

HJ 36

**Residential vs. Nonqualified
Agricultural Land Classification
and Valuation**

April 11, 2022



Introduction

During the 2021 legislative session, HJ36 was passed. This joint resolution calls for an interim study of residential property taxes including (3) an analysis of property taxes paid on residential property and on other classes of property and (5) options for mitigating residential property taxes, including a review of legislation considered in the 2021 legislative session.

In response to this goal, the Department of Revenue is providing information on a subclass of property referred to as nonqualified agricultural land, commonly called non-qual. This subclassification results in valuation inequities of varying degrees throughout the state.

History and Background

In 1993, HB 643 was introduced to remove the income requirement for classification of agricultural land and make this classification strictly based on use. In its first version, HB 643 also provided land 20-160 acres not being used in an agricultural manner would be valued using a market or cost approach.

When this bill passed it required parcels of land 20 to less than 160 acres that didn't meet the requirements of agricultural classification be classified as nonqualified agricultural land with a taxable percentage multiplier of seven. The landowner had to verify to the department that the land was used in an agricultural manner.

Several bills have been considered in the legislature since the inception of nonqualified agricultural land in 1993. Those which passed have resulted in removing the requirements for agricultural use, location outside of a platted subdivision and use based on covenants and restrictions on the land.

Classification and Valuation

The department implements the current law by classifying contiguous land 20 acres to less than 160 acres, in the same ownership, that doesn't meet the requirements for agricultural classification as nonqualified agricultural land. This includes land that doesn't meet the agricultural land use requirement, the income requirement, other eligibility requirements, or doesn't have an application filed for agricultural classification.

Nonqualified agricultural land is valued as if it was grazing land but uses the state's average productivity. In other words, no matter where the property is located it is given the same value per acre. The formula is: $\text{Value} = (\text{productivity in aum per acre} \times \text{price})$

per aum) – expenses) ÷ capitalization rate. For 2021, the populated formula is: Value = $((.21 \times \$22.49) - \$5.62) \div .064 = \$55.35/\text{acre}$.

This property value is applied to the number of acres for the nonqualified agricultural land value. The tax rate, also known as the fractional assessment, is seven times the agricultural tax rate, currently 2.16% x 7 for a rate of 15.12%. This is applied to the nonqualified agricultural land value to determine the taxable value. The current taxable value per acre is: Taxable Value = $\$55.35 \times .1512 = \8.37 .

The department classifies one-acre of land under a residence on a non-qual parcel as a homesite. This homesite is valued as Class 4 property at a market value. While the remainder acres are at a static value statewide, the homesite value is dependent on the market area of its location. If there is a homesite on the parcel, there is a definite tax benefit for the parcel to be in qualified agricultural classification.

Inequities Created

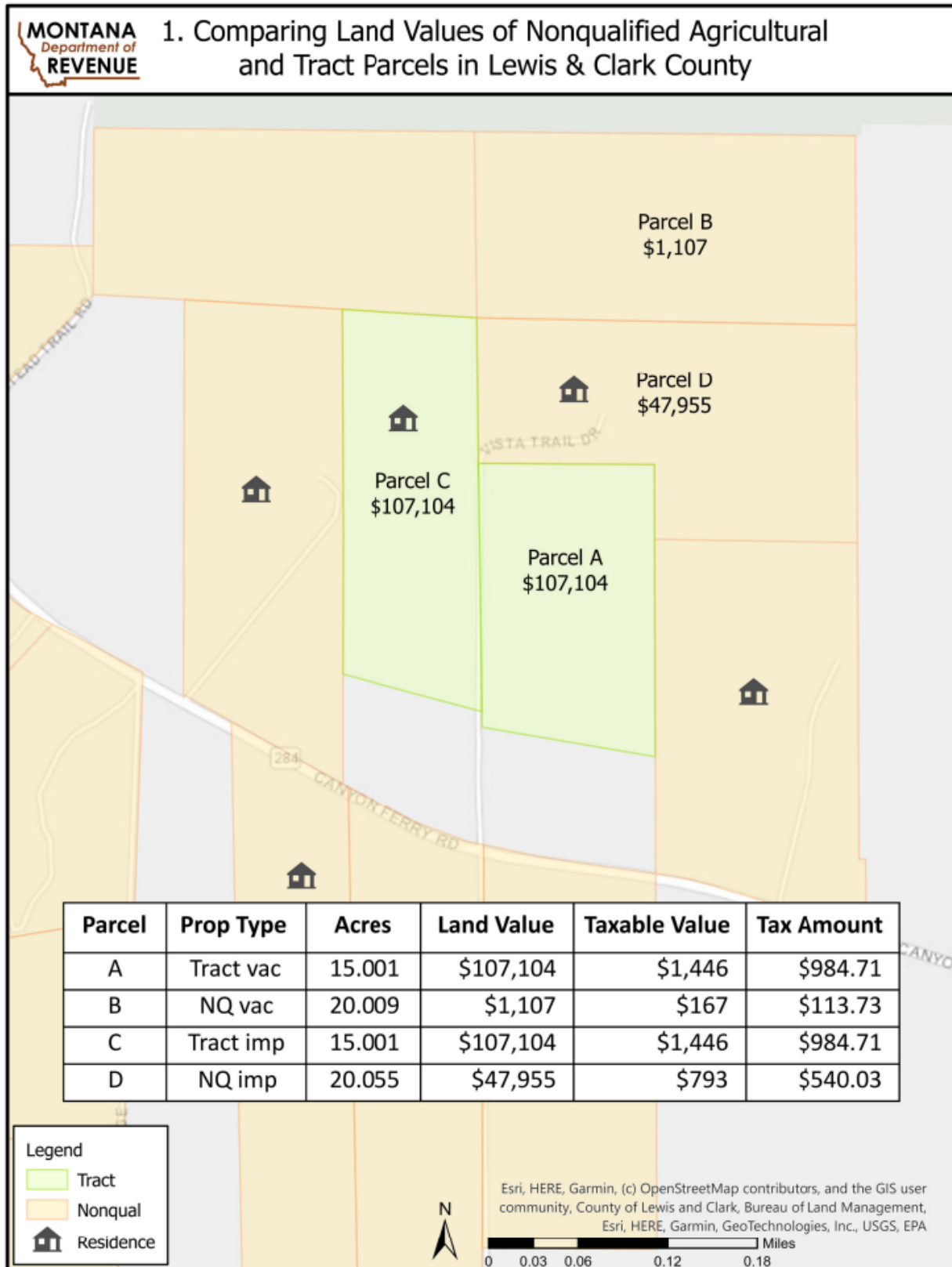
Property owners perceive inequities due to the nonqualified agricultural land classification which include the nondescriptive name of the classification, lack of a use test for classification, large property value variations of parcels with minimal size differences and discrepancies in the classification of remainder acres on forest parcels.

Currently, this classification does not require agricultural use, however, many are using the land in an agricultural manner and are confused as to why the department “says” their land is nonqualified. Because the non-qual subclassification does not have a use requirement, it is confusing to have it called nonqualified agricultural land. On the other hand, some property has a lower taxable value when classified as nonqualified agricultural than it does as agricultural, typically this is found in irrigated land. These taxpayers do not file an application and receive a lower taxable value than other properties that are classified as agricultural.

