

MINUTES

MONTANA SENATE  
54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on April 7, 1995, at  
8:00 a.m.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)  
Sen. Mike Foster, Vice Chairman (R)  
Sen. Mack Cole (R)  
Sen. Delwyn Gage (R)  
Sen. Lorents Grosfield (R)  
Sen. John G. Harp (R)  
Sen. Dorothy Eck (D)  
Sen. Barry "Spook" Stang (D)  
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Council  
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and  
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing:

Executive Action: HB 587, HB 90, HB 363, HB 497,  
HB 346 (discussion)

EXECUTIVE ACTION ON HB 587

Motion/Vote: SEN. BARRY "SPOOK" STANG MOVED AMENDMENTS TO HB 587  
(hb058701.ajm). MOTION CARRIED UNANIMOUSLY.

Discussion: None

Motion/Vote: SEN. STANG MOVED HB 587 BE CONCURRED IN AS AMENDED.  
MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON HB 90

Motion: SEN. DELWYN GAGE MOVED AMENDMENTS TO HB 90  
(hb009002.ajm).

Discussion: SEN. FRED VAN VALKENBURG asked REP. FELAND if he had any objections to the amendments. REP. FELAND agreed with the amendments.

Vote: MOTION CARRIED UNANIMOUSLY.

Motion/Vote: SEN. JOHN HARP MOVED HB 90 BE CONCURRED IN AS AMENDED. MOTION CARRIED UNANIMOUSLY.

Discussion: SEN. HARP asked for a new fiscal note.

EXECUTIVE ACTION ON HB 363

Discussion: SEN. MIKE FOSTER stated there are two issues to deal with in this bill, the truckers and the spike in fees. He said it was clear in the hearing the department was wrong in the way they excluded the trucking industry from participating in the discussions in preparation of this bill. He declared if this bill goes down he doesn't want the DOR monkeying with depreciation rates for the trucking industry. SEN. FOSTER said the current system isn't the best in the world, however, we can live with it two more years. He stated people who are affected need to get involved and make a proposal which is more well rounded. He said the fee spike in this bill is a problem. He stressed this is a issue the Revenue Oversight Committee should review. He suggested both issues should be addressed in the next Legislative Session.

CHAIRMAN DEVLIN said he checked with the representative from the Automobile Association and a few trucking representatives and was told no one contacted them about being involved in any of the discussions.

SEN. DOROTHY ECK agreed this issue needs more study. She stated under this plan the passenger cars were paying more and if changes are proposed there needs to be something worked out in order to be fair to everybody.

SEN. GAGE commented everyone would be better served if this was put into statute with an 1/1/98 effective date to guarantee the DOR will get to work and bring something in next session.

SEN. VAN VALKENBURG insisted he is opposed to a delayed effective date on this bill. He said the bill isn't fine tuned well enough to be put into law.

Motion/Vote: SEN. FOSTER MOVED TO TABLE HB 363. MOTION CARRIED 7 - 2 WITH SEN. STANG AND SEN. GAGE VOTING IN OPPOSITION TO THE MOTION.

EXECUTIVE ACTION ON HB 497

Motion: SEN. HARP MOVED AMENDMENTS TO HB 497 (hb049703.agp).

**Discussion:** SEN. HARP explained the amendments.

SEN. ECK asked SEN. HARP what percent of the reimbursement goes to Flathead County. SEN. HARP presented a handout explaining the reimbursement due to reappraisal. EXHIBIT 1. SEN. ECK asked SEN. HARP if there will be a contingency voidance clause on this bill. SEN. HARP responded, "No".

SEN. STANG commented this is a relatively new concept and asked if there be public comment. SEN. HARP said this isn't a new concept. He conveyed go back to the Special Session in December where there was disagreement on a similar proposal. He stated this proposal will have to go back to the House because of the amendments. SEN. STANG stated some ideas aren't novel ideas but proponents and opponents to those ideas will change from session to session. He emphasized the taxpayer needs to be able to comment on this proposal and it's important to have a hearing.

