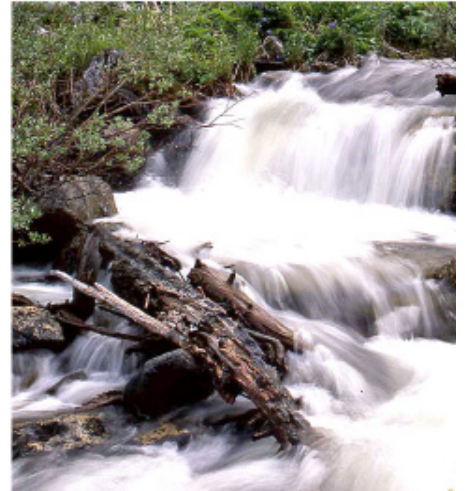


PROPERTY TAXES

BIENNIAL REPORT - THE MONTANA DEPARTMENT OF REVENUE



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Property Tax Background

In Montana, the Department of Revenue is responsible for administering property taxes and insuring uniform valuation of similar properties throughout the state for property tax purposes. The department was given this responsibility in 1972 through the Montana State Constitution.

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

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

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

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

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

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

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

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

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

Property Tax Background

Property is Appraised at Its Market Value by the Department of Revenue

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

For residential property, this means using the sale price of comparable properties to establish the value of properties that must be appraised. For commercial property, the appraised market value is determined by capitalizing the income from the property into a market value. In some cases, when there is not enough market information, values will be determined by estimating the cost of the property, minus depreciation for both residential and commercial properties.

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

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

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

The department has an office in each county. These county offices are responsible for the valuation of property with the exception of centrally assessed and large industrial properties. The county offices work with county treasurers, local officials, and the public to provide property tax information.

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

Property is Taxed at Its Taxable Value as Determined by the Legislature

Taxable value is the value of property that is subject to mill levies. It is calculated by applying the tax rate and any relevant exemptions to the market value. Therefore, taxable value is typically a fraction of the property's market value.

In some instances, taxable value is easy to calculate. For example, telecommunication property has a tax rate of 6 percent. If the telecommunication property's value is \$100,000 then its taxable value is \$6,000. Determining the taxable value for residential property, commercial property, and agricultural property is a more involved calculation and is presented as an example later in this section.

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

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

Classes of Property

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

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

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

Class 3 – agricultural land, nonproductive patented mining claims, and nonqualified agricultural land. Class three property is currently reappraised on a six-year cycle.

Agricultural land is valued based on the productivity of the land. There are four main sub-classes of agricultural land: grazing land, tillable irrigated land, non-irrigated land used for grain or other crops, and non-irrigated land used for continuous hay production. Each of these four types of property has different productivities and certain parcels of property may be more or less productive than the average property in the class. The phased-in productivity value is multiplied by the tax rate to determine the taxable value. The tax rate is statutorily the same as class four properties. This rate is 2.47 percent for 2014.

Non-qualified agricultural land includes parcels of land that are between 20 and 160 acres and are not used primarily for agricultural purposes. These parcels are appraised as if they were used for grazing and are taxed at seven times the class three tax rate. This rate is 17.29 percent in 2014.

Class 4 – residential, commercial, and industrial land and improvements. Class four property is the largest class as measured in both market value and the number of parcels. The taxable value of this class of property includes an exemption in addition to the tax rate when determining taxable value.

For residential property, the taxable value equals the phased-in market value minus the homestead exemption times the tax rate. The homestead exemption in 2014 is 47 percent of the market value up to a maximum of \$1.5 million. This implies that residential taxable value is based on 53 percent of market value. The tax rate is 2.47 percent in 2014.

Commercial and industrial properties are taxed the same as residential property but have a smaller exemption. In tax year 2014 the comstead exemption is 21.5 percent. There are other state and local tax abatements that exist for qualifying commercial and industrial properties.

Under current law, class four values are phased-in over six years resulting in a six-year lag between the actual market value and the phase-in value. This is also true for class three and class ten properties.

Classes of Property

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

Class 5 – pollution control equipment, independent and rural electric and telephone cooperatives, machinery and equipment used in electrolytic reduction facilities, real and personal property of research and development firms, and real and personal property used in production of gasohol. The market value of class five property is assessed each year by the department's industrial appraisers. The tax rate is 3 percent.

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

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

Class 9 – pipelines and the non-electric generating property of electric utilities. The market value of property in local jurisdictions is determined by the portion of property that is located in the local jurisdictions. The tax rate is 12 percent.

Class 10 – forest land. Forest land is reassessed every six years and is valued based on the productivity of each parcel of land. Productivity of each acre is determined by the University of Montana, College of Forestry and Conservation with input from the timber industry. There are four grades of forest property that are determined by the cubic feet of lumber produced on each acre per year. Standing timber on the property is not taxed. The 2014 tax rate is 0.29 percent.

Class 12 – all property owned by airlines and railroads. It is valued each year and the tax rate varies depending on the effective tax rate of all industrial property in the state. In 2014 the tax rate is 3.28 percent.

Class 13 – all property of telecommunication utilities and the electric generating property of electric utilities. The market value is determined on an annual basis by the department's centrally assessed appraisers. The tax rate is 6 percent.

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

Class 15 – qualifying carbon dioxide and liquid pipeline property. This property includes pipelines used to transport carbon dioxide for sequestration or having 90 percent of capacity dedicated to transporting fuels produced by coal gasification, biodiesel, biogas, or ethanol facilities; carbon sequestration equipment; closed-loop enhanced oil recovery equipment; and pipelines connecting a class 14 fuel production facility to an existing pipeline. The tax rate is 3 percent.

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

Class 3, Class 4, and Class 10 Taxable Value

An Example: Taxable Value of Class 3, Class 4, and Class 10 Property

Class three (agricultural land), class four (residential, commercial, and industrial property), and class ten (forest land) are appraised every six years. For these classes of property, taxable value is a function of its current appraised value, its last appraised value, the current tax year, the current homestead/comstead exemption, and the current tax rate.

The following example shows the calculation for taxable value for class four residential property.

The Six-Year Cycle and Phase-In for Class Four Residential Property

The value of residential property for a specific year is a function of the previous cycle appraised value, the current cycle appraised value, and the tax year. This value is known as the "phase-in value." The most current appraised value is from tax year 2008 and the previous appraised value is from tax year 2002.

The phase-in value is found by increasing the previous appraised value up to the most current appraised value in increments equal to one-sixth of the difference of the appraised values. This technique effectively lags the phase-in value six years behind the appraised value. If the current appraisal is less than the previous appraisal then the current appraisal is the phase-in value for the six-year cycle.

For example, if a house received an assessed value of \$40,000 in 2002 and received an appraised value of \$100,000 in 2008, the difference would be \$60,000.

Total Phase-In	
2008 Assessed Value=	\$100,000
2002 Assessed Value=	\$40,000
Difference	\$60,000

One-sixth of the difference would be \$10,000. This is the amount that would be added to the assessed value for each year during the six-year cycle.

Annual Phase-In Amount			
Difference	\$60,000	=	\$10,000
Divided by	6	=	Amount that is phased-in every year

Beginning in 2008, the phase-in value is stepped up from the 2002 value of \$40,000 in \$10,000 increments for six years until it reached the 2008 value of \$100,000 in 2014.

The Six Year Cycle							
Year	2008	2009	2010	2011	2012	2013	2014
Phase-In Value	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000

The Homestead Exemption

In an effort to mitigate the effect of residential property values increasing at a faster rate than other property classifications, the legislature enacted an exemption for residential property. This is the homestead exemption. The homestead exemption is a different percentage of the phase-in value for each year of the six-year cycle and is limited to the first \$1.5 million dollars of phase-in value. To determine the amount of the exemption in a given year, the phase-in value is multiplied by the homestead exemption percentage for property valued under \$1.5 million. The difference between the phase-in value and the exemption is called the taxable market value.

Calculating Taxable Market Value for Residential Property							
Year	2008	2009	2010	2011	2012	2013	2014
Phase-in Value	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Exemption Percent	N/A	36.8%	39.5%	41.8%	44.0%	45.5%	47.0%
Exemption Amount	N/A	\$18,400	\$23,700	\$29,260	\$35,200	\$40,950	\$47,000
Taxable Market Value	N/A	\$31,600	\$36,300	\$40,740	\$44,800	\$49,050	\$53,000

Class 3, Class 4, and Class 10 Taxable Value

The Tax Rate

The legislature determines the proportion of market value, or in the case of residential property, the amount of taxable market value that is subject to taxation by setting the tax rate. For residential property the tax rate is different for each year of the six-year cycle. The tax rate multiplied by the taxable market value is called the taxable value.

For example, in 2013 a house that had a 2008 appraised value of \$100,000 and a 2002 appraised value of \$40,000 would have a 2013 phase-in value of \$90,000, a homestead exemption of \$40,950, a taxable market value of \$49,050, and a taxable value of \$1,246.

Calculating Taxable Value for Class 4 Residential Property							
Year	2008	2009	2010	2011	2012	2013	2014
Phase-in Value	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Exemption Percent	N/A	36.8%	39.5%	41.8%	44.0%	45.5%	47.0%
Exemption Amount	N/A	\$18,400	\$23,700	\$29,260	\$35,200	\$40,950	\$47,000
Taxable Market Value	N/A	\$31,600	\$36,300	\$40,740	\$44,800	\$49,050	\$53,000
Tax Rate	N/A	2.93%	2.82%	2.72%	2.63%	2.54%	2.47%
Taxable Value	N/A	\$926	\$1,024	\$1,108	\$1,178	\$1,246	\$1,309

The Six-Year Cycle and Phase-In for Agriculture, Residential, and Commercial Property

A similar process is done to calculate class three, class four commercial, and class ten taxable value. By law, class four property has the same tax rate as class three property. However, because the homestead and comstead exemptions exist, three properties (agricultural, commercial, and residential) with the same market value will have three different taxable values despite having the same tax rate.

For class three agricultural property, a market value of \$100,000 has \$2,470 worth of taxable value.

Calculating Taxable Value for Class 3 Agricultural Land							
Year	2008	2009	2010	2011	2012	2013	2014
Phase-in Value	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Exemption Percent	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Exemption Amount	N/A	\$0	\$0	\$0	\$0	\$0	\$0
Taxable Market Value	N/A	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Tax Rate	N/A	2.93%	2.82%	2.72%	2.63%	2.54%	2.47%
Taxable Value	N/A	\$1,465	\$1,692	\$1,904	\$2,104	\$2,286	\$2,470

Class four commercial property worth \$100,000 in market value has \$1,939 in taxable value in 2014.

Calculating Taxable Value for Class 4 Commercial Property							
Year	2008	2009	2010	2011	2012	2013	2014
Phase-in Value	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Exemption Percent	N/A	14.2%	15.9%	17.5%	19.0%	20.3%	21.5%
Exemption Amount	N/A	\$7,100	\$9,540	\$12,250	\$15,200	\$18,270	\$21,500
Taxable Market Value	N/A	\$42,900	\$50,460	\$57,750	\$64,800	\$71,730	\$78,500
Tax Rate	N/A	2.93%	2.82%	2.72%	2.63%	2.54%	2.47%
Taxable Value	N/A	\$1,257	\$1,423	\$1,571	\$1,704	\$1,822	\$1,939

And again, class four residential property with \$100,000 in market value has \$1,309 in taxable value in 2014.

Although residential property has the lowest effective rate, it is important to note that these three different properties are appraised differently. Commercial and residential are appraised based on market value and agricultural land is based on productivity.

The calculation for taxable value class ten property is the same as class three property (no exemptions). However, class ten property has its own tax rate. The tax rate is 0.29 percent in 2014.

Mitigation History

The table below shows how the legislature has mitigated the increase in value of agricultural land, residential property, and commercial property since the 1972 Constitution. Tax year 2014 is the final year of the current six-year reappraisal cycle.

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

Mitigation History

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

Determining Taxes Paid

Determining the Taxes Paid

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

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

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

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

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

State Mill Rate

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

Prior to 1989, the elementary school equalization mills were set at 17 mills and the high school equalization mills were set at 28 mills. In 1989, the Montana Supreme Court found Montana schools were not adequately funded. In response, the legislature increased these levies by five mills each and created a new state equalization levy of 40 mills. For FY 2015, it is estimated that these 95 mills will generate \$241 million in property taxes for the state general fund.

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

Local Government Mill Rate

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

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

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

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

Determining Taxes Paid

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

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

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

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

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

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

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

Taxes Assessed by the Example Taxing Jurisdiction on the Example Residence

The amount of annual taxes paid on property is equal to the taxable value of the property multiplied by the cumulative mills from all taxing jurisdictions that contain the property. The amount of 2013 annual taxes that would be assessed by the example taxing authority on the example residence would be equal to the taxable value of the residence in 2013 (\$1,246) multiplied by the millage rate of the taxing jurisdiction in 2013 (0.005). This is \$6.23 in total taxes.

Levy Districts

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

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

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

Tax Increment Financing

Tax Increment Financing

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

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

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

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

TIF districts expire on the latter of the 15th year following the TIFs adoption or the full payment of all bonds for which tax increment revenue have been pledged. TIFs may extend their expiration date by securing bonds that pledge post-15th-anniversary-increment as repayment. No term extensions are allowed for bonds secured after the 15th anniversary of tax increment provisions. For example, if a TIF was authorized January 1, 2000, it has until January 1, 2015 (its 15th anniversary) to pass bonds secured by future increment to extend the expiration date. Additional bonds may be passed after the 15th anniversary, but these would not extend the life of a TIF.

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

TIF districts are allowed to collect the incremental tax revenue from all of the local and state mills except the statewide six-mill levy that is used to fund the university system. In 2014, TIFs collected \$29,591,039 in revenue over an increment taxable value base of \$45,186,770. Therefore, the average mills for TIFs were 654.9 ($\$29,591,039 / \$45,186,770 * 1,000$).

An Example: TIF Increment

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

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

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

Tax Increment Financing

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

If in the TIFs third year the taxable value shrinks to \$800,000, due to property devaluation, demolition or removal of structures, or the like, the incremental value would be negative (\$200,000), meaning there would be no incremental value for the third year. When a TIFs incremental value is less than zero, no revenue is provided to the TIF.

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

If in the fourth year the taxable value of the TIF grows from \$800,000 to \$1,200,000 due to redevelopment, or the like, the increment would increase to \$200,000. If the millage rate was 0.500, the TIFs revenue would be \$100,000 in this year.

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

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

Tax Increment Financing

Tax Increment Financing Districts (TIF) TY 2013 Taxable Value of Increment and Revenue Generated for the District

County	District	Year Created	Year Expected Expiration	2013 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value
Industrial Tax Increment Financing Districts						
BigHorn	Hardin Industrial Infrastructure District	2004	2031	\$285,544	\$465,144	-
Cascade	INT'L MALTING TID	2005	2020	\$502,683	\$347,683	\$155,000
Cascade	AIRPORT TID	2008	2023	\$118,320	\$107,149	\$11,171
Cascade	MANCHESTER EXIT	2008	2023	\$33,476	\$3,217	\$30,259
Cascade	MONTANA MILLING	2008	2023	\$47,022	\$381	\$46,641
DeerLodge	T104	2008	2022	\$6,455,411	\$909,339	\$5,546,072
Flathead	KALISPELL H	2005	2026	\$21,408	\$126	\$21,282
Gallatin	Mandeville Farm Industrial TIF	2006	2021	\$72,752	\$12,059	\$60,693
Jefferson	27FT - North Jefferson County TIF Ind District	2009	2024	\$10,393	\$6,785	\$3,608
Jefferson	127T - North Jefferson County TIF Ind District	2009	2024	\$136,158	\$11,805	\$124,353
Jefferson	4FT - Sunlight TIF Industrial District	2009	2024	\$141	\$132	\$9
Jefferson	4RT - Sunlight TIF Industrial District	2009	2024	\$2,212	\$100	\$2,112
Jefferson	16RT - Sunlight TIF Industrial District	2009	2024	\$1,755,244	\$737,102	\$1,018,142
Lincoln	Lincoln Cnty Industrial (4)	2005	2015	\$276,884	\$83,275	\$193,609
Lincoln	Lincoln Cnty Industrial (4I)	2005	2015	\$2,535	\$982	\$1,553
Lincoln	Lincoln Cnty Industrial (4F)	2005	2015	\$2,893	\$1,409	\$1,484
Missoula	Airport Industrial	1991	2018	\$2,379,639	\$176,605	\$2,203,034
Missoula	Bonner Mill Industrial	2013	2028	\$173,251	\$121,676	\$51,575
Park	WEST END INDUSTRIAL	2004	2024	\$186,214	\$128	\$186,086
Ravalli	13TID1 - North Stevensville Indl District	2011	2025	\$124,506	\$109,850	\$14,656
SilverBow	Ramsey TIFID	1994	2022	\$11,545,447	\$1,721,230	\$9,824,217
Toole	Shelby Industrial Park	2008	2018	\$145,158	\$85,619	\$59,539
Technology Tax Increment Financing Districts						
Flathead	KALISPELL G	2005	2026	\$111,616	\$390	\$111,226
Missoula	Technology District	2005	2020	\$318,882	\$0	\$318,882
Urban Renewal Tax Increment Financing Districts						
Cascade	GF WEST BANK	2007	2034	\$771,868	\$237,928	\$533,940
Cascade	GF WEST BANK	2007	2022	\$100,381	\$54,322	\$46,059
Chouteau	1TID	1998	2014	\$194,651	\$160,843	\$33,808
Flathead	KALISPELL B	1995	2020	\$1,390,221	\$453,612	\$936,609
Flathead	KALISPELL C- amended 2011	1997	2037	\$8,327,400	\$7,932,918	\$394,482
Flathead	WHITEFISH A	1987	2020	\$12,227,149	\$4,185,352	\$8,041,797
Gallatin	Bozeman Downtown	1995	2010	\$3,915,658	\$1,328,695	\$2,586,963
Gallatin	N 7th Urban Renewal District	2006	2021	\$4,080,294	\$2,886,997	\$1,193,297
Gallatin	NE Urban Renewal District (NURD)	2006	2021	\$595,662	\$423,054	\$172,608
Lake	Polson	2002	2025	\$1,694,941	\$1,436,002	\$258,939
Lincoln	Riverside	2001	2021	\$467,457	\$347,928	\$119,529
Missoula	Front St URD	2007	2022	\$1,964,237	\$1,413,035	\$551,202
Missoula	River Front URD	2008	2023	\$116,994	\$157,858	\$0
Missoula	URD II	1991	2021	\$615,902	\$313,637	\$302,265
Missoula	URD II	1991	2021	\$3,070,061	\$1,546,186	\$1,523,875
Missoula	URD III	2001	2016	\$9,358,441	\$7,004,346	\$2,354,095
Park	Livingston Urban Renewal District	2003	2019	\$1,952,031	\$1,604,273	\$347,758
SilverBow	Eastside TIFID	2005	2020	\$421,901	\$286,251	\$135,650
SilverBow	Uptown TIFID	1980	2014	\$3,301,859	\$1,634,853	\$1,667,006
Yellowstone	2T3A - 2008 Expanded North 27th Street	2008	2038	\$6,097,153	\$3,328,807	\$2,768,346
Yellowstone	2T3 - North 27th Street	2005	2038	\$1,168,191	\$783,431	\$384,760
Yellowstone	7 TI - Laurel	2007	2022	\$1,797,124	\$1,169,223	\$627,901
Yellowstone	23T5 and 2T5 - South Billings Blvd	2008	2023	\$9,404,623	\$7,046,472	\$2,358,151
Yellowstone	2T4 - East Billings	2007	2022	\$2,515,929	\$1,800,794	\$715,135
TOTAL				\$100,257,917	\$52,439,003	\$48,039,378

Tax Increment Financing

Tax Increment Financing Districts (TIF) TY 2013 Taxable Value of Increment and Revenue Generated for the District

		State Gen Fund	County	Countywide and Local Schools	Cities & Towns	Misc .	Total Revenue
Industrial Tax Increment Financing District							
BigHorn	Hardin Industrial Infrastructure District	\$0	\$0	\$0	\$0	\$0	\$0
Cascade	INT'L MALTING TID	\$14,958	\$20,361	\$36,203	\$26,689	\$4,473	\$102,684
Cascade	AIRPORT TID	\$1,078	\$1,467	\$2,609	\$1,924	\$322	\$7,400
Cascade	MANCHESTER EXIT	\$2,920	\$3,975	\$7,068	\$0	\$1,448	\$15,411
Cascade	MONTANA MILLING	\$4,501	\$6,127	\$10,894	\$0	\$2,231	\$23,753
DeerLodge	T104	\$526,877	\$1,630,379	\$1,322,294	\$0	\$195,055	\$3,674,605
Flathead	KALISPELL H	\$2,022	\$2,599	\$1,904	\$3,546	\$1,003	\$11,074
Gallatin	Mandeville Farm Industrial TIF	\$5,766	\$5,364	\$16,065	\$10,383	\$121	\$37,699
Jefferson	27FT - North Jefferson County TIF Ind Dist	\$498	\$498	\$999	\$0	\$251	\$2,246
Jefferson	127T - North Jefferson County TIF Ind Dist	\$17,144	\$17,147	\$21,023	\$0	\$8,665	\$63,979
Jefferson	4FT - Sunlight TIF Industrial District	\$1	\$1	\$1	\$0	\$0	\$3
Jefferson	4RT - Sunlight TIF Industrial District	\$292	\$291	\$268	\$0	\$78	\$929
Jefferson	16RT - Sunlight TIF Industrial District	\$140,361	\$140,392	\$56,792	\$0	\$37,447	\$374,992
Lincoln	Lincoln Cnty Industrial (4)	\$18,393	\$30,095	\$35,553	\$0	\$1,692	\$85,733
Lincoln	Lincoln Cnty Industrial (4I)	\$148	\$241	\$285	\$217	\$14	\$905
Lincoln	Lincoln Cnty Industrial (4F)	\$141	\$231	\$272	\$0	\$81	\$725
Missoula	Airport Industrial	\$212,593	\$331,160	\$485,989	\$0	\$305,693	\$1,335,435
Missoula	Bonner Mill Industrial	\$4,977	\$7,753	\$14,634	\$0	\$8,242	\$35,606
Park	WEST END INDUSTRIAL	\$17,678	\$20,298	\$44,867	\$38,991	\$134	\$121,968
Ravalli	13TID1 - North Stevensville Indl District	\$1,392	\$1,644	\$3,284	\$1,446	\$264	\$8,030
SilverBow	Ramsey TIFID	\$948,037	\$2,747,244	\$1,662,650	\$0	\$673,941	\$6,031,872
Toole	Shelby Industrial Park	\$5,656	\$0	\$10,738	\$16,093	\$595	\$33,082
Technology Tax Increment Financing District							
Flathead	KALISPELL G	\$10,566	\$13,583	\$9,951	\$18,530	\$5,240	\$57,870
Missoula	Technology District	\$30,772	\$47,934	\$70,345	\$0	\$44,248	\$193,299
Urban Renewal Tax Increment Financing District							
Cascade	GF WEST BANK	\$51,525	\$70,138	\$124,713	\$91,939	\$24,983	\$363,298
Cascade	GF WEST BANK	\$4,445	\$6,050	\$10,758	\$7,931	\$2,261	\$31,445
Chouteau	1TID	\$3,212	\$4,793	\$8,898	\$7,767	\$1,747	\$26,417
Flathead	KALISPELL B	\$88,978	\$109,274	\$196,679	\$156,039	\$39,871	\$590,841
Flathead	KALISPELL C- amended 2011	\$37,476	\$48,174	\$62,549	\$65,721	\$16,793	\$230,713
Flathead	WHITEFISH A	\$763,971	\$982,064	\$740,408	\$942,290	\$164,865	\$3,593,598
Gallatin	Bozeman Downtown	\$245,761	\$228,636	\$495,481	\$375,756	\$5,174	\$1,350,808
Gallatin	N 7th Urban Renewal District	\$113,363	\$105,464	\$315,854	\$204,149	\$2,387	\$741,217
Gallatin	NE Urban Renewal District (NURD)	\$16,398	\$7,988	\$45,687	\$29,530	\$345	\$99,948
Lake	Polson	\$24,599	\$29,687	\$50,620	\$39,408	\$5,212	\$149,526
Lincoln	Riverside	\$11,355	\$18,580	\$20,467	\$19,043	\$3,163	\$72,608
Missoula	Front St URD	\$53,191	\$82,857	\$148,400	\$134,229	\$11,603	\$430,280
Missoula	River Front URD	\$0	\$0	\$0	\$0	\$0	\$0
Missoula	URD II	\$29,168	\$45,436	\$80,780	\$73,608	\$6,363	\$235,355
Missoula	URD II	\$147,054	\$229,069	\$410,272	\$371,094	\$32,078	\$1,189,567
Missoula	URD III	\$227,170	\$353,868	\$633,793	\$573,269	\$49,554	\$1,837,654
Park	Livingston Urban Renewal District	\$33,037	\$37,934	\$83,848	\$72,866	\$250	\$227,935
SilverBow	Eastside TIFID	\$13,090	\$37,933	\$36,492	\$0	\$14,732	\$102,247
SilverBow	Uptown TIFID	\$160,867	\$466,162	\$448,458	\$0	\$181,037	\$1,256,524
Yellowstone	2T3A - 2008 Expanded North 27th Street	\$267,146	\$323,952	\$733,335	\$494,703	\$12,181	\$1,831,317
Yellowstone	2T3 - North 27th Street	\$37,129	\$45,025	\$101,923	\$68,757	\$1,693	\$254,527
Yellowstone	7 T1 - Laurel	\$60,593	\$73,477	\$149,980	\$130,346	\$3,121	\$417,517
Yellowstone	23T5 and 2T5 - South Billings Blvd	\$227,561	\$275,951	\$940,336	\$421,402	\$0	\$1,865,250
Yellowstone	2T4 - East Billings	\$69,011	\$83,685	\$189,439	\$127,795	\$3,147	\$473,077
		\$4,652,871	\$8,694,981	\$9,843,858	\$4,525,461	\$1,873,798	\$29,590,969

Tax Increment Financing

Tax Increment Financing Districts (TIF) TY 2014 Taxable Value of Increment and Revenue Generated for the District

County	District	Year Created	Year Expected Expiration	2014 Total Taxable Value	Taxable Value of Base	Incremental Taxable Value
Industrial Tax Increment Financing Districts						
Big Horn	Hardin Industrial Infrastructure District	2004	2031	\$1,745,298	\$465,144	\$1,280,154
Cascade	INT'L MALTING TID	2005	2020	\$743,656	\$362,124	\$381,532
Cascade	AIRPORT TID	2008	2023	\$118,424	\$107,149	\$11,275
Cascade	MANCHESTER EXIT	2008	2023	\$32,278	\$3,217	\$29,061
Cascade	MONTANA MILLING	2008	2023	\$41,294	\$381	\$40,913
Cascade	EAST INDUSTRIAL PK	2013	2028	\$28,925	\$2,322	\$26,603
Cascade	EAST INDUSTRIAL PK	2013	2028	\$4,849	\$0	\$4,849
Deer Lodge	T104	2008	2022	\$6,748,991	\$909,339	\$5,839,652
Flathead	KALISPELL H	2005	2026	\$22,883	\$126	\$22,757
Gallatin	Mandeville Farm Industrial TIF	2006	2021	\$64,435	\$12,059	\$52,376
Jefferson	4FT	2009	2024	\$137	\$132	\$5
Jefferson	4RT	2009	2024	\$2,126	\$100	\$2,026
Jefferson	16RT	2009	2024	\$1,827,012	\$737,102	\$1,089,910
Lincoln	Lincoln Cnty Industrial (4)	2005	2015	\$221,835	\$83,275	\$138,560
Lincoln	Lincoln Cnty Industrial (4I)	2005	2015	\$2,777	\$982	\$1,795
Lincoln	Lincoln Cnty Industrial (4F)	2005	2015	\$2,691	\$1,409	\$1,282
Missoula	Airport Industrial	1991	2018	\$2,376,862	\$176,605	\$2,200,257
Missoula	Bonner Mill Industrial	2013	2028	\$173,765	\$121,676	\$52,089
Park	WEST END INDUSTRIAL	2004	2024	\$189,388	\$128	\$189,260
Ravalli	13TID1 - North Stevensville Industrial District	2011	2025	\$111,508	\$109,850	\$1,658
Silver Bow	Ramsey TIFID	1994	2022	\$8,748,390	\$1,721,230	\$7,027,160
Toole	Shelby Industrial Park TED	2013	2028	\$145,767	\$149,361	\$0
Technology Tax Increment Financing Districts						
Flathead	KALISPELL G	2005	2026	\$112,113	\$390	\$111,723
Gallatin	S Bozeman Tech District	2013	2028	\$419	\$417	\$2
Missoula	Technology District	2005	2020	\$311,886	\$0	\$311,886
Urban Renewal Tax Increment Financing Districts						
Cascade	GF WEST BANK	2007	2034	\$766,401	\$237,928	\$528,473
Cascade	GF WEST BANK	2007	2022	\$100,984	\$54,322	\$46,662
Cascade	GF DT URBN RENEW	2013	2028	\$3,685,340	\$3,643,575	\$41,765
Chouteau	1TID	1998	2014	\$191,462	\$160,843	\$30,619
Chouteau	2TID	2012	2027	\$17,938	\$17,494	\$444
Flathead	KALISPELL B	1995	2020	\$1,339,930	\$453,612	\$886,318
Flathead	KALISPELL C- amended 2011	1997	2037	\$9,151,936	\$7,932,918	\$1,219,018
Flathead	WHITEFISH A	1987	2020	\$12,585,421	\$4,185,352	\$8,400,069
Gallatin	Bozeman Downtown	1995	2010	\$4,046,915	\$1,328,695	\$2,718,220
Gallatin	N 7th Urban Renewal District	2006	2021	\$4,112,601	\$2,886,997	\$1,225,604
Gallatin	NE Urban Renewal District (NURD)	2006	2021	\$613,633	\$423,054	\$190,579
Hill	Hill County Industrial District	2013	2028	\$881	\$912	\$0
Jefferson	4CT/4CST	2014	2029	\$1,029,475	\$1,056,590	\$0
Lake	Polson	2002	2025	\$1,755,633	\$1,436,002	\$319,631
Lincoln	Riverside	2001	2021	\$469,646	\$347,928	\$121,718
Missoula	Front St URD	2007	2035	\$1,950,387	\$1,413,035	\$537,352
Missoula	River Front URD	2008	2023	\$120,870	\$157,858	\$0
Missoula	URD II	1991	2031	\$587,009	\$313,637	\$273,372
Missoula	URD II	1991	2031	\$2,997,157	\$1,546,186	\$1,450,971
Missoula	URD III	2000	2015	\$8,287,539	\$7,004,346	\$1,283,193
Park	LIVINGSTON URBAN RENEWAL DISTRICT	2003	2019	\$1,831,601	\$1,604,273	\$227,328
Ravalli	13-2-4; STEVENSVILLE AIRPORT; 2013	2013	2025	\$51,175	\$49,122	\$2,053
Silver Bow	Eastside TIFID	2005	2020	\$439,047	\$286,251	\$152,796
Silver Bow	Butte Uptown URD	2014	2029	\$3,587,625	\$3,587,625	\$0
Yellowstone	NORTH 27TH STREET	2005	2038	\$1,365,950	\$783,431	\$582,519
Yellowstone	2008 EXPANDED NORTH 27TH STREET	2008	2038	\$5,813,155	\$3,328,807	\$2,484,348
Yellowstone	EAST BILLINGS	2007	2022	\$2,502,968	\$1,800,794	\$702,174
Yellowstone	South Billings Blvd	2008	2023	\$9,392,923	\$7,046,472	\$2,346,451
Yellowstone	LAUREL	2007	2022	\$1,767,531	\$1,169,223	\$598,308
TOTAL				\$104,340,842	\$59,221,800	\$45,186,770

Tax Increment Financing

Tax Increment Financing Districts (TIF) TY 2014 Taxable Value of Increment and Revenue Generated for the District

		State Gen Fund	County	Countywide and Local Schools	Cities & Towns	Misc .	Total Revenue
Industrial Tax Increment Financing District							
Big Horn	Hardin Industrial Infrastructure District	\$121,615	\$102,453	\$385,045	\$237,341	\$11,803	\$858,256
Cascade	INT'L MALTING TID	\$36,818	\$50,957	\$95,471	\$67,062	\$12,003	\$262,311
Cascade	AIRPORT TID	\$1,088	\$1,506	\$2,821	\$1,982	\$354	\$7,751
Cascade	MANCHESTER EXIT	\$2,804	\$3,881	\$7,272	\$0	\$1,412	\$15,370
Cascade	MONTANA MILLING	\$3,948	\$5,464	\$10,238	\$0	\$1,988	\$21,638
Cascade	EAST INDUSTRIAL PK	\$2,567	\$3,553	\$6,657	\$4,676	\$1,397	\$18,851
Cascade	EAST INDUSTRIAL PK	\$468	\$648	\$1,213	\$852	\$152	\$3,333
Deer Lodge	TIO4	\$554,767	\$1,824,891	\$1,323,499	\$0	\$212,213	\$3,915,370
Flathead	KALISPELL H	\$2,162	\$2,713	\$4,351	\$3,853	\$1,026	\$14,104
Gallatin	Mandeville Farm Industrial TIF	\$4,976	\$4,769	\$16,583	\$9,782	\$105	\$36,214
Jefferson	4FT	\$0	\$0	\$1	\$1	\$0	\$3
Jefferson	4RT	\$192	\$0	\$488	\$322	\$46	\$1,049
Jefferson	16RT	\$103,541	\$0	\$180,195	\$173,187	\$24,610	\$481,533
Lincoln	Lincoln Cnty Industrial (4)	\$13,163	\$14,522	\$27,518	\$0	\$1,084	\$56,287
Lincoln	Lincoln Cnty Industrial (4I)	\$171	\$188	\$356	\$252	\$14	\$981
Lincoln	Lincoln Cnty Industrial (4F)	\$122	\$134	\$255	\$0	\$69	\$580
Missoula	Airport Industrial	\$212,325	\$352,239	\$452,659	\$0	\$327,750	\$1,344,973
Missoula	Bonner Mill Industrial	\$5,027	\$8,339	\$14,907	\$0	\$9,544	\$37,816
Park	WEST END INDUSTRIAL	\$17,980	\$20,604	\$49,020	\$40,186	\$138	\$127,927
Ravalli	13TID1 - North Stevensville Industrial District	\$158	\$194	\$361	\$171	\$34	\$918
Silver Bow	Ramsey TIFID	\$678,121	\$2,163,381	\$1,650,750	\$0	\$492,534	\$4,984,786
Toole	Shelby Industrial Park TED	\$0	\$0	\$0	\$0	\$0	\$0
Technology Tax Increment Financing District							
Flathead	KALISPELL G	\$10,614	\$13,317	\$21,359	\$18,915	\$5,036	\$69,241
Gallatin	S Bozeman Tech District	\$0	\$0	\$1	\$0	\$0	\$1
Missoula	Technology District	\$30,097	\$49,930	\$64,164	\$0	\$46,459	\$190,650
Urban Renewal Tax Increment Financing District							
Cascade	GF WEST BANK	\$50,998	\$70,583	\$132,240	\$92,890	\$26,392	\$373,102
Cascade	GF WEST BANK	\$4,503	\$6,232	\$11,676	\$8,202	\$2,451	\$33,064
Cascade	GF DT URBN RENEW	\$4,030	\$5,578	\$10,451	\$7,341	\$2,086	\$29,486
Chouteau	1TID	\$2,909	\$0	\$0	\$0	\$0	\$2,909
Chouteau	2TID	\$42	\$0	\$0	\$0	\$0	\$42
Flathead	KALISPELL B	\$84,200	\$107,067	\$246,024	\$150,054	\$38,537	\$625,882
Flathead	KALISPELL C- amended 2011	\$115,807	\$147,257	\$338,375	\$206,380	\$53,003	\$860,822
Flathead	WHITEFISH A	\$798,007	\$1,014,728	\$1,629,613	\$974,408	\$196,436	\$4,613,192
Gallatin	Bozeman Downtown	\$258,231	\$247,494	\$860,616	\$507,655	\$5,436	\$1,879,432
Gallatin	N 7th Urban Renewal District	\$116,432	\$111,591	\$388,038	\$228,894	\$2,451	\$847,407
Gallatin	NE Urban Renewal District (NURD)	\$18,105	\$17,352	\$60,339	\$35,593	\$381	\$131,770
Hill	Hill County Industrial District	\$0	\$0	\$0	\$0	\$0	\$0
Jefferson	4CT/4CST	\$0	\$0	\$0	\$0	\$0	\$0
Lake	Polson	\$30,365	\$39,935	\$62,680	\$49,472	\$6,680	\$189,132
Lincoln	Riverside	\$11,563	\$12,757	\$22,727	\$18,742	\$3,101	\$68,891
Missoula	Front St URD	\$51,854	\$86,025	\$146,294	\$131,984	\$18,410	\$434,567
Missoula	River Front URD	\$0	\$0	\$0	\$0	\$0	\$0
Missoula	URD II	\$26,380	\$43,764	\$75,511	\$67,146	\$9,366	\$222,167
Missoula	URD II	\$140,019	\$232,286	\$395,027	\$356,387	\$49,710	\$1,173,429
Missoula	URD III	\$123,828	\$205,426	\$349,349	\$315,178	\$43,962	\$1,037,744
Park	LIVINGSTON URBAN RENEWAL DISTRICT	\$21,596	\$24,748	\$58,880	\$48,269	\$166	\$153,659
Ravalli	13-2-4; STEVENSVILLE AIRPORT; 2013	\$195	\$240	\$447	\$212	\$42	\$1,136
Silver Bow	Eastside TIFID	\$14,745	\$47,040	\$40,071	\$0	\$16,751	\$118,606
Silver Bow	Butte Uptown URD	\$0	\$0	\$0	\$0	\$0	\$0
Yellowstone	NORTH 27TH STREET	\$56,213	\$67,450	\$145,484	\$97,933	\$2,563	\$369,643
Yellowstone	2008 EXPANDED NORTH 27TH STREET	\$239,740	\$287,663	\$620,466	\$417,669	\$10,931	\$1,576,468
Yellowstone	EAST BILLINGS	\$67,760	\$81,305	\$175,368	\$118,049	\$3,090	\$445,572
Yellowstone	South Billings Blvd	\$226,433	\$271,696	\$694,198	\$394,485	\$10,324	\$1,597,135
Yellowstone	LAUREL	\$57,737	\$70,253	\$100,438	\$124,586	\$2,824	\$355,838
		\$4,324,414	\$7,822,155	\$10,879,496	\$4,910,109	\$1,654,865	\$29,591,039

Taxes Levied

Taxes Levied

The following sections of this report provide information on the value of property in Montana and the tax revenue collected by this property.

Taxes Levied – A Statewide Look

In 2014, the full market value of property eligible for taxation in Montana was \$134,366,993,458. After removing exemptions from eligible property types, the taxable market value of property was estimated at \$88,724,833,710. This is a difference of approximately \$45,642,159,748, an average exemption of 34 percent.

Almost all of this difference comes from the homestead and comstead exemptions on class four property. In 2014 class four property accounted for 80 percent of the full market value and 70 percent of the taxable market value in the state.

