

PROPERTY TAX PAYMENTS BY CLASS

OVERVIEW & DATA SOURCE

This document provides information on property taxes paid by class of property. The Department of Revenue provided the data and it includes all property taxes paid in the state.

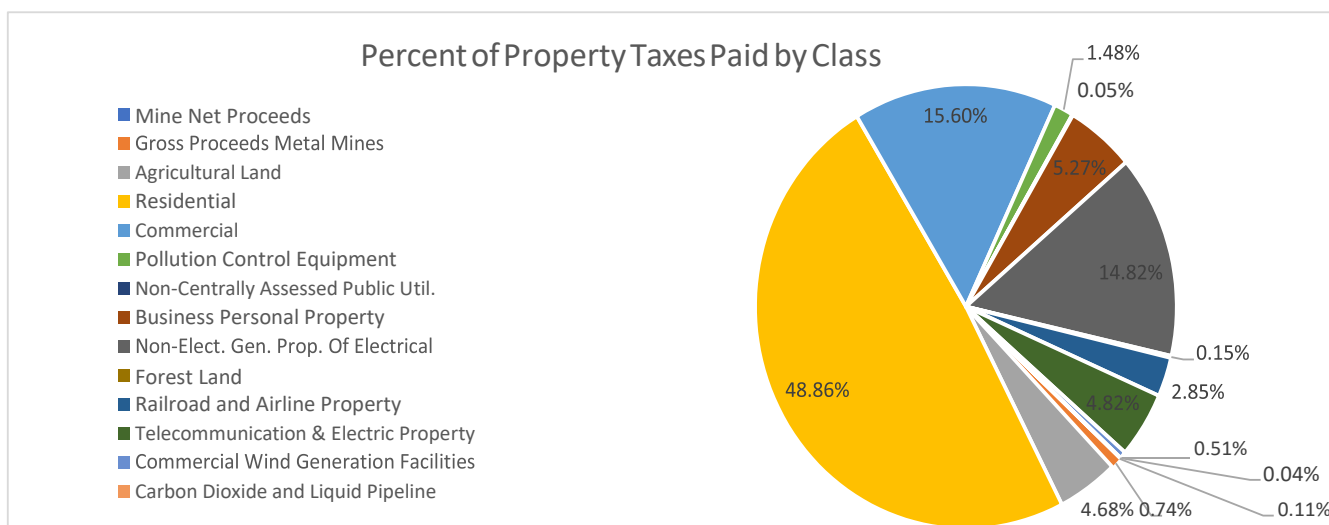
PROPERTY TAXES PAID BY CLASS, 2018

In 2018, property tax collections totaled \$1.75 billion. The Department of Revenue included in the most recent Biennial Report the table showing taxes paid by class and the following pie chart, which provides a visualization of taxes paid by class.

Estimated Property Taxes Paid By Property Class Tax Year 2018 (Fiscal Year 2019)					
<u>Tax Class</u>	<u>Description</u>	<u>Market Value</u>	<u>Taxable Value</u>	<u>Taxes Paid by Tax Class</u>	<u>Percent of Total Taxes</u>
1	Mine Net Proceeds	\$4,794,622	\$4,794,622	\$1,930,216	0.11%
2	Gross Proceeds Metal Mines	\$742,469,971	\$22,274,100	\$13,047,519	0.74%
3	Agricultural Land	\$6,753,405,034	\$152,576,949	\$82,081,810	4.68%
4.1	Residential Improvements	\$73,899,125,456	\$987,734,976	\$626,526,133	35.75%
4.2	Residential Land	\$27,710,304,492	\$364,026,323	\$229,649,792	13.10%
4.8	Commercial Improvements	\$14,681,978,732	\$273,677,910	\$191,356,525	10.92%
4.9	Commercial Land	\$6,181,878,587	\$116,352,932	\$82,016,084	4.68%
	<i>Subtotal Class 4</i>	<i>\$122,473,287,267</i>	<i>\$1,741,792,141</i>	<i>\$1,129,548,534</i>	<i>64.46%</i>
5	Pollution Control Equipment	\$1,970,360,360	\$47,312,291	\$26,009,480	1.48%
7	Non-Centrally Assessed Public Util.	\$15,191,024	\$1,215,281	\$911,447	0.05%
8	Business Personal Property	\$6,949,617,276	\$155,861,423	\$92,316,434	5.27%
9	Non-Elect. Gen. Prop. Of Electrical Util.	\$4,176,210,477	\$495,370,951	\$259,741,619	14.82%
10	Forest Land	\$1,323,802,727	\$4,898,379	\$2,633,117	0.15%
12	Railroad and Airline Property	\$2,823,508,511	\$87,932,183	\$50,029,906	2.85%
13	Telecommunication & Electric Property	\$2,877,270,073	\$172,526,493	\$84,435,089	4.82%
14	Commercial Wind Generation Facilities	\$761,927,227	\$16,207,755	\$8,993,866	0.51%
15	Carbon Dioxide and Liquid Pipeline	\$151,198,970	\$2,009,940	\$778,679	0.04%
Total		\$151,023,043,539	\$2,904,772,508	\$1,752,457,716	

Source: Montana Department of Revenue Biennial Report, July 1, 2016 – June 30, 2018

