Exhibit No. 12
Date 1-16-09
Bill No.

TABLE A
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Agricultural and Forest Land
Revenue and Transportation Interim Committee
December 8, 2008

	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity				Acres, Values and Productivity				
Land Use Type	Acres	Avg Val/acre	Total Value	Avg Productivity	Acres	Avg Val/acre	Total Value	Avg Productivity	**Acre Change**	**Productivity Change (%)**	**Total Dollar Change**	**Total Percent Change**	**Percent Change per Acre**
CC Acres (C)	32,853	$530.59	$17,431,477	30.18	22,407	$592.05	$13,265,868	33.09	(10,447)	10%	($4,165,609)	-23.90%	11.58%
SF Acres (F)	12,047,731	$174.64	$2,104,052,016	19.87	12,719,408	$206.73	$2,629,434,521	23.11	671,677	16%	$525,382,504	24.97%	18.37%
IRR Acres (I)*	1,601,093	$367.26	$588,021,099	2.64	1,738,906	$859.84	$1,495,189,589	4.60	137,812	74%	$907,168,490	154.27%	134.12%
WH Acres (H)	833,638	$258.51	$215,504,487	1.07	1,069,028	$312.56	$334,140,538	1.27	235,389	19%	$118,636,052	55.05%	20.91%
Grazing Acres (G)	34,379,956	$42.42	$1,458,301,692	0.28	33,127,772	$53.14	$1,760,449,021	0.29	(1,252,184)	2%	$302,147,330	20.72%	25.28%
Total Ag Acres	48,895,272	$89.65	$4,383,310,771	NA	48,677,521	$128.04	$6,232,479,537	NA	(217,752)	24.27%	$1,849,168,767	42.19%	42.82%

*** Irrigated Water Cost:**
Prior Reappraisal irrigation values include all reported water cost information
New Reappraisal irrigation values include a base cost of $10.00 per acre, an allowable labor cost but no energy cost allowance.
As part of the map mailing process that begins on 12/11/2008, energy cost information will be supplied by producers resulting in a lower total value for irrigated land.

*** Irrigated Productivity Issue:**

The availability of irrigated water impacts productivity. Productivity adjustments will be made to acknowledge the actual application of water. This will also reduce the value associated with irrigated land.
Estimates of impacts will be available during the upcoming Legislative Session.

	Prior Reappraisal			New Reappraisal			ESTIMATED IMPACT OF REAPPRAISAL			
	Acres, Values and Productivity			Acres, Values and Productivity			Acres, Values and Productivity			
Land Use Type	Acres	Avg Val/acre	Total Value	Acres	Avg Val/acre	Total Value	**Acre Change**	**Total Dollar Change**	**Total Percent Change**	**Percent Change per Acre**
Forest Acres (T)	3,883,979	$508.60	$1,975,410,723	4,109,130	$740.72	$3,043,724,865	225,151	$1,068,314,142	54.08%	45.64%

Exhibit No. 12
Date 1-16-09
Bill No.

TABLE A -3

Department of Revenue

Preliminary Estimated Impact of Reappraisal with adjustments for irrigated energy and productivity

Agricultural and Forest Land

Joint House and Senate Legislative Sub Committee

January 8, 2009

	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity				Acres, Values and Productivity				
Land Use Type	Acres	Avg Val/acre	Total Value	Avg Productivity	Acres	Avg Val/acre	Total Value	Avg Productivity	**Acre Change**	**Productivity Change (%)**	**Total Dollar Change**	**Total Percent Change**	**Percent Change per Acre**
CC Acres (C)	32,853	$530.59	$17,431,477	30.18	22,407	$592.05	$13,265,868	33.09	(10,447)	10%	($4,165,609)	-23.90%	11.58%
SF Acres (F)	12,047,731	$174.64	$2,104,052,016	19.87	12,719,408	$206.73	$2,629,434,521	23.11	671,677	16%	$525,382,504	24.97%	18.37%
IRR Acres (I)*	1,601,093	$367.26	$588,021,099	2.64	1,738,906	$591.46	$1,028,492,080	3.51	137,812	33%	$440,470,981	74.91%	61.05%
WH Acres (H)	833,638	$258.51	$215,504,487	1.07	1,069,028	$312.56	$334,140,538	1.27	235,389	19%	$118,636,052	55.05%	20.91%
Grazing Acres (G)	34,379,956	$42.42	$1,458,301,692	0.28	33,127,772	$53.14	$1,760,449,021	0.29	(1,252,184)	2%	$302,147,330	20.72%	25.28%
Total Ag Acres	48,895,272	$89.65	$4,383,310,771	NA	48,677,521	$118.45	$5,765,782,029	NA	(217,752)	16.01%	$1,382,471,258	31.54%	32.13%

*** Irrigated Water Cost:**
Prior Reappraisal irrigation values include all reported water cost information
New Reappraisal irrigation values include a base cost of $10.00 per acre, an allowable labor cost but no energy cost allowance.
As part of the map mailing process that begins on 12/11/2008, energy cost information will be supplied by producers resulting in a lower total value for irrigated land.

*** Irrigated Productivity Issue:**

The availability of irrigated water impacts productivity. Productivity adjustments will be made to acknowledge the actual application of water. This will also reduce the value associated with irrigated land.
Estimates of impacts will be available during the upcoming Legislative Session.

	Prior Reappraisal			New Reappraisal			ESTIMATED IMPACT OF REAPPRAISAL			
	Acres, Values and Productivity			Acres, Values and Productivity			Acres, Values and Productivity			
Land Use Type	Acres	Avg Val/acre	Total Value	Acres	Avg Val/acre	Total Value	**Acre Change**	**Total Dollar Change**	**Total Percent Change**	**Percent Change per Acre**
Forest Acres (T)	3,883,979	$508.60	$1,975,410,723	4,109,130	$740.72	$3,043,724,865	225,151	$1,068,314,142	54.08%	45.64%

TABLE B
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Non Irrigated Continuously Cropped Farm Land (CC)
Revenue and Transportation Interim Committee
December 8, 2008

County Name	Prior Reappraisal: Acres, Values and Productivity				New Reappraisal: Acres, Values and Productivity				ESTIMATED IMPACT OF REAPPRAISAL				
	CC Acres	Avg Val/ac	CC Value	Avg Bu/Ac	CC Acres	Avg Val/ac	CC Value	Avg Bu/Ac	Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
Beaverhead		-		-		$0.00			-	0%	$0	0.00%	0.00%
Big Horn	4	$782.23	$3,207	44.50		$0.00			(4)	-100%	($3,207)	-100.00%	-100.00%
Blaine		-		-		$0.00			-	0%	$0	0.00%	0.00%
Broadwater	4	$782.23	$3,129	44.50		$0.00			(4)	-100%	($3,129)	-100.00%	-100.00%
Carbon		-		-		$0.00			-	0%	$0	100.00%	0.00%
Carter		-		-		$0.00			-	0%	$0	0.00%	0.00%
Cascade	4	$782.23	$3,066	44.50		$0.00			(4)	-100%	($3,066)	-100.00%	-100.00%
Chouteau		-		-		$0.00			-	0%	$0	0.00%	0.00%
Custer		-		-		$0.00			-	0%	$0	0.00%	0.00%
Daniels	11	$782.23	$8,605	44.50		$0.00			(11)	-100%	($8,605)	-100.00%	-100.00%
Dawson	243	$341.90	$82,928	19.45		$0.00			(243)	-100%	($82,928)	-100.00%	-100.00%
Deer Lodge		-		-		$0.00			-	0%	$0.00	0.00%	0.00%
Fallon		-		-		$0.00			-	0%	$0	0.00%	0.00%
Fergus		-		-		$0.00			-	0%	$0	0.00%	0.00%
Flathead	29,634	$518.74	$15,372,298	29.51	14,633	$705.80	$10,327,788	39.45	(15,001)	34%	($5,044,510)	-32.82%	36.06%
Gallatin	429	$446.52	$191,648	25.40		$0.00			(429)	-100%	($191,648)	-100.00%	100.00%
Garfield		-		-		$0.00			-	0%	$0.00	0.00%	0.00%
Glacier		-		-		$0.00			-	0%	$0	0.00%	0.00%
Golden Valley		-		-		$0.00			-	0%	$0	0.00%	0.00%
Granite		-		-		$0.00			-	0%	$0	0.00%	0.00%
Hill		-		-		$0.00			-	0%	$0	0.00%	0.00%
Jefferson	9	$641.60	$5,774	36.50		$0.00			(9)	-100%	($5,774)	-100.00%	-100.00%
Judith Basin		-		-		$0.00			-	0%	$0	0.00%	0.00%
Lake	1,778	$763.57	$1,357,776	43.44	7,160	$368.45	$2,638,297	20.59	5,382	-53%	$1,280,520	94.31%	-51.75%
Lewis And Clark	17	$782.23	$12,951	44.50		$0.00			(17)	-100%	($12,951)	-100.00%	-100.00%
Liberty		-		-		$0.00			-	0%	$0	0.00%	0.00%
Lincoln	10	$782.23	$8,151	44.50		$0.00			(10)	-100%	($8,151)	-100.00%	-100.00%
Madison		-		-		$0.00			-	0%	$0	0.00%	0.00%
McCone	39	$290.04	$11,312	16.50		$0.00			(39)	-100%	($11,312)	-100.00%	-100.00%
Meagher		-		-		$0.00			-	0%	$0	0.00%	0.00%
Mineral	24	$465.82	$11,366	26.50		$0.00			(24)	-100%	($11,366)	-100.00%	-100.00%
Missoula	271	$615.22	$166,447	35.00		$0.00			(271)	-100%	($166,447)	-100.00%	-100.00%
Musselshell		-		-		$0.00			-	0%	$0	0.00%	0.00%
Park		-		-		$0.00			-	0%	$0	100%	0.00%
Petroleum		-		-		$0.00			-	0%	$0	0.00%	0.00%
Phillips		-		-		$0.00			-	0%	$0	0.00%	0.00%
Pondera		-		-		$0.00			-	0%	$0	0.00%	0.00%
Powder River		-		-		$0.00			-	0%	$0	0.00%	0.00%
Powell		-		-		$0.00			-	0%	$0	0.00%	0.00%
Prairie		-		-		$0.00			-	0%	$0	0.00%	0.00%
Ravalli	117	$741.71	$86,712	42.19		$0.00			(117)	-100%	($86,712)	-100.00%	100.00%
Richland		-		-		$0.00			-	0%	$0	0.00%	0.00%
Roosevelt		-		-		$0.00			-	0%	$0	0.00%	0.00%
Rosebud		-		-		$0.00			-	0%	$0	0.00%	0.00%
Sanders	76	$410.16	$31,082	23.33	614	$488.62	$299,783	27.31	538	17%	$268,701	864.50%	19.13%
Sheridan		-		-		$0.00			-	0%	$0	0.00%	0.00%
Silver Bow		-		-		$0.00			-	-	$0.00	0.00%	0.00%
Stillwater	26	$487.46	$12,674	27.73		$0.00			(26)	-100%	($12,674)	-100.00%	-100.00%
Sweet Grass	87	375.62	$32,855.70	21.37		$0.00			(87)	-100%	($32,855.70)	-100.00%	-100.00%
Teton		-		-		$0.00			-	0%	$0	0.00%	0.00%
Toole		-		-		$0.00			-	0%	$0	0.00%	0.00%
Treasure		-		-		$0.00			-	0%	$0	0.00%	0.00%
Valley	66	395.51	$26,103.66	22.50		$0.00			(66)	0%	($26,103.66)	-100.00%	-100.00%
Wheatland		-		-		$0.00			-	0%	$0	0.00%	0.00%
Wibaux		-		-		$0.00			-	0%	$0	0.00%	0.00%
Yellowstone	4	$782.23	$3,390	44.50		$0.00			(4)	-100%	($3,390)	-100.00%	-100.00%
State Total	**32,853**	**$530.59**	**$17,431,477**	**30.18**	**22,407**	**$592.05**	**$13,265,868**	**33.09**	**(10,447)**	**10%**	**($4,165,609)**	**-23.90%**	**11.58%**