SEN. FOSTER said the committee just dealt with HB 363 where the DOR put together some people in the interim to talk about a tax situation and they hand picked who was going to be involved in the discussions. He said ever since the property taxes have increased by \$60 million in 1993 and \$40 million in 1994 we have been hearing from the public. SEN. FOSTER stated this proposal is an idea in trying to address the problem and the taxpayers have been telling their Legislators to come up with something and get this problem addressed. He said mills aren't included in this proposal, only valuation. SEN. FOSTER declared it is our obligation to help the taxpayers.

SEN. STANG commented he was interested in mills last session. He stated it was his suggestion in the last compromise to allow mills. He said people in Eastern Montana might like part of the \$7 million that the people in Western Montana are getting for their property relief. SEN. STANG voiced concern the people in Eastern Montana aren't getting a chance to comment on this bill.

SEN. FOSTER said SEN. STANG mentioned \$7 million going to Western Montana. He stated Yellowstone County is getting \$710,000.00 and Custer County is getting \$127,000.00 and they aren't considered Western Montana. He said it isn't the vacation spots of Montana totally that will benefit under this bill.

SEN. ECK acknowledged concern with the improper process used in this bill stressing the matter of making such a major change that it changes the focus of the bill and the idea that not everyone knows what will be cut during this session because of the contingency voidance clause. SEN. ECK stated this is not a good way to make tax policy.

SEN. VAN VALKENBURG asked SEN. HARP if he has figures on how many people will receive the minimum payment. SEN. HARP answered he didn't have that information. SEN. VAN VALKENBURG asked Ms. Paynter if she could respond to his question. Ms. Paynter

responded she didn't have the figures. SEN. VAN VALKENBURG said the handout indicates 51,000 households will receive some reimbursement and next to that is 23%. He asked Ms. Paynter will 23% of the households in the state receive the reimbursement.

{Tape: 1; Side: A; Approx. Counter: 46.6; Comments: The secretary did not hear a response from Ms. Paynter. SEN. VAN VALKENBURG commented "ok".}

SEN. VAN VALKENBURG asked SEN. HARP to explain Section 2. SEN. HARP commented only one residence can be claimed and there must be a continuation of 7 months of owner occupancy.

SEN. VAN VALKENBURG asked SEN. HARP if REP. BOLLINGER was in agreement with the amendments. SEN. HARP answered REP. BOLLINGER supports the amendments. SEN. VAN VALKENBURG asked SEN. HARP if the Governor supports the amendments. SEN. HARP responded he discussed the proposal with the Governor, however, the Governor allows the Legislature the flexibility to make policy and if this gets on the Governor's desk he anticipates he will sign it.

SEN. VAN VALKENBURG commented he finds it unbelievable the situation in Missoula County is such that only 14% of the property taxpayers are going to be eligible for relief under this bill. SEN. VAN VALKENBURG asked Ms. Paynter how she arrived at the number of people in a county that would receive reimbursement. Ms. Paynter said the DOR has the data, however, it isn't on a spreadsheet presently. SEN. VAN VALKENBURG said his concern isn't so much with Missoula County as it is with the accuracy of a \$7.5 million annual cost. Ms. Paynter responded the \$7.5 million is an estimate. She said there are a number of assumptions in this bill which have no available data.

Vote: MOTION CARRIED 7 - 2 on roll call vote.

Motion: SEN. HARP MOVED AMENDMENTS offered by the DOR and REP. BOLLINGER (#2, #13, and #14) (hb049702.ajm).

Discussion: SEN. VAN VALKENBURG asked Mr. Burr if there has to be a change in the Constitution in order to have a phase-in of reappraised values. Mr. Burr responded he doesn't agree with the DOR's position on phasing in.

{Tape: 1; Side: B; Comments: Turn Tape.}

Vote: MOTION CARRIED 7 - 2 WITH SEN. GAGE AND SEN. VAN VALKENBURG VOTING IN OPPOSITION TO THE MOTION on voice vote.

Discussion: SEN. GROSFIELD explained his proposed amendments.