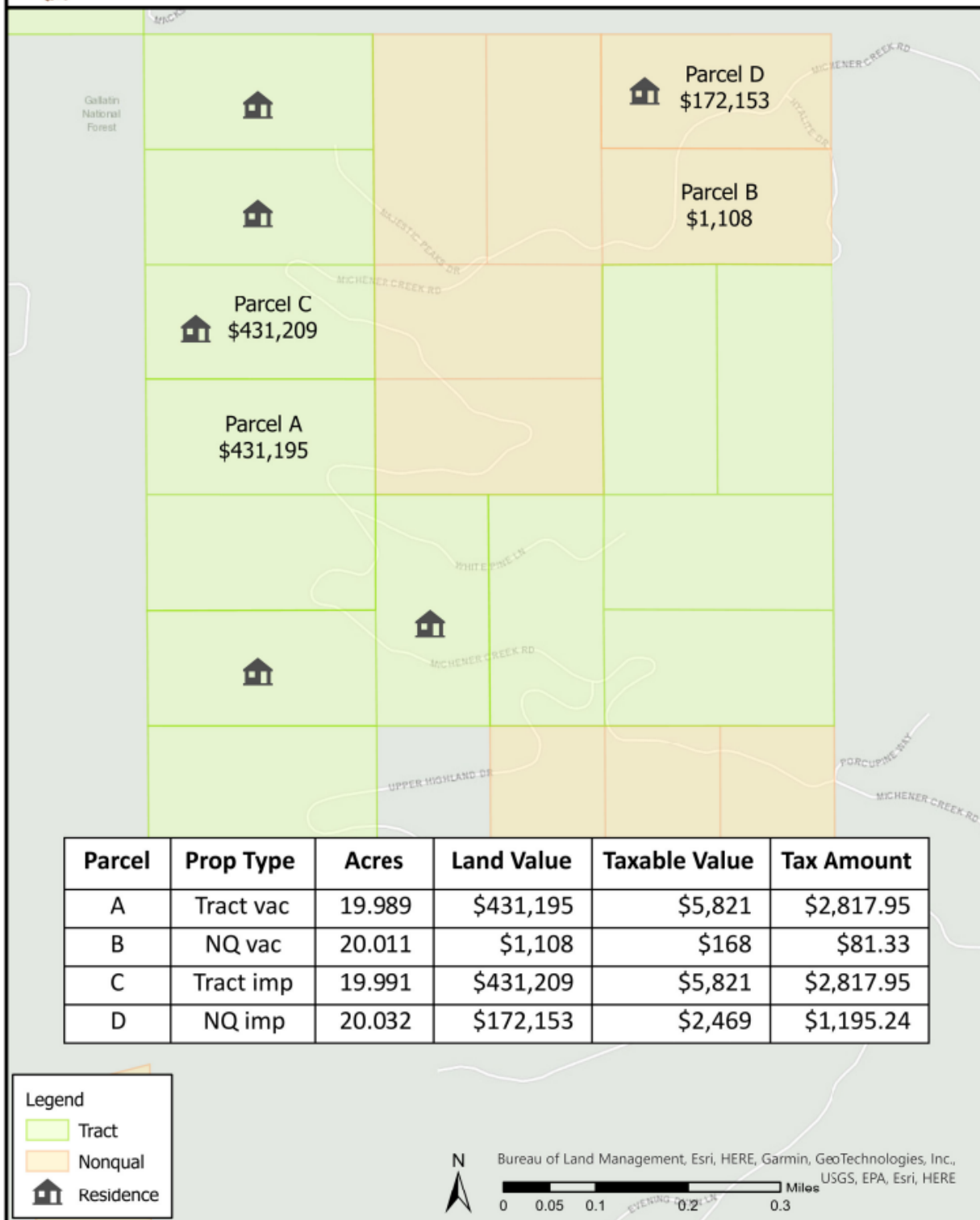
Since the nonqualified agricultural land classification is based on size of an ownership, inequities are found when parcels with minimal size differences have different classifications. Parcels just under 20 acres that don’t meet the agricultural requirements are valued using market value, but 20-acre parcels receive agricultural value.

Another inequity is created because the nonqualified classification is based on the size of the parcel, regardless of the uses within the parcel. Forest land classification is based on the acres that meet the forest land criteria which results in parcels having forest land classification and remainder acres that classified as something other than forest. If the parcel is between 20 and less than 160 acres, the remainder acres are classified as non-qual while if the parcel is less than 20 acres the remainder acres are generally classified as tract land. This is another example of the nonqualified valuation versus the market valuation for the remainder acres.