TABLE C
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Summer Fallow Farm Land (F)
Revenue and Transportation Interim Committee
December 8, 2008

County Name	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity				Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
	SF Acres	Avg Val/ac	SF Value	Avg Bu/Ac	SF Acres	Avg Val/ac	SF Value	Avg Bu/Ac					
Beaverhead	8,857	$161.25	$1,428,142	18.35	3,197	$181.39	$579,915	20.28	(5,660)	11%	($848,227)	-59.39%	12.49%
Big Horn	131,457	$213.88	$28,116,113	24.33	157,285	$181.33	$28,520,367	20.27	25,828	-17%	$404,253	1.44%	-15.22%
Blaine	356,778	$159.04	$56,741,809	18.10	475,631	$229.88	$109,336,579	25.70	118,853	42%	$52,594,771	92.69%	44.54%
Broadwater	60,547	$158.54	$9,598,920	18.04	53,625	$219.64	$11,778,006	24.55	(6,923)	36%	$2,179,086	22.70%	38.54%
Carbon	37,702	$187.47	$7,068,133	21.33	47,046	$173.58	$8,166,451	19.41	9,344	-9%	$1,098,318	15.54%	-7.41%
Carter	98,249	$134.87	$13,250,661	15.35	135,282	$166.63	$22,542,486	18.63	37,033	21%	$9,291,825	70.12%	23.55%
Cascade	348,198	$217.03	$75,570,685	24.69	354,108	$208.19	$73,720,731	23.27	5,911	-6%	($1,849,954)	-2.45%	-4.08%
Chouteau	1,097,731	$223.84	$245,719,909	25.47	1,206,838	$200.31	$241,747,477	22.39	109,107	-12%	($3,972,433)	-1.62%	-10.51%
Custer	66,497	$146.52	$9,742,879	16.67	96,984	$178.83	$17,343,367	19.99	30,487	20%	$7,600,489	78.01%	22.05%
Daniels	438,675	$145.09	$63,647,013	16.51	451,631	$207.84	$93,867,500	23.23	12,956	41%	$30,220,487	47.48%	43.25%
Dawson	410,799	$145.01	$59,571,335	16.50	413,039	$215.08	$88,836,310	24.04	2,240	46%	$29,264,975	49.13%	48.32%
Deer Lodge	33	$109.86	$3,625	12.50	-	$0.00	$0.00	-	(33)	-100%	($3,625)	-100.00%	-100.00%
Fallon	152,364	$129.10	$19,670,129	14.69	185,950	$202.72	$37,695,382	22.66	33,586	54%	$18,025,253	91.64%	57.02%
Fergus	418,288	$203.96	$85,315,819	23.21	397,588	$202.17	$80,380,011	22.60	(20,700)	-3%	($4,935,807)	-5.79%	-0.88%
Flathead	260	$284.27	$73,943	32.34	15	$232.99	$3,495	26.05	(245)	-19%	($70,449)	-95.27%	-18.04%
Gallatin	91,153	$233.19	$21,256,210	26.53	81,694	$309.85	$25,312,819	34.64	(9,459)	31%	$4,056,608	19.08%	100.00%
Garfield	339,271	$127.58	$43,285,072	14.52	280,680	$188.85	$53,007,694	21.11	(58,591)	45%	$9,722,623	22.46%	48.03%
Glacier	266,193	$207.23	$55,163,902	23.58	318,259	$220.84	$70,282,717	24.69	52,066	5%	$15,118,815	27.41%	6.56%
Golden Valley	101,799	$162.64	$16,556,641	18.50	114,549	$156.90	$17,972,820	17.54	12,750	-5%	$1,416,179	8.55%	-3.53%
Granite	352	$185.92	$65,442	21.15	297	$98.87	$29,361	11.05	(55)	-48%	($36,081)	-55.13%	-46.82%
Hill	1,122,841	$160.37	$180,066,926	18.25	1,152,890	$204.35	$235,592,598	22.84	30,049	25%	$55,525,672	30.84%	27.43%
Jefferson	23,559	$147.98	$3,486,243	16.84	21,918	$202.27	$4,433,161	22.61	(1,642)	34%	$946,918	27.16%	36.69%
Judith Basin	198,683	$203.63	$40,457,679	23.17	174,359	$204.15	$35,594,970	22.82	(24,324)	-1%	($4,862,709)	-12.02%	0.25%
Lake	9,067	$265.18	$2,404,223	30.17	-	$0.00	$0.00	-	(9,067)	-100%	($2,404,223)	-100.00%	-100.00%
Lewis And Clark	24,854	$176.31	$4,381,990	20.06	27,786	$209.52	$5,821,739	23.42	2,932	17%	$1,439,749	32.86%	18.84%
Liberty	549,937	$165.34	$90,925,547	18.81	566,588	$181.41	$102,783,805	20.28	16,651	8%	$11,858,258	13.04%	9.72%
Lincoln	121	$167.80	$20,350	19.09	74	$41.18	$3,059	4.60	(47)	-76%	($17,292)	-84.97%	-75.46%
Madison	17,314	$191.38	$3,313,571	21.78	17,475	$235.07	$4,107,879.59	26.28	162	21%	$794,308	23.97%	22.83%
McCone	536,165	$153.10	$82,088,356	17.42	541,603	$223.92	$121,274,661	25.03	5,438	44%	$39,186,305	47.74%	46.25%
Meagher	28,797	$192.61	$5,546,712	21.92	25,292	$185.66	$4,695,680	20.75	(3,505)	-5%	($851,032)	-15.34%	-3.61%
Mineral	374	$231.48	$86,519	26.34	347	$94.55	$32,811	10.57	(27)	-60%	($53,707)	-62.08%	-59.15%
Missoula	2,329	$197.39	$459,687	22.46	1,179	$158.99	$187,490	17.77	(1,150)	-21%	($272,197)	-59.21%	-19.45%
Musselshell	109,384	$167.13	$18,281,401	19.02	116,715	$115.17	$13,441,855	12.87	7,331	-32%	($4,839,546)	-26.47%	-31.09%
Park	34,728	$207.26	$7,197,702	23.58	24,372	$155.16	$3,781,566	17.35	(10,356)	-26%	($3,416,136)	-47.46%	-25.14%
Petroleum	58,617	$147.96	$8,673,206	16.83	63,157	$136.65	$8,630,322.10	15.28	4,539	-9%	($42,883)	-0.49%	0.00%
Phillips	368,247	$164.70	$60,650,117	18.74	455,503	$234.34	$106,741,675	26.20	87,257	40%	$46,091,558	76.00%	42.28%
Pondera	421,805	$217.37	$91,689,369	24.73	439,565	$256.04	$112,545,980	28.62	17,760	16%	$20,856,612	22.75%	17.79%
Powder River	61,593	$192.44	$11,853,025	21.90	62,548	$165.09	$10,326,371	18.46	955	-16%	($1,526,653)	-12.88%	-14.21%
Powell	1,126	$194.25	$218,674	22.10	1,201	$81.93	$98,433	9.16	76	-59%	($120,241)	-54.99%	-57.82%
Prairie	103,010	$146.28	$15,068,468	16.64	89,134	$174.56	$15,559,515.61	19.51	(13,876)	17%	$491,048	3.26%	19.33%
Ravalli	4,906	$201.40	$987,991	22.92	4,939	$82.13	$405,609	9.18	33	-60%	($582,382)	-58.95%	100.00%
Richland	364,975	$156.26	$57,032,802	17.78	399,413	$218.33	$87,203,836	24.41	34,437	37%	$30,171,034	52.90%	39.72%
Roosevelt	531,937	$161.32	$85,810,034	18.35	549,967	$228.07	$125,429,141	25.50	18,030	39%	$39,619,107	46.17%	41.38%
Rosebud	137,396	$159.49	$21,912,810	18.15	148,829	$182.49	$27,160,478	20.40	11,433	12%	$5,247,668	23.95%	14.43%
Sanders	7,731	$206.24	$1,594,397	23.47	980	$226.64	$222,103.50	25.34	(6,751)	8%	($1,372,293)	-86.07%	9.89%
Sheridan	576,927	$154.08	$88,894,870	17.53	607,749	$214.86	$130,579,180	24.02	30,822	37%	$41,684,310	46.89%	39.44%
Silver Bow		$0.00		-	-	$0.00	$0.00	-	-	-	$0.00	0.00%	0.00%
Stillwater	147,773	$200.13	$29,573,246	22.77	170,445	$114.94	$19,590,156	12.85	22,672	-44%	($9,983,090)	-33.76%	-42.57%
Sweet Grass	18,278	$177.61	$3,246,340	20.21	9,929	$155.42	$1,543,211	17.37	(8,349)	-14%	($1,703,129)	-52.46%	-12.49%
Teton	416,502	$205.50	$85,591,013	23.38	427,147	$231.47	$98,872,701	25.88	10,646	11%	$13,281,688	15.52%	12.64%
Toole	670,995	$174.19	$116,882,382	19.82	707,115	$208.11	$147,160,185	23.27	36,120	17%	$30,277,803	25.90%	19.47%
Treasure	16,689	$168.45	$2,811,328	19.17	12,332	$200.54	$2,473,065	22.42	(4,357)	17%	($338,263)	-12.03%	19.05%
Valley	626,382	$156.06	$97,750,742	17.76	668,635	$218.10	$145,827,667	24.38	42,254	37%	$48,076,925	49.18%	39.76%
Wheatland	97,870	$157.11	$15,375,927	17.88	128,939	$140.53	$18,120,221	15.71	31,069	-12%	$2,744,294	17.85%	-10.55%
Wibaux	128,669	$161.20	$20,741,596	18.34	113,562	$202.40	$22,985,115	22.63	(15,107)	23%	$2,243,519	10.82%	25.56%
Yellowstone	202,949	$182.95	$37,130,391	20.82	214,568	$164.04	$35,198,038	18.34	11,619	-12%	($1,932,354)	-5.20%	-10.34%
State Total	**12,047,731**	**$174.64**	**$2,104,052,016**	**19.87**	**12,719,953**	**$206.73**	**$2,629,547,767**	**23.11**	**672,222**	**16%**	**$525,495,751**	**24.98%**	**18.37%**

TABLE D
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Irrigated Farm Land (I)
Revenue and Transportation Interim Committee
December 8, 2008

