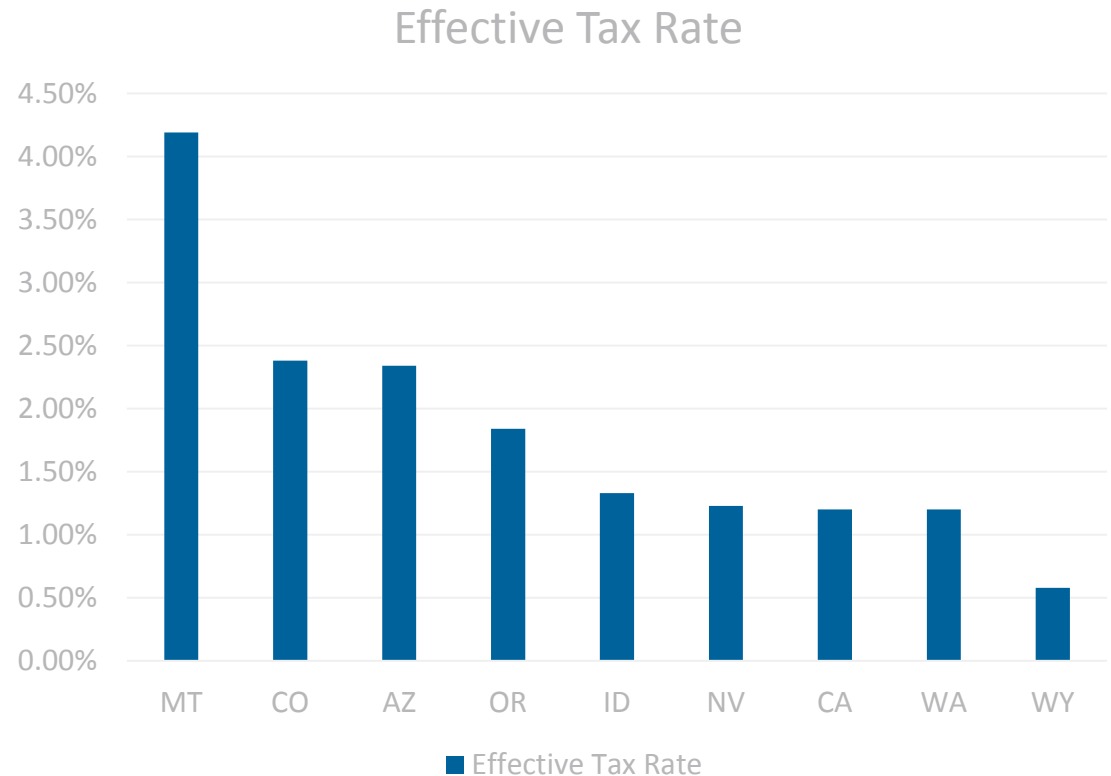


# Montana Property Tax Comparison

Jamie Fenwick  
VP, Strategic Tax  
September 14, 2017

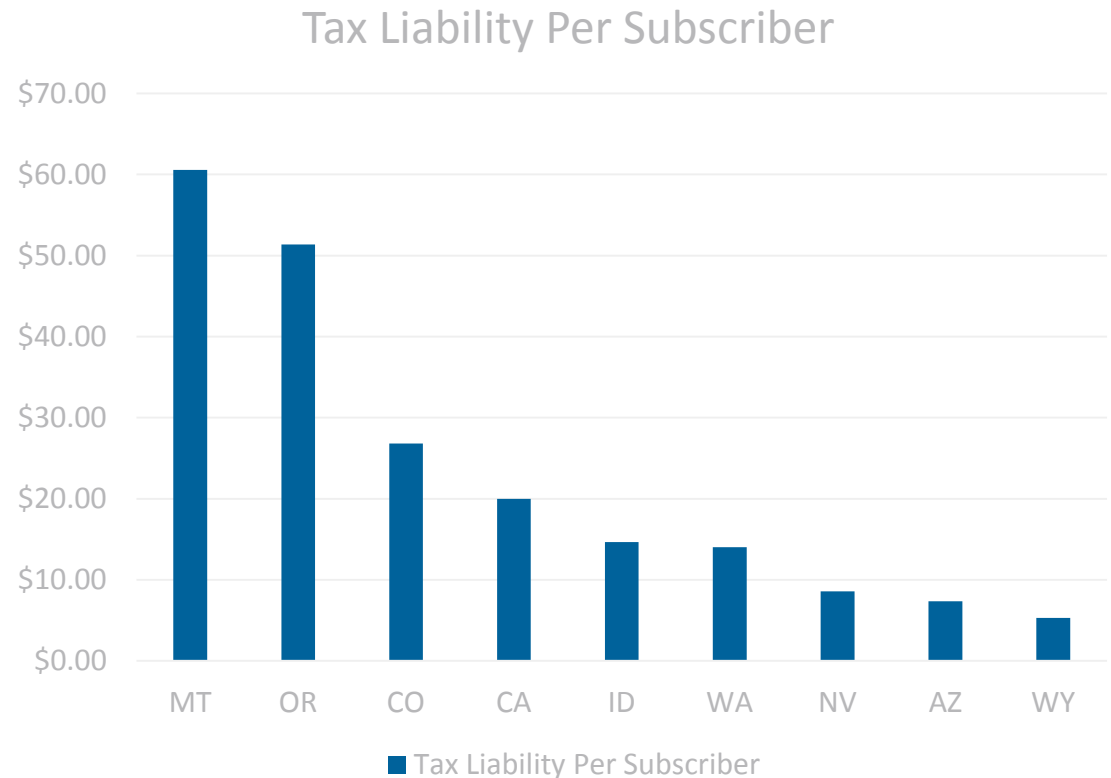
# Comparative Property Tax Effective Rate – Western States