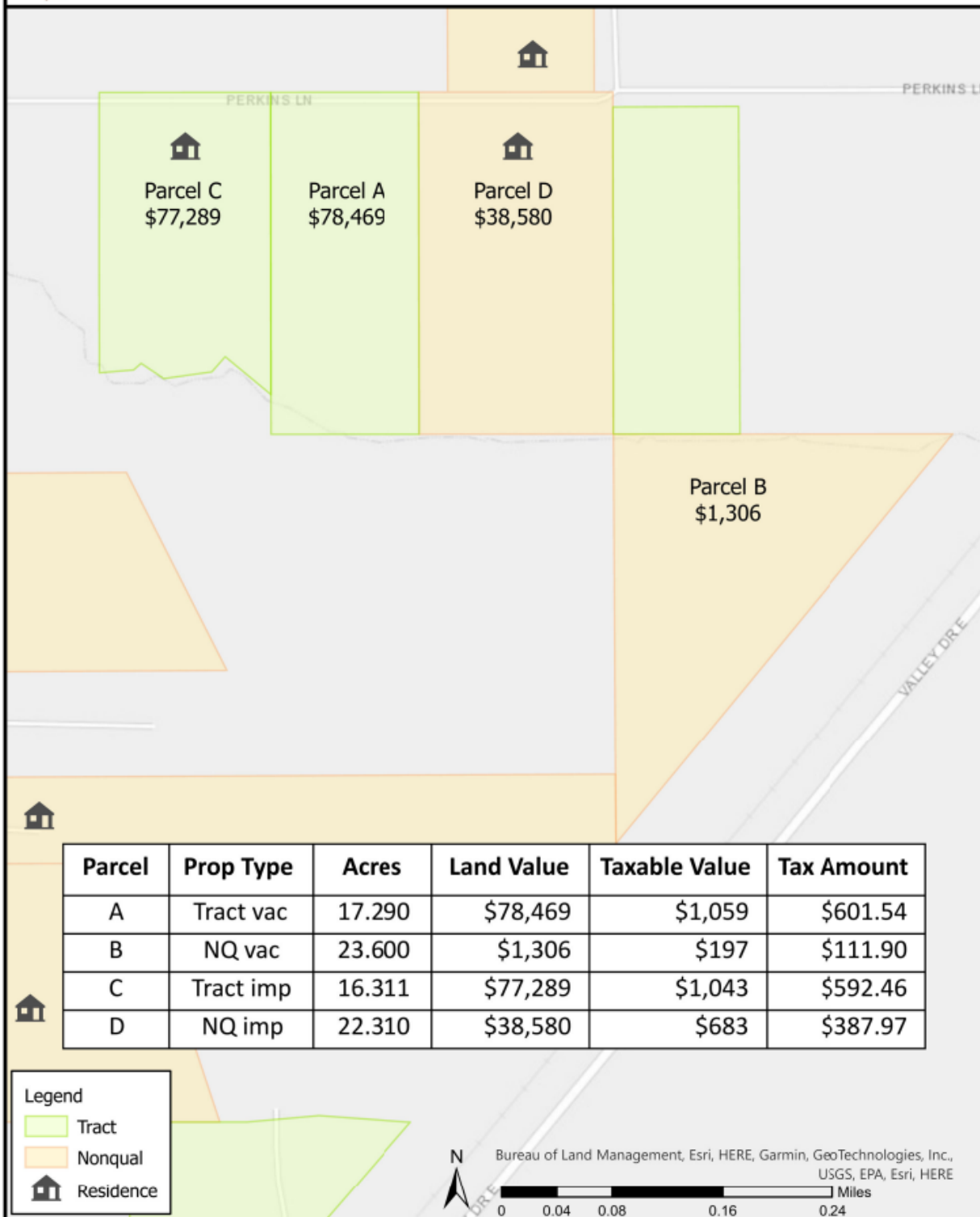
Map Examples of Inequities



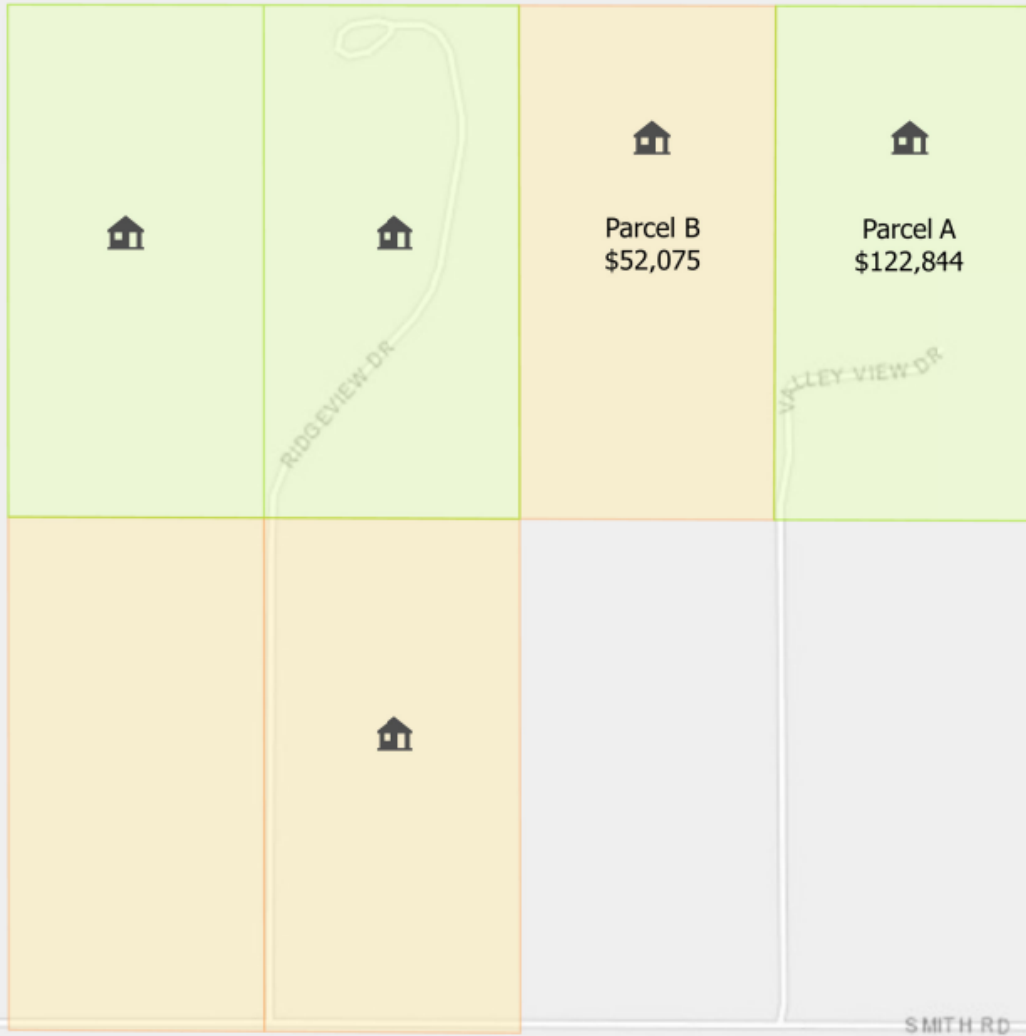
2. Comparing Land Values of Nonqualified Agricultural and Tract Parcels in Gallatin County



3. Comparing Land Values of Nonqualified Agricultural and Tract Parcels in Custer County



4. Comparing Land Values of Nonqualified Agricultural and Tract Parcels in Beaverhead County



Parcel	Prop Type	Acres	Land Value	Taxable Value	Tax Amount
A	Tract imp	19.03	\$122,844	\$1,658	\$941.74
B	NQ imp	20.09	\$52,075	\$849	\$482.23

Legend

- Tract
- Nonqual
- 🏠 Residence



Bureau of Land Management, Esri, HERE, Garmin, GeoTechnologies, Inc., USGS, EPA, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

0 0.03 0.06 0.12 0.18 Miles

Other Equity Concerns

One of the basic steps in the appraisal process is determining the highest and best use of the property. This is essential for the application of a market or income value as the appraiser determines the most economical use of the property in terms of an investor's anticipated returns. The four tests in the determination of highest and best use are legally permissible, physically possible, economically feasible, and maximally productive. Montana Code Annotated states all lands must be classified according to their use or uses, 15-7-103(2), MCA and all agricultural lands must be classified and appraised as agricultural lands without regard to the best and highest value use of adjacent or neighboring lands, 15-7-103(5), MCA.

Nonqualified land classification does not have requirements to meet the highest and best use tests as the only restrictions are size of the ownership and not qualifying for agricultural classification. The consideration of highest and best use is specifically excluded in appraisal of agricultural land in Montana due to the above statute. Since nonqualified agricultural land is included with agricultural land in Class 3 property may be one of the reasons that the highest and best use is not part of the nonqualified land appraisal.

This is a concern as the existence of covenants, deed restrictions or other limiting conditions are not given consideration in the classification of nonqualified or qualified agricultural land.

Another issue in the implementation of nonqualified agricultural land classification is the concept of contiguous ownership. Qualified agricultural land must meet specific requirements based on the number of contiguous acres in the same ownership. For non-qual, this requirement basis isn't stated in law, however since its inception in 1993, the department has classified contiguous parcels, in the same ownership that total 20 to less than 160 acres but don't meet criteria for agricultural classification, as nonqualified agricultural. The department does not combine acreage of noncontiguous parcels to meet the required acreage criteria of non-qual.

Possible Options

The department has identified some possible options to deal with the classification and valuation inequities discussed previously. Four options are described here with the resulting values and mill shifts found in the tables to follow.

- 1) By eliminating the nonqualified agricultural classification, land either meets the agricultural classification requirements or it is classified as tract land. This provides two options for the parcel, agricultural land with a productive value or tract land with a market value.
- 2) Valuing a one-acre site at market value, as currently done for the homesite, whether the property is vacant or has a residence.
- 3) Changing the tax rate for nonqualified agricultural land is another option. The legislature currently reviews the revenue neutral rates and often adjusts the taxable percentage (tax rate) by class of property each for each reappraisal. Nonqualified agricultural land taxable percentage is currently seven times that of the agricultural tax rate.
- 4) Adjusting the minimum acreage requirements of nonqualified agricultural land to a larger number of acres such as 40, 60, 80 or 100 acres, would move the property size at which the inequities are seen.

Valuation Tables

The following table shows the values of all nonqualified properties in the state.

Table 1

Summary Statistics for Non-Qualified Land			
Current Law Values;			
Estimated Values of Eliminating Non-Qualified Status;			
Estimated Values of One Acre Homesite on Non-Qualified Parcels			
Non-Qualified Parcels			
Parcels		46,970	
Acres		1,140,755	
Average Size		24.29	
Market Values, Taxable Values and Estimated Taxes			
	Current Law	Eliminate Non-Qualified Status	Create One Acre Homesite
Market Value	\$63,140,815	\$5,481,919,212	\$1,431,246,836
<i>Per Acre</i>	\$55.35	\$4,805.52	\$1,254.65
Taxable Value	\$9,206,828	\$73,665,846	\$27,441,990
<i>Per Acre</i>	\$8.07	\$64.58	\$24.06
Estimated Taxes	\$4,861,709	\$37,484,466	\$14,209,998
<i>Per Acre</i>	\$4.26	\$32.86	\$12.46
Difference from Current Law			
	Current Law	Eliminate Non-Qualified Status	Create One Acre Homesite
Market Value	NA	\$5,418,778,397	\$1,368,106,022
<i>Per Acre</i>	NA	\$4,750.17	\$1,199.30
Taxable Value	NA	\$64,459,018	\$18,235,162
<i>Per Acre</i>	NA	\$56.51	\$15.99
Estimated Taxes	NA	\$32,622,757	\$9,348,289
<i>Per Acre</i>	NA	\$28.60	\$8.19

Statewide, there were 46,970 nonqualified parcels, with a total acreage of 1.141 million. Under the current law, these properties had a total market value of \$63.141 million, a taxable value of \$9.207 million, and paid an estimated \$4.862 million in property taxes. If nonqualified status were eliminated, and all of these properties were valued using the department's current tract land valuation, it is estimated they would have a total market value of \$5.482 billion, a taxable value of \$73.666 million, and would have paid an estimated \$37.484 million in total property taxes. If one acre of these properties were removed and valued at market, these properties would have a total estimated \$1.431 billion in market value, an estimated taxable value of \$27.412 million, and pay an estimated \$14.210 million in property taxes. For county specific estimates, see appendix A.

