

**Number of Temporary Tribal Exemption Applications and Parcels\***  
**TY 2012-TY 2021**

Tax Year		Missoula	Flathead	Ravalli	Lake	Roosevelt	Valley	Sheridan	Sanders	Lincoln	Total
2012	Applications	4	1	1	28	-	-	-	16	1	51
	Parcels	4	38	1	76	-	-	-	26	1	146
	Parcels in Trust	4	38	1	30	-	-	-	26	1	100
	Parcels Exceeding Limit	-	-	-	50	-	-	-	-	-	50
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	4	-	-	-	-	-	4
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2013	Applications	-	1	-	6	-	-	-	-	-	7
	Parcels	-	3	-	6	-	-	-	-	-	9
	Parcels in Trust	-	3	-	3	-	-	-	-	-	6
	Parcels Exceeding Limit	-	-	-	3	-	-	-	-	-	3
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2014	Applications	1	1	1	12	1	2	-	5	-	23
	Parcels	3	3	1	13	1	28	3	6	-	55
	Parcels in Trust	3	-	-	9	1	28	-	2	-	43
	Parcels Exceeding Limit	-	3	1	5	-	-	-	4	-	13
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	1	-	-	-	-	-	1
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2015	Applications	-	-	-	13	1	-	-	8	-	22
	Parcels	-	-	-	13	1	-	-	9	-	23
	Parcels in Trust	-	-	-	-	-	-	-	-	-	-
	Parcels Exceeding Limit	-	-	-	13	1	-	-	9	-	23
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2016	Applications	1	-	-	11	-	-	-	4	-	16
	Parcels	1	-	-	15	-	-	-	4	-	20
	Parcels in Trust	-	-	-	1	-	-	-	3	-	4
	Parcels Exceeding Limit	1	-	-	14	-	-	-	4	-	19
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	3	-	3
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2017	Applications	-	-	-	13	11	2	-	6	-	32
	Parcels	-	-	-	13	22	13	-	6	-	54
	Parcels in Trust	-	-	-	-	9	2	-	2	-	13
	Parcels Exceeding Limit	-	-	-	13	13	11	-	4	-	41
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	-	-	-	-	-	-	-
2018	Applications	-	-	-	5	14	5	2	1	-	27
	Parcels	-	-	-	7	35	27	2	1	-	72
	Parcels in Trust	-	-	-	-	10	15	2	-	-	27
	Parcels Exceeding Limit	-	-	-	-	-	-	-	-	-	-
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	7	25	12	-	1	-	45
2019	Applications	-	-	-	-	6	-	3	-	-	9
	Parcels	-	-	-	-	24	-	7	-	-	31
	Parcels in Trust	-	-	-	-	3	-	-	-	-	3
	Parcels Exceeding Limit	-	-	-	-	-	-	-	-	-	-
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	-	21	-	7	-	-	28
2020	Applications	-	-	-	4	-	-	-	2	-	6
	Parcels	-	-	-	5	-	-	-	5	-	10
	Parcels in Trust	-	-	-	-	-	-	-	-	-	-
	Parcels Exceeding Limit	-	-	-	-	-	-	-	-	-	-
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	5	-	-	-	5	-	10
2021	Applications	-	-	-	1	-	-	-	-	-	1
	Parcels	-	-	-	1	-	-	-	-	-	1
	Parcels in Trust	-	-	-	-	-	-	-	-	-	-
	Parcels Exceeding Limit	-	-	-	-	-	-	-	-	-	-
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily Exempt as of 1/5/2022	-	-	-	1	-	-	-	-	-	1
2022**	Applications	-	-	-	-	6	3	1	-	-	10
	Parcels	-	-	-	4	19	15	1	-	-	39
	Parcels in Trust	-	-	-	-	-	-	-	-	-	-
	Parcels Exceeding Limit	-	-	-	-	-	-	-	-	-	-
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	-	-	-	-	-	-	-
	Temporarily exempt as of 1/5/2022	-	-	-	4	19	15	1	-	-	39
Total	Applications	6	3	2	93	39	12	6	42	1	204
	Parcels	8	44	2	153	102	83	10	57	1	460
	Parcels in Trust	7	41	1	43	23	45	2	33	1	196
	Parcels Exceeding Limit	1	3	1	98	14	11	-	21	-	149
	Placed in Trust & Exceeded 5 Yr. Limit	-	-	-	5	-	-	-	3	-	8
	Temporarily Exempt as of 1/5/2022	-	-	-	17	65	27	8	6	-	123

\*Excludes six parcels that were sold, deactivated, or determined to be related to right-of-way property

\*\*Values for 2022 represent applications received as of 1/5/2022, and are currently being processed. Applications for 2022 are due on March 1 2022.