County Name	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity				Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
	IRR Acres	Avg Val/ac	IRR Value	Avg Ton/Ac	IRR Acres	Avg Val/ac	IRR Value	Avg Ton/Ac					
Beaverhead	123,962	$293.82	$36,423,005	2.34	116,756	$650.63	$75,964,940	3.75	(7,207)	60%	$39,541,935	108.56%	121.44%
Big Horn	42,254	$534.54	$22,586,442	3.33	46,868	$980.62	$45,960,326	5.09	4,614	53%	$23,373,884	103.49%	83.45%
Blaine	50,875	$315.74	$16,063,301	2.43	55,250	$850.69	$47,000,548	4.56	4,375	88%	$30,937,247	192.60%	169.43%
Broadwater	44,230	$306.67	$13,563,980	2.39	41,946	$959.10	$40,230,163	5.01	(2,284)	109%	$26,666,183	196.60%	212.75%
Carbon	67,638	$466.94	$31,583,069	3.05	86,008	$912.35	$78,469,006	4.82	18,369	58%	$46,885,937	148.45%	95.39%
Carter		$0.00		-	285	$696.83	$198,330	3.94	285	100%	$198,330	100.00%	100.00%
Cascade	42,753	$328.59	$14,048,488	2.48	42,079	$893.21	$37,585,659	4.74	(674)	91%	$23,537,171	167.54%	171.83%
Chouteau	8,874	$289.61	$2,569,869	2.32	10,676	$632.64	$6,753,933	3.68	1,802	58%	$4,184,064	162.81%	118.45%
Custer	24,607	$496.84	$12,225,826	3.18	33,166	$1,136.56	$37,695,294	5.73	8,559	80%	$25,469,467	208.33%	128.76%
Daniels	862	$356.33	$307,051	2.60	918	$757.68	$695,182	4.19	56	61%	$388,131	126.41%	112.63%
Dawson	18,694	$457.06	$8,544,429	3.01	19,937	$651.59	$12,991,057	3.76	1,243	25%	$4,446,628	52.04%	42.56%
Deer Lodge	8,245	$438.57	$3,616,099	2.94	11,681	$716.11	$8,364,730	4.02	3,435	37%	$4,748,631	131.32%	63.29%
Fallon		$0.00		-	134	$409.11	$54,970	2.77	134	100%	$54,970	100.00%	100.00%
Fergus	8,667	$341.24	$2,957,677	2.53	12,930	$944.80	$12,216,319	4.95	4,263	95%	$9,258,642	313.04%	176.87%
Flathead	17,759	$515.90	$9,161,676	3.25	22,776	$888.54	$20,237,391	4.72	5,017	45%	$11,075,715	120.89%	72.23%
Gallatin	70,731	$367.07	$25,962,866	2.64	72,262	$919.49	$66,444,190	4.84	1,531	83%	$40,481,324	155.92%	150.50%
Garfield	540	$256.94	$138,748	2.19	1,509	$1,114.35	$1,681,914	5.64	969	158%	$1,543,166	1112.21%	333.70%
Glacier	7,389	$361.61	$2,671,953	2.62	13,178	$972.93	$12,821,382	5.06	5,789	93%	$10,149,429	379.85%	169.05%
Golden Valley	9,411	$323.39	$3,043,470	2.46	9,263	$764.07	$7,077,513	4.21	(148)	71%	$4,034,043	132.55%	136.27%
Granite	24,811	$399.37	$9,908,882	2.77	33,133	$703.73	$23,316,648	3.97	8,322	43%	$13,407,766	135.31%	76.21%
Hill	2,192	$257.58	$564,536	2.19	2,222	$1,088.11	$2,417,785	5.53	30	152%	$1,853,248	328.28%	322.43%
Jefferson	18,122	$312.96	$5,671,347	2.42	19,813	$820.03	$16,247,515	4.44	1,692	84%	$10,576,168	186.48%	162.02%
Judith Basin	3,268	$537.23	$1,755,778	3.34	8,141	$626.80	$5,103,063	3.66	4,873	9%	$3,347,285	190.64%	16.67%
Lake	78,125	$330.54	$25,823,409	2.49	79,797	$923.90	$73,724,506	4.86	1,672	95%	$47,901,097	185.49%	179.51%
Lewis And Clark	38,682	$258.97	$10,017,419	2.20	34,632	$872.14	$30,203,988	4.65	(4,049)	112%	$20,186,569	201.51%	236.77%
Liberty	5,543	$329.58	$1,826,877	2.49	7,510	$771.81	$5,796,357	4.24	1,967	71%	$3,969,480	217.28%	134.18%
Lincoln	3,268	$259.20	$847,183	2.20	2,572	$566.04	$1,455,703	3.41	(697)	55%	$608,520	71.83%	118.38%
Madison	94,213	$374.13	$35,247,857	2.67	84,472	$847.08	$71,554,300	4.55	(9,741)	70%	$36,306,442	103.00%	126.41%
McCone	6,643	$346.33	$2,300,601	2.56	12,084	$1,010.75	$12,214,204	5.21	5,442	104%	$9,913,603	430.91%	191.85%
Meagher	49,057	$255.21	$12,519,977	2.18	48,371	$748.25	$36,193,823	4.15	(686)	90%	$23,673,846	189.09%	193.19%
Mineral	1,026	$356.83	$365,977	2.60	1,005	$794.89	$798,542	4.34	(21)	67%	$432,565	118.19%	122.77%
Missoula	14,839	$533.60	$7,917,960	3.33	17,565	$885.10	$15,546,940	4.70	2,727	41%	$7,628,980	96.35%	65.87%
Musselshell	12,120	$436.60	$5,291,458	2.93	13,649	$950.86	$12,978,246	4.97	1,529	70%	$7,686,788	145.27%	117.79%
Park	49,530	$262.14	$12,983,938	2.21	54,263	$604.90	$32,823,697	3.57	4,733	61%	$19,839,759	152.80%	130.75%
Petroleum	7,740	$454.08	$3,514,546	3.00	11,090	$757.38	$8,399,634	4.19	3,350	40%	$4,885,088	139.00%	66.79%
Phillips	39,137	$281.17	$11,004,283	2.29	56,174	$815.11	$45,788,015	4.42	17,037	93%	$34,783,733	316.09%	189.90%
Pondera	83,186	$298.29	$24,813,721	2.36	74,443	$869.55	$64,731,999	4.64	(8,743)	97%	$39,918,278	160.87%	191.51%
Powder River	8,140	$275.16	$2,239,789	2.26	12,620	$1,209.19	$15,260,211	6.02	4,480	166%	$13,020,422	581.32%	339.45%
Powell	49,359	$319.41	$15,765,989	2.44	43,527	$800.77	$34,855,038	4.36	(5,832)	78%	$19,089,049	121.08%	150.70%
Prairie	13,782	$550.27	$7,584,067	3.40	14,649	$1,056.23	$15,472,925	5.40	867	59%	$7,888,858	104.02%	91.95%
Ravalli	41,699	$415.01	$17,305,291	2.84	48,167	$427.19	$20,576,670	2.85	6,468	0%	$3,271,379	18.90%	2.94%
Richland	38,334	$598.52	$22,943,808	3.60	53,956	$924.54	$49,884,775	4.86	15,622	35%	$26,940,967	117.42%	54.47%
Roosevelt	14,952	$379.73	$5,677,790	2.69	18,324	$653.56	$11,975,933	3.76	3,372	40%	$6,298,143	110.93%	72.11%
Rosebud	27,498	$462.17	$12,708,789	3.03	33,030	$1,065.58	$35,195,979	5.44	5,532	79%	$22,487,190	176.94%	130.56%
Sanders	15,096	$332.81	$5,024,082	2.50	13,331	$949.02	$12,651,089	4.96	(1,765)	99%	$7,627,008	151.81%	185.15%
Sheridan	3,101	$315.03	$976,931	2.43	5,988	$809.18	$4,845,562	4.40	2,887	81%	$3,868,631	396.00%	156.86%
Silver Bow	3,309	$409.98	$1,356,640	2.82	2,991	$365.26	$1,092,531	2.59	(318)	-8%	($264,109)	-19.47%	-10.91%
Stillwater	19,035	$432.88	$8,240,018	2.91	18,724	$839.89	$15,725,780	4.52	(312)	55%	$7,485,762	90.85%	94.02%
Sweet Grass	32,132	$294.17	$9,452,137	2.34	37,052	$741.41	$27,470,695	4.12	4,920	76%	$18,018,559	190.63%	152.04%
Teton	112,801	$322.60	$36,389,829	2.46	118,143	$885.46	$104,611,593	4.71	5,343	91%	$68,221,764	187.47%	174.48%
Toole	1,191	$262.29	$312,461	2.21	2,049	$797.75	$1,634,265	4.35	857	97%	$1,321,803	423.03%	204.15%
Treasure	21,154	$534.12	$11,298,907	3.33	22,680	$1,179.52	$26,751,936	5.90	1,526	77%	$15,453,029	136.77%	120.84%
Valley	42,796	$388.16	$16,611,420	2.73	46,880	$1,253.63	$58,770,644	6.20	4,085	127%	$42,159,224	253.80%	222.97%
Wheatland	18,363	$249.71	$4,585,311	2.16	26,991	$849.77	$22,936,242	4.56	8,628	111%	$18,350,931	400.21%	240.31%
Wibaux		$0.00		-		$0.00		-	-	0%	$0	0.00%	0.00%
Yellowstone	59,357	$534.12	$31,704,143	3.33	61,243	$1,040.77	$63,739,910	5.34	1,886	60%	$32,035,767	101.05%	94.86%
State Total	**1,601,093**	**$367.26**	**$588,021,099**	**2.64**	**1,738,906**	**$859.84**	**$1,495,189,589**	**4.60**	**137,812**	**74%**	**$907,168,490**	**154.27%**	**134.12%**

*** Irrigated Water Cost:**
Prior Reappraisal irrigation values include all reported water cost information
New Reappraisal irrigation values include a base cost of $10.00 per acre, an allowable labor cost but no energy cost allowance.
As part of the map mailing process that begins on 12/11/2008, energy cost information will be supplied by producers resulting in a lower total value for irrigated land.

*** Irrigated Productivity Issue:**
The availability of irrigated water impacts productivity. Productivity adjustments will be made to acknowledge the actual application of water. This will also reduce the value associated with irrigated land.
Estimates of impacts will be available during the upcoming Legislative Session.

