | 0.0% | \$6,709 |
| Class 12 Railroad and Airline Equipment | \$2,194,727 | 2.5% | \$0 |
| Class 13 Telecommunication and Electric | \$64,907,862 | 74.0% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$87,717,508 | 100.0% | \$6,033,970 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$361,261 |
| Liquor Excise and License Tax | \$71,956 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 17 |
| Taxes Paid | \$173,949 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 148,888 |
| Oil and Gas Tax Paid | \$982,660 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$74,107 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Sanders County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 7,216 |
| Total Income | 216,413,671 |
| Total Taxable Income | 126,532,901 |
| Total Income Tax Paid | 6,837,759 |
| Effective Rate | 3.2% |
| Percent of County Population Filing Income Taxes* | 61.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.2% | 66.6% |
| Investment | 11.6% | 47.8% |
| Retirement Income | 27.3% | 38.7% |
| Rental and Royalty Income | 7.6% | 18.1% |
| Net Business Income | 4.7% | 20.8% |
| Farm Income | -1.8% | 6.2% |
| Other Income | -4.5% | 23.5% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 99,840 | 11 |
| Health Savings Accounts | 238,996 | 86 |
| Self Employment Expenses | 2,254,219 | 779 |
| Student Loan and Education Expenses | 238,062 | 254 |
| Other Expenses | 876,243 | 236 |
| Medical and Insurance Deductions | 9,713,314 | 1,550 |
| Federal Income Tax Deduction | 9,396,986 | 1,948 |
| Property and Other Deductible Taxes | 4,039,462 | 2,026 |
| Home Mortgage | 6,957,271 | 1,221 |
| Investment Interest | 371,450 | 59 |
| Charitable Contributions | 5,428,740 | 1,300 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 123,026 | 15 |
| Political Contributions | 6,242 | 51 |
| Other Deductions | 276,007 | 450 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 294,424 | 643 |
| Other States' Tax | 452,735 | 229 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 32,070 | 53 |
| Alternative Fuel and Recycling Credits | 11,514 | 19 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 93,854 | 190 |
| Other Credits* | N/A | N/A |

Sanders County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,859,354,507 | \$1,004,108,403 |
| Taxable Value | \$44,196,248 | \$12,726,588 |
| Estimated Property Tax Paid | \$21,064,682 | \$7,058,129 |
| Estimated Effective Property Tax Rate | 1.1% | 0.7% |
| Average Mills | 476.62 | 554.60 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$598,734 | 1.4% | \$526,860 |
| Class 4.1 Residential Improvements | \$10,022,503 | 22.7% | \$7,895,996 |
| Class 4.2 Residential Land | \$4,001,307 | 9.1% | \$2,663,806 |
| Class 4.8 Commercial Improvements | \$1,616,388 | 3.7% | \$1,091,245 |
| Class 4.9 Commercial Land | \$417,790 | 0.9% | \$357,839 |
| Class 4 Total | \$16,057,988 | 36.3% | \$12,008,886 |
| Class 5 Rural Co-ops and Pollution Control | \$558,339 | 1.3% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$201,779 | 0.5% | \$15,837 |
| Class 9 Non-Generation Property of Utilities | \$5,998,478 | 13.6% | \$0 |
| Class 10 Forest Land | \$588,986 | 1.3% | \$175,005 |
| Class 12 Railroad and Airline Equipment | \$2,341,394 | 5.3% | \$0 |
| Class 13 Telecommunication and Electric | \$17,850,550 | 40.4% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$44,196,248 | 100.0% | \$12,726,588 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,260,931 |
| Liquor Excise and License Tax | \$251,151 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 27 |
| Taxes Paid | \$17,538 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$235,575 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Sheridan County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,440 |
| Total Income | 98,227,804 |
| Total Taxable Income | 67,322,310 |
| Total Income Tax Paid | 3,887,757 |
| Effective Rate | 4.0% |
| Percent of County Population Filing Income Taxes* | 68.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.9% | 75.8% |
| Investment | 16.9% | 55.8% |
| Retirement Income | 13.9% | 34.6% |
| Rental and Royalty Income | 12.9% | 39.4% |
| Net Business Income | 2.2% | 16.9% |
| Farm Income | -0.4% | 17.7% |
| Other Income | -3.4% | 22.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 306,317 | 82 |
| Self Employment Expenses | 1,979,738 | 378 |
| Student Loan and Education Expenses | 109,812 | 118 |
| Other Expenses | 313,157 | 114 |
| Medical and Insurance Deductions | 4,508,921 | 584 |
| Federal Income Tax Deduction | 4,108,119 | 787 |
| Property and Other Deductible Taxes | 1,163,361 | 635 |
| Home Mortgage | 1,435,731 | 297 |
| Investment Interest | 21,950 | 15 |
| Charitable Contributions | 1,540,832 | 542 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 73,579 | 84 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 180,964 | 348 |
| Other States' Tax | 104,760 | 106 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 6,881 | 14 |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 10,084 | 23 |
| Other Credits* | N/A | N/A |

Sheridan County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$695,201,387 | \$503,756,527 |
| Taxable Value | \$14,819,335 | \$8,471,150 |
| Estimated Property Tax Paid | \$11,033,838 | \$6,201,130 |
| Estimated Effective Property Tax Rate | 1.6% | 1.2% |
| Average Mills | 744.56 | 732.03 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,031,175 | 34.0% | \$4,076,908 |
| Class 4.1 Residential Improvements | \$2,924,987 | 19.7% | \$2,933,773 |
| Class 4.2 Residential Land | \$314,193 | 2.1% | \$368,381 |
| Class 4.8 Commercial Improvements | \$1,028,869 | 6.9% | \$329,742 |
| Class 4.9 Commercial Land | \$151,416 | 1.0% | \$112,041 |
| Class 4 Total | \$4,419,465 | 29.8% | \$3,743,937 |
| Class 5 Rural Co-ops and Pollution Control | \$842,384 | 5.7% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,153,133 | 7.8% | \$649,065 |
| Class 9 Non-Generation Property of Utilities | \$2,091,763 | 14.1% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$1,240 |
| Class 12 Railroad and Airline Equipment | \$1,017,961 | 6.9% | \$0 |
| Class 13 Telecommunication and Electric | \$263,454 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$14,819,335 | 100.0% | \$8,471,150 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,061,583 |
| Liquor Excise and License Tax | \$211,445 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 110 |
| Taxes Paid | \$187,968 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 72,292 |
| Oil Produced (Barrels of Oil) | 601,595 |
| Oil and Gas Tax Paid | \$3,980,133 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$48,825 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Silver Bow County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 21,632 |
| Total Income | 902,026,413 |
| Total Taxable Income | 624,094,354 |
| Total Income Tax Paid | 33,766,350 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 62.3% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.5% | 80.8% |
| Investment | 7.0% | 36.2% |
| Retirement Income | 18.0% | 30.3% |
| Rental and Royalty Income | 7.0% | 11.6% |
| Net Business Income | 2.0% | 12.3% |
| Farm Income | -0.2% | 0.9% |
| Other Income | 0.7% | 22.5% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 66,446 | 26 |
| Health Savings Accounts | 856,939 | 315 |
| Self Employment Expenses | 5,180,653 | 1,509 |
| Student Loan and Education Expenses | 1,515,697 | 1,528 |
| Other Expenses | 1,753,773 | 680 |
| Medical and Insurance Deductions | 25,109,385 | 3,978 |
| Federal Income Tax Deduction | 40,087,188 | 7,411 |
| Property and Other Deductible Taxes | 19,014,165 | 7,230 |
| Home Mortgage | 22,509,111 | 4,553 |
| Investment Interest | 3,262,780 | 175 |
| Charitable Contributions | 20,076,997 | 5,255 |
| Child and Dependent Care Expenses | 34,788 | 13 |
| Gambling Losses | 1,375,611 | 78 |
| Political Contributions | 38,800 | 305 |
| Other Deductions | 540,425 | 1,710 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 749,958 | 1,924 |
| Other States' Tax | 414,206 | 314 |
| Charitable Gift Credits* | 119,497 | 169 |
| Energy Conservation | 121,814 | 236 |
| Alternative Fuel and Recycling Credits | 16,449 | 20 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 130,101 | 16 |
| Elderly Homeowner and Renters' Credit | 323,636 | 633 |
| Other Credits* | 33,155 | 13 |

Silver Bow County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$3,664,222,616 | \$2,937,310,612 |
| Taxable Value | \$77,633,385 | \$46,391,156 |
| Estimated Property Tax Paid | \$62,574,067 | \$36,587,559 |
| Estimated Effective Property Tax Rate | 1.7% | 1.2% |
| Average Mills | 806.02 | 788.68 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$7,373,374 | 9.5% | \$7,373,374 |
| Class 3 Agriculture Land | \$396,519 | 0.5% | \$591,896 |
| Class 4.1 Residential Improvements | \$22,393,559 | 28.8% | \$20,591,377 |
| Class 4.2 Residential Land | \$5,119,296 | 6.6% | \$5,657,811 |
| Class 4.8 Commercial Improvements | \$10,107,131 | 13.0% | \$8,690,149 |
| Class 4.9 Commercial Land | \$1,944,898 | 2.5% | \$3,280,928 |
| Class 4 Total | \$39,564,884 | 51.0% | \$38,220,265 |
| Class 5 Rural Co-ops and Pollution Control | \$187,721 | 0.2% | \$4,092 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$12,634,200 | 16.3% | \$186,933 |
| Class 9 Non-Generation Property of Utilities | \$14,977,158 | 19.3% | \$0 |
| Class 10 Forest Land | \$23,936 | 0.0% | \$14,596 |
| Class 12 Railroad and Airline Equipment | \$682,232 | 0.9% | \$0 |
| Class 13 Telecommunication and Electric | \$1,793,361 | 2.3% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$77,633,385 | 100.0% | \$46,391,156 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$5,790,458 |
| Liquor Excise and License Tax | \$1,153,337 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 128 |
| Taxes Paid | \$912,249 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------------|
| Sales and Use Tax Due | \$3,138,177 |
|-----------------------|-------------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Stillwater County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 6,431 |
| Total Income | 283,701,234 |
| Total Taxable Income | 196,423,950 |
| Total Income Tax Paid | 11,209,621 |
| Effective Rate | 4.0% |
| Percent of County Population Filing Income Taxes* | 66.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.4% | 77.9% |
| Investment | 12.8% | 46.8% |
| Retirement Income | 17.6% | 35.5% |
| Rental and Royalty Income | 6.6% | 20.2% |
| Net Business Income | 1.8% | 18.1% |
| Farm Income | -2.7% | 8.2% |
| Other Income | -1.6% | 29.2% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 259,681 | 70 |
| Self Employment Expenses | 2,371,535 | 637 |
| Student Loan and Education Expenses | 296,125 | 304 |
| Other Expenses | 779,843 | 194 |
| Medical and Insurance Deductions | 8,893,247 | 1,238 |
| Federal Income Tax Deduction | 13,522,354 | 2,288 |
| Property and Other Deductible Taxes | 4,709,884 | 2,136 |
| Home Mortgage | 9,380,094 | 1,438 |
| Investment Interest | 274,559 | 45 |
| Charitable Contributions | 6,127,181 | 1,528 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 6,358 | 50 |
| Other Deductions | 135,687 | 234 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 354,390 | 667 |
| Other States' Tax | 233,469 | 132 |
| Charitable Gift Credits* | 27,495 | 15 |
| Energy Conservation | 49,357 | 80 |
| Alternative Fuel and Recycling Credits | 8,794 | 13 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 41,119 | 84 |
| Other Credits* | N/A | N/A |

Stillwater County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$2,097,188,647 | \$1,013,890,027 |
| Taxable Value | \$50,054,082 | \$14,137,126 |
| Estimated Property Tax Paid | \$24,825,665 | \$7,414,911 |
| Estimated Effective Property Tax Rate | 1.2% | 0.7% |
| Average Mills | 495.98 | 524.50 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$9,591,676 | 19.2% | \$0 |
| Class 3 Agriculture Land | \$1,996,167 | 4.0% | \$1,241,427 |
| Class 4.1 Residential Improvements | \$11,067,942 | 22.1% | \$9,143,673 |
| Class 4.2 Residential Land | \$3,047,991 | 6.1% | \$2,408,004 |
| Class 4.8 Commercial Improvements | \$1,555,389 | 3.1% | \$811,858 |
| Class 4.9 Commercial Land | \$330,597 | 0.7% | \$462,383 |
| Class 4 Total | \$16,001,919 | 32.0% | \$12,825,918 |
| Class 5 Rural Co-ops and Pollution Control | \$714,643 | 1.4% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$6,440,233 | 12.9% | \$49,700 |
| Class 9 Non-Generation Property of Utilities | \$11,762,827 | 23.5% | \$0 |
| Class 10 Forest Land | \$24,212 | 0.0% | \$20,081 |
| Class 12 Railroad and Airline Equipment | \$614,235 | 1.2% | \$0 |
| Class 13 Telecommunication and Electric | \$2,054,449 | 4.1% | \$0 |
| Class 14 Wind Generation Facilities | \$853,721 | 1.7% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$50,054,082 | 100.0% | \$14,137,126 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-------------|
| Liquor Sales | \$1,150,162 |
| Liquor Excise and License Tax | \$229,088 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 27 |
| Taxes Paid | \$15,875 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------|
| Gas Produced (Millions of Cubic Feet) | 35,624 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$7,469 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$56,433 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Sweet Grass County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 2,451 |
| Total Income | 100,155,553 |
| Total Taxable Income | 68,775,207 |
| Total Income Tax Paid | 3,665,017 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 58.7% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 54.4% | 73.5% |
| Investment | 22.3% | 51.9% |
| Retirement Income | 18.6% | 33.4% |
| Rental and Royalty Income | 8.6% | 26.1% |
| Net Business Income | 4.1% | 23.5% |
| Farm Income | -3.5% | 12.3% |
| Other Income | -4.6% | 25.0% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 337,625 | 74 |
| Self Employment Expenses | 1,386,410 | 355 |
| Student Loan and Education Expenses | 117,365 | 118 |
| Other Expenses | 414,411 | 114 |
| Medical and Insurance Deductions | 4,193,446 | 567 |
| Federal Income Tax Deduction | 4,156,186 | 758 |
| Property and Other Deductible Taxes | 1,530,291 | 730 |
| Home Mortgage | 2,956,615 | 436 |
| Investment Interest | 155,787 | 26 |
| Charitable Contributions | 2,327,667 | 558 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 3,220 | 24 |
| Other Deductions | 32,106 | 108 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 279,808 | 370 |
| Other States' Tax | 292,026 | 64 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 15,626 | 26 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 22,277 | 46 |
| Other Credits* | 0 | 0 |

Sweet Grass County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,000,671,859 | \$392,426,723 |
| Taxable Value | \$22,630,881 | \$5,686,706 |
| Estimated Property Tax Paid | \$10,813,510 | \$2,849,820 |
| Estimated Effective Property Tax Rate | 1.1% | 0.7% |
| Average Mills | 477.82 | 501.14 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$7,821,737 | 34.6% | \$0 |
| Class 3 Agriculture Land | \$1,737,217 | 7.7% | \$874,205 |
| Class 4.1 Residential Improvements | \$5,142,690 | 22.7% | \$3,482,898 |
| Class 4.2 Residential Land | \$709,077 | 3.1% | \$627,455 |
| Class 4.8 Commercial Improvements | \$892,098 | 3.9% | \$485,920 |
| Class 4.9 Commercial Land | \$220,955 | 1.0% | \$186,053 |
| Class 4 Total | \$6,964,820 | 30.8% | \$4,782,326 |
| Class 5 Rural Co-ops and Pollution Control | \$442,781 | 2.0% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$1,784,600 | 7.9% | \$14,748 |
| Class 9 Non-Generation Property of Utilities | \$2,635,526 | 11.6% | \$0 |
| Class 10 Forest Land | \$46,838 | 0.2% | \$15,427 |
| Class 12 Railroad and Airline Equipment | \$612,827 | 2.7% | \$0 |
| Class 13 Telecommunication and Electric | \$225,871 | 1.0% | \$0 |
| Class 14 Wind Generation Facilities | \$358,664 | 1.6% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$22,630,881 | 100.0% | \$5,686,706 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$409,892 |
| Liquor Excise and License Tax | \$81,642 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 10 |
| Taxes Paid | \$111,996 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|---------|
| Gas Produced (Millions of Cubic Feet) | 8,520 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$2,284 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$69,388 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Teton County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 3,900 |
| Total Income | 143,316,390 |
| Total Taxable Income | 96,035,981 |
| Total Income Tax Paid | 5,329,170 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 61.9% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 55.8% | 74.2% |
| Investment | 17.3% | 49.8% |
| Retirement Income | 17.2% | 32.2% |
| Rental and Royalty Income | 8.8% | 26.3% |
| Net Business Income | 5.4% | 19.7% |
| Farm Income | -0.2% | 15.5% |
| Other Income | -4.3% | 23.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 162,973 | 49 |
| Self Employment Expenses | 2,907,446 | 603 |
| Student Loan and Education Expenses | 199,423 | 229 |
| Other Expenses | 662,322 | 192 |
| Medical and Insurance Deductions | 5,297,845 | 767 |
| Federal Income Tax Deduction | 6,102,513 | 1,167 |
| Property and Other Deductible Taxes | 2,246,162 | 1,112 |
| Home Mortgage | 3,351,555 | 648 |
| Investment Interest | 63,832 | 27 |
| Charitable Contributions | 3,113,343 | 902 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | 4,750 | 35 |
| Other Deductions | 100,782 | 290 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 249,208 | 621 |
| Other States' Tax | 142,128 | 61 |
| Charitable Gift Credits* | 2,072 | 13 |
| Energy Conservation | 25,725 | 41 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | 58,645 | 103 |
| Other Credits* | N/A | N/A |

Teton County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,090,580,250 | \$684,736,479 |
| Taxable Value | \$22,250,875 | \$10,750,666 |
| Estimated Property Tax Paid | \$11,516,596 | \$5,763,643 |
| Estimated Effective Property Tax Rate | 1.1% | 0.8% |
| Average Mills | 517.58 | 536.12 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,380,328 | 24.2% | \$3,837,035 |
| Class 4.1 Residential Improvements | \$6,141,681 | 27.6% | \$5,209,178 |
| Class 4.2 Residential Land | \$777,206 | 3.5% | \$777,540 |
| Class 4.8 Commercial Improvements | \$1,673,534 | 7.5% | \$645,708 |
| Class 4.9 Commercial Land | \$172,494 | 0.8% | \$157,006 |
| Class 4 Total | \$8,764,915 | 39.4% | \$6,789,432 |
| Class 5 Rural Co-ops and Pollution Control | \$835,265 | 3.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$508,467 | 2.3% | \$118,499 |
| Class 9 Non-Generation Property of Utilities | \$3,472,968 | 15.6% | \$0 |
| Class 10 Forest Land | \$4,725 | 0.0% | \$5,700 |
| Class 12 Railroad and Airline Equipment | \$1,411,894 | 6.3% | \$0 |
| Class 13 Telecommunication and Electric | \$402,270 | 1.8% | \$0 |
| Class 14 Wind Generation Facilities | \$1,470,043 | 6.6% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$22,250,875 | 100.0% | \$10,750,666 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$283,804 |
| Liquor Excise and License Tax | \$56,528 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 80 |
| Taxes Paid | \$409,121 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 50,097 |
| Oil and Gas Tax Paid | \$227,596 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$75,713 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Toole County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 2,512 |
| Total Income | 98,775,160 |
| Total Taxable Income | 69,276,268 |
| Total Income Tax Paid | 4,005,679 |
| Effective Rate | 4.1% |
| Percent of County Population Filing Income Taxes* | 44.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 68.0% | 81.6% |
| Investment | 9.9% | 42.6% |
| Retirement Income | 15.4% | 31.0% |
| Rental and Royalty Income | 8.0% | 22.4% |
| Net Business Income | 2.5% | 16.0% |
| Farm Income | -1.4% | 7.4% |
| Other Income | -2.3% | 20.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 88,986 | 20 |
| Self Employment Expenses | 844,734 | 272 |
| Student Loan and Education Expenses | 140,846 | 144 |
| Other Expenses | 282,974 | 87 |
| Medical and Insurance Deductions | 3,252,136 | 437 |
| Federal Income Tax Deduction | 4,217,028 | 755 |
| Property and Other Deductible Taxes | 1,367,490 | 658 |
| Home Mortgage | 1,665,271 | 398 |
| Investment Interest | 14,011 | 21 |
| Charitable Contributions | 1,369,160 | 436 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | 2,090 | 17 |
| Other Deductions | 20,322 | 51 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 110,964 | 300 |
| Other States' Tax | 36,484 | 30 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 11,082 | 25 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 9,871 | 19 |
| Other Credits* | 0 | 0 |

Toole County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,000,844,390 | \$498,659,420 |
| Taxable Value | \$22,777,933 | \$8,360,857 |
| Estimated Property Tax Paid | \$14,388,933 | \$5,363,006 |
| Estimated Effective Property Tax Rate | 1.4% | 1.1% |
| Average Mills | 631.70 | 641.44 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,092,712 | 22.4% | \$3,686,737 |
| Class 4.1 Residential Improvements | \$3,161,787 | 13.9% | \$2,963,699 |
| Class 4.2 Residential Land | \$332,931 | 1.5% | \$536,529 |
| Class 4.8 Commercial Improvements | \$2,006,230 | 8.8% | \$821,903 |
| Class 4.9 Commercial Land | \$110,089 | 0.5% | \$144,617 |
| Class 4 Total | \$5,611,037 | 24.6% | \$4,466,748 |
| Class 5 Rural Co-ops and Pollution Control | \$548,752 | 2.4% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$3,056 | 0.0% | \$0 |
| Class 8 Business Equipment | \$630,777 | 2.8% | \$206,401 |
| Class 9 Non-Generation Property of Utilities | \$2,752,155 | 12.1% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$971 |
| Class 12 Railroad and Airline Equipment | \$2,500,966 | 11.0% | \$0 |
| Class 13 Telecommunication and Electric | \$205,277 | 0.9% | \$0 |
| Class 14 Wind Generation Facilities | \$5,433,201 | 23.9% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$22,777,933 | 100.0% | \$8,360,857 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$456,371 |
| Liquor Excise and License Tax | \$90,899 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 121 |
| Taxes Paid | \$357,468 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 1,820,164 |
| Oil Produced (Barrels of Oil) | 225,415 |
| Oil and Gas Tax Paid | \$1,147,179 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$50,351 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Treasure County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 529 |
| Total Income | 17,153,500 |
| Total Taxable Income | 11,176,647 |
| Total Income Tax Paid | 640,646 |
| Effective Rate | 3.7% |
| Percent of County Population Filing Income Taxes* | 65.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 63.9% | 78.1% |
| Investment | 17.8% | 55.0% |
| Retirement Income | 21.5% | 33.6% |
| Rental and Royalty Income | -3.5% | 29.1% |
| Net Business Income | 1.9% | 15.1% |
| Farm Income | -7.4% | 27.9% |
| Other Income | 5.8% | 19.9% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 61,150 | 11 |
| Self Employment Expenses | 215,191 | 69 |
| Student Loan and Education Expenses | 25,733 | 26 |
| Other Expenses | 55,209 | 23 |
| Medical and Insurance Deductions | 804,601 | 107 |
| Federal Income Tax Deduction | 697,462 | 138 |
| Property and Other Deductible Taxes | 144,058 | 109 |
| Home Mortgage | 257,622 | 55 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 180,002 | 95 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | 0 | 0 |
| Political Contributions | 0 | 0 |
| Other Deductions | 48,865 | 10 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 36,219 | 87 |
| Other States' Tax | 14,938 | 10 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Treasure County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$170,237,303 | \$67,111,550 |
| Taxable Value | \$5,127,008 | \$1,140,861 |
| Estimated Property Tax Paid | \$2,467,740 | \$603,190 |
| Estimated Effective Property Tax Rate | 1.4% | 0.9% |
| Average Mills | 481.32 | 528.71 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,121,113 | 21.9% | \$617,914 |
| Class 4.1 Residential Improvements | \$517,771 | 10.1% | \$452,538 |
| Class 4.2 Residential Land | \$33,011 | 0.6% | \$37,582 |
| Class 4.8 Commercial Improvements | \$82,901 | 1.6% | \$19,586 |
| Class 4.9 Commercial Land | \$8,850 | 0.2% | \$4,887 |
| Class 4 Total | \$642,533 | 12.5% | \$514,593 |
| Class 5 Rural Co-ops and Pollution Control | \$199,818 | 3.9% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$134,781 | 2.6% | \$7,983 |
| Class 9 Non-Generation Property of Utilities | \$1,589,102 | 31.0% | \$0 |
| Class 10 Forest Land | \$575 | 0.0% | \$371 |
| Class 12 Railroad and Airline Equipment | \$1,376,438 | 26.8% | \$0 |
| Class 13 Telecommunication and Electric | \$62,648 | 1.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$5,127,008 | 100.0% | \$1,140,861 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----|
| Number of Corporations Filing | 4 |
| Taxes Paid | N/A |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-------|
| Sales and Use Tax Due | \$751 |
|-----------------------|-------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Valley County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|-------------|
| Number of Taxpayers | 4,840 |
| Total Income | 190,262,685 |
| Total Taxable Income | 123,639,197 |
| Total Income Tax Paid | 7,351,563 |
| Effective Rate | 3.9% |
| Percent of County Population Filing Income Taxes* | 60.6% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 65.4% | 78.7% |
| Investment | 16.0% | 48.0% |
| Retirement Income | 16.9% | 32.3% |
| Rental and Royalty Income | 8.7% | 22.6% |
| Net Business Income | 1.9% | 14.7% |
| Farm Income | -3.9% | 11.6% |
| Other Income | -4.9% | 23.1% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 323,963 | 71 |
| Self Employment Expenses | 2,645,305 | 555 |
| Student Loan and Education Expenses | 264,339 | 284 |
| Other Expenses | 659,628 | 233 |
| Medical and Insurance Deductions | 8,195,134 | 1,040 |
| Federal Income Tax Deduction | 8,912,026 | 1,619 |
| Property and Other Deductible Taxes | 3,423,476 | 1,461 |
| Home Mortgage | 3,932,347 | 816 |
| Investment Interest | 46,937 | 30 |
| Charitable Contributions | 3,429,789 | 1,089 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | 64,082 | 10 |
| Political Contributions | 6,317 | 45 |
| Other Deductions | 66,204 | 181 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 396,450 | 755 |
| Other States' Tax | 114,222 | 93 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 27,407 | 51 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 44,147 | 80 |
| Other Credits* | N/A | N/A |

Valley County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$1,186,624,361 | \$751,662,259 |
| Taxable Value | \$31,548,550 | \$11,990,438 |
| Estimated Property Tax Paid | \$18,160,081 | \$7,212,712 |
| Estimated Effective Property Tax Rate | 1.5% | 1.0% |
| Average Mills | 575.62 | 601.54 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$5,561,293 | 17.6% | \$4,299,686 |
| Class 4.1 Residential Improvements | \$6,326,036 | 20.1% | \$5,481,967 |
| Class 4.2 Residential Land | \$1,013,743 | 3.2% | \$819,954 |
| Class 4.8 Commercial Improvements | \$1,768,569 | 5.6% | \$779,970 |
| Class 4.9 Commercial Land | \$361,353 | 1.1% | \$281,820 |
| Class 4 Total | \$9,469,701 | 30.0% | \$7,363,711 |
| Class 5 Rural Co-ops and Pollution Control | \$830,611 | 2.6% | \$4,672 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$768,328 | 2.4% | \$321,876 |
| Class 9 Non-Generation Property of Utilities | \$11,303,042 | 35.8% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$493 |
| Class 12 Railroad and Airline Equipment | \$2,557,898 | 8.1% | \$0 |
| Class 13 Telecommunication and Electric | \$1,057,677 | 3.4% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$31,548,550 | 100.0% | \$11,990,438 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$847,572 |
| Liquor Excise and License Tax | \$168,818 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|-----------|
| Number of Corporations Filing | 38 |
| Taxes Paid | \$253,130 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----------|
| Gas Produced (Millions of Cubic Feet) | 824,237 |
| Oil Produced (Barrels of Oil) | 66,421 |
| Oil and Gas Tax Paid | \$520,085 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|-----------|
| Sales and Use Tax Due | \$339,862 |
|-----------------------|-----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Wheatland County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 1,141 |
| Total Income | 37,467,225 |
| Total Taxable Income | 23,806,175 |
| Total Income Tax Paid | 1,266,500 |
| Effective Rate | 3.4% |
| Percent of County Population Filing Income Taxes* | 44.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 57.8% | 76.2% |
| Investment | 20.0% | 44.7% |
| Retirement Income | 19.2% | 34.3% |
| Rental and Royalty Income | 9.0% | 24.2% |
| Net Business Income | 2.5% | 17.1% |
| Farm Income | -5.5% | 15.2% |
| Other Income | -3.0% | 19.1% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | N/A | N/A |
| Health Savings Accounts | 44,811 | 15 |
| Self Employment Expenses | 497,586 | 148 |
| Student Loan and Education Expenses | 33,992 | 38 |
| Other Expenses | 193,944 | 49 |
| Medical and Insurance Deductions | 1,818,112 | 239 |
| Federal Income Tax Deduction | 1,486,097 | 305 |
| Property and Other Deductible Taxes | 337,431 | 253 |
| Home Mortgage | 544,811 | 124 |
| Investment Interest | 20,595 | 11 |
| Charitable Contributions | 550,869 | 203 |
| Child and Dependent Care Expenses | N/A | N/A |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 7,196 | 18 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 92,561 | 162 |
| Other States' Tax | 51,336 | 19 |
| Charitable Gift Credits* | N/A | N/A |
| Energy Conservation | 7,492 | 13 |
| Alternative Fuel and Recycling Credits | N/A | N/A |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | N/A | N/A |
| Elderly Homeowner and Renters' Credit | 6,127 | 12 |
| Other Credits* | 0 | 0 |