If nonqualified status were eliminated, or if one acre for each property were valued using a market approach, then the taxable value for all taxing jurisdictions would increase. Mills would then float down because this larger tax base would relieve existing property owners of a portion of their tax burden. The following table shows the estimated shift in mills and total statewide taxes that would result from eliminating nonqualified agricultural status and if one acre for each property were valued using a market approach. Table 2 is broken down by the different types of property.

Table 2

Estimated Impacts of Changing the Minimum Size Requirements for Non-Qualified Agricultural Status				
	<u>Change from 20 to 40 Acres</u>	<u>Change from 40 to 60 Acres</u>	<u>Change from 60-80 Acres</u>	<u>Change from 80-100 Acres</u>
Properties				
Taxpayers	25,867	3,884	1,641	1,128
Acres	553,476	178,492	115,238	97,006
Market Value				
Current Law	\$30,634,892	\$9,879,548	\$6,378,403	\$5,369,279
<i>Per Acre</i>	<i>\$55.35</i>	<i>\$55.35</i>	<i>\$55.35</i>	<i>\$55.35</i>
Tract Land Value	\$3,184,151,824	\$808,454,288	\$469,317,557	\$335,969,272
<i>Per Acre</i>	<i>\$5,753.01</i>	<i>\$4,529.35</i>	<i>\$4,072.61</i>	<i>\$3,463.39</i>
Difference	\$3,153,516,932	\$798,574,740	\$462,939,154	\$330,599,993
<i>Per Acre</i>	<i>\$5,697.66</i>	<i>\$4,474.00</i>	<i>\$4,017.26</i>	<i>\$3,408.04</i>
Taxable Value				
Current Law	\$4,631,996	\$1,493,788	\$964,414	\$811,835
<i>Per Acre</i>	<i>\$8.37</i>	<i>\$8.37</i>	<i>\$8.37</i>	<i>\$8.37</i>
Tract Land Value	\$42,986,050	\$10,914,133	\$6,335,787	\$4,535,585
<i>Per Acre</i>	<i>\$77.67</i>	<i>\$61.15</i>	<i>\$54.98</i>	<i>\$46.76</i>
Difference	\$38,354,054	\$9,420,345	\$5,371,373	\$3,723,750
<i>Per Acre</i>	<i>\$69.30</i>	<i>\$52.78</i>	<i>\$46.61</i>	<i>\$38.39</i>

Table 2 illustrates the estimated impacts of changing the minimum acreage from 20 acres to 40 acres; from 40 acres to 60 acres; 60 acres to 80 acres; and 80 acres to 100 acres. Therefore, if you wanted to know the ‘total change’ in market and taxable value of going from 20 acres to 80 acres for example, you would need to add the values of the first three columns. The per acre values are only valid for each subgroup.

Mill Shifts

If nonqualified status were eliminated, or if one acre for each property were valued using a market approach, then the taxable value for all taxing jurisdictions would increase. Mills would then float down because this larger tax base would relieve existing property owners of a portion of their tax burden. The following table shows the estimated shift in mills and total statewide taxes that would result from eliminating nonqualified agricultural status and if one acre for each property were valued using a market approach. This table is broken down by the different types of property.

Table 3

Estimated Shift in Mills and Taxes		
	Eliminate Non- Qualified Status	Create One Acre Homesite
<u>Class 4 Residential</u>		
Mills	(8.889)	(2.513)
Total Taxes	(\$15,895,923)	(\$4,493,127)
<u>Class 4 Commercial</u>		
Mills	(7.477)	(2.144)
Total Taxes	(\$3,491,760)	(\$1,001,306)
<u>Qualified Agriculture</u>		
Mills	(5.354)	(1.503)
Total Taxes	(\$766,203)	(\$215,072)
<u>Non-Qualified Agriculture</u>		
Mills	(19.210)	(10.235)
Total Taxes	\$32,622,757	\$9,348,289
<u>Other Types of Property</u>		
Mills	(5.497)	(1.658)
Total Taxes	(\$5,936,257)	(\$1,790,112)
<u>All Types of Property</u>		
Mills	(8.492)	(2.434)
Total Taxes	\$6,532,615	\$1,848,672

Although, a majority of the mills would shift as a result of the increase in taxable value, the state 101 mills are static and would cause an increase in overall tax revenue statewide. Statewide it is estimated eliminating nonqualified classification would reduce statewide average mills by 8.492 mills but generate an additional \$6.533 million in state tax revenue. Class 4 residential property would see the biggest decrease in mills of 8.889 and reduce taxes for these properties by an estimated \$15.896 million statewide. For county specific estimates, see Appendix B.

Creating a market valued one-acre homesite for each nonqualified property would lower statewide average mills by an estimated 2.434 mills and generate an additional \$1.849 million in total statewide 101 mill property tax revenue. Additionally, class 4 residential property would see the largest reduction in mills, 2.513 mills, and a total estimated reduction of \$4.493 million in total property tax revenue.