**Estimated Taxable Value and Tax Revenue from Temporary Tribal Exemptions  
TY2012-TY2021**

Tax Year		County									
		Missoula	Flathead	Ravalli	Lake	Roosevelt	Valley	Sheridan	Sanders	Lincoln	Total
2012	Taxable Value	\$442	\$15,328	\$1,305	\$51,280	\$0	\$0	\$0	\$0	\$1,651	\$70,005
	% of Total TV	0.00022%	0.00628%	0.00161%	0.07158%	0.00000%	0.00000%	0.00000%	0.00000%	0.00455%	0.00286%
	State Taxes	\$45	\$1,548	\$132	\$5,179	\$0	\$0	\$0	\$0	\$167	\$7,071
	Tax Shift	\$235	\$6,010	\$408	\$23,934	\$0	\$0	\$0	\$0	\$713	\$31,301
	Total Benefit	\$280	\$7,559	\$539	\$29,113	\$0	\$0	\$0	\$0	\$880	\$38,372
2013	Taxable Value	\$437	\$14,859	\$1,436	\$54,732	\$0	\$0	\$0	\$1,489	\$1,764	\$74,717
	% of Total TV	0.00021%	0.00592%	0.00177%	0.07368%	0.00000%	0.00000%	0.00000%	0.00434%	0.00480%	0.00297%
	State Taxes	\$45	\$1,501	\$145	\$5,528	\$0	\$0	\$0	\$150	\$178	\$7,547
	Tax Shift	\$234	\$5,912	\$468	\$24,676	\$0	\$0	\$0	\$759	\$778	\$32,827
	Total Benefit	\$279	\$7,413	\$613	\$30,204	\$0	\$0	\$0	\$909	\$956	\$40,374
2014	Taxable Value	\$1,702	\$12,834	\$4,155	\$58,836	\$21	\$6,770	\$0	\$1,252	\$1,870	\$87,439
	% of Total TV	0.00083%	0.00499%	0.00523%	0.07718%	0.00007%	0.02631%	0.00000%	0.00372%	0.00529%	0.00347%
	State Taxes	\$174	\$1,296	\$420	\$5,942	\$2	\$684	\$0	\$126	\$189	\$8,834
	Tax Shift	\$1,007	\$5,132	\$1,499	\$26,391	\$9	\$3,009	\$0	\$726	\$780	\$38,554
	Total Benefit	\$1,181	\$6,428	\$1,919	\$32,334	\$11	\$3,693	\$0	\$852	\$969	\$47,388
2015	Taxable Value	\$929	\$9,840	\$4,582	\$37,009	\$65	\$5,221	\$0	\$2,832	\$1,203	\$61,680
	% of Total TV	0.00045%	0.00425%	0.00619%	0.05696%	0.00020%	0.01778%	0.00000%	0.00854%	0.00379%	0.00235%
	State Taxes	\$95	\$994	\$463	\$3,738	\$7	\$527	\$0	\$286	\$121	\$6,231
	Tax Shift	\$608	\$4,333	\$1,836	\$19,319	\$28	\$2,072	\$0	\$1,758	\$585	\$30,540
	Total Benefit	\$703	\$5,327	\$2,299	\$23,057	\$35	\$2,600	\$0	\$2,044	\$707	\$36,771
2016	Taxable Value	\$929	\$56	\$3,255	\$28,109	\$65	\$5,221	\$0	\$3,050	\$0	\$40,685
	% of Total TV	0.00044%	0.00002%	0.00435%	0.04476%	0.00019%	0.01727%	0.00000%	0.00825%	0.00000%	0.00151%
	State Taxes	\$95	\$6	\$329	\$2,839	\$7	\$527	\$0	\$308	\$0	\$4,111
	Tax Shift	\$679	\$28	\$1,361	\$16,614	\$27	\$2,067	\$0	\$1,812	\$0	\$22,589
	Total Benefit	\$774	\$33	\$1,690	\$19,453	\$34	\$2,595	\$0	\$2,120	\$0	\$26,700
2017	Taxable Value	\$0	\$61	\$3,986	\$99,457	\$13,303	\$5,038	\$0	\$6,189	\$0	\$128,035
	% of Total TV	0.00000%	0.00002%	0.00502%	0.15701%	0.03736%	0.01588%	0.00000%	0.01498%	0.00000%	0.00442%
	State Taxes	\$0	\$6	\$403	\$10,045	\$1,344	\$509	\$0	\$625	\$0	\$12,932
	Tax Shift	\$0	\$30	\$1,680	\$54,514	\$6,053	\$2,061	\$0	\$5,391	\$0	\$69,729
	Total Benefit	\$0	\$36	\$2,082	\$64,559	\$7,396	\$2,570	\$0	\$6,017	\$0	\$82,660
2018	Taxable Value	\$0	\$61	\$3,986	\$112,756	\$23,049	\$14,924	\$6	\$7,165	\$0	\$161,947
	% of Total TV	0.00000%	0.00002%	0.00494%	0.17839%	0.06683%	0.04750%	0.00003%	0.01696%	0.00000%	0.00558%
	State Taxes	\$0	\$6	\$403	\$11,388	\$2,328	\$1,507	\$1	\$724	\$0	\$16,357
	Tax Shift	\$0	\$31	\$1,706	\$63,835	\$10,484	\$7,593	\$3	\$6,526	\$0	\$90,178
	Total Benefit	\$0	\$37	\$2,109	\$75,223	\$12,812	\$9,101	\$3	\$7,250	\$0	\$106,535
2019	Taxable Value	\$0	\$0	\$0	\$13,054	\$23,497	\$27,210	\$1,790	\$2,077	\$0	\$67,627
	% of Total TV	0.00000%	0.00000%	0.00000%	0.01941%	0.07024%	0.08625%	0.01208%	0.00470%	0.00000%	0.00216%
	State Taxes	\$0	\$0	\$0	\$1,318	\$2,373	\$2,748	\$181	\$210	\$0	\$6,830
	Tax Shift	\$0	\$0	\$0	\$10,001	\$10,734	\$15,335	\$1,031	\$1,754	\$0	\$38,854
	Total Benefit	\$0	\$0	\$0	\$11,319	\$13,107	\$18,083	\$1,212	\$1,964	\$0	\$45,685
2020	Taxable Value	\$33	\$0	\$0	\$41,246	\$19,146	\$18,969	\$6	\$11,405	\$0	\$90,805
	% of Total TV	0.00001%	0.00000%	0.00000%	0.06086%	0.05675%	0.05990%	0.00004%	0.02535%	0.00000%	0.00283%
	State Taxes	\$3	\$0	\$0	\$4,166	\$1,934	\$1,916	\$1	\$1,152	\$0	\$9,171
	Tax Shift	\$23	\$0	\$0	\$23,178	\$9,024	\$11,054	\$3	\$6,530	\$0	\$49,813
	Total Benefit	\$26	\$0	\$0	\$27,344	\$10,958	\$12,970	\$4	\$7,682	\$0	\$58,985
2021	Taxable Value	\$0	\$0	\$0	\$36,114	\$16,365	\$16,174	\$1,788	\$4,153	\$0	\$74,594
	% of Total TV	0.00000%	0.00000%	0.00000%	0.04757%	0.05084%	0.05330%	0.01202%	0.00957%	0.00000%	0.00214%
	State Taxes	\$0	\$0	\$0	\$3,647	\$1,653	\$1,634	\$181	\$419	\$0	\$7,534
	Tax Shift	\$0	\$0	\$0	\$18,072	\$7,965	\$9,628	\$1,146	\$2,654	\$0	\$39,465
	Total Benefit	\$0	\$0	\$0	\$21,719	\$9,618	\$11,262	\$1,327	\$3,074	\$0	\$46,999

