EXHIBIT NO. 14
DATE 3-10-2009

Montana Department of Revenue

Upadated 3/10/09

2009 Reappraisal Statistics by Montana County for
Analysis of Owner Occupied Properties With Increase Above the 150%
International Association of Assessing Officers Standard

County Name	Number of Residental Parcels	Full Reappraisal 2009 Value	Full Reappraisal 2008 Value	Change in Reappraisal	Average Dollar Increase	Average % Increase
Beaverhead	20	2,290,891	619,873	1,671,018	83,551	270%
Big Horn	4	439,007	150,166	288,841	72,210	192%
Blaine	5	228,062	68,095	159,967	31,993	235%
Broadwater	28	5,086,924	1,044,380	4,042,544	144,377	387%
Carbon	31	4,300,198	1,424,660	2,875,538	92,759	202%
Carter	1	28,436	8,299	20,137	20,137	243%
Cascade	34	5,834,256	1,648,200	4,186,056	123,119	254%
Chouteau	6	427,393	114,543	312,850	52,142	273%
Custer	38	6,439,520	2,138,382	4,301,138	113,188	201%
Daniels	2	272,796	17,598	255,198	127,599	1450%
Dawson	168	9,794,887	3,042,817	6,752,070	40,191	222%
Deer Lodge	20	1,579,301	493,462	1,085,839	54,292	220%
Fallon	1	49,064	13,149	35,915	35,915	273%
Fergus	15	1,233,219	373,790	859,429	57,295	230%
Flathead	784	572,696,082	166,292,604	406,403,478	518,372	244%
Gallatin	218	78,523,544	26,114,668	52,408,876	240,408	201%
Garfield	15	666,073	208,605	457,468	30,498	219%
Glacier	2	124,969	12,698	112,271	56,136	884%
Golden Valley	1	69,130	1,848	67,282	67,282	3641%
Granite	-	-	-	-	-	0%
Hill	12	359,881	132,342	227,539	18,962	172%
Jefferson	41	6,202,984	1,618,302	4,584,682	111,822	283%
Judith Basin	9	361,863	118,444	243,419	27,047	206%
Lake	822	852,642,349	243,141,152	609,501,197	741,486	251%
Lewis And Clark	82	22,250,792	5,517,164	16,733,628	204,069	303%
Liberty	-	-	-	-	-	-
Lincoln	80	29,045,321	9,134,581	19,910,740	248,884	218%
Madison	45	7,192,708	1,904,106	5,288,602	117,524	278%
McCone	2	72,739	23,718	49,021	24,511	207%
Meagher	8	2,193,475	246,060	1,947,415	243,427	791%
Mineral	18	4,489,943	1,485,733	3,004,210	166,901	202%
Missoula	9	1,233,167	279,855	953,312	105,924	341%
Musselshell	10	499,916	140,290	359,626	-	0%
Park	180	44,761,515	14,846,977	29,914,538	166,192	201%
Petroleum	1	35,900	13,699	22,201	22,201	162%
Phillips	22	756,361	237,124	519,237	23,602	219%
Pondera	-	-	-	-	-	-
Powder River	2	39,950	14,288	25,662	12,831	180%
Powell	6	385,292	102,732	282,560	47,093	275%
Prairie	1	30,760	10,429	20,331	20,331	195%
Ravalli	71	18,575,388	5,455,784	13,119,604	184,783	240%
Richland	32	2,813,340	800,337	2,013,003	62,906	252%
Roosevelt	1	27,981	8,479	19,502	19,502	230%
Rosebud	11	612,003	220,065	391,938	35,631	178%
Sanders	128	20,075,555	6,561,407	13,514,148	105,579	206%
Sheridan	-	-	-	-	-	0%
Silver Bow	52	3,493,015	1,144,442	2,348,573	45,165	205%
Stillwater	5	1,080,210	351,701	728,509	145,702	207%
Sweet Grass	3	767,126	187,157	579,969	193,323	310%
Teton	1	47,765	14,185	33,580	33,580	237%
Toole	1	40,200	14,699	25,501	25,501	173%
Treasure	-			-	-	-
Valley	20	2,172,883	538,920	1,633,963	81,698	303%
Wheatland	-	-	-	-	-	-
Wibaux	2	136,989	9,028	127,961	63,981	1417%
Yellowstone	50	7,258,036	2,606,655	4,651,381	93,028	178%
Total	**3,120**	**1,719,739,159**	**500,667,692**	**1,219,071,467**	**390,728**	**243%**