TABLE D - 3

Estimated adjustments to Productivity based on water availability and Reported Energy from prior appraisal cycle for counties

Department of Revenue
Preliminary Estimated Impact of Reappraisal
Irrigated Farm Land (I)
Joint House and Senate Legislative Sub Committee
January 8, 2009

County	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity								
Name	IRR Acres	Avg Val/ac	IRR Value	Avg Ton/Ac	IRR Acres	Avg Val/ac	IRR Value	Avg Ton/Ac	Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
Beaverhead	123,962	$293.82	$36,423,005	2.34	116,756	$371.10	$43,328,057	2.62	(7,207)	12%	$6,905,052	18.96%	26.30%
Big Horn	42,254	$534.54	$22,586,442	3.33	46,868	$595.50	$27,910,011	3.53	4,614	6%	$5,323,568	23.57%	11.40%
Blaine	50,875	$315.74	$16,063,301	2.43	55,250	$485.71	$26,835,481	3.08	4,375	27%	$10,772,180	67.06%	53.83%
Broadwater	44,230	$306.67	$13,563,980	2.39	41,946	$857.95	$35,987,183	4.59	(2,284)	92%	$22,423,203	165.31%	179.76%
Carbon	67,638	$466.94	$31,583,069	3.05	86,008	$544.56	$46,836,651	3.32	18,369	9%	$15,253,582	48.30%	16.62%
Carter		$0.00		-	285	$406.34	$115,651	2.76	285	100%	$115,651	100.00%	100.00%
Cascade	42,753	$328.59	$14,048,488	2.48	42,079	$845.58	$35,581,173	4.54	(674)	83%	$21,532,685	153.27%	157.33%
Chouteau	8,874	$289.61	$2,569,869	2.32	10,676	$350.65	$3,743,440	2.53	1,802	9%	$1,173,572	45.67%	21.08%
Custer	24,607	$496.84	$12,225,826	3.18	33,166	$646.45	$21,440,322	3.74	8,559	18%	$9,214,496	75.37%	30.11%
Daniels	862	$356.33	$307,051	2.60	918	$420.17	$385,513	2.82	56	8%	$78,462	25.55%	17.92%
Dawson	18,694	$457.06	$8,544,429	3.01	19,937	$610.28	$12,167,431	3.59	1,243	19%	$3,623,002	42.40%	33.52%
Deer Lodge	8,245	$438.57	$3,616,099	2.94	11,681	$430.99	$5,034,310	2.86	3,435	-3%	$1,418,211	39.22%	-1.73%
Fallon		$0.00		-	134	$247.44	$33,248	2.12	134	100%	$33,248	100.00%	100.00%
Fergus	8,667	$341.24	$2,957,677	2.53	12,930	$556.21	$7,191,807	3.37	4,263	33%	$4,234,130	143.16%	63.00%
Flathead	17,759	$515.90	$9,161,676	3.25	22,776	$512.07	$11,662,842	3.19	5,017	-2%	$2,501,166	27.30%	-0.74%
Gallatin	70,731	$367.07	$25,962,866	2.64	72,262	$843.40	$60,946,039	4.54	1,531	72%	$34,983,173	134.74%	129.77%
Garfield	540	$256.94	$138,748	2.19	1,509	$698.11	$1,053,671	3.95	969	80%	$914,924	659.42%	171.70%
Glacier	7,389	$361.61	$2,671,953	2.62	13,178	$581.77	$7,666,619	3.47	5,789	33%	$4,994,666	186.93%	60.88%
Golden Valley	9,411	$323.39	$3,043,470	2.46	9,263	$485.98	$4,501,591	3.08	(148)	25%	$1,458,121	47.91%	50.28%
Granite	24,811	$399.37	$9,908,882	2.77	33,133	$398.60	$13,206,798	2.73	8,322	-2%	$3,297,916	33.28%	-0.19%
Hill	2,192	$257.58	$564,536	2.19	2,222	$678.54	$1,507,716	3.87	30	77%	$943,180	167.07%	163.42%
Jefferson	18,122	$312.96	$5,671,347	2.42	19,813	$442.41	$8,765,730	2.91	1,692	20%	$3,094,383	54.56%	41.36%
Judith Basin	3,268	$537.23	$1,755,778	3.34	8,141	$361.62	$2,944,071	2.58	4,873	-23%	$1,188,294	67.68%	-32.69%
Lake	78,125	$330.54	$25,823,409	2.49	79,797	$515.18	$41,109,652	3.20	1,672	29%	$15,286,243	59.20%	55.86%
Lewis And Clark	38,682	$258.97	$10,017,419	2.20	34,632	$803.13	$27,814,159	4.37	(4,049)	99%	$17,796,740	177.66%	210.12%
Liberty	5,543	$329.58	$1,826,877	2.49	7,510	$442.13	$3,320,452	2.91	1,967	17%	$1,493,575	81.76%	34.15%
Lincoln	3,268	$259.20	$847,183	2.20	2,572	$305.97	$786,861	2.35	(697)	7%	($60,322)	-7.12%	18.04%
Madison	94,213	$374.13	$35,247,857	2.67	84,472	$477.08	$40,299,768	3.05	(9,741)	14%	$5,051,910	14.33%	27.52%
McCone	6,643	$346.33	$2,300,601	2.56	12,084	$597.02	$7,214,533	3.53	5,442	38%	$4,913,932	213.59%	72.38%
Meagher	49,057	$255.21	$12,519,977	2.18	48,371	$450.95	$21,812,974	2.94	(686)	35%	$9,292,997	74.23%	76.70%
Mineral	1,026	$356.83	$365,977	2.60	1,005	$427.27	$429,233	2.85	(21)	9%	$63,256	17.28%	19.74%
Missoula	14,839	$533.60	$7,917,960	3.33	17,565	$505.66	$8,882,064	3.16	2,727	-5%	$964,104	12.18%	-5.24%
Musselshell	12,120	$436.60	$5,291,458	2.93	13,649	$608.70	$8,308,160	3.58	1,529	22%	$3,016,702	57.01%	39.42%
Park	49,530	$262.14	$12,983,938	2.21	54,263	$575.48	$31,227,262	3.45	4,733	56%	$18,243,324	140.51%	119.53%
Petroleum	7,740	$454.08	$3,514,546	3.00	11,090	$475.82	$5,277,010	3.04	3,350	1%	$1,762,464	50.15%	4.79%
Phillips	39,137	$281.17	$11,004,283	2.29	56,174	$501.28	$28,158,999	3.15	17,037	38%	$17,154,717	155.89%	78.28%
Pondera	83,186	$298.29	$24,813,721	2.36	74,443	$517.69	$38,538,201	3.21	(8,743)	36%	$13,724,480	55.31%	73.55%
Powder River	8,140	$275.16	$2,239,789	2.26	12,620	$545.87	$6,888,963	3.33	4,480	47%	$4,649,174	207.57%	98.38%
Powell	49,359	$319.41	$15,765,989	2.44	43,527	$419.00	$18,237,722	2.81	(5,832)	15%	$2,471,733	15.68%	31.18%
Prairie	13,782	$550.27	$7,584,067	3.40	14,649	$915.12	$13,405,718	4.83	867	42%	$5,821,651	76.76%	66.30%
Ravalli	41,699	$415.01	$17,305,291	2.84	48,167	$305.14	$14,697,828	2.35	6,468	-17%	($2,607,464)	-15.07%	-26.47%
Richland	38,334	$598.52	$22,943,808	3.60	53,956	$904.00	$48,776,252	4.78	15,622	33%	$25,832,444	112.59%	51.04%
Roosevelt	14,952	$379.73	$5,677,790	2.69	18,324	$412.41	$7,557,035	2.79	3,372	3%	$1,879,245	33.10%	8.61%
Rosebud	27,498	$462.17	$12,708,789	3.03	33,030	$1,019.84	$33,685,431	5.25	5,532	73%	$20,976,642	165.06%	120.66%
Sanders	15,096	$332.81	$5,024,082	2.50	13,331	$898.35	$11,975,711	4.76	(1,765)	90%	$6,951,629	138.37%	169.93%
Sheridan	3,101	$315.03	$976,931	2.43	5,988	$430.95	$2,580,592	2.86	2,887	18%	$1,603,661	164.15%	36.80%
Silver Bow	3,309	$409.98	$1,356,640	2.82	2,991	$271.20	$811,169	2.21	(318)	-22%	($545,470)	-40.21%	-33.85%
Stillwater	19,035	$432.88	$8,240,018	2.91	18,724	$835.01	$15,634,520	4.50	(312)	55%	$7,394,502	89.74%	92.90%
Sweet Grass	32,132	$294.17	$9,452,137	2.34	37,052	$701.62	$25,996,454	3.98	4,920	69%	$16,544,317	175.03%	138.51%
Teton	112,801	$322.60	$36,389,829	2.46	118,143	$494.16	$58,382,319	3.12	5,343	27%	$21,992,490	60.44%	53.18%
Toole	1,191	$262.29	$312,461	2.21	2,049	$481.59	$986,583	3.07	857	39%	$674,121	215.75%	83.61%
Treasure	21,154	$534.12	$11,298,907	3.33	22,680	$640.12	$14,518,199	3.71	1,526	11%	$3,219,292	28.49%	19.85%
Valley	42,796	$388.16	$16,611,420	2.73	46,880	$769.38	$36,069,049	4.23	4,085	55%	$19,457,629	117.13%	98.21%
Wheatland	18,363	$249.71	$4,585,311	2.16	26,991	$512.88	$13,843,111	3.19	8,628	48%	$9,257,800	201.90%	105.39%
Wibaux		$0.00		-		$0.00		-	-	0%	$0	0.00%	0.00%
Yellowstone	59,357	$534.12	$31,704,143	3.33	61,243	$1,019.23	$62,420,742	5.25	1,886	58%	$30,716,599	96.89%	90.82%
State Total	**1,601,093**	**$367.26**	**$588,021,099**	**2.64**	**1,738,906**	**$591.46**	**$1,028,492,080**	**3.51**	**137,812**	**33%**	**$440,470,981**	**74.91%**	**61.05%**

*** Irrigated Water Cost:**
Prior Reappraisal irrigation values include all reported water cost information
New Reappraisal irrigation values include a base cost of $10.00 per acre, an allowable labor cost but no energy cost allowance.
As part of the map mailing process that begins on 12/11/2008, energy cost information will be supplied by producers resulting in a lower total value for irrigated land .

*** Irrigated Productivity Issue:**

The availability of irrigated water impacts productivity. An estimated productivity adjustment has been made in counties to reflect limited water availability. No other adjustment has been estimated. This will also reduce the value associated with irrig
Estimates of impacts will be available during the upcoming Legislative Session.

TABLE E

Department of Revenue
Preliminary Estimated Impact of Reappraisal
Non Irrigated Continuously Cropped Hay Land (H)
Revenue and Transportation Interim Committee
December 8, 2008