Wheatland County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$459,334,914 | \$190,116,187 |
| Taxable Value | \$16,892,710 | \$3,103,252 |
| Estimated Property Tax Paid | \$7,765,576 | \$1,524,273 |
| Estimated Effective Property Tax Rate | 1.7% | 0.8% |
| Average Mills | 459.70 | 491.19 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,740,096 | 10.3% | \$1,378,189 |
| Class 4.1 Residential Improvements | \$1,440,871 | 8.5% | \$1,284,366 |
| Class 4.2 Residential Land | \$152,256 | 0.9% | \$143,053 |
| Class 4.8 Commercial Improvements | \$234,337 | 1.4% | \$201,167 |
| Class 4.9 Commercial Land | \$31,120 | 0.2% | \$27,139 |
| Class 4 Total | \$1,858,584 | 11.0% | \$1,655,725 |
| Class 5 Rural Co-ops and Pollution Control | \$266,628 | 1.6% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$152,865 | 0.9% | \$58,262 |
| Class 9 Non-Generation Property of Utilities | \$8,655,778 | 51.2% | \$0 |
| Class 10 Forest Land | \$14,059 | 0.1% | \$11,076 |
| Class 12 Railroad and Airline Equipment | \$514,422 | 3.0% | \$0 |
| Class 13 Telecommunication and Electric | \$119,375 | 0.7% | \$0 |
| Class 14 Wind Generation Facilities | \$3,570,903 | 21.1% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$16,892,710 | 100.0% | \$3,103,252 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----------|
| Liquor Sales | \$270,985 |
| Liquor Excise and License Tax | \$53,975 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|----------|
| Number of Corporations Filing | 11 |
| Taxes Paid | \$12,126 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-----|
| Gas Produced (Millions of Cubic Feet) | 0 |
| Oil Produced (Barrels of Oil) | 0 |
| Oil and Gas Tax Paid | \$0 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|---------|
| Sales and Use Tax Due | \$8,753 |
|-----------------------|---------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Wibaux County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|------------|
| Number of Taxpayers | 625 |
| Total Income | 19,241,432 |
| Total Taxable Income | 12,180,289 |
| Total Income Tax Paid | 795,740 |
| Effective Rate | 4.1% |
| Percent of County Population Filing Income Taxes* | 56.8% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 76.8% | 75.1% |
| Investment | 23.0% | 53.2% |
| Retirement Income | 15.7% | 33.9% |
| Rental and Royalty Income | 3.8% | 30.6% |
| Net Business Income | 5.9% | 17.9% |
| Farm Income | -14.6% | 28.5% |
| Other Income | -10.7% | 23.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 0 | 0 |
| Health Savings Accounts | N/A | N/A |
| Self Employment Expenses | 380,170 | 96 |
| Student Loan and Education Expenses | 24,899 | 30 |
| Other Expenses | 39,249 | 23 |
| Medical and Insurance Deductions | 972,974 | 124 |
| Federal Income Tax Deduction | 927,932 | 175 |
| Property and Other Deductible Taxes | 134,663 | 123 |
| Home Mortgage | 278,727 | 59 |
| Investment Interest | N/A | N/A |
| Charitable Contributions | 377,018 | 116 |
| Child and Dependent Care Expenses | 0 | 0 |
| Gambling Losses | N/A | N/A |
| Political Contributions | N/A | N/A |
| Other Deductions | 8,335 | 19 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 60,219 | 115 |
| Other States' Tax | 5,469 | 20 |
| Charitable Gift Credits* | 0 | 0 |
| Energy Conservation | N/A | N/A |
| Alternative Fuel and Recycling Credits | 0 | 0 |
| Uninsured Montanans Credit | 0 | 0 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 0 | 0 |
| Elderly Homeowner and Renters' Credit | N/A | N/A |
| Other Credits* | 0 | 0 |

Wibaux County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$262,708,621 | \$73,546,603 |
| Taxable Value | \$16,142,705 | \$1,223,884 |
| Estimated Property Tax Paid | \$5,726,212 | \$482,104 |
| Estimated Effective Property Tax Rate | 2.2% | 0.7% |
| Average Mills | 354.72 | 393.91 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$1,141,868 | 7.1% | \$583,200 |
| Class 4.1 Residential Improvements | \$656,577 | 4.1% | \$499,185 |
| Class 4.2 Residential Land | \$60,912 | 0.4% | \$62,385 |
| Class 4.8 Commercial Improvements | \$94,221 | 0.6% | \$45,331 |
| Class 4.9 Commercial Land | \$9,800 | 0.1% | \$5,888 |
| Class 4 Total | \$821,510 | 5.1% | \$612,789 |
| Class 5 Rural Co-ops and Pollution Control | \$287,443 | 1.8% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$297,350 | 1.8% | \$27,895 |
| Class 9 Non-Generation Property of Utilities | \$13,015,310 | 80.6% | \$0 |
| Class 10 Forest Land | \$0 | 0.0% | \$0 |
| Class 12 Railroad and Airline Equipment | \$542,782 | 3.4% | \$0 |
| Class 13 Telecommunication and Electric | \$36,442 | 0.2% | \$0 |
| Class 14 Wind Generation Facilities | \$0 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$16,142,705 | 100.0% | \$1,223,884 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

| | |
|-------------------------------|-----|
| Liquor Sales | \$0 |
| Liquor Excise and License Tax | \$0 |

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

| | |
|-------------------------------|---------|
| Number of Corporations Filing | 10 |
| Taxes Paid | \$6,415 |

Oil and Gas Produced and Tax Paid, Tax Year 2018

| | |
|---------------------------------------|-------------|
| Gas Produced (Millions of Cubic Feet) | 268,058 |
| Oil Produced (Barrels of Oil) | 427,263 |
| Oil and Gas Tax Paid | \$2,867,687 |

Lodging Facility Use and Sales Tax, Tax Year 2018

| | |
|-----------------------|----------|
| Sales and Use Tax Due | \$10,954 |
|-----------------------|----------|

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

Yellowstone County

Montana Individual Income Tax, Tax Year 2018

| | |
|---|---------------|
| Number of Taxpayers | 105,548 |
| Total Income | 5,191,235,504 |
| Total Taxable Income | 3,719,943,918 |
| Total Income Tax Paid | 207,957,308 |
| Effective Rate | 4.0% |
| Percent of County Population Filing Income Taxes* | 63.2% |

Income

| | Percent from Income Type | Percent of Returns Claiming |
|---------------------------|-----------------------------|--------------------------------|
| Wages | 66.7% | 83.0% |
| Investment | 8.4% | 38.5% |
| Retirement Income | 13.2% | 27.8% |
| Rental and Royalty Income | 9.5% | 15.4% |
| Net Business Income | 2.6% | 13.9% |
| Farm Income | -0.5% | 1.7% |
| Other Income | 0.1% | 26.8% |

Exemptions and Deductions

| | Amount Claimed (\$) | Number of Returns |
|-------------------------------------|------------------------|-------------------|
| Business Expenses | 381,616 | 110 |
| Health Savings Accounts | 5,005,208 | 1,509 |
| Self Employment Expenses | 43,315,374 | 9,072 |
| Student Loan and Education Expenses | 7,698,589 | 7,744 |
| Other Expenses | 11,691,804 | 3,592 |
| Medical and Insurance Deductions | 123,477,266 | 18,109 |
| Federal Income Tax Deduction | 221,060,176 | 38,661 |
| Property and Other Deductible Taxes | 100,764,249 | 36,397 |
| Home Mortgage | 166,417,995 | 25,349 |
| Investment Interest | 3,003,122 | 906 |
| Charitable Contributions | 107,930,737 | 26,380 |
| Child and Dependent Care Expenses | 132,736 | 51 |
| Gambling Losses | 8,354,079 | 214 |
| Political Contributions | 114,895 | 907 |
| Other Deductions | 2,305,305 | 5,898 |

Credits

| | Amount Claimed (\$) | Number of Returns |
|--|------------------------|-------------------|
| Capital Gains | 5,207,859 | 10,160 |
| Other States' Tax | 4,567,172 | 1,986 |
| Charitable Gift Credits* | 951,126 | 481 |
| Energy Conservation | 903,702 | 1,529 |
| Alternative Fuel and Recycling Credits | 226,473 | 58 |
| Uninsured Montanans Credit | 11,594 | 10 |
| Biofuels Credits* | 0 | 0 |
| Contractors' Gross Receipts Credits | 1,011,693 | 117 |
| Elderly Homeowner and Renters' Credit | 1,246,642 | 2,391 |
| Other Credits* | 136,158 | 68 |

Yellowstone County Continued

Montana Property Tax, Tax Year 2019

| | Property in County | Property Owned by County Residents |
|---------------------------------------|--------------------|---------------------------------------|
| Market Value | \$21,814,044,437 | \$16,956,076,782 |
| Taxable Value | \$390,133,029 | \$242,933,609 |
| Estimated Property Tax Paid | \$245,370,657 | \$157,211,018 |
| Estimated Effective Property Tax Rate | 1.1% | 0.9% |
| Average Mills | 628.94 | 647.14 |

Taxable Value by Property Class

| | Taxable Value in County | Percent of County's Taxable Value | Taxable Value of Montana Property Owned by Residents/ Businesses of County* |
|--|----------------------------|---|---|
| Class 1 Mines Net Proceeds | \$0 | 0.0% | \$0 |
| Class 2 Gross Proceeds Metal Mines | \$0 | 0.0% | \$0 |
| Class 3 Agriculture Land | \$3,659,212 | 0.9% | \$7,715,083 |
| Class 4.1 Residential Improvements | \$142,158,447 | 36.4% | \$141,401,678 |
| Class 4.2 Residential Land | \$37,429,156 | 9.6% | \$38,821,978 |
| Class 4.8 Commercial Improvements | \$55,973,228 | 14.3% | \$35,163,431 |
| Class 4.9 Commercial Land | \$28,352,572 | 7.3% | \$19,350,631 |
| Class 4 Total | \$263,913,403 | 67.6% | \$234,737,718 |
| Class 5 Rural Co-ops and Pollution Control | \$4,269,645 | 1.1% | \$0 |
| Class 7 Non-Centrally Assessed Properties | \$0 | 0.0% | \$0 |
| Class 8 Business Equipment | \$57,997,793 | 14.9% | \$427,520 |
| Class 9 Non-Generation Property of Utilities | \$41,931,659 | 10.7% | \$0 |
| Class 10 Forest Land | \$14,719 | 0.0% | \$53,288 |
| Class 12 Railroad and Airline Equipment | \$9,897,050 | 2.5% | \$0 |
| Class 13 Telecommunication and Electric | \$8,361,198 | 2.1% | \$0 |
| Class 14 Wind Generation Facilities | \$88,350 | 0.0% | \$0 |
| Class 15 Carbon Dioxide and Liquid Pipeline | \$0 | 0.0% | \$0 |
| Total | \$390,133,029 | 100.0% | \$242,933,609 |

Other Remaining Taxes

Estimated Liquor Taxes Paid On Liquor Sales, Fiscal Year* 2018

Liquor Sales \$18,228,517

Liquor Excise and License Tax \$3,630,737

Corporate License Tax Paid by Businesses in County*, Tax Year 2017

Number of Corporations Filing 469

Taxes Paid \$5,890,886

Oil and Gas Produced and Tax Paid, Tax Year 2018

Gas Produced (Millions of Cubic Feet) 0

Oil Produced (Barrels of Oil) 9,662

Oil and Gas Tax Paid \$44,713

Lodging Facility Use and Sales Tax, Tax Year 2018

Sales and Use Tax Due \$5,052,858

*Population estimates are 2018 Estimates. Income tax figures are rounded to protect taxpayer confidentiality. Credits were aggregated into related groups. Please see endnotes on final page for description of credits. Residence in county is determined by the address of the owner on the property tax database. Special Levies were not included in the property tax estimates. Liquor taxes are collected at the retail level and therefore include taxes paid by consumers who live outside the county, but purchase liquor within the county. Taxes paid by corporations are not paid by residents of the county where the corporation resides, but are passed on to consumers and owners of the business.

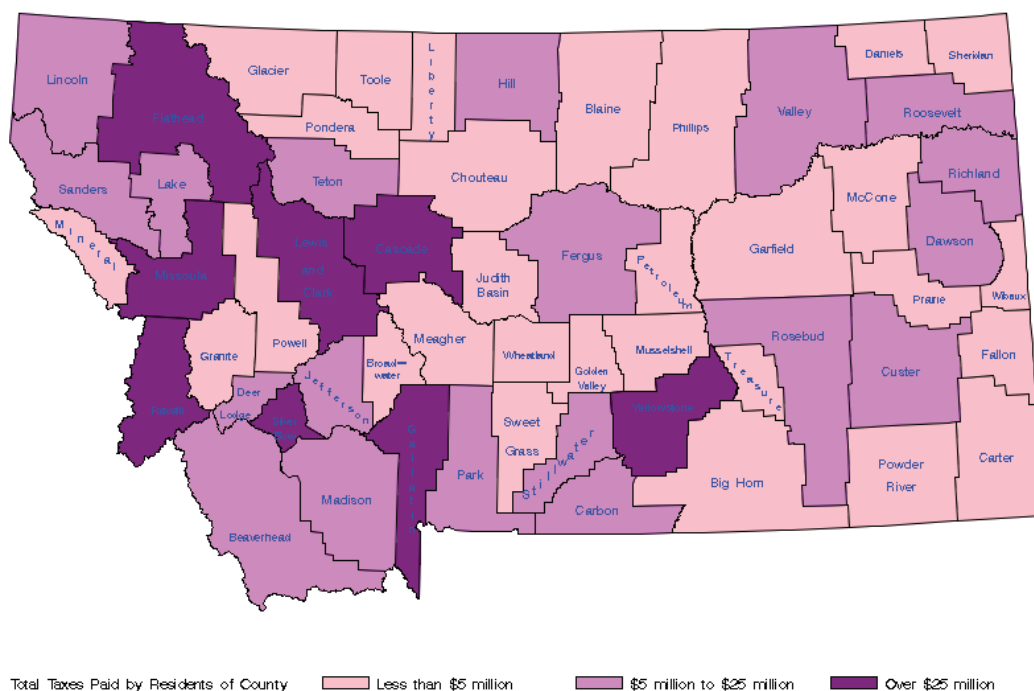
Part 2:
Geographical Distribution of Specific Taxes

In the previous section, tax information was aggregated and provided for each county in the state. This section of the report examines the geographic distribution of each specific tax type throughout the state. As this section examines the distribution of the taxes by county within Montana, taxes paid by out-of-state residents are not included in this section of the report. Like in the previous section, the geographic distribution of each tax type examined here only provides an approximation of who actually bears the burden of each tax type, as residents of other counties will end up paying some of the taxes.

Individual Income Tax Data

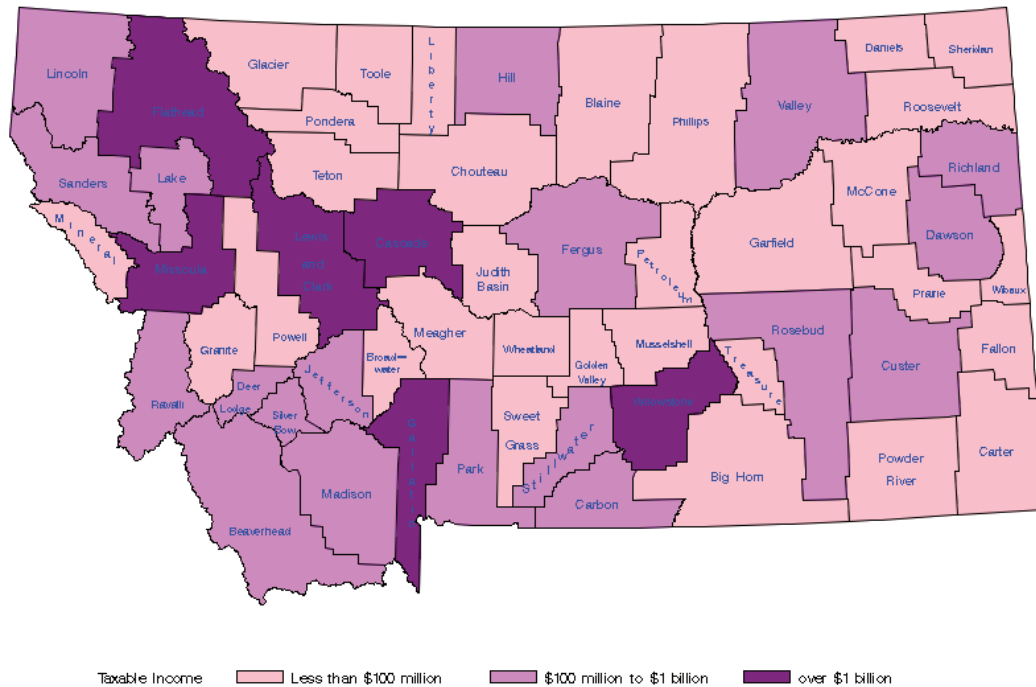
Residents of Montana paid approximately \$1.17 billion in personal income taxes during tax year 2018. The distribution of tax revenue is highly skewed, with a small number of counties generating a significant portion of income tax revenue. With income tax collections of nearly \$208 million, residents of Yellowstone County generated 17.8% of Montana's income tax revenue from state residents. Other counties that generate a large portion of Montana's personal income tax revenue include Gallatin County (15.5%), Missoula County (13.2%), and Flathead County (10.1%). At the other end of the spectrum, some of Montana's counties generate a very small portion of Montana's income tax revenue, such as Petroleum County only generating 0.02% of the \$1.17 billion generated statewide.

Total Income Tax Paid in County



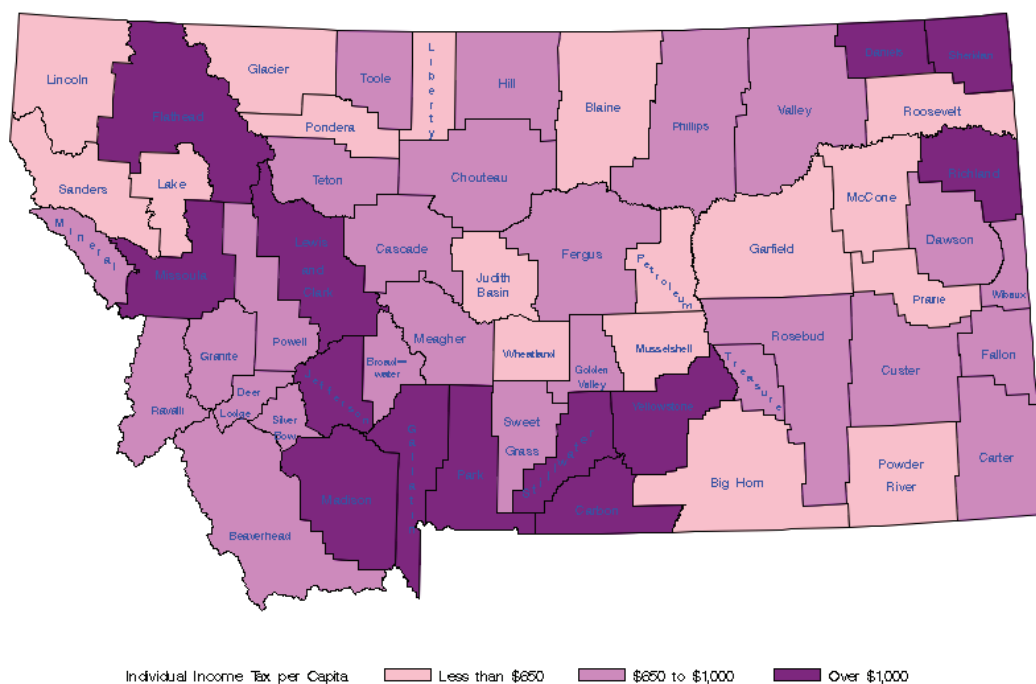
The primary factor in determining the total amount of individual income tax revenue that is generated within each county is each county's population and total taxable income. For example, Yellowstone County generated the largest amount of tax revenue in the state and also had the largest population and generated the largest amount of taxable income, approximately \$3.7 billion for tax year 2018. Other counties generating large amounts of income tax revenue also had large populations and generated large amounts of taxable income, including Gallatin County (\$3.4 billion), Missoula County (\$2.86 billion), Flathead County (\$2.18 billion) and Cascade County (\$1.4 billion). At the other end of the spectrum, Garfield, Petroleum and Carter counties each have small populations and had the lowest taxable income, with \$8.7 million, \$4.5 million and \$4.2 million respectively.

Total Taxable Income Reported in County



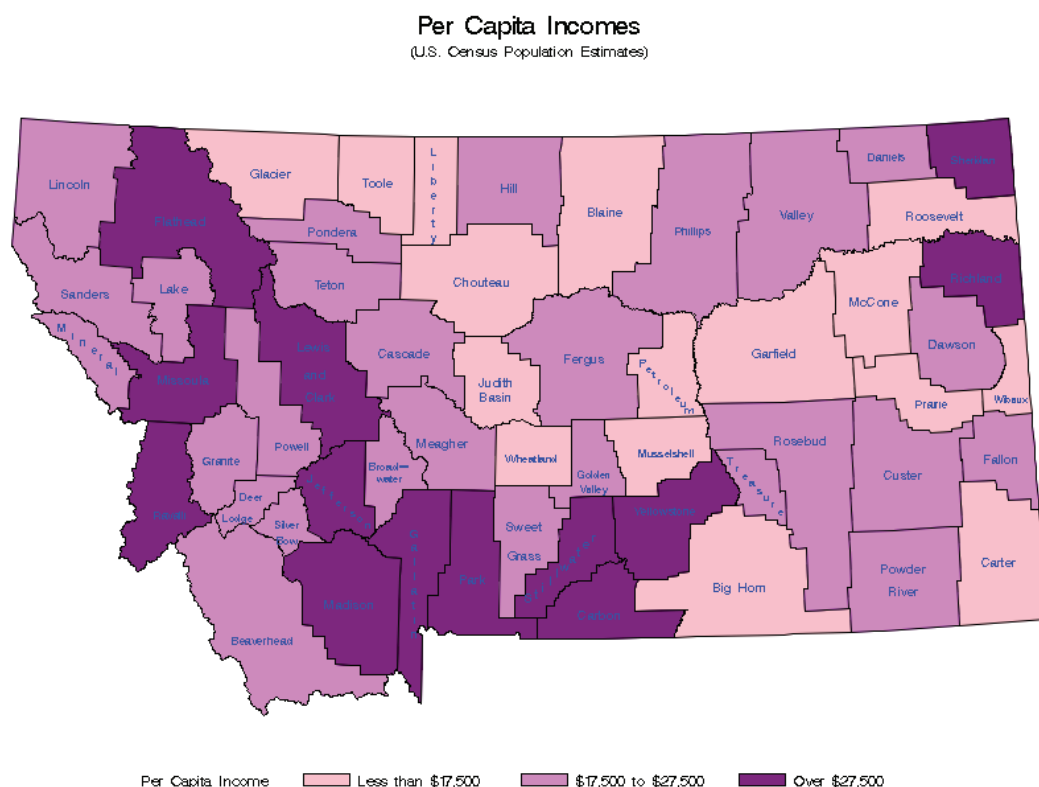
One way to control for the effect larger populations have on income tax collections is to look at tax revenue on a per capita, or per person, basis. Within Montana, per capita tax collections tend to be higher in large population areas, such as Yellowstone, Missoula and Gallatin County. However, some areas with smaller populations also reported high levels of per capita income tax collections. Richland County generated the second largest amount of income tax revenue on a per capita basis, generating \$1,437 in per capita tax revenue in 2018. Other counties with high per capita income tax collection levels were Gallatin County (\$1,772), Missoula County (\$1,279) and Jefferson (\$1,260). The high per capita income tax collections within Montana's north-eastern counties is primarily due to the natural resource development that is occurring within the region.

Individual Income Tax Per Capita (U.S. Census Population Estimates)



Yellowstone, Gallatin, Missoula, Flathead and Cascade counties each generated the largest amount of personal income tax revenue within the state of Montana. The large amount of revenue these counties generate is primarily due to the large number of people who reside within the counties. However, the relatively high levels of per capita income tax revenue for these counties indicate that population is not the only factor influencing the amount of income tax revenue collected within each county. Other factors also influence the amount of tax revenue each county generates, such as the rate at which income is taxed and the incomes of the residents.

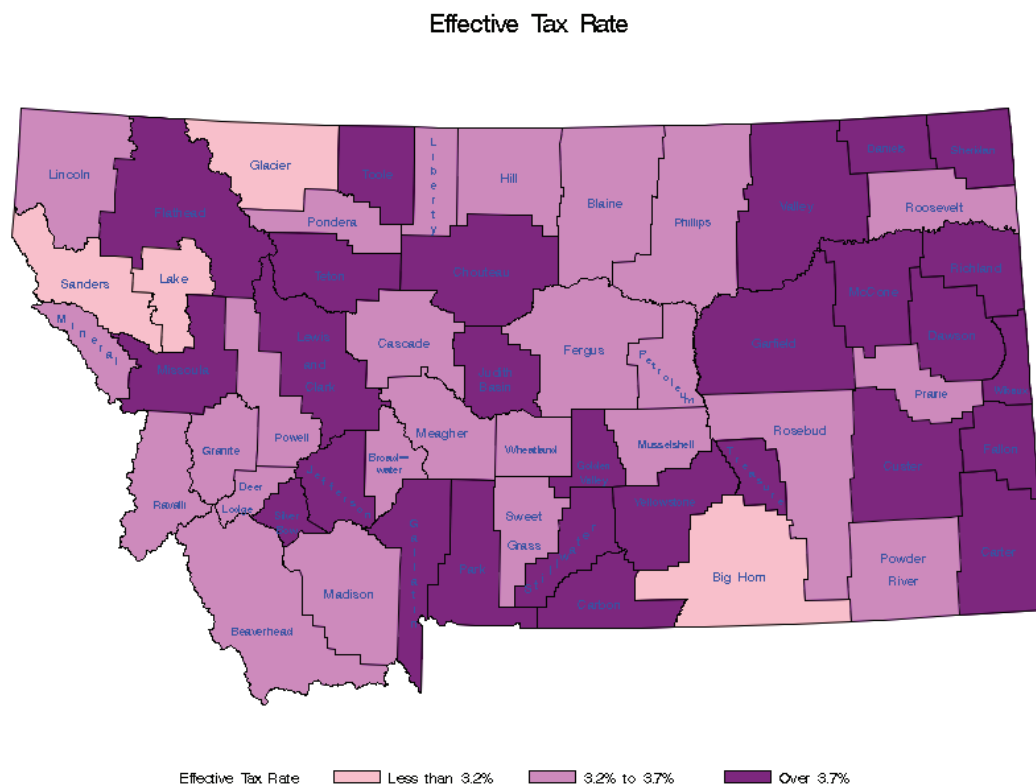
Counties with residents who have higher incomes are going to generate more income tax revenue relative to a county with lower income residents. Based on reported income and population estimates, the per capita income in Montana’s counties varies significantly throughout the state. Carter County had the lowest per capita income in Montana for 2018, with an income level of \$7,878. With an income of \$44,334, Gallatin County had the highest per capita income in the state. Overall, higher per capita income counties tend to be concentrated in counties in the natural resource development portions in the Eastern areas of the state and around high population areas.



Another factor influencing the amount of personal income tax revenue is the average rate at which incomes are taxed. The effective income tax rate on personal income ranges between 3% and 4% in a majority of Montana’s counties. However, some counties have tax rates that are above and below this 1% range. Several counties in the south and eastern areas of the state have effective tax rates that exceed 4%. In fact, seven of the eight counties with effective tax rates that exceed 4% reside in Eastern Montana, including Richland, McCone, Fallon and Carter counties. At the same time, two counties had effective tax rates that were below 3%, with each county being located on, or near, a reservation.

The difference in effective tax rates is due, in part, to the progressive structure of the state’s income tax system. A progressive tax system increases the rate at which the income is taxed as the amount of taxable income that is earned increased. For example, Montana taxed the first \$3,000 of taxable income at a rate of 1% in 2018. However, all taxable income that an individual earned beyond \$17,900 was taxed at a rate of 6.9%. The progres

sive nature of Montana's income tax system means that counties with lower taxable incomes will also report a lower effective tax rate.

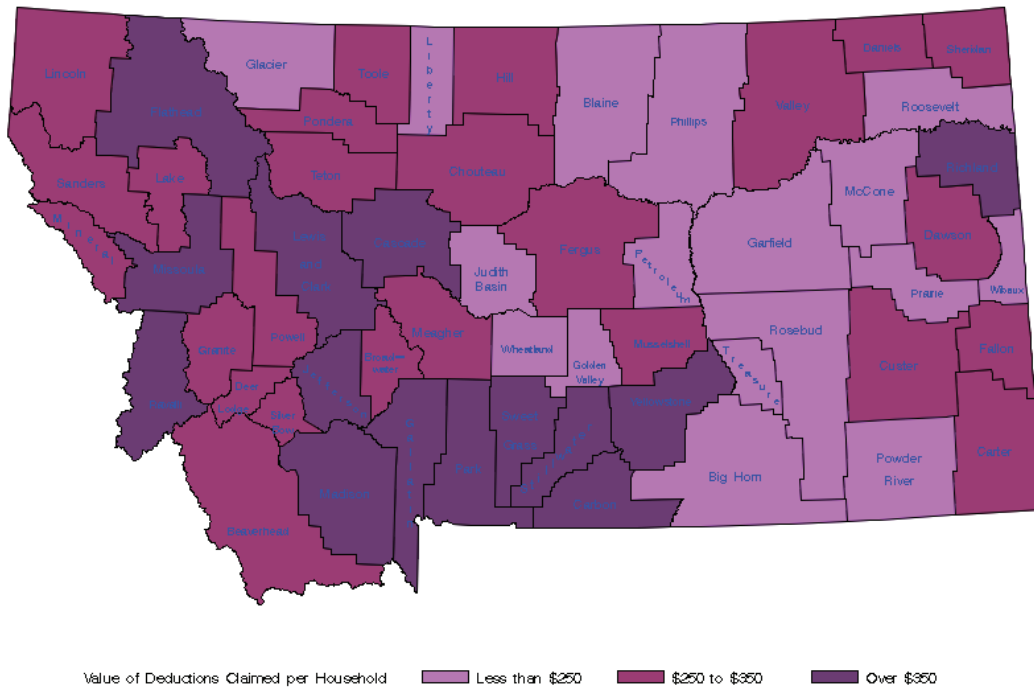


Overall, the western half of Montana consistently pays more in personal income taxes than the eastern area of the state. Part of the increased tax revenue generated by western counties is due to the higher population levels of Western Montana. However, the relatively low per capita income tax collection for many of the western counties indicates that the higher population levels are only part of the explanation. Many of the western counties also report higher per capita income levels relative to many of the counties in Eastern Montana, with the natural gas and oil producing counties being the exception to this rule. Higher effective tax rates are also a factor that influences the amount of income tax that is collected by each county. However, effective tax rates do not appear to be a cause for the increased tax collections in the western half of Montana, as effective tax rates are not significantly higher in that portion of the state.

Another factor that influences the amount of income taxes that are paid by residents across the state is the availability, use, and value of income tax deductions and credits. Tax deductions allow individuals to reduce the amount of their earned income that is subject to the state's income tax. The reduction in taxable income means that the values of income tax deductions are based, in part, on the tax rate applied to each individual's income. At the same time, a tax credit is a sum that is deducted from the total amount of income taxes an individual owes. As tax credits do not influence the amount of income that is taxed, the sizes of credits are generally not affected by each individual's income.

Statewide, the average value of income tax deductions for households in Montana varies significantly by county, with a low of \$140 per household to \$570. Glacier County has the lowest average value of deductions for income tax forms, at \$140, while Gallatin County had the highest value of \$570.

Value of Deductions Claimed per Income Tax Form

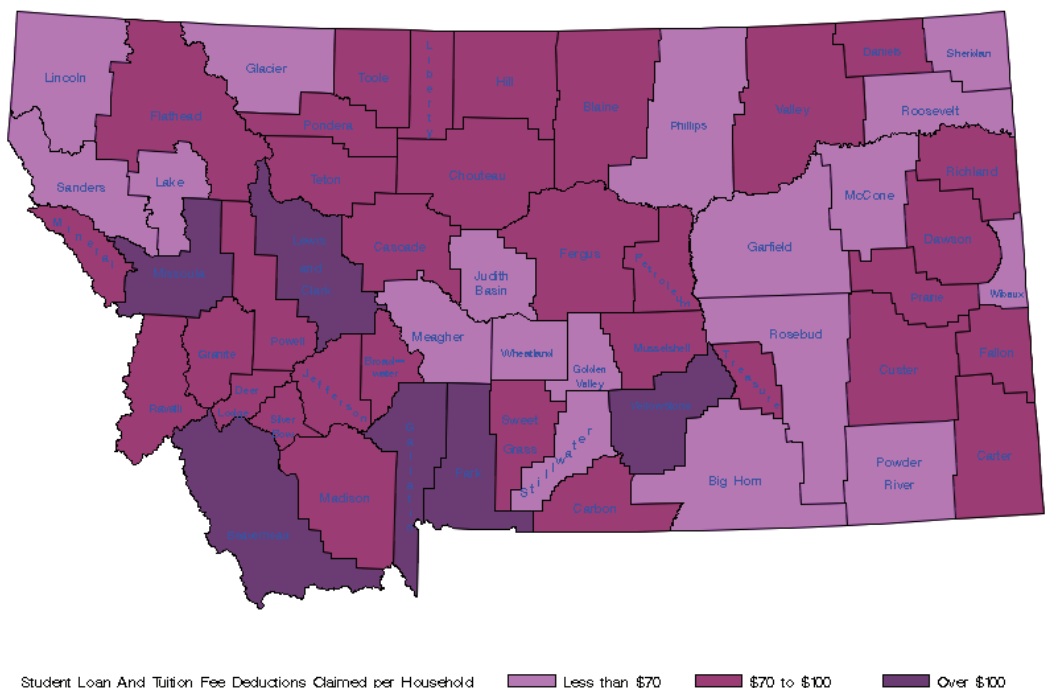


The average value of tax deductions is higher in the western half of Montana relative to counties in the northern and eastern regions of the state. The larger value of deductions in counties located in Western Montana is due to at least two factors. Under current tax law, taxpayers can deduct income for property taxes and interest on a home loan. Counties in Western Montana tend to have higher property and home values, which results in larger deductions on average. Residents of counties in Western Montana also tend to have higher incomes on average relative to the state as a whole. As the value of deductions increases as the rate at which income is taxed increases, Montana's progressive income tax structure means that deductions will be more valuable to residents in Western Montana.

