

HOUSE BILL 885

Introduced by Nisbet, et al.

| | |
|------|-----------------------|
| 2/15 | Introduced |
| 2/15 | Referred to Taxation |
| 2/16 | First Reading |
| 2/16 | Fiscal Note Requested |
| 2/20 | Fiscal Note Received |
| 2/22 | Fiscal Note Printed |
| 3/15 | Hearing |
| 3/27 | Tabled in Committee |

1 *House* BILL NO. *885*
 2 INTRODUCED BY *Nobel Connelly, Loren J. McI*
 3 *SPC Debra A. Johnson, Hanky Debra*
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ELIMINATE THE SALES
 5 ASSESSMENT RATIO LAW THAT IS USED TO ADJUST THE VALUATION OF
 6 CERTAIN PROPERTY FOR TAX PURPOSES; AMENDING SECTIONS
 7 15-1-101, 15-7-102, 15-7-111, AND 15-10-412, MCA; AND
 8 PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE
 9 APPLICABILITY DATE."

10
11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 **Section 1.** Section 15-1-101, MCA, is amended to read:

13 "15-1-101. Definitions. (1) Except as otherwise
14 specifically provided, when terms mentioned in this section
15 are used in connection with taxation, they are defined in
16 the following manner:

17 (a) The term "agricultural" refers to the raising of
18 livestock, poultry, bees, and other species of domestic
19 animals and wildlife in domestication or a captive
20 environment, and the raising of field crops, fruit, and
21 other animal and vegetable matter for food or fiber.

22 (b) The term "assessed value" means the value of
23 property as defined in 15-8-111.

24 (c) The term "average wholesale value" means the value
25 to a dealer prior to reconditioning and profit margin shown

1 in national appraisal guides and manuals or the valuation
2 schedules of the department of revenue.

3 (d) (i) The term "commercial", when used to describe
4 property, means any property used or owned by a business, a
5 trade, or a nonprofit corporation as defined in 35-2-102 or
6 used for the production of income, except that property
7 described in subsection (ii).

8 (ii) The following types of property are not commercial:

9 (A) agricultural lands;

10 (B) timberlands;

11 (C) single-family residences and ancillary improvements
12 and improvements necessary to the function of a bona fide
13 farm, ranch, or stock operation;

14 (D) mobile homes used exclusively as a residence except
15 when held by a distributor or dealer of trailers or mobile
16 homes as his stock in trade;

17 (E) all property described in 15-6-135; and

18 (F) all property described in 15-6-136.

19 (e) The term "comparable property" means property that
20 has similar use, function, and utility; that is influenced
21 by the same set of economic trends and physical,
22 governmental, and social factors; and that has the potential
23 of a similar highest and best use.

24 (f) The term "credit" means solvent debts, secured or
25 unsecured, owing to a person.



1 (g) The term "improvements" includes all buildings,
 2 structures, fences, and improvements situated upon, erected
 3 upon, or affixed to land. When the department of revenue or
 4 its agent determines that the permanency of location of a
 5 mobile home or housetrailer has been established, the mobile
 6 home or housetrailer is presumed to be an improvement to
 7 real property. A mobile home or housetrailer may be
 8 determined to be permanently located only when it is
 9 attached to a foundation which cannot feasibly be relocated
 10 and only when the wheels are removed.

11 (h) The term "leasehold improvements" means
 12 improvements to mobile homes and mobile homes located on
 13 land owned by another person. This property is assessed
 14 under the appropriate classification and the taxes are due
 15 and payable in two payments as provided in 15-24-202.
 16 Delinquent taxes on such leasehold improvements are a lien
 17 only on such leasehold improvements.

18 (i) The term "livestock" means cattle, sheep, swine,
 19 goats, horses, mules, and asses.

20 (j) The term "mobile home" means forms of housing known
 21 as "trailers", "housetrailer", or "trailer coaches"
 22 exceeding 8 feet in width or 45 feet in length, designed to
 23 be moved from one place to another by an independent power
 24 connected to them, or any "trailer", "housetrailer", or
 25 "trailer coach" up to 8 feet in width or 45 feet in length

1 used as a principal residence.

2 (k) The term "personal property" includes everything
 3 that is the subject of ownership but that is not included
 4 within the meaning of the terms "real estate" and
 5 "improvements".