County Name	Prior Reappraisal: Acres, Values and Productivity				New Reappraisal: Acres, Values and Productivity				ESTIMATED IMPACT OF REAPPRAISAL				
	NI Hay Acres	Avg Val/ac	NI Hay Value	Avg Ton/Ac	NI Hay Acres	Avg Val/ac	NI Hay Value	Avg Ton/Ac	Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
Beaverhead	23,815	$231.04	$5,502,135	0.95	1,236	$215.45	$266,320	0.87	(22,579)	-8%	($5,235,815)	-95.16%	-6.75%
Big Horn	22,616	$310.81	$7,029,155	1.28	37,948	$297.92	$11,305,400	1.21	15,332	-6%	$4,276,245	60.84%	-4.15%
Blaine	22,937	$336.31	$7,714,007	1.39	27,580	$385.91	$10,643,190	1.57	4,643	13%	$2,929,183	37.97%	14.75%
Broadwater	6,036	$288.60	$1,741,994	1.19	4,419	$348.92	$1,541,964	1.42	(1,617)	19%	($200,030)	-11.48%	20.90%
Carbon	13,080	$278.92	$3,648,194	1.15	13,095	$339.54	$4,446,088	1.38	15	20%	$797,894	21.87%	21.73%
Carter	42,918	$178.81	$7,674,042	0.74	76,518	$266.96	$20,426,891	1.08	33,600	47%	$12,752,849	166.18%	49.30%
Cascade	57,312	$302.40	$17,331,279	1.25	57,045	$371.53	$21,193,853	1.51	(268)	21%	$3,862,573	22.29%	22.86%
Chouteau	21,499	$283.32	$6,091,193	1.17	26,312	$440.46	$11,589,348	1.79	4,812	53%	$5,498,155	90.26%	55.46%
Custer	21,083	$231.63	$4,883,244	0.96	31,152	$164.44	$5,122,775	0.67	10,070	-30%	$239,531	4.91%	-29.01%
Daniels	3,870	$179.46	$694,468	0.74	5,002	$374.29	$1,872,041	1.52	1,132	105%	$1,177,573	169.56%	108.56%
Dawson	704	$171.23	$120,624	0.71	6,533	$284.99	$1,861,866	1.16	5,829	64%	$1,741,242	1443.53%	66.43%
Deer Lodge	5,096	$217.75	$1,109,636	0.90	1,496	$338.26	$505,906	1.37	(3,600)	53%	($603,729)	-54.41%	55.35%
Fallon	26,423	$146.42	$3,868,792	0.60	41,294	$263.57	$10,883,887	1.07	14,871	100%	$7,015,095	181.33%	80.01%
Fergus	114,514	$251.62	$28,813,803	1.04	161,552	$322.08	$52,032,830	1.31	47,038	26%	$23,219,027	80.58%	28.00%
Flathead	11,817	$355.54	$4,201,279	1.47	15,589	$329.44	$5,135,583	1.34	3,772	-9%	$934,304	22.24%	-7.34%
Gallatin	14,355	$356.79	$5,121,724	1.47	14,239	$384.67	$5,477,115	1.56	(116)	6%	$355,391	6.94%	7.81%
Garfield		$0.00		-	15,969	$299.80	$4,787,614	1.22	15,969	100%	$4,787,614	100.00%	100.00%
Glacier	11,389	$202.87	$2,310,526	0.84	16,465	$327.48	$5,391,891	1.33	5,076	59%	$3,081,365	133.36%	61.42%
Golden Valley	11,572	$205.50	$2,377,973	0.85	13,651	$251.93	$3,439,064	1.02	2,079	21%	$1,061,091	44.62%	22.59%
Granite	8,511	$401.53	$3,417,499	1.66	564	$367.82	$207,536	1.49	(7,947)	-10%	($3,209,962)	-93.93%	-8.39%
Hill	3,784	$214.37	$811,211	0.88	4,522	$420.33	$1,900,657	1.71	738	93%	$1,089,446	134.30%	96.08%
Jefferson	4,272	$291.86	$1,246,797	1.20	1,893	$304.88	$577,071	1.24	(2,379)	3%	($669,727)	-53.72%	4.46%
Judith Basin	53,376	$321.24	$17,146,419	1.32	79,040	$341.52	$26,993,742	1.39	25,663	5%	$9,847,323	57.43%	6.31%
Lake	9,505	$246.20	$2,340,088	1.02	9,483	$420.31	$3,985,786	1.71	(22)	68%	$1,645,698	70.33%	70.72%
Lewis And Clark	15,147	$278.98	$4,225,623	1.15	9,977	$306.83	$3,061,367	1.25	(5,170)	8%	($1,164,255)	-27.55%	9.99%
Liberty	4,144	$167.60	$694,509	0.69	5,591	$357.29	$1,997,649	1.45	1,447	110%	$1,303,140	187.63%	113.18%
Lincoln	3,918	$298.44	$1,169,386	1.23	2,554	$367.28	$938,211	1.49	(1,364)	21%	($231,174)	-19.77%	23.07%
Madison	9,291	$361.90	$3,362,512	1.49	1,486	$232.47	$345,368	0.94	(7,806)	-37%	($3,017,144)	-89.73%	-35.76%
McCone		$0.00		-	4,743	$361.94	$1,716,513	1.47	4,743	100%	$1,716,513	100.00%	100.00%
Meagher	9,308	$278.81	$2,595,268	1.15	7,558	$318.01	$2,403,410	1.29	(1,751)	12%	($191,858)	-7.39%	14.06%
Mineral	1,864	$375.58	$700,049	1.55	1,622	$329.22	$533,949	1.34	(242)	-14%	($166,099)	-23.73%	-12.35%
Missoula	7,146	$350.67	$2,506,073	1.45	1,208	$289.84	$350,191	1.18	(5,938)	-19%	($2,155,882)	-86.03%	-17.35%
Musselshell	9,478	$233.46	$2,212,665	0.96	14,664	$257.31	$3,773,193	1.04	5,186	9%	$1,560,528	70.53%	10.22%
Park	7,261	$313.77	$2,278,370	1.29	7,708	$239.20	$1,843,688	0.97	446	-25%	($434,682)	-19.08%	-23.76%
Petroleum	4,210	$385.86	$1,624,504	1.59	15,180	$170.94	$2,594,804	0.69	10,970	-56%	$970,300	59.73%	-55.70%
Phillips	22,099	$247.62	$5,472,021	1.02	11,906	$327.49	$3,899,103	1.33	(10,193)	30%	($1,572,918)	-28.74%	32.26%
Pondera	5,759	$205.31	$1,182,368	0.85	3,811	$274.66	$1,046,718	1.12	(1,948)	32%	($135,650)	-11.47%	33.78%
Powder River	45,318	$177.73	$8,054,382	0.73	74,660	$299.50	$22,360,589	1.22	29,342	66%	$14,306,207	177.62%	68.51%
Powell	9,208	$317.81	$2,926,268	1.31	4,639	$330.66	$1,533,999	1.34	(4,569)	2%	($1,392,269)	-47.58%	4.04%
Prairie	582	$60.63	$35,311	0.25	9,432	$179.77	$1,695,489	0.73	8,849	192%	$1,660,179	4701.60%	196.50%
Ravalli	1,136	$288.08	$327,121	1.19	313	$122.35	$38,287	0.50	(823)	-58%	($288,834)	-88.30%	-57.53%
Richland	130	$169.75	$22,068	0.70	5,962	$435.84	$2,598,444	1.77	5,832	153%	$2,576,377	11674.98%	156.75%
Roosevelt	15,093	$227.92	$3,440,131	0.94	17,730	$363.68	$6,447,928	1.48	2,636	57%	$3,007,797	87.43%	59.56%
Rosebud	21,556	$243.59	$5,250,977	1.00	26,022	$265.26	$6,902,694	1.08	4,466	7%	$1,651,717	31.46%	8.89%
Sanders	12,377	$316.35	$3,915,615	1.30	11,315	$420.44	$4,757,255	1.71	(1,062)	31%	$841,639	21.49%	32.90%
Sheridan	6,605	$191.06	$1,261,886	0.79	8,245	$386.77	$3,188,897	1.57	1,640	99%	$1,927,011	152.71%	102.44%
Silver Bow	1,607	$457.30	$734,845	1.89	965	$33.12	$31,954	0.13	(642)	-93%	($702,891)	-95.65%	-92.76%
Stillwater	29,945	$246.91	$7,393,782	1.02	41,768	$295.98	$12,362,605	1.20	11,823	18%	$4,968,823	67.20%	19.87%
Sweet Grass	18,314	$244.84	$4,483,856	1.01	24,582	$405.68	$9,972,505	1.65	6,268	63%	$5,488,649	122.41%	65.70%
Teton	23,247	$240.43	$5,589,352	0.99	20,654	$248.68	$5,136,237	1.01	(2,594)	2%	($453,115)	-8.11%	3.43%
Toole	5,521	$297.80	$1,644,118	1.23	5,718	$438.09	$2,504,877	1.78	197	45%	$860,759	52.35%	47.11%
Treasure	456	$412.25	$187,916	1.70	6,352	$357.73	$2,272,181	1.45	5,896	-15%	$2,084,265	1109.15%	-13.22%
Valley	8,067	$185.97	$1,500,228	0.77	6,994	$329.80	$2,306,698	1.34	(1,073)	75%	$806,470	53.76%	77.34%
Wheatland	18,631	$226.51	$4,220,017	0.93	24,983	$249.34	$6,229,193	1.01	6,353	8%	$2,009,176	47.61%	10.08%
Wibaux	8	$412.25	$3,298	1.70	11,710	$426.01	$4,988,453	1.73	11,702	2%	$4,985,155	151156.93%	3.34%
Yellowstone	5,730	$225.82	$1,293,890	0.93	16,385	$165.98	$2,719,673	0.67	10,655	-28%	$1,425,783	110.19%	-26.50%
State Total	**833,638**	**$258.51**	**$215,504,487**	**1.07**	**1,069,028**	**$312.56**	**$334,140,538**	**1.27**	**235,389**	**19%**	**$118,636,052**	**55.05%**	**20.91%**

TABLE F
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Grazing Land (G)
Revenue and Transportation Interim Committee
December 8, 2008