One type of spending that federal and state governments allow individuals to deduct from their taxable income is interest spending associated with post-secondary education student loans, as well as other qualified education spending. In 2016, individuals filing Montana income taxes reported approximately \$48.8 million in deductions for student loan interest and education expenses. Residents of Gallatin County deducted the largest amount of income for education and student loan expenses, deducting \$7.8 million in income.

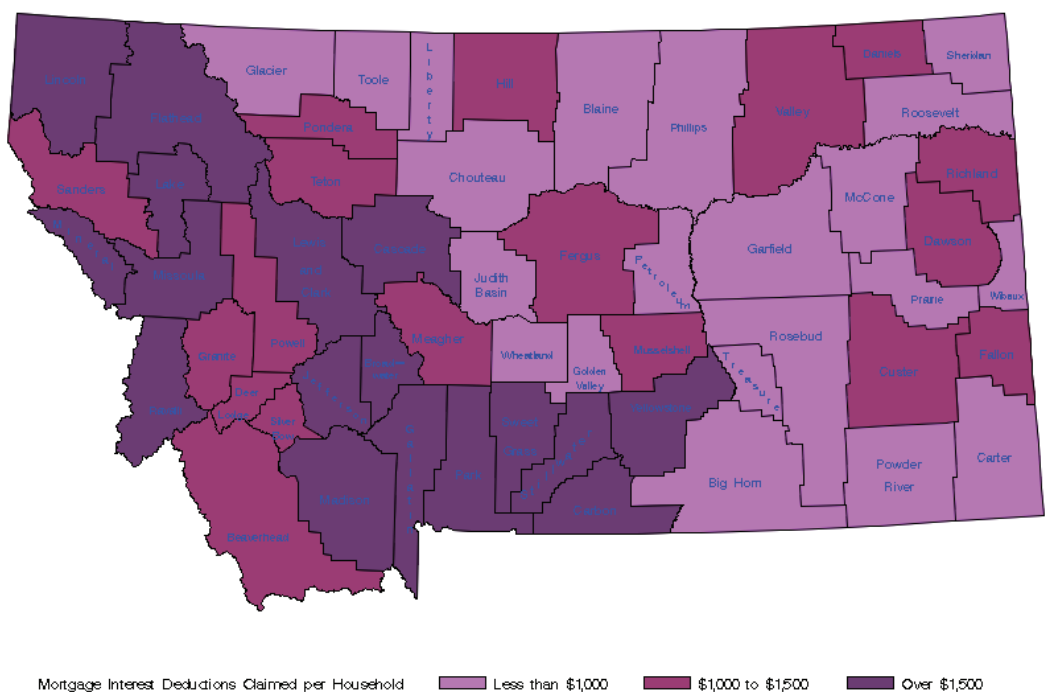
Residents of counties with large universities reported larger than average student loan and education expense deductions. The county with the highest average deduction per household in 2018 was Gallatin County, with an average deduction amount of \$137 per household. Missoula also had a larger than average deduction amount, at \$135 per tax form. Other counties with smaller post-secondary institutions, such as Lewis and Clark, Yellowstone, Cascade and Silver Bow Counties, also had above average student loan interest deduction amounts.

Student Loan Interest and Education Spending Deductions Claimed per Income Tax Form



Another type of income that residents of Montana are able to deduct from their taxable income is interest spending associated with home loans. Statewide, individuals filing Montana income taxes deducted approximately \$950 million in income due to interest spending on their home loans in 2018. Yellowstone County had the largest amount of income deducted due to interest on home loans, with \$166 million in income being deducted. Three other counties in Montana reported deducting at least \$100 million in income, Gallatin County (\$144 million), Flathead County (\$123 million) and Missoula County (\$118 million).

Mortgage Interest Deductions Claimed per Income Tax Form

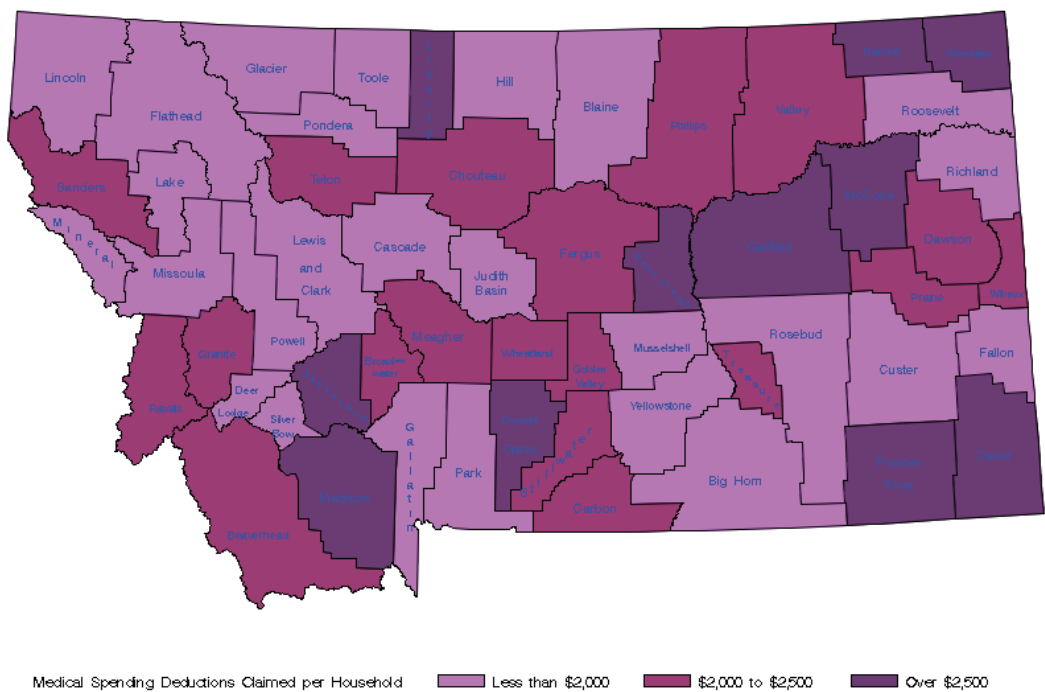


Residents of counties in the western half of Montana reported deducting larger income amounts due to interest on home loans. In 2018, residents of Jefferson County deducted an average of \$2,663 on each income tax form that was submitted to the State of Montana. Flathead and Gallatin County residents also reported higher than average deduction amounts, at \$2,469 and \$2,549 respectively. With deduction amounts of less than \$500, residents of Carter, Glacier and Petroleum counties deducted the least amount of income on average.

Finally, Montana’s personal income tax structure allows individuals to deduct any medical and dental expenses that exceed a set percentage of the individual’s Montana adjusted gross income. In 2018, individuals filing Montana state income taxes reported \$872 million in qualified medical and dental spending. Due to the large number of residents in the area, residents of Yellowstone County reported the largest total amount of income deducted for medical expenses, with \$123.5 million in deductions. Petroleum County reported the smallest amount of medical spending deductions, with slightly more than \$442,600 in income deducted.

Unlike most other deductions and credits, residents who live in counties with relatively small populations tended to have the highest medical spending deduction amounts. Residents of Jefferson County reported an average medical spending deduction of \$7,681 on their income tax forms, which is the highest in the state. Other counties with large average deduction amounts include Daniels County and Liberty County, which each had average deduction amounts that exceeded \$2,750 in 2018. At the same time, residents of counties with large populations tended to deduct relatively small amounts of medical spending income. For example, residents of Missoula County and Gallatin County deducted \$1,397 and \$1,515 of medical spending on average in 2018.

Medical Spending Deductions Claimed per Income Tax Form



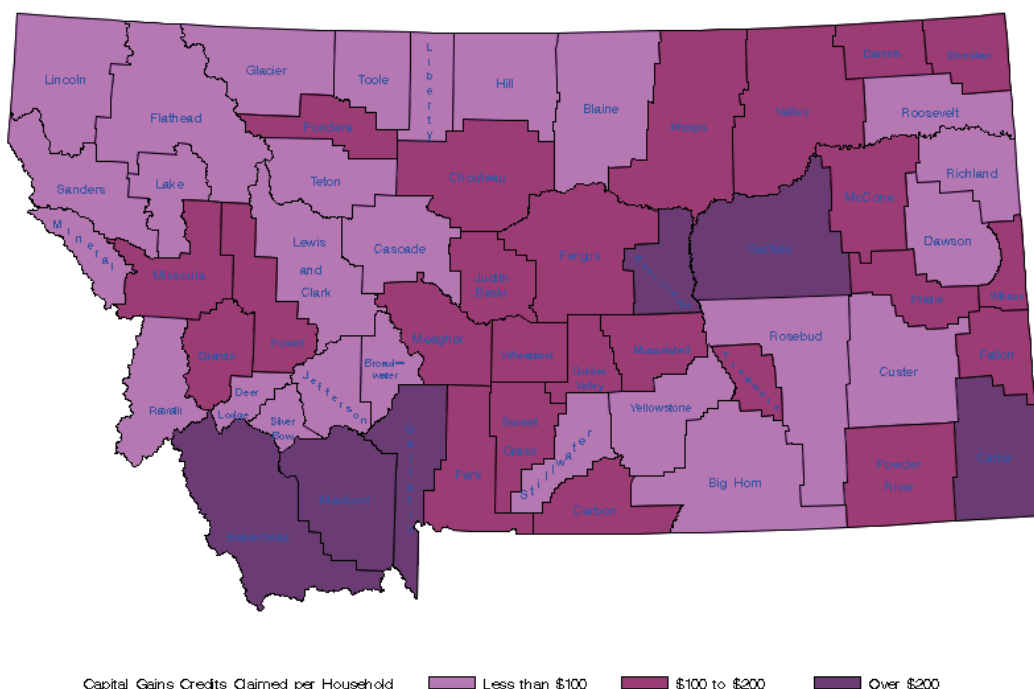
Like deductions, the average dollar amount of credits by residents of counties is higher in the southern and western areas of the state. Madison County had the highest average amount of credits claimed per income tax form, with an average combined credit amount of \$549. Gallatin and Petroleum County had the second and third largest average claim amounts of \$451 and \$447 in credits respectively.

Map of Montana showing Total Credits Claimed per Household by county. The map is color-coded into three categories: Less than \$200 (light purple), \$200 to \$300 (medium purple), and Over \$300 (dark purple).

Legend:

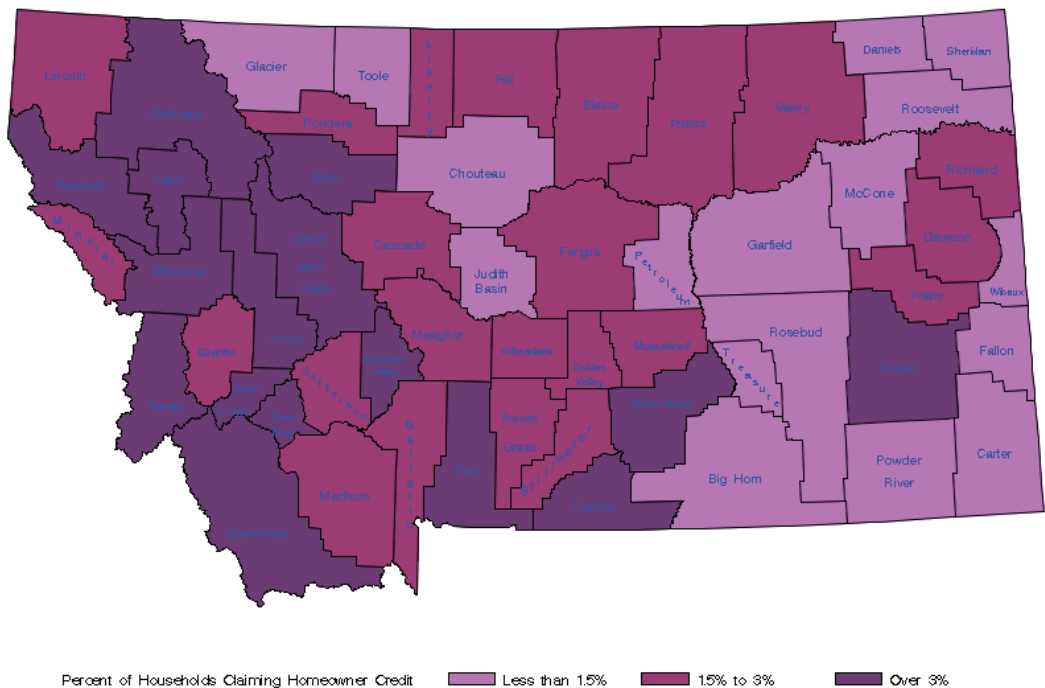
- Less than \$200
- \$200 to \$300
- Over \$300

Capital Gains Credit Claimed per Income Tax Form



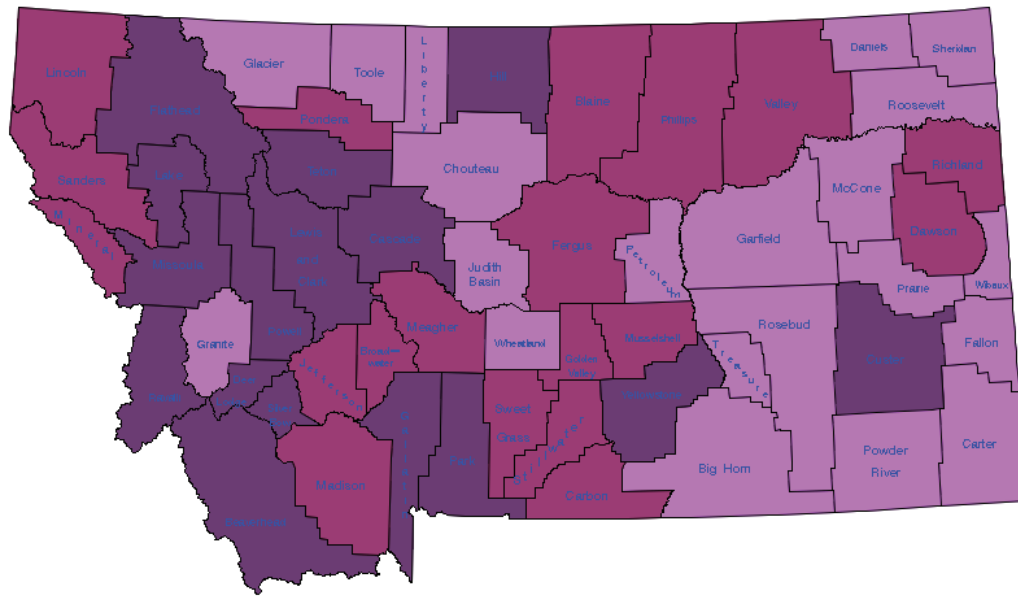
Another credit that is available in Montana is the Elderly Homeowner tax credit, which is available to any resident of Montana that is at least 62 years old. Like the distribution of credits as a whole, residents in the western portion of the state claimed a larger amount of elderly homeowner tax credits per household. Park county residents claimed the largest amount of elderly homeowner tax credits, claiming an average of \$23 per tax form. Other counties with large tax credit amounts include Lake County (\$23), Teton County (\$22), Flathead County (\$22) and Silver Bow County (\$20). Residents within Carter, Garfield and Rosebud counties claimed the smallest tax credit amounts, with an average credit amount of less than \$3.

Elderly Homeowner Tax Credit Claimed per Income Tax Form



One reason why the elderly homeowner tax credit is so much larger in the western part of the state is due to large variations in the utilization rate of the tax credit by the qualified population. For example, approximately 9.3% of the population that is at least 62 years old applied for the credit on their income tax forms in Park County, which had one of the highest average credit amounts. At the same time, Garfield and Carter counties, which each had the lowest average credit amount, had participations rates of 0% and 0.5% respectively. However, the average credit amount would still be distributed unevenly even if each county had the same participation rates for the qualifying population, as the age distribution of counties and property taxes are not evenly distributed across counties.

Elderly Homeowner Tax Credit Claimed per Qualifying Resident



Percent of Population 62 Years Old and Older Claiming Homeowner Credit

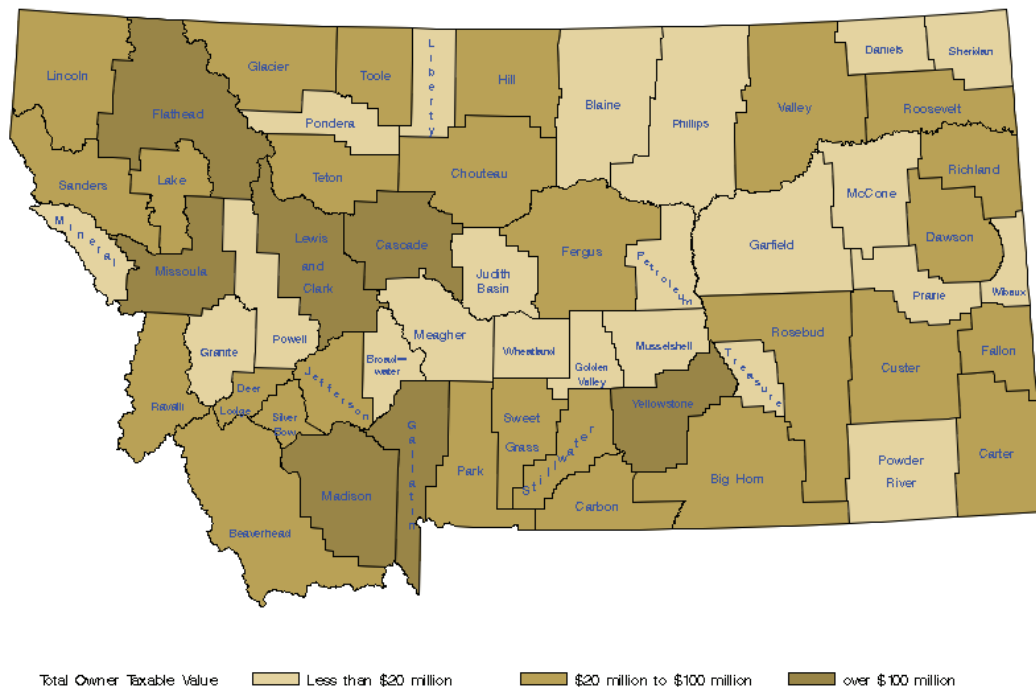
| | | |
|----------------|------------|---------|
| Less than 2.5% | 2.5% to 5% | Over 5% |
|----------------|------------|---------|

Property Tax Collections by County and Tax Type

Montana has 14 classes of property that have been determined by the state's legislature, with each having a different method for determining the property's taxable value. The following section provides data on the owner tax liability of each property class in each county, which may be helpful to researchers and policy makers when trying to determine the impact that various policy alternatives will have on different parts of the state. The estimates reported in this section are based on the location of the property rather than where the owner of the property resides. For more additional information on Montana's various property taxes, see Appendix B in this report and the Department of Revenue's Biennial Report.

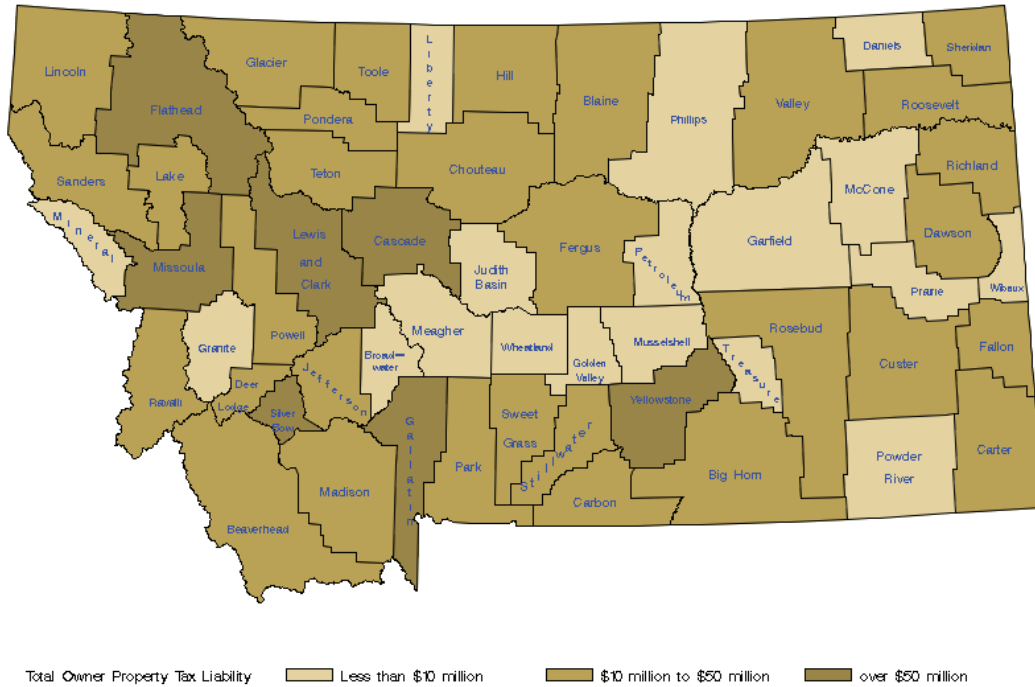
The taxable value of property located within Montana is concentrated in large population areas. Yellowstone County had the highest taxable value in 2019, due in large part to the state's largest population center, Billings. In fact, the counties with the state's five largest population centers also have the five highest taxable values within the state. Overall, the ten counties with the largest combined property taxable value account for nearly two-thirds (64%) of the state's total taxable value.

Total Taxable Value of all Types of Property



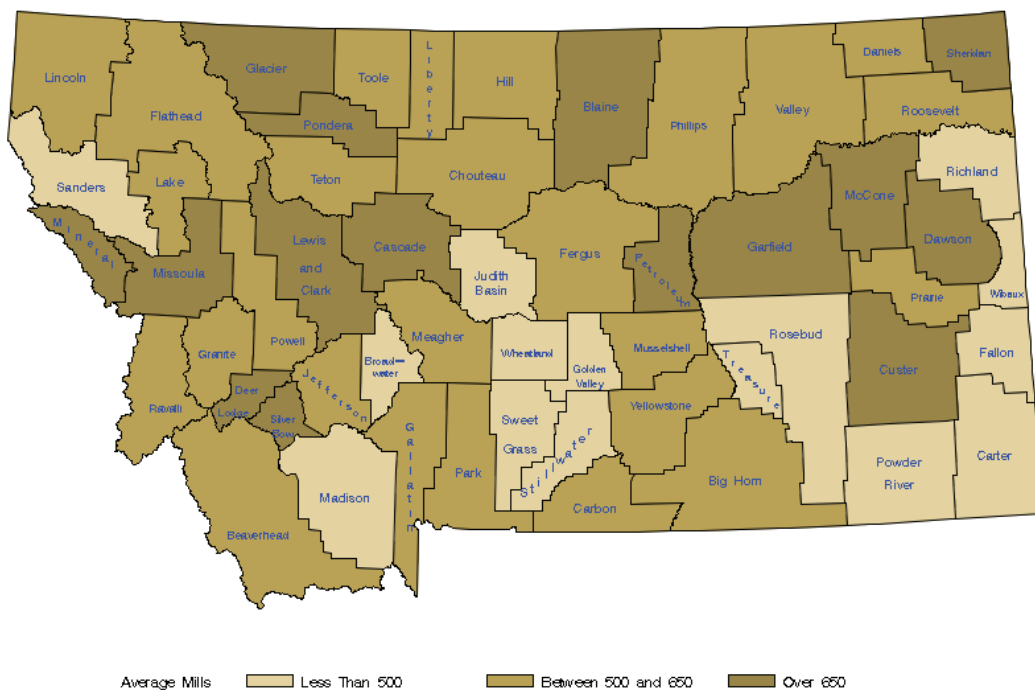
The property taxes that are paid within each county are determined by the taxable value of the property and the rate at which the property is taxed. As a result of this, the quantity of property taxed assessed for each county, and the distribution of taxes, is similar to the distribution of taxable value. Yellowstone County has the highest property tax liability, at \$245.4 million in 2019. Flathead, Missoula, Cascade, Lewis and Clark, and Gallatin County each had property tax liabilities that exceed \$100 million. Petroleum County had the lowest tax liability at approximately \$1.1 million. Overall, Montana's entire property tax liability was \$1.85 billion in 2019.

Estimated Property Tax Assessed on Property within County



Counties in the western half of Montana tend to have higher average mills relative to the rest of the state. Missoula County had the highest average mills in 2017, at 822. Other counties with high average mills include Silver Bow County (806), Lewis and Clark County (759), Sheridan County (744) and Custer County (716). Some counties in the eastern portion of Montana have average mill rates that are significantly below other counties. For example, Madison County has an average mill rate of 276, which is approximately half the median county mill level of 572. Carter County and Rosebud County also had relatively low average mill levels, at 307 and 320 respectively.

Estimated Average Mills Assessed

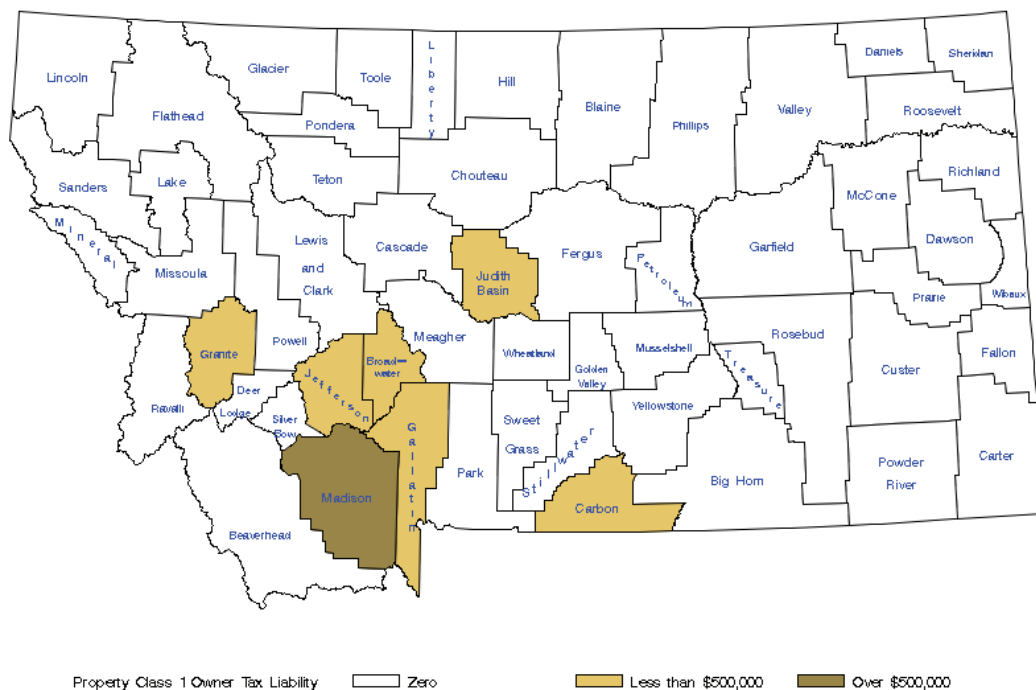


Class 1: Mines Net Proceeds

For property tax purposes, the taxable value of mines other than metal, coal and bentonite (talc, vermiculite, etc) mines is equal to 100% of annual net proceeds. Tax liability is determined by applying each property's taxable value to its respective local mills. Sand and gravel are exempt from mines net proceeds taxation. The first 1,000 tons of industrial garnets, travertine and building stone are also exempt.

The map below shows the tax liability distribution of Class 1 property in the state. There are only seven counties with Class 1 property: Broadwater, Carbon, Gallatin, Granite, Jefferson, Judith Basin, and Madison. Appendix B contains estimates of the Class 1 property tax liability for all seven counties.

Tax Liability of Class 1 Mine Net Proceeds

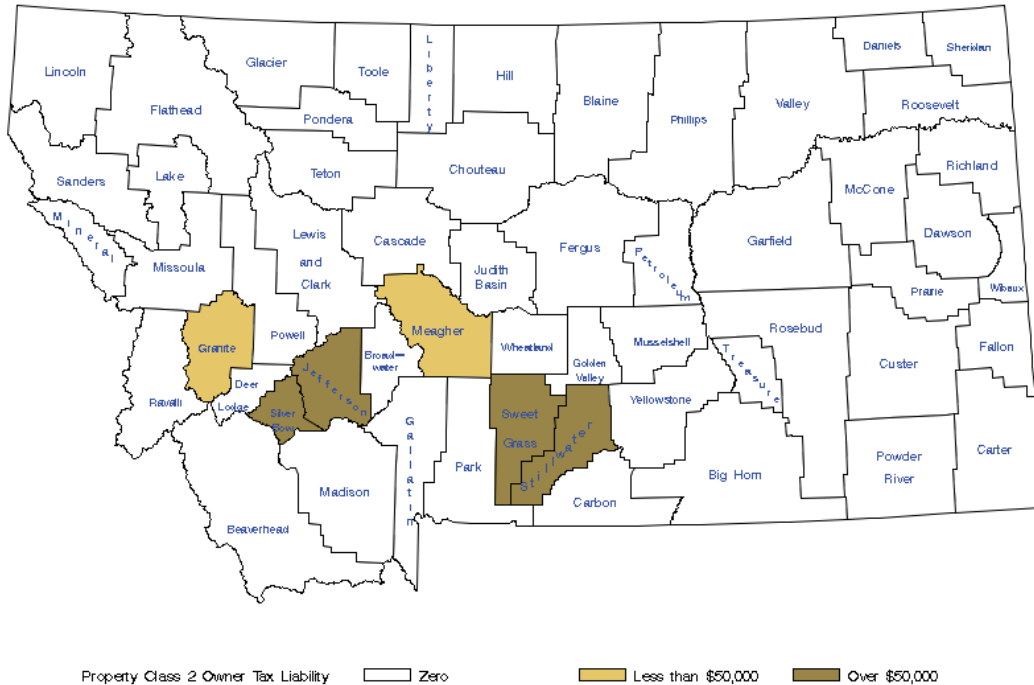


Class 2: Metal Mines Gross Proceeds

The taxable value of metal mines is equal to 3% of annual gross proceeds, with a tax rate of 3% as well. Gross proceeds mean the monetary payment or refined metal received by the mining company from the metal trader, smelter, roaster or refinery.

The map below show the tax liability of Class 2 property, metal mines gross proceeds. Six counties reported a non-zero tax liability for Class 2 properties. Class 2 tax liabilities are primarily concentrated in the south central counties. Silver Bow County had the largest Class 2 property tax liability in 2019, with a total tax liability of approximately \$6.1 million, and accounted for nearly 40% of the Class 2 tax liability of the entire state.