6 (l) The term "poultry" includes all chickens, turkeys,
 7 geese, ducks, and other birds raised in domestication to
 8 produce food or feathers.

9 (m) The term "property" includes moneys, credits,
 10 bonds, stocks, franchises, and all other matters and things,
 11 real, personal, and mixed, capable of private ownership.
 12 This definition must not be construed to authorize the
 13 taxation of the stocks of any company or corporation when
 14 the property of such company or corporation represented by
 15 the stocks is within the state and has been taxed.

16 (n) The term "real estate" includes:

17 (i) the possession of, claim to, ownership of, or right
 18 to the possession of land;

19 (ii) all mines, minerals, and quarries in and under the
 20 land subject to the provisions of 15-23-501 and Title 15,
 21 chapter 23, part 8; all timber belonging to individuals or
 22 corporations growing or being on the lands of the United
 23 States; and all rights and privileges appertaining thereto.

24 (o) "Research and development firm" means an entity
 25 incorporated under the laws of this state or a foreign

1 corporation authorized to do business in this state whose
 2 principal purpose is to engage in theoretical analysis,
 3 exploration, and experimentation and the extension of
 4 investigative findings and theories of a scientific and
 5 technical nature into practical application for experimental
 6 and demonstration purposes, including the experimental
 7 production and testing of models, devices, equipment,
 8 materials, and processes.

9 (p) The term "taxable value" means the percentage of
 10 market or assessed value as provided for in Title 15,
 11 chapter 6, part 1.

12 ~~{q}--The term "weighted-mean-assessment-ratio" means the~~
 13 ~~total--of--the--assessed--values-divided-by-the-total-of-the~~
 14 ~~selling-prices-of-all-area-sales-in-the-stratum.~~

15 (2) The phrase "municipal corporation" or
 16 "municipality" or "taxing unit" shall be deemed to include a
 17 county, city, incorporated town, township, school district,
 18 irrigation district, drainage district, or any person,
 19 persons, or organized body authorized by law to establish
 20 tax levies for the purpose of raising public revenue.

21 (3) The term "state board" or "board" when used without
 22 other qualification shall mean the state tax appeal board."

23 **Section 2.** Section 15-7-102, MCA, is amended to read:

24 "15-7-102. Notice of classification and appraisal to
 25 owners -- appeals. (1) It shall be the duty of the

1 department of revenue, through its agent as specified in
 2 subsection (2), to cause to be mailed to each owner and
 3 purchaser under contract for deed a notice of the
 4 classification of the land owned or being purchased by him
 5 and the appraisal of the improvements on the land only if
 6 one or more of the following changes pertaining to the land
 7 or improvements have been made since the last notice:

- 8 (a) change in ownership;
 9 (b) change in classification;
 10 (c) change in valuation; or
 11 (d) addition or subtraction of personal property
 12 affixed to the land.

13 (2) The county assessor shall assign each assessment to
 14 the correct owner or purchaser under contract for deed and
 15 mail the notice of classification and appraisal on a
 16 standardized form, adopted by the department, containing
 17 sufficient information in a comprehensible manner designed
 18 to fully inform the taxpayer as to the classification and
 19 appraisal of his property and of changes over the prior tax
 20 year.

21 (3) If the owner of any land and improvements is
 22 dissatisfied with the appraisal or classification of his
 23 land or improvements, he may submit his objection in writing
 24 to the department's agent. The department shall give
 25 reasonable notice to the taxpayer of the time and place of

1 hearing and hear any testimony or other evidence that the
 2 taxpayer may desire to produce at that time and afford the
 3 opportunity to other interested persons to produce evidence
 4 at the hearing. After the hearing, the department shall
 5 determine the true and correct appraisal and classification
 6 of the land or improvements and notify the taxpayer of its
 7 determination. In the notification, the department must
 8 state its reasons for revising the classification or
 9 appraisal. When the proper appraisal and classification have
 10 been determined, the land shall be classified and the
 11 improvements appraised in the manner ordered by the
 12 department.

13 (4) Whether a hearing as provided in subsection (3) is
 14 held or not, the department or its agent may not adjust an
 15 appraisal or classification upon taxpayer's objection
 16 unless:

17 (a) the taxpayer has submitted his objection in
 18 writing; and

19 (b) the department or its agent has stated its reason
 20 in writing for making the adjustment.

