

# RESIDENTIAL PROPERTY TAXES

## METHODOLOGY & DATA SOURCES

This report provides information on residential property taxes by county and by city for 2002 through 2018. Data on residential property taxes paid was provided by the Department of Revenue.

County data includes all taxes paid within the county on residential property including mills levied by the state, county, school district, and mills for each city or town within the county. The data excludes mills levied for special improvement districts and fees. The city data includes all taxes paid within the city on residential property for mills levied by the state, county (excluding county road mills), school district, and city, but excludes mills levied for special improvement districts and fees.

Population data is from the U.S. Census Bureau.<sup>1</sup> Personal income data is from the Bureau of Economic Analysis and includes income from wages, proprietors' income, dividends, interest, rents, and government benefits. The personal income data is collected for the county in which a person lives and is not adjusted for inflation.<sup>2</sup>

## RESIDENTIAL TAXES PER PERSON

### RESIDENTIAL TAXES PER PERSON BY COUNTY

The attached spreadsheets show for each county the total of residential taxes paid divided by the county population. A summary of the highest, lowest, median, and mean residential taxes per person are shown in the following table.

<sup>1</sup> U.S. Census Bureau, Annual Estimates of the Resident Population of Counties: April 1, 2010 to July 1, 2018 (<https://www.census.gov/data/tables/time-series/demo/popest/2010s-counties-total.html>); Intercensal Estimates of the Resident Population for Counties: April 1, 2000 to July 1, 2010 (<https://www.census.gov/data/tables/time-series/demo/popest/intercensal-2000-2010-counties.html>); Annual Estimates of the Resident Population for Incorporated Places: April 1, 2010 to July 1, 2018 (<https://www.census.gov/data/tables/time-series/demo/popest/2010s-total-cities-and-towns.html>); Intercensal Estimates of the Resident Population for Incorporated Places and Minor Civil Divisions: April 1, 2000 to July 1, 2010 (<https://www.census.gov/data/datasets/time-series/demo/popest/intercensal-2000-2010-cities-and-towns.html>)

<sup>2</sup> U.S. Bureau of Economic Analysis, Local Area Personal Income, accessed using "Interactive Data" tool: <https://www.bea.gov/data/income-saving/personal-income-county-metro-and-other-areas>.

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Both the highest and lowest figures in 2002 and 2018 belonged to the same two counties: Madison and McCone, respectively.

In 2018, county residential property taxes paid per person varied considerably from \$15,794 in Madison County to \$126 in McCone County. Madison County taxes per person are significantly higher than in other counties; the second-highest 2018 residential taxes per capita were \$1,148 in Flathead County.

2002			2018			% Change
	County	Taxes per person		County	Taxes per person	
<b>Highest</b>	Madison	\$2,841	<b>Highest</b>	Madison	\$15,794	456%
<b>Lowest</b>	McCone	\$67	<b>Lowest</b>	McCone	\$126	88%
<b>Median</b>		\$284	<b>Median</b>		\$576	103%
<b>Mean</b>		\$342	<b>Mean</b>		\$853	150%

Residential taxes per person increased in every county between 2002 and 2018, with the biggest percentage change in Madison County (456%) and the smallest percentage change in Liberty County (28%). The change in residential property taxes paid per person ranged from a low of \$59 per person in McCone County to a high of \$12,954 in Madison County.

## RESIDENTIAL TAXES PER PERSON BY CITY

The attached spreadsheets show for each city and town the total of residential taxes paid divided by the city or town population. A summary of the highest, lowest, median, and mean residential taxes per person are shown in the following table.

Both the highest and lowest figures in 2002 and 2018 belonged to the same two cities: Neihart and Brockton, respectively.

2002			2018			% Change
	City	Taxes per person		City	Taxes per person	
<b>Highest</b>	Neihart	\$1,184	<b>Highest</b>	Neihart	\$3,634	207%
<b>Lowest</b>	Brockton	\$10	<b>Lowest</b>	Brockton	\$20	101%
<b>Median</b>		\$239	<b>Median</b>		\$424	77%
<b>Mean</b>		\$257	<b>Mean</b>		\$497	93%

As with county residential property taxes person, city and town residential property taxes per person also varied considerably in 2018 from a high of \$3,634 in Neihart to a low of \$20 in Brockton. Neihart is not such an outlier, however. The second highest residential taxes per person were in Whitefish (\$2,241). Red Lodge (\$1,168) and Outlook (\$1,001) round out cities and town with residential taxes per person above \$1,000.

Residential property taxes per person increased in every city and town between 2002 and 2018, though the increase in Virginia City was \$1 and in Browning was less than \$1. The largest percentage change was in Outlook (389%) and the smallest was in Virginia City (0.14%). The largest change in residential property taxes per person was \$2,450 per person in Neihart.

## RESIDENTIAL TAXES PER DOLLAR OF INCOME BY COUNTY

The attached spreadsheets show for each county the total residential taxes paid divided by the total county personal income to arrive at taxes collected per dollar of income. A summary of the highest, lowest, median, and mean residential taxes per dollar of income are shown in the following table.

As with residential taxes per person, the same two counties had the highest and lowest residential taxes paid per dollar of income in 2002 and 2018. Madison County has both the highest residential taxes per person and the highest residential taxes per dollar of income. The lowest residential taxes per dollar of income, in Rosebud County, is different than the lowest residential taxes per person, in McCone County.

	2002			2018		% Change
	County	Taxes per \$ of income		County	Taxes per \$ of income	
<b>Highest</b>	Madison	3.3 cents	<b>Highest</b>	Madison	6.1 cents	86%
<b>Lowest</b>	Rosebud	0.4 cents	<b>Lowest</b>	Rosebud	0.4 cents	7%
<b>Median</b>		1.3 cents	<b>Median</b>		1.3 cents	-3%
<b>Mean</b>		1.4 cents	<b>Mean</b>		1.4 cents	1%

While residential property taxes paid per person increased in every county over the period, the same is not true for residential taxes per dollar of income, which decreased in 23 counties. Madison County saw the largest percentage increase, 86%, Meagher County had the smallest increase, 1%, and Wibaux had the biggest decrease, 40%.