Tax Liability of Class 2 Metal Mines Gross Proceeds

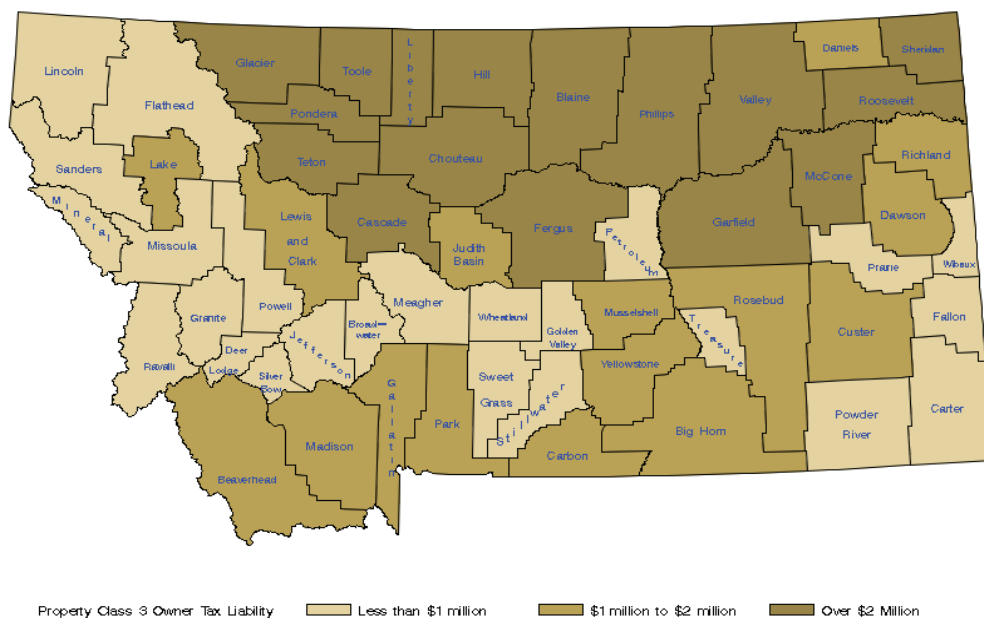


Class 3: Agricultural Lands

Taxable value of agricultural land is equal to 2.16% of the taxable market value of the land (or 15.12% for non-qualified agricultural land). Taxable market value is based on the productivity of the land. The tax rate for class 3 property is required to be the same as class 4 property, which was 1.35% of market value in 2019.

There is agricultural land in almost every area of the state. However, most agricultural lands and Class 3 property is located in the eastern and central areas of the state, as the map below shows. The county with the largest total Class 3 property tax liability in 2019 was Chouteau County, with a total tax liability of approximately \$5.2 million.

Tax Liability of Class 3 Agricultural Land

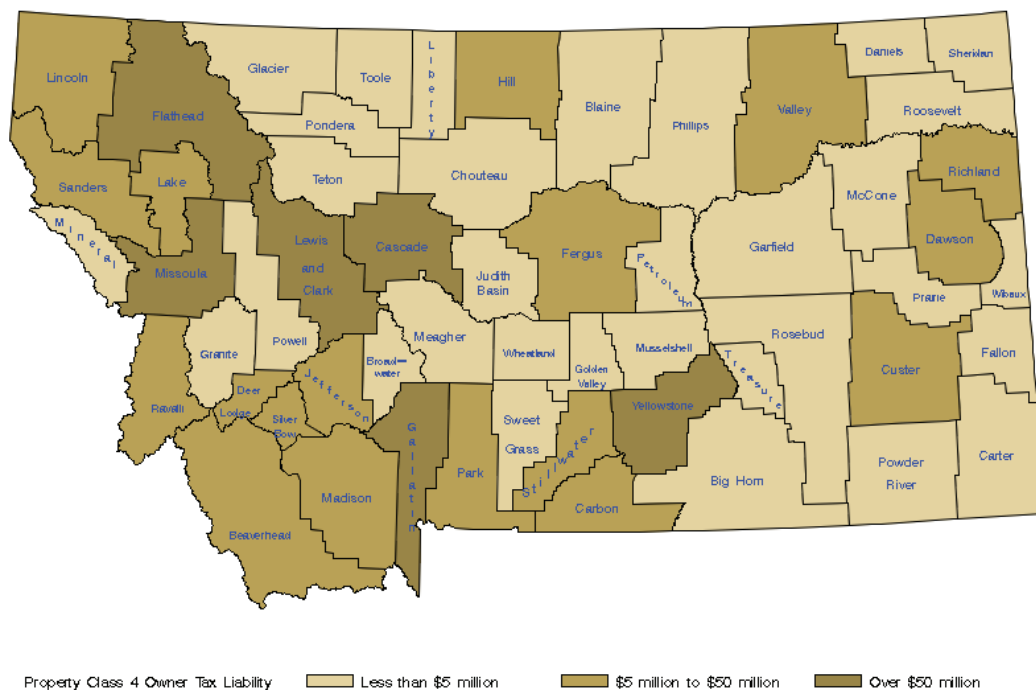


Class 4: Residential, Commercial, Industrial and Golf Course Property

Class 4 property includes residential land and improvements, commercial land and improvements, industrial land and improvements. Class 4 property is the largest property class in the state of Montana, with \$1.7 billion in taxable value. The tax rate for all Class 4 property is 1.35% of assessed market value.

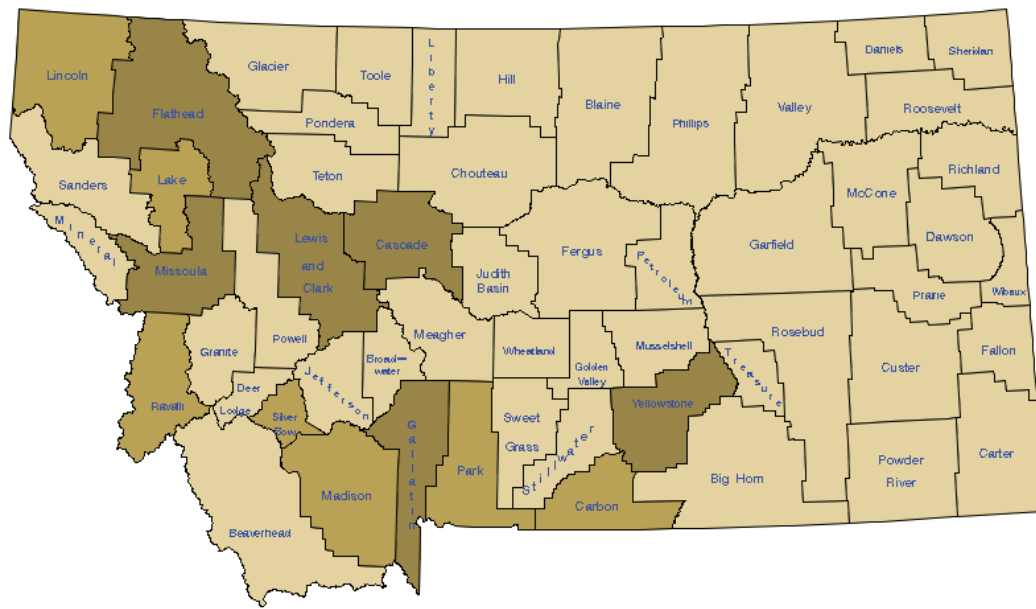
The counties with the highest Class 4 property tax liabilities are concentrated in Western Montana and areas with large population centers. Missoula County had the largest Class 4 total tax liability in the state in 2019, at \$183.8 million. Other counties with high tax liabilities included Gallatin County (\$183 million), Yellowstone County (\$172.5 million), and Flathead County (\$156.1 million).

Tax Liability of Class 4 Residential, Commercial, and Industrial Property



Class 4 residential and commercial property tax liabilities are both heavily concentrated in counties with large populations. When combined, Missoula, Gallatin, Yellowstone and Flathead County's combined Class 4 residential property tax liabilities of \$515 million constituted 55.4% of Montana's entire residential property tax liability. The same four counties also comprised 62% of the state's commercial property tax liability. Overall, the tax liability for residential property and improvements is significantly larger than Class 4 commercial property, constituting \$930 million and \$291 million respectively.

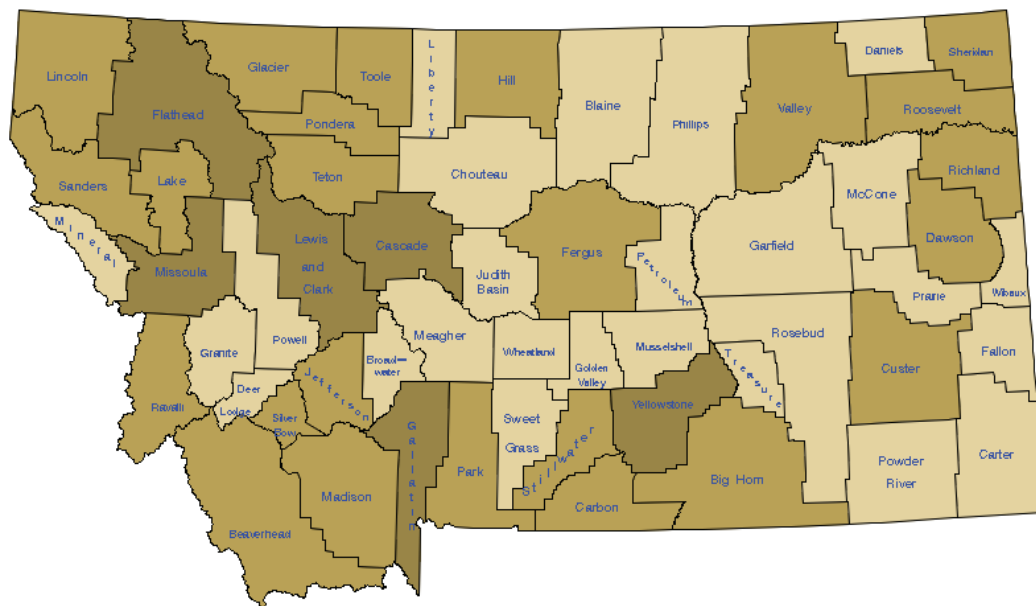
Tax Liability of Residential Property



Property Class 4 Residential Owner Tax Liability

| | | | |
|--|------------------------|--|------------------------------|
| | Less than \$10 million | | \$10 million to \$50 million |
| | Over \$50 million | | |

Tax Liability of Commercial Property



Property Class 4 Commercial Owner Tax Liability

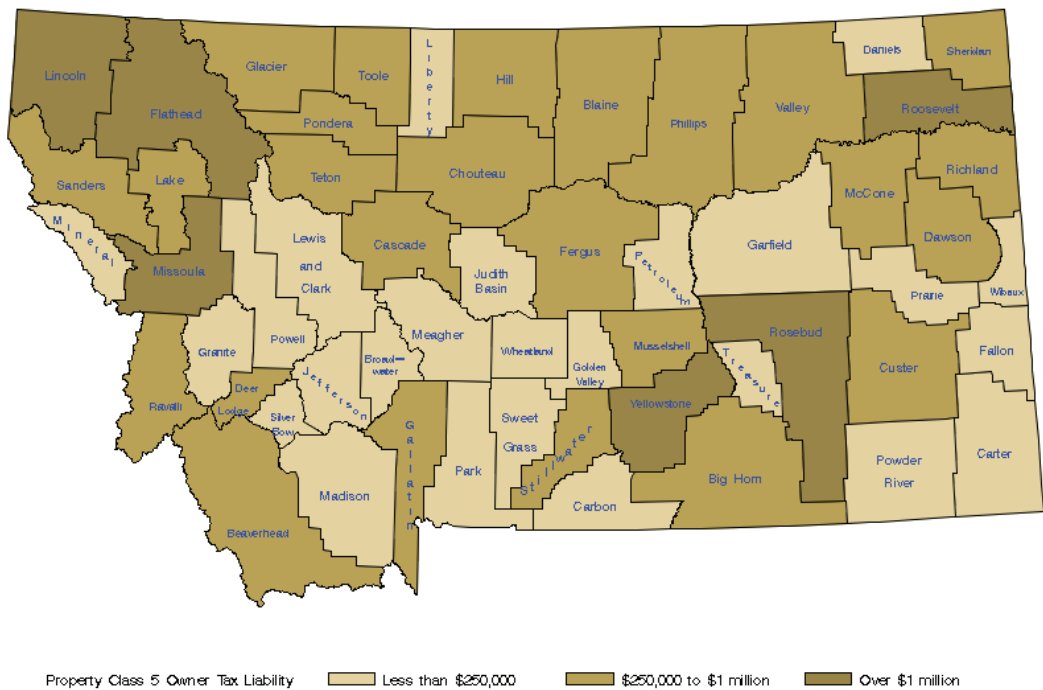
| | | | |
|--|-----------------------|--|-----------------------------|
| | Less than \$1 million | | \$1 million to \$20 million |
| | Over \$20 million | | |

Class 5: Pollution Control, Rural Co-ops, and Others

Class 5 property includes air and water pollution control equipment; rural electric and telephone cooperatives; property owned by new industry; electrolytic reduction facility equipment; research and development firms; and property used in the production of ethanol blended gasoline. The majority of the tax class is rural telephone and electricity property. The taxable value equals 3% of the assessed market value of the property. The map below shows the geographic distribution of the tax liability of Class 5 property across the state. Appendix B

contains additional information on the tax liability of Class 5 property.

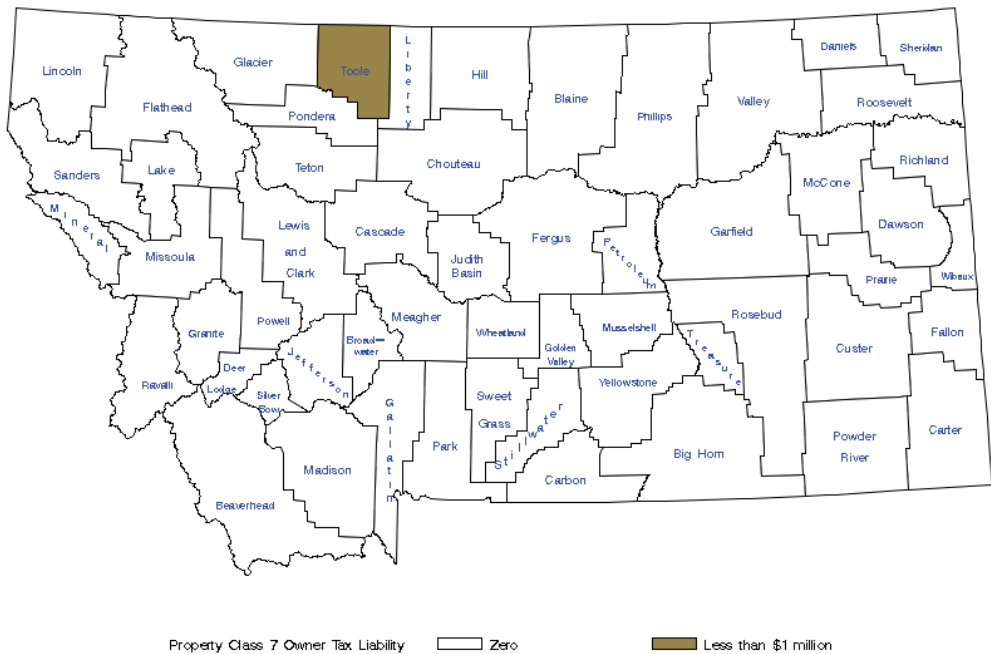
Tax Liability of Class 5 Property



Class 7: Non-centrally Assessed Utilities

Class 7 property includes property owned by cooperative rural electrical associations that serve less than 95% of the electricity consumers within the limits of a city or town, certain electric property, and machinery owned by non-centrally assessed property. It does not include wind generation facilities. The tax rate for Class 7 is 8% of the assessed market value of the property. Only one county had Class 7 property, Toole County, which had a combined tax liability of \$2,674 in 2019.

Tax Liability of Class 7 Property

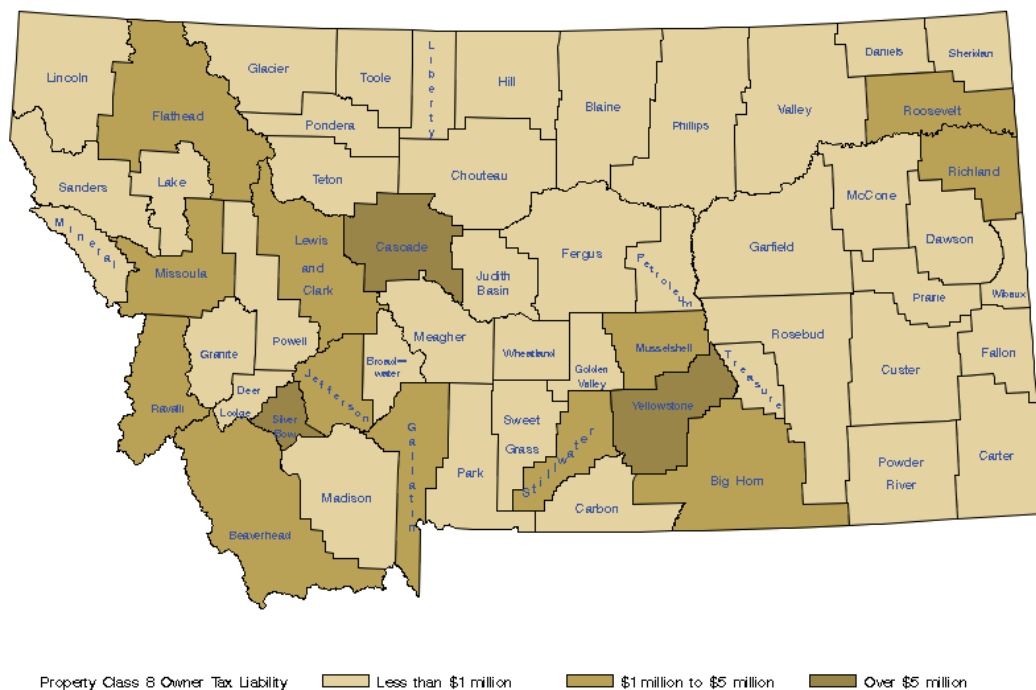


Class 8: Business Equipment

Class 8 property includes agricultural implements; mining machinery; oil and gas production machinery; goods and equipment intended for rental; special mobile equipment; furniture and equipment used in commercial establishments; x-ray and medical equipment; mobile telephones and band radios; radio and television broadcasting equipment; cable television systems; coal and ore haulers; theater productions and sound equipment; and other equipment. The tax rate on Class 8 property is 1.5% for the first \$6 million and 3% on the remaining taxable market value. The first \$100,000 of market value for Class 8 property is exempt from taxation.

The taxable value of business equipment in Yellowstone County is more than two times the taxable value of any other county, with \$58 million in taxable value. The next closest county, Cascade, has \$14.8 million. The large amount of business equipment within the county also means that Yellowstone County also has the largest Class 8 property tax liability, at \$32.3 million in 2019. Several counties on Montana's Eastern boarder also had a significant amount of business equipment, such as Richland and Roosevelt counties, due to the natural resource development that is occurring within the region.

Tax Liability of Class 8 Property



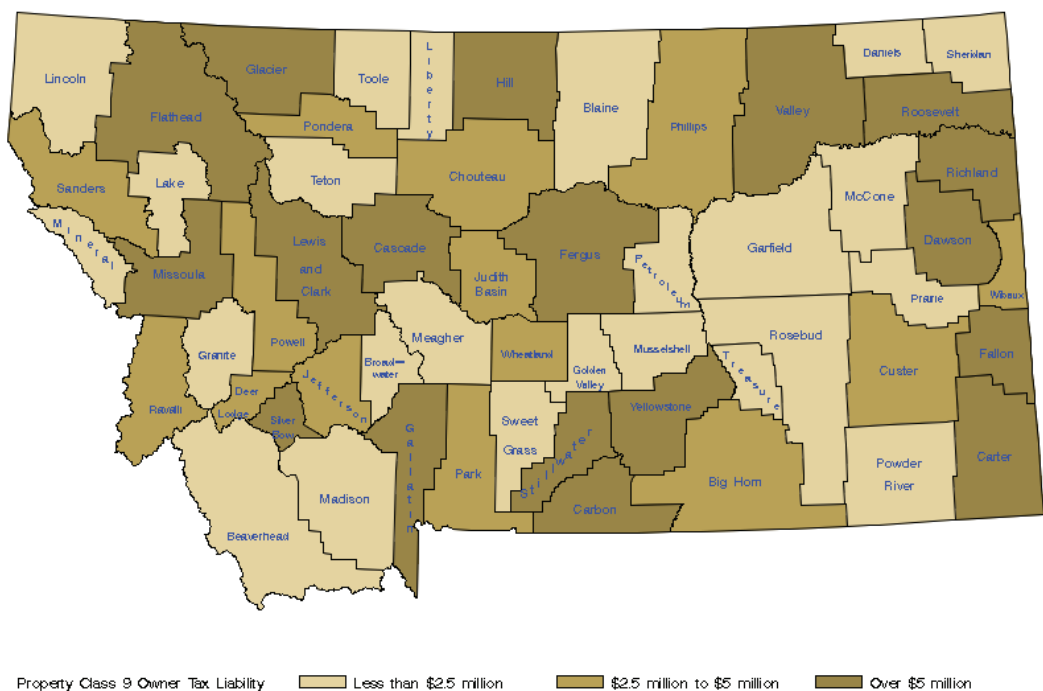
Class 9: Pipelines and Non-Generating Electric Property

Class 9 property is made up of pipelines and the non-electric generating property of electric utilities. The taxable value of Class 9 is 12% of the assessed market value. Class 9 property is centrally assessed, which is generally used when the value of some property can only be determined when considering the entire body of property, rather than any one part of the property that resides within a taxing jurisdiction. For example, the value of an oil pipeline segment that resides in a county would be negligible by itself, because the pipeline segment is worthless without pipe connections and pumps that reside in other counties. Therefore, the pipeline is assessed as a unit, rather than in individual parts. The Department of Revenue values the property, and then apportions a portion of the value to each county on a mileage or other reasonable basis.

The counties with the highest Class 9 property tax liabilities are scattered throughout the state, but tend

to be concentrated in counties with large population centers. Yellowstone County had the largest Class 9 total tax liability in the state, at \$25.1 million. Other counties with high tax liabilities in 2019 include Missoula County (\$16.8 million), Gallatin County (\$14.4 million), and Lewis and Clark County (\$13.3 million).

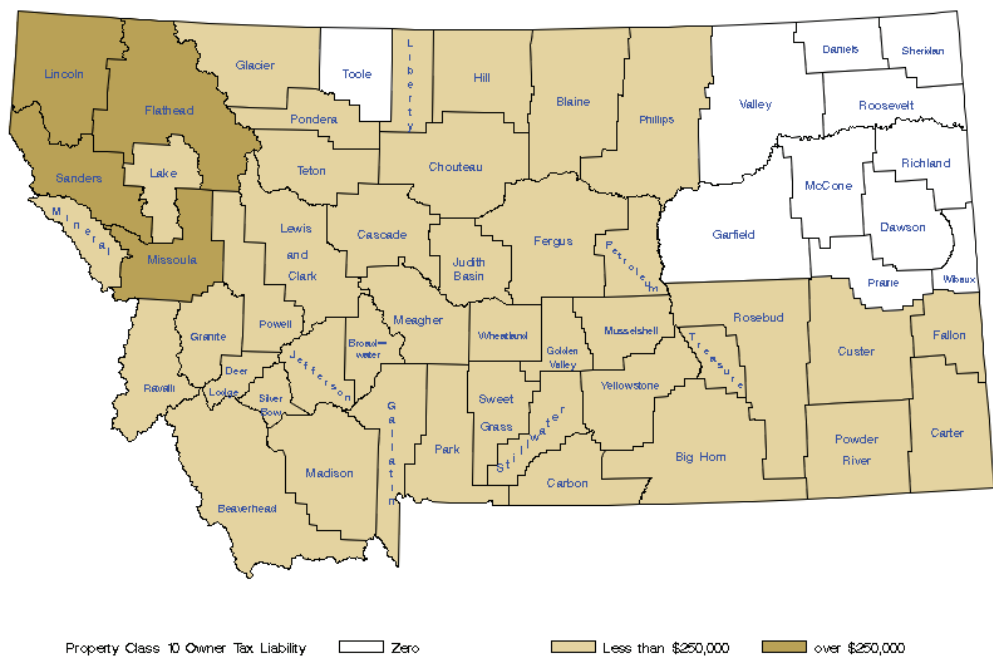
Tax Liability of Class 9 Property



Class 10: Forestland

Productive forest land is taxed as Class 10 property. The land is taxed based on the productivity of the land, which is determined by experts at the College of Forestry and Conservation at the University of Montana. The tax rate for Class 10 property is 0.37% of the productive value of the forestland. Standing timber is exempt from property taxation; instead, it is the land that produces the timber that is taxed.

Tax Liability of Class 10 Forestland Property

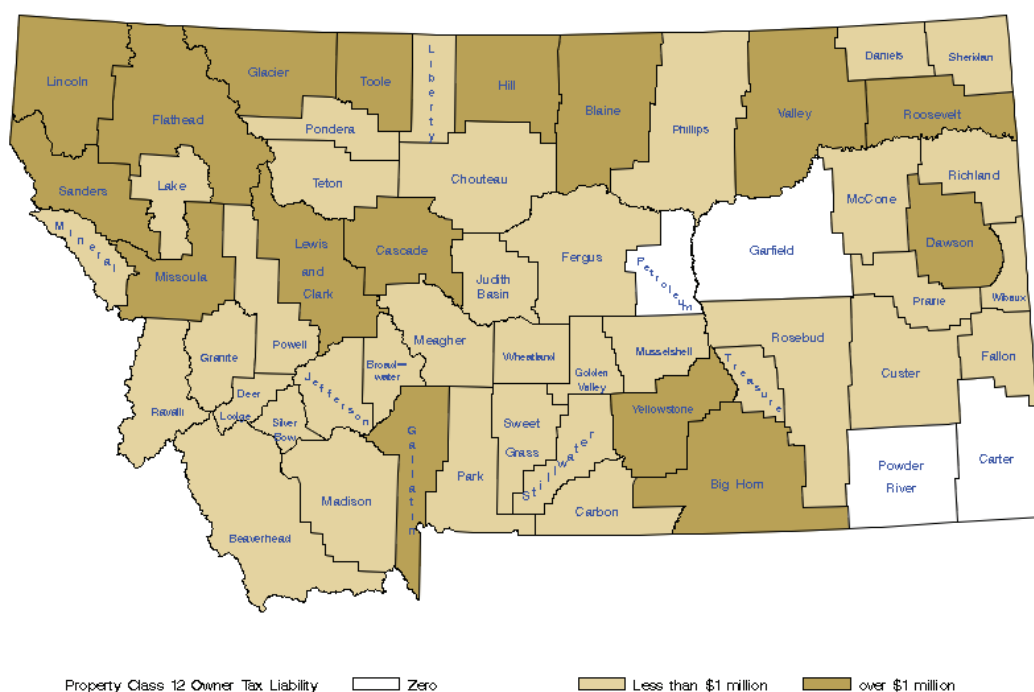


Forest land with the largest property tax liability is concentrated in the north western portion of Montana. In 2019, four counties had Class 10 property tax liabilities that exceed \$250,000. Lincoln County had the highest tax liability in the state, \$530,695 in 2019. Flathead County, Missoula County and Sanders County had tax liabilities of \$426,867, \$280,213 and \$266,642. Eleven counties within the state had no property tax liabilities associated with forest land properties, with most residing in the north eastern area of the state.

Class 12: Railroad and Airline Property

Class 12 property includes all property of railroads and airlines. Like Class 9 property, Class 12 property is centrally assessed. The Class 12 rate is a blended rate of all commercial property classes calculated annually by the Department of Revenue using the formula stated in 15-6-145, MCA. The tax rate is equal to the statewide taxable value of all commercial property, except Class 12 property, divided by the total statewide market value of all commercial property classes.

Tax Liability of Class 12 Railroad and Airline Property



A majority of the counties in Montana with property Class 12 tax liabilities are located in Northern Montana, especially the counties bordering Canada. Yellowstone County had the largest Class 12 tax liability of \$5.4 million in 2019. Overall, sixteen counties had property tax liabilities that exceeded \$1 million. In addition, only four counties reported no Class 12 tax liability.

Class 13: Electrical Generation Facilities and Telecommunication Services

Class 13 property includes electrical generation facilities, except wind generation facilities, and the allocations of centrally assessed telecommunications service companies. The taxable value of Class 13 property is equal to 6% of its assessed market value. The following map shows the geographic distribution of Class 13 property in the state of Montana.

Property Class 13 Owner Tax Liability

| Property Class | Count | Percentage |
|-----------------------------|-----------|---------------|
| Less than \$1 million | 36 | 65.2% |
| \$1 million to \$10 million | 16 | 29.1% |
| over \$10 million | 4 | 7.3% |
| Total | 56 | 100.0% |

Class 14 property includes all renewable energy production and transmission property, which includes geothermal energy production, biodiesel production, biomass gasification, coal gasification ethanol production and commercial wind generation. The tax rate associated with Class 14 property is 3%.

Property Class 14 Owner Tax Liability

Legend:

- Zero
- Less than \$1 million
- over \$1 million

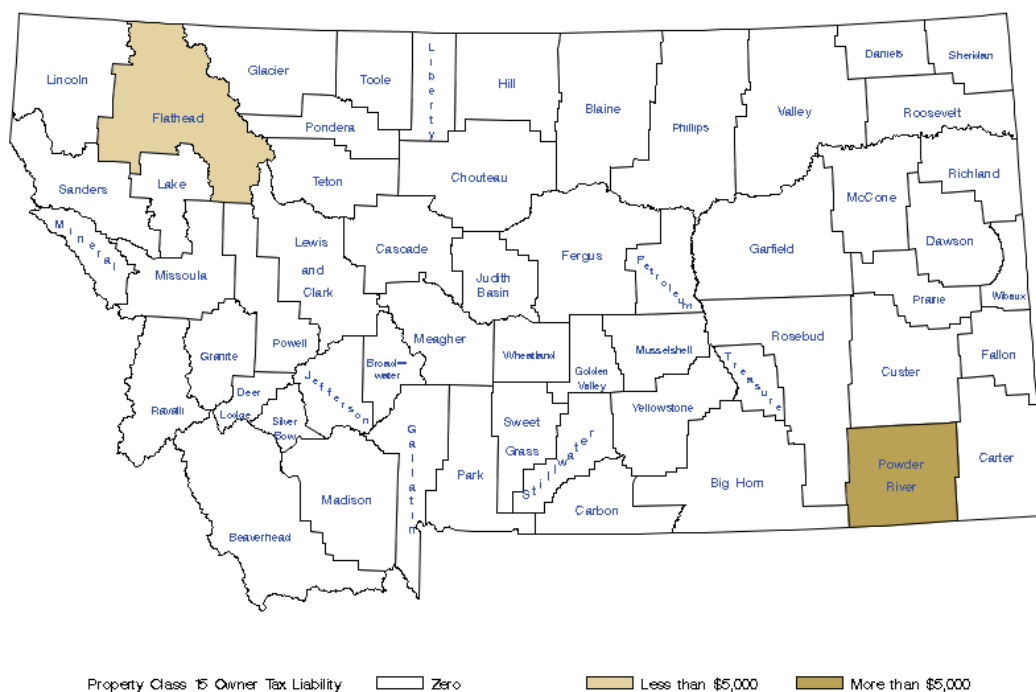
In 2007, Wheatland County was the only county with Class 14 property. By 2017, the number of counties with Class 14 property increased to thirteen counties, which are predominately located within the central area of the state. Toole County had the largest Class 14 property tax liability, increasing to nearly \$3.3 million in 2019. Other counties with large tax liabilities include Wheatland County (\$1.6 million), Glacier County (\$1.1 million) and Teton County (\$730,000).