Appendix A

County Summary Statistics for Non-Qualified Land											
Current Law Values											
Estimated Values of Eliminating Non-Qualified Status											
Estimated Values of Creating a One Acre Homesite on all Non-Qualified Parcels											
County	Parcels	Acres	Current Law			Eliminate Non-Qual Ag Status			Create One Acre Homesite		
			Market Value	Taxable Value	Taxes	Market Value	Taxable Value	Taxes	Market Value	Taxable Value	Taxes
Beaverhead	842	24,164.70	\$1.338	\$0.200	\$0.107	\$82.751	\$1.115	\$0.577	\$21.655	\$0.471	\$0.251
Big Horn	293	12,057.74	\$0.667	\$0.102	\$0.076	\$45.881	\$0.621	\$0.451	\$3.453	\$0.138	\$0.104
Blaine	99	3,780.00	\$0.209	\$0.030	\$0.021	\$8.476	\$0.112	\$0.077	\$0.861	\$0.038	\$0.026
Broadwater	696	21,170.30	\$1.172	\$0.179	\$0.101	\$68.475	\$0.926	\$0.506	\$12.873	\$0.334	\$0.187
Carbon	1,235	33,792.45	\$1.870	\$0.280	\$0.130	\$107.378	\$1.446	\$0.662	\$31.193	\$0.669	\$0.310
Carter	91	2,796.75	\$0.155	\$0.023	\$0.006	\$7.657	\$0.103	\$0.026	\$0.805	\$0.032	\$0.008
Cascade	2,031	51,660.70	\$2.859	\$0.429	\$0.238	\$169.129	\$2.280	\$1.256	\$39.985	\$0.922	\$0.507
Chouteau	179	5,026.17	\$0.278	\$0.041	\$0.024	\$8.831	\$0.118	\$0.068	\$3.999	\$0.090	\$0.052
Custer	634	20,102.21	\$1.113	\$0.168	\$0.095	\$21.229	\$0.286	\$0.164	\$6.849	\$0.243	\$0.138
Daniels	62	2,504.93	\$0.139	\$0.020	\$0.013	\$1.363	\$0.017	\$0.011	\$0.768	\$0.028	\$0.018
Dawson	263	7,182.89	\$0.398	\$0.059	\$0.037	\$1.517	\$0.020	\$0.014	\$0.920	\$0.065	\$0.041
Deer Lodge	558	26,155.74	\$1.448	\$0.217	\$0.135	\$37.575	\$0.505	\$0.314	\$9.864	\$0.328	\$0.204
Fallon	153	4,436.93	\$0.246	\$0.036	\$0.012	\$5.486	\$0.073	\$0.024	\$3.624	\$0.081	\$0.027
Fergus	925	23,176.60	\$1.283	\$0.187	\$0.112	\$71.224	\$0.954	\$0.568	\$23.220	\$0.479	\$0.291
Flathead	3,002	58,763.38	\$3.253	\$0.490	\$0.259	\$570.630	\$7.702	\$3.963	\$141.097	\$2.336	\$1.227
Gallatin	3,616	74,498.31	\$4.123	\$0.604	\$0.299	\$992.485	\$13.379	\$6.318	\$248.297	\$3.875	\$1.875
Garfield	154	4,387.12	\$0.243	\$0.036	\$0.019	\$3.954	\$0.052	\$0.028	\$0.798	\$0.042	\$0.023
Glacier	830	33,232.38	\$1.839	\$0.113	\$0.078	\$50.531	\$0.517	\$0.355	\$12.897	\$0.257	\$0.177
Golden Val.	107	3,675.04	\$0.203	\$0.030	\$0.015	\$3.776	\$0.050	\$0.025	\$0.690	\$0.036	\$0.018
Granite	617	13,778.80	\$0.763	\$0.113	\$0.056	\$68.531	\$0.923	\$0.442	\$10.016	\$0.235	\$0.116
Hill	313	9,269.52	\$0.513	\$0.074	\$0.040	\$32.298	\$0.433	\$0.232	\$4.924	\$0.132	\$0.072
Jefferson	1,748	37,769.66	\$2.091	\$0.313	\$0.164	\$130.845	\$1.764	\$0.901	\$33.435	\$0.729	\$0.380
Judith Basin	291	4,941.55	\$0.274	\$0.040	\$0.016	\$13.386	\$0.180	\$0.071	\$3.629	\$0.084	\$0.033
Lake	1,736	50,994.57	\$2.823	\$0.401	\$0.217	\$240.806	\$3.225	\$1.667	\$39.835	\$0.893	\$0.471
Lewis & Clark	2,844	59,466.31	\$3.291	\$0.504	\$0.308	\$344.001	\$4.650	\$2.870	\$69.573	\$1.381	\$0.852
Liberty	57	1,488.19	\$0.082	\$0.012	\$0.007	\$3.355	\$0.045	\$0.024	\$0.239	\$0.014	\$0.007
Lincoln	1,563	27,273.96	\$1.510	\$0.205	\$0.092	\$145.293	\$1.938	\$0.850	\$34.328	\$0.638	\$0.287
Madison	2,381	60,395.38	\$3.343	\$0.483	\$0.153	\$270.519	\$3.630	\$1.002	\$93.128	\$1.684	\$0.465
McCone	83	2,530.08	\$0.140	\$0.021	\$0.013	\$4.041	\$0.054	\$0.035	\$0.476	\$0.025	\$0.016
Meagher	501	9,328.18	\$0.516	\$0.076	\$0.036	\$29.565	\$0.397	\$0.185	\$6.123	\$0.149	\$0.071
Mineral	359	5,686.44	\$0.315	\$0.047	\$0.029	\$27.000	\$0.364	\$0.218	\$10.899	\$0.188	\$0.114
Missoula	1,733	32,441.72	\$1.796	\$0.265	\$0.180	\$316.113	\$4.261	\$2.933	\$108.559	\$1.696	\$1.168
Musselshell	1,554	34,141.55	\$1.890	\$0.284	\$0.144	\$52.583	\$0.709	\$0.350	\$26.108	\$0.604	\$0.300
Park	2,010	52,347.87	\$2.897	\$0.436	\$0.177	\$315.243	\$4.254	\$1.633	\$78.171	\$1.445	\$0.574
Petroleum	153	5,208.33	\$0.288	\$0.045	\$0.030	\$5.914	\$0.081	\$0.053	\$1.456	\$0.060	\$0.039
Phillips	185	6,535.35	\$0.362	\$0.047	\$0.028	\$5.701	\$0.069	\$0.042	\$2.657	\$0.077	\$0.046
Pondera	125	3,872.64	\$0.214	\$0.029	\$0.019	\$10.598	\$0.140	\$0.089	\$1.931	\$0.052	\$0.034
Powder Riv.	118	4,352.97	\$0.241	\$0.037	\$0.016	\$3.056	\$0.041	\$0.018	\$1.135	\$0.048	\$0.021
Powell	797	20,230.77	\$1.120	\$0.166	\$0.088	\$63.849	\$0.859	\$0.452	\$19.535	\$0.411	\$0.223
Prairie	23	753.00	\$0.042	\$0.006	\$0.004	\$0.568	\$0.008	\$0.004	\$0.107	\$0.007	\$0.004
Ravalli	2,204	42,907.82	\$2.375	\$0.356	\$0.168	\$348.152	\$4.697	\$2.151	\$87.560	\$1.496	\$0.691
Richland	435	13,954.58	\$0.772	\$0.115	\$0.052	\$104.323	\$1.407	\$0.629	\$3.912	\$0.155	\$0.070
Roosevelt	507	14,173.71	\$0.785	\$0.115	\$0.069	\$10.557	\$0.139	\$0.084	\$6.692	\$0.192	\$0.115
Rosebud	286	12,667.54	\$0.701	\$0.105	\$0.044	\$9.308	\$0.125	\$0.052	\$3.261	\$0.139	\$0.058
Sanders	1,240	27,444.89	\$1.519	\$0.227	\$0.134	\$111.436	\$1.502	\$0.803	\$28.380	\$0.583	\$0.320
Sheridan	111	3,142.17	\$0.174	\$0.026	\$0.020	\$3.241	\$0.043	\$0.033	\$0.531	\$0.030	\$0.023
Silver Bow	1,130	30,467.45	\$1.686	\$0.248	\$0.173	\$83.632	\$1.122	\$0.796	\$23.419	\$0.536	\$0.380
Stillwater	1,394	31,710.54	\$1.755	\$0.264	\$0.124	\$56.470	\$0.761	\$0.345	\$32.546	\$0.674	\$0.319
Sweet Grass	332	11,164.83	\$0.618	\$0.093	\$0.040	\$15.612	\$0.210	\$0.090	\$5.003	\$0.151	\$0.065
Teton	309	10,318.47	\$0.571	\$0.085	\$0.044	\$27.139	\$0.365	\$0.188	\$5.012	\$0.144	\$0.075
Toole	169	5,853.99	\$0.324	\$0.049	\$0.032	\$17.994	\$0.243	\$0.161	\$1.927	\$0.070	\$0.046
Treasure	30	1,346.75	\$0.075	\$0.012	\$0.006	\$0.596	\$0.008	\$0.004	\$0.241	\$0.014	\$0.007
Valley	332	8,171.83	\$0.452	\$0.064	\$0.036	\$7.286	\$0.094	\$0.052	\$2.358	\$0.088	\$0.049
Wheatland	242	6,949.80	\$0.385	\$0.057	\$0.026	\$8.155	\$0.109	\$0.050	\$2.402	\$0.083	\$0.038
Wibaux	32	874.35	\$0.048	\$0.007	\$0.003	\$0.949	\$0.013	\$0.004	\$0.115	\$0.008	\$0.003
Yellowstone	3,256	64,235.58	\$3.555	\$0.534	\$0.300	\$335.461	\$4.525	\$2.562	\$117.777	\$2.061	\$1.176
Statewide	46,970	1,140,755.46	\$63.141	\$9.207	\$4.862	\$5,481.919	\$73.666	\$37.484	\$1,431.247	\$27.442	\$14.210