21 (5) A taxpayer's written objection to a classification
 22 or appraisal and the department's notification to the
 23 taxpayer of its determination and the reason for that
 24 determination are public records. Each county appraiser
 25 shall make the records available for inspection during

1 regular office hours.

2 (6) If any property owner feels aggrieved at the
 3 classification and/or the appraisal made by the department,
 4 he shall have the right to appeal to the county tax appeal
 5 board and then to the state tax appeal board, whose findings
 6 shall be final subject to the right of review in the courts.
 7 The property owner may appeal the base year valuation and
 8 the classification determination. ~~The property owner may not~~
 9 ~~appeal the yearly percentage adjustments that are specified~~
 10 ~~in 15-7-111 and that may be made as a result of the sales~~
 11 ~~assessment ratio study, the stratum, or area designations as~~
 12 ~~specified in 15-7-111.~~

13 ~~(7) The percentage adjustments, stratum, and area~~
 14 ~~designations must be adopted by administrative rule. An~~
 15 ~~annual hearing must be held to accept testimony on the~~
 16 ~~percentage adjustments, stratum, and area designations. The~~
 17 ~~department shall present its findings and the proposed rules~~
 18 ~~to the revenue oversight committee."~~

19 **Section 3.** Section 15-7-111, MCA, is amended to read:

20 "15-7-111. Periodic revaluation of taxable property --
 21 publication of sales assessment ratio studies -- appeal of
 22 revaluations. (1) The department of revenue shall administer
 23 and supervise a program for the revaluation of all taxable
 24 property within the state at least every 5 years. A
 25 comprehensive written reappraisal plan shall be promulgated

1 by the department. The reappraisal plan adopted shall
2 provide that all property in each county shall be revalued
3 at least every 5 years. The department shall furnish a copy
4 of the plan and all amendments to the plan to the board of
5 county commissioners in each county.

6 (2) The new values determined during a revaluation
7 cycle must be provided to the taxpayers at the end of the
8 revaluation cycle but may not be placed on the tax rolls
9 until 1 year following the completion of the revaluation
10 cycle.

11 (3) A taxpayer shall appeal the new value in advance of
12 its placement on the tax rolls by filing an appeal pursuant
13 to 15-15-102 before the first Monday in June or 15 days
14 after receiving notice of the new valuation amount,
15 whichever is later, or be barred from appealing for
16 untimeliness.

17 ~~(4) For the taxable year beginning January 1, 1990, and~~
18 ~~for every taxable year thereafter, the department shall~~
19 ~~conduct a stratified sales assessment ratio study of all~~
20 ~~residential land and improvements, agricultural 1-acre~~
21 ~~homesites and improvements, and commercial land and~~
22 ~~improvements. The sales assessment ratio based on property~~
23 ~~sales finalized and recorded by no later than November 1~~
24 ~~must be used to determine appraisals for the immediately~~
25 ~~succeeding tax year.~~

1 ~~(5) The study required in subsection (4) must be based~~
2 ~~on:~~

3 ~~(a) commonly accepted statistical standards and~~
4 ~~methodology;~~

5 ~~(b) a statistically valid sample of sales, using data~~
6 ~~from realty transfer certificates filed for up to 3 taxable~~
7 ~~years prior to the year the study is made, taking into~~
8 ~~account the dates of the included sales in the statistical~~
9 ~~analysis; and~~

10 ~~(c) the assessments and sales for areas of the state~~
11 ~~that are economically, demographically, and geographically~~
12 ~~similar in order to determine the sales assessment ratios~~
13 ~~for a specific area.~~

14 ~~(6) For purposes of conducting the study required by~~
15 ~~subsection (4), the department shall partition the state~~
16 ~~into as many as 100 areas for residential property and as~~
17 ~~many as 20 areas for commercial property. The areas must~~
18 ~~contain statistically sufficient numbers of sales and be as~~
19 ~~economically and demographically homogeneous as reasonably~~
20 ~~practicable.~~

21 ~~(7) The department shall use the following procedure to~~
22 ~~validate sales information:~~

23 ~~(a) Department staff who did not participate in the~~
24 ~~determination of appraised values are required to review the~~
25 ~~sales transactions evidenced by a realty transfer~~

1 certificate. The review must be conducted to determine
2 whether each sale used in the study was a valid,
3 arm's-length transaction. Only valid, arm's-length sales may
4 be used in the sales assessment ratio study.