Class 15: Carbon Dioxide and Liquid Pipeline Property

Class 15 property includes any property that is used to transport carbon dioxide destined for sequestration, or pipelines where at least 90% of their capacity is used for transporting coal gasification fuels, biogas, or ethanol fuels. Class 15 property also includes carbon sequestration equipment, closed-loop enhanced oil recovery equipment and any pipelines that connect a Class 14 fuel production facility to a currently existing pipeline. Class 15 property is subject to a tax rate of 3%.

In tax year 2019, only two counties had Class 15 property within their borders. Powder River had the largest Class 15 tax liability of \$760,569. Flathead County also reported a Class 15 property tax liability of \$621. There were no Class 15 properties in Montana before 2013.

Tax Liability of Class 15 Property



Class 16: High Voltage DC Converter Station Property

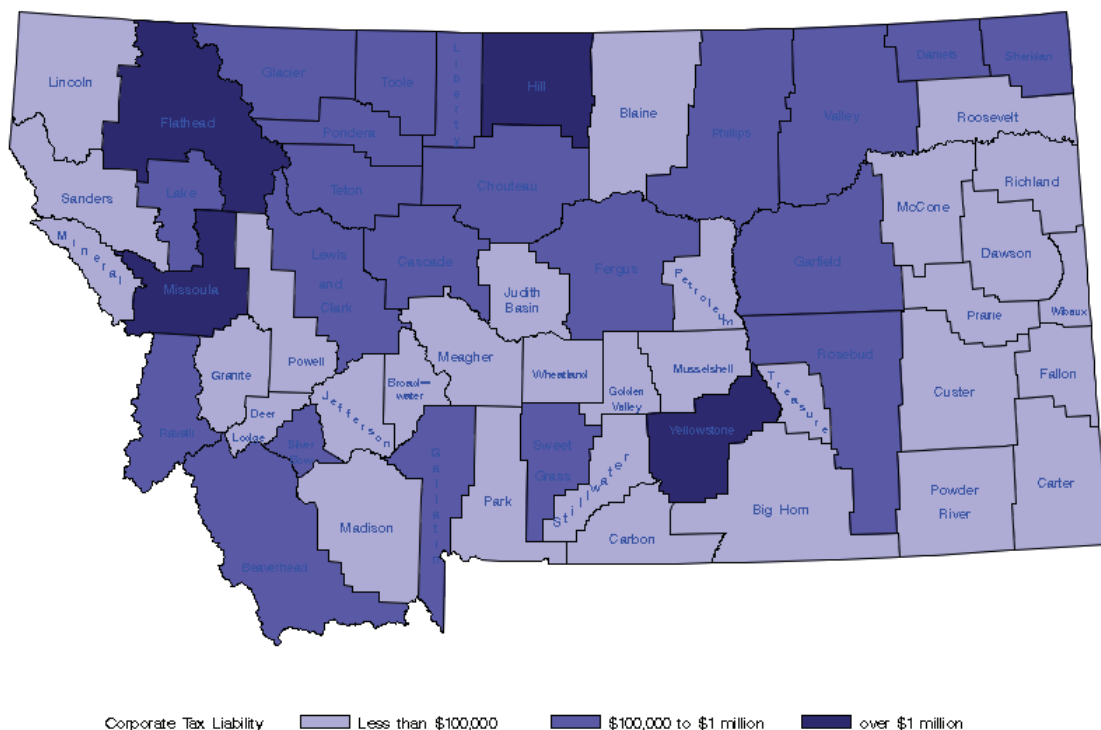
High voltage DC converter station property that allows power to be directed to two separate regional grids is considered Class 16 property, and is taxed at 2.25%. There is currently no Class 16 property in Montana.

Other Taxes

Corporate Income Tax

Businesses and corporations located within Montana that are not classified as either a pass-through or disregarded entity have their net income taxed by the state at the corporate income tax rate. Statewide, C corporations generated approximately \$99 million in corporate income taxes for 2017. Corporate income tax collections tend to be higher in counties with larger populations. Overall, corporate income tax revenues exceeded \$1 million in four counties, Yellowstone, Flathead, Missoula and Hill counties. At the same time, counties with the smallest amount of corporate income tax revenue also had relatively small populations, such as Golden Valley, Broadwater and Powder River counties. Additional information on Montana's corporate income tax liabilities is available in Appendix B.

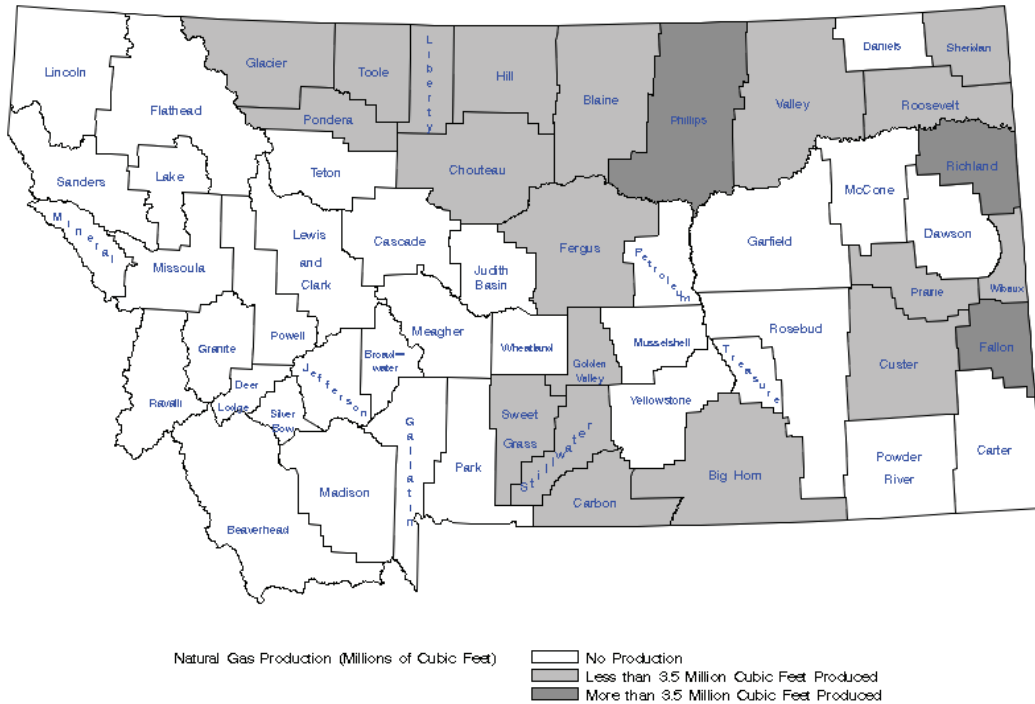
Corporate Tax Liability By County



Natural Gas and Oil

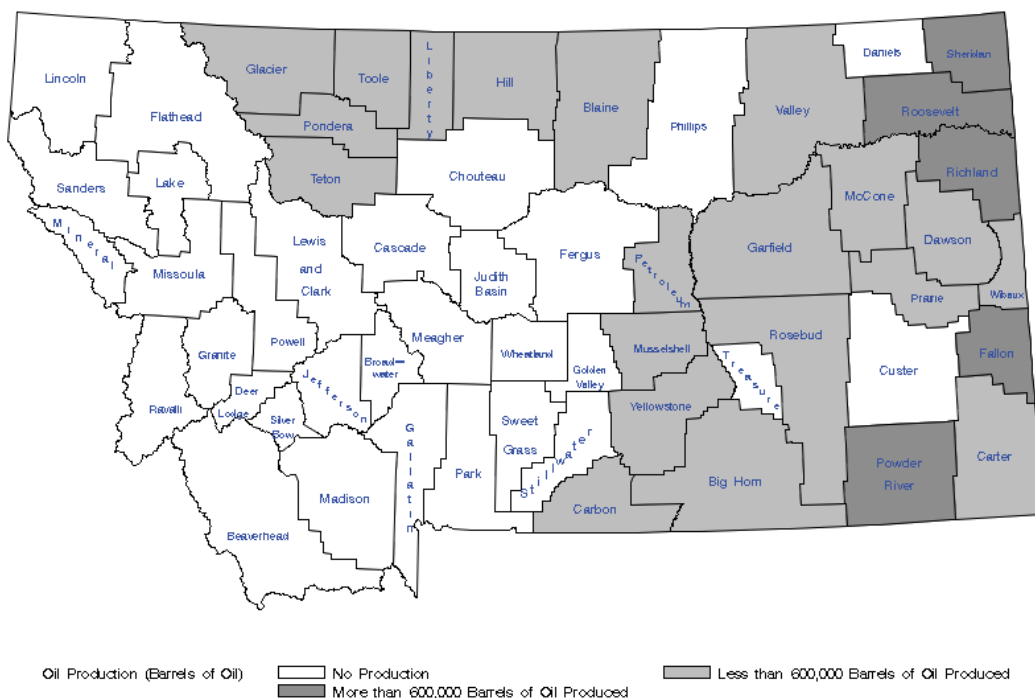
Several of Montana's counties generate significant amounts of natural gas, with production concentrated within the northern and eastern areas of the state. Richland County generated the largest amount of natural gas in 2016, producing nearly 11 million cubic feet of gas. Other significant producers of natural gas include Fallon County and Phillips County, which each produced 6.2 and 7.3 million cubic feet of gas respectively. Overall, 22 counties in Montana had leases that were producing natural gas within the boundaries, while 34 counties reported not producing any gas.

Natural Gas Production in 2018



Like natural gas production, oil production in Montana is also concentrated in counties located within the eastern and northern areas of the state. Unlike natural gas production, however, a majority of the oil produced within the state comes from only a small number of counties. Richland County alone produced approximately 9.4 million barrels of oil in 2018, which comprised approximately 44% of Montana's entire oil production. In total, four counties produced nearly 85% of all of Montana's oil in 2018. Twenty-five counties within the state of Montana reported producing at least some oil in 2018.

Oil Production in 2018



The state of Montana currently imposes a tax on all oil and natural gas production that occurs within the state. All owners of taxable oil and natural gas production are taxed at a rate of 15.06% of the gross value of production. Total gross value for each taxable natural gas and oil lease is determined by the by the amount of oil, or natural gas, is produced times the average wellhead value per barrel of oil, or thousand cubic feet of gas. Currently, a portion of all natural gas and oil tax proceeds are distributed to the counties in which the production occurred to provide funding for local governments and school districts. Additional information on Montana's oil and natural gas production tax can be located in the Department of Revenue's Biennial Report.

Like oil and gas production, tax collections of the oil and natural gas production tax are concentrated in the northern and eastern counties of the state. Driven primarily by a significant amount of oil production, Richland and Fallon counties generated significant oil and natural gas tax revenue, generating \$56.7 million and \$22.6 million in 2018. Other counties with a significant amount of oil and gas tax revenue include Roosevelt County (\$14.7 million), Powder River (\$9.9 million) and Sheridan County (\$4 million). Overall, the 32 counties in Montana with at least some oil, or natural gas, production generated \$124.5 million in tax revenue for the state in 2018.

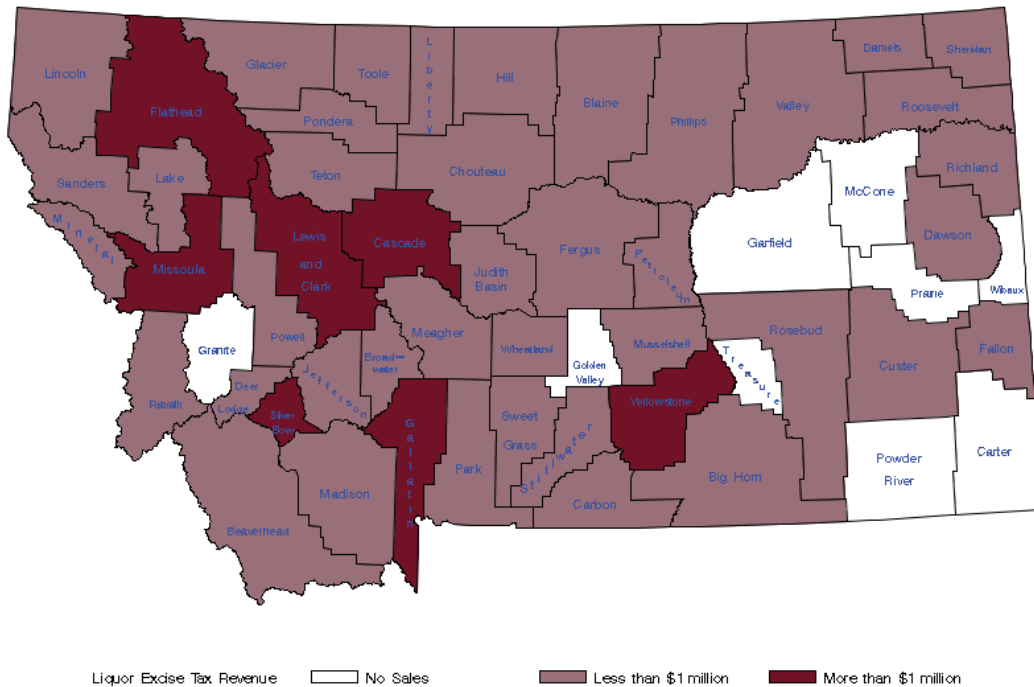
Oil and Gas Tax Collections



Liquor Sales

Statewide, gross liquor sales to the 96 private agency liquor stores in the state was \$144 million in fiscal year 2018, resulting in approximately \$28.7 million in liquor excise tax revenue. At the county level, nine counties within the state generated no liquor excise tax revenue, as they had no private agency stores within their boarder. Most counties within the state generated less than \$1 million in liquor tax revenue, with only seven counties generating more than \$1 million in revenue. Missoula County generated the most tax revenue in the state, with \$5.4 million in tax revenue. Other counties with a large amount of liquor tax revenue were Gallatin County (\$4.3 million), Yellowstone County (\$3.6 million) and Flathead County (\$3.5 million).

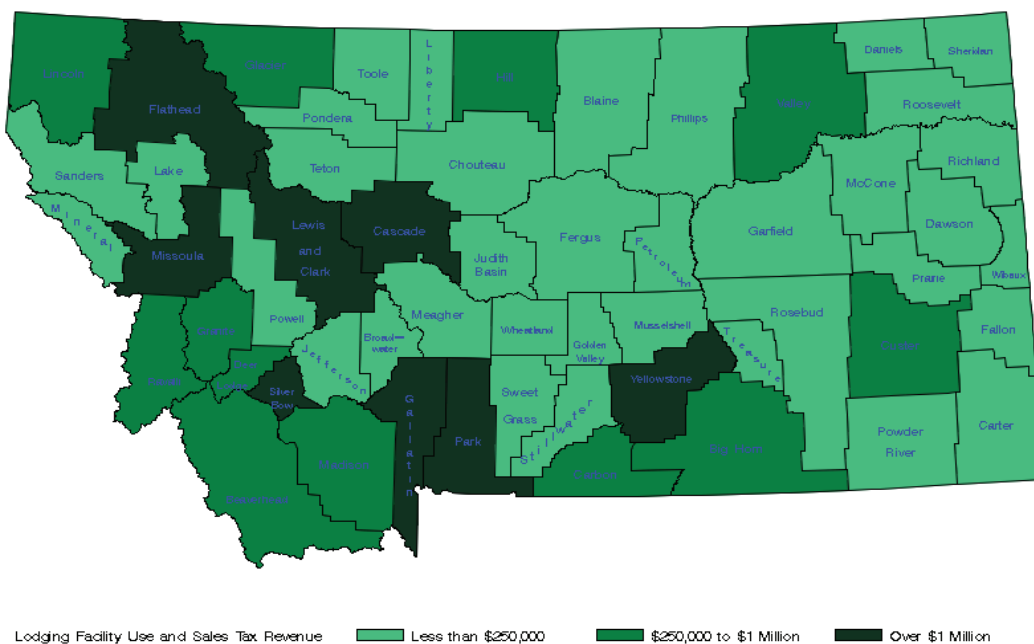
Liquor Excise Tax Revenue by County



Lodging Facility Use and Sales Taxes

The State of Montana currently places a sales tax of 3 percent on the sales and use of temporary accommodations and campgrounds. The same lodging facilities are also subject to a 4 percent use tax. Combined, the sales and use tax on accommodations in Montana generated approximately \$58.1 million in state tax revenue in calendar year 2018. Facilities in Gallatin County generated the largest amount of tax revenue, at nearly \$15.2 million in revenue for the year. With over \$4 million in tax revenue each, Yellowstone, Flathead and Missoula counties also generated a significant amount of tax revenue. Facilities in 7 counties generated less than \$10,000 in sales and use tax revenue during the year, with Golden Valley generating the smallest amount of revenue.

Lodging Facility Use and Sales Tax Revenue



Appendix A: Tax Terms and Definitions

Amount Claimed (Credits) - The total value of the credit claimed by county residents. This is the reduction in income tax liability.

Amount Claimed (Exemptions and Deductions) – The total amount of the deduction claimed. This is not the change in income tax liability due to claiming the exemptions and deductions.

Average Mills – The average mills for all parcels of property.

Corporation License Tax - This is for businesses with corporate income tax addresses in the county. This tax is paid by customers and owners of the business regardless of the county the tax return is filed from. When less than 10 corporations file from a county, the figures are omitted to protect taxpayer information. This is only Montana corporate income tax paid, and does not include taxes from other states or at the federal level.

Effective Rate – $(\text{Total Income tax Paid}) / (\text{Total Income})$. This only includes individuals that file a tax return. If it were possible to measure total income in the county, the effective tax rate would be lower.

Estimated Effective Property Tax Rate - The estimated property tax paid divided by assessed market value.

Estimated Property Tax Paid - For each parcel of property, the taxable value is multiplied by the mills for that property then divided by 1000. The figure reported is for all of the property in the county or owned by county residents. This statistic does not take into account local property tax abatement, special levies and noncompliance.

Household - One household is synonymous with one tax return. This assumes that households report on the same tax return and share the same financial data, which is not consistent with the census' definition of a household. The census definition is based on living under one roof. For example, Missoula County has fewer households using the census definition because roommates attending the university are considered a household. If they all file separate income tax returns, in this report they are each considered a separate household. Also, married filing separately on separate forms is counted as two households, even if the married couple shares the same home.

Individual Taxpayers - The number of taxpayers is determined using the file type for individual tax returns. Married filing jointly and married filing separately on the same form is equal to two taxpayers, all other filing statuses are only one taxpayer. This is the more appropriate measure when comparing to demographic information from the census because it compares individuals to individuals. Also, for the individual income tax, only individuals that file tax returns are included. This means that there is more income in the county than reported because not all individuals are required to file income tax returns, and some income is not reported because of non-compliance.

Liquor Excise and License Tax - A percent of the sale price of liquor sold at the retail level.

Market Value - The assessed market value of property from the property tax database.

Number of Returns - The number of tax returns that claim the deduction. The number is omitted when the number of returns is less than 10 taxpayers.

Number of Taxpayers - The number of tax payers filing a tax return; two taxpayers for married filing jointly and

married filing separately on the same form, one taxpayer for all other types of returns.

Property in County – This is the value for property located in the county.

Percent of County Population Filing Income Taxes - $(\text{Number of taxpayers}) / (\text{2012 population estimates from Montana Census and Economic Information Center})$.

Percent from Income Type – The total of that income source divided by the total income in the county.

Percent of Returns Claiming – the number of returns with at least one dollar of that type of income divided by the total number of returns.

Percent of State's Taxable Value – The taxable value of property located within the county divided by the state total for that property class.

Property Owned by County Residents – The value of property that is owned by county residents, as defined by the address the property tax bill is sent. This only includes property located in the state of Montana. If county residents own property outside of the state, they pay more property taxes than this analysis reports.

Total Income – The total reported income of county residents. This does not account for individuals that do not file a tax return. There are individuals that are not required to file an individual income tax return because they do not meet the filing requirements or because of noncompliance.

Total Income Tax Paid – The sum of Montana income tax paid by county residents. They also pay individual income tax to the federal government and possibly another state.

Total Taxable Income - The total reported Montana Taxable income for all county residents. This is only the taxable income for residents that file a tax return.

Taxable Value -The taxable value is calculated differently for each class of property. The Biennial Report has more information on how taxable values are derived. The taxable value can be used instead of property taxes paid as a way to control for the differences in local mills.

Appendix B: County Tax Tables

County Individual Income Tax Collections

| County | Total Income | Total Taxable Income | Total Income Tax Paid | Effective Tax Rate | 2018 Population | Individual Income Tax Per Capita | Per Capita Income |
|------------------------|-----------------|----------------------|-----------------------|--------------------|-----------------|----------------------------------|-------------------|
| Beaverhead County | \$247,240,053 | \$169,854,175 | \$8,886,328 | 3.59% | 9,638 | \$922 | \$25,653 |
| Big Horn County | \$151,321,870 | \$61,586,357 | \$3,973,175 | 2.63% | 12,874 | \$309 | \$11,754 |
| Blaine County | \$89,557,906 | \$46,241,647 | \$2,884,832 | 3.22% | 6,847 | \$421 | \$13,080 |
| Broadwater County | \$118,926,327 | \$77,860,589 | \$4,169,264 | 3.51% | 5,615 | \$743 | \$21,180 |
| Carbon County | \$278,507,164 | \$190,044,061 | \$10,701,415 | 3.84% | 9,515 | \$1,125 | \$29,270 |
| Carter County | \$10,682,136 | \$4,240,594 | \$1,062,667 | 9.95% | 1,356 | \$784 | \$7,878 |
| Cascade County | \$2,112,240,099 | \$1,424,698,757 | \$76,401,896 | 3.62% | 88,381 | \$864 | \$23,899 |
| Chouteau County | \$99,360,246 | \$66,060,173 | \$3,929,311 | 3.95% | 5,751 | \$683 | \$17,277 |
| Custer County | \$309,317,735 | \$215,412,621 | \$12,877,290 | 4.16% | 13,764 | \$936 | \$22,473 |
| Daniels County | \$47,528,026 | \$31,342,011 | \$2,126,254 | 4.47% | 1,947 | \$1,092 | \$24,411 |
| Dawson County | \$235,218,960 | \$160,178,738 | \$9,087,759 | 3.86% | 9,491 | \$958 | \$24,783 |
| Deer Lodge County | \$216,320,982 | \$146,713,379 | \$7,866,397 | 3.64% | 9,465 | \$831 | \$22,855 |
| Fallon County | \$87,261,717 | \$64,859,918 | \$3,810,817 | 4.37% | 3,839 | \$993 | \$22,730 |
| Fergus County | \$279,608,779 | \$186,303,920 | \$10,231,385 | 3.66% | 11,313 | \$904 | \$24,716 |
| Flathead County | \$3,172,271,627 | \$2,179,955,968 | \$117,779,843 | 3.71% | 100,303 | \$1,174 | \$31,627 |
| Gallatin County | \$4,536,569,506 | \$3,427,970,370 | \$181,366,546 | 4.00% | 102,328 | \$1,772 | \$44,334 |
| Garfield County | \$16,779,593 | \$8,742,605 | \$625,270 | 3.73% | 1,429 | \$438 | \$11,742 |
| Glacier County | \$168,761,214 | \$36,831,690 | \$4,264,727 | 2.53% | 14,050 | \$304 | \$12,011 |
| Golden Valley County | \$16,149,030 | \$9,744,443 | \$623,779 | 3.86% | 768 | \$812 | \$21,027 |
| Granite County | \$67,893,434 | \$44,876,579 | \$2,380,257 | 3.51% | 3,090 | \$770 | \$21,972 |
| Hill County | \$370,630,582 | \$233,372,175 | \$13,150,838 | 3.55% | 17,949 | \$733 | \$20,649 |
| Jefferson County | \$393,025,491 | \$241,178,129 | \$15,216,954 | 3.87% | 12,073 | \$1,260 | \$32,554 |
| Judith Basin County | \$37,270,250 | \$22,455,343 | \$1,399,123 | 3.75% | 2,219 | \$631 | \$16,796 |
| Lake County | \$548,674,351 | \$304,622,343 | \$17,010,204 | 3.10% | 29,152 | \$584 | \$18,821 |
| Lewis and Clark County | \$2,177,196,953 | \$1,518,213,673 | \$81,944,590 | 3.76% | 69,013 | \$1,187 | \$31,548 |
| Liberty County | \$36,015,723 | \$23,181,716 | \$1,275,479 | 3.54% | 2,407 | \$530 | \$14,963 |
| Lincoln County | \$371,382,599 | \$230,634,602 | \$12,036,264 | 3.24% | 20,614 | \$584 | \$18,016 |
| McCone County | \$27,333,269 | \$15,519,067 | \$1,148,133 | 4.20% | 1,921 | \$598 | \$14,229 |
| Madison County | \$371,382,599 | \$230,634,602 | \$12,036,264 | 3.24% | 20,614 | \$584 | \$18,016 |
| Meagher County | \$39,693,384 | \$25,506,997 | \$1,384,175 | 3.49% | 1,894 | \$731 | \$20,957 |
| Mineral County | \$108,484,212 | \$71,315,842 | \$3,588,008 | 3.31% | 4,297 | \$835 | \$25,247 |
| Missoula County | \$3,964,124,837 | \$2,857,816,058 | \$154,255,702 | 3.89% | 120,585 | \$1,279 | \$32,874 |
| Musselshell County | \$89,804,248 | \$58,435,835 | \$3,272,023 | 3.64% | 5,440 | \$601 | \$16,508 |
| Park County | \$498,536,696 | \$348,397,964 | \$19,204,862 | 3.85% | 15,719 | \$1,222 | \$31,716 |
| Petroleum County | \$7,500,472 | \$4,519,243 | \$248,731 | 3.32% | 645 | \$386 | \$11,629 |
| Phillips County | \$78,982,001 | \$47,867,708 | \$2,888,272 | 3.66% | 4,289 | \$673 | \$18,415 |
| Pondera County | \$120,764,210 | \$74,132,654 | \$4,264,784 | 3.53% | 6,679 | \$639 | \$18,081 |
| Powder River County | \$32,864,172 | \$21,650,477 | \$1,166,545 | 3.55% | 1,834 | \$636 | \$17,919 |
| Powell County | \$132,199,835 | \$84,679,212 | \$4,690,605 | 3.55% | 7,205 | \$651 | \$18,348 |
| Prairie County | \$23,072,004 | \$14,228,139 | \$822,513 | 3.56% | 1,356 | \$607 | \$17,015 |
| Ravalli County | \$1,185,454,460 | \$792,260,918 | \$41,646,973 | 3.51% | 41,924 | \$993 | \$28,276 |
| Richland County | \$394,685,488 | \$299,187,022 | \$17,123,112 | 4.34% | 11,915 | \$1,437 | \$33,125 |
| Roosevelt County | \$167,735,473 | \$74,499,316 | \$5,554,863 | 3.31% | 11,152 | \$498 | \$15,041 |
| Rosebud County | \$196,869,255 | \$123,007,119 | \$7,267,955 | 3.69% | 9,347 | \$778 | \$21,062 |
| Sanders County | \$216,413,671 | \$126,532,901 | \$6,837,759 | 3.16% | 11,677 | \$586 | \$18,533 |
| Sheridan County | \$98,227,804 | \$67,322,310 | \$3,887,757 | 3.96% | 3,550 | \$1,095 | \$27,670 |
| Silver Bow County | \$902,026,413 | \$624,094,354 | \$33,766,350 | 3.74% | 34,739 | \$972 | \$25,966 |
| Stillwater County | \$283,701,234 | \$196,423,950 | \$11,209,621 | 3.95% | 9,719 | \$1,153 | \$29,190 |
| Sweet Grass County | \$100,155,553 | \$68,775,207 | \$3,665,017 | 3.66% | 4,173 | \$878 | \$24,001 |
| Teton County | \$143,316,390 | \$96,035,981 | \$5,329,170 | 3.72% | 6,296 | \$846 | \$22,763 |
| Toole County | \$98,775,160 | \$69,276,268 | \$4,005,679 | 4.06% | 5,680 | \$705 | \$17,390 |
| Treasure County | \$17,153,500 | \$11,176,647 | \$640,646 | 3.73% | 804 | \$797 | \$21,335 |
| Valley County | \$190,262,685 | \$123,639,197 | \$7,351,563 | 3.86% | 7,993 | \$920 | \$23,804 |
| Wheatland County | \$37,467,225 | \$23,806,175 | \$1,266,500 | 3.38% | 2,546 | \$497 | \$14,716 |
| Wibaux County | \$19,241,432 | \$12,180,289 | \$795,740 | 4.14% | 1,101 | \$723 | \$17,476 |
| Yellowstone County | \$5,191,235,504 | \$3,719,943,918 | \$207,957,308 | 4.01% | 166,910 | \$1,246 | \$31,102 |
| County Average | \$552,378,135 | \$382,322,178 | \$20,970,702 | 3.78% | 19,414 | \$820 | \$21,793 |
| County Median | \$147,319,130 | \$76,179,953 | \$4,477,695 | 3.68% | 7,599 | \$781 | \$21,121 |