Motion: SEN. GROSFIELD MOVED ALL AMENDMENTS EXCEPT #2, #13, AND #14, (hb04703.agp).

SEN. VAN VALKENBURG MOVED AMENDMENT #3, PAGE 4, LINE 3 (hb049701.ajm).

Discussion: SEN. HARP questioned if any of the fiscal impact has been changed.

CHAIRMAN DEVLIN said it would be hard to tell what the fiscal impact will be. He called for a vote on Amendment #3.

Vote: MOTION CARRIED UNANIMOUSLY ON SEN. VAN VALKENBURG'S AMENDMENT on voice vote.

Discussion on SEN. GROSFIELD'S Amendment:

SEN. VAN VALKENBURG commented he doesn't think it is good tax policy to have a income tax system based on different filing status and then create a separate portion of the income tax system which ignores filing status and that is what these amendments would do.

Motion: SEN. GROSFIELD WITHDREW HIS AMENDMENTS.

Motion: SEN. HARP MOVED HB 497 BE CONCURRED IN AS AMENDED.

Discussion: SEN. VAN VALKENBURG stated he liked REP. BOLLINGER'S bill when it came into the committee. He said he isn't opposed to SEN. HARP'S amendments. He commented in deciding how to vote on this bill as a whole he is torn for many of the same reasons of SEN. ECK because he doesn't know there is \$15 million to spend on property tax relief when it is only going to go to 23% of the households in the state. SEN. VAN VALKENBURG acknowledged it would have been very easy to support if the income tax rebate wasn't passed in the first three weeks of the session.

SEN. STANG stated his comments are similar to SEN. VAN VALKENBURG'S. He attested he is concerned with the mill levy increases and voiced concern there are five counties in Western Montana which run off with over half of the tax relief proposed in this bill. SEN. STANG said REP. ELLIOTT'S bill went a little further, affected more people and it gave 100% of the people who own houses in this state property tax relief.

SEN. HARP announced there is always concern with funding government and universities, however, people forget this isn't the governments money, it is the taxpayers money.

SEN. ECK commented she will support this bill, however, it isn't good tax policy. She said she likes this bill better than most of the other tax relief measures that were passed.

SEN. GAGE said he supports the bill, however, he doesn't like it.

SEN. COLE announced six counties he represents are not getting much, however, the bill will help a few people in those counties.

SEN. VAN VALKENBURG stated SEN. HARP'S comments are not responsive to what members of this committee have said. He said

nobody here said anything about passing this through on the backs of children and nobody said universities are going to suffer.

**SEN. VAN VALKENBURG** affirmed his comment was it may be that people who attend universities are going to have to pay a higher tuition if the university system is not adequately funded because the money is spent on something else. He commented they are taxpayers and tuition is a form of taxation at a public university. **SEN. VAN VALKENBURG** said this bill is very close to what the Democrats were proposing in the December, 1993 session.


Vote: MOTION CARRIED 8 - 1 on roll call vote.

Discussion: **CHAIRMAN DEVLIN** announced HB 346 was the last bill in the committee. He asked if there was any motion on this bill.

**CHAIRMAN DEVLIN** entertained a Table Motion. No one responded.

ADJOURNMENT

Adjournment: 9:30 a.m.

  
GERRY DEVLIN, Chairman

  
RENEE J. PODELL, Secretary

GD/rp

**MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE**

ROLL CALL

DATE \_\_\_\_\_

April 7, 1995

[illegible]

SEN:1995  
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SENATE STANDING COMMITTEE REPORT

Page 1 of 2  
April 7, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 90 (third reading copy -- blue), respectfully report that HB 90 be amended as follows and as so amended be concurred in.

Signed:   
Senator Gerry Devlin, Chair

That such amendments read:

1. Title, line 4.

Strike: "3"

Insert: "2"

2. Title, line 6.

Following: "\$30;"

Insert: "EXCLUDING NONWORKING INTEREST OWNERS FROM THE STRIPPER  
WELL EXEMPTION;"

3. Page 8, line 4.

Following: "(3)"

Insert: "(a)"

Strike: "The"

Insert: "Except as provided in subsection (3)(b), the"

Strike: "3"

Insert: "2"

4. Page 8, lines 8 and 21.

Strike: "3"

Insert: "2"

5. Page 8.

Following: line 9

Insert: "(b) The exemption allowed under subsection (3)(a) does  
not apply to the gross value paid in cash or apportioned in  
kind to a nonworking interest owner."