5 (b) The sales information entered in the
6 computer-assisted appraisal system is considered
7 confidential, as provided in 15-7-300. However, the
8 department shall annually publish a report containing the
9 results of all sales assessment ratio studies done in each
10 of the areas described in subsection (6). The report
11 containing the results of the study must be made available
12 to the public by request or by general disclosure.

13 (c) The department shall exclude from the sales
14 assessment ratio study any parcels in which the improvements
15 have been remodeled, reconstructed, or expanded between the
16 time of the assessment and the time of the sales.

17 (d) The department shall exclude sales assessment
18 ratios of less than 50% or greater than 200%.

19 (8)(a) The department shall have equalized property
20 values throughout the state and may not make further
21 adjustments to values under this section when the
22 assessments for each stratum within each area identified in
23 subsection (6) are rescaled to bring all ratios to common
24 value and when the sample size produces a standard error
25 of less than 5%.

1 (b) Under the method described in subsection (8)(a),
2 taxable property in each area is considered revalued for
3 each tax year, based on the results of the sales assessment
4 ratio study and the adjustments required by that study.

5 (c) Assessments in an area are considered equalized
6 under subsection (8)(a) if the ratio for the area is within
7 plus or minus 5% of common value.

8 **Section 4.** Section 15-10-412, MCA, is amended to read:

9 "15-10-412. Property tax limited to 1986 levels --
10 clarification -- extension to all property classes. Section
11 15-10-402 is interpreted and clarified as follows:

12 (1) The limitation to 1986 levels is extended to apply
13 to all classes of property described in Title 15, chapter 6,
14 part 1.

15 (2) The limitation on the amount of taxes levied is
16 interpreted to mean that, except as otherwise provided in
17 this section, the actual tax liability for an individual
18 property is capped at the dollar amount due in each taxing
19 unit for the 1986 tax year. In tax years thereafter, the
20 property must be taxed in each taxing unit at the 1986 cap
21 or the product of the taxable value and mills levied,
22 whichever is less for each taxing unit, except in a taxing
23 unit that levied a tax in tax years 1983 through 1985 but
24 did not levy a tax in 1986, in which case the actual tax
25 liability for an individual property is capped at the dollar

1 amount due in that taxing unit for the 1985 tax year.

2 (3) The limitation on the amount of taxes levied does
3 not mean that no further increase may be made in the total
4 taxable valuation of a taxing unit as a result of:

5 (a) annexation of real property and improvements into a
6 taxing unit;

7 (b) construction, expansion, or remodeling of
8 improvements;

9 (c) transfer of property into a taxing unit;

10 (d) subdivision of real property;

11 (e) reclassification of property;

12 (f) increases in the amount of production or the value
13 of production for property described in 15-6-131 or
14 15-6-132;

15 (g) transfer of property from tax-exempt to taxable
16 status; or

17 (h) revaluations caused by:

18 (i) cyclical reappraisal; or

19 (ii) expansion, addition, replacement, or remodeling of
20 improvements; or

21 ~~(i) increases in property valuation pursuant to~~
22 ~~15-7-111(4) through (8) in order to equalize property values~~
23 ~~annually.~~

24 (4) The limitation on the amount of taxes levied does
25 not mean that no further increase may be made in the taxable

1 valuation or in the actual tax liability on individual
2 property in each class as a result of:

3 (a) a revaluation caused by:

4 (i) construction, expansion, replacement, or remodeling
5 of improvements that adds value to the property; or
6 (ii) cyclical reappraisal;

7 (b) transfer of property into a taxing unit;

8 (c) reclassification of property;

9 (d) increases in the amount of production or the value
10 of production for property described in 15-6-131 or
11 15-6-132;

12 (e) annexation of the individual property into a new
13 taxing unit; or

14 (f) conversion of the individual property from
15 tax-exempt to taxable status; or

16 ~~(g) increases in property valuation pursuant to~~
17 ~~15-7-111(4) through (8) in order to equalize property values~~
18 ~~annually.~~

19 (5) Property in classes four, twelve, and fourteen is
20 valued according to the procedures used in 1986, including
21 the designation of 1982 as the base year, until the
22 reappraisal cycle beginning January 1, 1986, is completed
23 and new valuations are placed on the tax rolls and a new
24 base year designated, if the property is:

25 (a) new construction;

1 (b) expanded, deleted, replaced, or remodeled
2 improvements;

3 (c) annexed property; or

4 (d) property converted from tax-exempt to taxable
5 status.