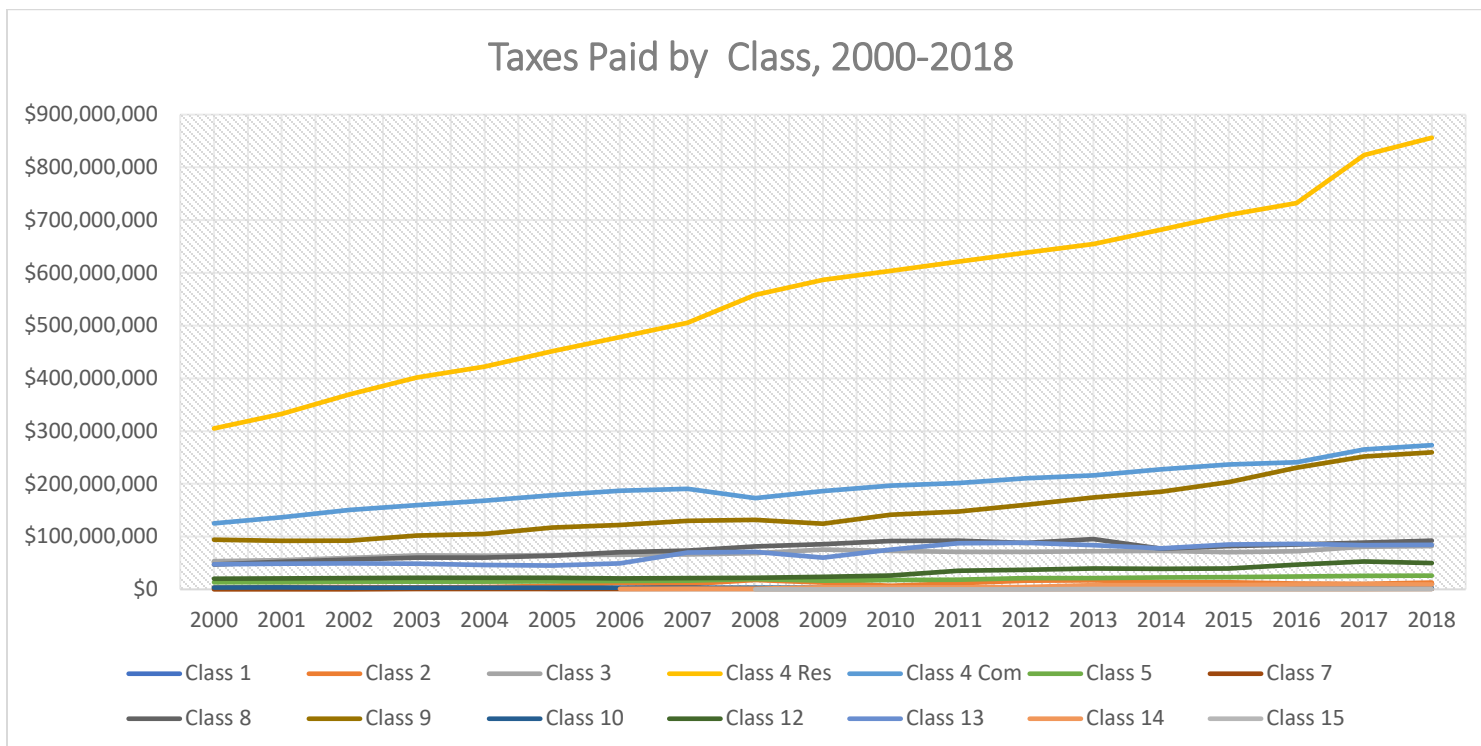
Property Tax Payments by Class



Source: Montana Department of Revenue Biennial Report, July 1, 2016 – June 30, 2018

PROPERTY TAXES PAID BY CLASS, 2000-2018

The figure below shows property taxes paid by class between 2000 and 2018 for selected classes of property. Classes sixteen and seventeen are not included because those classes did not pay any taxes during the period.



Property Tax Payments by Class

The table below shows the dollar change and percentage change in property taxes paid by class between 2000 and 2018.

Property taxes paid increased for all classes of property except classes ten, sixteen, and seventeen, and ranged from an increase of 11% for mine net proceeds to an increase of 91% for non-centrally assessed public utilities. (Class fourteen and class fifteen property taxes paid increased by 100% because the Legislature created those classes in 2005 and 2007, respectively.) Taxes collected on forest property decreased by 31% over the period and no taxes were collected for class sixteen and class seventeen property, created in 2007 and 2017, respectively..

CHANGE IN TAXES PAID BY CLASS, 2000-2018

Class	Description	Dollar Change	Percent Change
Class 1	Mine Net Proceeds	\$207,215	11%
Class 2	Gross Proceeds of Metal Mines	\$9,831,303	75%
Class 3	Agricultural Land	\$28,563,212	35%
Class 4 Residential	Residential Land and Improvements	\$551,111,630	64%
Class 4 Commercial	Commercial Land and Improvements	\$148,260,432	54%
Class 5	Pollution Control Equipment	\$12,336,153	47%
Class 7	Non-Centrally Assessed Public Utilities	\$831,630	91%
Class 8	Business Personal Property	\$45,200,175	49%
Class 9	Non-Electric Generating Property of Electric Utilities	\$165,866,478	64%
Class 10	Forest Land	-\$808,476	-31%
Class 12	Railroad and Airline Property	\$29,854,373	60%
Class 13	Telecommunication and Electric Property	\$37,033,780	44%
Class 14	Commercial Wind Generation Facilities	\$8,993,866	100%
Class 15	Carbon Dioxide and Liquid Pipeline	\$778,679	100%
Class 16	High-Voltage Direct-Current Converter Stations	\$0	0%
Class 17	Qualified Data Centers	\$0	0%

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