Montana Property 2014				
	Full Market Value	Taxable Market Value	Difference	Percent Exemption
Total	\$134,366,993,458	\$88,724,833,710	\$45,642,159,748	34%

Multiplying the applicable tax rates for each class of property by the taxable market value determines the taxable value. In 2014, the total taxable value of property in Montana was estimated at \$2,520,708,358. This is an average tax rate of 2.84 percent.

Montana Property 2014			
	Taxable Market Value	Taxable Value	Average Tax Rate
Total	\$88,724,833,710	\$2,520,708,358	2.84%

In 2014, property taxes paid was estimated at \$1,411,226,211. Therefore, the average mills levied were 559.85.

Montana Property 2014				
	Taxable Value	Taxes	Average Millage Rate	Average Mills
Total	\$2,520,708,358	\$1,411,226,211	0.55985	559.85

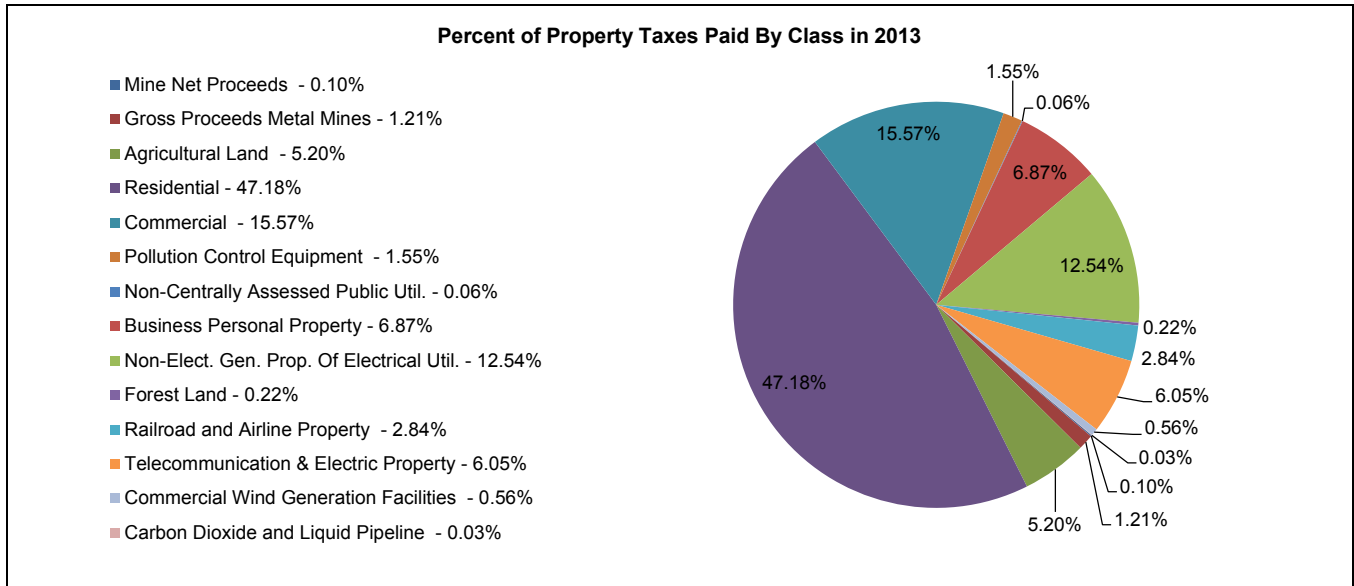
Property Taxes Paid By Class

Property Taxes Paid by Class of Property in 2013

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in tax year 2013. In 2013, class four property provided 62.75 percent, class nine provided 12.54 percent, and personal property paid 6.87 percent of total property taxes paid in the state.

Estimated Property Taxes Paid By Property Class Tax Year 2013 (Fiscal Year 2014)						
Tax Class	Description	Full Market Value	Taxable Market Value	Taxable Value	Taxes Paid by Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$3,271,953	\$3,271,953	\$3,271,953	\$1,420,635	0.10%
2	Gross Proceeds Metal Mines	\$1,043,487,747	\$1,043,487,747	\$31,304,631	\$16,820,522	1.21%
3	Agricultural Land	\$5,471,141,218	\$5,389,005,935	\$145,199,443	\$72,220,218	5.20%
4.1	Residential Improvements	\$56,399,204,966	\$29,741,137,334	\$744,846,018	\$436,139,279	31.43%
4.2	Residential Land	\$31,481,222,988	\$15,501,441,660	\$387,506,571	\$215,830,786	15.55%
4.3	Extended Property Tax Assistance	\$528,591,722	\$260,607,226	\$5,087,555	\$2,792,886	0.20%
4.8	Commercial Improvements	\$12,258,808,793	\$9,336,654,354	\$234,001,813	\$149,792,965	10.79%
4.9	Commercial Land	\$5,745,429,264	\$4,192,754,357	\$105,746,829	\$66,305,556	4.78%
Subtotal Class 4		\$106,413,257,733	\$59,032,594,931	\$1,477,188,786	\$870,861,472	62.75%
5	Pollution Control Equipment	\$1,501,313,031	\$1,501,313,031	\$44,098,350	\$21,543,286	1.55%
7	Non-Centrally Assessed Public Util.	\$15,023,030	\$15,023,030	\$1,201,841	\$826,559	0.06%
8	Business Personal Property	\$7,278,970,100	\$7,278,970,100	\$178,441,343	\$95,329,299	6.87%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$2,947,229,534	\$2,947,229,534	\$353,629,742	\$174,087,982	12.54%
10	Forest Land	\$2,165,032,810	\$2,104,905,141	\$6,277,049	\$3,088,463	0.22%
12	Railroad and Airline Property	\$2,197,680,522	\$2,197,680,522	\$74,501,358	\$39,359,029	2.84%
13	Telecommunication & Electric Property	\$3,250,008,801	\$3,250,008,801	\$186,770,185	\$83,964,307	6.05%
14	Commercial Wind Generation Facilities	\$1,025,783,573	\$1,025,783,573	\$16,902,281	\$7,787,065	0.56%
15	Carbon Dioxide and Liquid Pipeline	\$63,930,876	\$63,930,876	\$953,160	\$420,473	0.03%
Total		\$133,376,130,928	\$85,853,205,174	\$2,519,740,122	\$1,387,729,308	

The following graph compares the percent of property tax paid for each class of property in tax year 2013.



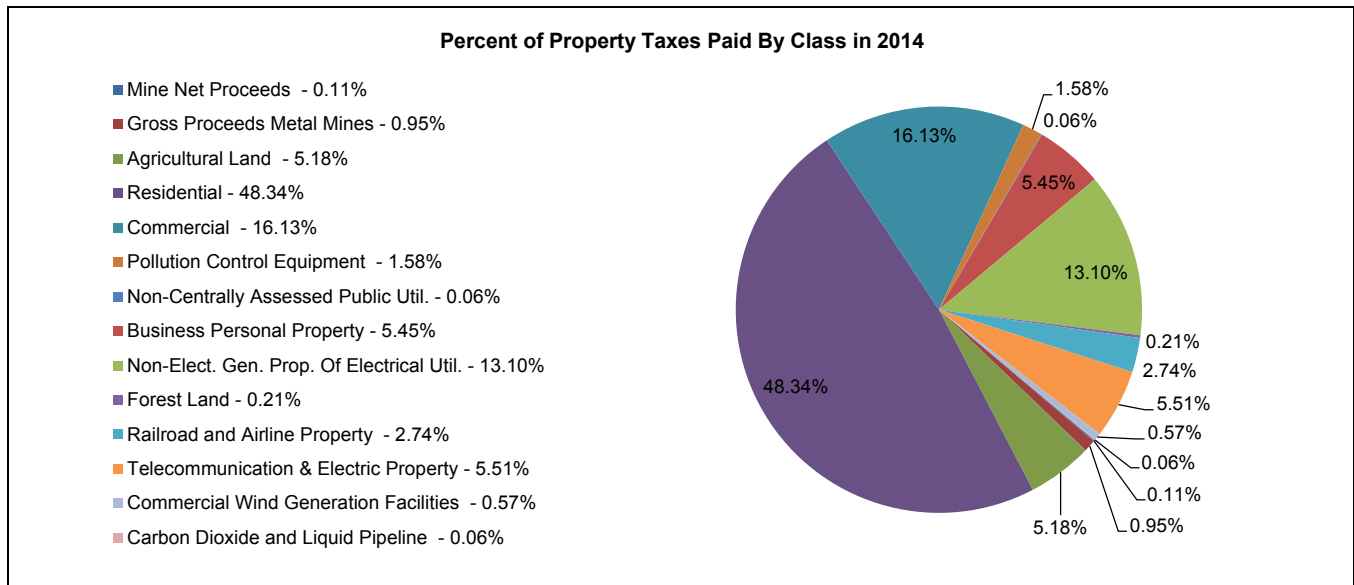
Property Taxes Paid By Class

Property Taxes Paid by Class of Property in 2014

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in tax year 2014. In 2014, class four property provided 64.47 percent, class nine provided 13.10 percent, and personal property paid 5.45 percent of total property taxes paid in the state.

Estimated Property Taxes Paid By Property Class Tax Year 2014 (Fiscal Year 2015)						
Tax Class	Description	Full Market Value	Taxable Market Value	Taxable Value	Taxes Paid by Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$3,790,730	\$3,790,730	\$3,790,730	\$1,570,641	0.11%
2	Gross Proceeds Metal Mines	\$851,842,256	\$851,842,256	\$25,555,274	\$13,388,932	0.95%
3	Agricultural Land	\$5,467,357,320	\$5,467,357,320	\$143,467,108	\$73,116,646	5.18%
4.1	Residential Improvements	\$57,726,595,113	\$31,082,272,153	\$756,894,879	\$449,992,593	31.89%
4.2	Residential Land	\$31,613,332,954	\$16,755,018,438	\$407,150,175	\$229,872,243	16.29%
4.3	Extended Property Tax Assistance	\$438,557,601	\$232,628,007	\$4,321,645	\$2,388,870	0.17%
4.8	Commercial Improvements	\$12,524,365,249	\$9,831,845,690	\$239,491,996	\$156,680,616	11.10%
4.9	Commercial Land	\$5,772,426,154	\$4,531,353,035	\$111,172,662	\$70,937,616	5.03%
Subtotal Class 4		\$108,075,277,071	\$62,433,117,323	\$1,519,031,357	\$909,871,937	64.47%
5	Pollution Control Equipment	\$1,485,500,798	\$1,485,500,798	\$43,569,919	\$22,331,285	1.58%
7	Non-Centrally Assessed Public Util.	\$14,773,362	\$14,773,362	\$1,181,868	\$843,699	0.06%
8	Business Personal Property	\$7,039,294,621	\$7,039,294,621	\$143,291,995	\$76,875,058	5.45%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$3,122,439,758	\$3,122,439,758	\$374,692,470	\$184,844,062	13.10%
10	Forest Land	\$2,155,929,245	\$2,155,929,245	\$6,215,336	\$3,025,620	0.21%
12	Railroad and Airline Property	\$2,221,753,369	\$2,221,753,369	\$72,038,141	\$38,726,975	2.74%
13	Telecommunication & Electric Property	\$2,831,344,263	\$2,831,344,263	\$169,516,170	\$77,819,403	5.51%
14	Commercial Wind Generation Facilities	\$980,528,888	\$980,528,888	\$16,600,562	\$8,005,863	0.57%
15	Carbon Dioxide and Liquid Pipeline	\$117,161,777	\$117,161,777	\$1,757,428	\$806,089	0.06%
Total		\$134,366,993,458	\$88,724,833,710	\$2,520,708,358	\$1,411,226,211	

The following graph compares the percent of property tax paid for each class of property in tax year 2014.



The next table shows statewide property tax collections for different types of taxing jurisdictions for fiscal years 2012 through 2015. The difference between the previous estimates of total tax collection by property type and the following estimates of total tax collections by type is primarily due to local abatements and the difference between county taxable value and state taxable value. Local abatements lower taxable value for the county but not for the state. In the "Estimated Property Taxes Paid by Property Class" on this page, taxes paid does not include the difference related to abated property, but the "Taxes Levied on the Montana Property Tax Bill" on the next page does include the difference.

Property Taxes By Taxing Jurisdiction Type

Taxes Levied on the Montana Property Tax Bill

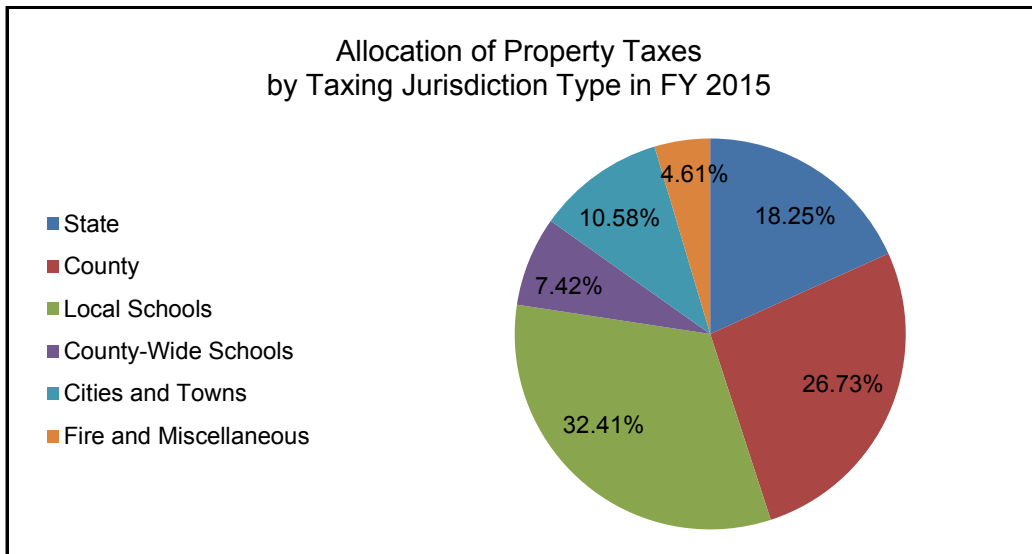
	FY 2012	FY 2013	FY 2014	FY 2015
Valuation¹				
Market Value of Taxable Property	\$76,931,838,377	\$81,280,001,449	\$85,853,205,174	\$88,724,833,710
Statewide Total Taxable Value	\$2,390,648,162	\$2,445,300,201	\$2,519,740,122	\$2,520,708,358
City/Town Taxable Value	\$841,740,893	\$852,203,235	\$861,062,874	\$842,804,189
Taxes Levied²				
State				
University	\$14,450,777	\$14,778,340	\$15,254,389	\$15,250,153
Vo-Tech (General Fund)	\$1,235,279	\$1,249,640	\$1,266,947	\$1,246,164
State General Fund	<u>\$228,803,977</u>	<u>\$233,997,767</u>	<u>\$241,541,623</u>	<u>\$241,477,506</u>
Subtotal State	\$244,490,034	\$250,025,747	\$258,062,959	\$257,973,822
County				
General	\$94,214,263	\$101,522,664	\$105,232,049	\$107,013,493
Road	\$39,240,845	\$42,038,001	\$45,889,895	\$48,390,293
Bridge	\$12,127,262	\$12,905,373	\$13,504,882	\$13,077,213
Entitlement	\$7,233,644	\$7,138,946	\$7,254,777	\$7,282,705
Bond Interest	\$40,114	\$0	\$0	\$0
County Fair	\$6,470,754	\$7,360,566	\$7,046,811	\$6,769,515
Library	\$9,719,239	\$11,199,443	\$11,890,965	\$11,800,526
Agricultural Extension	\$3,220,385	\$3,182,602	\$3,420,338	\$3,637,138
Planning	\$2,149,525	\$2,429,826	\$2,965,403	\$2,656,743
Health and Sanitation	\$6,893,092	\$8,680,728	\$9,050,669	\$9,576,882
Hospital	\$2,333,403	\$3,041,947	\$3,043,019	\$3,196,844
Airport	\$2,341,020	\$1,868,827	\$2,424,074	\$2,462,175
District Court	\$5,637,430	\$6,672,496	\$7,451,560	\$6,764,830
Weed Control	\$4,745,230	\$5,059,740	\$5,225,812	\$4,910,252
Senior Citizens	\$3,069,337	\$3,031,575	\$3,127,182	\$3,289,224
Public Safety	\$58,454,950	\$66,578,373	\$69,870,986	\$70,397,295
Other	<u>\$82,860,494</u>	<u>\$83,399,359</u>	<u>\$76,014,153</u>	<u>\$76,584,870</u>
Subtotal County	\$340,750,986	\$366,110,466	\$373,412,576	\$377,809,997
Local Schools				
Elementary	\$223,903,905	\$229,400,863	\$239,111,418	\$250,281,643
High School	\$142,035,851	\$137,830,961	\$143,871,334	\$144,380,239
K-12	\$50,280,449	\$50,927,095	\$54,794,544	\$56,494,280
Jr. College	<u>\$7,445,719</u>	<u>\$6,553,865</u>	<u>\$6,307,392</u>	<u>\$6,888,786</u>
Subtotal Local Schools	\$423,665,924	\$424,712,785	\$444,084,687	\$458,044,947
County-Wide Schools	\$92,721,712	\$94,702,319	\$104,952,586	\$104,903,248
Cities and Towns	\$138,066,659	\$142,650,620	\$147,060,028	\$149,494,727
Fire and Miscellaneous	\$59,714,226	\$66,351,080	\$64,170,266	\$65,093,090
Total Property Tax Based on Mills	\$1,299,409,542	\$1,344,553,018	\$1,391,743,102	\$1,413,319,832
¹ State taxable value include local abatements, Source: State Assessor's Report				
² Includes revenue distributed to TIFDs, Source: Taxes Levied Report				

Property Taxes By Taxing Jurisdiction Type

In fiscal year 2015, approximately \$1,413,319,832 in property tax revenue was used by the state and local jurisdictions. Of this amount, approximately 18.25 percent was budgeted by the state for educational purposes, 26.73 percent was budgeted for county services, 32.41 percent was used to fund local schools, 7.42 percent was used to fund educational retirement and transportation, 10.58 percent was budgeted for cities and towns services, and 4.61 percent was budgeted for fire and other miscellaneous services. As presented in the following table, the fiscal year 2014 distributions were similar.

Taxes Levied by Jurisdiction Type					
Taxing Jurisdiction	FY2014		FY2015		
	Tax Revenue	Percent of Total	Tax Revenue	Percent of Total	
State	\$258,062,959	18.54%	\$257,973,822	18.25%	
County	\$373,412,576	26.83%	\$377,809,997	26.73%	
Local Schools	\$444,084,687	31.91%	\$458,044,947	32.41%	
County-Wide Schools	\$104,952,586	7.54%	\$104,903,248	7.42%	
Cities and Towns	\$147,060,028	10.57%	\$149,494,727	10.58%	
Fire and Micellaneous	\$64,170,266	4.61%	\$65,093,090	4.61%	
	\$1,391,743,102	100.00%	\$1,413,319,832	100.00%	

The following pie chart presents the allocation of property tax usage by taxing jurisdiction type for fiscal year 2015.



Property Tax and Property Value Summaries

Tax Revenue by County

The following two-page tables presents property tax revenue collected for each county in tax year 2013 and tax year 2014 by each type of taxing jurisdiction.

Property Tax and Property Value Summaries

Property Taxes Levied and Average Mills - 2013

County	State Assessed Mills ¹ and Revenue		County Assessed Mills and Revenue		County Wide School Mills and Revenue		Local School Average Mills ² and Revenue	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101	\$1,878,021	160.08	\$2,976,172	42.94	\$798,386	235.08	\$4,370,482
Big Horn	101	\$2,527,394	91.67	\$2,294,041	42.55	\$1,064,771	159.63	\$3,994,454
Blaine	101	\$1,394,838	186.32	\$2,573,020	51.26	\$707,943	153.19	\$2,115,556
Broadwater	101	\$1,350,798	181.76	\$2,427,055	10.20	\$136,188	146.33	\$1,953,973
Carbon	101	\$3,729,000	121.46	\$4,447,459	39.05	\$1,429,970	181.33	\$6,639,689
Carter	101	\$3,392,693	160.96	\$5,406,791	5.75	\$193,085	29.15	\$979,134
Cascade	102.5	\$13,934,776	142.90	\$19,365,174	46.96	\$6,363,747	198.70	\$26,927,023
Chouteau	101	\$2,135,403	172.64	\$3,638,846	63.64	\$1,341,352	178.14	\$3,754,755
Custer	101	\$1,709,671	201.67	\$3,412,308	45.52	\$770,160	292.38	\$4,947,087
Daniels	101	\$560,494	211.27	\$1,172,454	58.03	\$322,032	184.37	\$1,023,161
Dawson	101	\$2,093,607	180.66	\$3,738,130	38.28	\$792,090	246.05	\$5,091,180
Deer Lodge	101	\$1,862,993	293.59	\$5,415,472	29.84	\$550,424	209.53	\$3,864,862
Fallon	101	\$3,397,100	153.16	\$5,093,158	0.00	\$0	3.99	\$132,627
Fergus	101	\$2,612,139	147.85	\$3,816,839	57.52	\$1,484,927	224.16	\$5,786,775
Flathead	101	\$25,417,983	140.89	\$35,405,528	46.76	\$11,750,596	186.12	\$46,772,312
Gallatin	101	\$25,325,712	103.06	\$25,830,102	46.17	\$11,572,831	204.74	\$51,315,024
Garfield	101	\$532,672	224.37	\$1,183,346	38.23	\$201,600	130.11	\$686,219
Glacier	101	\$2,600,757	230.19	\$5,490,349	58.28	\$1,390,077	232.61	\$5,548,071
Golden Valley	101	\$546,484	125.74	\$680,363	46.94	\$253,968	172.69	\$934,405
Granite	101	\$1,086,416	217.02	\$2,334,378	36.88	\$396,699	167.79	\$1,804,806
Hill	101	\$3,310,161	167.62	\$5,471,504	51.87	\$1,693,031	215.82	\$7,044,928
Jefferson	101	\$2,978,436	156.93	\$4,627,799	42.82	\$1,262,800	159.28	\$4,697,040
Judith Basin	101	\$1,458,912	103.79	\$1,427,900	32.04	\$440,807	155.00	\$2,132,453
Lake	101	\$7,502,276	135.85	\$10,090,588	51.19	\$3,802,755	136.57	\$10,144,762
Lewis & Clark	102.5	\$12,387,056	198.02	\$23,830,673	54.84	\$6,599,950	229.69	\$27,642,621
Liberty	101	\$774,666	256.50	\$1,963,488	25.64	\$196,300	103.37	\$791,293
Lincoln	101	\$3,713,902	155.21	\$5,703,777	26.35	\$968,236	164.86	\$6,058,341
Madison	101	\$8,011,631	111.67	\$8,858,221	15.46	\$1,226,097	54.69	\$4,338,003
McCone	101	\$722,337	247.82	\$1,765,250	43.59	\$310,531	170.99	\$1,217,972
Meagher	101	\$858,628	186.10	\$1,538,169	29.83	\$246,578	157.81	\$1,304,356
Mineral	101	\$1,057,566	179.30	\$1,857,571	44.42	\$460,217	247.50	\$2,564,100
Missoula	102.5	\$21,074,789	160.55	\$32,979,252	47.96	\$9,851,481	220.59	\$45,312,184
Musselshell	101	\$1,172,443	198.72	\$2,128,838	35.03	\$375,237	165.57	\$1,773,714
Park	101	\$4,071,602	119.34	\$4,810,972	48.79	\$1,967,020	174.46	\$7,033,143
Petroleum	101	\$170,530	144.82	\$244,520	48.68	\$82,195	187.95	\$317,330
Phillips	101	\$1,770,331	89.79	\$1,573,763	54.99	\$963,829	175.45	\$3,075,247
Pondera	101	\$1,405,312	219.79	\$3,057,748	54.72	\$761,233	223.51	\$3,109,493
Powder River	101	\$855,634	152.96	\$1,295,796	19.52	\$165,342	145.74	\$1,234,622
Powell	101	\$1,468,315	156.53	\$2,275,638	51.04	\$741,957	195.09	\$2,836,239
Prairie	101	\$437,641	221.23	\$958,604	30.77	\$133,345	129.95	\$563,082
Ravalli	101	\$8,184,800	129.59	\$10,501,917	38.02	\$3,081,292	158.45	\$12,840,570
Richland	101	\$3,984,245	132.09	\$5,181,357	0.00	\$0	69.13	\$2,711,894
Roosevelt	101	\$2,873,842	205.31	\$5,679,572	16.78	\$464,158	160.42	\$4,437,768
Rosebud	101	\$9,996,664	36.21	\$3,583,557	11.14	\$1,102,296	46.79	\$4,630,767
Sanders	101	\$3,467,668	115.50	\$3,965,566	41.87	\$1,437,430	140.08	\$4,809,547
Sheridan	101	\$1,341,572	192.29	\$2,535,217	30.18	\$397,957	148.54	\$1,958,457
Silver Bow	102.5	\$7,184,992	314.38	\$22,029,685	57.29	\$4,014,702	189.65	\$13,289,239
Stillwater	101	\$3,667,544	170.27	\$6,182,816	37.54	\$1,362,991	151.27	\$5,493,061
Sweet Grass	101	\$1,743,084	184.04	\$3,176,264	38.04	\$656,541	127.99	\$2,208,909
Teton	101	\$1,702,475	156.01	\$2,587,372	54.26	\$899,856	229.67	\$3,809,060
Toole	101	\$3,040,621	182.80	\$4,166,208	27.23	\$620,616	142.77	\$3,253,833
Treasure	101	\$466,235	151.13	\$697,647	26.36	\$121,680	132.41	\$611,249
Valley	101	\$2,615,070	140.26	\$3,631,615	53.61	\$1,388,147	220.72	\$5,714,797
Wheatland	101	\$1,719,039	131.46	\$2,016,082	24.60	\$377,254	128.36	\$1,968,512
Wibaux	101	\$790,883	145.82	\$1,141,835	15.09	\$118,174	70.66	\$553,292
Yellowstone	102.5	\$31,993,101	141.02	\$43,174,814	49.45	\$15,139,703	208.91	\$63,961,214
Statewide Total		\$258,062,959		\$373,412,576		\$104,952,586		\$444,084,687

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

Property Tax and Property Value Summaries

County	Misc. & Fire District Average Mills & Revenue		City Average Mills ³ and Revenue		SID's and Fees	Total of All Taxes and Fees
	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	15.29	\$284,249	159.20	\$807,623	\$1,310,372	\$12,425,304
Big Horn	5.55	\$138,818	178.66	\$483,364	\$11,284,835	\$21,787,676
Blaine	7.46	\$103,061	387.04	\$629,837	\$1,646,012	\$9,170,268
Broadwater	31.32	\$418,167	85.08	\$138,783	\$787,730	\$7,212,694
Carbon	16.83	\$616,389	136.05	\$1,132,961	\$739,568	\$18,735,036
Carter	0.17	\$5,583	403.76	\$79,728	\$68,263	\$10,125,278
Cascade	22.51	\$3,050,548	197.56	\$15,691,710	\$9,166,945	\$94,499,924
Chouteau	35.48	\$747,732	210.57	\$483,291	\$408,089	\$12,509,469
Custer	2.36	\$39,869	227.74	\$1,629,544	\$2,217,917	\$14,726,556
Daniels	65.11	\$361,347	294.62	\$215,633	\$365,119	\$4,020,239
Dawson	12.95	\$267,997	243.35	\$1,378,495	\$1,983,842	\$15,345,342
Deer Lodge	88.87	\$1,639,181	35.59	\$158,432	\$1,616,237	\$15,107,602
Fallon	5.25	\$174,671	285.59	\$473,701	\$40,411	\$9,311,667
Fergus	14.36	\$370,664	227.58	\$1,535,650	\$1,158,324	\$16,765,317
Flathead	30.06	\$7,555,016	136.39	\$10,585,202	\$13,517,296	\$151,003,934
Gallatin	35.27	\$8,840,984	164.46	\$18,302,569	\$5,177,663	\$146,364,885
Garfield	1.25	\$6,613	189.00	\$41,968	\$82,490	\$2,734,908
Glacier	7.16	\$170,697	241.75	\$655,045	\$682,797	\$16,537,793
Golden Valley	3.96	\$21,424	97.88	\$31,781	\$16,398	\$2,484,823
Granite	24.90	\$267,828	164.52	\$240,776	\$512,694	\$6,643,598
Hill	6.64	\$216,615	262.50	\$2,292,988	\$3,275,245	\$23,304,472
Jefferson	31.96	\$942,567	168.59	\$329,513	\$1,246,657	\$16,084,812
Judith Basin	10.55	\$145,157	143.06	\$74,775	\$35,395	\$5,715,398
Lake	25.86	\$1,920,812	149.94	\$1,792,037	\$5,702,156	\$40,955,386
Lewis & Clark	16.18	\$1,947,699	161.42	\$10,306,812	\$12,049,634	\$94,764,445
Liberty	12.44	\$95,202	170.54	\$123,541	\$221,439	\$4,165,930
Lincoln	32.17	\$1,182,036	149.54	\$712,309	\$2,661,244	\$20,999,846
Madison	36.61	\$2,903,920	120.01	\$476,840	\$2,089,074	\$27,903,786
McCone	2.73	\$19,467	238.44	\$170,741	\$40,913	\$4,247,210
Meagher	9.02	\$74,514	157.61	\$167,836	\$87,669	\$4,277,750
Mineral	22.57	\$233,858	178.74	\$271,207	\$140,392	\$6,584,910
Missoula	51.81	\$10,642,397	243.43	\$27,762,982	\$8,233,658	\$155,856,743
Musselshell	14.79	\$158,465	175.85	\$258,646	\$354,515	\$6,221,857
Park	17.95	\$723,795	205.27	\$2,449,368	\$2,365,270	\$23,421,169
Petroleum	9.02	\$15,222	368.08	\$43,161	\$95,868	\$968,827
Phillips	7.71	\$135,083	184.20	\$434,905	\$1,575,828	\$9,528,986
Pondera	14.33	\$199,296	190.94	\$462,504	\$440,227	\$9,435,813
Powder River	9.89	\$83,793	204.17	\$61,994	\$313,965	\$4,011,146
Powell	14.53	\$211,167	139.62	\$363,298	\$909,230	\$8,805,845
Prairie	7.10	\$30,759	247.15	\$99,552	\$644,285	\$2,867,268
Ravalli	38.26	\$3,100,501	111.76	\$1,888,296	\$2,293,088	\$41,890,464
Richland	15.66	\$614,105	209.89	\$1,155,673	\$3,253,794	\$16,901,068
Roosevelt	12.50	\$345,774	274.72	\$662,145	\$418,880	\$14,882,138
Rosebud	27.75	\$2,746,824	36.59	\$2,821,249	\$1,240,541	\$26,121,898
Sanders	21.38	\$734,094	228.56	\$662,261	\$1,237,071	\$16,313,639
Sheridan	9.90	\$130,500	327.50	\$541,776	\$173,360	\$7,078,839
Silver Bow	63.08	\$4,420,214	81.50	\$32,723	\$8,896,960	\$59,868,513
Stillwater	14.28	\$518,597	171.99	\$1,254,326	\$831,292	\$19,310,627
Sweet Grass	10.16	\$175,264	138.52	\$482,575	\$27,573	\$8,470,210
Teton	15.65	\$259,630	149.90	\$420,680	\$2,066,223	\$11,745,297
Toole	5.04	\$114,851	268.13	\$945,301	\$494,424	\$12,635,854
Treasure	4.00	\$18,488	502.64	\$75,705	\$310,804	\$2,301,809
Valley	17.44	\$451,488	287.41	\$1,034,168	\$2,634,326	\$17,469,612
Wheatland	0.83	\$12,724	157.94	\$148,786	\$73,767	\$6,316,164
Wibaux	11.61	\$90,948	219.13	\$77,060	\$16,193	\$2,788,384
Yellowstone	11.35	\$3,473,603	179.72	\$31,506,199	\$26,525,689	\$215,774,323
Statewide Total		\$64,170,266		\$147,060,028	\$145,759,651	\$1,537,502,754

2. The mill levy represents an average for all local elementary and high school levies and includes the levy for Jr. Colleges where applicable.
3. Total taxes from mill levies of all cities/towns within a county divided by total taxable value of the cities/towns.

Property Tax and Property Value Summaries

Property Taxes Levied and Average Mills - 2014

County	State Assessed Mills ¹ and Revenue		County Assessed Mills and Revenue		County Wide School Mills and Revenue		Local School Average Mills ² and Revenue	
	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue	Mill Levy	Revenue
Beaverhead	101	\$1,866,872	162.93	\$3,011,428	44.58	\$823,977	220.20	\$4,069,831
Big Horn	101	\$2,536,444	99.84	\$2,507,232	53.65	\$1,347,363	185.10	\$4,648,423
Blaine	101	\$1,277,978	186.57	\$2,357,825	51.81	\$654,755	156.88	\$1,982,527
Broadwater	101	\$1,330,951	161.93	\$2,130,602	48.47	\$637,801	156.33	\$2,056,927
Carbon	101	\$3,747,746	122.30	\$4,505,765	44.39	\$1,635,400	186.30	\$6,863,792
Carter	101	\$3,804,055	123.28	\$4,643,147	5.32	\$200,447	43.16	\$1,625,405
Cascade	102.5	\$13,690,942	145.34	\$19,370,811	49.90	\$6,650,641	212.11	\$28,269,535
Chouteau	101	\$2,031,520	180.45	\$3,613,138	56.30	\$1,127,299	186.62	\$3,736,814
Custer	101	\$1,673,840	228.50	\$3,786,069	44.93	\$744,403	289.70	\$4,800,110
Daniels	101	\$555,183	209.91	\$1,153,834	57.37	\$315,355	187.10	\$1,028,462
Dawson	101	\$2,042,623	179.85	\$3,637,322	37.87	\$765,927	268.49	\$5,430,032
Deer Lodge	101	\$1,847,026	312.09	\$5,704,141	32.54	\$594,815	193.95	\$3,544,764
Fallon	101	\$3,551,747	158.86	\$5,534,428	0.00	\$0	4.63	\$161,392
Fergus	101	\$2,605,366	161.68	\$4,164,651	50.97	\$1,312,851	222.93	\$5,742,338
Flathead	101	\$26,042,507	143.48	\$36,919,011	43.94	\$11,305,641	191.74	\$49,336,611
Gallatin	101	\$25,968,102	105.65	\$27,152,720	44.96	\$11,554,569	206.72	\$53,127,775
Garfield	101	\$502,382	243.70	\$1,212,199	55.76	\$277,366	135.83	\$675,604
Glacier	101	\$2,560,785	235.75	\$5,555,379	61.95	\$1,459,916	232.15	\$5,470,605
Golden Valley	101	\$533,836	147.62	\$780,268	37.91	\$200,375	176.69	\$933,888
Granite	101	\$1,085,845	220.15	\$2,366,868	29.64	\$318,659	164.89	\$1,772,752
Hill	101	\$3,153,967	176.58	\$5,497,102	58.77	\$1,829,670	231.76	\$7,214,800
Jefferson	101	\$2,889,359	163.38	\$4,644,087	50.24	\$1,428,067	172.98	\$4,916,895
Judith Basin	101	\$1,409,129	114.30	\$1,516,326	30.33	\$402,370	156.11	\$2,071,002
Lake	101	\$7,698,145	146.04	\$11,131,035	52.58	\$4,007,974	136.19	\$10,380,362
Lewis & Clark	102.5	\$12,037,608	192.58	\$22,536,216	52.52	\$6,145,709	237.70	\$27,816,170
Liberty	101	\$729,917	265.15	\$1,916,201	19.53	\$141,146	116.57	\$842,452
Lincoln	101	\$3,566,559	105.74	\$3,733,988	36.79	\$1,299,264	178.58	\$6,306,070
Madison	101	\$8,441,248	103.63	\$8,661,017	13.52	\$1,129,606	49.63	\$4,148,110
McCone	101	\$682,908	251.76	\$1,696,939	38.32	\$258,307	171.39	\$1,155,248
Meagher	101	\$842,237	189.05	\$1,534,098	29.01	\$235,450	148.07	\$1,201,563
Mineral	101	\$1,032,320	170.76	\$1,736,989	47.79	\$486,128	252.63	\$2,569,797
Missoula	102.5	\$20,959,735	170.38	\$34,813,972	49.12	\$10,036,336	224.59	\$45,890,780
Musselshell	101	\$1,291,450	211.40	\$2,103,042	40.96	\$407,519	176.52	\$1,756,078
Park	101	\$4,081,239	119.34	\$4,822,327	47.41	\$1,915,583	183.21	\$7,403,300
Petroleum	101	\$154,096	145.27	\$221,636	36.94	\$56,356	220.85	\$336,951
Phillips	101	\$1,692,683	94.02	\$1,575,623	45.68	\$765,595	191.79	\$3,214,305
Pondera	101	\$1,326,902	233.99	\$3,045,215	55.60	\$723,654	255.94	\$3,330,884
Powder River	101	\$936,089	169.70	\$1,572,811	20.18	\$187,073	145.14	\$1,345,177
Powell	101	\$1,467,024	159.00	\$2,309,524	46.36	\$673,311	199.73	\$2,901,072
Prairie	101	\$403,509	246.17	\$983,483	43.79	\$174,939	140.82	\$562,598
Ravalli	101	\$8,018,843	134.64	\$10,689,799	30.47	\$2,419,384	167.96	\$13,335,467
Richland	101	\$4,678,888	142.26	\$6,559,390	0.00	\$0	55.10	\$2,540,883
Roosevelt	101	\$2,981,433	182.10	\$5,216,510	20.87	\$597,990	145.92	\$4,179,993
Rosebud	101	\$9,123,078	47.45	\$4,286,321	25.19	\$2,275,106	47.36	\$4,277,470
Sanders	101	\$3,399,412	115.30	\$3,880,579	37.97	\$1,277,931	143.27	\$4,822,100
Sheridan	101	\$1,604,485	206.12	\$3,253,242	38.50	\$607,615	128.70	\$2,031,307
Silver Bow	102.5	\$6,589,017	343.68	\$22,088,503	46.94	\$3,016,804	209.46	\$13,462,122
Stillwater	101	\$3,706,997	156.96	\$5,761,009	46.65	\$1,712,283	148.34	\$5,444,438
Sweet Grass	101	\$1,762,580	191.25	\$3,337,518	40.71	\$710,378	118.52	\$2,068,240
Teton	101	\$1,675,805	157.91	\$2,580,983	57.69	\$942,872	230.55	\$3,768,333
Toole	101	\$2,848,308	205.50	\$4,388,732	41.96	\$896,197	150.44	\$3,212,919
Treasure	101	\$437,936	153.37	\$665,010	34.19	\$148,228	138.41	\$600,143
Valley	101	\$2,598,872	142.71	\$3,672,194	53.70	\$1,381,795	229.75	\$5,911,710
Wheatland	101	\$1,645,066	132.31	\$2,006,842	23.87	\$362,113	124.80	\$1,892,965
Wibaux	101	\$974,015	139.96	\$1,349,774	12.81	\$123,549	46.10	\$444,578
Yellowstone	102.5	\$31,877,211	136.29	\$41,915,123	46.17	\$14,199,389	225.70	\$69,411,078
Statewide Total		\$257,973,822		\$377,809,997		\$104,903,248		\$458,044,947