County	Prior Reappraisal				New Reappraisal				ESTIMATED IMPACT OF REAPPRAISAL				
	Acres, Values and Productivity				Acres, Values and Productivity								
Name	GRZ Acres	Avg Val/ac	GRZ Value	Avg AUM/Ac	GRZ Acres	Avg Val/ac	GRZ Value	Avg AUM/Ac	Acre Change	Productivity Change (%)	$ Change	Pct Total Change	Pct Change per Acre
Beaverhead	878,038	$56.89	$49,953,427	0.38	909,429	$44.20	$40,195,805	0.24	31,391	-37%	($9,757,622)	-19.53%	-22.31%
Big Horn	1,246,715	$49.99	$62,321,230	0.33	1,253,493	$53.17	$66,649,888	0.29	6,778	-13%	$4,328,658	6.95%	6.37%
Blaine	1,113,114	$48.87	$54,394,601	0.33	979,878	$55.48	$54,367,716	0.30	(133,236)	-7%	($26,884)	-0.05%	13.54%
Broadwater	291,566	$28.09	$8,190,232	0.19	282,296	$53.96	$15,231,442	0.29	(9,269)	57%	$7,041,209	85.97%	92.08%
Carbon	513,991	$48.97	$25,168,614	0.33	491,246	$53.24	$26,153,044	0.29	(22,745)	-11%	$984,430	3.91%	8.72%
Carter	1,230,426	$42.62	$52,438,734	0.28	1,165,200	$45.36	$52,854,049	0.25	(65,227)	-13%	$415,315	0.79%	6.43%
Cascade	805,397	$48.02	$38,671,656	0.32	776,859	$70.31	$54,617,881	0.38	(28,538)	19%	$15,946,225	41.23%	46.42%
Chouteau	915,814	$44.45	$40,705,312	0.30	790,823	$58.80	$46,502,890	0.32	(124,991)	8%	$5,797,578	14.24%	32.30%
Custer	1,671,965	$34.18	$57,140,420	0.23	1,630,395	$53.53	$87,271,659	0.29	(41,570)	28%	$30,131,239	52.73%	56.63%
Daniels	202,245	$44.77	$9,054,918	0.30	188,117	$49.26	$9,266,784	0.27	(14,129)	-10%	$211,866	2.34%	10.03%
Dawson	896,273	$39.27	$35,197,571	0.26	886,578	$47.24	$41,885,317	0.26	(9,695)	-2%	$6,687,745	19.00%	20.30%
Deer Lodge	139,886	$39.16	$5,477,584	0.26	140,256	$51.88	$7,276,450	0.28	370	8%	$1,798,865	32.84%	32.49%
Fallon	654,924	$37.62	$24,638,047	0.25	606,212	$52.34	$31,730,876	0.28	(48,712)	13%	$7,092,829	28.79%	39.14%
Fergus	1,409,547	$45.60	$64,279,357	0.30	1,339,743	$57.03	$76,399,349	0.31	(69,804)	2%	$12,119,992	18.86%	25.05%
Flathead	35,238	$63.16	$2,225,558	0.42	56,519	$52.81	$2,984,902	0.29	21,282	-32%	$759,344	34.12%	-16.38%
Gallatin	398,612	$49.84	$19,868,171	0.33	424,574	$63.39	$26,914,328	0.34	25,962	4%	$7,046,157	35.46%	27.18%
Garfield	1,768,601	$37.61	$66,522,872	0.25	1,806,704	$52.84	$95,473,019	0.29	38,102	15%	$28,950,147	43.52%	40.49%
Glacier	375,845	$55.76	$20,956,777	0.37	311,065	$80.90	$25,165,146	0.44	(64,780)	18%	$4,208,369	20.08%	45.09%
Golden Valley	526,590	$35.05	$18,458,403	0.23	508,930	$46.23	$23,528,172	0.25	(17,660)	8%	$5,069,770	27.47%	31.89%
Granite	188,773	$44.53	$8,406,120	0.30	208,077	$49.17	$10,231,144	0.27	19,304	-10%	$1,825,024	21.71%	10.42%
Hill	403,608	$41.69	$16,826,387	0.28	369,566	$59.02	$21,811,029	0.32	(34,042)	15%	$4,984,642	29.62%	41.56%
Jefferson	304,928	$33.07	$10,085,455	0.22	286,603	$41.04	$11,761,669	0.22	(18,325)	1%	$1,676,214	16.62%	24.08%
Judith Basin	499,116	$67.57	$33,727,304	0.45	492,826	$84.12	$41,455,421	0.46	(6,290)	2%	$7,728,117	22.91%	24.48%
Lake	139,478	$57.60	$8,034,492	0.38	140,390	$44.26	$6,213,627	0.24	912	-37%	($1,820,866)	-22.66%	-23.17%
Lewis And Clark	627,406	$47.50	$29,804,787	0.32	585,815	$55.83	$32,706,548	0.30	(41,591)	-4%	$2,901,762	9.74%	17.53%
Liberty	235,051	$48.71	$11,448,920	0.32	214,238	$67.83	$14,532,050	0.37	(20,812)	14%	$3,083,129	26.93%	39.26%
Lincoln	25,098	$43.52	$1,092,195	0.29	40,239	$26.13	$1,051,470	0.14	15,141	-51%	($40,725)	-3.73%	-39.95%
Madison	782,015	$41.85	$32,724,004	0.28	799,837	$57.53	$46,014,150	0.31	17,822	12%	$13,290,146	40.61%	37.48%
McCone	795,822	$35.79	$28,480,557	0.24	777,334	$51.00	$39,645,710	0.28	(18,488)	16%	$11,165,154	39.20%	42.51%
Meagher	728,720	$44.09	$32,129,122	0.29	674,742	$47.39	$31,975,376	0.26	(53,978)	-12%	($153,747)	-0.48%	7.48%
Mineral	4,597	$67.95	$312,378	0.45	7,772	$11.73	$91,186	0.06	3,175	-86%	($221,192)	-70.81%	-82.73%
Missoula	87,041	$64.69	$5,631,109	0.43	90,235	$33.81	$3,050,438	0.18	3,194	-57%	($2,580,671)	-45.83%	-47.75%
Musselshell	682,602	$37.84	$25,826,681	0.25	617,675	$43.98	$27,162,686	0.24	(64,927)	-5%	$1,336,006	5.17%	16.23%
Park	516,481	$47.97	$24,777,495	0.32	515,610	$71.93	$37,089,686	0.39	(871)	22%	$12,312,191	49.69%	49.94%
Petroleum	524,915	$35.78	$18,782,158	0.24	507,161	$43.46	$22,040,017	0.24	(17,754)	-1%	$3,257,859	17.35%	21.45%
Phillips	1,144,300	$40.76	$46,636,815	0.27	1,047,804	$49.77	$52,150,860	0.27	(96,496)	0%	$5,514,045	11.82%	22.12%
Pondera	224,242	$53.65	$12,030,132	0.36	216,858	$63.75	$13,823,662	0.35	(7,384)	-3%	$1,793,530	14.91%	18.82%
Powder River	1,227,048	$36.97	$45,367,628	0.25	1,164,749	$38.91	$45,322,294	0.21	(62,299)	-14%	($45,335)	-0.10%	5.24%
Powell	348,827	$50.09	$17,471,620	0.33	349,861	$53.50	$18,717,244	0.29	1,034	-13%	$1,245,624	7.13%	6.81%
Prairie	455,213	$35.15	$16,000,552	0.23	459,812	$52.39	$24,090,735	0.28	4,599	22%	$8,090,183	50.56%	49.06%
Ravalli	119,616	$72.38	$8,657,311	0.48	116,987	$40.29	$4,713,007	0.22	(2,628)	-55%	($3,944,304)	-45.56%	-44.34%
Richland	765,059	$45.80	$35,037,199	0.30	707,200	$49.49	$34,995,964	0.27	(57,859)	-12%	($41,235)	-0.12%	8.05%
Roosevelt	371,282	$46.19	$17,150,473	0.31	346,079	$47.81	$16,545,014	0.26	(25,203)	-16%	($605,459)	-3.53%	3.50%
Rosebud	2,175,427	$31.23	$67,941,926	0.21	2,158,940	$42.94	$92,705,085	0.23	(16,487)	12%	$24,763,159	36.45%	37.49%
Sanders	134,679	$42.12	$5,673,121	0.28	155,348	$54.38	$8,448,547	0.30	20,669	5%	$2,775,426	48.92%	29.11%
Sheridan	353,051	$45.48	$16,057,538	0.30	317,223	$62.47	$19,815,355	0.34	(35,829)	12%	$3,757,816	23.40%	37.34%
Silver Bow	109,662	$39.62	$4,344,285	0.26	101,904	$14.39	$1,466,485	0.08	(7,757)	-70%	($2,877,800)	-66.24%	-63.67%
Stillwater	584,197	$45.41	$26,528,192	0.30	558,755	$55.74	$31,146,396	0.30	(25,442)	0%	$4,618,204	17.41%	22.75%
Sweet Grass	687,198	$47.14	$32,396,021	0.31	657,595	$74.37	$48,907,192	0.40	(29,603)	29%	$16,511,171	50.97%	57.76%
Teton	494,545	$44.19	$21,853,729	0.29	476,872	$68.53	$32,680,476	0.37	(17,673)	26%	$10,826,747	49.54%	55.08%
Toole	397,026	$49.37	$19,602,524	0.33	359,856	$62.62	$22,535,714	0.34	(37,170)	3%	$2,933,191	14.96%	26.84%
Treasure	513,231	$29.95	$15,372,559	0.20	521,485	$45.56	$23,759,041	0.25	8,254	24%	$8,386,483	54.55%	52.11%
Valley	730,558	$46.42	$33,911,487	0.31	685,203	$59.13	$40,517,808	0.32	(45,355)	4%	$6,606,321	19.48%	27.39%
Wheatland	606,461	$39.14	$23,735,774	0.26	555,586	$59.41	$33,005,421	0.32	(50,875)	24%	$9,269,646	39.05%	51.79%
Wibaux	375,161	$42.65	$16,000,557	0.28	378,558	$51.94	$19,661,053	0.28	3,397	-1%	$3,660,495	22.88%	21.77%
Yellowstone	942,732	$34.77	$32,779,600	0.23	914,659	$48.26	$44,140,745	0.26	(28,073)	13%	$11,361,145	34.66%	38.79%
State Total	**34,379,956**	**$42.42**	**$1,458,301,692**	**0.28**	**33,127,772**	**$53.14**	**$1,760,449,021**	**0.29**	**(1,252,184)**	**2%**	**$302,147,330**	**20.72%**	**25.28%**

TABLE G

Department of Revenue
Preliminary Estimated Impact of Reappraisal
Agricultural Land Only
Total Impact by County