6. Page 9, lines 2 and 3.

Strike: "FOLLOWING" on line 2 through "(I)" on page 3

7. Page 9, line 4.


Strike: "THE" through "AND"

Insert: "(II)"

8. Page 9, line 5.

Strike: "(II)"

Insert: "(iii)"

 Amd. Coord.

Sec. of Senate

  
Senator Carryng Bill

801233SC.SRF



Strike: "[A%] [B%]"

9. Page 9.

Following: line 5

Insert: "(A) pre-1985 wells [a%] [b%]  
(B) post-1985 wells [a%] [c%]"

10. Page 9, line 9.

Strike: "AND POST-1985"

11. Page 9, line 10.

Following: "ACT]."

Insert: "The rate "c%" is the same rate as stripper oil  
production nonworking interest post-1985, including all  
changes to that rate resulting from bills other than [this  
act]."

12. Page 9, line 16.

Strike: "(4) (B) (I)"

Insert: "(4) (b) (iii) (A) "

Strike: "(4) (B) (II)"

Insert: "(4) (b) (iii) (B) "

-END-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
April 7, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 587 (third reading copy -- blue), respectfully report that HB 587 be amended as follows and as so amended be concurred in.

Signed:   
Senator Gerry Devlin, Chair

That such amendments read:

1. Page 23.

Following: line 3

Insert: "NEW SECTION. Section 36. Coordination instruction. If House Bill No. 539 is passed and approved and if it includes a section that amends 16-11-308 by imposing a tobacco education fee, then [sections 2 and 33 of this act], amending 3-10-301 and 16-11-308, respectively, are void."

Renumber: subsequent section

-END-

 Amd. Coord.

SP Sec. of Senate

  
Senator Carrying Bill

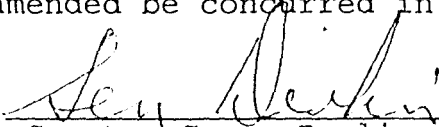
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SENATE STANDING COMMITTEE REPORT

Page 1 of 4  
April 7, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 497 (third reading copy -- blue), respectfully report that HB 497 be amended as follows and as so amended be concurred in.

Signed:   
Senator Gerry Devlin, Chair

That such amendments read:

1. Title, line 7.

Following: "~~PAYMENT,~~"

Insert: "PROVIDING FOR A PAYMENT TO CERTAIN TAXPAYERS FOR  
PROPERTY TAXES PAID; REQUIRING A CLAIM FORM FOR A  
PROPERTY TAX PAYMENT TO BE SENT TO THE TAXPAYER;"

2. Title, lines 11 through 13.

Strike: "PROVIDING" on line 11 through "PHASEIN;" on line 13

3. Title, line 16.

Following: "DATES,"

Insert: "A TERMINATION DATE,"

4. Page 1.

Following: line 19

Insert: "NEW SECTION. Section 1. Homeowner's tax payment --  
definitions. As used in [sections 1 through 7], the  
following definitions apply:


(1) "Claimant" means an individual natural person who is  
eligible under [sections 1 through 7] to file a claim.

(2) "Claim period" means the current property tax year that  
corresponds to the calendar year in which the property is  
assessed and the first property tax payment is due.

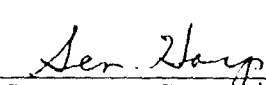
(3) "Household" means an association of individuals who  
live in the same dwelling and who share its furnishings,  
facilities, accommodations, and expenses. The term does not  
include bona fide lessees, tenants, or roomers and boarders on  
contract.