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

Property Tax and Property Value Summaries

County	Misc. & Fire District Average Mills & Revenue		City Average Mills ³ and Revenue		SID's and Fees	Total of All Taxes and Fees
	Mill Levy	Revenue	Mill Levy	Revenue	Revenue	Revenue
Beaverhead	14.82	\$273,909	163.90	\$831,355	\$1,442,516	\$12,319,887
Big Horn	6.03	\$151,352	183.46	\$770,106	\$10,777,899	\$22,738,819
Blaine	7.57	\$95,719	385.91	\$636,966	\$1,707,662	\$8,713,432
Broadwater	30.91	\$406,660	85.08	\$135,878	\$771,330	\$7,470,149
Carbon	19.06	\$702,341	136.99	\$1,150,585	\$753,886	\$19,359,514
Carter	0.15	\$5,630	461.72	\$91,354	\$75,056	\$10,445,095
Cascade	23.35	3,112,463.60	203.43	\$15,751,818	\$9,166,945	\$96,013,156
Chouteau	38.90	\$779,011	216.09	\$501,901	\$435,300	\$12,224,984
Custer	1.10	\$18,186	232.72	\$1,664,477	\$2,220,531	\$14,907,615
Daniels	65.13	\$358,023	294.42	\$225,361	\$370,484	\$4,006,702
Dawson	14.66	\$296,475	243.47	\$1,413,023	\$2,356,783	\$15,942,186
Deer Lodge	92.80	\$1,696,183	37.52	\$160,205	\$1,946,070	\$15,493,204
Fallon	5.30	\$184,670	293.81	\$498,269	\$40,824	\$9,971,331
Fergus	14.57	\$375,271	233.08	\$1,539,952	\$1,287,516	\$17,027,945
Flathead	32.16	\$8,273,958	137.56	\$10,872,044	\$13,681,168	\$156,430,941
Gallatin	33.52	\$8,615,356	177.22	\$20,183,943	\$4,484,758	\$151,087,224
Garfield	1.58	\$7,842	202.55	\$42,723	\$84,658	\$2,802,774
Glacier	6.70	\$157,873	253.59	\$612,317	\$716,285	\$16,533,159
Golden Valley	2.06	\$10,906	99.50	\$32,227	\$15,891	\$2,507,392
Granite	24.08	\$258,884	168.74	\$243,660	\$515,623	\$6,562,291
Hill	6.76	\$210,537	272.33	\$2,339,870	\$3,254,363	\$23,500,310
Jefferson	32.36	\$919,828	166.01	\$313,695	\$1,206,432	\$16,318,363
Judith Basin	10.82	\$143,559	145.50	\$76,316	\$67,675	\$5,686,376
Lake	27.60	\$2,103,817	149.88	\$1,852,916	\$5,828,309	\$43,002,558
Lewis & Clark	16.93	\$1,981,448	170.24	\$10,438,204	\$12,228,090	\$93,183,446
Liberty	12.90	\$93,246	175.70	\$124,359	\$240,603	\$4,087,923
Lincoln	18.67	\$659,194	150.24	\$755,245	\$2,678,803	\$18,999,123
Madison	42.21	\$3,527,610	124.31	\$505,109	\$2,121,054	\$28,533,753
McCone	4.31	\$29,023	369.10	\$278,789	\$75,649	\$4,176,863
Meagher	10.31	\$83,682	163.68	\$173,439	\$131,141	\$4,201,609
Mineral	22.94	\$233,388	183.00	\$275,255	\$134,002	\$6,467,878
Missoula	61.53	\$12,571,483	245.58	\$27,651,650	\$9,748,856	\$161,672,812
Musselshell	13.76	\$136,871	182.80	\$268,338	\$2,224,893	\$8,188,192
Park	18.90	\$763,883	207.98	\$2,443,314	\$2,487,524	\$23,917,170
Petroleum	9.26	\$14,122	381.47	\$35,492	\$95,687	\$914,340
Phillips	8.34	\$139,850	219.70	\$518,490	\$1,583,389	\$9,489,935
Pondera	17.14	\$223,022	203.01	\$476,477	\$447,288	\$9,573,442
Powder River	2.25	\$20,894	205.92	\$64,076	\$328,451	\$4,454,572
Powell	13.80	\$200,385	140.23	\$360,065	\$909,859	\$8,821,239
Prairie	5.57	\$22,267	259.02	\$99,927	\$645,936	\$2,892,659
Ravalli	41.07	\$3,261,006	166.71	\$2,517,157	\$2,277,431	\$42,519,087
Richland	17.09	\$787,994	216.61	\$1,334,064	\$3,355,563	\$19,256,782
Roosevelt	13.03	\$373,243	274.23	\$761,378	\$427,524	\$14,538,071
Rosebud	24.89	\$2,248,531	49.20	\$3,015,759	\$1,175,204	\$26,401,469
Sanders	16.80	\$565,400	242.14	\$683,684	\$1,621,075	\$16,250,183
Sheridan	13.50	\$212,998	334.08	\$564,921	\$180,525	\$8,455,093
Silver Bow	63.11	\$4,056,296	82.64	\$33,503	\$9,329,158	\$58,575,403
Stillwater	14.24	\$522,684	173.85	\$1,290,882	\$819,711	\$19,258,005
Sweet Grass	11.76	\$205,275	138.77	\$480,749	\$22,481	\$8,587,221
Teton	22.56	\$368,816	152.76	\$433,158	\$2,148,812	\$11,918,779
Toole	7.05	\$150,612	280.91	\$922,255	\$1,632,967	\$14,051,989
Treasure	4.92	\$21,349	523.99	\$80,792	\$320,971	\$2,274,429
Valley	8.97	\$230,772	307.77	\$1,088,141	\$2,745,363	\$17,628,847
Wheatland	0.89	\$13,527	158.26	\$147,166	\$74,201	\$6,141,880
Wibaux	11.64	\$112,300	227.83	\$77,085	\$22,051	\$3,103,353
Yellowstone	6.84	\$2,103,469	170.01	\$29,654,840	\$35,850,866	\$225,011,975
		\$65,093,090		\$149,494,727	\$161,293,095	\$1,574,612,926

2. The mill levy represents an average for all local elementary and high school levies and includes the levy for Jr. Colleges where applicable.

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

Property Tax and Property Value Summaries

Tax Base and Revenue for Cities and Towns in 2013 and 2014

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

Property Tax and Property Value Summaries

Valuation by City and Property Taxes Levied by City Governments

County	Town	TY 2013 (FY 2014)			TY 2014 (FY 2015)		
		Taxable Value	Mill Levy	Estimated Taxes Levied	Taxable Value	Mill Levy	Estimated Taxes Levied
Beaverhead	Dillon	\$4,848,787	159.62	\$773,963	\$4,846,424	164.52	\$797,334
Beaverhead	Lima	\$224,365	150.32	\$33,727	\$225,967	154.01	\$34,801
Big Horn	Hardin	\$2,605,375	181.4	\$472,615	\$4,097,142	185.40	\$759,610
Big Horn	Lodge Grass	\$100,135	107.34	\$10,748	\$100,612	107.34	\$10,800
Blaine	Chinook	\$1,120,198	278.5	\$311,975	\$1,140,042	278.50	\$317,502
Blaine	Harlem	\$507,127	625.75	\$317,335	\$510,530	625.75	\$319,464
Broadwater	Townsend	\$1,631,201	85.08	\$138,783	\$1,597,066	85.08	\$135,878
Carbon	Bear Creek	\$119,923	102	\$12,232	\$121,715	111.25	\$13,541
Carbon	Bridger	\$727,312	200.27	\$145,659	\$721,814	205.05	\$148,008
Carbon	Fromberg	\$292,408	169.82	\$49,657	\$287,899	174.97	\$50,374
Carbon	Joliet	\$495,661	148.18	\$73,447	\$482,695	155.07	\$74,852
Carbon	Red Lodge	\$6,692,387	127.25	\$851,606	\$6,784,925	127.34	\$863,992
Carter	Ekalaka	\$197,464	404.21	\$79,817	\$197,855	466.65	\$92,329
Cascade	Belt	\$395,070	210.43	\$83,135	\$389,183	220.01	\$85,624
Cascade	Cascade	\$678,000	120.64	\$81,794	\$639,745	130.07	\$83,212
Cascade	Great Falls	\$78,053,691	198.74	\$15,512,391	\$76,092,572	204.54	\$15,563,975
Cascade	Neihart	\$298,805	90.57	\$27,063	\$308,796	90.91	\$28,073
Chouteau	Big Sandy	\$482,615	142.69	\$68,864	\$492,253	148.79	\$73,242
Chouteau	Fort Benton	\$1,615,361	229.73	\$371,097	\$1,629,638	235.69	\$384,089
Chouteau	Geraldine	\$197,150	221.81	\$43,730	\$200,792	223.18	\$44,813
Custer	Ismay	\$47,613	41.47	\$1,975	\$44,103	41.47	\$1,829
Custer	Miles City	\$7,107,517	229.11	\$1,628,403	\$7,108,319	234.09	\$1,663,986
Daniels	Flaxville	\$48,887	165.47	\$8,089	\$55,558	165.47	\$9,193
Daniels	Scobey	\$683,011	304.51	\$207,984	\$709,886	304.51	\$216,167
Dawson	Glendive	\$5,528,784	244.72	\$1,353,004	\$5,664,144	244.71	\$1,386,073
Dawson	Richey	\$135,837	197.59	\$26,840	\$139,536	192.32	\$26,836
Deer Lodge	Anaconda	\$4,451,598	35.44	\$157,765	\$4,269,508	37.55	\$160,320
Fallon	Baker	\$1,564,023	296	\$462,951	\$1,602,503	304.78	\$488,274
Fallon	Plevna	\$94,648	113.58	\$10,750	\$93,862	118.25	\$11,099
Fergus	Denton	\$234,074	225.18	\$52,709	\$229,025	231.85	\$53,099
Fergus	Grass Range	\$84,578	132.43	\$11,201	\$84,219	138.41	\$11,657
Fergus	Lewistown	\$5,962,307	236.75	\$1,411,576	\$5,814,149	243.62	\$1,416,443
Fergus	Moore	\$300,604	147.85	\$44,444	\$299,910	144.73	\$43,406
Fergus	Winifred	\$166,111	90.23	\$14,988	\$179,732	90.89	\$16,336
Flathead	Columbia Falls	\$6,669,524	179.79	\$1,199,114	\$6,696,207	180.38	\$1,207,862
Flathead	Kalispell	\$40,798,448	166.6	\$6,797,021	\$41,082,194	169.30	\$6,955,215
Flathead	Whitefish	\$30,144,452	85.81	\$2,586,695	\$31,255,098	86.76	\$2,711,692
Gallatin	Belgrade	\$11,274,188	156.3	\$1,762,156	\$11,469,245	156.34	\$1,793,102
Gallatin	Bozeman	\$89,700,035	171.08	\$15,345,882	\$92,099,672	186.76	\$17,200,535
Gallatin	Manhattan	\$2,637,819	129.59	\$341,835	\$2,777,408	124.89	\$346,870
Gallatin	Three Forks	\$2,368,827	157.65	\$373,446	\$2,306,737	161.11	\$371,638
Gallatin	West Yellowstone	\$5,306,131	92.82	\$492,515	\$5,239,249	93.91	\$492,018
Garfield	Jordan	\$222,056	189.68	\$42,120	\$210,931	203.86	\$43,000
Glacier	Browning	\$538,854	148.06	\$79,783	\$494,062	164.91	\$81,476
Glacier	Cut Bank	\$2,170,734	265.37	\$576,048	\$1,920,508	276.78	\$531,558
Golden Valley	Lavina	\$150,264	91.16	\$13,698	\$150,811	93.09	\$14,039
Golden Valley	Ryegate	\$174,445	103.85	\$18,116	\$173,094	105.16	\$18,203
Granite	Drummond	\$409,215	158.96	\$65,049	\$378,635	171.43	\$64,909
Granite	Philipsburg	\$1,054,327	166.9	\$175,967	\$1,065,392	167.87	\$178,847
Hill	Havre	\$8,562,097	267.04	\$2,286,422	\$8,416,255	277.10	\$2,332,144
Hill	Hingham	\$173,190	53	\$9,179	\$175,642	53.00	\$9,309
Jefferson	Boulder	\$893,232	205.77	\$183,800	\$867,898	216.92	\$188,264
Jefferson	Whitehall	\$1,061,345	137.54	\$145,977	\$1,021,687	122.76	\$125,422
Judith Basin	Hobson	\$177,552	106.96	\$18,991	\$182,636	107.94	\$19,714
Judith Basin	Stanford	\$345,118	162.04	\$55,923	\$341,883	165.65	\$56,633
Lake	Polson	\$9,670,026	152.19	\$1,471,681	\$10,114,166	154.78	\$1,565,471
Lake	Ronan	\$1,742,673	143.9	\$250,771	\$1,711,085	126.28	\$216,076
Lake	St. Ignatius	\$539,154	129.36	\$69,745	\$537,112	132.21	\$71,012
Lewis & Clark	East Helena	\$2,318,029	223	\$516,920	\$2,195,363	234.00	\$513,715
Lewis & Clark	Helena	\$61,531,129	159.1	\$9,789,603	\$59,120,182	168.17	\$9,942,241
Liberty	Chester	\$724,401	170.62	\$123,597	\$707,782	175.75	\$124,393
Lincoln	Eureka	\$1,126,870	159.32	\$179,533	\$1,451,732	153.98	\$223,538
Lincoln	Libby	\$2,857,460	139.57	\$398,816	\$2,802,906	140.34	\$393,360
Lincoln	Troy	\$778,978	172.9	\$134,685	\$772,259	179.05	\$138,273

1. Strict personal property is assessed mills from the tax year prior to assessment. Estimated assessed taxes for strict personal property from this table are calculated by applying mills from the same year of assessment.

Property Tax and Property Value Summaries

Valuation by City and Property Taxes Levied by City Governments

County	Town	TY 2013 (FY 2014)			TY 2014 (FY 2015)		
		Taxable Value	Mill Levy	Estimated Taxes Levied	Taxable Value	Mill Levy	Estimated Taxes Levied
Madison	Ennis	\$2,135,140	137.21	\$292,963	\$2,214,814	143.89	\$318,690
Madison	Sheridan	\$907,636	103.9	\$94,303	\$903,986	105.14	\$95,045
Madison	Twin Bridges	\$471,996	133.45	\$62,988	\$471,726	133.45	\$62,952
Madison	Virginia City	\$458,546	57.84	\$26,522	\$472,621	60.56	\$28,622
McCone	Circle	\$716,071	238.76	\$170,969	\$755,328	375.00	\$283,248
Meagher	White Sulphur Springs	\$1,064,878	157.67	\$167,899	\$1,059,615	163.81	\$173,576
Mineral	Alberton	\$449,173	150.55	\$67,623	\$447,036	153.40	\$68,575
Mineral	Superior	\$1,068,128	190.33	\$203,297	\$1,057,104	195.62	\$206,791
Missoula	Missoula	\$114,048,929	243.52	\$27,773,195	\$112,598,007	245.62	\$27,656,322
Musselshell	Melstone	\$93,154	340.71	\$31,738	\$91,733	351.58	\$32,251
Musselshell	Roundup	\$1,377,689	165.1	\$227,456	\$1,376,211	171.76	\$236,378
Park	Clyde Park	\$370,211	67.24	\$24,893	\$359,868	71.42	\$25,702
Park	Livingston	\$11,562,290	209.53	\$2,422,647	\$11,388,182	212.33	\$2,418,053
Petroleum	Winnett	\$117,260	377.37	\$44,250	\$93,040	381.77	\$35,520
Phillips	Dodson	\$102,870	169.71	\$17,458	\$103,404	140.00	\$14,477
Phillips	Malta	\$1,888,340	189.25	\$357,368	\$1,913,880	232.00	\$444,020
Phillips	Saco	\$369,879	165.23	\$61,115	\$342,712	178.06	\$61,023
Pondera	Conrad	\$1,891,702	208.86	\$395,101	\$1,833,625	219.76	\$402,957
Pondera	Valier	\$530,604	128.24	\$68,045	\$513,436	144.52	\$74,202
Powder River	Broadus	\$303,637	205	\$62,246	\$311,173	206.00	\$64,102
Powell	Deer Lodge	\$2,602,036	139.63	\$363,322	\$2,567,614	140.25	\$360,108
Prairie	Terry	\$402,795	247.41	\$99,656	\$385,784	259.38	\$100,065
Ravalli	Darby	\$927,600	111.78	\$103,687	\$905,837	115.01	\$104,180
Ravalli	Hamilton	\$13,074,798	114.85	\$1,501,641	\$11,356,952	187.84	\$2,133,290
Ravalli	Pinesdale	\$295,509	82	\$24,232	\$290,372	98.00	\$28,456
Ravalli	Stevensville	\$2,598,149	98.66	\$256,333	\$2,545,546	103.42	\$263,260
Richland	Fairview	\$441,998	291.66	\$128,913	\$487,482	311.92	\$152,055
Richland	Sidney	\$5,064,161	203.6	\$1,031,063	\$5,671,320	208.80	\$1,184,172
Roosevelt	Bainville	\$151,667	264.67	\$40,142	\$159,615	273.68	\$43,683
Roosevelt	Brockton	\$103,307	0	\$0	\$96,059	0.00	\$0
Roosevelt	Culbertson	\$488,033	227.04	\$110,803	\$873,706	222.35	\$194,269
Roosevelt	Froid	\$112,991	274.64	\$31,032	\$127,953	298.73	\$38,223
Roosevelt	Poplar	\$298,407	377.62	\$112,684	\$297,083	381.94	\$113,468
Roosevelt	Wolf Point	\$1,255,890	294.22	\$369,508	\$1,222,044	304.86	\$372,552
Rosebud	Colstrip	\$75,524,906	31.6	\$2,386,587	\$59,726,675	42.92	\$2,563,469
Rosebud	Forsyth	\$1,572,102	276.67	\$434,953	\$1,567,110	289.55	\$453,757
Sanders	Hot Springs	\$398,923	332.68	\$132,714	\$391,205	388.08	\$151,819
Sanders	Plains	\$1,190,768	180.6	\$215,053	\$1,147,394	187.11	\$214,689
Sanders	Thompson Falls	\$1,307,888	240.64	\$314,730	\$1,284,949	247.12	\$317,537
Sheridan	Medicine Lake	\$118,855	452.35	\$53,764	\$139,460	456.32	\$63,638
Sheridan	Outlook	\$62,585	150	\$9,388	\$61,042	65.50	\$3,998
Sheridan	Plentywood	\$1,287,846	303.12	\$390,372	\$1,293,640	314.41	\$406,733
Sheridan	Westby	\$184,979	480.14	\$88,816	\$196,840	458.10	\$90,172
Silver Bow	Walkerville	\$401,495	81.51	\$32,726	\$405,432	82.64	\$33,505
Stillwater	Columbus	\$7,292,884	171.94	\$1,253,938	\$7,425,076	173.87	\$1,290,998
Sweet Grass	Big Timber	\$3,483,903	138.77	\$483,461	\$3,464,362	138.77	\$480,749
Teton	Choteau	\$1,545,114	113.8	\$175,834	\$1,563,083	115.78	\$180,974
Teton	Dutton	\$257,870	272.33	\$70,226	\$246,470	287.83	\$70,941
Teton	Fairfield	\$1,003,423	174.35	\$174,947	\$1,025,923	176.78	\$181,363
Toole	Kevin	\$101,162	347.36	\$35,140	\$82,091	436.25	\$35,812
Toole	Shelby	\$2,989,376	270.73	\$809,314	\$2,773,200	283.79	\$787,006
Toole	Sunburst	\$434,993	229.14	\$99,674	\$427,841	235.95	\$100,949
Treasure	Hysham	\$150,615	503.77	\$75,875	\$154,187	525.75	\$81,064
Valley	Fort Peck	\$320,399	86.48	\$27,708	\$308,814	92.97	\$28,710
Valley	Glasgow	\$2,955,421	320	\$945,735	\$2,912,636	342.00	\$996,122
Valley	Nashua	\$223,564	223.56	\$49,980	\$218,590	238.24	\$52,077
Valley	Opheim	\$98,879	126.28	\$12,486	\$95,528	129.04	\$12,327
Wheatland	Harlowton	\$807,581	160.55	\$129,657	\$792,148	162.64	\$128,835
Wheatland	Judith Gap	\$134,467	143.69	\$19,322	\$137,765	133.07	\$18,332
Wibaux	Wibaux	\$351,667	219.49	\$77,187	\$338,347	228.26	\$77,231
Yellowstone	Billings	\$167,764,175	178.7	\$29,979,458	\$166,850,962	168.12	\$28,050,984
Yellowstone	Broadview	\$243,294	151.57	\$36,876	\$247,286	151.57	\$37,481
Yellowstone	Laurel	\$7,295,068	207.59	\$1,514,383	\$7,331,765	208.23	\$1,526,693
Statewide Total		\$861,062,876		\$147,132,801	\$842,804,189		\$149,545,013

1. Strict personal property is assessed mills from the tax year prior to assessment. Estimated assessed taxes for strict personal property from this table are calculated by applying mills from the same year of assessment.

Property Taxes Paid by Type of Property

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

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

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

Property Tax and Property Value Summaries

Valuation by Property Type

Property Type	2014 Tax Rate	Class	2014 Total Assessed Value	2014 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities
Proceeds						
Net Proceeds of Mines	100.00%	1.0	\$3,790,730	\$3,790,730	\$0	\$0
Gross Proceeds of Metal Mines	3.00%	2.0	\$851,842,256	\$25,555,274	\$0	\$0
Gross Proceeds of Metal Mines New & Expanding	2.70%	2.0	\$0	\$0	\$0	\$0
Subtotal			\$855,632,986	\$29,346,004	\$0	\$0
Subtotal Percent of Column Statewide Total			0.96%	1.16%	0.00%	0.00%
Agricultural Land						
Tillable Irrigated	2.47%	3.0	\$741,111,652	\$18,293,227	\$1,519,330	\$37,490
Tillable Non-Irrigated	2.47%	3.0	\$2,513,099,956	\$61,929,939	\$584,685	\$14,403
Grazing Land	2.47%	3.0	\$1,815,284,965	\$44,564,169	\$682,838	\$16,823
Wild Hay	2.47%	3.0	\$337,012,116	\$8,323,367	\$170,187	\$4,203
Timber Land	0.30%	10.0	\$2,155,929,245	\$6,215,336	\$864,752	\$2,484
Subtotal			\$7,562,437,934	\$139,326,038	\$3,821,792	\$75,403
Subtotal Percent of Column Statewide Total			8.52%	5.53%	0.01%	0.01%
Residential Land						
Farmstead 1 Acre	2.47%	4.2	\$26,182,055	\$651,167	\$121,091	\$2,998
Non-Qualified Ag Land	17.29%	3.0	\$59,731,352	\$10,328,776	\$472,303	\$81,654
Non-Q Ag Land 1 Acre	17.29%	4.2	\$652,825,311	\$16,125,476	\$6,433,364	\$158,907
City/town Lots Residential	2.47%	4.2	\$5,196,981,842	\$128,365,229	\$4,918,961,024	\$121,498,288
Suburban Tracts Residential	2.47%	4.2	\$10,459,767,594	\$258,356,438	\$95,000,613	\$2,346,562
Suburban Tracts - Low Income	varies	4.2	\$419,261,636	\$3,651,865	\$157,479,566	\$1,400,923
Subtotal			\$16,814,749,790	\$417,478,951	\$5,178,467,961	\$125,489,332
Subtotal Percent of Column Statewide Total			18.95%	16.56%	16.79%	14.95%
Residential Improvements						
Impr. on Ag and Timber Land	2.47%	4.1	\$2,564,993,190	\$63,355,361	\$5,154,864	\$127,322
Impr. on Disparately Owned Ag Land	2.47%	4.1	\$33,893,143	\$837,159	\$6,837,417	\$168,882
Impr. on Right of Way - Agricultural	2.47%	4.1	\$320,598	\$7,919	\$276,823	\$6,837
Impr. on Suburban Tracts Residential	2.47%	4.1	\$14,798,986,852	\$365,534,911	\$168,174,448	\$4,153,905
Impr. on City/Town Lots Residential	2.47%	4.1	\$12,490,515,096	\$308,515,419	\$11,733,143,127	\$289,808,348
Impr. on Tracts and Lots - Low Income	varies	4.1	\$644,069,546	\$5,683,483	\$338,235,785	\$3,018,731
Impr. on Right of Way - Residential	2.47%	4.1	\$201,903	\$4,986	\$95,940	\$2,370
Remodeled Residential Improvements	varies	4.1	\$506,635	\$6,706	\$506,635	\$6,706
Mobile Homes	2.47%	4.1	\$512,879,041	\$12,668,136	\$142,708,755	\$3,524,906
Mobile Homes - Low Income	varies	4.1	\$35,906,149	\$280,799	\$13,161,518	\$101,402
Extended Property Tax Assistance Program	varies	4.3	\$232,628,007	\$4,321,645	\$91,118,812	\$1,725,121
Penalty	2.47%	4.1	\$0	\$0	\$0	\$0
Subtotal			\$31,314,900,160	\$761,216,524	\$12,499,414,124	\$302,644,530
Subtotal Percent of Column Statewide Total			35.29%	30.20%	40.51%	36.06%
Commercial Land						
Suburban Tracts Commercial	2.47%	4.9	\$1,280,944,574	\$31,639,308	\$69,541,168	\$1,717,663
City/town Lots Commercial	2.47%	4.9	\$2,977,022,843	\$73,532,287	\$2,854,905,057	\$70,515,962
Industrial Sites	2.47%	4.9	\$212,284,109	\$5,243,408	\$46,448,941	\$1,147,291
Qualified Golf Courses	1.24%	4.9	\$61,101,509	\$757,659	\$14,747,067	\$182,868
Locally Assessed Co-op Land	3.00%	5.0	\$67,026	\$2,011	\$11,224	\$337
Eligible Mining Claims	2.47%	3.0	\$1,117,279	\$27,630	\$28,281	\$702
Subtotal			\$4,532,537,340	\$111,202,303	\$2,985,681,738	\$73,564,823
Subtotal Percent of Column Statewide Total			5.11%	4.41%	9.68%	8.76%
Commercial Improvements						
Impr. on Suburban Tracts Commercial	2.47%	4.8	\$2,303,742,262	\$56,902,427	\$223,112,323	\$5,510,881
Impr. on City/Town Lots Commercial	2.47%	4.8	\$6,244,249,862	\$154,179,336	\$5,875,685,208	\$145,075,767
Impr. on Right of Way - Commercial	2.47%	4.8	\$28,495,510	\$703,837	\$22,518,516	\$556,206
Locally Assessed Co-op Improvements	3.00%	5.0	\$430,983	\$12,930	\$166,920	\$5,008
Impr. on Qualified Golf Courses	1.24%	4.8	\$139,932,152	\$1,735,161	\$26,731,596	\$331,473
Impr. on Industrial Sites	2.47%	4.8	\$948,106,086	\$23,418,261	\$226,754,337	\$5,600,830
New Industrial Improvements	varies	4.8	\$150,468,866	\$2,219,778	\$45,258,013	\$666,137
Improvements on Industrial Land	3.00%	5.0	\$13,265	\$398	\$0	\$0
Remodeled Commercial Improvements	varies	4.8	\$16,850,952	\$333,196	\$15,869,676	\$320,228
New and Expanding R & D Improvements	1.50%	5.0	\$14,223,160	\$213,765	\$14,084,060	\$211,261
Impr. for Pollution Control	3.00%	5.0	\$14,719,317	\$441,581	\$1,518,245	\$45,547
Subtotal			\$9,861,232,415	\$240,160,670	\$6,451,698,894	\$158,323,338
Subtotal Percent of Column Statewide Total			11.11%	9.53%	20.91%	18.86%

Property Tax and Property Value Summaries

Property Type	Taxes Levied by Levy Type							Totals and Summaries		
	University (6 mills)	State General Fund (95 mills)	County	Miscellaneous and Fire	County Wide School Ret/Trans	Local Schools	Cities/Towns	Total Taxes Levied	Effective Rate	Average Mill Levy for Property Type
Proceeds										
Net Proceeds	\$22,744	\$360,119	\$437,157	\$171,811	\$89,705	\$489,106	\$0	\$1,570,641	41.43%	414.34
Gross Proceeds of Metal Mines	\$153,332	\$2,440,117	\$5,826,744	\$887,583	\$1,177,012	\$2,904,145	\$0	\$13,388,932	1.57%	523.92
Gross Proceeds of Metal Mines New & Expanding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Subtotal	\$176,076	\$2,800,236	\$6,263,900	\$1,059,394	\$1,266,717	\$3,393,250	\$0	\$14,959,574	1.75%	509.77
Subtotal Percent of Column Statewide Total	1.16%	1.16%	1.66%	1.63%	1.21%	0.74%	0.00%	1.06%		
Agricultural Land										
Tillable Irrigated	\$109,759	\$1,740,491	\$2,962,545	\$405,844	\$770,394	\$3,650,995	\$6,813	\$9,646,841	1.30%	527.34
Tillable Non-Irrigated	\$371,580	\$5,887,411	\$11,619,584	\$934,614	\$2,731,808	\$10,497,319	\$2,714	\$32,045,031	1.28%	517.44
Grazing Land	\$267,385	\$4,238,807	\$7,592,264	\$549,839	\$1,774,518	\$7,506,066	\$3,026	\$21,931,904	1.21%	492.14
Wild Hay	\$49,940	\$791,784	\$1,349,605	\$111,819	\$314,790	\$1,416,076	\$941	\$4,034,956	1.20%	484.77
Timber Land	\$37,292	\$592,089	\$939,101	\$100,880	\$260,032	\$1,095,930	\$297	\$3,025,620	0.14%	486.80
Subtotal	\$835,956	\$13,250,582	\$24,463,100	\$2,102,996	\$5,851,540	\$24,166,387	\$13,791	\$70,684,352	0.93%	507.33
Subtotal Percent of Column Statewide Total	5.53%	5.51%	6.47%	3.24%	5.58%	5.27%	0.01%	5.01%		
Residential Land										
Farmstead 1 Acre	\$3,907	\$61,976	\$108,234	\$14,084	\$27,051	\$118,445	\$401	\$334,099	1.28%	513.08
Non-Qualified Ag Land	\$61,973	\$984,652	\$1,725,770	\$269,669	\$438,171	\$1,945,644	\$14,427	\$5,440,304	9.11%	526.71
Non-Q Ag Land 1 Acre	\$96,753	\$1,537,105	\$2,425,717	\$517,973	\$697,493	\$2,957,938	\$21,132	\$8,254,111	1.26%	511.87
City/Town Lots Residential	\$770,191	\$12,293,525	\$17,481,929	\$2,898,059	\$5,932,213	\$27,745,884	\$22,074,191	\$89,195,993	1.72%	694.86
Suburban Tracts Residential	\$1,550,139	\$24,615,897	\$38,064,707	\$10,136,093	\$10,925,197	\$44,160,222	\$419,939	\$129,872,194	1.24%	502.69
Suburban Tracts - Low Income	\$21,911	\$348,981	\$543,311	\$129,802	\$159,782	\$749,268	\$262,791	\$2,215,846	0.53%	606.77
Subtotal	\$2,504,874	\$39,842,136	\$60,349,667	\$13,965,680	\$18,179,908	\$77,677,400	\$22,792,882	\$235,312,547	1.40%	563.65
Subtotal Percent of Column Statewide Total	16.56%	16.56%	15.96%	21.50%	17.33%	16.95%	15.30%	16.67%		
Residential Improvements										
Impr. on Ag and Timber Land	\$380,132	\$6,030,773	\$10,244,040	\$1,550,813	\$2,667,808	\$11,494,135	\$24,908	\$32,392,608	1.26%	511.28
Impr. on Disparately Owned Ag Land	\$5,023	\$79,548	\$124,464	\$20,130	\$34,263	\$142,490	\$17,249	\$423,166	1.25%	505.48
Impr. on Right of Way - Agricultural	\$48	\$752	\$917	\$150	\$342	\$1,742	\$988	\$4,938	1.54%	623.61
Impr. on Suburban Tracts Residential	\$2,193,209	\$34,862,548	\$54,390,811	\$14,436,276	\$15,231,609	\$66,140,673	\$821,349	\$188,076,474	1.27%	514.52
Impr. on City/Town Lots Residential	\$1,851,093	\$29,570,995	\$43,012,744	\$6,388,208	\$14,212,891	\$68,318,328	\$54,389,976	\$217,744,235	1.74%	705.78
Impr. on Tracts and Lots - Low Income	\$34,101	\$543,784	\$865,173	\$166,709	\$253,174	\$1,212,849	\$564,327	\$3,640,118	0.57%	640.47
Impr. on Right of Way - Residential	\$30	\$474	\$733	\$112	\$200	\$1,115	\$592	\$3,256	1.61%	653.08
Remodeled Residential Improvements	\$40	\$647	\$896	\$169	\$335	\$1,343	\$1,372	\$4,801	0.95%	715.96
Mobile Homes	\$76,009	\$1,210,867	\$1,970,000	\$398,937	\$550,338	\$2,634,061	\$685,256	\$7,525,468	1.47%	594.05
Mobile Homes - Low Income	\$1,685	\$26,899	\$44,025	\$11,298	\$12,820	\$61,420	\$19,380	\$177,528	0.49%	632.22
Extended Property Tax Assistance Program	\$25,930	\$411,176	\$578,690	\$125,352	\$195,374	\$772,832	\$279,516	\$2,388,870	1.03%	552.77
Penalty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
Subtotal	\$4,567,299	\$72,738,463	\$111,232,493	\$23,098,153	\$33,159,155	\$150,780,988	\$56,804,911	\$452,381,462	1.44%	594.29
Subtotal Percent of Column Statewide Total	30.20%	30.23%	29.41%	35.56%	31.61%	32.89%	38.13%	32.06%		
Commercial Land										
Suburban Tracts Commercial	\$189,836	\$3,019,965	\$4,704,973	\$1,479,603	\$1,359,259	\$5,983,060	\$322,251	\$17,058,945	1.33%	539.17
City/Town Lots Commercial	\$441,194	\$7,047,191	\$9,578,981	\$1,464,270	\$3,397,492	\$15,795,422	\$12,863,515	\$50,588,064	1.70%	687.97
Industrial Sites	\$31,460	\$502,271	\$767,621	\$133,649	\$236,538	\$1,013,462	\$208,449	\$2,893,450	1.36%	551.83
Qualified Golf Courses	\$4,546	\$72,275	\$102,798	\$28,346	\$29,773	\$129,305	\$30,114	\$397,157	0.65%	524.19
Locally Assessed Co-op Land	\$12	\$191	\$335	\$81	\$103	\$258	\$64	\$1,044	1.56%	518.94
Eligible Mining Claims	\$166	\$2,644	\$6,709	\$1,044	\$1,290	\$5,696	\$60	\$17,610	1.58%	637.35
Subtotal	\$667,214	\$10,644,536	\$15,161,417	\$3,106,993	\$5,024,456	\$22,927,202	\$13,424,452	\$70,956,269	1.57%	638.08
Subtotal Percent of Column Statewide Total	4.41%	4.42%	4.01%	4.78%	4.79%	5.00%	9.01%	5.03%		
Commercial Improvements										
Impr. on Suburban Tracts Commercial	\$341,415	\$5,431,248	\$8,699,378	\$2,409,896	\$2,460,719	\$11,172,214	\$1,154,040	\$31,668,910	1.37%	556.55
Impr. on City/Town Lots Commercial	\$925,076	\$14,784,200	\$21,580,967	\$3,366,087	\$7,127,982	\$33,417,702	\$27,493,749	\$108,695,763	1.74%	705.00
Impr. on Right of Way - Commercial	\$4,223	\$67,083	\$90,347	\$9,993	\$28,732	\$150,571	\$117,310	\$468,259	1.64%	665.29
Locally Assessed Co-op Improvements	\$78	\$1,228	\$1,825	\$199	\$644	\$2,894	\$848	\$7,715	1.79%	596.66
Impr. on Qualified Golf Courses	\$10,411	\$165,704	\$254,765	\$53,210	\$70,447	\$317,516	\$57,149	\$929,201	0.66%	535.51
Impr. on Industrial Sites	\$140,510	\$2,238,041	\$3,879,731	\$533,500	\$1,001,896	\$4,377,619	\$1,131,382	\$13,302,679	1.40%	568.05
New Industrial Improvements	\$13,319	\$211,898	\$385,341	\$55,687	\$102,118	\$462,222	\$150,391	\$1,380,976	0.92%	622.12
Improvements on Industrial Land	\$2	\$38	\$60	\$7	\$0	\$37	\$0	\$143	1.08%	360.31
Remodeled Commercial Improvements	\$1,999	\$32,068	\$43,335	\$3,518	\$15,524	\$77,745	\$60,638	\$234,829	1.39%	704.78
New and Expanding R & D Improvements	\$1,283	\$20,311	\$23,061	\$3,794	\$117	\$19,914	\$44,111	\$112,592	0.79%	526.71
Impr. for Pollution Control	\$2,649	\$42,336	\$88,604	\$6,798	\$20,118	\$89,788	\$10,658	\$260,952	1.77%	590.95
Subtotal	\$1,440,964	\$22,994,156	\$35,047,414	\$6,442,690	\$10,828,297	\$50,088,221	\$30,220,277	\$157,062,018	1.59%	653.99
Subtotal Percent of Column Statewide Total	9.53%	9.56%	9.27%	9.92%	10.32%	10.93%	20.28%	11.13%		

