



# Revenue Interim Committee

68th Montana Legislature

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TO: Members of the Revenue Interim Committee

FROM: Megan Moore, Committee staff

DATE: January 11, 2024

RE: Information Request: Exempt Nonprofit Healthcare Property by County

This memorandum is in response to a request for data on exempt nonprofit healthcare property by county. The following table provided by the Department of Revenue includes the requested information for entities exempt under [15-6-201\(1\)\(g\)](#).

County	Number of Parcels	Market Value of Exempt Property	Taxable Value of Exempt Property	State Revenue Loss	Local Tax Shift	Total Benefit
Yellowstone	111	\$496,224,519	\$9,361,436	\$959,547	\$5,383,465	\$6,343,012
Cascade	32	\$318,780,113	\$6,024,944	\$617,557	\$3,603,740	\$4,221,296
Flathead	26	\$332,440,039	\$6,273,914	\$633,665	\$2,831,935	\$3,465,601
Lewis And Clark	15	\$240,517,625	\$4,545,470	\$465,911	\$2,745,983	\$3,211,893
Gallatin	20	\$307,000,937	\$5,802,318	\$586,034	\$2,163,471	\$2,749,505
Missoula	35	\$84,397,069	\$1,594,936	\$163,481	\$1,084,589	\$1,248,070
Hill	7	\$53,283,280	\$1,007,054	\$101,712	\$662,853	\$764,565
Lake	25	\$64,392,821	\$1,216,084	\$122,824	\$585,784	\$708,609
Silver Bow	26	\$47,552,372	\$898,740	\$92,121	\$476,018	\$568,138
Custer	7	\$31,264,568	\$590,900	\$59,681	\$438,933	\$498,614
Ravalli	16	\$41,647,246	\$786,017	\$79,388	\$367,115	\$446,503
Lincoln	17	\$38,244,989	\$722,830	\$73,006	\$270,396	\$343,401
Park	3	\$36,414,119	\$688,217	\$69,510	\$261,942	\$331,452
Sheridan	5	\$18,815,399	\$355,514	\$35,907	\$285,282	\$321,189
Dawson	9	\$18,218,348	\$343,409	\$34,684	\$282,952	\$317,636
Valley	28	\$15,621,461	\$294,949	\$29,790	\$227,792	\$257,582
Glacier	3	\$15,210,454	\$287,321	\$29,019	\$202,330	\$231,350
Madison	7	\$24,512,030	\$461,765	\$46,638	\$129,854	\$176,493
Carbon	4	\$17,608,607	\$332,803	\$33,613	\$120,611	\$154,224
Powell	3	\$13,355,340	\$252,416	\$25,494	\$121,851	\$147,345
Rosebud	3	\$12,035,293	\$227,457	\$22,973	\$124,304	\$147,277
Deer Lodge	15	\$13,283,365	\$250,914	\$25,342	\$118,700	\$144,042
Stillwater	5	\$10,703,899	\$202,304	\$20,433	\$93,050	\$113,483
Richland	14	\$10,705,913	\$202,342	\$20,437	\$88,510	\$108,946
Phillips	2	\$6,754,777	\$127,665	\$12,894	\$90,506	\$103,400
Carter	1	\$8,200,279	\$154,985	\$15,654	\$65,447	\$81,101
Meagher	3	\$7,264,350	\$131,051	\$13,236	\$62,923	\$76,159
Fallon	1	\$8,994,724	\$170,000	\$17,170	\$55,762	\$72,932
Broadwater	2	\$7,167,765	\$134,538	\$13,588	\$57,116	\$70,704
Mineral	4	\$4,732,711	\$89,427	\$9,032	\$60,993	\$70,025
Teton	1	\$7,467,191	\$141,130	\$14,254	\$49,654	\$63,908
Sanders	4	\$5,384,974	\$101,765	\$10,278	\$53,343	\$63,622
Roosevelt	8	\$4,320,345	\$79,313	\$8,011	\$48,519	\$56,530
Wheatland	2	\$5,109,369	\$96,567	\$9,753	\$44,550	\$54,304
Jefferson	2	\$4,222,248	\$79,462	\$8,026	\$42,431	\$50,456
Fergus	4	\$2,757,394	\$50,252	\$5,075	\$33,704	\$38,779
Blaine	2	\$2,455,474	\$46,242	\$4,670	\$30,460	\$35,130
Chouteau	3	\$3,310,085	\$62,561	\$6,319	\$27,754	\$34,072
Big Horn	5	\$1,652,658	\$30,566	\$3,087	\$25,180	\$28,267
Liberty	3	\$1,863,630	\$34,329	\$3,467	\$16,708	\$20,175
Pondera	1	\$175,810	\$3,323	\$336	\$1,833	\$2,168
Beaverhead	1	\$62,237	\$1,176	\$119	\$622	\$741
Musselshell	2	\$32,200	\$522	\$53	\$188	\$241