Revenue and Transportation Interim Committee
December 8, 2008

County Name	Prior Reappraisal			New Reappraisal			ESTIMATED IMPACT OF REAPPRAISAL			
	Acres, Values and Productivity			Acres, Values and Productivity						
	Total Acres	Avg value	Total Value	Total Acres	Avg value	Total Value	Acre Change	$ Change	Pct Change	Pct per Acre
Beaverhead	1,034,671	$90.18	$93,306,709	1,030,617	$113.53	$117,006,980	(4,054)	$23,700,271	25.40%	**25.89%**
Big Horn	1,443,046	$83.20	$120,056,148	1,495,594	$101.92	$152,435,981	52,548	$32,379,833	26.97%	**22.51%**
Blaine	1,543,705	$87.40	$134,913,717	1,538,338	$143.89	$221,348,033	(5,366)	$86,434,316	64.07%	**64.64%**
Broadwater	402,383	$82.26	$33,098,256	382,286	$179.92	$68,781,575	(20,097)	$35,683,319	107.81%	**118.73%**
Carbon	632,411	$106.68	$67,468,009	637,394	$183.93	$117,234,588	4,984	$49,766,579	73.76%	**72.40%**
Carter	1,371,593	$53.49	$73,363,437	1,377,284	$69.72	$96,021,756	5,691	$22,658,319	30.89%	**30.34%**
Cascade	1,253,664	$116.16	$145,625,174	1,230,091	$152.12	$187,118,123	(23,573)	$41,492,949	28.49%	**30.96%**
Chouteau	2,043,918	$144.37	$295,086,283	2,034,648	$150.69	$306,593,647	(9,270)	$11,507,364	3.90%	**4.37%**
Custer	1,784,152	$47.08	$83,992,369	1,791,697	$82.29	$147,433,094	7,545	$63,440,726	75.53%	**74.79%**
Daniels	645,663	$114.16	$73,712,055	645,666	$163.71	$105,701,507	3	$31,989,452	43.40%	**43.40%**
Dawson	1,326,713	$78.03	$103,516,887	1,326,087	$109.78	$145,574,550	(626)	$42,057,663	40.63%	**40.70%**
Deer Lodge	153,260	$66.60	$10,206,945	153,432	$105.24	$16,147,087	172	$5,940,142	58.20%	**58.02%**
Fallon	833,711	$57.79	$48,176,967	833,590	$96.41	$80,365,115	(121)	$32,188,148	66.81%	**66.84%**
Fergus	1,951,017	$92.96	$181,366,656	1,911,813	$115.61	$221,028,509	(39,204)	$39,661,853	21.87%	**24.37%**
Flathead	94,707	$327.69	$31,034,754	109,532	$353.22	$38,689,159	14,825	$7,654,405	24.66%	**7.79%**
Gallatin	575,280	$125.85	$72,400,619	592,769	$209.44	$124,148,451	17,489	$51,747,832	71.47%	**66.42%**
Garfield	2,108,412	$52.15	$109,946,692	2,104,862	$73.62	$154,950,241	(3,550)	$45,003,549	40.93%	**41.17%**
Glacier	660,816	$122.73	$81,103,159	658,967	$172.48	$113,661,136	(1,849)	$32,557,978	40.14%	**40.54%**
Golden Valley	649,372	$62.27	$40,436,486	646,393	$80.47	$52,017,569	(2,979)	$11,581,083	28.64%	**29.23%**
Granite	222,447	$97.99	$21,797,943	242,071	$139.57	$33,784,689	19,624	$11,986,747	54.99%	**42.43%**
Hill	1,532,425	$129.38	$198,269,061	1,529,199	$171.15	$261,722,069	(3,226)	$63,453,008	32.00%	**32.28%**
Jefferson	350,890	$58.41	$20,495,616	330,227	$99.99	$33,019,416	(20,663)	$12,523,800	61.10%	**71.19%**
Judith Basin	754,443	$123.39	$93,087,180	754,366	$144.69	$109,147,196	(77)	$16,060,016	17.25%	**17.26%**
Lake	237,952	$167.93	$39,959,989	236,830	$365.50	$86,562,215	(1,122)	$46,602,226	116.62%	**117.65%**
Lewis And Clark	706,105	$68.61	$48,442,769	658,210	$109.07	$71,793,642	(47,894)	$23,350,873	48.20%	**58.99%**
Liberty	794,675	$132.00	$104,895,853	793,927	$157.58	$125,109,861	(748)	$20,214,008	19.27%	**19.38%**
Lincoln	32,417	$96.78	$3,137,265	45,439	$75.89	$3,448,443	13,023	$311,178	9.92%	**-21.58%**
Madison	902,833	$82.68	$74,647,944	903,270	$135.09	$122,021,697	436	$47,373,753	63.46%	**63.38%**
McCone	1,338,669	$84.32	$112,880,825	1,335,764	$130.90	$174,851,088	(2,904)	$61,970,263	54.90%	**55.24%**
Meagher	815,883	$64.70	$52,791,079	755,964	$99.57	$75,268,287	(59,920)	$22,477,209	42.58%	**53.88%**
Mineral	7,885	$187.22	$1,476,288	10,746	$135.54	$1,456,488	2,861	($19,800)	-1.34%	**-27.61%**
Missoula	111,625	$149.44	$16,681,277	110,187	$173.66	$19,135,059	(1,438)	$2,453,782	14.71%	**16.21%**
Musselshell	813,584	$63.44	$51,612,204	762,703	$75.20	$57,355,981	(50,881)	$5,743,777	11.13%	**18.54%**
Park	608,000	$77.69	$47,237,505	601,953	$125.49	$75,538,637	(6,047)	$28,301,133	59.91%	**61.52%**
Petroleum	595,482	$54.74	$32,594,413	596,588	$69.84	$41,664,777	1,106	$9,070,364	27.83%	**27.59%**
Phillips	1,573,783	$78.64	$123,763,237	1,571,388	$132.74	$208,579,654	(2,395)	$84,816,417	68.53%	**68.79%**
Pondera	734,993	$176.49	$129,715,590	734,677	$261.54	$192,148,359	(315)	$62,432,769	48.13%	**48.19%**
Powder River	1,342,099	$50.31	$67,514,824	1,314,577	$70.95	$93,269,465	(27,522)	$25,754,641	38.15%	**41.04%**
Powell	408,520	$89.06	$36,382,551	399,228	$138.28	$55,204,715	(9,291)	$18,822,163	51.73%	**55.27%**
Prairie	572,588	$67.57	$38,688,398	573,027	$99.16	$56,818,665	439	$18,130,267	46.86%	**46.75%**
Ravalli	167,472	$163.40	$27,364,427	170,406	$151.01	$25,733,572	2,934	($1,630,854)	-5.96%	**-7.58%**
Richland	1,168,499	$98.45	$115,035,876	1,166,531	$149.75	$174,683,019	(1,968)	$59,647,143	51.85%	**52.11%**
Roosevelt	933,265	$120.09	$112,078,428	932,099	$172.08	$160,398,016	(1,165)	$48,319,588	43.11%	**43.29%**
Rosebud	2,361,877	$45.65	$107,814,502	2,366,822	$68.43	$161,964,236	4,945	$54,149,734	50.22%	**49.91%**
Sanders	169,959	$95.54	$16,238,297	181,587	$145.27	$26,378,778	11,628	$10,140,480	62.45%	**52.05%**
Sheridan	939,684	$114.07	$107,191,225	939,205	$168.68	$158,428,994	(479)	$51,237,769	47.80%	**47.88%**
Silver Bow	114,578	$56.17	$6,435,769	105,860	$24.48	$2,590,970	(8,717)	($3,844,799)	-59.74%	**-56.43%**
Stillwater	780,976	$91.87	$71,747,913	789,692	$99.82	$78,824,938	8,715	$7,077,025	9.86%	**8.65%**
Sweet Grass	756,009	$65.62	$49,611,209	729,159	$120.54	$87,893,603	(26,850)	$38,282,395	77.16%	**83.69%**
Teton	1,047,095	$142.70	$149,423,923	1,042,817	$231.39	$241,301,007	(4,278)	$91,877,084	61.49%	**62.15%**
Toole	1,074,733	$128.81	$138,441,485	1,074,737	$161.75	$173,835,042	4	$35,393,557	25.57%	**25.57%**
Treasure	551,531	$53.80	$29,670,710	562,849	$98.17	$55,256,224	11,318	$25,585,514	86.23%	**82.49%**
Valley	1,407,868	$106.40	$149,799,981	1,407,713	$175.76	$247,422,818	(155)	$97,622,836	65.17%	**65.19%**
Wheatland	741,324	$64.64	$47,917,028	736,500	$109.02	$80,291,076	(4,825)	$32,374,047	67.56%	**68.66%**
Wibaux	503,838	$72.93	$36,745,451	503,830	$94.54	$47,634,621	(8)	$10,889,170	29.63%	**29.64%**
Yellowstone	1,210,773	$85.00	$102,911,415	1,206,855	$120.81	$145,798,365	(3,918)	$42,886,951	41.67%	**42.13%**
State Total	**48,895,272**	**$89.65**	**$4,383,310,771**	**48,678,066**	**$128.04**	**$6,232,592,784**	**(217,206)**	**$1,849,282,014**	**42.19%**	**42.82%**

TABLE G - 3

Estimated impact based on irrigated land adjusted for reported energy and productivity issues associated with water availability

Department of Revenue
Preliminary Estimated Impact of Reappraisal
Agricultural Land Only
Total Impact by County
Joint House and Senate Legislative Sub Committee
January 8, 2009

County Name	Prior Reappraisal Acres, Values and Productivity			New Reappraisal Acres, Values and Productivity			ESTIMATED IMPACT OF REAPPRAISAL			
	Total Acres	Avg value	Total Value	Total Acres	Avg value	Total Value	Acre Change	$ Change	Pct Change	Pct per Acre
Beaverhead	1,034,671	$90.18	$93,306,709	1,030,617	$81.86	$84,370,097	(4,054)	($8,936,612)	-9.58%	-9.22%
Big Horn	1,443,046	$83.20	$120,056,148	1,495,594	$89.85	$134,385,665	52,548	$14,329,518	11.94%	8.00%
Blaine	1,543,705	$87.40	$134,913,717	1,538,338	$130.78	$201,182,966	(5,366)	$66,269,249	49.12%	49.64%
Broadwater	402,383	$82.26	$33,098,256	382,286	$168.82	$64,538,595	(20,097)	$31,440,339	94.99%	105.24%
Carbon	632,411	$106.68	$67,468,009	637,394	$134.30	$85,602,234	4,984	$18,134,225	26.88%	25.89%
Carter	1,371,593	$53.49	$73,363,437	1,377,284	$69.66	$95,939,078	5,691	$22,575,641	30.77%	30.23%
Cascade	1,253,664	$116.16	$145,625,174	1,230,091	$150.49	$185,113,637	(23,573)	$39,488,463	27.12%	29.55%
Chouteau	2,043,918	$144.37	$295,086,283	2,034,648	$149.21	$303,583,155	(9,270)	$8,496,872	2.88%	3.35%
Custer	1,784,152	$47.08	$83,992,369	1,791,697	$73.21	$131,178,123	7,545	$47,185,754	56.18%	55.52%
Daniels	645,663	$114.16	$73,712,055	645,666	$163.23	$105,391,838	3	$31,679,783	42.98%	42.98%
Dawson	1,326,713	$78.03	$103,516,887	1,326,087	$109.16	$144,750,924	(626)	$41,234,037	39.83%	39.90%
Deer Lodge	153,260	$66.60	$10,206,945	153,432	$83.53	$12,816,667	172	$2,609,722	25.57%	25.43%
Fallon	833,711	$57.79	$48,176,967	833,590	$96.38	$80,343,392	(121)	$32,166,425	66.77%	66.79%
Fergus	1,951,017	$92.96	$181,366,656	1,911,813	$112.98	$216,003,997	(39,204)	$34,637,342	19.10%	21.54%
Flathead	94,707	$327.69	$31,034,754	109,532	$274.94	$30,114,610	14,825	($920,144)	-2.96%	-16.10%
Gallatin	575,280	$125.85	$72,400,619	592,769	$200.16	$118,650,300	17,489	$46,249,681	63.88%	59.05%
Garfield	2,108,412	$52.15	$109,946,692	2,104,862	$73.32	$154,321,998	(3,550)	$44,375,307	40.36%	40.60%
Glacier	660,816	$122.73	$81,103,159	658,967	$164.66	$108,506,373	(1,849)	$27,403,215	33.79%	34.16%
Golden Valley	649,372	$62.27	$40,436,486	646,393	$76.49	$49,441,648	(2,979)	$9,005,161	22.27%	22.83%
Granite	222,447	$97.99	$21,797,943	242,071	$97.80	$23,674,839	19,624	$1,876,897	8.61%	-0.19%
Hill	1,532,425	$129.38	$198,269,061	1,529,199	$170.55	$260,812,000	(3,226)	$62,542,939	31.54%	31.82%
Jefferson	350,890	$58.41	$20,495,616	330,227	$77.33	$25,537,631	(20,663)	$5,042,015	24.60%	32.40%
Judith Basin	754,443	$123.39	$93,087,180	754,366	$141.83	$106,988,204	(77)	$13,901,024	14.93%	14.95%
Lake	237,952	$167.93	$39,959,989	236,830	$227.79	$53,947,361	(1,122)	$13,987,372	35.00%	35.64%
Lewis And Clark	706,105	$68.61	$48,442,769	658,210	$105.44	$69,403,813	(47,894)	$20,961,044	43.27%	53.69%
Liberty	794,675	$132.00	$104,895,853	793,927	$154.46	$122,633,956	(748)	$17,738,103	16.91%	17.02%
Lincoln	32,417	$96.78	$3,137,265	45,439	$61.17	$2,779,601	13,023	($357,664)	-11.40%	-36.79%
Madison	902,833	$82.68	$74,647,944	903,270	$100.49	$90,767,164	436	$16,119,220	21.59%	21.53%
McCone	1,338,669	$84.32	$112,880,825	1,335,764	$127.16	$169,851,417	(2,904)	$56,970,592	50.47%	50.80%
Meagher	815,883	$64.70	$52,791,079	755,964	$80.54	$60,887,438	(59,920)	$8,096,360	15.34%	24.48%
Mineral	7,885	$187.22	$1,476,288	10,746	$101.17	$1,087,179	2,861	($389,109)	-26.36%	-45.96%
Missoula	111,625	$149.44	$16,681,277	110,187	$113.17	$12,470,183	(1,438)	($4,211,094)	-25.24%	-24.27%
Musselshell	813,584	$63.44	$51,612,204	762,703	$69.08	$52,685,894	(50,881)	$1,073,690	2.08%	8.89%
Park	608,000	$77.69	$47,237,505	601,953	$122.84	$73,942,202	(6,047)	$26,704,697	56.53%	58.11%
Petroleum	595,482	$54.74	$32,594,413	596,588	$64.60	$38,542,154	1,106	$5,947,741	18.25%	18.03%
Phillips	1,573,783	$78.64	$123,763,237	1,571,388	$121.52	$190,950,638	(2,395)	$67,187,401	54.29%	54.52%
Pondera	734,993	$176.49	$129,715,590	734,677	$225.89	$165,954,561	(315)	$36,238,972	27.94%	27.99%
Powder River	1,342,099	$50.31	$67,514,824	1,314,577	$64.58	$84,898,217	(27,522)	$17,383,393	25.75%	28.38%
Powell	408,520	$89.06	$36,382,551	399,228	$96.65	$38,587,398	(9,291)	$2,204,847	6.06%	8.53%
Prairie	572,588	$67.57	$38,688,398	573,027	$95.55	$54,751,458	439	$16,063,060	41.52%	41.41%
Ravalli	167,472	$163.40	$27,364,427	170,406	$116.51	$19,854,730	2,934	($7,509,696)	-27.44%	-28.69%
Richland	1,168,499	$98.45	$115,035,876	1,166,531	$148.80	$173,574,496	(1,968)	$58,538,620	50.89%	51.14%
Roosevelt	933,265	$120.09	$112,078,428	932,099	$167.34	$155,979,118	(1,165)	$43,900,690	39.17%	39.34%
Rosebud	2,361,877	$45.65	$107,814,502	2,366,822	$67.79	$160,453,688	4,945	$52,639,186	48.82%	48.51%
Sanders	169,959	$95.54	$16,238,297	181,587	$141.55	$25,703,399	11,628	$9,465,102	58.29%	48.15%
Sheridan	939,684	$114.07	$107,191,225	939,205	$166.27	$156,164,024	(479)	$48,972,799	45.69%	45.76%
Silver Bow	114,578	$56.17	$6,435,769	105,860	$21.82	$2,309,609	(8,717)	($4,126,161)	-64.11%	-61.16%
Stillwater	780,976	$91.87	$71,747,913	789,692	$99.70	$78,733,677	8,715	$6,985,764	9.74%	8.53%
Sweet Grass	756,009	$65.62	$49,611,209	729,159	$118.52	$86,419,361	(26,850)	$36,808,153	74.19%	80.61%
Teton	1,047,095	$142.70	$149,423,923	1,042,817	$187.06	$195,071,733	(4,278)	$45,647,810	30.55%	31.08%
Toole	1,074,733	$128.81	$138,441,485	1,074,737	$161.14	$173,187,359	4	$34,745,875	25.10%	25.10%
Treasure	551,531	$53.80	$29,670,710	562,849	$76.44	$43,022,486	11,318	$13,351,777	45.00%	42.08%
Valley	1,407,868	$106.40	$149,799,981	1,407,713	$159.64	$224,721,223	(155)	$74,921,241	50.01%	50.03%
Wheatland	741,324	$64.64	$47,917,028	736,500	$96.67	$71,197,945	(4,825)	$23,280,917	48.59%	49.56%
Wibaux	503,838	$72.93	$36,745,451	503,830	$94.54	$47,634,621	(8)	$10,889,170	29.63%	29.64%
Yellowstone	1,210,773	$85.00	$102,911,415	1,206,855	$119.72	$144,479,197	(3,918)	$41,567,782	40.39%	40.85%
State Total	**48,895,272**	**$89.65**	**$4,383,310,771**	**48,678,066**	**$118.45**	**$5,765,895,275.50**	**(217,206)**	**$1,382,584,505**	**31.54%**	**32.13%**