Property Tax and Property Value Summaries

Valuation by Property Type

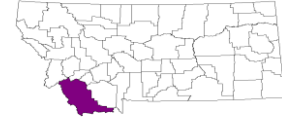
Property Type	2014 Tax Rate	Class	2014 Total Assessed Value	2014 Total Taxable Value	Assessed Value within Towns/Cities	Taxable Value within Towns/Cities
Personal Property						
Furniture and Fixtures	varies	8.0	\$819,484,266	\$11,494,634	\$657,810,778	\$9,174,063
Machinery other than Farm, Mining, Manufacturing	varies	8.0	\$966,838,345	\$17,413,683	\$155,695,888	\$2,324,909
Repair Tools	varies	8.0	\$1,860,545	\$24,670	\$1,399,878	\$18,609
Manufacturing Machinery	varies	8.0	\$2,557,948,756	\$66,892,773	\$376,868,677	\$8,741,221
Ski Lifts	varies	8.0	\$41,891,581	\$873,760	\$0	\$0
Supplies and Materials	varies	8.0	\$188,936,245	\$4,912,362	\$32,066,883	\$723,215
Rural Telephone Property	8.00%	7.0	\$14,773,362	\$1,181,868	\$14,724,890	\$1,177,991
Air and H2O Pollution Control	3.00%	5.0	\$89,938,352	\$2,698,154	\$4,919,473	\$147,585
New & Expanding Ind- Air & H2O P C	2.40%	5.0	\$0	\$0	\$0	\$0
Aluminum Electrolytic Equipment	3.00%	5.0	\$9,580,147	\$287,404	\$0	\$0
Cable TV Systems	varies	8.0	\$30,959,501	\$527,760	\$17,165,549	\$301,341
Theater and Sound Equipment	varies	8.0	\$3,589,770	\$45,771	\$3,346,367	\$42,900
Radio and TV Broadcasting Equip.	varies	8.0	\$15,839,137	\$210,680	\$8,240,868	\$110,025
CB's and Mobile Phones	varies	8.0	\$2,820,897	\$58,368	\$602,935	\$8,700
Rental Equipment	varies	8.0	\$20,038,688	\$283,373	\$6,970,159	\$96,449
New & Expanding Industries - Machinery & Equipment	varies	8.0	\$673,458,265	\$15,471,934	\$39,110,126	\$711,811
Oil & Gas Field Equipment	varies	8.0	\$413,470,578	\$9,084,548	\$4,313,639	\$53,315
Oil & Gas Flow Lines	varies	8.0	\$121,489,620	\$3,195,003	\$214,274	\$2,354
Ag Implements	varies	8.0	\$1,081,302,123	\$11,114,444	\$6,494,420	\$76,789
Local Assessed Utility Intra-County Lines	varies	8.0	\$0	\$0	\$0	\$0
Failure to Report Penalty	8.00%	7.0	\$0	\$0	\$0	\$0
Failure to Report Penalty	varies	8.0	\$73,555,265	\$1,009,039	\$24,554,729	\$332,589
Coal and Ore Haulers	varies	8.0	\$25,811,039	\$679,192	\$0	\$0
Subtotal			\$7,153,586,482	\$147,459,421	\$1,354,499,533	\$24,043,864
Subtotal Percent of Column Statewide Total			8.06%	5.85%	4.39%	2.86%
Utilities Real						
Rural Co-op Companies Real	3.00%	5.0	\$81,723,689	\$2,451,744	\$21,597,272	\$647,918
Independent Tele Companies Real	3.00%	5.0	\$1,408,141	\$42,245	\$175,325	\$5,261
Electric Companies Real	12.00%	9.0	\$34,980,743	\$4,197,693	\$5,584,482	\$670,138
Gas & Electric Companies Real	12.00%	9.0	\$69,405,318	\$8,328,624	\$17,247,607	\$2,069,718
Pipelines Real	12.00%	9.0	\$85,970,934	\$10,316,513	\$4,640,121	\$556,814
Class 15 Pipeline Real	3.00%	15.0	\$11,355,364	\$170,332	\$0	\$0
Telecom Companies Real	6.00%	13.0	\$295,905,820	\$17,754,386	\$154,357,488	\$9,261,464
Centrally Assessed New & Exp Situs	9.60%	9.0	\$0	\$0	\$0	\$0
Railroads Real	3.39%	12.0	\$67,205,543	\$2,203,306	\$28,096,978	\$921,575
Airlines Real	3.39%	12.0	\$1,864,516	\$61,155	\$1,686,910	\$55,330
Electric Generation Real Property	6.00%	13.0	\$1,324,964,835	\$79,497,893	\$818,676,581	\$49,120,598
Rural Co-op Companies Real Prop New&Exp	1.50%	5.0	\$87,444	\$1,312	\$0	\$0
10 Year Exempt Electric Generation Real	0.00%	13.0	\$0	\$0	\$0	\$0
Subtotal			\$1,974,872,347	\$125,025,203	\$1,052,062,764	\$63,308,816
Subtotal Percent of Column Statewide Total			2.23%	4.96%	3.41%	7.54%
Utilities Personal						
Rural Co-op Companies Personal Property	3.00%	5.0	\$344,167,703	\$10,325,045	\$74,092,364	\$2,222,768
Independent Tele Companies Personal Property	varies	5.0	\$7,484,050	\$224,532	\$905,324	\$27,157
Electric Companies Personal Property	12.00%	9.0	\$15,792,035	\$1,895,041	\$12,568,921	\$1,508,267
Gas & Electric Companies Personal Property	12.00%	9.0	\$952,286,604	\$114,274,129	\$371,774,359	\$44,612,889
Pipelines Personal Property	12.00%	9.0	\$382,124,769	\$45,854,957	\$9,729,677	\$1,167,564
Class 15 Pipeline Personal Property	3.00%	15.0	\$95,200,425	\$1,428,007	\$0	\$0
Telecom Companies Personal Property	6.00%	13.0	\$335,172,588	\$20,110,373	\$224,783,615	\$13,487,033
Rural Co-op Companies Pers Prop New&Exp	1.50%	5.0	\$51,570,292	\$773,554	\$0	\$0
Railroads Personal Property	3.39%	12.0	\$107,549,424	\$3,524,965	\$13,846,287	\$454,161
Airlines Personal Property	3.39%	12.0	\$14,536,712	\$476,798	\$11,080,017	\$363,423
Electric Generation Personal Property	6.00%	13.0	\$525,281,004	\$31,516,859	\$83,638,102	\$5,018,285
Centrally Assessed Pollution Control	3.00%	5.0	\$181,239,101	\$5,437,173	\$130,321,732	\$3,909,652
New & Exp Ind -Elect Gen/Tele Personal Property	varies	13.0	\$14,998,938	\$535,384	\$0	\$0
10 Year Exempt Electric Generation Personal Property	0.00%	13.0	\$0	\$0	\$0	\$0
Subtotal			\$3,027,403,645	\$236,376,817	\$932,740,398	\$72,771,199
Subtotal Percent of Column Statewide Total			3.41%	9.38%	3.02%	8.67%
Utilities Mileage						
Rural Co-op Companies Mileage	3.00%	5.0	\$667,972,464	\$20,031,802	\$28,436,303	\$853,087
Independent Tele Companies Mileage	3.00%	5.0	\$20,875,664	\$626,269	\$86,458	\$2,594
Electric Companies Mileage	12.00%	9.0	\$173,125,752	\$20,775,086	\$13,646,193	\$1,637,544
Gas & Electric Companies Mileage	12.00%	9.0	\$337,118,269	\$40,454,184	\$14,828,999	\$1,779,477
Pipelines Mileage	12.00%	9.0	\$1,071,635,334	\$128,596,243	\$3,590,027	\$430,802
Class 15 Pipeline Mileage	3.00%	15.0	\$10,605,988	\$159,089	\$0	\$0
Telecom Companies Mileage	6.00%	13.0	\$335,021,078	\$20,101,275	\$129,505,708	\$7,770,337
Rural Co-op Companies Mileage New&Exp	1.50%	5.0	\$0	\$0	\$0	\$0
Railroads Mileage	3.39%	12.0	\$1,881,967,311	\$60,896,962	\$125,280,430	\$4,109,203
Airlines Flight Property Mileage	3.39%	12.0	\$148,629,863	\$4,874,955	\$77,649,114	\$2,546,892
Renewable Mileage	1.50%	14.0	\$123,583,002	\$1,853,745	\$0	\$0
Subtotal			\$4,770,534,725	\$298,369,610	\$393,023,232	\$19,129,936
Subtotal Percent of Column Statewide Total			5.38%	11.84%	1.27%	2.28%
Wind Generation						
Wind Generation Impr. New&Exp	1.50%	14.0	\$3,220,597	\$60,211	\$0	\$0
Wind Generation Personal Prop. New&Exp	varies	14.0	\$853,725,289	\$14,686,606	\$0	\$0
Subtotal			\$856,945,886	\$14,746,817	\$0	\$0
Subtotal Percent of Column Statewide Total			0.97%	0.59%	0.00%	0.00%
Statewide Summaries						
Statewide Total			\$88,724,833,710	\$2,520,708,358	\$30,851,410,436	\$839,351,241
Statewide Average Mill Levy						

State Total

	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$3,271,953	\$3,271,953		\$3,790,730	\$3,790,730
CLASS 2 Gross Proceeds		\$1,043,487,747	\$31,304,631		\$851,842,256	\$25,555,274
CLASS 3 Agricultural Land:		\$0				
Tillable Irrigated (2.72%, 2.63%)	1,643,517	\$741,278,477	\$18,815,943	1,642,650	\$741,111,652	\$18,293,227
Tillable Non-Irrigated (2.72%, 2.63%)	12,202,851	\$2,505,316,356	\$63,491,191	12,173,635	\$2,513,099,956	\$61,929,939
Grazing (2.72%, 2.63%)	34,112,824	\$1,748,499,697	\$44,138,280	34,113,579	\$1,815,284,965	\$44,564,169
Wild Hay (2.72%, 2.63%)	1,094,267	\$335,512,100	\$8,521,222	1,097,145	\$337,012,116	\$8,323,367
Non-Qualified Ag Land (19.04%, 18.41%)	1,011,902	\$57,399,500	\$10,207,402	1,023,867	\$59,731,352	\$10,328,776
Eligible Mining Claims (2.72%, 2.63%)	15,011	\$999,805	\$25,405	16,479	\$1,117,279	\$27,630
Class 3 Subtotal	50,080,372	\$5,389,005,935	\$145,199,443	50,067,355	\$5,467,357,320	\$143,467,108
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$39,440,900,345	\$1,001,627,351		\$41,792,059,654	\$1,032,126,484
Residential Low Income (varies)		\$994,985,936	\$9,211,508		\$1,055,379,094	\$9,275,255
Mobile Homes (2.72%, 2.63%)		\$509,304,645	\$12,933,419		\$513,027,215	\$12,669,293
Mobile Homes Low Income (varies)		\$33,751,163	\$278,919		\$35,757,975	\$279,642
Commercial (2.72%, 2.63%)		\$16,376,155,966	\$415,926,366		\$17,272,951,860	\$426,638,085
Industrial (2.72%, 2.63%)		\$200,023,048	\$5,080,598		\$213,434,305	\$5,271,822
New Manufacturing (varies)		\$1,009,025,257	\$24,300,726		\$1,098,574,952	\$25,638,039
Qualified Golf Courses (1.36%, 1.32%)		\$191,029,046	\$2,426,070		\$201,033,661	\$2,492,820
Remodeled Commercial (varies)		\$16,151,752	\$319,736		\$16,097,219	\$318,272
Extended Prop Tax Relief Program (Res Only)		\$260,607,226	\$5,087,555		\$232,628,007	\$4,321,645
Class 4 Subtotal		\$59,032,934,384	\$1,477,192,248		\$62,430,943,942	\$1,519,031,357
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$1,121,337,977	\$32,888,766		\$1,123,638,994	\$33,709,217
Qualified New Industrial (3%)		\$12,681	\$380		\$13,265	\$398
Pollution Control (3%)		\$355,964,939	\$10,674,860		\$285,896,770	\$8,576,908
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$12,371,892	\$185,578		\$14,223,160	\$213,765
Aluminum Electrolytic Equipment (3%)		\$11,625,542	\$348,766		\$9,580,147	\$287,404
Class 5 Subtotal		\$1,501,313,031	\$44,098,350		\$1,433,352,336	\$42,787,692
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$15,023,030	\$1,201,841		\$14,773,362	\$1,181,868
CLASS 8						
Machinery (3%, 2% and 3%)		\$4,260,520,991	\$111,299,385		\$4,307,356,184	\$103,052,673
Farm Implements (3%, 2% and 3%)		\$1,236,955,772	\$24,918,855		\$1,081,302,123	\$11,114,444
Furniture and Fixtures (3%, 2% and 3%)		\$938,700,937	\$20,695,876		\$819,484,266	\$11,494,634
Other Business Equipment (3%, 2% and 3%)		\$843,242,880	\$21,536,238		\$831,152,048	\$17,630,244
Class 8 Subtotal		\$7,279,420,580	\$178,450,353		\$7,039,294,621	\$143,291,995
CLASS 9						
Utilities (12%)		\$2,947,229,534	\$353,629,742		\$3,122,439,758	\$374,692,470
CLASS 10						
Timber Land (0.32%, 0.31%)	3,917,399	\$2,104,905,141	\$6,277,049	3,904,543	\$2,155,929,245	\$6,215,336
CLASS 12						
Railroads (3.45%, 3.45%)		\$2,031,488,903	\$68,867,454		\$2,005,790,793	\$65,789,956
Airlines (3.45%, 3.45%)		\$166,191,619	\$5,633,904		\$165,031,091	\$5,412,908
Class 12 Subtotal		\$2,197,680,522	\$74,501,358		\$2,170,821,884	\$71,202,864
CLASS 13						
Electrical Generation Property (6%)		\$2,067,636,211	\$116,352,668		\$1,848,605,015	\$110,916,303
Telecommunication Property (6%)		\$1,160,702,375	\$69,642,157		\$966,099,486	\$57,966,034
Elect Gen/Tele Real Prop New & Exp		\$21,670,215	\$775,360		\$14,998,938	\$535,384
Class 13 Subtotal		\$3,250,008,801	\$186,770,185		\$2,829,703,439	\$169,417,721
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$1,025,783,573	\$16,902,281		\$980,528,888	\$16,600,562
Class 14 Subtotal		\$1,025,783,573	\$16,902,281		\$980,528,888	\$16,600,562
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$63,930,876	\$953,160		\$35,350	\$530
Total		\$85,853,995,107	\$2,519,752,594		\$88,724,833,710	\$2,520,708,358

Property Taxes Paid By County

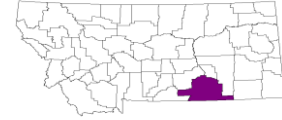
Beaverhead County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	119,221	\$50,334,188	\$1,277,235	119,190	\$50,534,997	\$1,246,960
Tillable Non-Irrigated (2.72%, 2.63%)	268	\$48,769	\$1,219	268	\$50,112	\$1,219
Grazing (2.72%, 2.63%)	908,879	\$49,942,140	\$1,262,404	908,796	\$51,554,209	\$1,267,345
Wild Hay (2.72%, 2.63%)	1,462	\$413,321	\$10,497	1,435	\$414,208	\$10,231
Non-Qualified Ag Land (19.04%, 18.41%)	18,684	\$1,124,686	\$199,987	18,664	\$1,098,465	\$189,928
Eligible Mining Claims (2.72%, 2.63%)	1,162	\$52,198	\$1,329	1,193	\$59,087	\$1,460
Class 3 Subtotal	1,049,676	\$101,915,302	\$2,752,671	1,049,547	\$103,711,078	\$2,717,143
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$256,327,583	\$6,509,598		\$269,052,135	\$6,645,658
Residential Low Income (varies)		\$10,187,672	\$90,488		\$11,237,022	\$94,773
Mobile Homes (2.72%, 2.63%)		\$7,117,589	\$180,783		\$6,934,482	\$171,289
Mobile Homes Low Income (varies)		\$487,106	\$3,682		\$390,465	\$3,015
Commercial (2.72%, 2.63%)		\$163,176,048	\$4,144,678		\$171,529,912	\$4,236,794
Industrial (2.72%, 2.63%)		\$502,837	\$12,774		\$550,822	\$13,604
New Manufacturing (varies)		\$6,459,468	\$161,610		\$6,971,996	\$170,987
Qualified Golf Courses (1.36%, 1.32%)		\$804,147	\$10,213		\$845,867	\$10,489
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$1,940,426	\$38,800		\$1,622,861	\$32,090
Class 4 Subtotal		\$447,002,876	\$11,152,626		\$469,135,562	\$11,378,699
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$23,922,353	\$717,666		\$24,482,779	\$734,495
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$103,826	\$3,115		\$103,090	\$3,093
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$24,026,179	\$720,781		\$24,585,869	\$737,588
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$28,280,838	\$738,212		\$28,122,954	\$584,985
Farm Implements (3%, 2% and 3%)		\$18,453,953	\$369,297		\$16,108,951	\$156,721
Furniture and Fixtures (3%, 2% and 3%)		\$6,310,752	\$141,478		\$6,102,101	\$87,058
Other Business Equipment (3%, 2% and 3%)		\$3,583,240	\$83,335		\$2,773,952	\$54,883
Class 8 Subtotal		\$56,628,783	\$1,332,322		\$53,107,958	\$883,648
CLASS 9						
Utilities (12%)		\$14,524,633	\$1,742,950		\$16,564,040	\$1,987,673
CLASS 10						
Timber Land (0.32%, 0.31%)	29,836	\$10,371,931	\$31,108	29,893	\$10,677,651	\$30,964
CLASS 12						
Railroads (3.45%, 3.45%)		\$9,225,248	\$312,736		\$9,715,194	\$318,658
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$9,226,374	\$312,774		\$9,716,419	\$318,698
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$9,109,610	\$546,578		\$7,137,348	\$428,243
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$9,109,610	\$546,578		\$7,137,348	\$428,243
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$672,805,688	\$18,591,810		\$694,635,925	\$18,482,656

Property Taxes Paid By County

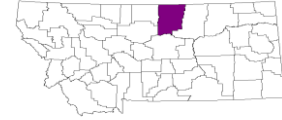
Big Horn County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	48,260	\$22,174,102	\$562,974	48,591	\$22,210,561	\$548,338
Tillable Non-Irrigated (2.72%, 2.63%)	164,936	\$26,982,765	\$685,069	165,322	\$27,114,659	\$669,460
Grazing (2.72%, 2.63%)	1,383,387	\$67,051,997	\$1,716,081	1,384,325	\$68,844,593	\$1,713,377
Wild Hay (2.72%, 2.63%)	36,457	\$10,715,909	\$272,165	36,443	\$10,734,185	\$265,114
Non-Qualified Ag Land (19.04%, 18.41%)	8,702	\$491,430	\$87,379	9,038	\$513,059	\$88,720
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,641,742	\$127,416,203	\$3,323,668	1,643,719	\$129,417,057	\$3,285,009
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$76,159,170	\$1,933,464		\$79,817,122	\$1,971,588
Residential Low Income (varies)		\$2,711,962	\$23,504		\$2,525,179	\$20,301
Mobile Homes (2.72%, 2.63%)		\$6,542,780	\$166,190		\$6,782,629	\$167,536
Mobile Homes Low Income (varies)		\$65,540	\$641		\$49,315	\$479
Commercial (2.72%, 2.63%)		\$72,680,170	\$1,846,083		\$77,616,173	\$1,917,121
Industrial (2.72%, 2.63%)		\$6,093,464	\$154,772		\$6,657,851	\$164,447
New Manufacturing (varies)		\$76,990,234	\$1,955,551		\$76,722,649	\$1,895,051
Qualified Golf Courses (1.36%, 1.32%)		\$426,034	\$5,411		\$419,619	\$5,204
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$112,023	\$1,781		\$0	\$0
Class 4 Subtotal		\$241,781,377	\$6,087,397		\$250,590,537	\$6,141,727
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$24,126,386	\$723,795		\$23,924,995	\$717,752
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,322,934	\$99,689		\$2,993,048	\$89,792
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$27,449,320	\$823,484		\$26,918,043	\$807,544
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$151,235,395	\$4,364,605		\$158,470,122	\$4,490,441
Farm Implements (3%, 2% and 3%)		\$29,297,054	\$590,921		\$27,323,857	\$304,881
Furniture and Fixtures (3%, 2% and 3%)		\$4,466,885	\$97,529		\$3,829,420	\$50,526
Other Business Equipment (3%, 2% and 3%)		\$44,668,304	\$1,269,494		\$35,040,258	\$918,951
Class 8 Subtotal		\$229,667,638	\$6,322,549		\$224,663,657	\$5,764,798
CLASS 9						
Utilities (12%)		\$51,520,991	\$6,182,517		\$46,453,978	\$5,574,473
CLASS 10						
Timber Land (0.32%, 0.31%)	30,411	\$4,943,838	\$14,835	30,411	\$5,028,752	\$14,588
CLASS 12						
Railroads (3.45%, 3.45%)		\$48,442,619	\$1,642,206		\$46,650,004	\$1,530,123
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$48,442,619	\$1,642,206		\$46,650,004	\$1,530,123
CLASS 13						
Electrical Generation Property (6%)		\$128,425,291	\$0		\$24,518,464	\$1,471,108
Telecommunication Property (6%)		\$10,450,819	\$627,050		\$8,741,268	\$524,479
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$138,876,110	\$627,050		\$33,259,732	\$1,995,587
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$870,098,096	\$25,023,706		\$762,981,760	\$25,113,849

Property Taxes Paid By County

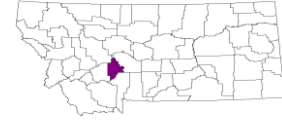
Blaine County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	52,348	\$27,017,166	\$686,070	52,323	\$27,032,361	\$667,535
Tillable Non-Irrigated (2.72%, 2.63%)	465,734	\$106,013,681	\$2,685,378	464,116	\$106,113,560	\$2,613,665
Grazing (2.72%, 2.63%)	995,787	\$53,929,415	\$1,373,649	996,152	\$56,252,495	\$1,393,341
Wild Hay (2.72%, 2.63%)	27,675	\$10,591,103	\$269,021	27,646	\$10,619,051	\$262,301
Non-Qualified Ag Land (19.04%, 18.41%)	3,864	\$190,201	\$33,821	3,585	\$192,317	\$33,256
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,545,408	\$197,741,566	\$5,047,939	1,543,823	\$200,209,784	\$4,970,098
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$38,272,471	\$972,060		\$38,952,052	\$962,105
Residential Low Income (varies)		\$1,150,052	\$9,840		\$878,092	\$7,943
Mobile Homes (2.72%, 2.63%)		\$1,825,018	\$46,357		\$1,856,575	\$45,857
Mobile Homes Low Income (varies)		\$64,674	\$401		\$59,209	\$335
Commercial (2.72%, 2.63%)		\$54,389,956	\$1,381,504		\$55,829,607	\$1,378,982
Industrial (2.72%, 2.63%)		\$43,955	\$1,117		\$48,272	\$1,194
New Manufacturing (varies)		\$3,762,196	\$94,884		\$4,992,164	\$107,674
Qualified Golf Courses (1.36%, 1.32%)		\$637,861	\$8,100		\$660,405	\$8,190
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$100,146,183	\$2,514,263		\$103,276,376	\$2,512,280
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$21,296,573	\$638,902		\$22,560,895	\$676,839
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$21,296,573	\$638,902		\$22,560,895	\$676,839
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$7,856,164	\$179,168		\$3,745,776	\$53,711
Farm Implements (3%, 2% and 3%)		\$34,504,537	\$699,231		\$28,634,261	\$307,126
Furniture and Fixtures (3%, 2% and 3%)		\$1,977,044	\$43,858		\$1,409,715	\$20,450
Other Business Equipment (3%, 2% and 3%)		\$13,633,703	\$355,999		\$7,101,180	\$111,962
Class 8 Subtotal		\$57,971,448	\$1,278,256		\$40,890,932	\$493,248
CLASS 9						
Utilities (12%)		\$20,553,029	\$2,466,354		\$17,974,460	\$2,156,938
CLASS 10						
Timber Land (0.32%, 0.31%)	8,729	\$2,064,855	\$6,194	8,729	\$2,167,517	\$6,285
CLASS 12						
Railroads (3.45%, 3.45%)		\$46,494,677	\$1,576,170		\$44,721,916	\$1,466,879
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$46,494,677	\$1,576,170		\$44,721,916	\$1,466,879
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,709,030	\$282,539		\$6,035,249	\$362,122
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,709,030	\$282,539		\$6,035,249	\$362,122
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$450,977,361	\$13,810,617		\$437,837,129	\$12,644,689

Property Taxes Paid By County

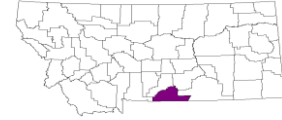
Broadwater County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$204,515	\$204,515		\$178,394	\$178,394
CLASS 2 Gross Proceeds		\$4,166,443	\$124,993		\$1,399,282	\$41,980
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	40,748	\$16,970,808	\$430,936	40,517	\$16,814,899	\$415,211
Tillable Non-Irrigated (2.72%, 2.63%)	51,815	\$11,473,541	\$291,408	51,815	\$11,473,253	\$283,374
Grazing (2.72%, 2.63%)	279,339	\$14,542,484	\$361,602	281,245	\$15,498,418	\$375,070
Wild Hay (2.72%, 2.63%)	4,771	\$1,621,864	\$41,196	4,915	\$1,633,585	\$40,354
Non-Qualified Ag Land (19.04%, 18.41%)	16,738	\$971,251	\$172,732	17,319	\$1,039,582	\$179,739
Eligible Mining Claims (2.72%, 2.63%)	1,924	\$155,178	\$3,938	2,152	\$160,820	\$3,972
Class 3 Subtotal	395,335	\$45,735,126	\$1,301,812	397,963	\$46,620,557	\$1,297,720
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$195,222,980	\$4,958,526		\$200,123,359	\$4,940,943
Residential Low Income (varies)		\$6,441,166	\$55,348		\$7,502,123	\$63,996
Mobile Homes (2.72%, 2.63%)		\$4,043,215	\$102,684		\$3,872,773	\$95,662
Mobile Homes Low Income (varies)		\$171,624	\$1,443		\$215,975	\$1,686
Commercial (2.72%, 2.63%)		\$52,093,628	\$1,323,183		\$54,944,850	\$1,357,132
Industrial (2.72%, 2.63%)		\$763,191	\$19,386		\$825,116	\$20,382
New Manufacturing (varies)		\$5,751,101	\$128,890		\$5,930,465	\$129,260
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$304,055	\$6,351		\$0	\$0
Class 4 Subtotal		\$264,790,960	\$6,595,811		\$273,414,661	\$6,609,061
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$4,161,728	\$124,852		\$4,167,515	\$125,024
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$409,381	\$12,281		\$406,478	\$12,194
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$4,571,109	\$137,133		\$4,573,993	\$137,218
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$16,421,237	\$425,496		\$18,603,351	\$383,972
Farm Implements (3%, 2% and 3%)		\$13,367,868	\$267,531		\$10,899,725	\$112,968
Furniture and Fixtures (3%, 2% and 3%)		\$1,715,007	\$34,803		\$1,189,408	\$11,468
Other Business Equipment (3%, 2% and 3%)		\$2,222,728	\$50,324		\$1,551,197	\$29,081
Class 8 Subtotal		\$33,726,840	\$778,154		\$32,243,681	\$537,489
CLASS 9						
Utilities (12%)		\$28,465,570	\$3,415,865		\$28,485,137	\$3,418,214
CLASS 10						
Timber Land (0.32%, 0.31%)	52,989	\$13,249,595	\$39,745	52,063	\$13,137,174	\$38,103
CLASS 12						
Railroads (3.45%, 3.45%)		\$17,500,845	\$593,278		\$18,725,377	\$614,193
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$17,501,971	\$593,316		\$18,726,602	\$614,233
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$5,812,415	\$348,745		\$4,753,691	\$285,225
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$5,812,415	\$348,745		\$4,753,691	\$285,225
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$418,224,544	\$13,540,089		\$423,533,172	\$13,157,637

Property Taxes Paid By County

Carbon County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$481,839	\$481,839		\$478,834	\$478,834
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	73,580	\$31,683,544	\$804,569	73,531	\$31,737,312	\$783,751
Tillable Non-Irrigated (2.72%, 2.63%)	37,619	\$6,565,266	\$166,766	37,139	\$6,528,223	\$161,250
Grazing (2.72%, 2.63%)	508,564	\$26,324,932	\$661,745	509,174	\$27,462,889	\$671,429
Wild Hay (2.72%, 2.63%)	13,109	\$4,669,504	\$118,599	13,120	\$4,575,322	\$113,012
Non-Qualified Ag Land (19.04%, 18.41%)	30,127	\$1,711,058	\$304,305	29,728	\$1,751,590	\$302,910
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	662,999	\$70,954,304	\$2,055,984	662,691	\$72,055,336	\$2,032,352
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$601,237,900	\$15,270,715		\$639,601,766	\$15,796,675
Residential Low Income (varies)		\$14,097,538	\$137,077		\$14,766,505	\$132,495
Mobile Homes (2.72%, 2.63%)		\$6,288,946	\$159,441		\$6,241,277	\$154,157
Mobile Homes Low Income (varies)		\$356,638	\$2,044		\$349,942	\$1,900
Commercial (2.72%, 2.63%)		\$171,223,383	\$4,349,080		\$179,688,198	\$4,438,287
Industrial (2.72%, 2.63%)		\$1,568,578	\$39,842		\$1,742,607	\$43,042
New Manufacturing (varies)		\$12,058,443	\$173,116		\$13,206,473	\$192,926
Qualified Golf Courses (1.36%, 1.32%)		\$1,851,099	\$23,509		\$1,958,487	\$24,286
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$8,758,160	\$156,352		\$6,990,398	\$123,089
Class 4 Subtotal		\$817,440,685	\$20,311,176		\$864,545,653	\$20,906,857
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$11,780,546	\$353,419		\$11,454,267	\$343,642
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$11,780,546	\$353,419		\$11,454,267	\$343,642
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$27,063,281	\$499,549		\$21,762,749	\$260,482
Farm Implements (3%, 2% and 3%)		\$16,788,424	\$336,495		\$10,633,844	\$98,554
Furniture and Fixtures (3%, 2% and 3%)		\$3,543,412	\$74,344		\$2,902,104	\$29,831
Other Business Equipment (3%, 2% and 3%)		\$4,418,375	\$92,727		\$2,844,784	\$36,650
Class 8 Subtotal		\$51,813,492	\$1,003,115		\$38,143,481	\$425,517
CLASS 9						
Utilities (12%)		\$89,464,352	\$10,735,716		\$93,449,468	\$11,213,923
CLASS 10						
Timber Land (0.32%, 0.31%)	7,002	\$1,339,648	\$4,021	7,012	\$1,353,608	\$3,925
CLASS 12						
Railroads (3.45%, 3.45%)		\$25,283,184	\$857,100		\$24,158,888	\$792,412
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$25,283,184	\$857,100		\$24,158,888	\$792,412
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$13,564,084	\$813,848		\$10,760,619	\$645,639
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$13,564,084	\$813,848		\$10,760,619	\$645,639
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,082,122,134	\$36,616,218		\$1,116,400,154	\$36,843,101

Property Taxes Paid By County

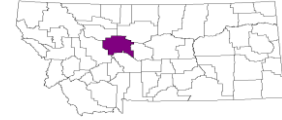
Carter County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	125	\$82,592	\$2,097	125	\$82,592	\$2,040
Tillable Non-Irrigated (2.72%, 2.63%)	107,284	\$17,855,248	\$453,276	107,283	\$17,889,274	\$441,622
Grazing (2.72%, 2.63%)	1,184,760	\$52,271,283	\$1,340,446	1,185,306	\$53,470,470	\$1,333,486
Wild Hay (2.72%, 2.63%)	86,468	\$22,802,082	\$579,178	86,799	\$22,824,330	\$563,768
Non-Qualified Ag Land (19.04%, 18.41%)	2,149	\$120,083	\$21,352	2,149	\$129,013	\$22,310
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,380,786	\$93,131,288	\$2,396,349	1,381,663	\$94,395,679	\$2,363,226
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$6,248,319	\$158,651		\$6,554,697	\$161,982
Residential Low Income (varies)		\$192,958	\$1,849		\$119,232	\$1,189
Mobile Homes (2.72%, 2.63%)		\$2,119,879	\$53,840		\$2,338,047	\$57,750
Mobile Homes Low Income (varies)		\$8,766	\$45		\$6,742	\$33
Commercial (2.72%, 2.63%)		\$16,070,440	\$408,184		\$16,992,442	\$419,719
Industrial (2.72%, 2.63%)		\$0	\$0		\$0	\$0
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$24,640,362	\$622,569		\$26,011,160	\$640,673
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,359,000	\$190,773		\$6,912,220	\$207,367
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,359,000	\$190,773		\$6,912,220	\$207,367
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$6,454,638	\$134,759		\$3,775,150	\$50,115
Farm Implements (3%, 2% and 3%)		\$20,149,945	\$403,942		\$16,428,213	\$137,767
Furniture and Fixtures (3%, 2% and 3%)		\$154,606	\$3,108		\$91,237	\$1,412
Other Business Equipment (3%, 2% and 3%)		\$1,114,676	\$22,295		\$1,619,182	\$18,978
Class 8 Subtotal		\$27,873,865	\$564,104		\$21,913,782	\$208,272
CLASS 9						
Utilities (12%)		\$248,243,891	\$29,789,267		\$285,078,765	\$34,209,452
CLASS 10						
Timber Land (0.32%, 0.31%)	10,592	\$1,959,584	\$5,871	10,593	\$1,973,584	\$5,717
CLASS 12						
Railroads (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$368,153	\$22,090		\$486,772	\$29,208
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$368,153	\$22,090		\$486,772	\$29,208
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$402,576,143	\$33,591,023		\$436,771,962	\$37,663,915

Property Taxes Paid By County

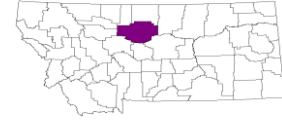
Cascade County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	42,091	\$17,928,722	\$455,122	41,988	\$17,909,181	\$442,086
Tillable Non-Irrigated (2.72%, 2.63%)	341,636	\$71,796,801	\$1,821,988	339,826	\$71,929,715	\$1,774,997
Grazing (2.72%, 2.63%)	783,231	\$52,923,813	\$1,335,500	781,660	\$54,985,987	\$1,349,435
Wild Hay (2.72%, 2.63%)	57,391	\$21,358,822	\$542,502	57,392	\$21,421,760	\$529,090
Non-Qualified Ag Land (19.04%, 18.41%)	42,987	\$2,483,389	\$441,617	43,037	\$2,563,016	\$443,210
Eligible Mining Claims (2.72%, 2.63%)	310	\$22,798	\$581	310	\$23,556	\$585
Class 3 Subtotal	1,267,646	\$166,514,345	\$4,597,310	1,264,213	\$168,833,215	\$4,539,403
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$2,041,041,314	\$51,816,724		\$2,101,614,511	\$51,888,725
Residential Low Income (varies)		\$80,882,730	\$772,639		\$86,779,423	\$781,006
Mobile Homes (2.72%, 2.63%)		\$24,724,783	\$626,399		\$24,479,848	\$603,795
Mobile Homes Low Income (varies)		\$2,760,724	\$23,331		\$2,697,446	\$21,703
Commercial (2.72%, 2.63%)		\$1,139,560,345	\$28,924,424		\$1,180,438,691	\$29,156,878
Industrial (2.72%, 2.63%)		\$14,168,143	\$359,871		\$14,747,606	\$364,268
New Manufacturing (varies)		\$64,053,211	\$1,578,725		\$74,801,770	\$1,794,791
Qualified Golf Courses (1.36%, 1.32%)		\$5,521,210	\$70,120		\$4,365,715	\$54,134
Remodeled Commercial (varies)		\$5,009,455	\$87,091		\$3,941,031	\$76,680
Extended Prop Tax Relief Program (Res Only)		\$652,803	\$11,565		\$772,675	\$12,791
Class 4 Subtotal		\$3,378,374,718	\$84,270,889		\$3,494,638,716	\$84,754,771
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$36,624,966	\$1,098,746		\$38,027,816	\$1,140,835
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,073,384	\$92,202		\$3,043,552	\$91,307
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$39,698,350	\$1,190,948		\$41,071,368	\$1,232,142
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$14,907,035	\$1,192,561		\$14,773,362	\$1,181,868
CLASS 8						
Machinery (3%, 2% and 3%)		\$152,360,941	\$4,019,915		\$166,729,059	\$3,739,820
Farm Implements (3%, 2% and 3%)		\$25,413,650	\$523,246		\$19,635,177	\$214,992
Furniture and Fixtures (3%, 2% and 3%)		\$92,442,292	\$2,007,023		\$80,103,039	\$1,050,548
Other Business Equipment (3%, 2% and 3%)		\$13,810,119	\$298,703		\$13,064,314	\$175,689
Class 8 Subtotal		\$284,027,002	\$6,848,887		\$279,531,589	\$5,181,050
CLASS 9						
Utilities (12%)		\$107,353,176	\$12,882,366		\$108,577,400	\$13,029,279
CLASS 10						
Timber Land (0.32%, 0.31%)	71,986	\$19,784,763	\$59,361	72,032	\$19,782,043	\$57,363
CLASS 12						
Railroads (3.45%, 3.45%)		\$76,227,909	\$2,584,125		\$74,624,971	\$2,447,697
Airlines (3.45%, 3.45%)		\$29,458,034	\$998,629		\$28,565,827	\$936,959
Class 12 Subtotal		\$105,685,943	\$3,582,754		\$103,190,798	\$3,384,656
CLASS 13						
Electrical Generation Property (6%)		\$260,347,788	\$15,620,870		\$262,649,325	\$15,758,955
Telecommunication Property (6%)		\$76,998,779	\$4,619,926		\$59,521,407	\$3,571,282
Elect Gen/Tele Real Prop New & Exp		\$10,875,492	\$391,518		\$7,118,000	\$298,956
Class 13 Subtotal		\$348,222,059	\$20,632,314		\$329,288,732	\$19,629,193
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$17,442,596	\$261,639		\$19,122,625	\$286,840
Class 14 Subtotal		\$17,442,596	\$261,639		\$19,122,625	\$286,840
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$4,482,009,987	\$135,519,029		\$4,580,983,229	\$133,276,565

Property Taxes Paid By County

Chouteau County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	9,545	\$4,134,118	\$105,011	9,363	\$4,207,062	\$103,915
Tillable Non-Irrigated (2.72%, 2.63%)	1,197,759	\$239,514,868	\$6,083,883	1,197,812	\$240,182,837	\$5,932,795
Grazing (2.72%, 2.63%)	801,653	\$45,030,107	\$1,139,659	803,637	\$46,595,368	\$1,146,836
Wild Hay (2.72%, 2.63%)	23,847	\$10,479,909	\$266,181	23,932	\$10,500,045	\$259,341
Non-Qualified Ag Land (19.04%, 18.41%)	4,307	\$259,789	\$46,200	4,649	\$288,342	\$49,868
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,037,110	\$299,418,791	\$7,640,934	2,039,393	\$301,773,654	\$7,492,755
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$56,678,149	\$1,439,562		\$58,617,318	\$1,447,996
Residential Low Income (varies)		\$2,446,391	\$31,727		\$2,349,400	\$25,545
Mobile Homes (2.72%, 2.63%)		\$1,816,554	\$46,144		\$1,976,022	\$48,814
Mobile Homes Low Income (varies)		\$14,376	\$256		\$18,124	\$282
Commercial (2.72%, 2.63%)		\$80,366,507	\$2,041,328		\$82,734,717	\$2,043,549
Industrial (2.72%, 2.63%)		\$386,464	\$9,815		\$490,541	\$12,116
New Manufacturing (varies)		\$11,510,562	\$230,105		\$20,183,763	\$409,732
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$153,219,003	\$3,798,937		\$166,369,885	\$3,988,034
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$21,579,688	\$647,388		\$21,546,676	\$646,405
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$21,579,688	\$647,388		\$21,546,676	\$646,405
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$25,621,037	\$694,182		\$5,588,996	\$73,395
Farm Implements (3%, 2% and 3%)		\$72,355,842	\$1,460,959		\$67,208,699	\$727,714
Furniture and Fixtures (3%, 2% and 3%)		\$1,585,832	\$35,709		\$930,437	\$12,636
Other Business Equipment (3%, 2% and 3%)		\$4,197,295	\$102,362		\$3,707,156	\$46,358
Class 8 Subtotal		\$103,760,006	\$2,293,213		\$77,435,288	\$860,103
CLASS 9						
Utilities (12%)		\$44,686,257	\$5,362,334		\$48,027,371	\$5,763,263
CLASS 10						
Timber Land (0.32%, 0.31%)	20,243	\$7,797,353	\$23,380	20,286	\$7,802,070	\$22,613
CLASS 12						
Railroads (3.45%, 3.45%)		\$18,526,097	\$628,035		\$17,821,778	\$584,553
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$18,526,097	\$628,035		\$17,821,778	\$584,553
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$11,396,658	\$683,802		\$11,152,990	\$669,182
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$11,396,658	\$683,802		\$11,152,990	\$669,182
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$660,383,853	\$21,078,023		\$651,929,712	\$20,026,908