Appendix B

Estimated Shift in Taxes and Mills as a Result of Eliminating Non-Qualified Agricultural Land													
County	Existing Class 4 Residential		Existing Class 4 Commercial		Qualified Agriculture		Non-Qualified Land			All other Property		All Property	
	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in TV	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes
Beaverhead	(14.917)	(\$0.198)	(14.075)	(\$0.038)	(14.768)	(\$0.039)	\$0.915	(19.144)	\$0.469	(14.195)	(\$0.102)	(16.411)	\$0.092
Big Horn	(14.385)	(\$0.064)	(13.246)	(\$0.035)	(15.034)	(\$0.046)	\$0.518	(17.142)	\$0.375	(14.154)	(\$0.179)	(14.319)	\$0.052
Blaine	(3.416)	(\$0.010)	(3.445)	(\$0.002)	(3.043)	(\$0.015)	\$0.083	(7.280)	\$0.057	(3.168)	(\$0.020)	(3.391)	\$0.008
Broadwater	(16.828)	(\$0.163)	(16.487)	(\$0.018)	(17.467)	(\$0.022)	\$0.747	(17.101)	\$0.405	(17.301)	(\$0.126)	(17.233)	\$0.075
Carbon	(9.727)	(\$0.224)	(8.853)	(\$0.024)	(8.500)	(\$0.016)	\$1.167	(6.344)	\$0.532	(6.848)	(\$0.150)	(8.650)	\$0.118
Carter	(0.284)	(\$0.000)	(0.436)	(\$0.000)	(0.202)	(\$0.000)	\$0.080	1.734	\$0.020	(0.180)	(\$0.012)	(0.158)	\$0.008
Cascade	(4.838)	(\$0.405)	(3.489)	(\$0.108)	(10.420)	(\$0.043)	\$1.851	(3.479)	\$1.018	(4.660)	(\$0.272)	(5.714)	\$0.190
Chouteau	(1.454)	(\$0.007)	(1.316)	(\$0.002)	(1.431)	(\$0.013)	\$0.077	(7.237)	\$0.044	(1.178)	(\$0.014)	(1.299)	\$0.008
Custer	(2.398)	(\$0.022)	(2.241)	(\$0.007)	(2.823)	(\$0.008)	\$0.118	6.285	\$0.069	(2.394)	(\$0.019)	(3.061)	\$0.012
Daniels	0.189	\$0.000	0.194	\$0.000	0.196	\$0.001	(\$0.003)	(0.067)	(\$0.002)	0.196	\$0.000	0.206	(\$0.000)
Dawson	0.706	\$0.004	0.702	\$0.001	0.737	\$0.003	(\$0.040)	87.982	(\$0.023)	0.738	\$0.010	0.924	(\$0.004)
Deer Lodge	(7.031)	(\$0.062)	(6.658)	(\$0.009)	(8.781)	(\$0.003)	\$0.288	(2.323)	\$0.179	(6.744)	(\$0.076)	(7.310)	\$0.029
Fallon	(0.221)	(\$0.001)	(0.214)	(\$0.000)	(0.149)	(\$0.000)	\$0.037	2.386	\$0.012	(0.155)	(\$0.008)	(0.156)	\$0.004
Fergus	(12.926)	(\$0.159)	(12.104)	(\$0.037)	(10.572)	(\$0.053)	\$0.768	(5.591)	\$0.456	(6.212)	(\$0.128)	(8.442)	\$0.078
Flathead	(9.101)	(\$2.229)	(8.715)	(\$0.438)	(12.439)	(\$0.008)	\$7.212	(13.346)	\$3.704	(9.259)	(\$0.300)	(10.321)	\$0.728
Gallatin	(10.816)	(\$3.303)	(9.381)	(\$0.851)	(15.766)	(\$0.044)	\$12.775	(22.366)	\$6.020	(10.988)	(\$0.531)	(12.042)	\$1.290
Garfield	(1.186)	(\$0.002)	(1.178)	(\$0.000)	(1.195)	(\$0.004)	\$0.017	(5.422)	\$0.009	(1.217)	(\$0.001)	(1.318)	\$0.002
Glacier	(7.967)	(\$0.034)	(9.535)	(\$0.021)	(9.732)	(\$0.027)	\$0.404	(1.746)	\$0.277	(7.986)	(\$0.154)	(7.970)	\$0.041
Golden Val.	(1.156)	(\$0.001)	(1.090)	(\$0.000)	(1.182)	(\$0.001)	\$0.020	(1.752)	\$0.010	(1.132)	(\$0.006)	(1.102)	\$0.002
Granite	(20.178)	(\$0.167)	(19.626)	(\$0.014)	(19.948)	(\$0.012)	\$0.810	(20.563)	\$0.385	(20.100)	(\$0.110)	(21.035)	\$0.082
Hill	(3.866)	(\$0.048)	(4.005)	(\$0.016)	(3.375)	(\$0.026)	\$0.358	(2.452)	\$0.192	(3.620)	(\$0.065)	(4.074)	\$0.036
Jefferson	(18.395)	(\$0.371)	(17.919)	(\$0.036)	(18.541)	(\$0.013)	\$1.450	(11.482)	\$0.737	(17.554)	(\$0.171)	(18.576)	\$0.146
Judith Basin	(2.296)	(\$0.006)	(2.536)	(\$0.001)	(2.221)	(\$0.006)	\$0.139	(0.377)	\$0.055	(1.874)	(\$0.028)	(1.988)	\$0.014
Lake	(14.648)	(\$0.939)	(15.969)	(\$0.095)	(29.174)	(\$0.032)	\$2.824	(24.336)	\$1.450	(22.665)	(\$0.098)	(15.665)	\$0.285
Lewis & Clark	(13.867)	(\$1.326)	(11.571)	(\$0.322)	(15.278)	(\$0.022)	\$4.146	5.702	\$2.562	(13.020)	(\$0.467)	(15.568)	\$0.425
Liberty	(1.446)	(\$0.003)	(1.428)	(\$0.001)	(1.510)	(\$0.006)	\$0.033	(1.513)	\$0.017	(1.489)	(\$0.004)	(1.530)	\$0.003
Lincoln	(14.151)	(\$0.416)	(13.841)	(\$0.048)	(12.821)	(\$0.001)	\$1.733	(8.670)	\$0.758	(13.857)	(\$0.118)	(14.972)	\$0.175
Madison	(2.389)	(\$0.393)	(2.727)	(\$0.033)	(9.201)	(\$0.021)	\$3.147	(39.851)	\$0.850	(5.688)	(\$0.084)	(2.353)	\$0.318
McCone	(2.513)	(\$0.004)	(2.521)	(\$0.001)	(2.511)	(\$0.010)	\$0.033	0.122	\$0.022	(2.518)	(\$0.004)	(2.660)	\$0.003
Meagher	(12.095)	(\$0.042)	(11.512)	(\$0.006)	(12.439)	(\$0.021)	\$0.321	(12.469)	\$0.148	(12.367)	(\$0.048)	(13.089)	\$0.032
Mineral	(13.561)	(\$0.074)	(13.288)	(\$0.011)	(12.935)	(\$0.000)	\$0.317	(11.592)	\$0.190	(12.261)	(\$0.072)	(13.211)	\$0.032
Missoula	(8.375)	(\$1.549)	(6.956)	(\$0.464)	(13.145)	(\$0.004)	\$3.996	9.151	\$2.753	(8.197)	(\$0.326)	(9.477)	\$0.410
Musselshell	(12.449)	(\$0.046)	(12.563)	(\$0.011)	(11.707)	(\$0.016)	\$0.424	(13.026)	\$0.206	(12.010)	(\$0.090)	(12.503)	\$0.043
Park	(16.473)	(\$0.722)	(14.839)	(\$0.148)	(19.108)	(\$0.032)	\$3.818	(21.423)	\$1.456	(19.229)	(\$0.169)	(19.206)	\$0.386
Petroleum	(11.398)	(\$0.006)	(11.589)	(\$0.000)	(11.347)	(\$0.010)	\$0.036	(9.084)	\$0.023	(11.362)	(\$0.003)	(11.512)	\$0.004
Phillips	(0.882)	(\$0.003)	(0.967)	(\$0.001)	(0.764)	(\$0.003)	\$0.022	9.754	\$0.014	(0.591)	(\$0.005)	(0.704)	\$0.002
Pondera	(3.393)	(\$0.017)	(3.158)	(\$0.005)	(3.576)	(\$0.014)	\$0.111	(7.104)	\$0.070	(3.497)	(\$0.024)	(3.641)	\$0.011
Powder Riv.	(0.115)	(\$0.000)	(0.108)	(\$0.000)	(0.127)	(\$0.000)	\$0.005	(3.442)	\$0.002	(0.126)	(\$0.001)	(0.128)	\$0.000
Powell	(15.243)	(\$0.121)	(15.329)	(\$0.018)	(16.056)	(\$0.016)	\$0.693	(5.068)	\$0.364	(15.034)	(\$0.139)	(15.783)	\$0.070
Prairie	(0.108)	(\$0.000)	(0.104)	(\$0.000)	(0.113)	(\$0.000)	\$0.001	(0.100)	\$0.001	(0.112)	(\$0.000)	(0.116)	\$0.000
Ravalli	(15.283)	(\$1.200)	(13.660)	(\$0.146)	(15.618)	(\$0.012)	\$4.341	(14.562)	\$1.983	(14.479)	(\$0.186)	(16.268)	\$0.438
Richland	(7.450)	(\$0.082)	(6.992)	(\$0.037)	(8.776)	(\$0.037)	\$1.292	(2.705)	\$0.578	(8.017)	(\$0.291)	(7.796)	\$0.130
Roosevelt	(0.582)	(\$0.002)	(0.944)	(\$0.002)	(0.270)	(\$0.001)	\$0.024	5.680	\$0.015	(0.348)	(\$0.008)	(0.383)	\$0.002
Rosebud	(0.244)	(\$0.001)	(0.194)	(\$0.000)	(0.256)	(\$0.001)	\$0.020	(3.662)	\$0.008	(0.070)	(\$0.004)	(0.098)	\$0.002
Sanders	(14.508)	(\$0.227)	(15.394)	(\$0.031)	(43.894)	(\$0.016)	\$1.275	(53.781)	\$0.670	(10.633)	(\$0.268)	(11.394)	\$0.129
Sheridan	(0.768)	(\$0.003)	(0.769)	(\$0.001)	(0.780)	(\$0.004)	\$0.017	(0.538)	\$0.013	(0.781)	(\$0.004)	(0.815)	\$0.002
Silver Bow	(6.554)	(\$0.207)	(6.493)	(\$0.087)	(9.369)	(\$0.002)	\$0.874	11.788	\$0.623	(6.541)	(\$0.238)	(7.087)	\$0.090
Stillwater	(3.117)	(\$0.047)	(2.567)	(\$0.005)	(2.758)	(\$0.005)	\$0.497	(17.296)	\$0.221	(2.640)	(\$0.114)	(2.953)	\$0.050
Sweet Grass	(1.253)	(\$0.008)	(1.107)	(\$0.001)	(1.231)	(\$0.002)	\$0.117	(1.885)	\$0.050	(1.211)	(\$0.027)	(1.258)	\$0.012
Teton	(5.751)	(\$0.041)	(5.375)	(\$0.010)	(5.474)	(\$0.026)	\$0.280	(5.201)	\$0.144	(5.375)	(\$0.038)	(5.844)	\$0.028
Toole	(5.676)	(\$0.020)	(6.149)	(\$0.013)	(4.591)	(\$0.022)	\$0.194	12.637	\$0.129	(4.891)	(\$0.054)	(5.106)	\$0.020
Treasure	0.223	\$0.000	0.217	\$0.000	0.231	\$0.000	(\$0.003)	0.198	(\$0.002)	0.228	\$0.001	0.238	(\$0.000)
Valley	(0.454)	(\$0.003)	(0.491)	(\$0.001)	(0.395)	(\$0.002)	\$0.030	(9.101)	\$0.016	(0.424)	(\$0.007)	(0.492)	\$0.003
Wheatland	(1.198)	(\$0.002)	(1.162)	(\$0.000)	(1.200)	(\$0.002)	\$0.052	(0.886)	\$0.024	(1.158)	(\$0.014)	(1.178)	\$0.005
Wibaux	(0.073)	(\$0.000)	(0.106)	(\$0.000)	(0.043)	(\$0.000)	\$0.005	(0.205)	\$0.002	(0.044)	(\$0.001)	(0.044)	\$0.001
Yellowstone	(4.701)	(\$0.921)	(3.986)	(\$0.338)	(9.266)	(\$0.027)	\$3.991	4.574	\$2.262	(4.525)	(\$0.567)	(5.083)	\$0.409
Statewide	(8.889)	(\$15.896)	(7.477)	(\$3.492)	(5.354)	(\$0.766)	\$64.459	(19.210)	\$32.623	(5.497)	(\$5.936)	(8.492)	\$6.533