- MT – 4.19%
- CO – 2.38%
- AZ – 2.34%
- OR – 1.84%
- ID – 1.33%
- NV – 1.23%
- CA – 1.20%
- WA – 1.20%
- WY – 0.58%



# Comparative Property Tax per Video Subscriber – Western States

- MT – \$60.58
- OR – \$51.35\*
- CO – \$26.83
- CA – \$19.99
- ID – \$14.65
- WA – \$14.04
- NV – \$8.56
- AZ – \$7.36
- WY – \$5.29



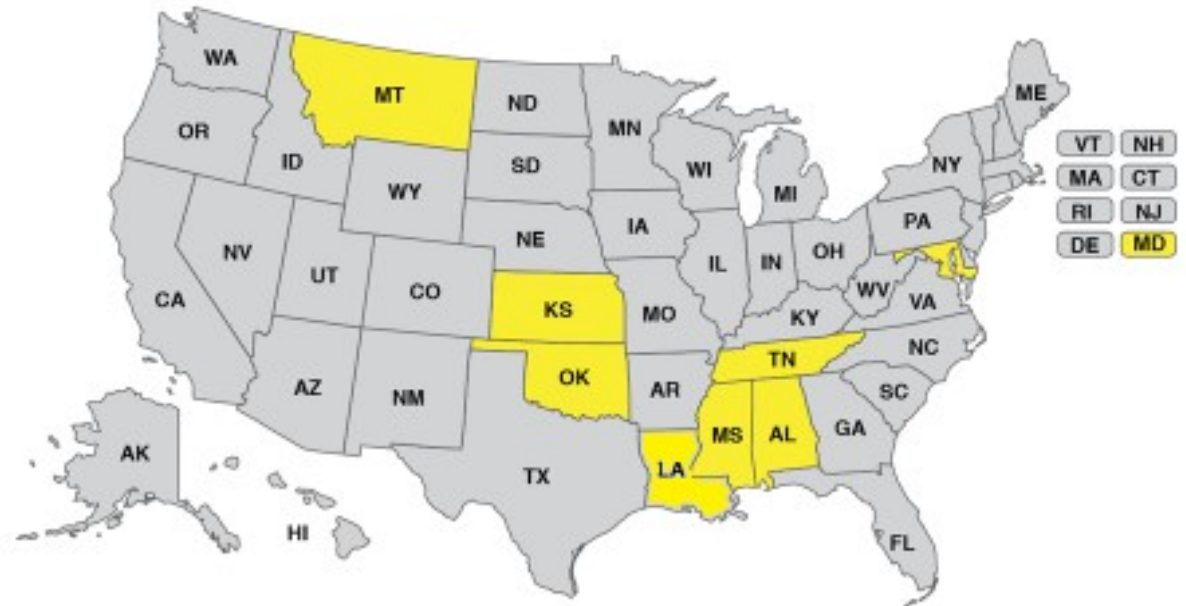
\* OR includes intangibles in the property tax base

# Montana Property Tax Assessment Ratios

## Higher Assessment Ratios on Telecoms<sup>1</sup>

### MT Assessment Ratios

- Telecoms – 6%
- General Businesses – 3%



1 – NCSL Whitepaper - *Property Tax on Communications Providers: A Primer for State Legislatures*