Property Taxes Paid By County

Custer County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	30,312	\$15,791,538	\$401,076	30,246	\$15,808,873	\$390,452
Tillable Non-Irrigated (2.72%, 2.63%)	81,156	\$14,264,289	\$362,327	81,155	\$14,304,536	\$353,318
Grazing (2.72%, 2.63%)	1,644,150	\$83,007,686	\$2,064,232	1,643,982	\$87,206,712	\$2,109,908
Wild Hay (2.72%, 2.63%)	33,184	\$5,474,052	\$139,027	33,225	\$5,490,617	\$135,617
Non-Qualified Ag Land (19.04%, 18.41%)	20,773	\$1,163,187	\$206,803	20,616	\$1,196,366	\$206,888
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,809,576	\$119,700,752	\$3,173,465	1,809,225	\$124,007,104	\$3,196,183
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$189,704,525	\$4,818,106		\$195,691,378	\$4,833,751
Residential Low Income (varies)		\$6,536,931	\$53,632		\$7,097,225	\$58,898
Mobile Homes (2.72%, 2.63%)		\$5,812,512	\$147,622		\$5,707,227	\$140,970
Mobile Homes Low Income (varies)		\$284,642	\$2,448		\$300,865	\$2,177
Commercial (2.72%, 2.63%)		\$118,107,721	\$2,992,512		\$127,484,816	\$3,145,194
Industrial (2.72%, 2.63%)		\$1,245,128	\$31,627		\$1,347,514	\$33,284
New Manufacturing (varies)		\$11,428,739	\$290,289		\$12,546,591	\$309,897
Qualified Golf Courses (1.36%, 1.32%)		\$855,897	\$10,870		\$862,786	\$10,698
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$52,264	\$1,244		\$55,703	\$1,292
Class 4 Subtotal		\$334,028,359	\$8,348,350		\$351,094,105	\$8,536,161
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,390,178	\$371,707		\$13,119,244	\$393,576
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,390,178	\$371,707		\$13,119,244	\$393,576
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$11,676,605	\$253,984		\$12,696,706	\$177,390
Farm Implements (3%, 2% and 3%)		\$15,217,696	\$306,183		\$11,924,526	\$100,592
Furniture and Fixtures (3%, 2% and 3%)		\$11,546,961	\$263,491		\$11,422,803	\$188,271
Other Business Equipment (3%, 2% and 3%)		\$4,139,117	\$90,523		\$4,550,842	\$60,910
Class 8 Subtotal		\$42,580,379	\$914,181		\$40,594,877	\$527,163
CLASS 9						
Utilities (12%)		\$17,773,105	\$2,132,772		\$17,771,165	\$2,132,540
CLASS 10						
Timber Land (0.32%, 0.31%)	31,725	\$5,519,028	\$16,560	31,725	\$5,516,976	\$15,991
CLASS 12						
Railroads (3.45%, 3.45%)		\$40,164,703	\$1,361,580		\$38,796,032	\$1,272,509
Airlines (3.45%, 3.45%)		\$762,129	\$25,836		\$105,555	\$3,463
Class 12 Subtotal		\$40,926,832	\$1,387,416		\$38,901,587	\$1,275,972
CLASS 13						
Electrical Generation Property (6%)		\$1,507,266	\$90,436		\$1,586,026	\$95,161
Telecommunication Property (6%)		\$8,085,717	\$485,143		\$6,605,661	\$396,339
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$9,592,983	\$575,579		\$8,191,687	\$491,500
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$582,511,616	\$16,920,030		\$599,196,745	\$16,569,086

Property Taxes Paid By County

Daniels County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	608	\$250,240	\$6,353	608	\$250,329	\$6,181
Tillable Non-Irrigated (2.72%, 2.63%)	436,266	\$90,427,989	\$2,286,879	441,450	\$89,655,730	\$2,204,507
Grazing (2.72%, 2.63%)	206,896	\$9,892,672	\$252,014	209,892	\$10,361,753	\$256,659
Wild Hay (2.72%, 2.63%)	5,899	\$1,958,099	\$49,736	5,894	\$2,064,523	\$50,996
Non-Qualified Ag Land (19.04%, 18.41%)	2,117	\$121,951	\$21,687	2,242	\$131,584	\$22,756
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	651,786	\$102,650,951	\$2,616,669	660,086	\$102,463,919	\$2,541,099
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$19,546,891	\$496,491		\$20,437,095	\$504,882
Residential Low Income (varies)		\$265,546	\$3,136		\$295,045	\$2,729
Mobile Homes (2.72%, 2.63%)		\$516,762	\$13,124		\$540,407	\$13,350
Mobile Homes Low Income (varies)		\$0	\$0		\$0	\$0
Commercial (2.72%, 2.63%)		\$23,434,591	\$595,243		\$24,081,200	\$594,812
Industrial (2.72%, 2.63%)		\$27,945	\$710		\$28,256	\$698
New Manufacturing (varies)		\$992,649	\$25,213		\$983,288	\$24,287
Qualified Golf Courses (1.36%, 1.32%)		\$88,713	\$1,127		\$90,283	\$1,119
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$44,873,097	\$1,135,044		\$46,455,574	\$1,141,877
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,145,111	\$364,354		\$13,181,038	\$395,428
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,145,111	\$364,354		\$13,181,038	\$395,428
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$2,462,772	\$49,824		\$2,010,195	\$20,860
Farm Implements (3%, 2% and 3%)		\$36,103,882	\$722,367		\$37,541,092	\$425,605
Furniture and Fixtures (3%, 2% and 3%)		\$842,694	\$16,878		\$597,506	\$7,654
Other Business Equipment (3%, 2% and 3%)		\$3,726,753	\$85,908		\$407,269	\$2,826
Class 8 Subtotal		\$43,136,101	\$874,977		\$40,556,062	\$456,945
CLASS 9						
Utilities (12%)		\$911,390	\$109,368		\$1,018,753	\$122,250
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$1,800,121	\$61,024		\$10,388,115	\$340,731
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$1,800,121	\$61,024		\$10,388,115	\$340,731
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,466,882	\$388,013		\$8,308,912	\$498,528
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,466,882	\$388,013		\$8,308,912	\$498,528
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$211,983,653	\$5,549,449		\$222,372,373	\$5,496,858

Property Taxes Paid By County

Dawson County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	19,305	\$9,216,003	\$234,073	19,354	\$9,215,554	\$227,612
Tillable Non-Irrigated (2.72%, 2.63%)	384,487	\$85,768,066	\$2,178,059	383,806	\$86,013,160	\$2,124,052
Grazing (2.72%, 2.63%)	911,551	\$43,454,200	\$1,104,319	911,038	\$44,797,097	\$1,107,070
Wild Hay (2.72%, 2.63%)	11,322	\$3,128,290	\$79,456	11,305	\$3,126,280	\$77,208
Non-Qualified Ag Land (19.04%, 18.41%)	5,824	\$339,765	\$60,420	6,084	\$359,913	\$62,235
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,332,488	\$141,906,324	\$3,656,327	1,331,587	\$143,512,004	\$3,598,177
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$127,988,578	\$3,248,904		\$134,082,002	\$3,311,715
Residential Low Income (varies)		\$3,078,769	\$30,101		\$3,546,362	\$30,888
Mobile Homes (2.72%, 2.63%)		\$4,344,366	\$110,351		\$4,726,119	\$116,729
Mobile Homes Low Income (varies)		\$72,452	\$531		\$73,217	\$545
Commercial (2.72%, 2.63%)		\$64,475,955	\$1,637,698		\$76,227,840	\$1,882,832
Industrial (2.72%, 2.63%)		\$350,494	\$8,899		\$183,097	\$4,521
New Manufacturing (varies)		\$11,011,746	\$279,696		\$11,315,358	\$279,487
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$452,915	\$11,504		\$471,000	\$11,634
Extended Prop Tax Relief Program (Res Only)		\$751,194	\$15,036		\$752,070	\$14,243
Class 4 Subtotal		\$212,526,469	\$5,342,720		\$231,377,065	\$5,652,594
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$16,420,250	\$492,610		\$16,612,112	\$498,359
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$16,420,250	\$492,610		\$16,612,112	\$498,359
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$15,434,758	\$390,769		\$21,201,305	\$419,637
Farm Implements (3%, 2% and 3%)		\$32,116,879	\$644,405		\$30,092,300	\$302,878
Furniture and Fixtures (3%, 2% and 3%)		\$5,693,824	\$130,952		\$4,778,545	\$73,711
Other Business Equipment (3%, 2% and 3%)		\$13,683,359	\$345,794		\$13,486,630	\$262,065
Class 8 Subtotal		\$66,928,820	\$1,511,920		\$69,558,780	\$1,058,291
CLASS 9						
Utilities (12%)		\$46,952,048	\$5,596,714		\$46,660,385	\$5,599,240
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$84,884,370	\$2,877,581		\$83,328,564	\$2,733,173
Airlines (3.45%, 3.45%)		\$432,113	\$14,648		\$122,393	\$3,905
Class 12 Subtotal		\$85,316,483	\$2,892,229		\$83,450,957	\$2,737,078
CLASS 13						
Electrical Generation Property (6%)		\$12,700,932	\$762,057		\$12,705,417	\$762,325
Telecommunication Property (6%)		\$7,277,912	\$436,674		\$5,298,892	\$317,931
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$19,978,844	\$1,198,731		\$18,004,309	\$1,080,256
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$590,029,238	\$20,691,251		\$609,175,612	\$20,223,995

Property Taxes Paid By County

Deer Lodge County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	9,621	\$4,155,710	\$105,554	9,716	\$4,155,710	\$102,644
Tillable Non-Irrigated (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Grazing (2.72%, 2.63%)	137,896	\$7,046,304	\$176,480	137,725	\$7,356,576	\$179,194
Wild Hay (2.72%, 2.63%)	1,467	\$487,207	\$12,325	1,467	\$490,224	\$12,057
Non-Qualified Ag Land (19.04%, 18.41%)	25,022	\$1,403,478	\$249,563	25,130	\$1,452,912	\$251,230
Eligible Mining Claims (2.72%, 2.63%)	278	\$7,963	\$204	295	\$8,678	\$217
Class 3 Subtotal	174,284	\$13,100,662	\$544,126	174,334	\$13,464,100	\$545,342
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$218,422,332	\$5,546,378		\$226,332,300	\$5,585,375
Residential Low Income (varies)		\$15,588,984	\$149,695		\$16,423,741	\$149,600
Mobile Homes (2.72%, 2.63%)		\$2,481,083	\$63,018		\$2,466,902	\$60,934
Mobile Homes Low Income (varies)		\$135,460	\$1,476		\$341,380	\$2,597
Commercial (2.72%, 2.63%)		\$56,970,200	\$1,447,020		\$58,259,088	\$1,438,969
Industrial (2.72%, 2.63%)		\$37,558	\$954		\$42,281	\$1,044
New Manufacturing (varies)		\$882,344	\$22,412		\$930,853	\$22,992
Qualified Golf Courses (1.36%, 1.32%)		\$712,833	\$9,053		\$712,742	\$8,838
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$238,522	\$5,141		\$444,671	\$7,249
Class 4 Subtotal		\$295,469,316	\$7,245,147		\$305,953,958	\$7,277,598
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$1,022,861	\$30,689		\$1,141,277	\$34,239
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$19,716,901	\$591,507		\$22,474,741	\$674,243
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$20,739,762	\$622,196		\$23,616,018	\$708,482
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$12,273,447	\$296,835		\$10,854,291	\$154,436
Farm Implements (3%, 2% and 3%)		\$826,034	\$16,522		\$244,549	\$2,860
Furniture and Fixtures (3%, 2% and 3%)		\$4,521,323	\$106,174		\$3,336,796	\$54,305
Other Business Equipment (3%, 2% and 3%)		\$815,817	\$16,468		\$463,195	\$6,268
Class 8 Subtotal		\$18,436,621	\$435,998		\$14,898,831	\$217,869
CLASS 9						
Utilities (12%)		\$30,709,433	\$3,685,121		\$32,162,378	\$3,859,459
CLASS 10						
Timber Land (0.32%, 0.31%)	54,048	\$20,760,407	\$62,499	54,048	\$22,575,421	\$65,686
CLASS 12						
Railroads (3.45%, 3.45%)		\$10,120,511	\$343,084		\$9,679,894	\$317,499
Airlines (3.45%, 3.45%)		\$2,763	\$94		\$0	\$0
Class 12 Subtotal		\$10,123,274	\$343,178		\$9,679,894	\$317,499
CLASS 13						
Electrical Generation Property (6%)		\$82,105,572	\$4,926,335		\$80,884,965	\$4,853,099
Telecommunication Property (6%)		\$9,681,316	\$580,875		\$7,201,134	\$432,065
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$91,786,888	\$5,507,210		\$88,086,099	\$5,285,164
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$501,126,363	\$18,445,475		\$510,436,699	\$18,277,099

Property Taxes Paid By County

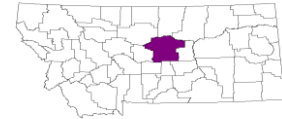
Fallon County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Tillable Non-Irrigated (2.72%, 2.63%)	146,408	\$29,542,300	\$750,322	145,727	\$29,485,620	\$728,231
Grazing (2.72%, 2.63%)	631,749	\$31,985,741	\$803,737	631,578	\$33,375,240	\$815,669
Wild Hay (2.72%, 2.63%)	55,712	\$14,584,166	\$370,435	55,559	\$14,576,636	\$360,045
Non-Qualified Ag Land (19.04%, 18.41%)	3,677	\$205,299	\$36,504	3,675	\$219,003	\$37,870
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	837,546	\$76,317,506	\$1,960,998	836,539	\$77,656,499	\$1,941,815
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$32,515,324	\$825,933		\$34,473,141	\$851,546
Residential Low Income (varies)		\$263,018	\$3,221		\$112,411	\$1,604
Mobile Homes (2.72%, 2.63%)		\$3,677,384	\$93,398		\$4,014,446	\$99,160
Mobile Homes Low Income (varies)		\$58,902	\$595		\$58,830	\$942
Commercial (2.72%, 2.63%)		\$31,515,939	\$800,508		\$35,475,264	\$876,231
Industrial (2.72%, 2.63%)		\$320,911	\$8,149		\$284,343	\$7,024
New Manufacturing (varies)		\$5,378,212	\$136,681		\$5,803,289	\$143,383
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$73,729,690	\$1,868,485		\$80,221,724	\$1,979,890
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$6,705,368	\$201,163		\$6,475,479	\$194,265
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$6,705,368	\$201,163		\$6,475,479	\$194,265
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$54,824,813	\$1,480,473		\$38,191,964	\$895,722
Farm Implements (3%, 2% and 3%)		\$19,317,385	\$386,438		\$15,944,410	\$140,008
Furniture and Fixtures (3%, 2% and 3%)		\$2,128,914	\$44,744		\$1,533,435	\$21,379
Other Business Equipment (3%, 2% and 3%)		\$55,776,888	\$1,580,294		\$50,408,667	\$1,332,188
Class 8 Subtotal		\$132,048,000	\$3,491,949		\$106,078,476	\$2,389,297
CLASS 9						
Utilities (12%)		\$204,794,297	\$24,575,316		\$226,438,118	\$27,172,572
CLASS 10						
Timber Land (0.32%, 0.31%)	122	\$20,945	\$63	122	\$21,257	\$62
CLASS 12						
Railroads (3.45%, 3.45%)		\$18,511,333	\$627,534		\$17,796,636	\$583,731
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$18,511,333	\$627,534		\$17,796,636	\$583,731
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$498,876	\$29,934		\$633,479	\$38,009
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$498,876	\$29,934		\$633,479	\$38,009
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$28,988,117	\$487,961		\$28,829,721	\$538,102
Class 14 Subtotal		\$28,988,117	\$487,961		\$28,829,721	\$538,102
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$541,614,132	\$33,243,403		\$544,151,389	\$34,837,743

Property Taxes Paid By County

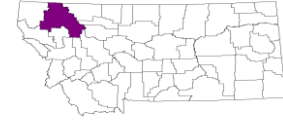
Fergus County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	11,464	\$7,035,412	\$177,973	11,531	\$7,229,157	\$177,841
Tillable Non-Irrigated (2.72%, 2.63%)	372,173	\$75,159,581	\$1,908,118	372,674	\$75,410,368	\$1,861,664
Grazing (2.72%, 2.63%)	1,363,017	\$75,962,409	\$1,925,626	1,365,358	\$78,546,176	\$1,936,228
Wild Hay (2.72%, 2.63%)	156,724	\$50,216,281	\$1,275,399	156,938	\$50,176,891	\$1,239,267
Non-Qualified Ag Land (19.04%, 18.41%)	18,815	\$1,186,130	\$210,921	20,579	\$1,204,641	\$208,309
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$1,455	\$36
Class 3 Subtotal	1,922,192	\$209,559,813	\$5,498,037	1,927,079	\$212,568,688	\$5,423,345
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$247,000,637	\$6,272,851		\$256,394,200	\$6,332,248
Residential Low Income (varies)		\$11,725,031	\$103,686		\$13,981,309	\$118,906
Mobile Homes (2.72%, 2.63%)		\$10,478,752	\$266,170		\$10,554,635	\$260,692
Mobile Homes Low Income (varies)		\$829,438	\$5,848		\$817,550	\$6,775
Commercial (2.72%, 2.63%)		\$160,060,107	\$4,065,534		\$170,356,211	\$4,207,816
Industrial (2.72%, 2.63%)		\$515,327	\$13,089		\$565,963	\$13,982
New Manufacturing (varies)		\$8,953,957	\$187,232		\$9,436,907	\$200,914
Qualified Golf Courses (1.36%, 1.32%)		\$1,770,296	\$22,483		\$1,863,794	\$23,111
Remodeled Commercial (varies)		\$1,510,135	\$31,541		\$1,230,884	\$25,778
Extended Prop Tax Relief Program (Res Only)		\$1,210,194	\$25,807		\$555,003	\$11,658
Class 4 Subtotal		\$444,053,874	\$10,994,241		\$465,756,456	\$11,201,880
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$23,444,116	\$703,317		\$23,897,503	\$716,921
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$27,194	\$816		\$26,998	\$810
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$23,471,310	\$704,133		\$23,924,501	\$717,731
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$27,653,075	\$583,135		\$29,166,357	\$388,040
Farm Implements (3%, 2% and 3%)		\$47,091,265	\$947,967		\$39,279,043	\$364,354
Furniture and Fixtures (3%, 2% and 3%)		\$6,729,313	\$150,775		\$5,126,835	\$75,107
Other Business Equipment (3%, 2% and 3%)		\$4,491,255	\$91,497		\$3,306,090	\$38,251
Class 8 Subtotal		\$85,964,908	\$1,773,373		\$76,878,325	\$865,752
CLASS 9						
Utilities (12%)		\$46,960,363	\$5,635,235		\$54,099,777	\$6,491,963
CLASS 10						
Timber Land (0.32%, 0.31%)	155,505	\$44,774,051	\$134,270	155,390	\$46,825,680	\$135,732
CLASS 12						
Railroads (3.45%, 3.45%)		\$9,099,613	\$308,478		\$8,671,814	\$284,436
Airlines (3.45%, 3.45%)		\$777,682	\$26,364		\$70,132	\$2,301
Class 12 Subtotal		\$9,877,295	\$334,842		\$8,741,946	\$286,737
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$12,343,105	\$740,589		\$10,572,108	\$634,332
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,343,105	\$740,589		\$10,572,108	\$634,332
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$877,004,719	\$25,814,720		\$899,367,481	\$25,757,472

Property Taxes Paid By County

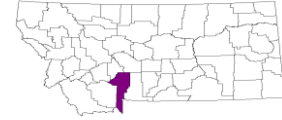
Flathead County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	20,783	\$8,957,933	\$227,382	20,390	\$8,928,317	\$220,381
Tillable Non-Irrigated (2.72%, 2.63%)	16,896	\$11,633,096	\$294,465	16,033	\$11,529,957	\$283,984
Grazing (2.72%, 2.63%)	62,978	\$3,207,059	\$81,306	54,875	\$2,903,344	\$71,572
Wild Hay (2.72%, 2.63%)	16,660	\$5,858,776	\$148,810	16,635	\$6,182,492	\$152,698
Non-Qualified Ag Land (19.04%, 18.41%)	51,844	\$3,003,136	\$534,050	52,247	\$3,120,778	\$539,639
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	169,161	\$32,660,000	\$1,286,013	160,180	\$32,664,888	\$1,268,274
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$6,633,826,336	\$168,478,250		\$7,094,467,334	\$175,217,755
Residential Low Income (varies)		\$111,788,505	\$1,042,770		\$119,621,525	\$1,075,126
Mobile Homes (2.72%, 2.63%)		\$54,653,076	\$1,388,229		\$54,688,709	\$1,350,832
Mobile Homes Low Income (varies)		\$2,979,562	\$25,972		\$3,360,574	\$27,561
Commercial (2.72%, 2.63%)		\$1,738,109,998	\$44,147,970		\$1,841,308,775	\$45,480,324
Industrial (2.72%, 2.63%)		\$16,236,125	\$412,392		\$15,540,240	\$383,844
New Manufacturing (varies)		\$70,617,426	\$1,655,567		\$72,458,321	\$1,675,131
Qualified Golf Courses (1.36%, 1.32%)		\$26,576,925	\$337,529		\$27,014,695	\$334,982
Remodeled Commercial (varies)		\$58,290	\$297		\$78,084	\$773
Extended Prop Tax Relief Program (Res Only)		\$82,403,018	\$1,517,108		\$77,883,680	\$1,375,800
Class 4 Subtotal		\$8,737,249,261	\$219,006,084		\$9,306,421,937	\$226,922,128
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$161,241,142	\$4,837,245		\$166,204,905	\$4,986,151
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$2,955,178	\$88,656		\$2,795,747	\$83,873
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$11,625,542	\$348,766		\$9,580,147	\$287,404
Class 5 Subtotal		\$175,821,862	\$5,274,667		\$178,580,799	\$5,357,428
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$195,047,200	\$4,843,887		\$193,541,032	\$3,808,011
Farm Implements (3%, 2% and 3%)		\$12,480,779	\$250,497		\$8,621,574	\$77,542
Furniture and Fixtures (3%, 2% and 3%)		\$101,694,690	\$2,288,069		\$84,999,550	\$1,218,023
Other Business Equipment (3%, 2% and 3%)		\$36,242,151	\$871,747		\$39,940,467	\$771,264
Class 8 Subtotal		\$345,464,820	\$8,254,200		\$327,102,623	\$5,874,839
CLASS 9						
Utilities (12%)		\$50,400,019	\$6,047,994		\$50,945,202	\$6,113,409
CLASS 10						
Timber Land (0.32%, 0.31%)	448,031	\$342,531,269	\$1,027,984	448,257	\$350,367,290	\$1,016,489
CLASS 12						
Railroads (3.45%, 3.45%)		\$91,584,856	\$3,104,724		\$89,030,294	\$2,920,197
Airlines (3.45%, 3.45%)		\$13,187,960	\$447,074		\$13,557,167	\$444,675
Class 12 Subtotal		\$104,772,816	\$3,551,798		\$102,587,461	\$3,364,872
CLASS 13						
Electrical Generation Property (6%)		\$6,336,942	\$380,217		\$6,124,042	\$367,443
Telecommunication Property (6%)		\$106,079,424	\$6,364,764		\$116,928,429	\$7,015,710
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$112,416,366	\$6,744,981		\$123,052,471	\$7,383,153
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$533,107	\$2,193		\$0	\$0
Total		\$9,901,849,520	\$251,195,914		\$10,472,265,999	\$257,308,742

Property Taxes Paid By County

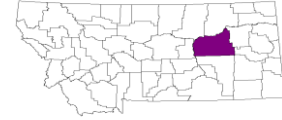
Gallatin County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$271,931	\$271,931		\$260,999	\$260,999
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	70,745	\$35,848,798	\$909,830	72,641	\$35,815,315	\$883,890
Tillable Non-Irrigated (2.72%, 2.63%)	79,680	\$24,776,549	\$628,989	78,433	\$24,649,324	\$608,515
Grazing (2.72%, 2.63%)	430,877	\$26,358,503	\$665,661	427,865	\$27,507,495	\$675,587
Wild Hay (2.72%, 2.63%)	15,549	\$6,313,575	\$160,302	15,609	\$6,545,774	\$161,614
Non-Qualified Ag Land (19.04%, 18.41%)	75,005	\$4,251,384	\$756,047	75,121	\$4,453,323	\$770,015
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	671,857	\$97,548,809	\$3,120,829	669,670	\$98,971,231	\$3,099,621
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$5,731,228,535	\$145,557,091		\$6,163,571,492	\$152,237,065
Residential Low Income (varies)		\$44,877,736	\$448,585		\$44,695,021	\$419,234
Mobile Homes (2.72%, 2.63%)		\$35,937,863	\$912,249		\$35,575,939	\$878,312
Mobile Homes Low Income (varies)		\$1,043,903	\$8,069		\$1,223,434	\$10,026
Commercial (2.72%, 2.63%)		\$2,566,592,226	\$65,191,404		\$2,724,813,639	\$67,302,878
Industrial (2.72%, 2.63%)		\$22,933,131	\$582,505		\$24,183,628	\$597,337
New Manufacturing (varies)		\$42,275,712	\$1,010,714		\$45,273,810	\$1,049,691
Qualified Golf Courses (1.36%, 1.32%)		\$26,455,134	\$335,978		\$27,793,363	\$344,636
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$54,489,997	\$1,183,403		\$47,565,601	\$982,773
Class 4 Subtotal		\$8,525,834,237	\$215,229,998		\$9,114,695,927	\$223,821,952
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$18,152,330	\$544,573		\$19,494,900	\$584,848
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$36,249	\$1,087		\$35,858	\$1,076
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$18,188,579	\$545,660		\$19,530,758	\$585,924
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$139,984,386	\$3,310,222		\$148,507,560	\$2,804,190
Farm Implements (3%, 2% and 3%)		\$28,959,442	\$580,433		\$23,838,225	\$237,810
Furniture and Fixtures (3%, 2% and 3%)		\$105,711,427	\$2,297,149		\$94,034,133	\$1,296,420
Other Business Equipment (3%, 2% and 3%)		\$29,720,357	\$670,234		\$27,703,107	\$431,415
Class 8 Subtotal		\$304,375,612	\$6,858,037		\$294,083,025	\$4,769,836
CLASS 9						
Utilities (12%)		\$134,127,819	\$16,095,326		\$140,139,375	\$16,816,711
CLASS 10						
Timber Land (0.32%, 0.31%)	125,473	\$37,160,013	\$111,467	125,954	\$37,373,580	\$108,346
CLASS 12						
Railroads (3.45%, 3.45%)		\$35,524,670	\$1,204,288		\$37,902,512	\$1,243,202
Airlines (3.45%, 3.45%)		\$31,819,721	\$1,078,691		\$35,813,729	\$1,174,690
Class 12 Subtotal		\$67,344,391	\$2,282,979		\$73,716,241	\$2,417,892
CLASS 13						
Electrical Generation Property (6%)		\$18,320,565	\$1,099,235		\$19,148,636	\$1,148,918
Telecommunication Property (6%)		\$83,718,834	\$5,023,128		\$66,211,077	\$3,972,667
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$102,039,399	\$6,122,363		\$85,359,713	\$5,121,585
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$9,286,890,790	\$250,638,590		\$9,864,130,849	\$257,002,866

Property Taxes Paid By County

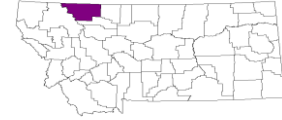
Garfield County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	1,429	\$772,374	\$19,619	1,429	\$772,374	\$19,076
Tillable Non-Irrigated (2.72%, 2.63%)	257,251	\$48,369,604	\$1,228,206	257,385	\$48,530,434	\$1,198,307
Grazing (2.72%, 2.63%)	1,840,533	\$92,131,078	\$2,313,833	1,841,588	\$96,107,107	\$2,347,553
Wild Hay (2.72%, 2.63%)	8,689	\$2,666,611	\$67,729	8,689	\$2,673,425	\$66,031
Non-Qualified Ag Land (19.04%, 18.41%)	4,428	\$253,487	\$45,076	4,340	\$252,852	\$43,718
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,112,330	\$144,193,154	\$3,674,463	2,113,432	\$148,336,192	\$3,674,685
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$9,586,004	\$243,413		\$10,528,530	\$260,127
Residential Low Income (varies)		\$17,744	\$211		\$19,983	\$230
Mobile Homes (2.72%, 2.63%)		\$2,961,085	\$75,212		\$3,037,004	\$75,015
Mobile Homes Low Income (varies)		\$55,344	\$282		\$68,226	\$335
Commercial (2.72%, 2.63%)		\$17,387,707	\$441,650		\$18,280,023	\$451,515
Industrial (2.72%, 2.63%)		\$8,825	\$224		\$9,004	\$222
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$30,016,709	\$760,992		\$31,942,770	\$787,444
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$9,751,208	\$292,538		\$9,534,069	\$286,019
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$9,751,208	\$292,538		\$9,534,069	\$286,019
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$1,939,761	\$40,138		\$1,271,375	\$12,857
Farm Implements (3%, 2% and 3%)		\$22,231,653	\$445,489		\$18,498,019	\$162,585
Furniture and Fixtures (3%, 2% and 3%)		\$427,965	\$8,746		\$352,290	\$3,006
Other Business Equipment (3%, 2% and 3%)		\$397,286	\$7,947		\$745,826	\$7,826
Class 8 Subtotal		\$24,996,665	\$502,320		\$20,867,510	\$186,274
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$727,813	\$43,670		\$660,913	\$39,655
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$727,813	\$43,670		\$660,913	\$39,655
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$209,685,549	\$5,273,983		\$211,341,454	\$4,974,077

Property Taxes Paid By County

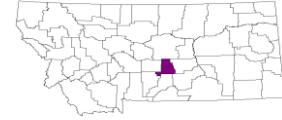
Glacier County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	13,719	\$5,303,795	\$134,400	13,378	\$5,187,838	\$127,824
Tillable Non-Irrigated (2.72%, 2.63%)	356,147	\$71,400,295	\$1,808,778	350,695	\$71,590,700	\$1,763,589
Grazing (2.72%, 2.63%)	424,921	\$25,540,279	\$642,038	423,509	\$26,737,940	\$653,805
Wild Hay (2.72%, 2.63%)	20,015	\$5,571,102	\$141,404	19,820	\$5,615,445	\$138,599
Non-Qualified Ag Land (19.04%, 18.41%)	28,799	\$719,574	\$127,951	29,513	\$756,176	\$130,770
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	843,600	\$108,535,045	\$2,854,571	836,915	\$109,888,099	\$2,814,587
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$78,258,453	\$1,988,068		\$80,374,379	\$1,985,067
Residential Low Income (varies)		\$2,234,121	\$16,521		\$2,372,655	\$15,759
Mobile Homes (2.72%, 2.63%)		\$3,837,099	\$97,462		\$4,082,973	\$100,849
Mobile Homes Low Income (varies)		\$90,539	\$860		\$173,644	\$1,612
Commercial (2.72%, 2.63%)		\$99,062,851	\$2,516,213		\$102,391,893	\$2,529,068
Industrial (2.72%, 2.63%)		\$564,236	\$14,333		\$615,078	\$15,197
New Manufacturing (varies)		\$3,976,799	\$101,013		\$4,026,733	\$99,462
Qualified Golf Courses (1.36%, 1.32%)		\$639,123	\$8,117		\$668,324	\$8,288
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$188,663,221	\$4,742,587		\$194,705,679	\$4,755,302
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$35,698,929	\$1,070,979		\$40,592,397	\$1,217,770
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$35,698,929	\$1,070,979		\$40,592,397	\$1,217,770
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$115,995	\$9,280		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$4,199,881	\$87,146		\$4,347,682	\$52,291
Farm Implements (3%, 2% and 3%)		\$23,843,211	\$505,692		\$22,069,478	\$265,873
Furniture and Fixtures (3%, 2% and 3%)		\$7,381,835	\$171,852		\$6,803,192	\$88,600
Other Business Equipment (3%, 2% and 3%)		\$17,355,294	\$426,169		\$12,439,708	\$190,636
Class 8 Subtotal		\$52,780,221	\$1,190,859		\$45,660,060	\$597,400
CLASS 9						
Utilities (12%)		\$74,798,688	\$8,975,843		\$79,372,201	\$9,524,663
CLASS 10						
Timber Land (0.32%, 0.31%)	5,057	\$1,534,519	\$4,614	5,057	\$1,534,519	\$4,457
CLASS 12						
Railroads (3.45%, 3.45%)		\$57,306,854	\$1,942,702		\$55,211,028	\$1,810,921
Airlines (3.45%, 3.45%)		\$182,169	\$6,176		\$192,593	\$6,317
Class 12 Subtotal		\$57,489,023	\$1,948,878		\$55,403,621	\$1,817,238
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$10,775,890	\$646,553		\$8,076,745	\$484,605
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$10,775,890	\$646,553		\$8,076,745	\$484,605
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$160,603,902	\$2,409,060		\$156,616,483	\$2,349,246
Class 14 Subtotal		\$160,603,902	\$2,409,060		\$156,616,483	\$2,349,246
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$690,995,433	\$23,853,224		\$691,849,804	\$23,565,268

Property Taxes Paid By County

Golden Valley County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	8,334	\$4,056,743	\$103,006	8,334	\$4,057,443	\$100,184
Tillable Non-Irrigated (2.72%, 2.63%)	103,092	\$16,212,834	\$411,632	103,196	\$16,262,109	\$401,498
Grazing (2.72%, 2.63%)	517,274	\$23,029,167	\$578,605	517,028	\$23,978,085	\$585,911
Wild Hay (2.72%, 2.63%)	16,667	\$4,165,641	\$105,809	16,667	\$4,175,879	\$103,145
Non-Qualified Ag Land (19.04%, 18.41%)	3,501	\$195,616	\$34,785	3,502	\$202,324	\$34,988
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	648,868	\$47,660,001	\$1,233,837	648,726	\$48,675,840	\$1,225,726
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$8,126,745	\$206,413		\$8,388,751	\$207,188
Residential Low Income (varies)		\$691,688	\$5,515		\$682,276	\$6,138
Mobile Homes (2.72%, 2.63%)		\$652,658	\$16,580		\$659,603	\$16,292
Mobile Homes Low Income (varies)		\$41,890	\$418		\$15,789	\$196
Commercial (2.72%, 2.63%)		\$16,326,207	\$414,689		\$16,493,839	\$407,393
Industrial (2.72%, 2.63%)		\$18,181	\$462		\$19,152	\$473
New Manufacturing (varies)		\$428,238	\$10,878		\$441,303	\$10,900
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$26,285,607	\$654,955		\$26,700,713	\$648,580
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,385,573	\$101,566		\$3,658,834	\$109,763
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,385,573	\$101,566		\$3,658,834	\$109,763
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$2,125,756	\$43,625		\$589,171	\$7,995
Farm Implements (3%, 2% and 3%)		\$5,218,920	\$104,383		\$3,775,283	\$33,421
Furniture and Fixtures (3%, 2% and 3%)		\$157,822	\$3,178		\$168,132	\$1,661
Other Business Equipment (3%, 2% and 3%)		\$115,989	\$2,356		\$149,209	\$1,681
Class 8 Subtotal		\$7,618,487	\$153,541		\$4,681,795	\$44,757
CLASS 9						
Utilities (12%)		\$22,122,085	\$2,654,646		\$22,360,294	\$2,683,229
CLASS 10						
Timber Land (0.32%, 0.31%)	15,756	\$3,448,923	\$10,346	15,756	\$3,605,258	\$10,460
CLASS 12						
Railroads (3.45%, 3.45%)		\$17,469,705	\$592,223		\$16,795,166	\$550,880
Airlines (3.45%, 3.45%)		\$1,656	\$56		\$1,802	\$59
Class 12 Subtotal		\$17,471,361	\$592,279		\$16,796,968	\$550,939
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$159,367	\$9,562		\$200,827	\$12,051
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$159,367	\$9,562		\$200,827	\$12,051
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$128,151,404	\$5,410,732		\$126,680,529	\$5,285,505

Property Taxes Paid By County

Granite County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$194,219	\$5,827
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	26,693	\$11,201,275	\$284,269	26,994	\$11,159,106	\$275,385
Tillable Non-Irrigated (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Grazing (2.72%, 2.63%)	209,900	\$10,237,510	\$258,813	210,479	\$10,610,115	\$260,850
Wild Hay (2.72%, 2.63%)	906	\$395,862	\$10,057	962	\$409,741	\$10,122
Non-Qualified Ag Land (19.04%, 18.41%)	13,364	\$751,034	\$133,560	13,306	\$774,047	\$133,850
Eligible Mining Claims (2.72%, 2.63%)	107	\$9,946	\$253	122	\$9,884	\$244
Class 3 Subtotal	250,970	\$22,595,627	\$686,952	251,863	\$22,962,893	\$680,451
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$170,697,653	\$4,335,589		\$180,014,263	\$4,446,392
Residential Low Income (varies)		\$4,187,025	\$36,783		\$4,459,285	\$34,990
Mobile Homes (2.72%, 2.63%)		\$2,824,689	\$71,749		\$2,691,908	\$66,485
Mobile Homes Low Income (varies)		\$162,890	\$1,779		\$153,666	\$1,375
Commercial (2.72%, 2.63%)		\$44,413,561	\$1,128,096		\$45,642,112	\$1,127,354
Industrial (2.72%, 2.63%)		\$466,564	\$11,850		\$493,501	\$12,189
New Manufacturing (varies)		\$679,923	\$17,271		\$755,326	\$18,657
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$463,059	\$10,194		\$190,905	\$3,709
Class 4 Subtotal		\$223,895,364	\$5,613,311		\$234,400,966	\$5,711,151
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,646,108	\$109,381		\$6,604,592	\$198,137
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,646,108	\$109,381		\$6,604,592	\$198,137
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$8,785,300	\$177,476		\$11,700,994	\$187,524
Farm Implements (3%, 2% and 3%)		\$4,542,516	\$91,819		\$2,591,849	\$23,487
Furniture and Fixtures (3%, 2% and 3%)		\$2,970,126	\$64,895		\$2,423,106	\$32,276
Other Business Equipment (3%, 2% and 3%)		\$1,998,033	\$40,131		\$2,413,468	\$33,021
Class 8 Subtotal		\$18,295,975	\$374,321		\$19,129,417	\$276,308
CLASS 9						
Utilities (12%)		\$23,535,812	\$2,824,292		\$23,033,047	\$2,763,958
CLASS 10						
Timber Land (0.32%, 0.31%)	119,223	\$53,498,185	\$161,186	119,111	\$54,509,481	\$158,745
CLASS 12						
Railroads (3.45%, 3.45%)		\$22,184,080	\$752,039		\$23,786,622	\$780,201
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$22,184,080	\$752,039		\$23,786,622	\$780,201
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,918,534	\$235,115		\$2,936,081	\$176,167
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$3,918,534	\$235,115		\$2,936,081	\$176,167
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$371,569,685	\$10,756,597		\$387,557,318	\$10,750,945