Appendix C

Estimated Shift in Taxes and Mills as a Result of Creating a One Acre Homesite on All Non-Qualified Agricultural Land													
County	Existing Class 4 Residential		Existing Class 4 Commercial		Qualified Agriculture		Non-Qualified Land			All other Property		All Property	
	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in TV	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes	Change in Mills	Change in Taxes
Beaverhead	(4.581)	(\$0.061)	(4.373)	(\$0.012)	(4.486)	(\$0.012)	\$0.271	(4.217)	\$0.143	(4.374)	(\$0.031)	(4.975)	\$0.027
Big Horn	(1.127)	(\$0.005)	(1.075)	(\$0.003)	(1.059)	(\$0.003)	\$0.036	3.771	\$0.028	(1.024)	(\$0.013)	(1.027)	\$0.004
Blaine	(0.335)	(\$0.001)	(0.338)	(\$0.000)	(0.304)	(\$0.002)	\$0.008	(4.457)	\$0.006	(0.317)	(\$0.002)	(0.345)	\$0.001
Broadwater	(3.604)	(\$0.035)	(3.534)	(\$0.004)	(3.736)	(\$0.005)	\$0.155	(3.412)	\$0.086	(3.702)	(\$0.027)	(3.685)	\$0.016
Carbon	(3.179)	(\$0.073)	(2.941)	(\$0.008)	(2.879)	(\$0.005)	\$0.390	(1.274)	\$0.180	(2.461)	(\$0.054)	(2.935)	\$0.039
Carter	(0.086)	(\$0.000)	(0.231)	(\$0.000)	(0.021)	(\$0.000)	\$0.008	4.137	\$0.002	(0.019)	(\$0.001)	(0.016)	\$0.001
Cascade	(1.277)	(\$0.107)	(0.889)	(\$0.028)	(2.864)	(\$0.012)	\$0.492	(3.890)	\$0.269	(1.242)	(\$0.072)	(1.531)	\$0.050
Chouteau	(0.904)	(\$0.004)	(0.753)	(\$0.001)	(0.912)	(\$0.009)	\$0.049	(8.755)	\$0.028	(0.758)	(\$0.009)	(0.833)	\$0.005
Custer	(1.457)	(\$0.013)	(1.375)	(\$0.005)	(1.692)	(\$0.005)	\$0.075	0.603	\$0.042	(1.493)	(\$0.012)	(1.931)	\$0.008
Daniels	(0.592)	(\$0.001)	(0.603)	(\$0.000)	(0.631)	(\$0.002)	\$0.008	(0.647)	\$0.005	(0.633)	(\$0.001)	(0.662)	\$0.001
Dawson	(0.141)	(\$0.001)	(0.144)	(\$0.000)	(0.099)	(\$0.000)	\$0.006	4.756	\$0.004	(0.134)	(\$0.002)	(0.139)	\$0.001
Deer Lodge	(2.695)	(\$0.024)	(2.596)	(\$0.004)	(3.067)	(\$0.001)	\$0.111	(1.064)	\$0.069	(2.618)	(\$0.030)	(2.836)	\$0.011
Fallon	(0.255)	(\$0.001)	(0.248)	(\$0.000)	(0.182)	(\$0.000)	\$0.045	2.070	\$0.015	(0.188)	(\$0.009)	(0.190)	\$0.005
Fergus	(5.194)	(\$0.064)	(4.902)	(\$0.015)	(4.037)	(\$0.020)	\$0.292	6.828	\$0.179	(2.404)	(\$0.050)	(3.247)	\$0.029
Flathead	(2.395)	(\$0.587)	(2.279)	(\$0.115)	(3.290)	(\$0.002)	\$1.846	(2.831)	\$0.968	(2.407)	(\$0.078)	(2.685)	\$0.186
Gallatin	(2.846)	(\$0.869)	(2.516)	(\$0.228)	(3.842)	(\$0.011)	\$3.272	(10.813)	\$1.576	(2.850)	(\$0.138)	(3.149)	\$0.330
Garfield	(0.482)	(\$0.001)	(0.485)	(\$0.000)	(0.486)	(\$0.002)	\$0.007	(2.094)	\$0.003	(0.497)	(\$0.000)	(0.532)	\$0.001
Glacier	(2.881)	(\$0.012)	(3.435)	(\$0.008)	(3.465)	(\$0.010)	\$0.144	1.926	\$0.099	(2.868)	(\$0.055)	(2.861)	\$0.015
Golden Val.	(0.355)	(\$0.000)	(0.348)	(\$0.000)	(0.349)	(\$0.000)	\$0.006	(1.069)	\$0.003	(0.338)	(\$0.002)	(0.332)	\$0.001
Granite	(3.227)	(\$0.027)	(3.148)	(\$0.002)	(3.053)	(\$0.002)	\$0.122	(3.385)	\$0.060	(3.084)	(\$0.017)	(3.308)	\$0.012
Hill	(0.658)	(\$0.008)	(0.693)	(\$0.003)	(0.534)	(\$0.004)	\$0.058	2.638	\$0.032	(0.594)	(\$0.011)	(0.667)	\$0.006
Jefferson	(5.529)	(\$0.111)	(5.271)	(\$0.011)	(4.919)	(\$0.003)	\$0.416	(1.389)	\$0.216	(5.007)	(\$0.049)	(5.493)	\$0.042
Judith Basin	(0.728)	(\$0.002)	(0.853)	(\$0.000)	(0.730)	(\$0.002)	\$0.044	0.196	\$0.017	(0.580)	(\$0.009)	(0.626)	\$0.004
Lake	(2.622)	(\$0.168)	(2.750)	(\$0.016)	(4.180)	(\$0.005)	\$0.492	(14.049)	\$0.254	(3.428)	(\$0.015)	(2.811)	\$0.050
Lewis & Clark	(2.989)	(\$0.286)	(2.394)	(\$0.067)	(3.026)	(\$0.004)	\$0.877	5.551	\$0.544	(2.716)	(\$0.097)	(3.360)	\$0.090
Liberty	(0.081)	(\$0.000)	(0.084)	(\$0.000)	(0.084)	(\$0.000)	\$0.002	(0.110)	\$0.001	(0.083)	(\$0.000)	(0.086)	\$0.000
Lincoln	(3.663)	(\$0.108)	(3.435)	(\$0.012)	(3.412)	(\$0.000)	\$0.433	1.709	\$0.195	(3.656)	(\$0.031)	(3.858)	\$0.044