6 (6) Property described in subsections (5)(a) through
7 (5)(d) that is not class four, class twelve, or class
8 fourteen property is valued according to the procedures used
9 in 1986 but is also subject to the dollar cap in each taxing
10 unit based on 1986 mills levied.

11 (7) The limitation on the amount of taxes, as clarified
12 in this section, is intended to leave the property appraisal
13 and valuation methodology of the department of revenue
14 intact. Determinations of county classifications, salaries
15 of local government officers, and all other matters in which
16 total taxable valuation is an integral component are not
17 affected by 15-10-401 and 15-10-402 except for the use of
18 taxable valuation in fixing tax levies. In fixing tax
19 levies, the taxing units of local government may anticipate
20 the deficiency in revenues resulting from the tax
21 limitations in 15-10-401 and 15-10-402, while understanding
22 that regardless of the amount of mills levied, a taxpayer's
23 liability may not exceed the dollar amount due in each
24 taxing unit for the 1986 tax year unless:

25 (a) the taxing unit's taxable valuation decreases by 5%

1 or more from the 1986 tax year. If a taxing unit's taxable
2 valuation decreases by 5% or more from the 1986 tax year, it
3 may levy additional mills to compensate for the decreased
4 taxable valuation, but in no case may the mills levied
5 exceed a number calculated to equal the revenue from
6 property taxes for the 1986 tax year in that taxing unit.

7 (b) a levy authorized under Title 20 raised less
8 revenue in 1986 than was raised in either 1984 or 1985, in
9 which case the taxing unit may, after approval by the voters
10 in the taxing unit, raise each year thereafter an additional
11 number of mills but may not levy more revenue than the
12 3-year average of revenue raised for that purpose during
13 1984, 1985, and 1986;

14 (c) a levy authorized in 50-2-111 that was made in 1986
15 was for less than the number of mills levied in either 1984
16 or 1985, in which case the taxing unit may, after approval
17 by the voters in the taxing unit, levy each year thereafter
18 an additional number of mills but may not levy more than the
19 3-year average number of mills levied for that purpose
20 during 1984, 1985, and 1986.

21 (8) The limitation on the amount of taxes levied does
22 not apply to the following levy or special assessment
23 categories, whether or not they are based on commitments
24 made before or after approval of 15-10-401 and 15-10-402:

25 (a) rural improvement districts;

1 (b) special improvement districts;
 2 (c) levies pledged for the repayment of bonded
 3 indebtedness, including tax increment bonds;
 4 (d) city street maintenance districts;
 5 (e) tax increment financing districts;
 6 (f) satisfaction of judgments against a taxing unit;
 7 (g) street lighting assessments;
 8 (h) revolving funds to support any categories specified
 9 in this subsection (8);
 10 (i) levies for economic development authorized pursuant
 11 to 90-5-112(4); and
 12 (j) elementary and high school districts.
 13 (9) The limitation on the amount of taxes levied does
 14 not apply in a taxing unit if the voters in the taxing unit
 15 approve an increase in tax liability following a resolution
 16 of the governing body of the taxing unit containing:
 17 (a) a finding that there are insufficient funds to
 18 adequately operate the taxing unit as a result of 15-10-401
 19 and 15-10-402;
 20 (b) an explanation of the nature of the financial
 21 emergency;
 22 (c) an estimate of the amount of funding shortfall
 23 expected by the taxing unit;
 24 (d) a statement that applicable fund balances are or by
 25 the end of the fiscal year will be depleted;