Property Taxes Paid By County

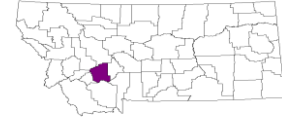
Hill County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	1,949	\$1,107,887	\$28,140	1,669	\$944,237	\$23,324
Tillable Non-Irrigated (2.72%, 2.63%)	1,134,702	\$229,986,561	\$5,798,355	1,134,311	\$232,147,626	\$5,690,729
Grazing (2.72%, 2.63%)	385,669	\$21,818,909	\$550,264	385,519	\$22,653,125	\$555,575
Wild Hay (2.72%, 2.63%)	5,522	\$2,204,162	\$55,985	5,534	\$2,215,453	\$54,720
Non-Qualified Ag Land (19.04%, 18.41%)	7,488	\$428,491	\$76,193	7,631	\$458,521	\$79,289
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,535,330	\$255,546,010	\$6,508,937	1,534,664	\$258,418,962	\$6,403,637
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$228,393,681	\$5,799,829		\$235,728,000	\$5,819,904
Residential Low Income (varies)		\$9,027,956	\$86,278		\$8,791,072	\$75,287
Mobile Homes (2.72%, 2.63%)		\$6,675,168	\$169,549		\$6,780,947	\$167,482
Mobile Homes Low Income (varies)		\$274,127	\$2,073		\$250,405	\$1,645
Commercial (2.72%, 2.63%)		\$181,531,813	\$4,610,919		\$183,956,994	\$4,543,707
Industrial (2.72%, 2.63%)		\$582,108	\$14,787		\$620,956	\$15,335
New Manufacturing (varies)		\$27,223,917	\$560,071		\$27,785,365	\$590,206
Qualified Golf Courses (1.36%, 1.32%)		\$1,710,321	\$21,721		\$1,764,087	\$21,874
Remodeled Commercial (varies)		\$45,949	\$574		\$23,550	\$466
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$455,465,040	\$11,265,801		\$465,701,376	\$11,235,906
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$39,737,741	\$1,192,137		\$43,070,538	\$1,292,123
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$39,737,741	\$1,192,137		\$43,070,538	\$1,292,123
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$13,108,262	\$280,233		\$10,773,052	\$138,661
Farm Implements (3%, 2% and 3%)		\$65,398,743	\$1,321,108		\$67,870,595	\$702,991
Furniture and Fixtures (3%, 2% and 3%)		\$10,903,772	\$238,130		\$8,866,342	\$125,220
Other Business Equipment (3%, 2% and 3%)		\$11,757,157	\$296,111		\$7,961,742	\$122,991
Class 8 Subtotal		\$101,167,934	\$2,135,581		\$95,471,731	\$1,089,863
CLASS 9						
Utilities (12%)		\$55,988,636	\$6,718,627		\$55,694,218	\$6,683,291
CLASS 10						
Timber Land (0.32%, 0.31%)	9,060	\$2,783,492	\$8,351	9,060	\$2,914,571	\$8,456
CLASS 12						
Railroads (3.45%, 3.45%)		\$114,445,419	\$3,879,698		\$111,830,792	\$3,668,056
Airlines (3.45%, 3.45%)		\$501,420	\$16,999		\$212,576	\$6,972
Class 12 Subtotal		\$114,946,839	\$3,896,697		\$112,043,368	\$3,675,028
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$15,262,769	\$915,762		\$12,432,458	\$745,951
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$15,262,769	\$915,762		\$12,432,458	\$745,951
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,040,898,461	\$32,641,893		\$1,045,747,222	\$31,134,255

Property Taxes Paid By County

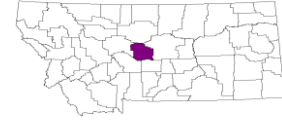
Jefferson County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$201,339	\$201,339		\$249,405	\$249,405
CLASS 2 Gross Proceeds		\$160,524,235	\$4,815,727		\$133,919,579	\$4,017,589
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	19,929	\$8,334,767	\$211,708	19,952	\$8,349,001	\$206,227
Tillable Non-Irrigated (2.72%, 2.63%)	21,334	\$4,298,918	\$109,158	21,282	\$4,418,518	\$109,099
Grazing (2.72%, 2.63%)	285,686	\$11,438,663	\$289,593	285,974	\$11,821,305	\$291,034
Wild Hay (2.72%, 2.63%)	1,823	\$497,464	\$12,637	1,869	\$498,730	\$12,318
Non-Qualified Ag Land (19.04%, 18.41%)	35,557	\$2,030,556	\$361,093	35,652	\$2,118,096	\$366,259
Eligible Mining Claims (2.72%, 2.63%)	4,510	\$260,364	\$6,610	4,971	\$316,462	\$7,823
Class 3 Subtotal	368,839	\$26,860,732	\$990,799	369,700	\$27,522,112	\$992,760
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$453,500,045	\$11,515,889		\$478,571,072	\$11,818,721
Residential Low Income (varies)		\$10,529,237	\$94,515		\$11,254,384	\$90,376
Mobile Homes (2.72%, 2.63%)		\$5,976,942	\$151,816		\$6,088,929	\$150,401
Mobile Homes Low Income (varies)		\$220,834	\$1,870		\$276,233	\$2,110
Commercial (2.72%, 2.63%)		\$55,578,833	\$1,411,715		\$58,074,794	\$1,434,433
Industrial (2.72%, 2.63%)		\$15,683,256	\$398,360		\$15,982,166	\$394,752
New Manufacturing (varies)		\$16,276,563	\$413,425		\$17,315,448	\$424,149
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$880,843	\$14,553		\$667,949	\$12,451
Class 4 Subtotal		\$558,646,553	\$14,002,143		\$588,230,975	\$14,327,393
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,493,372	\$104,801		\$3,295,760	\$98,870
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$5,860,589	\$175,819		\$6,459,525	\$193,787
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$9,353,961	\$280,620		\$9,755,285	\$292,657
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$92,399,352	\$2,596,981		\$92,594,468	\$2,161,373
Farm Implements (3%, 2% and 3%)		\$5,490,924	\$110,020		\$3,707,876	\$31,082
Furniture and Fixtures (3%, 2% and 3%)		\$2,806,986	\$59,059		\$1,850,318	\$23,511
Other Business Equipment (3%, 2% and 3%)		\$14,841,573	\$427,913		\$14,703,510	\$377,003
Class 8 Subtotal		\$115,538,835	\$3,193,974		\$112,856,172	\$2,592,968
CLASS 9						
Utilities (12%)		\$36,471,845	\$4,376,610		\$37,693,069	\$4,523,161
CLASS 10						
Timber Land (0.32%, 0.31%)	64,940	\$24,040,181	\$72,133	64,950	\$24,803,004	\$71,938
CLASS 12						
Railroads (3.45%, 3.45%)		\$16,358,378	\$554,549		\$17,703,611	\$580,681
Airlines (3.45%, 3.45%)		\$2,252	\$76		\$2,450	\$80
Class 12 Subtotal		\$16,360,630	\$554,625		\$17,706,061	\$580,761
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$16,692,403	\$1,001,543		\$12,933,294	\$775,995
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$16,692,403	\$1,001,543		\$12,933,294	\$775,995
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$964,690,714	\$29,489,513		\$965,668,956	\$28,424,627

Property Taxes Paid By County

Judith Basin County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	8,214	\$4,742,849	\$120,472	8,112	\$4,731,702	\$116,875
Tillable Non-Irrigated (2.72%, 2.63%)	165,721	\$33,978,010	\$862,969	166,276	\$34,080,012	\$841,661
Grazing (2.72%, 2.63%)	506,630	\$41,224,750	\$1,043,401	507,479	\$42,644,754	\$1,049,586
Wild Hay (2.72%, 2.63%)	74,842	\$25,875,256	\$657,234	75,487	\$25,928,256	\$640,405
Non-Qualified Ag Land (19.04%, 18.41%)	3,402	\$194,262	\$34,544	3,461	\$215,170	\$37,207
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	758,808	\$106,015,127	\$2,718,620	760,815	\$107,599,894	\$2,685,734
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$29,880,799	\$758,595		\$31,364,029	\$774,683
Residential Low Income (varies)		\$679,432	\$6,973		\$692,239	\$7,288
Mobile Homes (2.72%, 2.63%)		\$1,808,967	\$45,955		\$1,862,691	\$46,009
Mobile Homes Low Income (varies)		\$54,890	\$763		\$37,117	\$434
Commercial (2.72%, 2.63%)		\$39,010,134	\$990,868		\$40,425,791	\$998,527
Industrial (2.72%, 2.63%)		\$284,800	\$7,234		\$314,071	\$7,756
New Manufacturing (varies)		\$8,493,701	\$176,115		\$8,706,338	\$175,385
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$80,212,723	\$1,986,503		\$83,402,276	\$2,010,082
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,918,617	\$117,555		\$5,958,497	\$178,758
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,918,617	\$117,555		\$5,958,497	\$178,758
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$1,686,401	\$35,899		\$1,848,161	\$30,286
Farm Implements (3%, 2% and 3%)		\$25,419,347	\$511,007		\$18,990,198	\$194,813
Furniture and Fixtures (3%, 2% and 3%)		\$525,178	\$11,050		\$310,305	\$3,600
Other Business Equipment (3%, 2% and 3%)		\$577,738	\$11,556		\$737,257	\$7,840
Class 8 Subtotal		\$28,208,664	\$569,512		\$21,885,921	\$236,540
CLASS 9						
Utilities (12%)		\$49,567,472	\$5,948,093		\$48,495,578	\$5,819,455
CLASS 10						
Timber Land (0.32%, 0.31%)	16,128	\$4,073,803	\$12,224	16,129	\$4,269,676	\$12,384
CLASS 12						
Railroads (3.45%, 3.45%)		\$40,507,158	\$1,373,193		\$38,933,974	\$1,277,035
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$40,507,158	\$1,373,193		\$38,933,974	\$1,277,035
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,250,459	\$375,030		\$6,665,683	\$399,942
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,250,459	\$375,030		\$6,665,683	\$399,942
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$43,775,559	\$656,633		\$43,072,609	\$646,089
Class 14 Subtotal		\$43,775,559	\$656,633		\$43,072,609	\$646,089
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$362,529,582	\$13,757,363		\$360,284,108	\$13,266,019

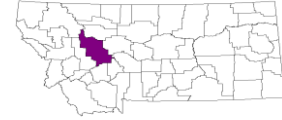
Property Taxes Paid By County

Lake County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	73,859	\$31,058,535	\$787,732	73,147	\$30,726,143	\$757,816
Tillable Non-Irrigated (2.72%, 2.63%)	7,083	\$2,521,341	\$63,831	7,121	\$2,527,421	\$62,225
Grazing (2.72%, 2.63%)	120,313	\$5,265,369	\$133,857	120,008	\$5,388,590	\$133,232
Wild Hay (2.72%, 2.63%)	7,233	\$3,228,208	\$81,945	7,462	\$3,272,131	\$80,777
Non-Qualified Ag Land (19.04%, 18.41%)	38,699	\$2,260,146	\$401,907	39,739	\$2,436,587	\$421,326
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	247,187	\$44,333,599	\$1,469,272	247,477	\$44,350,872	\$1,455,376
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$2,206,812,917	\$56,044,442		\$2,362,669,024	\$58,353,794
Residential Low Income (varies)		\$43,016,844	\$400,292		\$44,231,578	\$368,394
Mobile Homes (2.72%, 2.63%)		\$16,266,255	\$413,143		\$16,219,483	\$400,630
Mobile Homes Low Income (varies)		\$1,438,597	\$10,627		\$1,480,679	\$11,489
Commercial (2.72%, 2.63%)		\$334,015,880	\$8,483,972		\$357,038,967	\$8,818,842
Industrial (2.72%, 2.63%)		\$1,780,626	\$45,226		\$1,870,804	\$46,206
New Manufacturing (varies)		\$13,598,353	\$345,397		\$13,995,974	\$345,702
Qualified Golf Courses (1.36%, 1.32%)		\$1,905,017	\$24,193		\$1,942,226	\$24,084
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$50,899,060	\$958,343		\$46,571,436	\$840,975
Class 4 Subtotal		\$2,669,733,549	\$66,725,635		\$2,846,020,171	\$69,210,116
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,620,409	\$438,610		\$15,119,111	\$453,572
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,620,409	\$438,610		\$15,119,111	\$453,572
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$23,435,426	\$575,126		\$22,323,750	\$411,600
Farm Implements (3%, 2% and 3%)		\$11,787,633	\$235,978		\$6,018,317	\$51,568
Furniture and Fixtures (3%, 2% and 3%)		\$10,247,434	\$217,669		\$12,220,119	\$174,766
Other Business Equipment (3%, 2% and 3%)		\$3,341,606	\$67,118		\$2,021,439	\$22,606
Class 8 Subtotal		\$48,812,099	\$1,095,891		\$42,583,625	\$660,540
CLASS 9						
Utilities (12%)		\$3,062,420	\$367,490		\$3,020,115	\$362,415
CLASS 10						
Timber Land (0.32%, 0.31%)	63,081	\$55,354,741	\$165,394	62,790	\$56,622,153	\$163,503
CLASS 12						
Railroads (3.45%, 3.45%)		\$15,470,869	\$524,461		\$16,629,707	\$545,455
Airlines (3.45%, 3.45%)		\$3,378	\$115		\$5,282	\$174
Class 12 Subtotal		\$15,474,247	\$524,576		\$16,634,989	\$545,629
CLASS 13						
Electrical Generation Property (6%)		\$34,917,411	\$2,095,046		\$34,818,009	\$2,089,079
Telecommunication Property (6%)		\$23,290,478	\$1,397,425		\$21,552,770	\$1,293,172
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$58,207,889	\$3,492,471		\$56,370,779	\$3,382,251
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$2,909,598,953	\$74,279,339		\$3,080,721,815	\$76,233,402

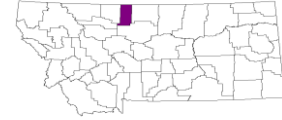
Lewis and Clark County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$37,083,100	\$1,112,493		\$8,186,477	\$245,596
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	34,201	\$14,787,286	\$375,299	34,342	\$14,847,773	\$366,471
Tillable Non-Irrigated (2.72%, 2.63%)	24,249	\$5,136,529	\$130,408	23,461	\$5,156,197	\$127,297
Grazing (2.72%, 2.63%)	587,639	\$32,181,218	\$821,019	584,513	\$33,208,176	\$823,701
Wild Hay (2.72%, 2.63%)	9,601	\$2,987,918	\$75,895	9,554	\$2,998,171	\$74,058
Non-Qualified Ag Land (19.04%, 18.41%)	57,833	\$3,444,563	\$612,547	59,186	\$3,458,884	\$598,073
Eligible Mining Claims (2.72%, 2.63%)	18	\$1,294	\$33	18	\$1,337	\$33
Class 3 Subtotal	713,541	\$58,538,808	\$2,015,201	711,073	\$59,670,538	\$1,989,633
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$2,260,053,421	\$57,383,283		\$2,366,245,604	\$58,433,007
Residential Low Income (varies)		\$41,814,920	\$427,130		\$49,721,391	\$474,408
Mobile Homes (2.72%, 2.63%)		\$35,741,358	\$907,802		\$35,771,879	\$883,543
Mobile Homes Low Income (varies)		\$2,214,263	\$19,511		\$2,541,445	\$20,421
Commercial (2.72%, 2.63%)		\$1,044,284,295	\$26,524,802		\$1,106,909,914	\$27,340,652
Industrial (2.72%, 2.63%)		\$2,890,225	\$73,411		\$3,245,704	\$80,169
New Manufacturing (varies)		\$17,677,948	\$406,143		\$16,929,690	\$387,571
Qualified Golf Courses (1.36%, 1.32%)		\$9,094,465	\$115,500		\$9,559,599	\$118,538
Remodeled Commercial (varies)		\$737,524	\$0		\$770,730	\$0
Extended Prop Tax Relief Program (Res Only)		\$6,297,303	\$121,901		\$5,870,542	\$110,845
Class 4 Subtotal		\$3,420,805,722	\$85,979,483		\$3,597,566,498	\$87,849,154
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$8,318,761	\$249,562		\$8,206,866	\$246,207
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$2,419,535	\$72,586		\$2,395,793	\$71,873
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$10,738,296	\$322,148		\$10,602,659	\$318,080
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$109,311,118	\$2,535,819		\$104,127,750	\$2,129,632
Farm Implements (3%, 2% and 3%)		\$7,890,718	\$158,592		\$5,215,556	\$51,362
Furniture and Fixtures (3%, 2% and 3%)		\$72,263,404	\$1,608,984		\$67,588,478	\$935,076
Other Business Equipment (3%, 2% and 3%)		\$7,044,931	\$146,846		\$7,855,833	\$100,726
Class 8 Subtotal		\$196,510,171	\$4,450,241		\$184,787,617	\$3,216,796
CLASS 9						
Utilities (12%)		\$107,289,170	\$12,874,689		\$107,967,407	\$12,956,100
CLASS 10						
Timber Land (0.32%, 0.31%)	215,731	\$100,076,454	\$300,069	216,041	\$103,694,773	\$300,563
CLASS 12						
Railroads (3.45%, 3.45%)		\$42,841,618	\$1,452,332		\$42,330,475	\$1,388,437
Airlines (3.45%, 3.45%)		\$9,192,305	\$311,618		\$9,059,497	\$297,150
Class 12 Subtotal		\$52,033,923	\$1,763,950		\$51,389,972	\$1,685,587
CLASS 13						
Electrical Generation Property (6%)		\$33,739,369	\$2,024,364		\$33,554,700	\$2,013,283
Telecommunication Property (6%)		\$158,382,524	\$9,502,950		\$107,445,682	\$6,446,741
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$192,121,893	\$11,527,314		\$141,000,382	\$8,460,024
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$4,175,197,537	\$120,345,588		\$4,264,866,323	\$117,021,533

Property Taxes Paid By County

Liberty County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	7,710	\$3,482,732	\$88,460	7,710	\$3,482,732	\$86,021
Tillable Non-Irrigated (2.72%, 2.63%)	564,858	\$101,765,938	\$2,573,878	564,753	\$102,564,265	\$2,522,342
Grazing (2.72%, 2.63%)	217,679	\$13,977,701	\$353,036	217,511	\$14,486,599	\$355,845
Wild Hay (2.72%, 2.63%)	6,084	\$2,009,398	\$51,030	6,084	\$2,015,146	\$49,775
Non-Qualified Ag Land (19.04%, 18.41%)	861	\$56,122	\$9,980	1,006	\$62,677	\$10,842
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	797,192	\$121,291,891	\$3,076,384	797,063	\$122,611,419	\$3,024,825
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$19,117,670	\$485,537		\$19,619,067	\$484,633
Residential Low Income (varies)		\$476,560	\$3,881		\$400,416	\$3,245
Mobile Homes (2.72%, 2.63%)		\$988,730	\$25,117		\$991,757	\$24,496
Mobile Homes Low Income (varies)		\$51,996	\$926		\$54,307	\$710
Commercial (2.72%, 2.63%)		\$38,797,865	\$985,467		\$39,410,495	\$973,433
Industrial (2.72%, 2.63%)		\$308,915	\$7,844		\$318,578	\$7,869
New Manufacturing (varies)		\$18,758,236	\$476,461		\$20,055,397	\$495,367
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$78,499,972	\$1,985,233		\$80,850,017	\$1,989,753
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$7,457,185	\$223,721		\$7,520,648	\$225,624
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$7,457,185	\$223,721		\$7,520,648	\$225,624
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$3,719,680	\$83,317		\$3,298,643	\$40,389
Farm Implements (3%, 2% and 3%)		\$33,428,805	\$679,450		\$35,995,370	\$386,213
Furniture and Fixtures (3%, 2% and 3%)		\$818,942	\$17,325		\$745,431	\$8,474
Other Business Equipment (3%, 2% and 3%)		\$4,341,892	\$112,761		\$4,760,186	\$70,410
Class 8 Subtotal		\$42,309,319	\$892,853		\$44,799,630	\$505,485
CLASS 9						
Utilities (12%)		\$4,289,981	\$514,796		\$4,870,130	\$584,412
CLASS 10						
Timber Land (0.32%, 0.31%)	722	\$193,317	\$580	722	\$202,646	\$587
CLASS 12						
Railroads (3.45%, 3.45%)		\$22,465,707	\$761,588		\$21,618,704	\$709,093
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$22,465,707	\$761,588		\$21,618,704	\$709,093
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,103,425	\$66,206		\$1,460,830	\$87,652
Elect Gen/Tele Real Prop New & Exp		\$2,500,000	\$135,000		\$0	\$0
Class 13 Subtotal		\$3,603,425	\$201,206		\$1,460,830	\$87,652
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$280,110,797	\$7,656,361		\$285,574,848	\$7,225,880

Property Taxes Paid By County

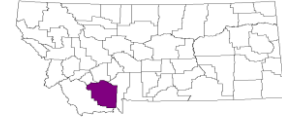
Lincoln County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$54,882,920	\$1,646,488		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	2,215	\$1,015,744	\$25,775	2,201	\$1,023,749	\$25,264
Tillable Non-Irrigated (2.72%, 2.63%)	77	\$11,125	\$278	77	\$13,448	\$327
Grazing (2.72%, 2.63%)	27,900	\$676,947	\$17,361	27,977	\$700,645	\$17,502
Wild Hay (2.72%, 2.63%)	1,847	\$615,050	\$15,623	1,875	\$622,970	\$15,389
Non-Qualified Ag Land (19.04%, 18.41%)	20,572	\$1,365,947	\$242,907	23,958	\$1,395,431	\$241,302
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	52,611	\$3,684,813	\$301,944	56,088	\$3,756,243	\$299,784
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$856,848,821	\$21,758,851		\$923,088,198	\$22,788,112
Residential Low Income (varies)		\$52,865,480	\$454,490		\$43,266,446	\$341,405
Mobile Homes (2.72%, 2.63%)		\$15,983,539	\$405,985		\$15,936,254	\$393,644
Mobile Homes Low Income (varies)		\$1,937,086	\$13,952		\$1,806,226	\$12,316
Commercial (2.72%, 2.63%)		\$135,290,692	\$3,436,378		\$139,345,455	\$3,441,829
Industrial (2.72%, 2.63%)		\$3,942,317	\$100,136		\$4,150,798	\$102,525
New Manufacturing (varies)		\$9,549,021	\$237,716		\$9,518,895	\$235,117
Qualified Golf Courses (1.36%, 1.32%)		\$14,344,446	\$182,173		\$15,189,861	\$188,353
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$8,038,088	\$161,283		\$6,664,313	\$127,186
Class 4 Subtotal		\$1,098,799,490	\$26,750,964		\$1,158,966,446	\$27,630,487
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$59,504,828	\$1,785,140		\$65,794,645	\$1,973,839
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$1,363,972	\$36,827		\$1,384,475	\$41,534
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$60,868,800	\$1,821,967		\$67,179,120	\$2,015,373
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$36,517,450	\$850,207		\$28,204,203	\$431,535
Farm Implements (3%, 2% and 3%)		\$1,836,845	\$37,930		\$602,617	\$4,571
Furniture and Fixtures (3%, 2% and 3%)		\$7,518,020	\$157,459		\$5,618,108	\$69,563
Other Business Equipment (3%, 2% and 3%)		\$4,423,980	\$109,152		\$3,233,607	\$57,497
Class 8 Subtotal		\$50,296,295	\$1,154,748		\$37,658,535	\$563,166
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.32%, 0.31%)	414,965	\$424,238,636	\$1,252,955	415,539	\$440,990,990	\$1,259,290
CLASS 12						
Railroads (3.45%, 3.45%)		\$93,184,606	\$3,158,955		\$90,106,178	\$2,955,483
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$93,184,606	\$3,158,955		\$90,106,178	\$2,955,483
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$11,139,801	\$668,389		\$9,964,310	\$597,860
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$11,139,801	\$668,389		\$9,964,310	\$597,860
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,797,095,361	\$36,756,410		\$1,808,621,822	\$35,321,443

Property Taxes Paid By County

Madison County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$2,112,329	\$2,112,329		\$2,623,098	\$2,623,098
CLASS 2 Gross Proceeds		\$2,750,440	\$82,513		\$2,964,982	\$88,950
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	84,008	\$36,427,298	\$925,067	83,705	\$36,650,940	\$905,106
Tillable Non-Irrigated (2.72%, 2.63%)	13,817	\$3,310,385	\$84,023	11,410	\$3,324,907	\$82,060
Grazing (2.72%, 2.63%)	814,102	\$44,472,937	\$1,113,127	813,078	\$46,528,484	\$1,132,786
Wild Hay (2.72%, 2.63%)	1,696	\$390,863	\$9,928	1,699	\$404,699	\$9,996
Non-Qualified Ag Land (19.04%, 18.41%)	51,511	\$2,854,967	\$507,765	51,711	\$2,951,243	\$510,348
Eligible Mining Claims (2.72%, 2.63%)	111	\$9,487	\$241	134	\$37,320	\$922
Class 3 Subtotal	965,244	\$87,465,937	\$2,640,151	961,736	\$89,897,593	\$2,641,218
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$2,266,559,227	\$57,569,171		\$2,507,485,084	\$61,932,773
Residential Low Income (varies)		\$12,440,238	\$109,622		\$12,676,546	\$108,897
Mobile Homes (2.72%, 2.63%)		\$5,805,587	\$147,451		\$5,897,364	\$145,666
Mobile Homes Low Income (varies)		\$169,837	\$1,961		\$197,939	\$1,108
Commercial (2.72%, 2.63%)		\$362,964,752	\$9,219,292		\$364,978,754	\$9,014,962
Industrial (2.72%, 2.63%)		\$2,959,935	\$75,184		\$3,267,544	\$80,710
New Manufacturing (varies)		\$5,227,752	\$132,785		\$5,854,638	\$144,608
Qualified Golf Courses (1.36%, 1.32%)		\$28,203,479	\$358,184		\$31,613,501	\$392,009
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$5,628,957	\$103,327		\$5,749,957	\$102,740
Class 4 Subtotal		\$2,689,959,764	\$67,716,977		\$2,937,721,327	\$71,923,473
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$16,852,239	\$505,562		\$17,023,742	\$510,707
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$16,852,239	\$505,562		\$17,023,742	\$510,707
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$24,569,935	\$600,920		\$28,933,861	\$501,628
Farm Implements (3%, 2% and 3%)		\$15,420,907	\$310,024		\$13,288,671	\$132,248
Furniture and Fixtures (3%, 2% and 3%)		\$10,469,460	\$266,049		\$10,173,666	\$206,382
Other Business Equipment (3%, 2% and 3%)		\$32,791,353	\$897,295		\$29,365,339	\$665,458
Class 8 Subtotal		\$83,251,655	\$2,074,288		\$81,761,537	\$1,505,715
CLASS 9						
Utilities (12%)		\$23,397,819	\$2,807,731		\$24,397,210	\$2,927,669
CLASS 10						
Timber Land (0.32%, 0.31%)	77,949	\$30,117,054	\$90,370	77,636	\$31,082,809	\$90,161
CLASS 12						
Railroads (3.45%, 3.45%)		\$15,475,269	\$524,612		\$16,727,666	\$548,667
Airlines (3.45%, 3.45%)		\$2,252	\$76		\$2,450	\$80
Class 12 Subtotal		\$15,477,521	\$524,688		\$16,730,116	\$548,747
CLASS 13						
Electrical Generation Property (6%)		\$8,059,651	\$483,579		\$8,246,063	\$494,764
Telecommunication Property (6%)		\$4,748,125	\$284,888		\$3,703,395	\$222,206
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,807,776	\$768,467		\$11,949,458	\$716,970
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$2,964,192,534	\$79,323,076		\$3,216,151,872	\$83,576,708

Property Taxes Paid By County

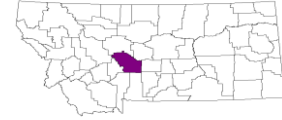
McCone County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	9,548	\$5,751,527	\$146,094	9,420	\$5,677,770	\$140,243
Tillable Non-Irrigated (2.72%, 2.63%)	494,073	\$111,474,116	\$2,829,461	493,988	\$111,794,744	\$2,759,308
Grazing (2.72%, 2.63%)	818,690	\$40,913,794	\$1,029,068	822,457	\$42,617,338	\$1,042,497
Wild Hay (2.72%, 2.63%)	5,337	\$1,937,498	\$49,213	5,681	\$1,942,457	\$47,972
Non-Qualified Ag Land (19.04%, 18.41%)	1,846	\$107,544	\$19,122	1,846	\$114,365	\$19,777
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,329,495	\$160,184,479	\$4,072,958	1,333,391	\$162,146,674	\$4,009,797
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$12,277,695	\$311,844		\$12,326,745	\$304,532
Residential Low Income (varies)		\$224,098	\$1,677		\$328,373	\$3,541
Mobile Homes (2.72%, 2.63%)		\$2,075,403	\$52,713		\$2,290,361	\$56,575
Mobile Homes Low Income (varies)		\$68,225	\$543		\$61,380	\$495
Commercial (2.72%, 2.63%)		\$27,559,706	\$700,027		\$29,295,846	\$723,606
Industrial (2.72%, 2.63%)		\$27,608	\$701		\$24,080	\$595
New Manufacturing (varies)		\$1,905,856	\$33,871		\$1,831,458	\$34,076
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$44,138,591	\$1,101,376		\$46,158,243	\$1,123,420
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$15,440,530	\$463,208		\$15,869,845	\$476,093
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$15,440,530	\$463,208		\$15,869,845	\$476,093
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$5,542,238	\$113,288		\$6,422,335	\$112,972
Farm Implements (3%, 2% and 3%)		\$38,076,371	\$772,395		\$38,177,698	\$406,404
Furniture and Fixtures (3%, 2% and 3%)		\$1,145,287	\$23,178		\$930,522	\$9,525
Other Business Equipment (3%, 2% and 3%)		\$1,023,680	\$22,316		\$2,270,401	\$28,530
Class 8 Subtotal		\$45,787,576	\$931,177		\$47,800,956	\$557,432
CLASS 9						
Utilities (12%)		\$1,675,771	\$201,093		\$1,666,153	\$199,938
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$6,731,854	\$228,209		\$6,490,276	\$212,881
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$6,731,854	\$228,209		\$6,490,276	\$212,881
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,236,697	\$134,201		\$2,696,536	\$161,791
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,236,697	\$134,201		\$2,696,536	\$161,791
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$276,195,498	\$7,132,222		\$282,828,683	\$6,741,352

Property Taxes Paid By County

Meagher County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$216,468	\$6,494		\$97,146	\$2,915
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	42,215	\$17,608,624	\$446,950	42,264	\$17,564,101	\$433,541
Tillable Non-Irrigated (2.72%, 2.63%)	23,926	\$4,436,527	\$112,686	23,916	\$4,447,139	\$109,842
Grazing (2.72%, 2.63%)	683,163	\$31,614,699	\$798,549	682,657	\$32,851,461	\$806,946
Wild Hay (2.72%, 2.63%)	9,408	\$3,147,086	\$79,936	9,410	\$3,257,882	\$80,475
Non-Qualified Ag Land (19.04%, 18.41%)	7,269	\$422,446	\$75,124	7,604	\$444,931	\$76,957
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	765,983	\$57,229,382	\$1,513,245	765,851	\$58,565,514	\$1,507,761
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$55,025,614	\$1,397,634		\$57,505,802	\$1,420,431
Residential Low Income (varies)		\$1,253,029	\$9,703		\$1,516,621	\$13,073
Mobile Homes (2.72%, 2.63%)		\$1,513,312	\$38,440		\$1,567,073	\$38,709
Mobile Homes Low Income (varies)		\$127,061	\$648		\$116,753	\$737
Commercial (2.72%, 2.63%)		\$35,822,291	\$909,868		\$36,947,361	\$912,609
Industrial (2.72%, 2.63%)		\$84,623	\$2,149		\$91,852	\$2,268
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$115,796	\$2,446		\$82,415	\$1,788
Class 4 Subtotal		\$93,941,726	\$2,360,888		\$97,827,877	\$2,389,615
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$712,899	\$21,385		\$745,608	\$22,370
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$712,899	\$21,385		\$745,608	\$22,370
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$6,144,412	\$148,279		\$4,366,149	\$60,167
Farm Implements (3%, 2% and 3%)		\$9,324,225	\$189,497		\$7,591,453	\$71,057
Furniture and Fixtures (3%, 2% and 3%)		\$553,373	\$11,254		\$536,859	\$5,403
Other Business Equipment (3%, 2% and 3%)		\$532,663	\$10,678		\$602,375	\$6,545
Class 8 Subtotal		\$16,554,673	\$359,707		\$13,096,836	\$143,171
CLASS 9						
Utilities (12%)		\$24,561,967	\$2,947,430		\$23,900,417	\$2,868,046
CLASS 10						
Timber Land (0.32%, 0.31%)	180,956	\$52,304,486	\$156,902	180,468	\$52,252,011	\$151,547
CLASS 12						
Railroads (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$1,126	\$38		\$1,225	\$40
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$11,054,143	\$663,248		\$13,424,145	\$805,452
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$11,054,143	\$663,248		\$13,424,145	\$805,452
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$15,730,554	\$235,958		\$14,945,177	\$224,178
Class 14 Subtotal		\$15,730,554	\$235,958		\$14,945,177	\$224,178
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$272,307,424	\$8,265,295		\$274,855,956	\$8,115,095

Property Taxes Paid By County

Mineral County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	588	\$255,471	\$6,486	620	\$262,874	\$6,492
Tillable Non-Irrigated (2.72%, 2.63%)	262	\$25,917	\$658	202	\$26,064	\$644
Grazing (2.72%, 2.63%)	6,312	\$68,944	\$1,793	6,165	\$72,733	\$1,840
Wild Hay (2.72%, 2.63%)	1,387	\$449,484	\$11,419	1,358	\$450,759	\$11,132
Non-Qualified Ag Land (19.04%, 18.41%)	4,366	\$246,147	\$43,766	4,393	\$257,276	\$44,482
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	12,915	\$1,045,963	\$64,122	12,738	\$1,069,706	\$64,590
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$161,765,807	\$4,106,688		\$171,179,116	\$4,226,528
Residential Low Income (varies)		\$9,844,347	\$86,324		\$10,177,338	\$82,923
Mobile Homes (2.72%, 2.63%)		\$3,850,361	\$97,800		\$3,759,976	\$92,867
Mobile Homes Low Income (varies)		\$415,382	\$3,031		\$369,511	\$2,881
Commercial (2.72%, 2.63%)		\$40,606,957	\$1,031,423		\$43,181,781	\$1,066,581
Industrial (2.72%, 2.63%)		\$801,929	\$20,368		\$846,632	\$20,913
New Manufacturing (varies)		\$2,523,892	\$63,251		\$2,862,445	\$70,704
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$1,137,716	\$20,657		\$920,750	\$13,265
Class 4 Subtotal		\$220,946,391	\$5,429,542		\$233,297,549	\$5,576,662
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$7,485,746	\$224,576		\$7,113,478	\$213,408
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$7,485,746	\$224,576		\$7,113,478	\$213,408
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$20,703,618	\$431,703		\$12,140,382	\$168,719
Farm Implements (3%, 2% and 3%)		\$422,491	\$8,450		\$257,656	\$518
Furniture and Fixtures (3%, 2% and 3%)		\$1,822,728	\$37,766		\$1,202,647	\$13,080
Other Business Equipment (3%, 2% and 3%)		\$470,015	\$9,623		\$213,498	\$2,212
Class 8 Subtotal		\$23,418,852	\$487,542		\$13,814,183	\$184,529
CLASS 9						
Utilities (12%)		\$24,501,741	\$2,940,205		\$24,171,178	\$2,900,536
CLASS 10						
Timber Land (0.32%, 0.31%)	88,138	\$66,961,962	\$198,119	88,059	\$68,947,484	\$197,195
CLASS 12						
Railroads (3.45%, 3.45%)		\$21,406,998	\$725,698		\$22,845,480	\$749,333
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$21,406,998	\$725,698		\$22,845,480	\$749,333
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,849,670	\$290,981		\$4,787,726	\$287,265
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,849,670	\$290,981		\$4,787,726	\$287,265
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$370,617,323	\$10,360,785		\$376,046,784	\$10,173,518

Property Taxes Paid By County

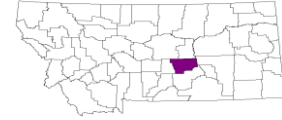
Missoula County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	14,098	\$6,166,394	\$156,499	14,255	\$6,166,528	\$152,190
Tillable Non-Irrigated (2.72%, 2.63%)	1,158	\$187,204	\$4,764	1,173	\$182,683	\$4,511
Grazing (2.72%, 2.63%)	82,262	\$2,935,732	\$74,716	81,800	\$3,004,980	\$74,372
Wild Hay (2.72%, 2.63%)	1,779	\$528,197	\$13,416	1,799	\$528,252	\$13,044
Non-Qualified Ag Land (19.04%, 18.41%)	26,812	\$1,520,159	\$270,342	26,916	\$1,590,633	\$275,068
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	126,109	\$11,337,686	\$519,737	125,942	\$11,473,076	\$519,185
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$4,338,293,802	\$110,169,242		\$4,537,583,712	\$112,066,727
Residential Low Income (varies)		\$111,456,500	\$1,021,761		\$116,778,272	\$1,021,939
Mobile Homes (2.72%, 2.63%)		\$55,679,541	\$1,413,890		\$54,981,459	\$1,357,570
Mobile Homes Low Income (varies)		\$6,605,846	\$54,566		\$6,837,759	\$52,327
Commercial (2.72%, 2.63%)		\$2,193,775,091	\$55,721,876		\$2,281,107,113	\$56,343,287
Industrial (2.72%, 2.63%)		\$13,788,910	\$350,239		\$15,057,651	\$371,925
New Manufacturing (varies)		\$29,815,578	\$703,215		\$35,080,907	\$825,623
Qualified Golf Courses (1.36%, 1.32%)		\$21,184,247	\$269,041		\$22,187,147	\$275,123
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$11,593,303	\$246,671		\$9,535,610	\$183,438
Class 4 Subtotal		\$6,782,192,818	\$169,950,501		\$7,079,149,630	\$172,497,959
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$60,634,899	\$1,819,053		\$62,592,845	\$1,877,785
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$125,809	\$3,775		\$123,422	\$3,703
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$60,760,708	\$1,822,828		\$62,716,267	\$1,881,488
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$124,185,820	\$2,845,090		\$119,497,895	\$1,974,049
Farm Implements (3%, 2% and 3%)		\$1,836,253	\$36,729		\$731,951	\$5,868
Furniture and Fixtures (3%, 2% and 3%)		\$138,257,549	\$3,050,262		\$119,591,496	\$1,688,551
Other Business Equipment (3%, 2% and 3%)		\$17,618,494	\$366,967		\$16,856,024	\$211,483
Class 8 Subtotal		\$281,898,116	\$6,299,049		\$256,677,366	\$3,879,952
CLASS 9						
Utilities (12%)		\$136,357,852	\$16,362,933		\$137,777,204	\$16,533,262
CLASS 10						
Timber Land (0.32%, 0.31%)	400,947	\$237,395,555	\$708,682	390,129	\$234,408,893	\$676,859
CLASS 12						
Railroads (3.45%, 3.45%)		\$54,208,898	\$1,837,679		\$55,206,260	\$1,810,769
Airlines (3.45%, 3.45%)		\$20,198,738	\$684,738		\$20,658,165	\$677,587
Class 12 Subtotal		\$74,407,636	\$2,522,417		\$75,864,425	\$2,488,356
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$120,433,883	\$7,226,035		\$97,560,981	\$5,853,665
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$120,433,883	\$7,226,035		\$97,560,981	\$5,853,665
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$7,704,784,254	\$205,412,182		\$7,955,627,842	\$204,330,726

