Out-of-State Owners of Agricultural/Forest Land

Department of Revenue

January 23, 2009

Informational request from the Senate Taxation Committee and the Joint House-Senate Select Sub-Committee on Reappraisal

Information based on 2008 Orion data

County	*Out of State Owners Count	Out of State Total Ag Acres	Out of State Total Ag Value	Out of State Total Forest Acres	Out of State Total Forest Value	**Total Owners Count	***Total Ag Acres	Total Ag Value	Total Forest Acres	Total Forest Value	Percent Out of State Owners	Percent Out of State Ag Acres	Percent Out of State Ag Value	Percent Out of State Forest Acres	Percent Out of State Forest Value
01	143	21,697.242	$1,183,084	3,393.040	$1,133,510	817	144,797.505	$11,558,475	23,344.311	$7,831,339	17.50%	14.98%	10.24%	14.53%	14.47%
02	427	79,502.583	$7,356,878	7,891.211	$3,386,046	2,579	1,304,505.449	$160,544,463	46,230.090	$19,597,796	16.56%	6.09%	4.58%	17.07%	17.28%
03	313	108,289.129	$8,401,878	3,663.000	$754,508	2,726	1,292,348.121	$120,667,509	32,564.400	$6,502,278	11.48%	8.38%	6.96%	11.25%	11.60%
04	493	27,818.076	$5,757,357	43,007.993	$27,929,278	2,299	139,639.433	$45,040,765	525,485.734	$292,114,895	21.44%	19.92%	12.78%	8.18%	9.56%
05	645	112,596.760	$10,265,247	23,965.301	$10,787,959	2,863	776,756.086	$84,767,510	165,199.568	$72,199,194	22.53%	14.50%	12.11%	14.51%	14.94%
06	970	101,441.248	$22,806,876	38,530.261	$29,764,621	3,257	663,059.352	$132,020,862	140,600.308	$87,423,718	29.78%	15.30%	17.28%	27.40%	34.05%
07	1,001	21,361.592	$8,512,856	43,645.257	$38,008,715	3,931	152,307.990	$67,690,024	450,285.203	$355,212,412	25.46%	14.03%	12.58%	9.69%	10.70%
08	399	236,784.217	$20,988,345	28,702.413	$6,102,124	1,899	1,963,442.426	$184,530,405	124,180.834	$26,524,662	21.01%	12.06%	11.37%	23.11%	23.01%
09	122	179,860.762	$9,295,528	2,946.400	$606,904	507	1,342,047.553	$68,027,947	17,324.010	$3,568,413	24.06%	13.40%	13.66%	17.01%	17.01%
10	514	187,000.858	$15,716,590	1,875.000	$448,149	1,851	664,192.945	$85,597,064	11,406.610	$2,668,585	27.77%	28.15%	18.36%	16.44%	16.79%
11	123	143,693.352	$10,938,733	339.377	$69,908	734	1,583,313.594	$124,463,335	1,566.076	$326,884	16.76%	9.08%	8.79%	21.67%	21.39%
12	257	153,458.840	$20,934,375	42.000	$8,652	1,359	1,543,469.793	$200,288,813	6,174.380	$1,296,269	18.91%	9.94%	10.45%	0.68%	0.67%
13	687	44,152.125	$12,121,579	27,786.402	$15,407,531	3,031	209,036.720	$58,423,559	97,710.252	$53,505,910	22.67%	21.12%	20.75%	28.44%	28.80%
14	269	283,512.247	$11,721,138	7,056.000	$1,453,399	902	1,806,116.961	$86,564,216	37,560.000	$7,736,638	29.82%	15.70%	13.54%	18.79%	18.79%
15	409	18,150.354	$4,282,381	7,222.399	$6,079,517	2,462	279,465.757	$54,826,446	98,951.311	$77,513,652	16.61%	6.49%	7.81%	7.30%	7.84%
16	164	126,060.712	$11,471,443	-	$0	911	1,332,847.417	$104,623,505	-	$0	18.00%	9.46%	10.96%		