1 (e) a finding that there are no alternative sources of
 2 revenue;
 3 (f) a summary of the alternatives that the governing
 4 body of the taxing unit has considered; and
 5 (g) a statement of the need for the increased revenue
 6 and how it will be used.
 7 (10) (a) The limitation on the amount of taxes levied
 8 does not apply to levies required to address the funding of
 9 relief of suffering of inhabitants caused by famine,
 10 conflagration, or other public calamity.
 11 (b) The limitation set forth in this chapter on the
 12 amount of taxes levied does not apply to levies to support a
 13 city-county board of health as provided in Title 50, chapter
 14 2, if the governing bodies of the taxing units served by the
 15 board of health determine, after a public hearing, that
 16 public health programs require funds to ensure the public
 17 health. A levy for the support of a local board of health
 18 may not exceed the 5-mill limit established in 50-2-111.
 19 (11) The limitation on the amount of taxes levied by a
 20 taxing jurisdiction subject to a statutory maximum mill levy
 21 does not prevent a taxing jurisdiction from increasing its
 22 number of mills beyond the statutory maximum mill levy to
 23 produce revenue equal to its 1986 revenue.
 24 (12) The limitation on the amount of taxes levied does
 25 not apply to a levy increase to repay taxes paid under

LC 1555/01

1 protest in accordance with 15-1-402."

2 NEW SECTION. **Section 5.** Effective date -- retroactive
3 applicability. [This act] is effective on passage and
4 approval and applies retroactively, within the meaning of
5 1-2-109, to taxable years beginning after December 31, 1990.

-End-

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0885, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to eliminate the sales assessment ratio law that is used to adjust the valuation of certain property for tax purposes; and providing an immediate effective date and a retroactive applicability date.

ASSUMPTIONS:

1. Repealing HB0703 results in the repealing of all taxable valuation adjustments implemented under HB0703 and other legislation providing for annual adjustments using comparable methodology (i.e., HB0436 adjustments).
2. Taxable values in the state will be readjusted to reflect taxable values in place in tax year 1986.
3. Statewide taxable valuation under this proposal will increase by \$17.7 million; however, taxable valuations may rise or fall within different local taxing jurisdictions depending on previous years' sales/assessment ratio study results (see attachment for county breakdown of net change in taxable valuation for adjustments in tax years 1988 and 1990--no adjustments were made in tax year 1989).

FISCAL IMPACT:


The increase in statewide taxable valuation under this proposal would result in the following additional annual revenue to the university system, and the foundation program accounts:

| | |
|------------------------------------|------------|
| University System (6 mills): | \$ 106,200 |
| State Equalization Aid (40 mills): | \$ 708,000 |
| County Equalization (55 mills): | \$ 973,500 |

EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:

The revenue impact on county and other local government revenues will depend on the particular area in which the taxing jurisdiction is located. Areas experiencing a decrease in taxable values as a result of this proposal would experience a decrease in local revenues as well; conversely, areas experiencing an increase in taxable value may see an increase in local revenue.

ATTACHMENT:


ROD SUNDSTED, BUDGET DIRECTOR
Office of Budget and Program Planning

2-20-91
DATE


JERRY NISBET, PRIMARY SPONSOR
Fiscal Note for HB0885, as introduced

2/22/91
DATE

HB 885

Impact of Repealing HB 703 and HB 436 on TY 90 Taxable Values

| County | % Adjustment Necessary to Repeal HB 703 and HB 436 | | Change in 1990 Taxable Value if HB 703 and HB 436 are Repealed | | |
|------------------|--|-------------|--|-------------------|-------------------|
| | Residential | Commercial | Residential | Commercial | Total |
| Beaverhead | 0.0% | 0.0% | 0 | 0 | 0 |
| Big Horn | 11.8% | 25.0% | 360,751 | 796,799 | 1,157,550 |
| Blaine | 0.0% | 7.5% | 0 | 49,424 | 49,424 |
| Broadwater | 0.0% | 0.0% | 0 | 0 | 0 |
| Carbon | 7.5% | 15.6% | 506,487 | 152,861 | 659,349 |
| Carter | 17.5% | 25.0% | 118,417 | 11,491 | 129,908 |
| Cascade | -14.3% | 0.0% | (6,325,732) | 0 | (6,325,732) |
| Chouteau | 0.0% | 7.5% | 0 | 46,988 | 46,988 |
| Custer | 21.9% | 25.0% | 1,068,830 | 473,384 | 1,542,214 |
| Daniels | 17.5% | 25.0% | 238,653 | 79,189 | 317,842 |
| Dawson | 30.7% | 25.0% | 1,482,601 | 428,720 | 1,911,320 |
| Deer Lodge | 0.0% | 0.0% | 0 | 0 | 0 |
| Fallon | 30.7% | 25.0% | 430,968 | 133,193 | 564,161 |
| Fergus | 0.0% | 7.5% | 0 | 121,009 | 121,009 |
| Flathead | -7.4% | 0.0% | (3,548,201) | 0 | (3,548,201) |
| Gallatin | -11.5% | 0.0% | (3,923,484) | 0 | (3,923,484) |
| Garfield | 17.5% | 25.0% | 133,748 | 24,991 | 158,739 |
| Glacier | 0.0% | 7.5% | 0 | 126,455 | 126,455 |
| Golden Valley | 0.0% | 7.5% | 0 | 3,743 | 3,743 |
| Granite | 0.0% | 0.0% | 0 | 0 | 0 |
| Hill | 0.0% | 0.0% | 0 | 0 | 0 |
| Jefferson | -11.5% | 0.0% | (584,626) | 0 | (584,626) |
| Judith Basin | 0.0% | 7.5% | 0 | 16,207 | 16,207 |
| Lake | 0.0% | 0.0% | 0 | 0 | 0 |
| Lewis And Clark | 0.0% | -2.9% | 0 | (353,739) | (353,739) |
| Liberty | 0.0% | 7.5% | 0 | 20,707 | 20,707 |
| Lincoln | 4.2% | 4.2% | 423,250 | 148,069 | 571,319 |
| Madison | -5.7% | 0.0% | (373,623) | 0 | (373,623) |
| McCone | 17.5% | 25.0% | 260,772 | 55,172 | 315,944 |
| Moagher | 0.0% | 0.0% | 0 | 0 | 0 |
| Mineral | 4.2% | 4.2% | 61,379 | 23,872 | 85,251 |
| Missoula | -2.4% | 0.0% | (1,154,509) | 0 | (1,154,509) |
| Musselshell | 7.5% | 15.6% | 163,537 | 58,645 | 222,182 |
| Park | 0.0% | 0.0% | 0 | 0 | 0 |
| Petroleum | 16.3% | 25.0% | 36,057 | 3,860 | 39,917 |
| Phillips | 16.3% | 25.0% | 400,822 | 175,856 | 576,678 |
| Pondera | 0.0% | 7.5% | 0 | 74,221 | 74,221 |
| Powder River | 30.7% | 25.0% | 318,462 | 45,096 | 363,557 |
| Powell | 0.0% | 0.0% | 0 | 0 | 0 |
| Prairie | 17.5% | 25.0% | 116,256 | 27,331 | 143,588 |
| Ravalli | -4.8% | 0.0% | (879,961) | 0 | (879,961) |
| Richland | 30.7% | 25.0% | 1,501,118 | 596,876 | 2,097,995 |
| Roosevelt | 16.3% | 25.0% | 501,881 | 230,855 | 732,737 |
| Rosebud | 11.8% | 25.0% | 429,056 | 455,903 | 884,959 |
| Sanders | 4.2% | 4.2% | 179,465 | 37,324 | 216,789 |
| Sheridan | 17.5% | 25.0% | 449,361 | 180,892 | 630,272 |
| Silver Bow | -9.9% | -2.9% | (1,661,965) | (246,457) | (1,908,422) |
| Stillwater | 7.5% | 15.6% | 347,013 | 117,225 | 464,238 |
| Sweet Grass | 0.0% | 7.5% | 0 | 38,860 | 38,860 |
| Teton | 0.0% | 7.5% | 0 | 55,722 | 55,722 |
| Toole | 0.0% | 7.5% | 0 | 69,880 | 69,880 |
| Treasure | 7.5% | 15.6% | 28,729 | 8,145 | 36,873 |
| Valley | 17.5% | 25.0% | 722,402 | 302,974 | 1,025,377 |
| Wheatland | 0.0% | 7.5% | 0 | 14,783 | 14,783 |
| Wibaux | 30.7% | 25.0% | 158,148 | 27,108 | 185,256 |
| Yellowstone | 10.0% | 33.7% | 7,967,913 | 13,146,291 | 21,114,204 |
| Statewide | -0.0% | 9.6% | (48,003) | 17,777,904 | 17,731,901 |

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