Property Taxes Paid By County

Musselshell County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	12,907	\$6,572,283	\$166,923	12,982	\$6,567,883	\$162,218
Tillable Non-Irrigated (2.72%, 2.63%)	84,731	\$9,509,453	\$241,541	84,758	\$9,543,385	\$235,741
Grazing (2.72%, 2.63%)	676,345	\$28,175,914	\$714,752	675,518	\$29,077,210	\$717,251
Wild Hay (2.72%, 2.63%)	18,510	\$4,429,252	\$112,497	18,564	\$4,450,515	\$109,939
Non-Qualified Ag Land (19.04%, 18.41%)	34,695	\$1,944,352	\$345,787	34,585	\$2,020,209	\$349,368
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	827,188	\$50,631,254	\$1,581,500	826,406	\$51,659,202	\$1,574,517
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$73,790,118	\$1,874,306		\$75,571,009	\$1,867,007
Residential Low Income (varies)		\$3,361,191	\$27,309		\$4,337,007	\$35,811
Mobile Homes (2.72%, 2.63%)		\$4,313,373	\$109,554		\$4,305,616	\$106,348
Mobile Homes Low Income (varies)		\$318,545	\$2,749		\$343,334	\$2,968
Commercial (2.72%, 2.63%)		\$38,231,406	\$971,090		\$39,120,564	\$966,250
Industrial (2.72%, 2.63%)		\$1,063,037	\$27,002		\$1,093,574	\$27,014
New Manufacturing (varies)		\$14,371,928	\$240,099		\$15,554,661	\$197,849
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$102,250	\$2,270		\$107,269	\$2,424
Class 4 Subtotal		\$135,551,848	\$3,254,379		\$140,433,034	\$3,205,671
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,542,932	\$436,289		\$15,612,554	\$468,374
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,542,932	\$436,289		\$15,612,554	\$468,374
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$82,907,727	\$1,721,760		\$131,610,329	\$2,056,057
Farm Implements (3%, 2% and 3%)		\$8,706,304	\$178,153		\$6,481,946	\$60,539
Furniture and Fixtures (3%, 2% and 3%)		\$933,965	\$19,015		\$577,362	\$6,422
Other Business Equipment (3%, 2% and 3%)		\$10,342,836	\$212,325		\$9,742,391	\$141,246
Class 8 Subtotal		\$102,890,832	\$2,131,253		\$148,412,028	\$2,264,264
CLASS 9						
Utilities (12%)		\$11,093,280	\$1,331,189		\$11,506,541	\$1,380,786
CLASS 10						
Timber Land (0.32%, 0.31%)	164,791	\$25,326,838	\$75,987	164,790	\$25,652,351	\$74,394
CLASS 12						
Railroads (3.45%, 3.45%)		\$51,223,093	\$1,736,463		\$60,798	\$1,994
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$51,224,219	\$1,736,501		\$62,023	\$2,034
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,761,539	\$165,694		\$2,381,552	\$142,896
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,761,539	\$165,694		\$2,381,552	\$142,896
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$394,022,742	\$10,712,792		\$446,650,770	\$9,948,213

Property Taxes Paid By County

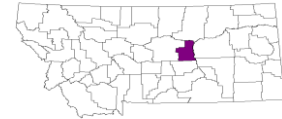
Park County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	50,382	\$21,427,467	\$543,986	50,349	\$21,562,560	\$532,319
Tillable Non-Irrigated (2.72%, 2.63%)	21,555	\$3,216,438	\$81,698	21,557	\$3,230,182	\$79,784
Grazing (2.72%, 2.63%)	517,881	\$35,633,750	\$893,414	517,867	\$37,104,995	\$904,871
Wild Hay (2.72%, 2.63%)	8,543	\$2,074,915	\$52,703	8,685	\$2,081,438	\$51,417
Non-Qualified Ag Land (19.04%, 18.41%)	47,806	\$2,700,351	\$480,262	47,895	\$2,810,490	\$485,995
Eligible Mining Claims (2.72%, 2.63%)	81	\$6,611	\$168	90	\$6,833	\$168
Class 3 Subtotal	646,249	\$65,059,532	\$2,052,231	646,444	\$66,796,498	\$2,054,554
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$826,374,615	\$20,989,812		\$879,923,187	\$21,732,346
Residential Low Income (varies)		\$30,972,964	\$301,694		\$33,491,273	\$316,994
Mobile Homes (2.72%, 2.63%)		\$7,386,445	\$187,621		\$7,254,511	\$179,189
Mobile Homes Low Income (varies)		\$517,125	\$4,214		\$479,091	\$3,860
Commercial (2.72%, 2.63%)		\$355,493,130	\$9,029,532		\$381,170,036	\$9,414,887
Industrial (2.72%, 2.63%)		\$1,254,936	\$31,876		\$1,420,156	\$35,078
New Manufacturing (varies)		\$2,012,421	\$51,116		\$2,033,794	\$50,236
Qualified Golf Courses (1.36%, 1.32%)		\$2,060,010	\$26,162		\$2,169,399	\$26,901
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$8,651,298	\$169,852		\$6,825,559	\$126,166
Class 4 Subtotal		\$1,234,722,944	\$30,791,879		\$1,314,767,006	\$31,885,657
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$13,194,711	\$395,844		\$12,625,003	\$378,749
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$13,194,711	\$395,844		\$12,625,003	\$378,749
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$14,122,413	\$319,126		\$11,841,551	\$158,293
Farm Implements (3%, 2% and 3%)		\$11,734,415	\$235,044		\$7,351,871	\$58,328
Furniture and Fixtures (3%, 2% and 3%)		\$11,224,993	\$241,047		\$8,110,266	\$100,886
Other Business Equipment (3%, 2% and 3%)		\$2,339,208	\$47,701		\$1,842,169	\$21,132
Class 8 Subtotal		\$39,421,029	\$842,919		\$29,145,857	\$338,639
CLASS 9						
Utilities (12%)		\$32,010,233	\$3,841,217		\$32,149,803	\$3,857,972
CLASS 10						
Timber Land (0.32%, 0.31%)	135,178	\$39,297,504	\$117,878	135,115	\$39,295,201	\$113,963
CLASS 12						
Railroads (3.45%, 3.45%)		\$30,020,259	\$1,017,690		\$26,669,136	\$874,748
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$30,021,385	\$1,017,728		\$26,670,361	\$874,788
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$20,893,149	\$1,253,587		\$15,067,428	\$904,049
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$20,893,149	\$1,253,587		\$15,067,428	\$904,049
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,474,620,487	\$40,313,283		\$1,536,517,157	\$40,408,371

Property Taxes Paid By County

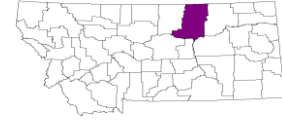
Petroleum County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	10,826	\$4,717,464	\$119,824	10,885	\$4,702,667	\$116,156
Tillable Non-Irrigated (2.72%, 2.63%)	58,009	\$7,846,786	\$198,805	57,803	\$7,924,550	\$195,231
Grazing (2.72%, 2.63%)	515,527	\$21,736,787	\$550,679	515,978	\$22,468,014	\$553,472
Wild Hay (2.72%, 2.63%)	13,201	\$2,257,873	\$57,349	13,172	\$2,264,667	\$55,934
Non-Qualified Ag Land (19.04%, 18.41%)	4,468	\$252,870	\$44,967	4,642	\$271,968	\$47,032
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	602,030	\$36,811,780	\$971,624	602,480	\$37,631,866	\$967,825
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$2,747,449	\$69,755		\$2,982,314	\$73,703
Residential Low Income (varies)		\$126,209	\$959		\$125,042	\$1,091
Mobile Homes (2.72%, 2.63%)		\$940,173	\$23,879		\$965,218	\$23,843
Mobile Homes Low Income (varies)		\$0	\$0		\$0	\$0
Commercial (2.72%, 2.63%)		\$7,810,265	\$198,394		\$7,932,293	\$195,928
Industrial (2.72%, 2.63%)		\$0	\$0		\$0	\$0
New Manufacturing (varies)		\$0	\$0		\$0	\$0
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$11,624,096	\$292,987		\$12,004,867	\$294,565
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$5,400,993	\$162,028		\$5,392,566	\$161,775
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$5,400,993	\$162,028		\$5,392,566	\$161,775
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$1,374,711	\$28,627		\$1,055,302	\$14,363
Farm Implements (3%, 2% and 3%)		\$9,930,910	\$201,059		\$8,390,066	\$83,547
Furniture and Fixtures (3%, 2% and 3%)		\$48,074	\$1,032		\$27,040	\$373
Other Business Equipment (3%, 2% and 3%)		\$1,474,376	\$29,492		\$67,740	\$486
Class 8 Subtotal		\$12,828,071	\$260,210		\$9,540,148	\$98,769
CLASS 9						
Utilities (12%)		\$0	\$0		\$0	\$0
CLASS 10						
Timber Land (0.32%, 0.31%)	1,029	\$213,250	\$641	1,029	\$215,146	\$624
CLASS 12						
Railroads (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$17,478	\$1,049		\$35,805	\$2,148
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$17,478	\$1,049		\$35,805	\$2,148
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$66,895,668	\$1,688,539		\$64,820,398	\$1,525,706

Property Taxes Paid By County

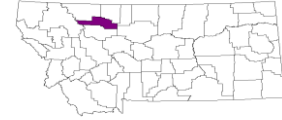
Phillips County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	44,939	\$18,499,538	\$469,677	44,672	\$18,416,930	\$454,694
Tillable Non-Irrigated (2.72%, 2.63%)	419,923	\$97,639,555	\$2,476,714	411,439	\$96,812,122	\$2,387,967
Grazing (2.72%, 2.63%)	1,093,010	\$52,809,974	\$1,337,348	1,095,582	\$54,907,536	\$1,352,186
Wild Hay (2.72%, 2.63%)	14,984	\$5,020,343	\$127,484	14,944	\$5,148,851	\$127,141
Non-Qualified Ag Land (19.04%, 18.41%)	4,013	\$224,218	\$39,871	3,990	\$230,498	\$39,857
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,576,869	\$174,193,628	\$4,451,094	1,570,628	\$175,515,937	\$4,361,845
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$45,909,076	\$1,166,008		\$48,463,702	\$1,197,038
Residential Low Income (varies)		\$3,485,529	\$31,773		\$3,398,344	\$28,534
Mobile Homes (2.72%, 2.63%)		\$2,095,545	\$53,220		\$2,157,116	\$53,280
Mobile Homes Low Income (varies)		\$84,157	\$548		\$48,757	\$365
Commercial (2.72%, 2.63%)		\$58,945,765	\$1,497,216		\$62,069,755	\$1,533,131
Industrial (2.72%, 2.63%)		\$24,888	\$631		\$27,020	\$668
New Manufacturing (varies)		\$1,418,926	\$36,040		\$1,467,057	\$36,236
Qualified Golf Courses (1.36%, 1.32%)		\$571,341	\$7,256		\$586,081	\$7,268
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$112,535,227	\$2,792,692		\$118,217,832	\$2,856,520
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$10,759,521	\$322,792		\$10,441,473	\$313,251
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$10,759,521	\$322,792		\$10,441,473	\$313,251
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$5,331,101	\$114,334		\$4,922,900	\$58,176
Farm Implements (3%, 2% and 3%)		\$34,025,337	\$682,436		\$33,227,130	\$351,152
Furniture and Fixtures (3%, 2% and 3%)		\$2,009,017	\$44,826		\$1,294,598	\$19,530
Other Business Equipment (3%, 2% and 3%)		\$12,795,252	\$346,701		\$10,611,478	\$206,101
Class 8 Subtotal		\$54,160,707	\$1,188,297		\$50,056,106	\$634,959
CLASS 9						
Utilities (12%)		\$54,670,043	\$6,560,392		\$52,885,265	\$6,346,223
CLASS 10						
Timber Land (0.32%, 0.31%)	2,327	\$490,339	\$1,465	2,326	\$502,753	\$1,455
CLASS 12						
Railroads (3.45%, 3.45%)		\$43,944,473	\$1,489,716		\$42,273,710	\$1,386,577
Airlines (3.45%, 3.45%)		\$0	\$0		\$67,885	\$2,227
Class 12 Subtotal		\$43,944,473	\$1,489,716		\$42,341,595	\$1,388,804
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$12,059,609	\$723,574		\$14,266,312	\$855,983
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$12,059,609	\$723,574		\$14,266,312	\$855,983
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$462,813,547	\$17,530,022		\$464,227,273	\$16,759,040

Property Taxes Paid By County

Pondera County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	75,491	\$31,250,077	\$792,969	74,507	\$31,318,567	\$772,799
Tillable Non-Irrigated (2.72%, 2.63%)	432,034	\$108,485,296	\$2,743,318	426,097	\$108,972,024	\$2,679,394
Grazing (2.72%, 2.63%)	238,169	\$13,806,245	\$349,052	235,178	\$14,373,233	\$353,438
Wild Hay (2.72%, 2.63%)	5,372	\$1,342,518	\$34,099	5,360	\$1,360,779	\$33,612
Non-Qualified Ag Land (19.04%, 18.41%)	3,319	\$173,570	\$30,860	3,172	\$180,251	\$31,169
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	754,386	\$155,057,706	\$3,950,298	744,314	\$156,204,854	\$3,870,412
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$59,835,781	\$1,519,224		\$63,138,307	\$1,559,403
Residential Low Income (varies)		\$3,163,820	\$29,917		\$3,452,007	\$30,382
Mobile Homes (2.72%, 2.63%)		\$2,172,566	\$55,175		\$2,152,465	\$53,162
Mobile Homes Low Income (varies)		\$82,505	\$900		\$88,767	\$891
Commercial (2.72%, 2.63%)		\$87,007,548	\$2,209,997		\$87,029,932	\$2,149,640
Industrial (2.72%, 2.63%)		\$375,934	\$9,550		\$385,690	\$9,526
New Manufacturing (varies)		\$9,035,088	\$229,488		\$18,825,137	\$345,203
Qualified Golf Courses (1.36%, 1.32%)		\$215,270	\$2,734		\$212,028	\$2,629
Remodeled Commercial (varies)		\$79,196	\$949		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$161,967,708	\$4,057,934		\$175,284,333	\$4,150,836
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$14,342,373	\$430,274		\$14,951,905	\$448,553
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$14,342,373	\$430,274		\$14,951,905	\$448,553
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$17,484,856	\$434,915		\$8,006,096	\$97,730
Farm Implements (3%, 2% and 3%)		\$39,693,860	\$795,841		\$33,837,899	\$347,218
Furniture and Fixtures (3%, 2% and 3%)		\$1,972,033	\$42,385		\$1,593,976	\$21,077
Other Business Equipment (3%, 2% and 3%)		\$2,806,639	\$57,485		\$1,753,780	\$18,505
Class 8 Subtotal		\$61,957,388	\$1,330,626		\$45,191,751	\$484,530
CLASS 9						
Utilities (12%)		\$20,326,512	\$2,439,175		\$19,969,719	\$2,396,356
CLASS 10						
Timber Land (0.32%, 0.31%)	1,386	\$283,409	\$857	1,386	\$283,409	\$831
CLASS 12						
Railroads (3.45%, 3.45%)		\$26,961,958	\$914,010		\$25,949,195	\$851,132
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$26,963,084	\$914,048		\$25,950,420	\$851,172
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,541,245	\$212,473		\$2,996,996	\$179,818
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$3,541,245	\$212,473		\$2,996,996	\$179,818
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$38,361,775	\$575,427		\$42,056,690	\$630,850
Class 14 Subtotal		\$38,361,775	\$575,427		\$42,056,690	\$630,850
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$482,801,200	\$13,911,112		\$482,890,077	\$13,013,358

Property Taxes Paid By County

Powder River County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	11,052	\$4,547,677	\$115,506	11,039	\$4,527,232	\$111,824
Tillable Non-Irrigated (2.72%, 2.63%)	44,222	\$7,331,614	\$186,236	43,962	\$7,308,137	\$180,507
Grazing (2.72%, 2.63%)	1,179,780	\$45,080,629	\$1,153,716	1,179,938	\$46,213,074	\$1,150,116
Wild Hay (2.72%, 2.63%)	76,860	\$23,016,970	\$584,633	76,983	\$23,110,332	\$570,819
Non-Qualified Ag Land (19.04%, 18.41%)	3,171	\$189,343	\$33,666	3,210	\$195,336	\$33,780
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,315,085	\$80,166,233	\$2,073,757	1,315,132	\$81,354,111	\$2,047,046
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$9,750,484	\$247,524		\$10,183,370	\$251,652
Residential Low Income (varies)		\$440,504	\$3,442		\$406,329	\$3,834
Mobile Homes (2.72%, 2.63%)		\$4,405,582	\$111,899		\$4,538,042	\$112,089
Mobile Homes Low Income (varies)		\$93,260	\$854		\$26,520	\$236
Commercial (2.72%, 2.63%)		\$22,449,943	\$570,216		\$23,544,297	\$581,534
Industrial (2.72%, 2.63%)		\$258,857	\$6,574		\$264,712	\$6,538
New Manufacturing (varies)		\$85,580	\$2,173		\$88,472	\$2,185
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$37,484,210	\$942,682		\$39,051,742	\$958,068
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$9,270,304	\$278,112		\$9,814,790	\$294,451
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$9,270,304	\$278,112		\$9,814,790	\$294,451
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$8,654,286	\$199,044		\$13,111,215	\$227,932
Farm Implements (3%, 2% and 3%)		\$20,967,614	\$419,995		\$16,640,818	\$139,517
Furniture and Fixtures (3%, 2% and 3%)		\$349,566	\$7,117		\$126,223	\$1,281
Other Business Equipment (3%, 2% and 3%)		\$3,091,237	\$80,965		\$6,410,678	\$166,358
Class 8 Subtotal		\$33,062,703	\$707,121		\$36,288,934	\$535,088
CLASS 9						
Utilities (12%)		\$28,842,594	\$3,461,111		\$30,171,130	\$3,620,536
CLASS 10						
Timber Land (0.32%, 0.31%)	42,453	\$7,504,630	\$22,514	42,453	\$7,606,827	\$22,061
CLASS 12						
Railroads (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$0	\$0		\$0	\$0
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$589,391	\$35,364		\$694,610	\$41,678
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$589,391	\$35,364		\$694,610	\$41,678
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$63,397,769	\$950,967		\$35,350	\$530
Total		\$260,317,834	\$8,471,628		\$321,600,593	\$9,268,206

Property Taxes Paid By County

Powell County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$204,811	\$6,144		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	41,637	\$17,386,382	\$441,528	41,831	\$17,386,662	\$429,356
Tillable Non-Irrigated (2.72%, 2.63%)	1,564	\$130,675	\$3,320	1,564	\$131,059	\$3,237
Grazing (2.72%, 2.63%)	348,920	\$18,153,144	\$460,239	349,660	\$18,729,594	\$461,769
Wild Hay (2.72%, 2.63%)	4,454	\$1,484,293	\$37,703	4,585	\$1,488,177	\$36,757
Non-Qualified Ag Land (19.04%, 18.41%)	19,852	\$1,101,710	\$195,922	19,512	\$1,144,816	\$197,971
Eligible Mining Claims (2.72%, 2.63%)	0	\$287	\$8	8	\$148	\$4
Class 3 Subtotal	416,427	\$38,256,491	\$1,138,720	417,159	\$38,880,456	\$1,129,094
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$163,507,479	\$4,152,976		\$177,646,626	\$4,388,004
Residential Low Income (varies)		\$8,613,052	\$72,460		\$8,670,405	\$68,538
Mobile Homes (2.72%, 2.63%)		\$4,713,556	\$119,726		\$4,665,653	\$115,236
Mobile Homes Low Income (varies)		\$329,744	\$2,374		\$322,582	\$2,206
Commercial (2.72%, 2.63%)		\$63,668,780	\$1,617,196		\$65,749,841	\$1,624,022
Industrial (2.72%, 2.63%)		\$220,003	\$5,588		\$231,613	\$5,721
New Manufacturing (varies)		\$2,632,705	\$66,871		\$2,763,498	\$68,259
Qualified Golf Courses (1.36%, 1.32%)		\$11,848,858	\$150,481		\$13,298,949	\$164,907
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$74,767	\$1,054		\$80,560	\$1,144
Class 4 Subtotal		\$255,608,944	\$6,188,726		\$273,429,727	\$6,438,037
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,548,887	\$376,466		\$12,841,916	\$385,258
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,548,887	\$376,466		\$12,841,916	\$385,258
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$10,830,972	\$232,770		\$10,772,090	\$141,031
Farm Implements (3%, 2% and 3%)		\$7,821,216	\$156,513		\$4,921,854	\$43,150
Furniture and Fixtures (3%, 2% and 3%)		\$3,712,003	\$81,189		\$3,209,336	\$49,862
Other Business Equipment (3%, 2% and 3%)		\$1,123,854	\$22,752		\$1,323,823	\$17,977
Class 8 Subtotal		\$23,488,045	\$493,224		\$20,227,103	\$252,021
CLASS 9						
Utilities (12%)		\$37,583,856	\$4,510,061		\$38,319,334	\$4,598,311
CLASS 10						
Timber Land (0.32%, 0.31%)	197,461	\$98,468,146	\$295,693	197,705	\$100,349,995	\$291,314
CLASS 12						
Railroads (3.45%, 3.45%)		\$30,597,565	\$1,037,257		\$31,651,829	\$1,038,179
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$30,597,565	\$1,037,257		\$31,651,829	\$1,038,179
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$8,193,334	\$491,598		\$6,647,506	\$398,850
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$8,193,334	\$491,598		\$6,647,506	\$398,850
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$504,950,079	\$14,537,889		\$522,347,866	\$14,531,064

Property Taxes Paid By County

Prairie County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	13,629	\$7,310,224	\$185,678	13,921	\$7,370,041	\$182,038
Tillable Non-Irrigated (2.72%, 2.63%)	81,255	\$14,255,468	\$362,043	81,958	\$14,297,347	\$353,093
Grazing (2.72%, 2.63%)	463,688	\$23,316,838	\$583,316	465,229	\$24,420,299	\$594,240
Wild Hay (2.72%, 2.63%)	10,662	\$2,102,737	\$53,414	11,959	\$2,109,682	\$52,107
Non-Qualified Ag Land (19.04%, 18.41%)	438	\$24,487	\$4,355	438	\$27,536	\$4,761
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	569,673	\$47,009,754	\$1,188,806	573,505	\$48,224,905	\$1,186,239
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$8,245,048	\$209,425		\$8,428,765	\$208,239
Residential Low Income (varies)		\$549,608	\$5,469		\$506,772	\$4,638
Mobile Homes (2.72%, 2.63%)		\$708,814	\$18,001		\$909,955	\$22,475
Mobile Homes Low Income (varies)		\$74,904	\$684		\$79,759	\$688
Commercial (2.72%, 2.63%)		\$11,410,920	\$289,832		\$11,959,549	\$295,408
Industrial (2.72%, 2.63%)		\$11,912	\$303		\$12,011	\$297
New Manufacturing (varies)		\$241,080	\$6,123		\$238,454	\$5,890
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$21,242,286	\$529,837		\$22,135,265	\$537,635
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$4,332,179	\$129,968		\$4,600,397	\$138,016
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$4,332,179	\$129,968		\$4,600,397	\$138,016
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$802,152	\$17,719		\$708,116	\$10,438
Farm Implements (3%, 2% and 3%)		\$14,860,448	\$297,230		\$13,444,846	\$129,096
Furniture and Fixtures (3%, 2% and 3%)		\$284,216	\$5,932		\$137,981	\$1,860
Other Business Equipment (3%, 2% and 3%)		\$627,933	\$16,008		\$456,170	\$10,237
Class 8 Subtotal		\$16,574,749	\$336,890		\$14,747,113	\$151,632
CLASS 9						
Utilities (12%)		\$5,409,464	\$649,136		\$4,951,148	\$594,139
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$39,951,154	\$1,354,344		\$38,425,275	\$1,260,349
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$39,951,154	\$1,354,344		\$38,425,275	\$1,260,349
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,401,813	\$144,111		\$2,118,911	\$127,135
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,401,813	\$144,111		\$2,118,911	\$127,135
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$136,921,399	\$4,333,092		\$135,203,014	\$3,995,145

Property Taxes Paid By County

Ravalli County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$34,982	\$1,049		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	44,731	\$19,672,080	\$498,493	44,834	\$19,589,971	\$482,703
Tillable Non-Irrigated (2.72%, 2.63%)	3,796	\$382,988	\$9,728	3,808	\$387,322	\$9,568
Grazing (2.72%, 2.63%)	117,143	\$4,999,079	\$127,470	116,535	\$5,117,975	\$126,917
Wild Hay (2.72%, 2.63%)	504	\$74,462	\$1,890	495	\$74,477	\$1,838
Non-Qualified Ag Land (19.04%, 18.41%)	38,394	\$2,210,795	\$393,157	38,797	\$2,335,144	\$403,791
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	204,568	\$27,339,404	\$1,030,738	204,470	\$27,504,889	\$1,024,817
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$1,959,294,919	\$49,754,806		\$2,042,942,794	\$50,445,301
Residential Low Income (varies)		\$106,201,311	\$959,912		\$117,436,729	\$1,011,716
Mobile Homes (2.72%, 2.63%)		\$19,208,332	\$487,911		\$19,156,117	\$473,172
Mobile Homes Low Income (varies)		\$2,133,998	\$15,326		\$2,361,923	\$16,635
Commercial (2.72%, 2.63%)		\$580,000,673	\$14,732,004		\$609,338,744	\$15,050,679
Industrial (2.72%, 2.63%)		\$2,183,037	\$55,447		\$2,421,674	\$59,816
New Manufacturing (varies)		\$41,188,091	\$1,046,177		\$42,777,372	\$1,056,602
Qualified Golf Courses (1.36%, 1.32%)		\$6,394,686	\$81,213		\$6,646,355	\$82,414
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$5,765,532	\$109,315		\$4,346,207	\$73,695
Class 4 Subtotal		\$2,722,370,579	\$67,242,111		\$2,847,427,915	\$68,270,030
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$25,403,645	\$762,113		\$24,663,241	\$739,899
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$25,403,645	\$762,113		\$24,663,241	\$739,899
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$141,578,825	\$3,965,357		\$84,055,989	\$2,005,202
Farm Implements (3%, 2% and 3%)		\$10,178,453	\$204,449		\$4,992,208	\$47,238
Furniture and Fixtures (3%, 2% and 3%)		\$21,206,587	\$476,710		\$15,956,283	\$241,159
Other Business Equipment (3%, 2% and 3%)		\$7,018,935	\$171,188		\$5,640,846	\$122,510
Class 8 Subtotal		\$179,982,800	\$4,817,704		\$110,645,326	\$2,416,109
CLASS 9						
Utilities (12%)		\$36,951,531	\$4,434,169		\$38,014,583	\$4,561,743
CLASS 10						
Timber Land (0.32%, 0.31%)	95,141	\$50,547,269	\$149,513	93,363	\$52,826,858	\$151,068
CLASS 12						
Railroads (3.45%, 3.45%)		\$18,003,060	\$610,303		\$19,483,486	\$639,059
Airlines (3.45%, 3.45%)		\$7,286	\$247		\$7,927	\$260
Class 12 Subtotal		\$18,010,346	\$610,550		\$19,491,413	\$639,319
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$33,162,184	\$1,989,730		\$26,524,922	\$1,591,496
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$33,162,184	\$1,989,730		\$26,524,922	\$1,591,496
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$3,093,802,740	\$81,037,677		\$3,147,099,147	\$79,394,481

Property Taxes Paid By County

Richland County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	51,285	\$24,447,251	\$620,914	50,906	\$24,362,075	\$601,708
Tillable Non-Irrigated (2.72%, 2.63%)	384,935	\$83,730,235	\$2,126,102	385,230	\$83,930,467	\$2,072,443
Grazing (2.72%, 2.63%)	721,738	\$34,893,161	\$890,180	721,573	\$35,848,265	\$889,344
Wild Hay (2.72%, 2.63%)	8,350	\$3,560,405	\$90,432	8,349	\$3,567,285	\$88,110
Non-Qualified Ag Land (19.04%, 18.41%)	10,729	\$636,991	\$113,262	10,930	\$650,528	\$112,486
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,177,037	\$147,268,043	\$3,840,890	1,176,988	\$148,358,620	\$3,764,091
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$153,017,229	\$3,886,600		\$164,283,223	\$4,057,025
Residential Low Income (varies)		\$1,772,064	\$14,890		\$1,851,462	\$13,578
Mobile Homes (2.72%, 2.63%)		\$10,153,506	\$257,892		\$11,428,411	\$282,288
Mobile Homes Low Income (varies)		\$46,153	\$389		\$10,742	\$116
Commercial (2.72%, 2.63%)		\$106,470,101	\$2,704,330		\$139,276,429	\$3,440,116
Industrial (2.72%, 2.63%)		\$1,012,232	\$25,711		\$1,056,922	\$26,104
New Manufacturing (varies)		\$31,802,723	\$801,368		\$35,087,061	\$862,996
Qualified Golf Courses (1.36%, 1.32%)		\$719,736	\$9,141		\$716,946	\$8,891
Remodeled Commercial (varies)		\$144,906	\$2,934		\$153,436	\$3,040
Extended Prop Tax Relief Program (Res Only)		\$244,297	\$5,921		\$164,459	\$3,842
Class 4 Subtotal		\$305,382,947	\$7,709,176		\$354,029,091	\$8,697,996
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$37,510,155	\$1,125,312		\$36,443,288	\$1,093,302
Qualified New Industrial (3%)		\$12,681	\$380		\$13,265	\$398
Pollution Control (3%)		\$2,814,954	\$84,449		\$2,717,289	\$81,519
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$12,233,022	\$183,495		\$14,084,060	\$211,261
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$52,570,812	\$1,393,636		\$53,257,902	\$1,386,480
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$125,203,779	\$3,366,092		\$158,272,320	\$3,468,493
Farm Implements (3%, 2% and 3%)		\$34,816,058	\$698,115		\$31,900,136	\$310,036
Furniture and Fixtures (3%, 2% and 3%)		\$9,083,292	\$187,566		\$9,951,911	\$119,265
Other Business Equipment (3%, 2% and 3%)		\$176,726,388	\$4,811,882		\$232,053,934	\$5,329,091
Class 8 Subtotal		\$345,829,517	\$9,063,654		\$432,178,301	\$9,226,885
CLASS 9						
Utilities (12%)		\$128,881,404	\$15,465,779		\$175,788,983	\$21,094,673
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$12,665,202	\$429,351		\$20,771,111	\$681,292
Airlines (3.45%, 3.45%)		\$754,894	\$25,591		\$121,130	\$3,973
Class 12 Subtotal		\$13,420,096	\$454,942		\$20,892,241	\$685,265
CLASS 13						
Electrical Generation Property (6%)		\$14,470,902	\$868,253		\$14,633,146	\$877,990
Telecommunication Property (6%)		\$6,943,404	\$416,603		\$5,970,058	\$358,200
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$21,414,306	\$1,284,856		\$20,603,204	\$1,236,190
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,014,767,125	\$39,212,933		\$1,205,108,342	\$46,091,580

Property Taxes Paid By County

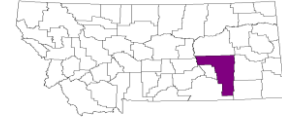
Roosevelt County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	18,620	\$8,575,319	\$217,608	18,619	\$8,642,180	\$213,256
Tillable Non-Irrigated (2.72%, 2.63%)	563,806	\$121,446,677	\$3,079,243	562,818	\$121,647,869	\$2,999,217
Grazing (2.72%, 2.63%)	429,363	\$17,738,937	\$452,108	432,601	\$17,969,450	\$445,381
Wild Hay (2.72%, 2.63%)	17,005	\$6,385,280	\$162,028	16,833	\$6,345,596	\$156,557
Non-Qualified Ag Land (19.04%, 18.41%)	14,284	\$658,336	\$117,048	14,628	\$708,214	\$122,483
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,043,078	\$154,804,549	\$4,028,035	1,045,500	\$155,313,309	\$3,936,894
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$46,815,639	\$1,189,136		\$47,955,171	\$1,184,539
Residential Low Income (varies)		\$1,028,398	\$8,912		\$1,005,012	\$8,453
Mobile Homes (2.72%, 2.63%)		\$4,851,832	\$123,239		\$5,136,723	\$126,862
Mobile Homes Low Income (varies)		\$46,395	\$237		\$46,406	\$227
Commercial (2.72%, 2.63%)		\$53,516,688	\$1,359,313		\$61,891,668	\$1,528,704
Industrial (2.72%, 2.63%)		\$245,316	\$6,236		\$378,642	\$9,354
New Manufacturing (varies)		\$18,749,434	\$437,823		\$33,265,334	\$731,312
Qualified Golf Courses (1.36%, 1.32%)		\$148,033	\$1,880		\$150,406	\$1,865
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$125,401,735	\$3,126,776		\$149,829,362	\$3,591,316
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$70,909,094	\$1,375,837		\$28,521,610	\$855,646
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$70,909,094	\$1,375,837		\$28,521,610	\$855,646
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$56,000,938	\$1,487,404		\$62,066,623	\$1,374,501
Farm Implements (3%, 2% and 3%)		\$50,824,165	\$1,019,422		\$47,970,075	\$555,794
Furniture and Fixtures (3%, 2% and 3%)		\$3,608,183	\$80,600		\$3,771,725	\$51,948
Other Business Equipment (3%, 2% and 3%)		\$38,440,553	\$952,094		\$38,964,547	\$802,430
Class 8 Subtotal		\$148,873,839	\$3,539,520		\$152,772,970	\$2,784,673
CLASS 9						
Utilities (12%)		\$104,336,781	\$12,520,412		\$112,703,870	\$13,524,462
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$80,542,907	\$2,730,403		\$86,217,678	\$2,827,942
Airlines (3.45%, 3.45%)		\$2,466,776	\$83,622		\$1,610,856	\$52,835
Class 12 Subtotal		\$83,009,683	\$2,814,025		\$87,828,534	\$2,880,777
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$4,305,828	\$258,350		\$4,808,411	\$288,506
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$4,305,828	\$258,350		\$4,808,411	\$288,506
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$691,641,509	\$27,662,955		\$743,926,528	\$28,644,501

Property Taxes Paid By County

Rosebud County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	31,534	\$16,265,410	\$413,150	31,661	\$16,419,052	\$405,551
Tillable Non-Irrigated (2.72%, 2.63%)	143,442	\$26,078,043	\$661,937	143,318	\$26,181,683	\$646,241
Grazing (2.72%, 2.63%)	2,170,747	\$88,824,723	\$2,211,581	2,170,254	\$93,246,597	\$2,258,633
Wild Hay (2.72%, 2.63%)	25,225	\$6,574,474	\$166,991	25,244	\$6,594,287	\$162,878
Non-Qualified Ag Land (19.04%, 18.41%)	12,978	\$740,032	\$131,591	12,739	\$758,390	\$131,137
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	2,383,926	\$138,482,682	\$3,585,250	2,383,216	\$143,200,009	\$3,604,440
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$81,163,482	\$2,061,419		\$85,305,963	\$2,105,736
Residential Low Income (varies)		\$1,346,804	\$13,835		\$1,178,500	\$11,465
Mobile Homes (2.72%, 2.63%)		\$6,574,044	\$166,972		\$6,613,833	\$163,359
Mobile Homes Low Income (varies)		\$86,714	\$796		\$62,672	\$567
Commercial (2.72%, 2.63%)		\$48,724,291	\$1,237,587		\$51,651,018	\$1,275,782
Industrial (2.72%, 2.63%)		\$6,479,609	\$164,581		\$6,606,812	\$163,190
New Manufacturing (varies)		\$34,094,277	\$865,995		\$35,368,717	\$873,607
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$36,199	\$615
Class 4 Subtotal		\$178,469,221	\$4,511,185		\$186,823,714	\$4,594,321
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$15,706,348	\$471,190		\$15,238,176	\$457,144
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$240,776,319	\$7,223,289		\$170,529,255	\$5,115,877
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$256,482,667	\$7,694,479		\$185,767,431	\$5,573,021
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$99,237,294	\$2,878,000		\$101,388,923	\$2,719,111
Farm Implements (3%, 2% and 3%)		\$13,883,024	\$277,775		\$10,417,511	\$97,978
Furniture and Fixtures (3%, 2% and 3%)		\$3,099,005	\$67,859		\$2,052,882	\$27,763
Other Business Equipment (3%, 2% and 3%)		\$18,899,468	\$527,011		\$18,393,987	\$508,977
Class 8 Subtotal		\$135,118,791	\$3,750,644		\$132,253,303	\$3,353,829
CLASS 9						
Utilities (12%)		\$41,172,280	\$4,940,661		\$39,370,500	\$4,724,455
CLASS 10						
Timber Land (0.32%, 0.31%)	43,595	\$7,656,503	\$22,974	43,595	\$7,769,788	\$22,542
CLASS 12						
Railroads (3.45%, 3.45%)		\$55,834,124	\$1,892,777		\$53,761,971	\$1,763,394
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$55,834,124	\$1,892,777		\$53,761,971	\$1,763,394
CLASS 13						
Electrical Generation Property (6%)		\$1,201,619,977	\$72,097,204		\$1,105,107,711	\$66,306,463
Telecommunication Property (6%)		\$8,034,774	\$482,086		\$6,372,746	\$382,361
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,209,654,751	\$72,579,290		\$1,111,480,457	\$66,688,824
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$2,022,871,019	\$98,977,260		\$1,860,427,173	\$90,324,826