County Individual Income Sources

| County | Wage Income | Investment Income | Retirement Income | Rental Income | Net Business Income | Farm Income | Other Income |
|------------------------|-----------------|-------------------|-------------------|---------------|---------------------|---------------|---------------|
| Beaverhead County | \$136,048,936 | \$59,614,780 | \$44,901,296 | \$14,622,917 | -\$8,772,585 | \$5,695,545 | -\$4,870,836 |
| Big Horn County | \$117,036,771 | \$10,311,888 | \$23,347,379 | \$5,643,971 | -\$5,531,749 | \$3,649,271 | -\$3,135,661 |
| Blaine County | \$66,887,231 | \$14,762,609 | \$12,743,235 | \$5,922,985 | -\$5,933,729 | \$1,736,129 | -\$6,560,554 |
| Broadwater County | \$73,519,733 | \$14,882,292 | \$24,897,884 | \$5,752,414 | -\$2,797,714 | \$5,351,652 | -\$2,679,934 |
| Carbon County | \$172,950,929 | \$41,003,138 | \$54,266,012 | \$20,755,451 | -\$9,820,962 | \$11,066,776 | -\$11,714,180 |
| Carter County | \$13,350,055 | \$12,129,382 | \$4,305,528 | \$77,955 | -\$4,537,905 | \$1,203,695 | -\$15,846,574 |
| Cascade County | \$1,375,238,103 | \$187,732,621 | \$369,962,070 | \$134,520,919 | -\$9,340,290 | \$60,391,702 | -\$6,265,026 |
| Chouteau County | \$56,842,343 | \$17,744,678 | \$19,095,373 | \$12,296,801 | -\$2,455,843 | \$2,393,498 | -\$6,556,604 |
| Custer County | \$192,035,385 | \$38,709,614 | \$45,572,845 | \$50,383,734 | -\$13,310,020 | \$10,394,784 | -\$14,468,607 |
| Daniels County | \$28,083,659 | \$12,733,656 | \$6,546,430 | \$5,596,454 | -\$3,063,314 | \$386,497 | -\$2,755,356 |
| Dawson County | \$171,848,174 | \$21,658,930 | \$37,223,914 | \$10,689,990 | -\$9,606,723 | \$6,262,423 | -\$2,857,748 |
| Deer Lodge County | \$132,518,604 | \$17,161,584 | \$53,808,344 | \$9,618,854 | -\$587,594 | \$3,737,088 | \$64,102 |
| Fallon County | \$60,678,679 | \$11,369,570 | \$8,989,018 | \$8,819,490 | -\$5,101,121 | \$3,706,967 | -\$1,200,886 |
| Fergus County | \$161,453,831 | \$45,465,845 | \$50,945,543 | \$25,128,327 | -\$10,036,031 | \$12,994,594 | -\$6,343,330 |
| Flathead County | \$1,852,363,296 | \$403,400,087 | \$518,283,735 | \$340,454,651 | -\$9,091,503 | \$124,761,744 | -\$57,900,383 |
| Gallatin County | \$2,505,184,266 | \$798,945,393 | \$449,714,962 | \$677,780,768 | -\$13,446,335 | \$161,062,587 | -\$42,672,135 |
| Garfield County | \$10,591,193 | \$9,900,346 | \$2,517,111 | \$760,158 | -\$4,035,756 | \$773,548 | -\$3,727,007 |
| Glacier County | \$127,693,270 | \$10,931,385 | \$22,872,327 | \$5,699,663 | -\$4,497,349 | \$5,831,421 | \$230,497 |
| Golden Valley County | \$10,165,785 | \$4,439,794 | \$3,818,564 | \$596,545 | -\$2,098,329 | \$546,468 | -\$1,319,797 |
| Granite County | \$37,574,044 | \$14,121,778 | \$14,440,039 | \$3,778,707 | -\$2,465,104 | \$2,765,229 | -\$2,321,259 |
| Hill County | \$262,502,007 | \$35,532,533 | \$53,473,694 | \$17,767,241 | -\$5,165,382 | \$5,550,064 | \$970,425 |
| Jefferson County | \$248,169,082 | \$30,952,879 | \$80,639,531 | \$29,425,331 | -\$5,218,440 | \$9,920,949 | -\$863,841 |
| Judith Basin County | \$21,848,840 | \$11,990,578 | \$7,541,551 | \$3,218,595 | -\$3,386,599 | \$1,240,347 | -\$5,183,062 |
| Lake County | \$326,233,654 | \$77,830,059 | \$119,520,614 | \$29,626,473 | -\$15,823,300 | \$20,004,200 | -\$8,717,349 |
| Lewis and Clark County | \$1,383,712,411 | \$170,317,155 | \$424,509,747 | \$132,546,409 | -\$6,326,798 | \$64,353,809 | \$8,084,220 |
| Liberty County | \$20,538,213 | \$5,771,993 | \$5,674,308 | \$4,413,088 | -\$493,843 | \$873,687 | -\$761,723 |
| Lincoln County | \$215,305,400 | \$28,943,173 | \$96,484,126 | \$20,926,038 | -\$1,872,945 | \$13,797,410 | -\$2,200,602 |
| McCone County | \$20,689,860 | \$7,239,028 | \$5,096,996 | \$2,263,912 | -\$4,513,872 | \$972,510 | -\$4,415,165 |
| Madison County | \$114,098,413 | \$53,658,796 | \$52,447,659 | \$26,679,454 | -\$5,226,219 | \$10,415,478 | -\$11,639,135 |
| Meagher County | \$21,600,093 | \$10,333,009 | \$7,115,498 | \$1,341,664 | -\$1,534,207 | \$2,476,974 | -\$1,639,647 |
| Mineral County | \$62,717,441 | \$7,123,292 | \$26,345,307 | \$11,195,846 | -\$524,350 | \$2,451,546 | -\$824,870 |
| Missoula County | \$2,199,111,741 | \$508,522,593 | \$517,651,981 | \$543,555,896 | -\$6,124,375 | \$195,430,754 | \$5,976,247 |
| Musselshell County | \$58,237,818 | \$16,443,474 | \$18,342,658 | \$3,451,262 | -\$5,329,071 | \$3,385,547 | -\$4,727,440 |
| Park County | \$304,604,352 | \$95,408,766 | \$76,908,265 | \$23,408,853 | -\$6,080,515 | \$23,246,451 | -\$18,959,476 |
| Petroleum County | \$4,038,831 | \$4,360,476 | \$1,299,198 | -\$253,771 | -\$917,971 | \$155,073 | -\$1,181,364 |
| Phillips County | \$51,595,638 | \$17,660,667 | \$14,293,954 | \$3,893,383 | -\$5,061,756 | \$2,571,768 | -\$5,971,653 |
| Pondera County | \$75,829,319 | \$22,287,815 | \$18,335,252 | \$9,723,581 | -\$4,460,568 | \$3,678,544 | -\$4,629,733 |
| Powder River County | \$17,653,812 | \$9,085,140 | \$4,625,207 | \$2,559,724 | -\$1,740,458 | \$1,346,991 | -\$666,244 |
| Powell County | \$79,259,957 | \$24,937,674 | \$27,862,938 | \$3,168,797 | -\$2,185,654 | \$3,729,568 | -\$4,573,445 |
| Prairie County | \$15,034,745 | \$5,400,241 | \$3,987,975 | \$808,695 | -\$1,340,475 | \$591,708 | -\$1,410,885 |
| Ravalli County | \$632,813,251 | \$158,354,145 | \$268,744,755 | \$102,360,600 | -\$12,628,693 | \$47,286,096 | -\$11,475,694 |
| Richland County | \$282,878,060 | \$30,959,090 | \$33,724,958 | \$53,585,654 | -\$11,048,893 | \$10,194,718 | -\$5,608,099 |
| Roosevelt County | \$133,461,279 | \$16,056,624 | \$21,893,826 | \$15,548,619 | -\$15,723,455 | \$4,393,534 | -\$7,894,954 |
| Rosebud County | \$144,550,730 | \$15,992,866 | \$34,182,019 | \$4,700,889 | -\$3,969,982 | \$2,167,434 | -\$754,701 |
| Sanders County | \$119,443,793 | \$25,032,350 | \$59,091,261 | \$16,355,756 | -\$3,984,023 | \$10,276,624 | -\$9,802,090 |
| Sheridan County | \$56,920,093 | \$16,624,361 | \$13,612,070 | \$12,701,552 | -\$382,212 | \$2,140,703 | -\$3,388,763 |
| Silver Bow County | \$591,165,674 | \$62,871,081 | \$162,177,295 | \$62,950,997 | -\$2,174,120 | \$18,409,394 | \$6,626,092 |
| Stillwater County | \$185,620,101 | \$36,415,764 | \$49,996,415 | \$18,607,167 | -\$7,648,585 | \$5,108,156 | -\$4,397,784 |
| Sweet Grass County | \$54,523,586 | \$22,372,832 | \$18,602,977 | \$8,563,335 | -\$3,470,697 | \$4,155,616 | -\$4,592,096 |
| Teton County | \$79,971,413 | \$24,754,937 | \$24,664,789 | \$12,653,475 | -\$287,245 | \$7,718,038 | -\$6,159,017 |
| Toole County | \$67,128,287 | \$9,769,228 | \$15,206,696 | \$7,889,895 | -\$1,401,000 | \$2,435,839 | -\$2,253,785 |
| Treasure County | \$10,967,476 | \$3,061,596 | \$3,684,286 | -\$601,953 | -\$1,272,427 | \$324,654 | \$989,868 |
| Valley County | \$124,372,857 | \$30,460,510 | \$32,064,367 | \$16,521,512 | -\$7,440,464 | \$3,574,192 | -\$9,290,289 |
| Wheatland County | \$21,666,455 | \$7,496,254 | \$7,192,985 | \$3,361,254 | -\$2,074,290 | \$944,056 | -\$1,119,488 |
| Wibaux County | \$14,785,716 | \$4,431,475 | \$3,020,037 | \$727,515 | -\$2,811,077 | \$1,141,095 | -\$2,053,329 |
| Yellowstone County | \$3,461,951,036 | \$438,545,058 | \$685,254,711 | \$492,016,574 | -\$23,703,282 | \$133,631,787 | \$3,539,620 |
| County Average | \$335,483,316 | \$67,750,301 | \$85,062,884 | \$54,224,358 | -\$5,533,521 | \$18,657,267 | -\$5,604,831 |
| County Median | \$97,034,913 | \$17,702,673 | \$24,781,337 | \$10,206,786 | -\$4,505,611 | \$3,733,328 | -\$3,557,885 |

County Personal Income Tax Deductions

| County | Business Expenses | Health Savings Accounts | Self Employment Expenses | Loan and Education Expenses | Other Expenses | Medical and Insurance Deductions | Federal Income Tax Deduction | Other Deductible Taxes |
|------------------------|-------------------|-------------------------|--------------------------|-----------------------------|----------------|----------------------------------|------------------------------|------------------------|
| Beaverhead County | N/A | \$318,892 | \$2,598,419 | \$441,026 | \$674,662 | \$9,053,154 | \$9,570,525 | \$4,057,269 |
| Big Horn County | N/A | \$111,213 | \$1,156,480 | \$194,592 | \$330,873 | \$4,512,731 | \$6,238,957 | \$1,388,723 |
| Blaine County | N/A | \$107,742 | \$948,683 | \$153,877 | \$258,829 | \$2,580,775 | \$3,985,434 | \$1,126,502 |
| Broadwater County | N/A | \$99,437 | \$1,245,473 | \$196,739 | \$255,108 | \$4,405,558 | \$5,664,461 | \$1,966,486 |
| Carbon County | N/A | \$531,567 | \$3,711,989 | \$395,835 | \$1,130,003 | \$9,657,696 | \$12,549,683 | \$5,087,989 |
| Carter County | N/A | \$86,883 | \$876,814 | \$39,486 | \$168,594 | \$1,454,480 | \$836,858 | \$99,299 |
| Cascade County | \$227,822 | \$2,012,770 | \$15,889,877 | \$3,638,292 | \$4,833,101 | \$61,146,327 | \$92,401,148 | \$40,372,381 |
| Chouteau County | N/A | \$162,898 | \$1,557,273 | \$153,873 | \$392,016 | \$4,447,326 | \$4,339,140 | \$1,321,362 |
| Custer County | N/A | \$461,002 | \$3,707,178 | \$456,969 | \$805,211 | \$10,339,636 | \$12,909,631 | \$5,234,725 |
| Daniels County | N/A | \$191,117 | \$1,288,132 | \$72,377 | \$265,366 | \$2,444,374 | \$2,176,684 | \$662,435 |
| Dawson County | N/A | \$251,340 | \$1,914,481 | \$303,565 | \$537,716 | \$8,770,621 | \$11,168,645 | \$4,290,937 |
| Deer Lodge County | N/A | \$228,007 | \$1,226,416 | \$365,212 | \$375,466 | \$7,977,279 | \$9,923,755 | \$4,241,255 |
| Fallon County | N/A | \$106,945 | \$1,008,957 | \$92,624 | \$167,333 | \$2,019,947 | \$3,526,080 | \$691,126 |
| Fergus County | N/A | \$418,963 | \$4,410,707 | \$453,559 | \$858,795 | \$10,675,770 | \$12,019,917 | \$4,580,054 |
| Flathead County | \$248,630 | \$5,606,007 | \$35,166,874 | \$4,008,560 | \$11,675,935 | \$91,731,178 | \$125,427,417 | \$67,518,814 |
| Gallatin County | \$426,159 | \$9,540,658 | \$52,259,166 | \$7,750,467 | \$13,012,718 | \$85,842,653 | \$154,761,487 | \$77,555,814 |
| Garfield County | N/A | \$54,921 | \$699,994 | \$27,365 | \$99,933 | \$1,235,721 | \$786,928 | \$159,737 |
| Glacier County | N/A | \$164,923 | \$1,302,966 | \$273,229 | \$436,757 | \$3,540,830 | \$6,830,281 | \$1,505,805 |
| Golden Valley County | N/A | N/A | \$272,955 | \$15,015 | \$30,500 | \$869,350 | \$727,332 | \$189,004 |
| Granite County | N/A | \$84,133 | \$1,235,288 | \$110,763 | \$250,752 | \$2,754,328 | \$2,775,049 | \$1,070,784 |
| Hill County | \$60,144 | \$406,375 | \$2,643,441 | \$537,673 | \$914,479 | \$10,906,200 | \$16,966,929 | \$6,044,651 |
| Jefferson County | \$84,078 | \$591,458 | \$4,381,072 | \$531,329 | \$933,323 | \$43,110,855 | \$18,213,362 | \$8,284,298 |
| Judith Basin County | N/A | \$97,002 | \$1,039,000 | \$50,686 | \$178,672 | \$1,691,327 | \$1,589,971 | \$400,033 |
| Lake County | \$83,217 | \$753,628 | \$5,170,094 | \$723,925 | \$1,909,907 | \$17,957,220 | \$22,643,498 | \$11,371,653 |
| Lewis and Clark County | \$394,998 | \$2,360,328 | \$18,419,528 | \$4,409,584 | \$5,076,753 | \$65,491,545 | \$100,918,518 | \$49,391,428 |
| Liberty County | N/A | \$64,974 | \$391,798 | \$55,721 | \$130,109 | \$1,947,497 | \$1,538,211 | \$428,964 |
| Lincoln County | \$52,254 | \$395,088 | \$3,166,797 | \$437,199 | \$1,316,632 | \$15,528,977 | \$17,131,755 | \$7,159,275 |
| McCone County | N/A | \$78,681 | \$707,144 | \$46,894 | \$165,725 | \$1,760,772 | \$1,456,404 | \$354,273 |
| Madison County | N/A | \$605,326 | \$3,342,405 | \$289,642 | \$1,532,244 | \$9,206,753 | \$9,214,774 | \$3,553,465 |
| Meagher County | N/A | \$91,533 | \$648,985 | \$48,010 | \$252,401 | \$1,856,838 | \$1,631,686 | \$603,916 |
| Mineral County | N/A | \$127,207 | \$752,686 | \$168,107 | \$282,629 | \$3,692,205 | \$4,554,167 | \$1,990,974 |
| Missoula County | \$229,932 | \$6,648,575 | \$36,713,630 | \$7,565,516 | \$9,589,500 | \$78,265,072 | \$137,581,120 | \$82,115,892 |
| Musselshell County | N/A | \$84,426 | \$1,175,061 | \$133,003 | \$324,506 | \$3,490,441 | \$3,982,595 | \$1,395,957 |
| Park County | \$53,632 | \$983,967 | \$6,208,129 | \$898,406 | \$1,705,696 | \$15,845,045 | \$19,806,132 | \$9,402,064 |
| Petroleum County | N/A | N/A | \$211,394 | \$13,172 | \$61,496 | \$442,634 | \$267,453 | \$75,693 |
| Phillips County | N/A | \$107,891 | \$1,267,076 | \$121,778 | \$376,731 | \$4,141,665 | \$3,762,063 | \$1,239,738 |
| Pondera County | N/A | \$203,180 | \$1,602,348 | \$175,517 | \$597,753 | \$4,633,866 | \$5,048,374 | \$1,720,912 |
| Powder River County | N/A | \$77,483 | \$943,700 | \$34,371 | \$191,728 | \$1,769,189 | \$1,127,916 | \$198,655 |
| Powell County | \$76,461 | \$143,549 | \$1,224,645 | \$250,205 | \$564,808 | \$5,161,920 | \$5,874,209 | \$2,383,578 |
| Prairie County | N/A | \$70,544 | \$472,062 | \$36,635 | \$157,469 | \$1,173,094 | \$1,053,565 | \$261,970 |
| Ravalli County | \$92,853 | \$1,723,669 | \$11,715,040 | \$1,609,686 | \$4,178,116 | \$40,263,622 | \$50,433,490 | \$22,475,032 |
| Richland County | N/A | \$444,638 | \$4,221,276 | \$413,250 | \$730,999 | \$10,719,897 | \$17,618,921 | \$4,562,560 |
| Roosevelt County | N/A | \$246,828 | \$2,109,082 | \$222,151 | \$517,303 | \$6,206,249 | \$7,536,744 | \$1,442,130 |
| Rosebud County | N/A | \$201,913 | \$1,224,680 | \$222,375 | \$379,698 | \$5,532,100 | \$9,420,201 | \$1,713,247 |
| Sanders County | \$99,840 | \$238,996 | \$2,254,219 | \$238,062 | \$876,243 | \$9,713,314 | \$9,396,986 | \$4,039,462 |
| Sheridan County | N/A | \$306,317 | \$1,979,738 | \$109,812 | \$313,157 | \$4,508,921 | \$4,108,119 | \$1,163,361 |
| Silver Bow County | \$66,446 | \$856,939 | \$5,180,653 | \$1,515,697 | \$1,753,773 | \$25,109,385 | \$40,087,188 | \$19,014,165 |
| Stillwater County | N/A | \$259,681 | \$2,371,535 | \$296,125 | \$779,843 | \$8,893,247 | \$13,522,354 | \$4,709,884 |
| Sweet Grass County | N/A | \$337,625 | \$1,386,410 | \$117,365 | \$414,411 | \$4,193,446 | \$4,156,186 | \$1,530,291 |
| Teton County | N/A | \$162,973 | \$2,907,446 | \$199,423 | \$662,322 | \$5,297,845 | \$6,102,513 | \$2,246,162 |
| Toole County | N/A | \$88,986 | \$844,734 | \$140,846 | \$282,974 | \$3,252,136 | \$4,217,028 | \$1,367,490 |
| Treasure County | N/A | \$61,150 | \$215,191 | \$25,733 | \$55,209 | \$804,601 | \$697,462 | \$144,058 |
| Valley County | N/A | \$323,963 | \$2,645,305 | \$264,339 | \$659,628 | \$8,195,134 | \$8,912,026 | \$3,423,476 |
| Wheatland County | N/A | \$44,811 | \$497,586 | \$33,992 | \$193,944 | \$1,818,112 | \$1,486,097 | \$337,431 |
| Wibaux County | N/A | N/A | \$380,170 | \$24,899 | \$39,249 | \$972,974 | \$927,932 | \$134,663 |
| Yellowstone County | \$381,616 | \$5,005,208 | \$43,315,374 | \$7,698,589 | \$11,691,804 | \$123,477,266 | \$221,060,176 | ##### |
| County Average | \$171,872 | \$844,044 | \$5,467,992 | \$871,485 | \$1,541,980 | \$15,580,198 | \$22,369,027 | \$10,367,242 |
| County Median | \$92,853 | \$228,007 | \$1,471,842 | \$210,787 | \$425,584 | \$4,897,893 | \$6,170,735 | \$1,843,699 |

County Personal Income Tax Deductions Continued

| County | Home Mortgage | Investment Interest | Charitable Contributions | Dependent Care Expenses | Gambling Losses | Political Contributions | Other Deductions |
|------------------------|---------------|---------------------|--------------------------|-------------------------|-----------------|-------------------------|------------------|
| Beaverhead County | \$5,917,574 | \$407,094 | \$5,030,403 | N/A | N/A | \$9,963 | \$93,044 |
| Big Horn County | \$2,230,564 | \$7,084 | \$1,972,810 | N/A | \$39,706 | \$1,544 | \$267,198 |
| Blaine County | \$1,300,029 | \$27,951 | \$1,401,044 | N/A | N/A | \$1,757 | \$67,731 |
| Broadwater County | \$4,105,312 | \$45,571 | \$2,385,358 | N/A | N/A | \$2,108 | \$111,226 |
| Carbon County | \$9,291,416 | \$225,139 | \$5,111,873 | N/A | \$109,626 | \$8,805 | \$146,583 |
| Carter County | \$251,981 | N/A | \$599,881 | N/A | N/A | N/A | \$38,509 |
| Cascade County | \$63,316,871 | \$984,813 | \$47,585,982 | \$93,383 | \$679,926 | \$58,394 | \$1,786,271 |
| Chouteau County | \$1,788,137 | \$50,252 | \$1,898,731 | N/A | N/A | \$3,881 | \$78,913 |
| Custer County | \$5,750,814 | \$173,053 | \$4,804,664 | N/A | \$110,869 | \$6,519 | \$226,445 |
| Daniels County | \$889,164 | N/A | \$703,300 | N/A | \$116,231 | N/A | \$4,414 |
| Dawson County | \$4,756,035 | \$64,011 | \$4,011,100 | N/A | \$78,190 | \$2,420 | \$190,433 |
| Deer Lodge County | \$4,883,446 | \$58,185 | \$2,698,662 | N/A | \$269,128 | \$4,895 | \$163,141 |
| Fallon County | \$1,407,555 | N/A | \$1,474,693 | N/A | N/A | N/A | \$9,959 |
| Fergus County | \$6,337,053 | \$114,395 | \$5,125,668 | N/A | \$814,283 | \$6,730 | \$130,549 |
| Flathead County | \$123,121,858 | \$4,472,158 | \$74,265,711 | \$77,058 | \$1,018,564 | \$106,165 | \$1,856,807 |
| Gallatin County | \$144,432,162 | \$9,610,808 | \$97,825,550 | \$76,855 | \$1,552,532 | \$124,467 | \$2,841,324 |
| Garfield County | \$252,989 | N/A | \$258,226 | N/A | N/A | N/A | N/A |
| Glacier County | \$1,998,728 | \$22,315 | \$1,615,531 | N/A | \$823,537 | \$2,825 | \$2,279,522 |
| Golden Valley County | \$342,193 | N/A | \$265,995 | N/A | N/A | N/A | \$4,626 |
| Granite County | \$1,729,499 | \$94,628 | \$1,342,750 | N/A | N/A | \$2,250 | \$17,880 |
| Hill County | \$8,695,478 | \$156,671 | \$5,857,340 | N/A | \$107,512 | \$9,065 | \$208,736 |
| Jefferson County | \$14,947,633 | \$188,932 | \$8,194,286 | N/A | \$89,266 | \$15,045 | \$278,011 |
| Judith Basin County | \$711,111 | N/A | \$585,904 | N/A | N/A | \$1,285 | \$25,782 |
| Lake County | \$18,839,194 | \$1,142,621 | \$11,834,273 | \$26,589 | \$1,319,664 | \$17,485 | \$284,294 |
| Lewis and Clark County | \$75,400,698 | \$1,631,811 | \$39,678,952 | \$35,468 | \$852,263 | \$123,769 | \$1,762,552 |
| Liberty County | \$520,266 | \$8,597 | \$773,549 | N/A | N/A | \$1,542 | \$8,286 |
| Lincoln County | \$12,040,454 | \$125,016 | \$7,314,693 | \$25,078 | \$148,522 | \$8,630 | \$343,683 |
| McCone County | \$533,342 | N/A | \$759,227 | N/A | N/A | N/A | \$17,133 |
| Madison County | \$7,339,895 | \$667,634 | \$5,195,882 | N/A | N/A | \$9,795 | \$122,810 |
| Meagher County | \$981,599 | \$9,369 | \$662,636 | N/A | N/A | N/A | \$39,672 |
| Mineral County | \$3,461,351 | \$37,588 | \$1,683,587 | N/A | \$44,832 | \$4,239 | \$140,518 |
| Missoula County | \$118,419,655 | \$5,639,711 | \$149,498,139 | \$118,936 | \$3,302,943 | \$186,969 | \$1,811,630 |
| Musselshell County | \$2,307,795 | \$16,370 | \$1,200,254 | N/A | N/A | \$2,470 | \$67,487 |
| Park County | \$16,450,892 | \$1,116,070 | \$9,701,161 | N/A | N/A | \$11,016 | \$291,834 |
| Petroleum County | \$84,587 | N/A | \$90,074 | N/A | N/A | N/A | N/A |
| Phillips County | \$1,624,892 | \$45,549 | \$1,336,488 | N/A | N/A | \$2,250 | \$84,872 |
| Pondera County | \$2,438,944 | \$29,428 | \$2,991,973 | N/A | N/A | \$3,760 | \$62,682 |
| Powder River County | \$334,473 | N/A | \$441,471 | N/A | N/A | N/A | \$23,202 |
| Powell County | \$3,129,333 | \$456,364 | \$3,367,213 | N/A | N/A | \$3,305 | \$97,707 |
| Prairie County | \$384,677 | N/A | \$376,373 | N/A | N/A | N/A | \$10,760 |
| Ravalli County | \$46,333,474 | \$1,887,313 | \$27,435,767 | N/A | \$474,404 | \$43,985 | \$691,252 |
| Richland County | \$7,971,238 | \$85,831 | \$6,677,178 | N/A | \$148,832 | \$3,717 | \$56,482 |
| Roosevelt County | \$2,142,281 | \$13,464 | \$2,570,498 | N/A | \$302,126 | \$1,568 | \$44,294 |
| Rosebud County | \$3,138,987 | \$8,050 | \$2,501,145 | N/A | \$107,409 | \$2,223 | \$82,877 |
| Sanders County | \$6,957,271 | \$371,450 | \$5,428,740 | N/A | \$123,026 | \$6,242 | \$276,007 |
| Sheridan County | \$1,435,731 | \$21,950 | \$1,540,832 | N/A | N/A | N/A | \$73,579 |
| Silver Bow County | \$22,509,111 | \$3,262,780 | \$20,076,997 | \$34,788 | \$1,375,611 | \$38,800 | \$540,425 |
| Stillwater County | \$9,380,094 | \$274,559 | \$6,127,181 | N/A | N/A | \$6,358 | \$135,687 |
| Sweet Grass County | \$2,956,615 | \$155,787 | \$2,327,667 | N/A | N/A | \$3,220 | \$32,106 |
| Teton County | \$3,351,555 | \$63,832 | \$3,113,343 | N/A | N/A | \$4,750 | \$100,782 |
| Toole County | \$1,665,271 | \$14,011 | \$1,369,160 | N/A | N/A | \$2,090 | \$20,322 |
| Treasure County | \$257,622 | N/A | \$180,002 | N/A | N/A | N/A | \$48,865 |
| Valley County | \$3,932,347 | \$46,937 | \$3,429,789 | N/A | \$64,082 | \$6,317 | \$66,204 |
| Wheatland County | \$544,811 | \$20,595 | \$550,869 | N/A | N/A | N/A | \$7,196 |
| Wibaux County | \$278,727 | N/A | \$377,018 | N/A | N/A | N/A | \$8,335 |
| Yellowstone County | \$166,417,995 | \$3,003,122 | \$107,930,737 | \$132,736 | \$8,354,079 | \$114,895 | \$2,305,305 |
| County Average | \$17,000,407 | \$837,702 | \$12,563,542 | \$68,988 | \$862,583 | \$23,274 | \$379,369 |
| County Median | \$3,134,160 | \$104,512 | \$2,535,822 | \$76,855 | \$208,980 | \$5,569 | \$95,376 |

County Personal Income Tax Credits

| County | Capital Gains | Other States' Tax | Charitable Gift Credits | Energy Conservation | Alternative Fuel and Recycling Credits | Uninsured Montanans Credit | Biofuels Credits | Contractors' Gross Receipts Credits | Elderly Homeowner and Renters' Credit | Other Credits |
|------------------------|---------------|-------------------|-------------------------|---------------------|--|----------------------------|------------------|-------------------------------------|---------------------------------------|---------------|
| Beaverhead County | \$889,696 | \$494,601 | \$7,745 | \$22,722 | N/A | N/A | N/A | N/A | \$70,691 | N/A |
| Big Horn County | \$105,425 | \$26,819 | N/A | \$10,668 | N/A | N/A | N/A | N/A | \$14,001 | N/A |
| Blaine County | \$160,378 | \$67,391 | N/A | \$10,401 | N/A | N/A | N/A | N/A | \$17,996 | N/A |
| Broadwater County | \$200,194 | \$165,978 | \$30,689 | \$20,644 | N/A | N/A | N/A | N/A | \$34,033 | N/A |
| Carbon County | \$537,753 | \$711,268 | N/A | \$56,851 | N/A | N/A | N/A | N/A | \$75,729 | N/A |
| Carter County | \$176,546 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Cascade County | \$2,444,276 | \$1,272,315 | \$263,459 | \$416,974 | \$189,860 | \$15,473 | N/A | \$913,831 | \$489,490 | \$5,242,648 |
| Chouteau County | \$200,513 | \$53,371 | \$8,593 | \$17,186 | N/A | N/A | N/A | N/A | \$10,314 | N/A |
| Custer County | \$460,303 | \$149,603 | \$31,841 | \$33,662 | N/A | N/A | N/A | N/A | \$71,285 | N/A |
| Daniels County | \$93,660 | \$8,256 | N/A | N/A | N/A | N/A | N/A | N/A | \$4,972 | N/A |
| Dawson County | \$276,610 | \$154,456 | N/A | \$55,689 | N/A | N/A | N/A | N/A | \$49,518 | N/A |
| Deer Lodge County | \$265,200 | \$130,614 | \$5,992 | \$48,562 | N/A | N/A | N/A | N/A | \$56,542 | N/A |
| Fallon County | \$156,616 | \$35,960 | N/A | \$7,770 | N/A | N/A | N/A | N/A | N/A | N/A |
| Fergus County | \$553,518 | \$180,580 | \$20,677 | \$46,704 | \$13,912 | N/A | N/A | N/A | \$58,747 | N/A |
| Flathead County | \$4,928,946 | \$5,218,585 | \$282,533 | \$368,340 | \$88,618 | N/A | N/A | \$920,446 | \$1,081,238 | \$88,002 |
| Gallatin County | \$11,530,858 | \$11,699,140 | \$363,869 | \$335,253 | \$101,027 | N/A | N/A | \$804,528 | \$654,495 | \$66,591 |
| Garfield County | \$129,373 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Glacier County | \$124,949 | \$45,127 | N/A | \$13,718 | N/A | N/A | N/A | N/A | \$11,003 | N/A |
| Golden Valley County | \$59,581 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Granite County | \$189,516 | \$189,618 | N/A | \$11,261 | N/A | N/A | N/A | N/A | \$13,004 | N/A |
| Hill County | \$371,306 | \$67,772 | \$12,307 | \$77,378 | N/A | N/A | N/A | N/A | \$77,561 | N/A |
| Jefferson County | \$396,453 | \$377,704 | \$19,350 | \$64,750 | \$15,905 | N/A | N/A | \$280,656 | \$73,825 | N/A |
| Judith Basin County | \$138,910 | \$42,127 | N/A | \$9,147 | N/A | N/A | N/A | N/A | N/A | N/A |
| Lake County | \$951,460 | \$821,466 | \$51,928 | \$56,576 | \$20,405 | N/A | N/A | N/A | \$255,787 | \$8,902 |
| Lewis and Clark County | \$1,991,516 | \$1,988,435 | \$223,531 | \$349,502 | \$78,902 | N/A | N/A | \$551,746 | \$576,407 | \$42,771 |
| Liberty County | \$61,001 | \$7,193 | N/A | N/A | N/A | N/A | N/A | N/A | \$4,830 | N/A |
| Lincoln County | \$315,662 | \$652,777 | N/A | \$83,149 | \$22,252 | N/A | N/A | N/A | \$99,463 | N/A |
| McCone County | \$81,516 | \$2,542 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Madison County | \$742,184 | \$960,831 | \$29,160 | \$25,205 | \$19,737 | N/A | N/A | N/A | \$49,476 | N/A |
| Meagher County | \$148,890 | \$53,147 | N/A | N/A | N/A | N/A | N/A | N/A | \$10,141 | N/A |
| Mineral County | \$90,779 | \$436,803 | N/A | \$11,283 | N/A | N/A | N/A | N/A | \$24,336 | N/A |
| Missoula County | \$6,674,539 | \$5,556,880 | \$444,916 | \$512,572 | \$178,795 | \$23,505 | N/A | \$767,737 | \$1,092,848 | \$1,110,698 |
| Musselshell County | \$207,743 | \$258,053 | N/A | \$31,198 | N/A | N/A | N/A | N/A | \$23,999 | N/A |
| Park County | \$1,160,342 | \$881,284 | N/A | \$68,206 | \$18,878 | N/A | N/A | N/A | \$201,355 | N/A |
| Petroleum County | \$70,506 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Phillips County | \$223,376 | \$23,367 | N/A | \$17,440 | N/A | N/A | N/A | N/A | \$19,489 | N/A |
| Pondera County | \$274,705 | \$21,117 | N/A | \$17,819 | N/A | N/A | N/A | N/A | \$15,830 | N/A |
| Powder River County | \$105,162 | \$8,317 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Powell County | \$291,806 | \$270,464 | N/A | \$28,496 | N/A | N/A | N/A | N/A | \$41,227 | N/A |
| Prairie County | \$70,658 | \$17,748 | N/A | N/A | N/A | N/A | N/A | N/A | \$3,600 | N/A |
| Ravalli County | \$1,938,799 | \$2,744,936 | \$33,043 | \$161,274 | \$94,136 | N/A | N/A | N/A | \$324,855 | \$18,032 |
| Richland County | \$383,112 | \$429,217 | \$24,758 | \$45,445 | N/A | N/A | N/A | N/A | \$53,732 | N/A |
| Roosevelt County | \$174,484 | \$57,020 | N/A | \$9,772 | N/A | N/A | N/A | N/A | \$14,034 | N/A |
| Rosebud County | \$195,760 | \$45,081 | N/A | \$22,213 | N/A | N/A | N/A | N/A | \$8,133 | N/A |
| Sanders County | \$294,424 | \$452,735 | N/A | \$32,070 | \$11,514 | N/A | N/A | N/A | \$93,854 | N/A |
| Sheridan County | \$180,964 | \$104,760 | N/A | \$6,881 | N/A | N/A | N/A | N/A | \$10,084 | N/A |
| Silver Bow County | \$749,958 | \$414,206 | \$119,497 | \$121,814 | \$16,449 | N/A | N/A | \$130,101 | \$323,636 | \$33,155 |
| Stillwater County | \$354,390 | \$233,469 | \$27,495 | \$49,357 | \$8,794 | N/A | N/A | N/A | \$41,119 | N/A |
| Sweet Grass County | \$279,808 | \$292,026 | N/A | \$15,626 | N/A | N/A | N/A | N/A | \$22,277 | N/A |
| Teton County | \$249,208 | \$142,128 | \$2,072 | \$25,725 | N/A | N/A | N/A | N/A | \$58,645 | N/A |
| Toole County | \$110,964 | \$36,484 | N/A | \$11,082 | N/A | N/A | N/A | N/A | \$9,871 | N/A |
| Treasure County | \$36,219 | \$14,938 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Valley County | \$396,450 | \$114,222 | N/A | \$27,407 | N/A | N/A | N/A | N/A | \$44,147 | N/A |
| Wheatland County | \$92,561 | \$51,336 | N/A | \$7,492 | N/A | N/A | N/A | N/A | \$6,127 | N/A |
| Wibaux County | \$60,219 | \$5,469 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Yellowstone County | \$5,207,859 | \$4,567,172 | \$951,126 | \$903,702 | \$226,473 | \$11,594 | N/A | \$1,011,693 | \$1,246,642 | \$136,158 |
| County Average | \$867,100 | \$822,248 | \$140,694 | \$97,022 | \$69,104 | \$16,857 | N/A | \$672,592 | \$163,921 | \$749,662 |
| County Median | \$236,292 | \$152,030 | \$30,689 | \$29,847 | \$21,329 | \$15,473 | N/A | \$786,133 | \$46,812 | \$66,591 |