17	369	162,129.642	$17,615,667	-	$0	1,301	1,038,131.727	$120,614,562	-	$0	28.36%	15.62%	14.60%		
18	270	255,944.778	$23,096,404	7,973.460	$3,261,728	975	1,065,931.254	$98,638,908	25,808.051	$10,225,147	27.69%	24.01%	23.42%	30.90%	31.90%
19	208	137,949.802	$22,435,885	440.000	$120,637	1,344	2,052,053.415	$296,849,538	13,829.850	$3,401,354	15.48%	6.72%	7.56%	3.18%	3.55%
20	225	187,797.548	$19,270,992	-	$0	1,165	1,471,777.739	$156,939,190	-	$0	19.31%	12.76%	12.28%		
21	163	84,870.630	$11,577,886	-	$0	783	1,081,914.882	$139,222,655	-	$0	20.82%	7.84%	8.32%		
22	212	664,958.741	$44,909,592	33,531.000	$7,010,226	868	1,583,648.009	$131,720,642	76,619.000	$15,863,247	24.42%	41.99%	34.09%	43.76%	44.19%
23	569	202,471.947	$13,294,595	44,957.762	$9,293,989	1,599	841,255.101	$54,407,955	156,259.661	$31,868,368	35.58%	24.07%	24.44%	28.77%	29.16%
24	152	92,442.293	$7,992,517	42.000	$8,652	743	1,562,558.312	$136,212,896	3,008.000	$619,189	20.46%	5.92%	5.87%	1.40%	1.40%
25	998	245,553.742	$23,027,011	19,296.061	$8,318,751	2,318	964,400.692	$86,982,802	83,785.134	$33,768,823	43.05%	25.46%	26.47%	23.03%	24.63%
26	116	53,319.850	$8,948,808	40.000	$26,443	878	753,155.102	$131,572,731	853.000	$574,820	13.21%	7.08%	6.80%	4.69%	4.60%
27	155	96,247.001	$9,129,284	-	$0	1,009	1,181,233.763	$116,416,694	-	$0	15.36%	8.15%	7.84%		
28	276	59,180.675	$5,052,429	44,810.603	$23,324,114	940	429,037.778	$41,027,687	214,557.364	$110,390,793	29.36%	13.79%	12.31%	20.89%	21.13%
29	298	332,524.445	$17,736,922	17,152.000	$3,458,585	850	2,379,316.205	$109,370,894	44,163.000	$9,114,168	35.06%	13.98%	16.22%	38.84%	37.95%
30	239	61,895.045	$3,001,113	12,103.992	$5,713,017	622	179,632.235	$13,054,113	54,468.107	$26,374,972	38.42%	34.46%	22.99%	22.22%	21.66%
31	175	83,338.558	$11,925,816	1,033.830	$724,286	1,339	1,054,619.857	$151,695,411	8,013.270	$5,633,387	13.07%	7.90%	7.86%	12.90%	12.86%
32	484	93,272.035	$8,040,985	12,144.326	$2,496,726	1,711	811,346.796	$77,046,732	63,445.044	$12,922,566	28.29%	11.50%	10.44%	19.14%	19.32%
33	66	69,461.998	$3,530,703	3,457.000	$712,071	261	556,417.336	$29,940,775	14,001.000	$2,883,928	25.29%	12.48%	11.79%	24.69%	24.69%
34	250	126,391.515	$14,561,821	-	$0	1,064	952,841.706	$108,676,011	-	$0	23.50%	13.26%	13.40%		
35	537	25,063.779	$2,748,281	101,621.774	$66,461,939	1,925	193,924.684	$21,590,409	274,856.470	$197,213,814	27.90%	12.92%	12.73%	36.97%	33.70%
36	86	77,130.056	$8,356,039	2,692.006	$618,576	622	761,192.408	$94,296,890	16,459.841	$3,523,660	13.83%	10.13%	8.86%	16.35%	17.55%
37	120	67,427.630	$7,774,568	-	$0	622	652,630.522	$74,452,766	-	$0	19.29%	10.33%	10.44%		
38	253	88,501.554	$8,739,714	374.000	$311,217	904	810,694.889	$94,175,132	2,406.812	$1,942,025	27.99%	10.92%	9.28%	15.54%	16.03%