Property Taxes Paid By County

Sanders County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	12,052	\$5,236,179	\$132,837	11,968	\$5,232,940	\$129,105
Tillable Non-Irrigated (2.72%, 2.63%)	1,408	\$461,440	\$11,720	1,408	\$462,885	\$11,432
Grazing (2.72%, 2.63%)	124,182	\$6,460,056	\$161,352	122,967	\$6,710,746	\$163,054
Wild Hay (2.72%, 2.63%)	9,726	\$4,045,570	\$102,581	9,911	\$4,043,377	\$99,699
Non-Qualified Ag Land (19.04%, 18.41%)	22,254	\$1,250,452	\$222,385	22,353	\$1,295,809	\$224,054
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	169,623	\$17,453,697	\$630,875	168,607	\$17,745,757	\$627,344
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$431,892,437	\$10,967,341		\$454,162,389	\$11,211,363
Residential Low Income (varies)		\$29,003,514	\$241,064		\$30,588,462	\$231,084
Mobile Homes (2.72%, 2.63%)		\$4,850,144	\$123,195		\$4,802,945	\$118,631
Mobile Homes Low Income (varies)		\$387,828	\$2,357		\$420,043	\$2,484
Commercial (2.72%, 2.63%)		\$111,629,953	\$2,835,397		\$116,963,577	\$2,888,984
Industrial (2.72%, 2.63%)		\$976,670	\$24,807		\$942,454	\$23,278
New Manufacturing (varies)		\$2,769,533	\$70,346		\$3,015,396	\$74,481
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$2,306,847	\$42,667		\$2,194,264	\$41,538
Class 4 Subtotal		\$583,816,926	\$14,307,174		\$613,089,530	\$14,591,843
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$17,212,680	\$516,378		\$17,682,309	\$530,466
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$17,212,680	\$516,378		\$17,682,309	\$530,466
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$14,612,402	\$316,344		\$11,870,381	\$144,185
Farm Implements (3%, 2% and 3%)		\$4,036,097	\$80,726		\$1,096,622	\$7,243
Furniture and Fixtures (3%, 2% and 3%)		\$2,683,815	\$55,730		\$1,824,265	\$21,013
Other Business Equipment (3%, 2% and 3%)		\$1,389,885	\$28,123		\$942,308	\$8,932
Class 8 Subtotal		\$22,722,199	\$480,923		\$15,733,576	\$181,373
CLASS 9						
Utilities (12%)		\$29,465,737	\$3,535,879		\$22,179,142	\$2,661,502
CLASS 10						
Timber Land (0.32%, 0.31%)	264,082	\$252,479,574	\$747,190	264,067	\$261,689,303	\$748,673
CLASS 12						
Railroads (3.45%, 3.45%)		\$60,732,627	\$2,058,832		\$63,639,070	\$2,087,364
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$60,733,753	\$2,058,870		\$63,640,295	\$2,087,404
CLASS 13						
Electrical Generation Property (6%)		\$195,142,182	\$11,708,531		\$199,129,066	\$11,947,745
Telecommunication Property (6%)		\$5,792,248	\$347,535		\$4,679,164	\$280,750
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$200,934,430	\$12,056,066		\$203,808,230	\$12,228,495
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,184,818,996	\$34,333,355		\$1,215,568,142	\$33,657,100

Property Taxes Paid By County

Sheridan County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	5,549	\$2,697,751	\$68,523	5,439	\$2,438,695	\$60,237
Tillable Non-Irrigated (2.72%, 2.63%)	598,331	\$125,646,802	\$3,183,986	598,152	\$126,277,061	\$3,111,588
Grazing (2.72%, 2.63%)	340,346	\$20,332,016	\$514,236	341,525	\$21,044,912	\$517,596
Wild Hay (2.72%, 2.63%)	4,999	\$1,919,125	\$48,747	4,999	\$1,924,030	\$47,521
Non-Qualified Ag Land (19.04%, 18.41%)	3,326	\$191,500	\$34,044	3,627	\$205,496	\$35,539
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	952,551	\$150,787,194	\$3,849,536	953,741	\$151,890,194	\$3,772,481
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$37,565,558	\$954,103		\$38,501,273	\$951,030
Residential Low Income (varies)		\$795,636	\$5,769		\$1,190,841	\$10,520
Mobile Homes (2.72%, 2.63%)		\$2,953,840	\$75,028		\$3,265,049	\$80,642
Mobile Homes Low Income (varies)		\$11,594	\$59		\$30,199	\$148
Commercial (2.72%, 2.63%)		\$44,567,103	\$1,132,010		\$45,063,767	\$1,113,074
Industrial (2.72%, 2.63%)		\$521,119	\$13,239		\$572,814	\$14,146
New Manufacturing (varies)		\$12,005,795	\$208,440		\$13,353,032	\$229,175
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$98,420,645	\$2,388,648		\$101,976,975	\$2,398,735
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$19,853,988	\$595,619		\$28,354,391	\$850,631
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$19,853,988	\$595,619		\$28,354,391	\$850,631
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$8,721,945	\$198,489		\$8,635,907	\$150,490
Farm Implements (3%, 2% and 3%)		\$70,652,535	\$1,414,231		\$68,434,451	\$777,529
Furniture and Fixtures (3%, 2% and 3%)		\$1,823,888	\$36,642		\$1,120,090	\$11,561
Other Business Equipment (3%, 2% and 3%)		\$26,659,403	\$608,788		\$24,886,180	\$363,980
Class 8 Subtotal		\$107,857,771	\$2,258,150		\$103,076,628	\$1,303,560
CLASS 9						
Utilities (12%)		\$31,521,349	\$3,782,560		\$53,707,020	\$6,444,837
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$5,262,138	\$178,389		\$26,351,911	\$864,344
Airlines (3.45%, 3.45%)		\$720	\$24		\$784	\$26
Class 12 Subtotal		\$5,262,858	\$178,413		\$26,352,695	\$864,370
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$2,208,734	\$132,524		\$2,473,487	\$148,409
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$2,208,734	\$132,524		\$2,473,487	\$148,409
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$415,912,539	\$13,185,450		\$467,831,390	\$15,783,023

Property Taxes Paid By County

Silver Bow County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$360,869,716	\$10,826,091		\$266,613,389	\$7,998,402
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	3,074	\$1,398,069	\$35,507	3,025	\$1,398,880	\$34,549
Tillable Non-Irrigated (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Grazing (2.72%, 2.63%)	102,272	\$4,829,602	\$122,901	101,743	\$4,946,877	\$122,413
Wild Hay (2.72%, 2.63%)	983	\$303,468	\$7,706	999	\$304,251	\$7,515
Non-Qualified Ag Land (19.04%, 18.41%)	26,965	\$1,518,600	\$269,999	27,691	\$1,618,568	\$279,843
Eligible Mining Claims (2.72%, 2.63%)	6,512	\$473,679	\$12,040	7,187	\$491,699	\$12,166
Class 3 Subtotal	139,805	\$8,523,418	\$448,153	140,645	\$8,760,275	\$456,486
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$719,567,455	\$18,275,149		\$748,888,701	\$18,496,372
Residential Low Income (varies)		\$33,889,222	\$303,277		\$34,051,623	\$288,903
Mobile Homes (2.72%, 2.63%)		\$8,123,434	\$206,342		\$7,765,164	\$191,800
Mobile Homes Low Income (varies)		\$473,277	\$4,035		\$556,454	\$4,586
Commercial (2.72%, 2.63%)		\$373,402,322	\$9,484,416		\$389,233,510	\$9,614,063
Industrial (2.72%, 2.63%)		\$1,560,130	\$39,629		\$1,588,332	\$39,232
New Manufacturing (varies)		\$88,884,019	\$2,236,443		\$89,139,230	\$2,191,466
Qualified Golf Courses (1.36%, 1.32%)		\$3,590,096	\$45,593		\$3,813,341	\$47,285
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$2,062,412	\$44,520		\$1,509,131	\$30,118
Class 4 Subtotal		\$1,231,552,367	\$30,639,404		\$1,276,545,486	\$30,903,825
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,436,150	\$103,083		\$3,716,115	\$111,484
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$5,994,176	\$179,825		\$4,695,535	\$140,866
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$138,870	\$2,083		\$139,100	\$2,504
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$9,569,196	\$284,991		\$8,550,750	\$254,854
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$411,604,477	\$12,111,528		\$333,443,574	\$9,331,232
Farm Implements (3%, 2% and 3%)		\$679,537	\$14,082		\$295,142	\$2,353
Furniture and Fixtures (3%, 2% and 3%)		\$33,201,858	\$728,397		\$34,407,141	\$505,029
Other Business Equipment (3%, 2% and 3%)		\$14,417,909	\$400,809		\$13,642,934	\$351,945
Class 8 Subtotal		\$459,903,781	\$13,254,816		\$381,788,791	\$10,190,559
CLASS 9						
Utilities (12%)		\$88,930,857	\$10,671,703		\$92,783,912	\$11,134,046
CLASS 10						
Timber Land (0.32%, 0.31%)	32,400	\$11,602,488	\$34,814	32,485	\$11,965,115	\$34,721
CLASS 12						
Railroads (3.45%, 3.45%)		\$15,417,987	\$522,666		\$15,779,141	\$517,558
Airlines (3.45%, 3.45%)		\$2,254,362	\$76,423		\$2,309,325	\$75,747
Class 12 Subtotal		\$17,672,349	\$599,089		\$18,088,466	\$593,305
CLASS 13						
Electrical Generation Property (6%)		\$18,610,265	\$1,116,617		\$17,164,587	\$1,029,876
Telecommunication Property (6%)		\$36,641,694	\$2,198,507		\$27,930,532	\$1,675,829
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$55,251,959	\$3,315,124		\$45,095,119	\$2,705,705
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$2,243,876,131	\$70,074,185		\$2,110,191,303	\$64,271,903

Property Taxes Paid By County

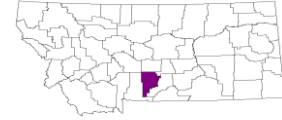
Stillwater County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$275,653,448	\$8,269,603		\$268,734,451	\$8,062,034
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	18,401	\$7,799,515	\$198,097	18,474	\$7,763,460	\$191,749
Tillable Non-Irrigated (2.72%, 2.63%)	141,991	\$16,250,227	\$412,776	142,142	\$16,301,797	\$402,647
Grazing (2.72%, 2.63%)	583,628	\$29,761,669	\$755,441	582,593	\$30,722,216	\$758,265
Wild Hay (2.72%, 2.63%)	40,840	\$11,528,321	\$292,819	40,536	\$11,628,541	\$287,227
Non-Qualified Ag Land (19.04%, 18.41%)	29,657	\$1,668,562	\$296,780	29,620	\$1,728,452	\$298,881
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	814,516	\$67,008,294	\$1,955,913	813,364	\$68,144,466	\$1,938,769
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$308,210,779	\$7,828,317		\$317,938,766	\$7,853,010
Residential Low Income (varies)		\$9,246,617	\$84,299		\$10,204,249	\$95,864
Mobile Homes (2.72%, 2.63%)		\$4,957,575	\$125,923		\$5,094,910	\$125,839
Mobile Homes Low Income (varies)		\$240,324	\$3,083		\$177,344	\$1,982
Commercial (2.72%, 2.63%)		\$108,186,539	\$2,747,923		\$109,603,999	\$2,707,218
Industrial (2.72%, 2.63%)		\$2,044,889	\$51,943		\$2,133,761	\$52,704
New Manufacturing (varies)		\$26,198,017	\$665,430		\$29,168,538	\$720,462
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$555,176	\$12,099		\$436,901	\$8,760
Class 4 Subtotal		\$459,639,916	\$11,519,017		\$474,758,468	\$11,565,839
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$15,916,753	\$477,504		\$15,721,528	\$471,648
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$3,670,410	\$110,112		\$3,725,587	\$111,768
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$19,587,163	\$587,616		\$19,447,115	\$583,416
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$169,577,434	\$4,965,647		\$198,216,936	\$5,637,399
Farm Implements (3%, 2% and 3%)		\$11,554,421	\$231,851		\$8,407,938	\$73,451
Furniture and Fixtures (3%, 2% and 3%)		\$3,954,394	\$90,193		\$2,878,446	\$47,944
Other Business Equipment (3%, 2% and 3%)		\$20,999,692	\$609,162		\$24,813,541	\$700,672
Class 8 Subtotal		\$206,085,941	\$5,896,853		\$234,316,861	\$6,459,467
CLASS 9						
Utilities (12%)		\$56,079,859	\$6,729,578		\$56,271,529	\$6,752,578
CLASS 10						
Timber Land (0.32%, 0.31%)	57,297	\$10,307,063	\$30,947	57,347	\$10,452,610	\$30,327
CLASS 12						
Railroads (3.45%, 3.45%)		\$15,336,272	\$519,901		\$16,587,381	\$544,067
Airlines (3.45%, 3.45%)		\$2,782	\$94		\$3,027	\$99
Class 12 Subtotal		\$15,339,054	\$519,995		\$16,590,408	\$544,166
CLASS 13						
Electrical Generation Property (6%)		\$5,109,909	\$306,593		\$4,951,007	\$297,062
Telecommunication Property (6%)		\$8,271,409	\$496,286		\$7,808,348	\$468,506
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$13,381,318	\$802,879		\$12,759,355	\$765,568
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$1,123,082,056	\$36,312,401		\$1,161,475,263	\$36,702,163

Property Taxes Paid By County

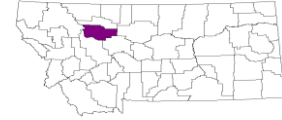
Sweet Grass County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$147,101,184	\$4,413,036		\$169,732,731	\$5,091,982
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	31,512	\$12,983,547	\$329,777	31,465	\$12,953,127	\$319,931
Tillable Non-Irrigated (2.72%, 2.63%)	7,147	\$1,136,223	\$28,861	7,186	\$1,139,528	\$28,147
Grazing (2.72%, 2.63%)	669,331	\$46,964,521	\$1,177,944	669,256	\$48,960,092	\$1,194,361
Wild Hay (2.72%, 2.63%)	20,160	\$7,839,458	\$199,135	20,126	\$7,820,076	\$193,146
Non-Qualified Ag Land (19.04%, 18.41%)	9,978	\$592,805	\$105,432	10,023	\$598,934	\$103,569
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	738,128	\$69,516,554	\$1,841,149	738,056	\$71,471,757	\$1,839,154
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$106,320,952	\$2,700,422		\$108,748,959	\$2,685,431
Residential Low Income (varies)		\$6,589,820	\$56,821		\$6,642,071	\$54,187
Mobile Homes (2.72%, 2.63%)		\$1,923,125	\$48,844		\$1,964,593	\$48,517
Mobile Homes Low Income (varies)		\$75,690	\$453		\$69,047	\$369
Commercial (2.72%, 2.63%)		\$99,777,294	\$2,534,347		\$101,713,302	\$2,512,303
Industrial (2.72%, 2.63%)		\$1,481,347	\$37,627		\$1,547,558	\$38,224
New Manufacturing (varies)		\$9,966,671	\$253,154		\$9,846,478	\$243,207
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$226,134,899	\$5,631,668		\$230,532,008	\$5,582,238
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$12,011,650	\$360,350		\$12,112,032	\$363,360
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$12,011,650	\$360,350		\$12,112,032	\$363,360
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$68,786,612	\$2,008,654		\$62,826,101	\$1,788,789
Farm Implements (3%, 2% and 3%)		\$10,641,756	\$213,036		\$7,518,222	\$58,907
Furniture and Fixtures (3%, 2% and 3%)		\$1,641,053	\$36,344		\$1,108,134	\$13,875
Other Business Equipment (3%, 2% and 3%)		\$5,987,681	\$174,081		\$6,334,391	\$184,113
Class 8 Subtotal		\$87,057,102	\$2,432,115		\$77,786,848	\$2,045,684
CLASS 9						
Utilities (12%)		\$13,956,968	\$1,674,831		\$14,118,634	\$1,694,226
CLASS 10						
Timber Land (0.32%, 0.31%)	96,623	\$19,758,687	\$59,279	96,632	\$19,892,692	\$57,683
CLASS 12						
Railroads (3.45%, 3.45%)		\$15,587,530	\$528,415		\$16,634,886	\$545,623
Airlines (3.45%, 3.45%)		\$1,126	\$38		\$1,225	\$40
Class 12 Subtotal		\$15,588,656	\$528,453		\$16,636,111	\$545,663
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$5,289,670	\$317,380		\$3,853,124	\$231,191
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$5,289,670	\$317,380		\$3,853,124	\$231,191
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$596,415,370	\$17,258,261		\$616,135,937	\$17,451,180

Property Taxes Paid By County

Teton County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	115,530	\$51,569,392	\$1,307,949	116,270	\$51,781,736	\$1,277,093
Tillable Non-Irrigated (2.72%, 2.63%)	396,584	\$90,395,525	\$2,289,792	393,144	\$90,876,519	\$2,238,355
Grazing (2.72%, 2.63%)	489,489	\$30,872,314	\$779,321	488,675	\$32,047,639	\$786,728
Wild Hay (2.72%, 2.63%)	22,300	\$5,505,639	\$139,834	22,346	\$5,513,722	\$136,205
Non-Qualified Ag Land (19.04%, 18.41%)	8,503	\$494,720	\$87,970	8,569	\$508,452	\$87,927
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,032,406	\$178,837,590	\$4,604,866	1,029,005	\$180,728,068	\$4,526,308
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$100,172,357	\$2,542,736		\$107,452,001	\$2,653,491
Residential Low Income (varies)		\$3,829,321	\$35,241		\$4,742,827	\$41,920
Mobile Homes (2.72%, 2.63%)		\$2,458,705	\$62,452		\$2,617,163	\$64,641
Mobile Homes Low Income (varies)		\$102,300	\$706		\$115,465	\$1,051
Commercial (2.72%, 2.63%)		\$94,921,971	\$2,411,023		\$97,365,436	\$2,404,946
Industrial (2.72%, 2.63%)		\$610,273	\$15,503		\$665,902	\$16,446
New Manufacturing (varies)		\$16,852,582	\$405,664		\$21,429,352	\$518,441
Qualified Golf Courses (1.36%, 1.32%)		\$929,292	\$11,802		\$954,552	\$11,837
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$177,698	\$2,825		\$0	\$0
Class 4 Subtotal		\$220,054,499	\$5,487,952		\$235,342,698	\$5,712,773
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$25,449,774	\$763,492		\$25,474,872	\$764,242
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$25,449,774	\$763,492		\$25,474,872	\$764,242
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$6,049,768	\$134,284		\$21,359,508	\$434,113
Farm Implements (3%, 2% and 3%)		\$38,904,661	\$784,732		\$32,208,278	\$321,299
Furniture and Fixtures (3%, 2% and 3%)		\$1,863,113	\$40,302		\$930,367	\$11,162
Other Business Equipment (3%, 2% and 3%)		\$3,565,519	\$72,690		\$2,605,224	\$27,991
Class 8 Subtotal		\$50,383,061	\$1,032,009		\$57,103,377	\$794,565
CLASS 9						
Utilities (12%)		\$22,139,483	\$2,656,725		\$21,829,479	\$2,619,524
CLASS 10						
Timber Land (0.32%, 0.31%)	5,846	\$1,619,130	\$4,856	5,846	\$1,619,130	\$4,695
CLASS 12						
Railroads (3.45%, 3.45%)		\$36,832,336	\$1,248,616		\$35,411,330	\$1,161,494
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$36,832,336	\$1,248,616		\$35,411,330	\$1,161,494
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$3,217,092	\$193,025		\$2,497,317	\$149,836
Elect Gen/Tele Real Prop New & Exp		\$8,294,723	\$248,842		\$7,880,938	\$236,428
Class 13 Subtotal		\$11,511,815	\$441,867		\$10,378,255	\$386,264
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$22,897,030	\$343,455		\$25,102,418	\$376,536
Class 14 Subtotal		\$22,897,030	\$343,455		\$25,102,418	\$376,536
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$569,724,718	\$16,583,838		\$592,989,627	\$16,346,401

Property Taxes Paid By County

Toole County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	2,091	\$1,270,903	\$32,284	2,040	\$1,184,508	\$29,259
Tillable Non-Irrigated (2.72%, 2.63%)	699,592	\$144,722,347	\$3,658,644	700,090	\$145,779,402	\$3,583,459
Grazing (2.72%, 2.63%)	364,693	\$21,548,765	\$542,518	364,454	\$22,389,005	\$548,235
Wild Hay (2.72%, 2.63%)	6,940	\$2,701,092	\$68,611	6,940	\$2,711,309	\$66,972
Non-Qualified Ag Land (19.04%, 18.41%)	6,045	\$351,933	\$62,578	6,167	\$371,525	\$64,248
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,079,360	\$170,595,040	\$4,364,635	1,079,690	\$172,435,749	\$4,292,173
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$56,143,959	\$1,425,622		\$58,197,556	\$1,437,178
Residential Low Income (varies)		\$1,165,636	\$8,192		\$1,353,877	\$8,131
Mobile Homes (2.72%, 2.63%)		\$1,629,521	\$41,389		\$1,626,388	\$40,168
Mobile Homes Low Income (varies)		\$14,928	\$76		\$39,925	\$196
Commercial (2.72%, 2.63%)		\$105,280,858	\$2,674,138		\$106,069,199	\$2,619,894
Industrial (2.72%, 2.63%)		\$192,710	\$4,893		\$205,387	\$5,076
New Manufacturing (varies)		\$7,073,732	\$179,673		\$8,150,594	\$201,319
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$219,335	\$1,119		\$0	\$0
Class 4 Subtotal		\$171,720,679	\$4,335,102		\$175,642,926	\$4,311,962
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$15,264,237	\$457,935		\$15,292,658	\$458,778
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$15,264,237	\$457,935		\$15,292,658	\$458,778
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$9,817,748	\$203,824		\$14,639,387	\$256,655
Farm Implements (3%, 2% and 3%)		\$38,668,190	\$784,588		\$37,917,047	\$405,340
Furniture and Fixtures (3%, 2% and 3%)		\$4,475,551	\$97,654		\$4,238,800	\$61,219
Other Business Equipment (3%, 2% and 3%)		\$8,271,874	\$179,571		\$6,500,155	\$82,648
Class 8 Subtotal		\$61,233,363	\$1,265,637		\$63,295,389	\$805,862
CLASS 9						
Utilities (12%)		\$20,909,936	\$2,509,193		\$19,535,928	\$2,344,312
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$64,566,992	\$2,188,823		\$62,163,219	\$2,038,954
Airlines (3.45%, 3.45%)		\$2,782	\$94		\$3,027	\$99
Class 12 Subtotal		\$64,569,774	\$2,188,917		\$62,166,246	\$2,039,053
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$5,769,690	\$346,180		\$4,165,762	\$249,949
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$5,769,690	\$346,180		\$4,165,762	\$249,949
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$488,206,144	\$7,323,090		\$456,981,829	\$6,854,726
Class 14 Subtotal		\$488,206,144	\$7,323,090		\$456,981,829	\$6,854,726
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$998,268,863	\$22,790,689		\$969,516,487	\$21,356,815

Property Taxes Paid By County

Treasure County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	21,952	\$13,085,523	\$332,111	21,825	\$13,200,508	\$325,890
Tillable Non-Irrigated (2.72%, 2.63%)	11,895	\$2,347,580	\$59,634	11,895	\$2,354,404	\$58,155
Grazing (2.72%, 2.63%)	524,245	\$22,633,874	\$563,402	524,168	\$23,918,126	\$579,348
Wild Hay (2.72%, 2.63%)	6,360	\$2,257,077	\$57,333	6,360	\$2,263,424	\$55,904
Non-Qualified Ag Land (19.04%, 18.41%)	1,386	\$78,655	\$13,981	1,408	\$82,472	\$14,261
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	565,838	\$40,402,709	\$1,026,461	565,656	\$41,818,934	\$1,033,558
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$5,197,963	\$131,966		\$5,401,040	\$133,463
Residential Low Income (varies)		\$56,026	\$404		\$49,608	\$526
Mobile Homes (2.72%, 2.63%)		\$929,151	\$23,601		\$986,500	\$24,364
Mobile Homes Low Income (varies)		\$27,270	\$139		\$27,231	\$133
Commercial (2.72%, 2.63%)		\$9,614,572	\$244,210		\$9,907,351	\$244,708
Industrial (2.72%, 2.63%)		\$33,414	\$849		\$35,730	\$882
New Manufacturing (varies)		\$312,682	\$7,942		\$774,366	\$19,126
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$16,171,078	\$409,111		\$17,181,826	\$423,202
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,605,535	\$108,167		\$3,843,826	\$115,315
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,605,535	\$108,167		\$3,843,826	\$115,315
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$974,579	\$20,319		\$1,032,307	\$11,873
Farm Implements (3%, 2% and 3%)		\$9,013,238	\$180,849		\$8,614,809	\$98,203
Furniture and Fixtures (3%, 2% and 3%)		\$153,550	\$3,193		\$139,808	\$1,969
Other Business Equipment (3%, 2% and 3%)		\$202,675	\$4,060		\$198,780	\$2,054
Class 8 Subtotal		\$10,344,042	\$208,421		\$9,985,704	\$114,099
CLASS 9						
Utilities (12%)		\$13,324,980	\$1,598,998		\$12,343,256	\$1,481,189
CLASS 10						
Timber Land (0.32%, 0.31%)	1,816	\$241,245	\$726	1,816	\$245,384	\$713
CLASS 12						
Railroads (3.45%, 3.45%)		\$35,212,038	\$1,193,688		\$33,871,996	\$1,111,001
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$35,212,038	\$1,193,688		\$33,871,996	\$1,111,001
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$1,176,979	\$70,620		\$948,705	\$56,923
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$1,176,979	\$70,620		\$948,705	\$56,923
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$120,478,606	\$4,616,192		\$120,239,631	\$4,336,000

Property Taxes Paid By County

Valley County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	44,896	\$19,210,256	\$487,789	44,714	\$19,199,885	\$474,054
Tillable Non-Irrigated (2.72%, 2.63%)	655,172	\$133,497,018	\$3,385,977	654,771	\$134,016,734	\$3,305,383
Grazing (2.72%, 2.63%)	749,146	\$41,957,236	\$1,065,297	750,917	\$43,351,587	\$1,070,343
Wild Hay (2.72%, 2.63%)	7,500	\$2,583,331	\$65,619	7,500	\$2,596,442	\$64,128
Non-Qualified Ag Land (19.04%, 18.41%)	7,387	\$403,363	\$71,730	7,531	\$423,987	\$73,326
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,464,102	\$197,651,204	\$5,076,412	1,465,433	\$199,588,635	\$4,987,234
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$103,632,556	\$2,631,964		\$109,421,831	\$2,702,410
Residential Low Income (varies)		\$1,923,679	\$15,539		\$2,308,935	\$16,799
Mobile Homes (2.72%, 2.63%)		\$1,955,841	\$49,679		\$2,082,468	\$51,446
Mobile Homes Low Income (varies)		\$52,750	\$270		\$43,756	\$428
Commercial (2.72%, 2.63%)		\$82,300,214	\$2,090,425		\$87,650,829	\$2,165,014
Industrial (2.72%, 2.63%)		\$293,803	\$7,461		\$256,578	\$6,337
New Manufacturing (varies)		\$9,350,416	\$237,499		\$9,055,418	\$223,668
Qualified Golf Courses (1.36%, 1.32%)		\$501,108	\$6,365		\$515,394	\$6,390
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$99,021	\$2,466		\$0	\$0
Class 4 Subtotal		\$200,109,388	\$5,041,668		\$211,335,209	\$5,172,492
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$24,256,273	\$727,688		\$25,355,071	\$760,658
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$24,256,273	\$727,688		\$25,355,071	\$760,658
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$9,159,069	\$197,225		\$6,535,128	\$88,515
Farm Implements (3%, 2% and 3%)		\$49,941,727	\$1,000,243		\$46,098,460	\$504,469
Furniture and Fixtures (3%, 2% and 3%)		\$5,099,823	\$112,360		\$5,289,980	\$87,896
Other Business Equipment (3%, 2% and 3%)		\$3,833,987	\$82,993		\$5,026,792	\$70,476
Class 8 Subtotal		\$68,034,606	\$1,392,821		\$62,950,360	\$751,356
CLASS 9						
Utilities (12%)		\$89,823,645	\$10,778,836		\$94,032,934	\$11,283,950
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$65,080,995	\$2,206,245		\$64,156,671	\$2,104,337
Airlines (3.45%, 3.45%)		\$378,716	\$12,839		\$27,834	\$912
Class 12 Subtotal		\$65,459,711	\$2,219,084		\$64,184,505	\$2,105,249
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$10,921,255	\$655,278		\$11,174,492	\$670,468
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$10,921,255	\$655,278		\$11,174,492	\$670,468
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$656,256,082	\$25,891,787		\$668,621,206	\$25,731,407

Property Taxes Paid By County

Wheatland County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	24,097	\$10,711,538	\$272,008	24,955	\$10,716,995	\$264,640
Tillable Non-Irrigated (2.72%, 2.63%)	102,839	\$14,121,845	\$358,678	102,041	\$14,165,968	\$349,897
Grazing (2.72%, 2.63%)	582,501	\$33,078,453	\$825,755	582,672	\$34,642,568	\$841,227
Wild Hay (2.72%, 2.63%)	28,022	\$7,116,201	\$180,748	27,742	\$7,131,213	\$176,138
Non-Qualified Ag Land (19.04%, 18.41%)	6,102	\$357,829	\$63,654	6,316	\$370,672	\$64,101
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	743,562	\$65,385,866	\$1,700,843	743,726	\$67,027,416	\$1,696,003
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$24,629,159	\$625,518		\$25,211,704	\$622,802
Residential Low Income (varies)		\$1,285,532	\$12,754		\$1,318,345	\$11,899
Mobile Homes (2.72%, 2.63%)		\$486,458	\$12,355		\$497,357	\$12,284
Mobile Homes Low Income (varies)		\$28,020	\$142		\$14,919	\$73
Commercial (2.72%, 2.63%)		\$27,049,875	\$687,059		\$28,046,089	\$692,742
Industrial (2.72%, 2.63%)		\$18,864	\$479		\$17,757	\$438
New Manufacturing (varies)		\$227,676	\$5,783		\$226,152	\$5,586
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$53,725,584	\$1,344,090		\$55,332,323	\$1,345,824
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$1,625,846	\$48,774		\$1,847,811	\$55,436
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$1,625,846	\$48,774		\$1,847,811	\$55,436
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$5,012,883	\$109,170		\$4,663,883	\$61,333
Farm Implements (3%, 2% and 3%)		\$8,753,070	\$178,368		\$7,251,428	\$76,820
Furniture and Fixtures (3%, 2% and 3%)		\$1,189,137	\$24,690		\$1,052,983	\$10,536
Other Business Equipment (3%, 2% and 3%)		\$1,254,974	\$25,101		\$1,296,650	\$15,181
Class 8 Subtotal		\$16,210,064	\$337,330		\$14,264,944	\$163,870
CLASS 9						
Utilities (12%)		\$53,648,319	\$6,437,794		\$53,205,788	\$6,384,701
CLASS 10						
Timber Land (0.32%, 0.31%)	17,326	\$4,606,353	\$13,813	17,326	\$4,828,986	\$14,007
CLASS 12						
Railroads (3.45%, 3.45%)		\$13,434,915	\$455,445		\$12,916,081	\$423,647
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$13,434,915	\$455,445		\$12,916,081	\$423,647
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$6,479,373	\$388,765		\$6,504,255	\$390,257
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$6,479,373	\$388,765		\$6,504,255	\$390,257
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$209,777,896	\$4,609,058		\$193,801,336	\$4,693,995
Class 14 Subtotal		\$209,777,896	\$4,609,058		\$193,801,336	\$4,693,995
CLASS 15						
Carbon Dioxide and Liquid Pipline Property (3%)		\$0	\$0		\$0	\$0
Total		\$424,894,216	\$15,335,912		\$409,728,940	\$15,167,740

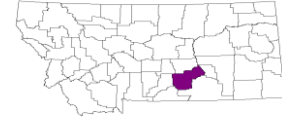
Property Taxes Paid By County

Wibaux County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Tillable Non-Irrigated (2.72%, 2.63%)	95,284	\$19,277,714	\$488,775	95,395	\$19,379,129	\$477,789
Grazing (2.72%, 2.63%)	405,728	\$21,005,607	\$532,937	405,912	\$21,705,681	\$535,517
Wild Hay (2.72%, 2.63%)	1,421	\$624,349	\$15,860	1,421	\$625,938	\$15,458
Non-Qualified Ag Land (19.04%, 18.41%)	634	\$36,505	\$6,489	652	\$37,610	\$6,507
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	503,066	\$40,944,175	\$1,044,061	503,380	\$41,748,358	\$1,035,271
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$6,418,871	\$163,022		\$6,461,891	\$159,633
Residential Low Income (varies)		\$212,528	\$2,273		\$240,043	\$2,453
Mobile Homes (2.72%, 2.63%)		\$889,016	\$22,581		\$985,452	\$24,339
Mobile Homes Low Income (varies)		\$1,473	\$8		\$1,452	\$7
Commercial (2.72%, 2.63%)		\$12,039,640	\$305,812		\$12,998,906	\$321,069
Industrial (2.72%, 2.63%)		\$58,476	\$1,485		\$58,564	\$1,448
New Manufacturing (varies)		\$588,795	\$14,958		\$622,964	\$15,389
Qualified Golf Courses (1.36%, 1.32%)		\$0	\$0		\$0	\$0
Remodeled Commercial (varies)		\$0	\$0		\$0	\$0
Extended Prop Tax Relief Program (Res Only)		\$0	\$0		\$0	\$0
Class 4 Subtotal		\$20,208,799	\$510,139		\$21,369,272	\$524,338
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$3,703,948	\$111,124		\$3,587,378	\$107,620
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$0	\$0		\$0	\$0
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$3,703,948	\$111,124		\$3,587,378	\$107,620
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$5,238,751	\$114,966		\$4,548,902	\$75,285
Farm Implements (3%, 2% and 3%)		\$11,629,265	\$232,843		\$10,434,219	\$95,242
Furniture and Fixtures (3%, 2% and 3%)		\$317,679	\$6,416		\$236,822	\$1,775
Other Business Equipment (3%, 2% and 3%)		\$6,095,624	\$168,572		\$6,798,466	\$172,275
Class 8 Subtotal		\$23,281,319	\$522,796		\$22,018,409	\$344,576
CLASS 9						
Utilities (12%)		\$42,605,275	\$5,112,631		\$59,546,372	\$7,145,563
CLASS 10						
Timber Land (0.32%, 0.31%)	0	\$0	\$0	0	\$0	\$0
CLASS 12						
Railroads (3.45%, 3.45%)		\$13,968,237	\$473,523		\$13,428,797	\$440,464
Airlines (3.45%, 3.45%)		\$0	\$0		\$0	\$0
Class 12 Subtotal		\$13,968,237	\$473,523		\$13,428,797	\$440,464
CLASS 13						
Electrical Generation Property (6%)		\$0	\$0		\$0	\$0
Telecommunication Property (6%)		\$939,416	\$56,365		\$759,239	\$45,555
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$939,416	\$56,365		\$759,239	\$45,555
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$145,651,169	\$7,830,639		\$162,457,825	\$9,643,387

Yellowstone County



	TY 2013			TY 2014		
	Acres	Assessed	Taxable	Acres	Assessed	Taxable
CLASS 1 Net Proceeds		\$0	\$0		\$0	\$0
CLASS 2 Gross Proceeds		\$0	\$0		\$0	\$0
CLASS 3 Agricultural Land:						
Tillable Irrigated (2.72%, 2.63%)	59,863	\$30,990,457	\$786,574	58,623	\$30,838,567	\$761,222
Tillable Non-Irrigated (2.72%, 2.63%)	201,471	\$32,468,294	\$824,432	200,993	\$32,583,787	\$804,572
Grazing (2.72%, 2.63%)	941,565	\$43,427,961	\$1,089,787	942,434	\$45,239,015	\$1,104,223
Wild Hay (2.72%, 2.63%)	20,814	\$3,422,187	\$86,917	20,830	\$3,468,388	\$85,674
Non-Qualified Ag Land (19.04%, 18.41%)	58,572	\$3,720,243	\$661,562	57,742	\$3,952,878	\$683,551
Eligible Mining Claims (2.72%, 2.63%)	0	\$0	\$0	0	\$0	\$0
Class 3 Subtotal	1,282,285	\$114,029,142	\$3,449,272	1,280,623	\$116,082,635	\$3,439,242
CLASS 4 Land and Improvements:						
Residential (2.72%, 2.63%)		\$4,484,077,582	\$113,882,408		\$4,702,395,834	\$116,137,680
Residential Low Income (varies)		\$132,932,743	\$1,256,329		\$147,530,841	\$1,345,809
Mobile Homes (2.72%, 2.63%)		\$75,602,811	\$1,920,278		\$76,679,868	\$1,893,247
Mobile Homes Low Income (varies)		\$5,259,595	\$47,928		\$5,987,440	\$49,179
Commercial (2.72%, 2.63%)		\$2,698,400,266	\$68,539,291		\$2,886,339,214	\$71,292,673
Industrial (2.72%, 2.63%)		\$69,715,283	\$1,770,774		\$77,344,934	\$1,910,414
New Manufacturing (varies)		\$190,901,309	\$4,623,824		\$199,606,261	\$4,701,614
Qualified Golf Courses (1.36%, 1.32%)		\$21,269,369	\$270,121		\$22,457,709	\$278,477
Remodeled Commercial (varies)		\$9,113,382	\$184,846		\$9,428,504	\$199,901
Extended Prop Tax Relief Program (Res Only)		\$4,381,812	\$91,484		\$4,030,919	\$75,961
Class 4 Subtotal		\$7,691,654,152	\$192,587,283		\$8,131,801,524	\$197,884,955
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		\$53,048,361	\$1,591,454		\$53,598,988	\$1,607,970
Qualified New Industrial (3%)		\$0	\$0		\$0	\$0
Pollution Control (3%)		\$63,294,128	\$1,898,825		\$61,986,377	\$1,859,593
Gasohol Related (3%)		\$0	\$0		\$0	\$0
Research and Development (0%-3%)		\$0	\$0		\$0	\$0
Aluminum Electrolytic Equipment (3%)		\$0	\$0		\$0	\$0
Class 5 Subtotal		\$116,342,489	\$3,490,279		\$115,585,365	\$3,467,563
CLASS 7						
Non-Centrally Assessed Public Util. (8%)		\$0	\$0		\$0	\$0
CLASS 8						
Machinery (3%, 2% and 3%)		\$1,634,411,272	\$42,443,524		\$1,736,365,278	\$46,014,592
Farm Implements (3%, 2% and 3%)		\$30,425,274	\$612,279		\$23,708,114	\$233,563
Furniture and Fixtures (3%, 2% and 3%)		\$205,431,285	\$4,525,739		\$177,679,772	\$2,491,736
Other Business Equipment (3%, 2% and 3%)		\$120,001,157	\$2,924,038		\$96,547,372	\$2,100,723
Class 8 Subtotal		\$1,990,268,988	\$50,505,581		\$2,034,300,536	\$50,840,613
CLASS 9						
Utilities (12%)		\$258,483,516	\$31,018,019		\$258,790,895	\$31,054,892
CLASS 10						
Timber Land (0.32%, 0.31%)	39,301	\$6,204,125	\$18,619	39,299	\$6,292,826	\$18,256
CLASS 12						
Railroads (3.45%, 3.45%)		\$226,864,872	\$7,690,716		\$231,358,193	\$7,588,552
Airlines (3.45%, 3.45%)		\$53,789,721	\$1,823,476		\$52,499,878	\$1,721,998
Class 12 Subtotal		\$280,654,593	\$9,514,192		\$283,858,071	\$9,310,550
CLASS 13						
Electrical Generation Property (6%)		\$46,222,189	\$2,773,331		\$23,383,851	\$1,403,032
Telecommunication Property (6%)		\$213,503,472	\$12,810,217		\$168,568,392	\$10,114,110
Elect Gen/Tele Real Prop New & Exp		\$0	\$0		\$0	\$0
Class 13 Subtotal		\$259,725,661	\$15,583,548		\$191,952,243	\$11,517,142
CLASS 14						
Wind Generation (3%)		\$0	\$0		\$0	\$0
Wind Generation New & Exp (varies)		\$0	\$0		\$0	\$0
Class 14 Subtotal		\$0	\$0		\$0	\$0
CLASS 15						
Carbon Dioxide and Liquid Pipeline Property (3%)		\$0	\$0		\$0	\$0
Total		\$10,717,362,666	\$306,166,793		\$11,138,664,095	\$307,533,213