TABLE H
Department of Revenue
Preliminary Estimated Impact of Reappraisal
Forest Land (T)
Revenue and Transportation Interim Committee
December 8, 2008

	Prior Reappraisal			New Reappraisal						
	Acres, Values and Productivity			Acres, Values and Productivity			ESTIMATED IMPACT OF REAPPRAISAL			
County Name	Forest Acres	Avg Val Per Acre	Forest Value	Forest Acres	Avg Val Per Acre	Forest Value	Acre Change	$ Change	Pct Total Change	Pct Change per Acre
Beaverhead	25,569	$396.52	$10,138,550	29,595	$497.93	$14,736,121	4,026	$4,597,571	45.35%	25.57%
Big Horn	74,055	$208.36	$15,430,368	26,965	$264.82	$7,140,910	(47,090)	($8,289,458)	-53.72%	27.09%
Blaine	2,964	$205.98	$610,525	8,229	$346.62	$2,852,294	5,265	$2,241,769	367.19%	68.28%
Broadwater	32,194	$411.19	$13,237,729	52,383	$363.67	$19,049,903	20,189	$5,812,174	43.91%	-11.56%
Carbon	11,407	$239.37	$2,730,360	6,506	$273.16	$1,777,106	(4,901)	($953,254)	-34.91%	14.12%
Carter	21,857	$205.98	$4,502,070	10,142	$267.00	$2,707,982	(11,714)	($1,794,087)	-39.85%	29.62%
Cascade	46,037	$422.33	$19,442,842	71,216	$374.59	$26,676,857	25,179	$7,234,015	37.21%	-11.30%
Chouteau	13,818	$245.98	$3,398,924	20,289	$501.55	$10,176,120	6,471	$6,777,197	199.39%	103.90%
Custer	37,519	$205.98	$7,728,061	29,211	$264.82	$7,735,737	(8,307)	$7,677	0.10%	28.57%
Daniels		$0.00			$0.00		-	$0	0.00%	0.00%
Dawson		$0.00			$0.00		0	$0	0.00%	0.00%
Deer Lodge	53,334	$475.25	$25,347,052	53,709	$529.32	$28,429,308	376	$3,082,256	12.16%	11.38%
Fallon	600	$205.98	$123,588	122	$264.82	$32,412	(478)	($91,176)	-73.77%	28.57%
Fergus	123,897	$211.69	$26,228,209	155,398	$406.24	$63,129,174	31,501	$36,900,965	140.69%	91.90%
Flathead	438,427	$717.59	$314,611,489	430,406	$1,044.72	$449,653,940	(8,020)	$135,042,451	42.92%	45.59%
Gallatin	140,022	$551.90	$77,278,237	124,939	$384.63	$48,055,739	(15,082)	($29,222,498)	-37.81%	-30.31%
Garfield	456	$205.98	$93,927		$0.00		(456)	($93,927)	-100.00%	-100.00%
Glacier	1,529	$858.46	$1,312,422	3,223	$576.43	$1,857,916	1,694	$545,494	41.56%	-32.85%
Golden Valley	11,393	$211.28	$2,407,229	13,732	$347.90	$4,777,169	2,338	$2,369,939	98.45%	64.66%
Granite	136,840	$543.30	$74,344,504	116,840	$627.75	$73,346,594	(20,000)	($997,911)	-1.34%	15.55%
Hill	6,174	$209.94	$1,296,263	9,372	$430.20	$4,031,958	3,198	$2,735,696	211.04%	104.91%
Jefferson	41,735	$346.22	$14,449,575	64,107	$512.48	$32,853,880	22,372	$18,404,304	127.37%	48.02%
Judith Basin	14,736	$213.45	$3,145,353	14,829	$368.13	$5,459,007	93	$2,313,654	73.56%	72.47%
Lake	98,218	$724.41	$71,150,532	100,202	$1,140.80	$114,310,797	1,984	$43,160,265	60.66%	57.48%
Lewis And Clark	164,537	$417.82	$68,746,665	214,191	$635.89	$136,201,724	49,653	$67,455,059	98.12%	52.19%
Liberty		$0.00		753	$370.51	$278,838	753	$278,838	0.00%	0.00%
Lincoln	419,047	$707.77	$296,588,035	412,118	$1,347.50	$555,329,496	(6,929)	$258,741,461	87.24%	90.39%
Madison	83,789	$388.90	$32,585,310	79,619	$540.87	$43,063,168	(4,170)	$10,477,858	32.16%	39.08%
McCone		$0.00			$0.00		-	$0	0.00%	0.00%
Meagher	124,584	$425.90	$53,060,115	183,608	$351.26	$64,494,448	59,024	$11,434,333	21.55%	-17.52%
Mineral	90,403	$598.50	$54,106,330	89,259	$1,133.50	$101,175,154	(1,144)	$47,068,823	86.99%	89.39%
Missoula	517,556	$528.20	$273,370,754	525,709	$847.95	$445,772,602	8,153	$172,401,848	63.07%	60.54%
Musselshell	156,157	$205.98	$32,165,149	212,286	$265.80	$56,426,406	56,129	$24,261,257	75.43%	29.04%
Park	127,169	$558.07	$70,968,657	134,560	$393.67	$52,972,035	7,391	($17,996,621)	-25.36%	-29.46%
Petroleum	2,074	$205.98	$427,203	964	$266.68	$257,137	(1,110)	($170,065)	-39.81%	29.47%
Phillips	1,563	$205.98	$322,002	2,342	$298.85	$699,904	779	$377,903	117.36%	45.09%
Pondera	853	$673.88	$574,821	1,184	$378.19	$447,702	331	($127,119)	-22.11%	-43.88%
Powder River	17,431	$205.98	$3,590,439	39,730	$264.82	$10,521,317	22,299	$6,930,877	193.04%	28.57%
Powell	210,783	$506.78	$106,821,211	218,083	$685.47	$149,489,879	7,300	$42,668,668	39.94%	35.26%
Prairie	436	$205.98	$89,807		$0.00		(436)	($89,807)	-100.00%	-100.00%
Ravalli	94,699	$426.21	$40,361,872	94,424	$791.94	$74,778,014	(275)	$34,416,142	85.27%	85.81%
Richland		$0.00			$0.00		-	$0	0.00%	0.00%
Roosevelt		$0.00			$0.00		0	$0	0.00%	0.00%
Rosebud	44,162	$208.62	$9,212,997	43,801	$264.87	$11,601,699	(361)	$2,388,702	25.93%	26.96%
Sanders	271,978	$687.64	$187,023,016	265,490	$1,285.26	$341,224,028	(6,488)	$154,201,012	82.45%	86.91%
Sheridan		$0.00			$0.00		-	$0	0.00%	0.00%
Silver Bow	22,624	$333.83	$7,552,710	31,816	$501.89	$15,968,090	9,192	$8,415,379	111.42%	50.34%
Stillwater	63,134	$209.59	$13,232,103	55,251	$276.04	$15,251,700	(7,882)	$2,019,597	15.26%	31.71%
Sweet Grass	70,733	$248.77	$17,596,127	97,422	$300.66	$29,290,726	26,689	$11,694,600	66.46%	20.86%
Teton	8,013	$703.01	$5,633,390	8,440	$380.60	$3,212,174	426	($2,421,216)	-42.98%	-45.86%
Toole		$0.00			$0.00		-	$0	0.00%	0.00%
Treasure	13,932	$205.98	$2,869,713	1,662	$264.82	$440,076	(12,270)	($2,429,638)	-84.66%	28.57%
Valley		$0.00			$0.00		0	$0	0.00%	0.00%
Wheatland	13,062	$215.45	$2,814,176	17,296	$349.92	$6,052,094	4,234	$3,237,918	115.06%	62.41%
Wibaux		$0.00			$0.00		-	$0	0.00%	0.00%
Yellowstone	32,480	$205.98	$6,690,313	37,707	$264.82	$9,985,531	5,227	$3,295,218	49.25%	28.57%
Total	**3,883,979**	**$508.60**	**$1,975,410,723**	**4,109,130**	**$740.72**	**$3,043,724,865**	**225,151**	**$1,068,314,142**	**54.08%**	**45.64%**