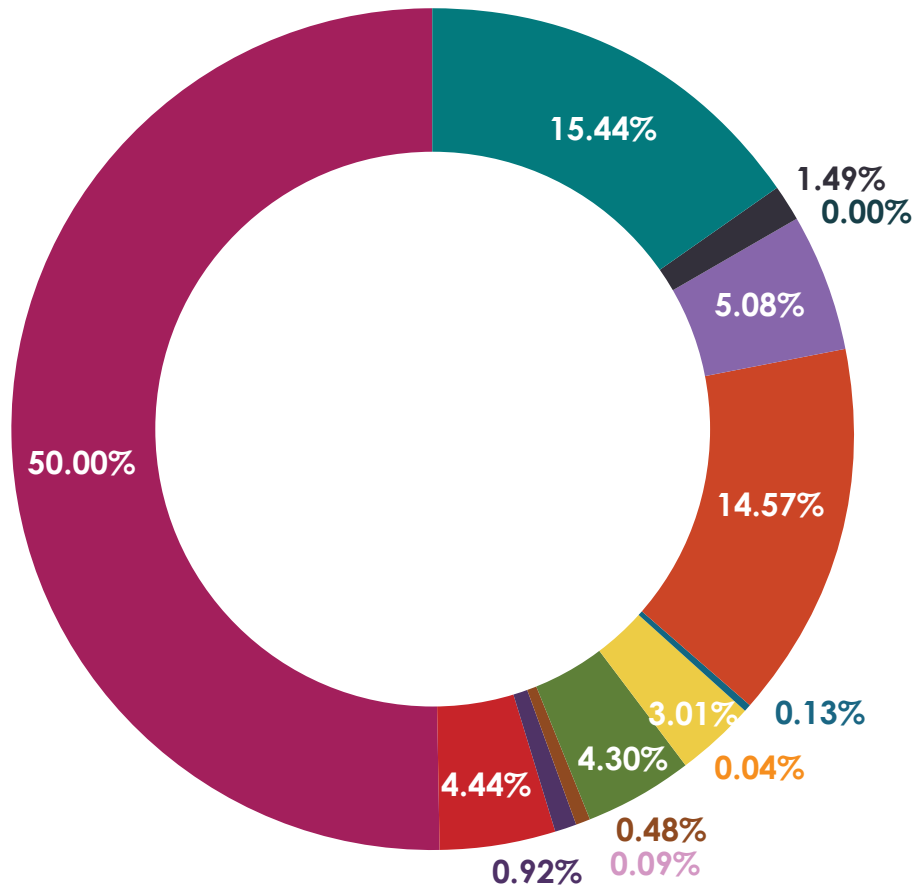


The following graph compares the percent of property tax paid for each class of property in Tax Year 2020.

## Percent of Property Taxes Paid by Class Tax Year 2020



- Commercial    Non-Centrally Assessed Public Util.    Railroad and Airline Property
- Pollution Control Equipment    Non-Elect. Gen. Prop. of Electrical Util.    Residential
- Mine Net Proceeds    Commercial Wind Generation Facilities    Agricultural Land
- Telecommunication and Electric Property    Forest Land    Carbon Dioxide
- Gross Proceeds Metal Mines    Business Personal Property

## Property Taxes Paid by Class of Property in 2020

The following table presents market value, taxable market value, and the taxes paid by class of property in the state in Tax Year 2020. In 2020, Class 4 property provided 65.45 percent, Class 9 provided 14.57 percent, and Class 8 personal property paid 5.08 percent of the property taxes paid in the state.

### Estimated Property Taxes Paid by Property Class - Tax Year 2020 (Fiscal Year 2021)

Tax Class	Description	Market Value	Taxable Value	Taxes Paid by Tax Class	Percent of Total Taxes
1	Mine Net Proceeds	\$4,744,757	\$4,744,757	\$1,723,118	0.09%
2	Gross Proceeds Metal Mines	\$1,056,503,677	\$31,695,112	\$17,577,780	0.92%
3	Agricultural Land	\$6,943,513,568	\$157,208,088	\$84,850,312	4.44%
4.1	Residential Improvements	\$85,607,427,909	\$1,150,175,727	\$705,762,756	36.93%
4.2	Residential Land	\$31,005,735,786	\$407,304,274	\$249,751,813	13.07%
4.8	Commercial Improvements	\$16,066,472,401	\$300,353,477	\$206,008,818	10.78%
4.9	Commercial Land	\$6,821,762,496	\$128,451,242	\$89,069,090	4.66%
<b>Subtotal Class 4</b>		<b>\$139,501,398,592</b>	<b>\$1,986,284,720</b>	<b>\$1,250,592,478</b>	<b>65.45%</b>
5	Pollution Control Equipment	\$2,067,943,096	\$50,756,884	\$28,560,828	1.49%
7	Non-Centrally Assessed Public Util.	\$37,789	\$3,023	\$2,583	0.00%
8	Business Personal Property	\$7,058,251,329	\$161,389,294	\$97,067,715	5.08%
9	Non-Elect. Gen. Prop. of Electrical Util.	\$4,509,421,084	\$534,403,123	\$278,391,706	14.57%
10	Forest Land	\$1,316,294,873	\$4,870,576	\$2,547,140	0.13%
12	Railroad and Airline Property	\$3,161,348,142	\$101,163,148	\$57,495,678	3.01%
13	Telecommunication and Electric Property	\$2,680,615,088	\$160,779,643	\$82,153,213	4.30%
14	Commercial Wind Generation Facilities	\$772,731,899	\$17,567,379	\$9,192,484	0.48%
15	Carbon Dioxide and Liquid Pipeline	\$143,387,501	\$1,830,152	\$734,891	0.04%
<b>Total</b>		<b>\$169,216,191,395</b>	<b>\$3,212,695,899</b>	<b>\$1,910,889,924</b>	