County Taxable Value of Property By Property Type

| County | Property Class 1 Taxable Value | Property Class 2 Taxable Value | Property Class 3 Taxable Value | Property Class 4 Taxable Value | Property Class 4.1 Taxable Value | Property Class 4.2 Taxable Value | Property Class 4.8 Taxable Value | Property Class 4.9 Taxable Value |
|------------------------|---|---|---|---|--|---|---|---|
| Beaverhead County | \$0 | \$0 | \$2,823,709 | \$13,993,664 | \$8,726,803 | \$2,521,827 | \$2,174,415 | \$570,619 |
| Big Horn County | \$0 | \$0 | \$3,218,550 | \$6,906,020 | \$3,328,873 | \$746,093 | \$2,265,881 | \$565,173 |
| Blaine County | \$0 | \$0 | \$5,248,250 | \$3,594,966 | \$2,710,853 | \$226,367 | \$595,156 | \$62,590 |
| Broadwater County | \$291,241 | \$0 | \$1,631,508 | \$8,926,840 | \$6,178,232 | \$1,637,757 | \$835,867 | \$274,984 |
| Carbon County | \$360,504 | \$0 | \$2,310,984 | \$23,911,165 | \$16,541,284 | \$4,747,249 | \$1,848,038 | \$774,594 |
| Carter County | \$0 | \$0 | \$1,973,256 | \$1,102,119 | \$929,353 | \$86,611 | \$71,290 | \$14,865 |
| Cascade County | \$0 | \$0 | \$4,708,204 | \$108,726,329 | \$62,861,554 | \$13,999,940 | \$24,426,941 | \$7,437,894 |
| Chouteau County | \$0 | \$0 | \$9,755,612 | \$6,135,437 | \$4,107,082 | \$555,501 | \$1,353,311 | \$119,543 |
| Custer County | \$0 | \$0 | \$3,199,671 | \$11,594,860 | \$7,059,045 | \$1,411,372 | \$2,093,918 | \$1,030,525 |
| Daniels County | \$0 | \$0 | \$3,313,490 | \$2,013,533 | \$1,410,880 | \$153,553 | \$406,500 | \$42,600 |
| Dawson County | \$0 | \$0 | \$3,691,344 | \$8,413,224 | \$5,718,464 | \$571,534 | \$1,816,968 | \$306,258 |
| Deer Lodge County | \$0 | \$0 | \$542,284 | \$9,212,213 | \$6,225,184 | \$1,787,058 | \$996,663 | \$203,308 |
| Fallon County | \$0 | \$0 | \$1,758,950 | \$3,844,718 | \$2,088,788 | \$568,373 | \$926,264 | \$261,293 |
| Fergus County | \$0 | \$0 | \$5,142,811 | \$14,460,061 | \$9,852,294 | \$1,594,684 | \$2,535,794 | \$477,289 |
| Flathead County | \$0 | \$0 | \$1,222,129 | \$249,685,129 | \$139,573,135 | \$66,023,884 | \$29,593,780 | \$14,494,330 |
| Gallatin County | \$263,631 | \$0 | \$3,575,824 | \$314,715,899 | \$174,656,603 | \$68,027,370 | \$47,329,079 | \$24,702,847 |
| Garfield County | \$0 | \$0 | \$3,623,255 | \$1,270,099 | \$957,184 | \$208,045 | \$96,836 | \$8,034 |
| Glacier County | \$0 | \$0 | \$3,014,676 | \$6,284,997 | \$3,533,757 | \$688,189 | \$1,772,296 | \$290,755 |
| Golden Valley County | \$0 | \$0 | \$1,148,476 | \$854,290 | \$730,419 | \$29,803 | \$82,777 | \$11,291 |
| Granite County | \$616,501 | \$7,101 | \$723,062 | \$7,553,225 | \$4,762,707 | \$2,192,837 | \$496,920 | \$100,761 |
| Hill County | \$0 | \$0 | \$8,235,183 | \$15,753,106 | \$10,093,667 | \$1,431,708 | \$3,572,090 | \$655,641 |
| Jefferson County | \$219,971 | \$1,180,482 | \$1,006,152 | \$19,061,550 | \$13,366,838 | \$3,882,689 | \$1,427,616 | \$384,407 |
| Judith Basin County | \$49,136 | \$0 | \$2,870,139 | \$2,862,868 | \$2,155,278 | \$255,474 | \$420,592 | \$31,524 |
| Lake County | \$0 | \$0 | \$1,708,759 | \$61,586,765 | \$32,881,167 | \$22,994,189 | \$4,185,972 | \$1,525,437 |
| Lewis and Clark County | \$0 | \$0 | \$2,035,354 | \$110,512,290 | \$59,973,642 | \$24,465,238 | \$18,350,746 | \$7,722,664 |
| Liberty County | \$0 | \$0 | \$4,173,611 | \$2,675,204 | \$1,677,116 | \$92,011 | \$868,518 | \$37,559 |
| Lincoln County | \$0 | \$0 | \$263,849 | \$28,763,846 | \$16,949,762 | \$8,627,757 | \$2,565,847 | \$620,480 |
| McCone County | \$0 | \$0 | \$4,166,664 | \$1,684,658 | \$1,317,108 | \$133,815 | \$203,219 | \$30,516 |
| Madison County | \$3,783,442 | \$0 | \$2,796,937 | \$129,690,357 | \$88,434,019 | \$32,718,198 | \$5,249,045 | \$3,289,095 |
| Meagher County | \$0 | \$4,625 | \$1,704,472 | \$3,265,641 | \$2,323,728 | \$550,438 | \$309,689 | \$81,786 |
| Mineral County | \$0 | \$0 | \$58,477 | \$5,543,388 | \$3,151,360 | \$1,533,411 | \$668,543 | \$190,074 |
| Missoula County | \$0 | \$0 | \$579,102 | \$220,728,673 | \$101,881,137 | \$56,869,324 | \$36,818,352 | \$25,159,860 |
| Musselshell County | \$0 | \$0 | \$1,624,212 | \$4,386,903 | \$3,014,104 | \$474,383 | \$780,881 | \$117,535 |
| Park County | \$0 | \$0 | \$2,154,767 | \$42,841,955 | \$27,629,121 | \$7,767,934 | \$5,971,155 | \$1,473,745 |
| Petroleum County | \$0 | \$0 | \$967,200 | \$504,134 | \$432,999 | \$32,488 | \$32,732 | \$5,915 |
| Phillips County | \$0 | \$0 | \$4,073,191 | \$4,094,746 | \$3,000,964 | \$338,266 | \$676,127 | \$79,389 |
| Pondera County | \$0 | \$0 | \$4,392,605 | \$6,269,114 | \$4,527,215 | \$371,939 | \$1,258,250 | \$111,710 |
| Powder River County | \$0 | \$0 | \$1,711,142 | \$1,560,190 | \$1,188,944 | \$134,491 | \$180,916 | \$55,839 |
| Powell County | \$0 | \$0 | \$1,194,456 | \$8,333,560 | \$5,870,322 | \$1,288,338 | \$998,438 | \$176,462 |
| Prairie County | \$0 | \$0 | \$1,414,933 | \$814,854 | \$658,430 | \$58,341 | \$87,075 | \$11,008 |
| Ravalli County | \$0 | \$0 | \$1,204,428 | \$76,434,281 | \$49,905,602 | \$16,660,400 | \$7,204,898 | \$2,663,381 |
| Richland County | \$0 | \$0 | \$4,546,955 | \$16,864,448 | \$8,847,122 | \$2,445,040 | \$4,328,643 | \$1,243,643 |
| Roosevelt County | \$0 | \$0 | \$4,866,027 | \$5,150,907 | \$2,934,122 | \$330,158 | \$1,786,248 | \$100,379 |
| Rosebud County | \$0 | \$0 | \$3,519,969 | \$4,953,009 | \$3,176,576 | \$451,244 | \$1,042,135 | \$283,054 |
| Sanders County | \$0 | \$0 | \$598,734 | \$16,057,988 | \$10,022,503 | \$4,001,307 | \$1,616,388 | \$417,790 |
| Sheridan County | \$0 | \$0 | \$5,031,175 | \$4,419,465 | \$2,924,987 | \$314,193 | \$1,028,869 | \$151,416 |
| Silver Bow County | \$0 | \$7,373,374 | \$396,519 | \$39,564,884 | \$22,393,559 | \$5,119,296 | \$10,107,131 | \$1,944,898 |
| Stillwater County | \$0 | \$9,591,676 | \$1,996,167 | \$16,001,919 | \$11,067,942 | \$3,047,991 | \$1,555,389 | \$330,597 |
| Sweet Grass County | \$0 | \$7,821,737 | \$1,737,217 | \$6,964,820 | \$5,142,690 | \$709,077 | \$892,098 | \$220,955 |
| Teton County | \$0 | \$0 | \$5,380,328 | \$8,764,915 | \$6,141,681 | \$777,206 | \$1,673,534 | \$172,494 |
| Toole County | \$0 | \$0 | \$5,092,712 | \$5,611,037 | \$3,161,787 | \$332,931 | \$2,006,230 | \$110,089 |
| Treasure County | \$0 | \$0 | \$1,121,113 | \$642,533 | \$517,771 | \$33,011 | \$82,901 | \$8,850 |
| Valley County | \$0 | \$0 | \$5,561,293 | \$9,469,701 | \$6,326,036 | \$1,013,743 | \$1,768,569 | \$361,353 |
| Wheatland County | \$0 | \$0 | \$1,740,096 | \$1,858,584 | \$1,440,871 | \$152,256 | \$234,337 | \$31,120 |
| Wibaux County | \$0 | \$0 | \$1,141,868 | \$821,510 | \$656,577 | \$60,912 | \$94,221 | \$9,800 |
| Yellowstone County | \$0 | \$0 | \$3,659,212 | \$263,913,403 | \$142,158,447 | \$37,429,156 | \$55,973,228 | \$28,352,572 |
| County Average | \$99,722 | \$463,911 | \$2,809,840 | \$34,850,464 | \$19,987,459 | \$7,226,364 | \$5,316,774 | \$2,319,868 |
| County Median | \$0 | \$0 | \$2,232,876 | \$7,259,023 | \$4,952,699 | \$761,650 | \$1,390,464 | \$241,124 |

County Taxable Value of Property By Property Type Continued

| County | Property Class 5 Taxable Value | Property Class 7 Taxable Value | Property Class 8 Taxable Value | Property Class 9 Taxable Value | Property Class 10 Taxable Value | Property Class 12 Taxable Value | Property Class 13 Taxable Value | Property Class 14 Taxable Value | Property Class 15 Taxable Value |
|------------------------|---|---|---|---|--|--|--|--|--|
| Beaverhead County | \$885,962 | \$0 | \$1,924,061 | \$3,567,401 | \$21,268 | \$401,905 | \$431,342 | \$0 | \$0 |
| Big Horn County | \$1,071,831 | \$0 | \$4,614,586 | \$5,703,148 | \$11,604 | \$1,861,519 | \$853,437 | \$0 | \$0 |
| Blaine County | \$917,748 | \$0 | \$461,621 | \$2,708,309 | \$8,479 | \$1,781,715 | \$305,185 | \$0 | \$0 |
| Broadwater County | \$161,403 | \$0 | \$1,038,496 | \$4,584,915 | \$38,068 | \$695,090 | \$261,736 | \$0 | \$0 |
| Carbon County | \$486,194 | \$0 | \$566,771 | \$14,967,951 | \$2,995 | \$969,154 | \$570,072 | \$0 | \$0 |
| Carter County | \$458,856 | \$0 | \$229,799 | \$39,928,493 | \$4,588 | \$0 | \$44,009 | \$0 | \$0 |
| Cascade County | \$541,176 | \$0 | \$14,810,667 | \$20,416,739 | \$58,139 | \$4,294,095 | \$21,769,903 | \$269,265 | \$0 |
| Chouteau County | \$1,053,735 | \$0 | \$931,897 | \$9,023,775 | \$22,966 | \$711,200 | \$213,903 | \$0 | \$0 |
| Custer County | \$494,980 | \$0 | \$516,968 | \$4,472,312 | \$12,828 | \$1,555,504 | \$523,395 | \$0 | \$0 |
| Daniels County | \$372,459 | \$0 | \$440,036 | \$196,966 | \$0 | \$409,275 | \$640,421 | \$0 | \$0 |
| Dawson County | \$554,575 | \$0 | \$1,008,767 | \$7,666,877 | \$0 | \$3,547,612 | \$1,260,833 | \$0 | \$0 |
| Deer Lodge County | \$442,976 | \$0 | \$250,507 | \$5,173,309 | \$45,621 | \$370,185 | \$5,409,548 | \$0 | \$0 |
| Fallon County | \$336,942 | \$0 | \$1,725,686 | \$35,489,443 | \$49 | \$708,811 | \$66,002 | \$1,020,353 | \$0 |
| Fergus County | \$1,073,248 | \$0 | \$826,049 | \$17,034,078 | \$136,835 | \$346,583 | \$381,851 | \$0 | \$0 |
| Flathead County | \$5,493,257 | \$0 | \$7,066,891 | \$7,643,523 | \$793,696 | \$4,374,347 | \$5,571,690 | \$421 | \$1,027 |
| Gallatin County | \$586,376 | \$0 | \$5,695,410 | \$27,226,152 | \$108,890 | \$3,285,528 | \$6,092,684 | \$0 | \$0 |
| Garfield County | \$343,615 | \$0 | \$218,570 | \$0 | \$0 | \$0 | \$88,634 | \$0 | \$0 |
| Glacier County | \$1,163,168 | \$0 | \$782,668 | \$11,860,813 | \$4,401 | \$2,201,685 | \$521,754 | \$1,774,958 | \$0 |
| Golden Valley County | \$108,622 | \$0 | \$136,642 | \$3,825,490 | \$9,300 | \$668,973 | \$16,992 | \$0 | \$0 |
| Granite County | \$159,207 | \$0 | \$193,677 | \$3,759,646 | \$115,616 | \$876,604 | \$185,397 | \$0 | \$0 |
| Hill County | \$1,386,109 | \$0 | \$994,925 | \$9,481,209 | \$8,761 | \$4,562,747 | \$920,207 | \$0 | \$0 |
| Jefferson County | \$307,539 | \$0 | \$2,004,928 | \$6,668,382 | \$48,964 | \$652,004 | \$691,575 | \$0 | \$0 |
| Judith Basin County | \$353,944 | \$0 | \$234,769 | \$9,552,788 | \$12,404 | \$1,550,657 | \$113,730 | \$925,576 | \$0 |
| Lake County | \$466,590 | \$0 | \$609,633 | \$808,148 | \$126,559 | \$613,492 | \$1,341,224 | \$0 | \$0 |
| Lewis and Clark County | \$278,975 | \$0 | \$4,469,613 | \$17,802,020 | \$207,844 | \$1,946,571 | \$8,221,382 | \$0 | \$0 |
| Liberty County | \$389,196 | \$0 | \$511,504 | \$641,710 | \$611 | \$861,508 | \$220,855 | \$0 | \$0 |
| Lincoln County | \$2,113,228 | \$0 | \$278,077 | \$0 | \$1,017,905 | \$3,568,585 | \$650,616 | \$0 | \$0 |
| McCone County | \$563,291 | \$0 | \$397,635 | \$520,247 | \$0 | \$258,920 | \$140,163 | \$0 | \$0 |
| Madison County | \$588,406 | \$0 | \$2,863,074 | \$4,332,156 | \$63,480 | \$620,616 | \$2,221,337 | \$0 | \$0 |
| Meagher County | \$339,670 | \$0 | \$105,369 | \$2,919,769 | \$147,937 | \$38 | \$88,462 | \$475,211 | \$0 |
| Mineral County | \$216,114 | \$0 | \$155,599 | \$3,918,514 | \$153,703 | \$840,602 | \$330,480 | \$0 | \$0 |
| Missoula County | \$1,795,266 | \$0 | \$4,968,278 | \$22,631,124 | \$461,521 | \$3,144,177 | \$4,939,413 | \$0 | \$0 |
| Musselshell County | \$494,954 | \$0 | \$2,614,382 | \$2,038,110 | \$59,339 | \$1,500,492 | \$292,238 | \$0 | \$0 |
| Park County | \$445,548 | \$0 | \$398,249 | \$6,062,762 | \$116,101 | \$999,100 | \$654,236 | \$0 | \$0 |
| Petroleum County | \$168,537 | \$0 | \$96,671 | \$0 | \$518 | \$0 | \$13,095 | \$0 | \$0 |
| Phillips County | \$687,319 | \$0 | \$542,046 | \$5,154,532 | \$1,176 | \$1,684,288 | \$438,049 | \$0 | \$0 |
| Pondera County | \$493,357 | \$0 | \$480,225 | \$3,994,979 | \$698 | \$1,033,771 | \$224,832 | \$592,197 | \$0 |
| Powder River County | \$480,735 | \$0 | \$450,017 | \$6,477,235 | \$17,677 | \$0 | \$71,188 | \$0 | \$1,911,896 |
| Powell County | \$344,293 | \$0 | \$251,553 | \$6,555,470 | \$211,262 | \$1,194,734 | \$332,100 | \$0 | \$0 |
| Prairie County | \$176,945 | \$0 | \$140,545 | \$1,051,314 | \$0 | \$1,661,561 | \$126,519 | \$0 | \$0 |
| Ravalli County | \$851,326 | \$0 | \$1,647,167 | \$6,636,898 | \$114,589 | \$717,707 | \$1,528,546 | \$0 | \$0 |
| Richland County | \$1,759,555 | \$0 | \$10,630,410 | \$18,428,544 | \$0 | \$828,640 | \$3,599,710 | \$0 | \$0 |
| Roosevelt County | \$2,857,896 | \$0 | \$2,622,070 | \$13,921,326 | \$0 | \$3,488,545 | \$544,461 | \$0 | \$0 |
| Rosebud County | \$3,064,780 | \$0 | \$3,060,113 | \$5,999,100 | \$17,948 | \$2,194,727 | \$64,907,862 | \$0 | \$0 |
| Sanders County | \$558,339 | \$0 | \$201,779 | \$5,998,478 | \$588,986 | \$2,341,394 | \$17,850,550 | \$0 | \$0 |
| Sheridan County | \$842,384 | \$0 | \$1,153,133 | \$2,091,763 | \$0 | \$1,017,961 | \$263,454 | \$0 | \$0 |
| Silver Bow County | \$187,721 | \$0 | \$12,634,200 | \$14,977,158 | \$23,936 | \$682,232 | \$1,793,361 | \$0 | \$0 |
| Stillwater County | \$714,643 | \$0 | \$6,440,233 | \$11,762,827 | \$24,212 | \$614,235 | \$2,054,449 | \$853,721 | \$0 |
| Sweet Grass County | \$442,781 | \$0 | \$1,784,600 | \$2,635,526 | \$46,838 | \$612,827 | \$225,871 | \$358,664 | \$0 |
| Teton County | \$835,265 | \$0 | \$508,467 | \$3,472,968 | \$4,725 | \$1,411,894 | \$402,270 | \$1,470,043 | \$0 |
| Toole County | \$548,752 | \$3,056 | \$630,777 | \$2,752,155 | \$0 | \$2,500,966 | \$205,277 | \$5,433,201 | \$0 |
| Treasure County | \$199,818 | \$0 | \$134,781 | \$1,589,102 | \$575 | \$1,376,438 | \$62,648 | \$0 | \$0 |
| Valley County | \$830,611 | \$0 | \$768,328 | \$11,303,042 | \$0 | \$2,557,898 | \$1,057,677 | \$0 | \$0 |
| Wheatland County | \$266,628 | \$0 | \$152,865 | \$8,655,778 | \$14,059 | \$514,422 | \$119,375 | \$3,570,903 | \$0 |
| Wibaux County | \$287,443 | \$0 | \$297,350 | \$13,015,310 | \$0 | \$542,782 | \$36,442 | \$0 | \$0 |
| Yellowstone County | \$4,269,645 | \$0 | \$57,997,793 | \$41,931,659 | \$14,719 | \$9,897,050 | \$8,361,198 | \$88,350 | \$0 |
| County Average | \$844,892 | \$55 | \$2,976,267 | \$8,946,990 | \$87,543 | \$1,554,524 | \$3,040,244 | \$300,587 | \$34,159 |
| County Median | \$494,967 | \$0 | \$620,205 | \$5,998,789 | \$14,389 | \$984,127 | \$434,696 | \$0 | \$0 |

Owner Property Tax Liability

| County | Property Class 1 | Property Class 2 | Property Class 3 | Property Class 4 | Property Class 4.1 | Property Class 4.2 | Property Class 4.8 | Property Class 4.9 |
|------------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Beaverhead County | \$0 | \$0 | \$1,533,966 | \$8,836,980 | \$5,318,644 | \$1,591,001 | \$1,525,381 | \$401,954 |
| Big Horn County | \$0 | \$0 | \$1,824,817 | \$4,275,058 | \$2,110,350 | \$464,161 | \$1,357,840 | \$342,707 |
| Blaine County | \$0 | \$0 | \$3,362,655 | \$2,999,945 | \$2,168,922 | \$196,067 | \$578,468 | \$56,489 |
| Broadwater County | \$142,047 | \$0 | \$790,075 | \$4,348,378 | \$2,998,409 | \$799,193 | \$411,637 | \$139,139 |
| Carbon County | \$165,871 | \$0 | \$1,139,598 | \$12,449,149 | \$8,560,486 | \$2,467,920 | \$998,529 | \$422,215 |
| Carter County | \$0 | \$0 | \$628,396 | \$434,902 | \$345,268 | \$45,115 | \$37,001 | \$7,518 |
| Cascade County | \$0 | \$0 | \$2,737,182 | \$75,490,341 | \$43,119,227 | \$9,523,207 | \$17,571,952 | \$5,275,955 |
| Chouteau County | \$0 | \$0 | \$5,186,107 | \$3,763,121 | \$2,442,022 | \$384,211 | \$855,209 | \$81,678 |
| Custer County | \$0 | \$0 | \$1,785,416 | \$9,266,418 | \$5,571,017 | \$1,132,267 | \$1,708,910 | \$854,225 |
| Daniels County | \$0 | \$0 | \$1,969,417 | \$1,369,227 | \$960,026 | \$112,546 | \$265,946 | \$30,709 |
| Dawson County | \$0 | \$0 | \$1,925,951 | \$6,181,532 | \$4,177,397 | \$425,310 | \$1,359,197 | \$219,628 |
| Deer Lodge County | \$0 | \$0 | \$355,338 | \$6,846,673 | \$4,649,621 | \$1,260,458 | \$776,450 | \$160,144 |
| Fallon County | \$0 | \$0 | \$556,299 | \$1,613,371 | \$871,979 | \$260,833 | \$364,293 | \$116,266 |
| Fergus County | \$0 | \$0 | \$2,769,535 | \$10,070,464 | \$6,676,734 | \$1,131,850 | \$1,903,106 | \$358,774 |
| Flathead County | \$0 | \$0 | \$691,633 | \$156,062,308 | \$86,448,173 | \$39,410,232 | \$20,410,717 | \$9,793,186 |
| Gallatin County | \$116,810 | \$0 | \$1,912,288 | \$183,094,634 | ##### | \$39,125,373 | \$28,279,618 | \$15,071,016 |
| Garfield County | \$0 | \$0 | \$2,361,098 | \$877,638 | \$656,965 | \$133,762 | \$80,194 | \$6,717 |
| Glacier County | \$0 | \$0 | \$2,025,530 | \$4,471,157 | \$2,513,000 | \$485,898 | \$1,263,570 | \$208,690 |
| Golden Valley County | \$0 | \$0 | \$517,714 | \$395,456 | \$337,629 | \$14,166 | \$38,308 | \$5,354 |
| Granite County | \$314,773 | \$3,626 | \$385,932 | \$4,167,192 | \$2,615,466 | \$1,193,708 | \$296,795 | \$61,224 |
| Hill County | \$0 | \$0 | \$4,131,239 | \$10,496,721 | \$6,652,685 | \$999,320 | \$2,397,903 | \$446,813 |
| Jefferson County | \$137,594 | \$538,287 | \$519,615 | \$10,855,675 | \$7,590,370 | \$2,204,558 | \$840,267 | \$220,480 |
| Judith Basin County | \$20,897 | \$0 | \$1,187,954 | \$1,242,969 | \$928,564 | \$112,030 | \$187,838 | \$14,537 |
| Lake County | \$0 | \$0 | \$1,083,711 | \$37,242,667 | \$20,001,614 | \$13,290,270 | \$2,917,552 | \$1,033,231 |
| Lewis and Clark County | \$0 | \$0 | \$1,215,921 | \$84,732,458 | \$45,321,703 | \$18,342,234 | \$14,835,367 | \$6,233,153 |
| Liberty County | \$0 | \$0 | \$2,174,205 | \$1,481,392 | \$927,572 | \$55,852 | \$475,313 | \$22,655 |
| Lincoln County | \$0 | \$0 | \$130,253 | \$15,634,532 | \$9,187,249 | \$4,541,551 | \$1,541,343 | \$364,389 |
| McCone County | \$0 | \$0 | \$2,549,242 | \$1,203,021 | \$897,180 | \$104,821 | \$175,124 | \$25,896 |
| Madison County | \$1,272,225 | \$0 | \$1,164,019 | \$34,297,158 | \$23,368,800 | \$8,388,576 | \$1,614,023 | \$925,759 |
| Meagher County | \$0 | \$2,537 | \$934,283 | \$1,978,040 | \$1,368,923 | \$341,899 | \$210,773 | \$56,444 |
| Mineral County | \$0 | \$0 | \$37,852 | \$3,816,160 | \$2,160,955 | \$1,037,894 | \$484,021 | \$133,291 |
| Missoula County | \$0 | \$0 | \$396,101 | \$183,827,520 | \$84,071,775 | \$46,879,554 | \$31,294,016 | \$21,582,175 |
| Musselshell County | \$0 | \$0 | \$1,016,735 | \$2,972,881 | \$2,023,149 | \$324,642 | \$543,527 | \$81,563 |
| Park County | \$0 | \$0 | \$1,003,444 | \$21,567,704 | \$13,918,986 | \$3,777,700 | \$3,074,170 | \$796,848 |
| Petroleum County | \$0 | \$0 | \$615,098 | \$344,023 | \$289,555 | \$23,472 | \$26,438 | \$4,558 |
| Phillips County | \$0 | \$0 | \$2,192,812 | \$2,632,292 | \$1,904,534 | \$219,212 | \$456,366 | \$52,180 |
| Pondera County | \$0 | \$0 | \$2,728,686 | \$4,343,965 | \$3,068,221 | \$270,629 | \$922,893 | \$82,223 |
| Powder River County | \$0 | \$0 | \$673,793 | \$663,868 | \$497,504 | \$60,682 | \$81,512 | \$24,170 |
| Powell County | \$0 | \$0 | \$640,659 | \$4,869,789 | \$3,373,258 | \$758,198 | \$627,917 | \$110,415 |
| Prairie County | \$0 | \$0 | \$823,805 | \$542,673 | \$429,880 | \$42,186 | \$62,766 | \$7,841 |
| Ravalli County | \$0 | \$0 | \$613,157 | \$41,054,926 | \$26,333,084 | \$8,812,927 | \$4,326,015 | \$1,582,901 |
| Richland County | \$0 | \$0 | \$1,909,104 | \$8,298,125 | \$4,290,659 | \$1,253,848 | \$2,129,933 | \$623,686 |
| Roosevelt County | \$0 | \$0 | \$2,791,112 | \$3,454,621 | \$1,980,815 | \$234,495 | \$1,167,735 | \$71,575 |
| Rosebud County | \$0 | \$0 | \$1,337,934 | \$2,104,501 | \$1,365,234 | \$203,941 | \$419,515 | \$115,811 |
| Sanders County | \$0 | \$0 | \$447,504 | \$8,610,390 | \$5,341,914 | \$2,047,747 | \$977,974 | \$242,755 |
| Sheridan County | \$0 | \$0 | \$3,516,140 | \$3,651,371 | \$2,334,238 | \$273,309 | \$917,937 | \$125,886 |
| Silver Bow County | \$0 | \$6,089,891 | \$289,641 | \$32,074,201 | \$18,196,535 | \$4,160,613 | \$8,122,058 | \$1,594,995 |
| Stillwater County | \$0 | \$4,950,208 | \$917,056 | \$8,058,169 | \$5,480,635 | \$1,510,210 | \$884,428 | \$182,897 |
| Sweet Grass County | \$0 | \$3,656,619 | \$798,924 | \$3,422,312 | \$2,483,387 | \$354,595 | \$468,000 | \$116,330 |
| Teton County | \$0 | \$0 | \$2,625,545 | \$4,710,860 | \$3,249,713 | \$430,364 | \$930,665 | \$100,118 |
| Toole County | \$0 | \$0 | \$2,905,162 | \$4,241,245 | \$2,269,578 | \$263,751 | \$1,621,474 | \$86,443 |
| Treasure County | \$0 | \$0 | \$521,289 | \$369,258 | \$287,764 | \$23,657 | \$51,821 | \$6,016 |
| Valley County | \$0 | \$0 | \$2,878,826 | \$6,015,788 | \$3,976,187 | \$623,578 | \$1,161,661 | \$254,361 |
| Wheatland County | \$0 | \$0 | \$793,804 | \$975,181 | \$737,114 | \$84,275 | \$135,576 | \$18,217 |
| Wibaux County | \$0 | \$0 | \$400,917 | \$328,044 | \$255,112 | \$27,447 | \$41,097 | \$4,387 |
| Yellowstone County | \$0 | \$0 | \$1,992,852 | \$172,504,067 | \$93,907,085 | \$24,647,053 | \$35,735,297 | \$18,214,632 |
| County Average | \$38,754 | \$272,164 | \$1,507,452 | \$21,814,866 | \$12,207,705 | \$4,408,649 | \$3,606,133 | \$1,592,379 |
| County Median | \$0 | \$0 | \$1,151,808 | \$4,346,171 | \$2,806,937 | \$475,030 | \$901,183 | \$129,588 |