•The 'Tax Shift' values in the table represent the local taxes that would have been paid if these properties were not exempt. If these properties were not tax exempt, then mills would have been lowered for all taxpayers to generate the same amount of revenue for the local taxing jurisdictions.

•The 'Total Benefit' value corresponds to the total property tax benefit the property receives as a result of the exemption. It is equal to the estimated state taxes the property would have paid, plus the estimated taxes that would have been paid to the local jurisdictions, but were shifted to other taxpayers.

## Selected Types of Property Tax Exemptions

Exemption	Statute
• Property owned by a church and used for actual religious worship	(15-16-201(1)(b), MCA)
• Property used exclusively for educational purposes, not to exceed 80 acres	(15-16-201(1)(e), MCA)
• Property owned by a tribal corporation created for the sole purpose of establishing schools, colleges, and universities	(15-6-201(1)(f), MCA)
• Property used exclusively for nonprofit health care facilities	(15-6-201(1)(g), MCA)
• Property owned or leased from the federal, state, or local governmental entity by institutions of purely public charity and used for charitable purposes	(15-6-201(1)(i), MCA)
• Property owned by public museums, art galleries, zoos, or observatories that are non-profit	(15-201-6(1)(k), MCA)
• Property owned by a cooperative association or nonprofit corporation organized to furnish potable water to its members or customers for uses other than the irrigation of agricultural land	(15-6-201(1)(l), MCA)
• Property owned and used by a corporation or association organized and operated exclusively for the care of persons with developmental disabilities	(15-6-201(1)(n), MCA)
• Property owned by a nonprofit corporation that is organized to provide facilities primarily for training and practice for or competition in international sports and athletic events	(15-6-201(1)(o), MCA)
• Property associated with a veteran's clubhouse	(15-6-203, MCA)
• Buildings used for community services	(15-6-209, MCA)
• Property rented to provide affordable housing for lower-income tenants	(15-6- 221, MCA)
• Property on railroad land and leased by nonprofit organizations	(15-6-227, MCA)

For additional information, see the Department's Biennial Report, Page 453-455

<https://2kiztj1m0w604dydk22zcq8b-wpengine.netdna-ssl.com/wp-content/uploads/2021/03/2019-20-Biennial-Report-Tax-Epxenditures.pdf>