Madison	(0.878)	(\$0.145)	(0.963)	(\$0.012)	(2.980)	(\$0.007)	\$1.201	(39.979)	\$0.312	(1.875)	(\$0.028)	(0.907)	\$0.121
McCone	(0.336)	(\$0.001)	(0.360)	(\$0.000)	(0.326)	(\$0.001)	\$0.004	2.123	\$0.003	(0.335)	(\$0.001)	(0.344)	\$0.000
Meagher	(2.827)	(\$0.010)	(2.690)	(\$0.001)	(2.908)	(\$0.005)	\$0.073	(3.024)	\$0.034	(2.891)	(\$0.011)	(3.060)	\$0.007
Mineral	(6.035)	(\$0.033)	(6.059)	(\$0.005)	(5.786)	(\$0.000)	\$0.141	(6.103)	\$0.085	(5.550)	(\$0.033)	(5.958)	\$0.014
Missoula	(3.021)	(\$0.559)	(2.447)	(\$0.163)	(5.148)	(\$0.002)	\$1.431	9.483	\$0.988	(2.952)	(\$0.117)	(3.423)	\$0.147
Musselshell	(9.446)	(\$0.035)	(9.539)	(\$0.008)	(8.858)	(\$0.012)	\$0.319	(9.814)	\$0.156	(9.115)	(\$0.068)	(9.478)	\$0.032
Park	(4.563)	(\$0.200)	(4.142)	(\$0.041)	(4.707)	(\$0.008)	\$1.009	(8.198)	\$0.397	(4.709)	(\$0.046)	(5.291)	\$0.102
Petroleum	(4.842)	(\$0.002)	(5.422)	(\$0.000)	(4.685)	(\$0.004)	\$0.015	(2.381)	\$0.010	(4.733)	(\$0.001)	(4.777)	\$0.002
Phillips	(0.973)	(\$0.003)	(0.992)	(\$0.001)	(0.983)	(\$0.004)	\$0.030	2.189	\$0.018	(0.849)	(\$0.007)	(0.948)	\$0.003
Pondera	(0.731)	(\$0.004)	(0.743)	(\$0.001)	(0.724)	(\$0.003)	\$0.023	4.871	\$0.015	(0.747)	(\$0.005)	(0.752)	\$0.002
Powder Riv.	(0.366)	(\$0.001)	(0.260)	(\$0.000)	(0.352)	(\$0.001)	\$0.011	(1.977)	\$0.005	(0.302)	(\$0.002)	(0.304)	\$0.001
Powell	(5.708)	(\$0.045)	(6.155)	(\$0.007)	(5.417)	(\$0.005)	\$0.245	11.263	\$0.135	(5.643)	(\$0.052)	(5.707)	\$0.025
Prairie	(0.063)	(\$0.000)	(0.060)	(\$0.000)	(0.065)	(\$0.000)	\$0.001	(0.064)	\$0.000	(0.065)	(\$0.000)	(0.067)	\$0.000
Ravalli	(4.039)	(\$0.317)	(3.574)	(\$0.038)	(4.145)	(\$0.003)	\$1.141	(10.903)	\$0.523	(3.802)	(\$0.049)	(4.406)	\$0.115
Richland	(0.237)	(\$0.003)	(0.229)	(\$0.001)	(0.273)	(\$0.001)	\$0.040	1.915	\$0.018	(0.257)	(\$0.009)	(0.248)	\$0.004
Roosevelt	(1.379)	(\$0.005)	(1.706)	(\$0.003)	(1.172)	(\$0.005)	\$0.077	0.875	\$0.047	(1.148)	(\$0.025)	(1.235)	\$0.008
Rosebud	(0.390)	(\$0.001)	(0.274)	(\$0.000)	(0.614)	(\$0.002)	\$0.033	(0.692)	\$0.014	(0.123)	(\$0.007)	(0.167)	\$0.003
Sanders	(3.931)	(\$0.061)	(3.917)	(\$0.008)	(11.024)	(\$0.004)	\$0.356	(39.852)	\$0.187	(3.073)	(\$0.077)	(3.253)	\$0.036
Sheridan	(0.188)	(\$0.001)	(0.191)	(\$0.000)	(0.207)	(\$0.001)	\$0.004	(0.164)	\$0.003	(0.201)	(\$0.001)	(0.209)	\$0.000
Silver Bow	(2.186)	(\$0.069)	(2.165)	(\$0.029)	(2.947)	(\$0.000)	\$0.288	11.692	\$0.207	(2.181)	(\$0.079)	(2.354)	\$0.030
Stillwater	(2.714)	(\$0.041)	(2.532)	(\$0.005)	(2.553)	(\$0.004)	\$0.410	2.819	\$0.195	(2.393)	(\$0.104)	(2.439)	\$0.041
Sweet Grass	(0.625)	(\$0.004)	(0.547)	(\$0.001)	(0.630)	(\$0.001)	\$0.058	(0.158)	\$0.025	(0.604)	(\$0.013)	(0.624)	\$0.006
Teton	(1.242)	(\$0.009)	(1.110)	(\$0.002)	(1.155)	(\$0.006)	\$0.059	(2.557)	\$0.030	(1.100)	(\$0.008)	(1.241)	\$0.006
Toole	(0.584)	(\$0.002)	(0.612)	(\$0.001)	(0.502)	(\$0.002)	\$0.021	3.797	\$0.014	(0.531)	(\$0.006)	(0.552)	\$0.002
Treasure	(0.145)	(\$0.000)	(0.142)	(\$0.000)	(0.150)	(\$0.000)	\$0.002	(0.155)	\$0.001	(0.149)	(\$0.001)	(0.155)	\$0.000
Valley	(0.349)	(\$0.003)	(0.359)	(\$0.001)	(0.327)	(\$0.002)	\$0.024	(9.143)	\$0.013	(0.333)	(\$0.005)	(0.390)	\$0.002
Wheatland	(0.604)	(\$0.001)	(0.589)	(\$0.000)	(0.602)	(\$0.001)	\$0.026	0.078	\$0.012	(0.580)	(\$0.007)	(0.588)	\$0.003
Wibaux	(0.005)	(\$0.000)	(0.006)	(\$0.000)	(0.005)	(\$0.000)	\$0.001	(0.415)	\$0.000	(0.005)	(\$0.000)	(0.005)	\$0.000
Yellowstone	(1.893)	(\$0.371)	(1.546)	(\$0.131)	(2.750)	(\$0.008)	\$1.527	9.375	\$0.877	(1.678)	(\$0.210)	(1.956)	\$0.156
Statewide	(2.513)	(\$4.493)	(2.144)	(\$1.001)	(1.503)	(\$0.215)	\$18.235	(10.235)	\$9.348	(1.658)	(\$1.790)	(2.434)	\$1.849