Owner Property Tax Liability Continued

| County | Property Class 5 | Property Class 7 | Property Class 8 | Property Class 9 | Property Class 10 | Property Class 12 | Property Class 13 | Property Class 14 | Property Class 15 |
|------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beaverhead County | \$473,698 | \$0 | \$1,144,597 | \$2,066,991 | \$11,262 | \$222,774 | \$270,103 | \$0 | \$0 |
| Big Horn County | \$584,737 | \$0 | \$2,156,450 | \$3,433,398 | \$6,809 | \$1,060,835 | \$528,372 | \$0 | \$0 |
| Blaine County | \$622,807 | \$0 | \$308,456 | \$1,818,612 | \$4,784 | \$1,175,713 | \$218,698 | \$0 | \$0 |
| Broadwater County | \$76,583 | \$0 | \$504,420 | \$2,214,126 | \$18,567 | \$341,085 | \$130,025 | \$0 | \$0 |
| Carbon County | \$238,640 | \$0 | \$274,326 | \$7,304,636 | \$1,459 | \$477,053 | \$295,467 | \$0 | \$0 |
| Carter County | \$176,249 | \$0 | \$73,147 | \$12,082,740 | \$1,439 | \$0 | \$13,702 | \$0 | \$0 |
| Cascade County | \$338,863 | \$0 | \$10,834,781 | \$13,087,258 | \$33,208 | \$2,768,725 | \$12,599,650 | \$155,362 | \$0 |
| Chouteau County | \$582,217 | \$0 | \$518,005 | \$4,496,692 | \$13,800 | \$383,651 | \$126,470 | \$0 | \$0 |
| Custer County | \$321,922 | \$0 | \$375,766 | \$2,966,349 | \$7,092 | \$936,081 | \$371,415 | \$0 | \$0 |
| Daniels County | \$228,143 | \$0 | \$263,431 | \$143,112 | \$0 | \$250,522 | \$403,226 | \$0 | \$0 |
| Dawson County | \$337,342 | \$0 | \$618,012 | \$5,053,614 | \$0 | \$2,330,312 | \$864,883 | \$0 | \$0 |
| Deer Lodge County | \$290,519 | \$0 | \$174,784 | \$3,618,796 | \$28,546 | \$251,233 | \$3,634,001 | \$0 | \$0 |
| Fallon County | \$119,567 | \$0 | \$559,641 | \$11,296,030 | \$16 | \$230,216 | \$22,019 | \$332,441 | \$0 |
| Fergus County | \$630,245 | \$0 | \$502,676 | \$7,672,770 | \$80,017 | \$149,246 | \$246,021 | \$0 | \$0 |
| Flathead County | \$3,252,372 | \$0 | \$4,635,261 | \$5,386,587 | \$426,867 | \$2,336,201 | \$3,598,146 | \$337 | \$621 |
| Gallatin County | \$253,436 | \$0 | \$3,278,400 | \$14,356,141 | \$49,491 | \$1,849,617 | \$3,241,543 | \$0 | \$0 |
| Garfield County | \$239,101 | \$0 | \$144,855 | \$0 | \$0 | \$0 | \$57,873 | \$0 | \$0 |
| Glacier County | \$790,642 | \$0 | \$524,451 | \$7,783,127 | \$3,044 | \$1,492,500 | \$357,453 | \$1,130,098 | \$0 |
| Golden Valley County | \$49,191 | \$0 | \$64,452 | \$1,705,343 | \$4,272 | \$304,050 | \$7,888 | \$0 | \$0 |
| Granite County | \$88,881 | \$0 | \$104,910 | \$2,122,436 | \$61,049 | \$492,995 | \$100,901 | \$0 | \$0 |
| Hill County | \$923,800 | \$0 | \$560,993 | \$5,304,192 | \$4,999 | \$2,468,817 | \$628,445 | \$0 | \$0 |
| Jefferson County | \$151,727 | \$0 | \$1,045,635 | \$3,452,141 | \$25,794 | \$324,627 | \$379,314 | \$0 | \$0 |
| Judith Basin County | \$148,786 | \$0 | \$98,255 | \$3,842,733 | \$5,018 | \$630,610 | \$47,985 | \$350,525 | \$0 |
| Lake County | \$265,237 | \$0 | \$418,136 | \$500,199 | \$66,544 | \$385,935 | \$887,357 | \$0 | \$0 |
| Lewis and Clark County | \$167,753 | \$0 | \$3,580,399 | \$13,297,745 | \$111,434 | \$1,304,594 | \$6,022,363 | \$0 | \$0 |
| Liberty County | \$208,025 | \$0 | \$269,357 | \$346,307 | \$318 | \$451,418 | \$117,402 | \$0 | \$0 |
| Lincoln County | \$1,083,485 | \$0 | \$159,840 | \$0 | \$530,695 | \$1,833,602 | \$398,901 | \$0 | \$0 |
| McCone County | \$401,762 | \$0 | \$262,506 | \$319,918 | \$0 | \$174,298 | \$116,050 | \$0 | \$0 |
| Madison County | \$244,075 | \$0 | \$870,302 | \$1,709,237 | \$22,129 | \$306,737 | \$685,732 | \$0 | \$0 |
| Meagher County | \$197,467 | \$0 | \$60,021 | \$1,616,954 | \$81,098 | \$21 | \$53,960 | \$260,672 | \$0 |
| Mineral County | \$144,687 | \$0 | \$102,113 | \$2,442,929 | \$94,257 | \$543,486 | \$230,349 | \$0 | \$0 |
| Missoula County | \$1,282,655 | \$0 | \$4,153,121 | \$16,781,670 | \$280,213 | \$2,265,871 | \$4,135,794 | \$0 | \$0 |
| Musselshell County | \$329,635 | \$0 | \$1,680,342 | \$1,316,991 | \$36,430 | \$838,788 | \$192,206 | \$0 | \$0 |
| Park County | \$202,508 | \$0 | \$214,751 | \$3,149,720 | \$51,826 | \$571,259 | \$334,662 | \$0 | \$0 |
| Petroleum County | \$110,102 | \$0 | \$61,501 | \$0 | \$329 | \$0 | \$8,326 | \$0 | \$0 |
| Phillips County | \$406,084 | \$0 | \$298,578 | \$2,754,399 | \$637 | \$913,809 | \$261,385 | \$0 | \$0 |
| Pondera County | \$310,694 | \$0 | \$308,932 | \$2,624,887 | \$427 | \$674,558 | \$152,346 | \$375,936 | \$0 |
| Powder River County | \$198,278 | \$0 | \$177,623 | \$2,498,115 | \$6,737 | \$0 | \$30,517 | \$0 | \$760,569 |
| Powell County | \$178,859 | \$0 | \$142,238 | \$3,617,613 | \$108,364 | \$627,242 | \$190,204 | \$0 | \$0 |
| Prairie County | \$105,742 | \$0 | \$82,506 | \$631,616 | \$0 | \$983,375 | \$75,063 | \$0 | \$0 |
| Ravalli County | \$429,983 | \$0 | \$1,083,431 | \$3,687,804 | \$55,527 | \$374,022 | \$845,025 | \$0 | \$0 |
| Richland County | \$784,248 | \$0 | \$4,381,543 | \$7,780,462 | \$0 | \$387,705 | \$1,672,908 | \$0 | \$0 |
| Roosevelt County | \$1,585,646 | \$0 | \$1,342,356 | \$7,931,477 | \$0 | \$1,907,868 | \$333,156 | \$0 | \$0 |
| Rosebud County | \$1,001,105 | \$0 | \$882,279 | \$1,996,082 | \$5,171 | \$900,203 | \$19,859,150 | \$0 | \$0 |
| Sanders County | \$293,037 | \$0 | \$107,426 | \$2,919,445 | \$266,642 | \$1,177,626 | \$7,242,612 | \$0 | \$0 |
| Sheridan County | \$596,481 | \$0 | \$804,550 | \$1,536,381 | \$0 | \$737,446 | \$191,469 | \$0 | \$0 |
| Silver Bow County | \$132,754 | \$0 | \$9,820,205 | \$12,180,724 | \$17,134 | \$504,184 | \$1,465,334 | \$0 | \$0 |
| Stillwater County | \$329,416 | \$0 | \$3,489,373 | \$5,455,344 | \$11,725 | \$317,145 | \$861,644 | \$435,586 | \$0 |
| Sweet Grass County | \$211,233 | \$0 | \$875,186 | \$1,270,302 | \$21,385 | \$280,263 | \$107,807 | \$169,479 | \$0 |
| Teton County | \$456,943 | \$0 | \$256,772 | \$1,795,853 | \$2,206 | \$720,372 | \$218,469 | \$729,575 | \$0 |
| Toole County | \$358,710 | \$2,674 | \$402,662 | \$1,534,081 | \$0 | \$1,540,118 | \$142,551 | \$3,261,730 | \$0 |
| Treasure County | \$107,694 | \$0 | \$63,605 | \$737,232 | \$267 | \$638,571 | \$29,823 | \$0 | \$0 |
| Valley County | \$474,629 | \$0 | \$433,539 | \$6,234,283 | \$0 | \$1,427,144 | \$695,874 | \$0 | \$0 |
| Wheatland County | \$128,396 | \$0 | \$71,877 | \$3,930,376 | \$6,367 | \$225,223 | \$54,606 | \$1,579,747 | \$0 |
| Wibaux County | \$104,512 | \$0 | \$104,612 | \$4,578,926 | \$0 | \$195,112 | \$14,089 | \$0 | \$0 |
| Yellowstone County | \$2,488,662 | \$0 | \$32,338,175 | \$25,115,721 | \$8,630 | \$5,380,425 | \$5,504,840 | \$37,285 | \$0 |
| County Average | \$468,571 | \$48 | \$1,751,171 | \$4,705,368 | \$45,965 | \$876,166 | \$1,451,350 | \$157,478 | \$13,593 |
| County Median | \$291,778 | \$0 | \$410,399 | \$3,058,034 | \$6,773 | \$557,372 | \$265,744 | \$0 | \$0 |

| Owner Property Tax Liability Continued | | | |
|--|------------------------------|------------------------------------|---------------|
| County | Total Property Taxable Value | Total Owner Property Tax Liability | Average Mills |
| Beaverhead County | \$24,049,312 | \$14,560,372 | 605.4 |
| Big Horn County | \$24,240,695 | \$13,870,477 | 572.2 |
| Blaine County | \$15,026,273 | \$10,511,672 | 699.6 |
| Broadwater County | \$17,629,297 | \$8,565,306 | 485.9 |
| Carbon County | \$44,145,790 | \$22,346,200 | 506.2 |
| Carter County | \$43,741,120 | \$13,410,575 | 306.6 |
| Cascade County | \$175,594,517 | \$118,045,371 | 672.3 |
| Chouteau County | \$27,848,525 | \$15,070,062 | 541.1 |
| Custer County | \$22,370,518 | \$16,030,460 | 716.6 |
| Daniels County | \$7,386,180 | \$4,627,077 | 626.5 |
| Dawson County | \$26,143,232 | \$17,311,646 | 662.2 |
| Deer Lodge County | \$21,446,643 | \$15,199,890 | 708.7 |
| Fallon County | \$44,950,954 | \$14,729,599 | 327.7 |
| Fergus County | \$39,401,516 | \$22,120,975 | 561.4 |
| Flathead County | \$281,852,110 | \$176,390,333 | 625.8 |
| Gallatin County | \$361,550,394 | \$208,152,360 | 575.7 |
| Garfield County | \$5,544,173 | \$3,680,566 | 663.9 |
| Glacier County | \$27,609,120 | \$18,578,002 | 672.9 |
| Golden Valley County | \$6,768,785 | \$3,048,366 | 450.4 |
| Granite County | \$14,190,036 | \$7,842,694 | 552.7 |
| Hill County | \$41,342,247 | \$24,519,206 | 593.1 |
| Jefferson County | \$31,841,547 | \$17,430,409 | 547.4 |
| Judith Basin County | \$18,526,011 | \$7,575,732 | 408.9 |
| Lake County | \$67,261,170 | \$40,849,787 | 607.3 |
| Lewis and Clark County | \$145,474,049 | \$110,432,667 | 759.1 |
| Liberty County | \$9,474,199 | \$5,048,423 | 532.9 |
| Lincoln County | \$36,656,106 | \$19,771,308 | 539.4 |
| McCone County | \$7,731,578 | \$5,026,796 | 650.2 |
| Madison County | \$146,959,805 | \$40,571,614 | 276.1 |
| Meagher County | \$9,051,194 | \$5,185,053 | 572.9 |
| Mineral County | \$11,216,877 | \$7,411,833 | 660.8 |
| Missoula County | \$259,247,554 | \$213,122,945 | 822.1 |
| Musselshell County | \$13,010,630 | \$8,384,008 | 644.4 |
| Park County | \$53,672,718 | \$27,095,874 | 504.8 |
| Petroleum County | \$1,750,155 | \$1,139,380 | 651.0 |
| Phillips County | \$16,675,347 | \$9,459,997 | 567.3 |
| Pondera County | \$17,481,778 | \$11,520,431 | 659.0 |
| Powder River County | \$12,680,080 | \$5,009,500 | 395.1 |
| Powell County | \$18,417,428 | \$10,374,968 | 563.3 |
| Prairie County | \$5,386,671 | \$3,244,782 | 602.4 |
| Ravalli County | \$89,134,942 | \$48,143,875 | 540.1 |
| Richland County | \$56,658,262 | \$25,214,095 | 445.0 |
| Roosevelt County | \$33,451,232 | \$19,346,235 | 578.3 |
| Rosebud County | \$87,717,508 | \$28,086,425 | 320.2 |
| Sanders County | \$44,196,248 | \$21,064,682 | 476.6 |
| Sheridan County | \$14,819,335 | \$11,033,838 | 744.6 |
| Silver Bow County | \$77,633,385 | \$62,574,067 | 806.0 |
| Stillwater County | \$50,054,082 | \$24,825,665 | 496.0 |
| Sweet Grass County | \$22,630,881 | \$10,813,510 | 477.8 |
| Teton County | \$22,250,875 | \$11,516,596 | 517.6 |
| Toole County | \$22,777,933 | \$14,388,933 | 631.7 |
| Treasure County | \$5,127,008 | \$2,467,740 | 481.3 |
| Valley County | \$31,548,550 | \$18,160,081 | 575.6 |
| Wheatland County | \$16,892,710 | \$7,765,576 | 459.7 |
| Wibaux County | \$16,142,705 | \$5,726,212 | 354.7 |
| Yellowstone County | \$390,133,029 | \$245,370,657 | 628.9 |
| County Average | \$56,009,197 | \$33,102,945 | 564.7 |
| County Median | \$24,145,004 | \$14,644,985 | 572.5 |

Other County Tax Revenue

| County | Gross Liquor Sales (Fiscal Year 2015) | Liquor Excise Tax Revenue | Oil Tax Revenue | Oil Production | Natural Gas Tax Revenue | Natural Gas Production | Oil and Natural Gas Tax Revenue | Corporate Income Tax Liability | Lodging Sales and Use Tax Revenue |
|----------------------|---------------------------------------|---------------------------|-----------------|----------------|-------------------------|------------------------|---------------------------------|--------------------------------|-----------------------------------|
| Beaverhead County | \$1,137,758 | \$226,617 | \$0 | 0 | \$0 | 0 | \$0 | \$100,742 | \$433,889 |
| Bighorn County | \$425,394 | \$84,730 | \$179,417 | 46,607 | \$43,337 | 222,769 | \$222,754 | \$96,112 | \$347,813 |
| Blaine County | \$260,757 | \$51,937 | \$1,117,898 | 245,550 | \$147,275 | 3,197,912 | \$1,265,173 | \$38,829 | \$23,154 |
| Broadwater County | \$479,535 | \$95,513 | \$0 | 0 | \$0 | 0 | \$0 | \$6,909 | \$27,418 |
| Carbon County | \$1,495,967 | \$297,965 | \$1,653,643 | 342,733 | \$172,445 | 370,727 | \$1,826,088 | \$17,524 | \$504,372 |
| Carter County | \$0 | \$0 | \$52,543 | 11,371 | \$0 | 0 | \$52,543 | \$38,518 | \$11,103 |
| Cascade County | \$7,340,365 | \$1,462,046 | \$0 | 0 | \$0 | 0 | \$0 | \$750,962 | \$1,749,319 |
| Choteau County | \$318,434 | \$63,425 | \$0 | 0 | \$24,854 | 633,893 | \$24,854 | \$224,645 | \$54,697 |
| Custer County | \$1,500,092 | \$298,787 | \$0 | 0 | \$1,395 | 20,280 | \$1,395 | \$49,969 | \$306,457 |
| Daniels County | \$139,629 | \$27,811 | \$0 | 0 | \$0 | 0 | \$0 | \$490,310 | \$20,520 |
| Dawson County | \$1,227,614 | \$244,515 | \$3,292,931 | 546,014 | \$0 | 0 | \$3,292,931 | \$98,040 | \$108,209 |
| Deer Lodge County | \$979,614 | \$195,118 | \$0 | 0 | \$0 | 0 | \$0 | \$25,701 | \$475,811 |
| Fallon County | \$1,304,460 | \$259,821 | \$21,893,183 | 3,911,211 | \$707,557 | 6,222,318 | \$22,600,741 | \$33,987 | \$92,069 |
| Fergus County | \$1,079,214 | \$214,957 | \$0 | 0 | \$179 | 7,371 | \$179 | \$179,625 | \$180,945 |
| Flathead County | \$17,767,334 | \$3,538,879 | \$0 | 0 | \$0 | 0 | \$0 | \$6,582,551 | \$6,171,657 |
| Gallatin County | \$21,665,017 | \$4,315,215 | \$0 | 0 | \$0 | 0 | \$0 | \$879,227 | \$15,215,679 |
| Garfield County | \$0 | \$0 | \$45,389 | 7,780 | \$0 | 0 | \$45,389 | N/A | \$22,554 |
| Glacier County | \$1,558,731 | \$310,466 | \$1,058,687 | 254,034 | \$20,739 | 125,724 | \$1,079,426 | \$309,882 | \$422,701 |
| Golden Valley County | \$0 | \$0 | \$0 | 0 | \$3,500 | 23,097 | \$3,500 | \$26,410 | \$65 |
| Granite County | \$0 | \$0 | \$0 | 0 | \$0 | 0 | \$0 | \$83,647 | \$325,848 |
| Hill County | \$1,498,809 | \$298,531 | \$2,068 | 638 | \$110,938 | 2,746,198 | \$113,006 | \$1,509,926 | \$364,365 |
| Jefferson County | \$415,013 | \$82,662 | \$0 | 0 | \$0 | 0 | \$0 | \$18,201 | \$52,172 |
| Judith Basin County | \$124,215 | \$24,741 | \$0 | 0 | \$0 | 0 | \$0 | \$20,497 | \$6,924 |
| Lake County | \$2,582,304 | \$514,341 | \$0 | 0 | \$0 | 0 | \$0 | \$197,207 | \$211,371 |
| Lewis & Clark County | \$8,221,293 | \$1,637,508 | \$0 | 0 | \$0 | 0 | \$0 | \$629,051 | \$1,797,237 |
| Liberty County | \$81,076 | \$16,149 | \$336,567 | 65,899 | \$45,499 | 520,383 | \$382,065 | \$164,191 | \$12,895 |
| Lincoln County | \$1,795,836 | \$357,693 | \$0 | 0 | \$0 | 0 | \$0 | \$32,056 | \$287,998 |
| McCone County | \$0 | \$0 | \$17,937 | 2,894 | \$0 | 0 | \$17,937 | \$31,952 | \$6,112 |
| Madison County | \$1,023,436 | \$203,847 | \$0 | 0 | \$0 | 0 | \$0 | \$19,035 | \$390,732 |
| Meagher County | \$185,889 | \$37,025 | \$0 | 0 | \$0 | 0 | \$0 | \$71,726 | \$148,219 |
| Mineral County | \$1,054,854 | \$210,105 | \$0 | 0 | \$0 | 0 | \$0 | N/A | \$154,272 |
| Missoula County | \$27,129,577 | \$5,403,641 | \$0 | 0 | \$0 | 0 | \$0 | \$1,824,809 | \$5,407,487 |
| Musselshell County | \$443,768 | \$88,389 | \$697,978 | 110,539 | \$0 | 0 | \$697,978 | \$22,263 | \$27,955 |
| Park County | \$2,939,047 | \$585,396 | \$0 | 0 | \$0 | 0 | \$0 | \$55,154 | \$2,440,989 |
| Petroleum County | \$37,990 | \$7,567 | \$50,506 | 12,015 | \$0 | 0 | \$50,506 | N/A | \$299 |
| Phillips County | \$660,407 | \$131,539 | \$0 | 0 | \$1,152,919 | 7,324,799 | \$1,152,919 | \$278,135 | \$89,835 |
| Pondera County | \$423,038 | \$84,260 | \$324,989 | 80,479 | \$1,812 | 32,694 | \$326,801 | \$389,241 | \$16,754 |
| Powder River County | \$0 | \$0 | \$9,915,292 | 1,775,840 | \$0 | 0 | \$9,915,292 | N/A | \$39,114 |
| Powell County | \$527,960 | \$105,159 | \$0 | 0 | \$0 | 0 | \$0 | \$57,365 | \$126,061 |
| Prairie County | \$0 | \$0 | \$261,497 | 43,424 | \$9 | 70 | \$261,506 | N/A | \$3,924 |
| Ravalli County | \$3,985,668 | \$793,861 | \$0 | 0 | \$0 | 0 | \$0 | \$352,229 | \$691,304 |
| Richland County | \$1,163,390 | \$231,723 | \$52,247,741 | 9,420,254 | \$4,409,613 | 11,028,139 | \$56,657,353 | \$48,638 | \$158,962 |
| Roosevelt County | \$870,868 | \$173,459 | \$13,932,686 | 3,115,234 | \$815,026 | 2,163,990 | \$14,747,712 | \$69,626 | \$103,419 |
| Rosebud County | \$361,261 | \$71,956 | \$982,660 | 148,888 | \$0 | 0 | \$982,660 | \$173,949 | \$74,107 |
| Sanders County | \$1,260,931 | \$251,151 | \$0 | 0 | \$0 | 0 | \$0 | \$17,538 | \$235,575 |
| Sheridan County | \$1,061,583 | \$211,445 | \$3,950,690 | 601,595 | \$29,443 | 72,292 | \$3,980,133 | \$187,968 | \$48,825 |
| Silver Bow County | \$5,790,458 | \$1,153,337 | \$0 | 0 | \$0 | 0 | \$0 | \$912,249 | \$3,138,177 |
| Stillwater County | \$1,150,162 | \$229,088 | \$0 | 0 | \$7,469 | 35,624 | \$7,469 | \$15,875 | \$56,433 |
| Sweetgrass County | \$409,892 | \$81,642 | \$0 | 0 | \$2,284 | 8,520 | \$2,284 | \$111,996 | \$69,388 |
| Teton County | \$283,804 | \$56,528 | \$227,596 | 50,097 | \$0 | 0 | \$227,596 | \$409,121 | \$75,713 |
| Toole County | \$456,371 | \$90,899 | \$950,373 | 225,415 | \$196,807 | 1,820,164 | \$1,147,179 | \$357,468 | \$50,351 |
| Treasure County | \$0 | \$0 | \$0 | 0 | \$0 | 0 | \$0 | N/A | \$751 |
| Valley County | \$847,572 | \$168,818 | \$419,257 | 66,421 | \$100,829 | 824,237 | \$520,085 | \$253,130 | \$339,862 |
| Wheatland County | \$270,985 | \$53,975 | \$0 | 0 | \$0 | 0 | \$0 | \$12,126 | \$8,753 |
| Wibaux County | \$0 | \$0 | \$2,833,840 | 427,263 | \$33,847 | 268,058 | \$2,867,687 | \$6,415 | \$10,954 |
| Yellowstone County | \$18,228,517 | \$3,630,737 | \$44,713 | 9,662 | \$0 | 0 | \$44,713 | \$5,890,886 | \$5,052,858 |
| County Average | \$2,570,819 | \$512,053 | \$2,080,180 | 384,319 | \$143,353 | 672,665 | \$2,223,533 | \$483,472 | \$860,615 |
| County Median | \$753,990 | \$150,179 | \$0 | 0 | \$0 | 0 | \$5,484 | \$97,076 | \$105,814 |

Appendix C: Out-of-State Tax Revenue

Individual Income Tax Payments By Residency Status

| | State Residents | Non-Residents | Statewide Total | Non-Residents as a % of Statewide |
|--|------------------|------------------|------------------|-----------------------------------|
| Income Tax Forms | 483,987 | 75,243 | 559,230 | 13.45% |
| Total Income | \$30,802,227,386 | \$50,205,749,283 | \$81,007,976,669 | 61.98% |
| Total Taxable Income | \$21,342,373,104 | \$46,441,123,734 | \$67,783,496,838 | 68.51% |
| Total Income Tax Paid | \$824,361,575 | \$71,491,814 | \$895,853,389 | 7.98% |
| Effective Tax Rate | 2.84% | 0.08% | 1.11% | N/A |
| Wage Income | \$18,787,065,721 | \$7,839,211,642 | \$26,626,277,363 | 29.44% |
| Investment Income | \$3,794,016,882 | \$32,026,922,645 | \$35,820,939,527 | 89.41% |
| Retirement Income | \$3,226,424,265 | \$799,151,001 | \$4,025,575,266 | 19.85% |
| Rental Income | \$4,763,521,515 | \$8,692,830,482 | \$13,456,351,997 | 64.60% |
| Net Business Income | \$1,044,806,932 | \$414,046,590 | \$1,458,853,522 | 28.38% |
| Farm Income | -\$309,877,199 | -\$193,744,460 | -\$503,621,659 | 38.47% |
| Other Income | -\$313,870,529 | \$291,503,777 | -\$22,366,752 | -1303.29% |
| Business Expenses | \$3,083,986 | \$1,115,894 | \$4,199,880 | 26.57% |
| Health Savings Accounts | \$44,808,115 | \$8,799,097 | \$53,607,212 | 16.41% |
| Self Employment Expenses | \$306,207,556 | \$178,210,584 | \$484,418,140 | 36.79% |
| Student Loan and Education Expenses | \$48,803,142 | \$6,830,058 | \$55,633,200 | 12.28% |
| Other Expenses | \$86,350,902 | \$44,775,487 | \$131,126,389 | 34.15% |
| Medical and Insurance Deductions | \$872,491,098 | \$113,280,015 | \$985,771,113 | 11.49% |
| Federal Income Tax Deduction | \$1,252,665,537 | \$273,654,983 | \$1,526,320,520 | 17.93% |
| Property and Other Deductible Taxes | \$580,565,551 | \$115,909,488 | \$696,475,039 | 16.64% |
| Home Mortgage | \$952,022,779 | \$174,636,247 | \$1,126,659,026 | 15.50% |
| Investment Interest | \$37,115,647 | \$624,887,835 | \$662,003,482 | 94.39% |
| Charitable Contributions | \$703,558,330 | \$2,523,668,522 | \$3,227,226,852 | 78.20% |
| Child and Dependent Care Expenses | \$855,481 | \$153,272 | \$1,008,753 | 15.19% |
| Gambling Losses | \$23,248,314 | \$48,101,700 | \$71,350,014 | 67.42% |
| Political Contributions | \$984,598 | \$32,140 | \$1,016,738 | 3.16% |
| Other Deductions | \$20,497,329 | \$67,384,482 | \$87,881,811 | 76.68% |
| Capital Gains | \$48,557,604 | \$13,829,612 | \$62,387,216 | 22.17% |
| Other States' Tax | \$42,824,629 | \$3,807,598 | \$46,632,227 | 8.17% |
| Charitable Gift Credits | \$3,079,183 | \$129,274 | \$3,208,457 | 4.03% |
| Energy Conservation | \$4,301,344 | \$20,510 | \$4,321,854 | 0.47% |
| Alternative Fuel and Recycling Credits | \$1,183,675 | \$25,407 | \$1,209,082 | 2.10% |
| Uninsured Montanans Credit | \$198,156 | N/A | \$198,156 | N/A |
| Biofuels Credits | \$5,030 | \$0 | \$5,030 | 0.00% |
| Contractors' Gross Receipts Credits | \$6,654,608 | \$1,057,138 | \$7,711,746 | 13.71% |
| Elderly Homeowner and Renters' Credit | \$7,561,333 | \$64,679 | \$7,626,012 | 0.85% |
| Other Credits | \$6,845,775 | \$357,726 | \$7,203,501 | 4.97% |

| Taxable Value and Owner Tax Liability By Property Owner Residency Status | | | | |
|---|-----------------|---------------|---------------------|---------------|
| | Taxable Value | | Owner Tax Liability | |
| Property Type | State Residents | Non-Residents | State Residents | Non-Residents |
| Class 1 | \$1,294,954 | \$4,289,472 | \$579,648 | \$1,590,569 |
| Class 2 | \$7,399,568 | \$18,579,426 | \$6,103,314 | \$9,137,853 |
| Class 3 | \$128,186,487 | \$29,164,576 | \$69,229,454 | \$15,187,884 |
| Class 4 | \$1,479,936,485 | \$471,689,509 | \$963,877,942 | \$257,754,570 |
| Class 4.1 | \$894,171,888 | \$225,125,800 | \$575,363,949 | \$108,267,543 |
| Class 4.2 | \$312,450,696 | \$92,225,704 | \$202,061,176 | \$44,823,192 |
| Class 4.8 | \$180,842,987 | \$116,896,329 | \$123,092,787 | \$78,850,648 |
| Class 4.9 | \$92,470,914 | \$37,441,676 | \$63,360,030 | \$25,813,187 |
| Class 5 | \$11,371 | \$47,302,562 | \$7,036 | \$26,232,930 |
| Class 7 | \$0 | \$3,056 | \$0 | \$2,674 |
| Class 8 | \$8,618,762 | \$158,052,165 | \$4,963,190 | \$93,102,372 |
| Class 9 | \$2,197,586 | \$498,833,857 | \$1,584,132 | \$261,916,485 |
| Class 10 | \$3,072,083 | \$1,830,307 | \$1,607,149 | \$966,878 |
| Class 12 | \$0 | \$87,053,366 | \$0 | \$49,065,284 |
| Class 13 | \$24,137 | \$170,229,503 | \$15,960 | \$81,259,613 |
| Class 14 | \$0 | \$16,832,863 | \$0 | \$8,818,772 |
| Class 15 | \$0 | \$1,912,923 | \$0 | \$761,190 |

| Corporate Income Tax Liability By Residency Status | | |
|---|---------------|--------------------------------|
| Residency Status | C Corporation | Corporate Income Tax Liability |
| Out-of-State | 6,616 | \$74,638,136 |
| Resident of Montana | 4,669 | \$24,375,762 |
| Montana Total | 11,285 | \$99,013,898 |
| Out-of-State as a % of Total | 58.63% | 75.38% |