## Taxes Levied on the Montana Property Tax Bill

	FY 2018	FY 2019	FY 2020	FY 2021
<b>Valuation<sup>1</sup></b>				
Market Value of Taxable Property	148,339,510,804	151,023,043,539	166,215,859,888	169,216,191,395
Statewide Total Taxable Value	2,895,215,029	2,904,772,508	3,136,515,017	3,212,695,899
City/Town Taxable Value	979,467,125	990,265,593	1,077,527,165	1,078,981,836
<b>Taxes Levied<sup>2</sup></b>				
<b>State</b>				
University	17,455,388	17,563,962	18,959,917	19,409,144
Vo-Tech (General Fund)	1,451,966	1,469,488	1,586,137	1,596,422
State General Fund	276,405,990	278,124,867	300,229,431	307,342,850
<b>Subtotal State</b>	<b>295,313,344</b>	<b>297,158,316</b>	<b>320,775,486</b>	<b>328,348,415</b>
<b>County</b>				
General	126,609,859	124,058,556	136,970,388	146,565,727
Road	56,393,977	60,829,727	63,574,232	65,456,925
Bridge	14,172,207	15,075,882	15,583,782	15,502,323
Entitlement	5,517,187	5,673,223	5,896,025	5,968,947
County Fair	8,877,393	8,980,675	8,532,624	9,078,886
Library	14,870,744	15,512,643	16,276,265	16,773,847
Agricultural Extension	4,245,403	4,086,672	4,216,006	4,419,243
Planning	3,312,845	3,393,007	3,404,124	3,648,248
Health and Sanitation	43,696,194	46,555,306	55,032,425	55,817,111
Hospital	3,769,007	3,640,887	3,859,007	3,003,962
Airport	2,645,896	2,358,232	3,089,223	2,811,857
District Court	7,307,808	7,619,265	7,530,878	7,435,274
Weed Control	5,789,810	5,789,810	6,186,924	6,075,103
Senior Citizens	8,400,186	8,823,073	10,127,739	11,258,396
Public Safety	109,302,531	119,869,197	128,873,507	135,689,884
Other	32,410,728	39,136,437	34,418,795	33,881,771
<b>Subtotal County</b>	<b>447,302,306</b>	<b>471,402,590</b>	<b>503,571,942</b>	<b>523,387,503</b>
<b>Local Schools</b>				
Elementary	323,335,565	327,625,303	344,422,928	349,227,760
High School	181,713,418	188,931,156	194,167,571	194,089,228
K-12	74,580,017	89,522,972	95,873,021	100,811,931
Vo-Tech	7,563,594	7,821,051	7,983,788	8,233,999
<b>Subtotal Local Schools</b>	<b>587,192,594</b>	<b>613,900,481</b>	<b>642,447,307</b>	<b>652,362,918</b>
County-Wide Schools	119,124,717	126,502,579	123,665,080	130,658,163
Cities and Towns	171,739,280	177,769,753	192,560,706	198,842,671
Fire and Miscellaneous	77,523,883	65,727,808	73,472,884	77,290,254
<b>Total Property Tax Based on Mills</b>	<b>\$1,698,196,124</b>	<b>\$1,752,461,527</b>	<b>\$1,856,493,405</b>	<b>\$1,910,889,924</b>
SIDs and Fees	\$157,236,226	\$178,739,245	\$184,541,846	\$198,988,834
<b>Total Property Taxes</b>	<b>\$1,855,432,350</b>	<b>\$1,931,200,772</b>	<b>\$2,041,035,251</b>	<b>\$2,109,878,758</b>

<sup>1</sup> State taxable value include local abatements. Source: State Assessor's Report

<sup>2</sup> Includes revenue distributed to TIFDs. Source: Taxes Levied Report

Contact the department at (406) 444-6900 for a large-print copy of this table.

In Fiscal Year 2021 (Tax Year 2020), approximately \$1.911 billion in property tax revenue will be used by the state and local jurisdictions. The following table shows the distribution by jurisdiction type for Fiscal Years 2020 and 2021.

### Taxes Levied by Jurisdiction Type

Taxing Jurisdiction	FY 2020		FY 2021	
	Tax Revenue	% of Total	Tax Revenue	% of Total
State	\$320,775,486	17.28%	\$328,348,415	17.18%
County	\$503,571,942	27.12%	\$523,387,503	27.39%
Local Schools	\$642,447,307	34.61%	\$652,362,918	34.14%
County-Wide Schools	\$123,665,080	6.66%	\$130,658,163	6.84%
Cities and Towns	\$192,560,706	10.37%	\$198,842,671	10.41%
Fire and Miscellaneous	\$73,472,884	3.96%	\$77,290,254	4.04%
	\$1,856,493,405	100.00%	\$1,910,889,924	100.00%

The following pie chart presents the allocation of property tax usage by each type of taxing jurisdiction for Fiscal Year 2021.