39	120	83,530.516	$4,131,104	-	$0	521	838,162.054	$48,662,230	600.000	$123,589	23.03%	9.97%	8.49%	0.00%	0.00%
40	169	104,457.189	$7,872,123	11,370.406	$2,069,408	700	766,137.561	$53,284,244	70,754.996	$18,418,384	24.14%	13.63%	14.77%	16.07%	12.60%
41	134	136,984.295	$10,890,354	-	$0	707	1,342,818.019	$113,336,682	-	$0	18.95%	10.20%	9.61%		
42	144	380,049.049	$18,811,312	7,336.190	$1,493,191	454	1,370,477.675	$73,555,577	21,584.830	$4,429,219	31.72%	27.73%	25.57%	33.99%	33.71%
43	171	36,617.687	$2,414,178	1,467.671	$453,665	860	432,120.900	$36,917,304	32,272.981	$11,555,278	19.88%	8.47%	6.54%	4.55%	3.93%
44	156	115,206.539	$5,768,587	1,392.000	$286,726	439	819,674.316	$51,425,032	13,061.970	$2,814,178	35.54%	14.06%	11.22%	10.66%	10.19%
45	34	16,509.690	$1,544,458	-	$0	278	576,191.033	$39,078,948	436.000	$89,807	12.23%	2.87%	3.95%	0.00%	0.00%
46	220	27,834.619	$2,492,366	59,468.991	$31,932,489	768	233,958.596	$26,913,466	769,780.197	$466,360,769	28.65%	11.90%	9.26%	7.73%	6.85%
47	182	96,576.736	$4,887,716	22,197.245	$9,288,536	585	834,007.264	$55,017,068	143,771.420	$62,596,357	31.11%	11.58%	8.88%	15.44%	14.84%
48	90	52,532.580	$7,701,380	-	$0	504	797,186.775	$105,451,996	-	$0	17.86%	6.59%	7.30%		
49	747	231,100.247	$23,141,867	46,974.809	$26,407,428	2,099	660,242.771	$79,587,467	134,909.958	$76,251,690	35.59%	35.00%	29.08%	34.82%	34.63%
50	182	154,851.590	$7,458,894	38.000	$7,828	582	2,110,520.642	$110,357,397	456.000	$93,928	31.27%	7.34%	6.76%	8.33%	8.33%
51	447	81,355.058	$4,987,952	4,026.936	$1,484,550	1,818	401,634.246	$32,631,276	42,104.815	$15,008,899	24.59%	20.26%	15.29%	9.56%	9.89%
52	140	79,874.650	$8,265,268	-	$0	363	504,957.078	$36,882,653	-	$0	38.57%	15.82%	22.41%		
53	98	82,052.620	$4,137,011	2,196.000	$512,752	343	652,594.804	$40,778,846	11,393.400	$2,390,962	28.57%	12.57%	10.14%	19.27%	21.45%
54	161	2,845.777	$646,077	66,465.374	$35,023,905	506	12,352.338	$5,237,008	93,194.686	$53,824,266	31.82%	23.04%	12.34%	71.32%	65.07%
55	139	62,298.229	$3,387,717	181.000	$37,283	353	610,686.777	$33,282,757	2,202.000	$453,577	39.38%	10.20%	10.18%	8.22%	8.22%
56	635	10,697.925	$1,414,846	63,023.268	$43,336,612	2,041	52,044.257	$8,133,206	424,611.171	$313,450,563	31.11%	20.56%	17.40%	14.84%	13.83%
Statewide	**17,126**	**6,868,628**	**$594,474,630**	**827,874**	**$426,136,151**	**69,892**	**50,590,829**	**$4,825,073,448**	**4,592,249**	**$2,506,204,372**	**24.50%**	**13.58%**	**12.32%**	**18.03%**	**17.00%**

* Reflects the number of out-of-state taxpayers that own agricultural and/or forest land in Montana, based on mailing address.

** Reflects the total number of all taxpayers that own agricultural and/or forest land in Montana.

***Includes non-qualified agricultural land.

Exhibit No. 1

Date 2-10-09

Bill No.