(4) "Owner-occupied residence" means a single-family  
residence, including a trailer or mobile home described in  
15-6-134(1)(b), or a condominium unit that is subject to property  
taxes and that is owned by a claimant, individually or jointly.  
The residence includes all improvements used for residential  
purposes and associated outbuildings. A taxpayer with a life  
estate is an owner for purposes of [sections 1 through 7].

NEW SECTION. Section 2. Homeowner's tax payment --

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**eligibility.** (1) In order to be eligible to make a claim for payment under [sections 1 through 7], the claimant must:

(a) have occupied an owner-occupied residence in Montana as the owner or contractor for deed for at least 7 months of the claim period;

(b) be the owner on January 1 of the claim period of a owner-occupied residence that the claimant also owned on January 1, 1993;

(c) be the owner of the owner-occupied residence described in subsection (1)(b) that had a market value for the 1993 tax year that was more than 15% greater than the market value on January 1 of the 1992 tax year.

(2) A claimant may own and occupy more than one owner-occupied residence in this state during the year and still meet the occupancy requirement in subsection (1)(a) if the total occupancy is for 7 months or more.

(3) In determining the increase in values required by [section 5] and subsection (1)(c) of this section, new construction and any remodeling or additions to existing improvements may not be considered.

(4) If the claimant meets the requirements of subsection (1) on any one owner-occupied residence, all other owner-occupied residence owned by the claimant that meet the requirements of subsection (1) are eligible for the payment, whether or not the owner-occupied residence was occupied by the owner for the required time. However, a claimant may elect a payment only for a single owner-occupied residence and the payment may not be made for a residence that was leased or rented during the claim period.

**NEW SECTION.** **Section 3. Homeowner's tax payment -- filing date.** (1) Except as provided in subsection (2), in order to receive payment, a claim for payment must be completed and must be submitted to the department by December 31 of the claim period or within 30 days of receiving a claim form, whichever is later.

(2) The department may grant a reasonable extension of time for filing a claim whenever, in its judgment, good cause exists.

(3) If an individual who would have a claim under [sections 1 through 7] dies before filing the claim, the estate of the decedent may file the claim.

**NEW SECTION.** **Section 4. Homeowner's tax payment -- claim form.** The department shall mail a claim form to each person owning residential property on January 1 of the claim period if the residential property, exclusive of new construction and remodeling or additions to existing improvements, increased in value by more than 15% from the 1992 tax year to the 1993 tax year. The claim form must be mailed at approximately the same

time as property tax notices required by 15-16-101 are mailed. The claim form must include all information necessary for the owner of the residence to claim the homeowner's tax payment. The claim form may require information necessary for the department to verify the claim.

NEW SECTION. Section 5. Homeowner's tax payment -- amount.

- (1) Each claimant meeting the requirements of [sections 1 through 7] shall receive a homeowner's tax payment from the department if the amount of the payment exceeds \$25.
- (2) The amount of the payment is determined by multiplying:
  - (a) the amount of market value of the residence identified in [section 2(1)(b)], including land and improvements, for the 1993 tax year that exceeds 115% of the market value for the 1992 tax year; times
  - (b) the tax rate that applied to the residence in tax year 1993; times
  - (c) the mill levy that applied to the residence in tax year 1993.
- (3) A payment may not exceed \$1,000.

NEW SECTION. Section 6. Homeowner's tax payment -- limitations. (1) Only one claimant per household is entitled to a payment in a claim period.

(2) A claim is not allowed for an owner-occupied residence that is not subject to property taxes in Montana during the claim period.

NEW SECTION. Section 7. Homeowner's tax payment -- fraudulent claim -- penalty -- interest. If the claimant does not timely pay the property taxes for the claim period or if a false or fraudulent claim has been paid, the claimant shall return any payment. The amount paid may be recovered as any other debt owed the state. An additional 10% may be added to the amount due as a penalty. The unpaid debt, excluding penalty, bears interest, at the rate of 3/4% a month or fraction of a month, from the date of the original payment of the claim until paid."

Renumber: subsequent sections

5. Page 4, line 3.  
Strike: "10"  
Insert: "7"

6. Page 8, lines 20 through 26.  
Strike: section 4 in its entirety  
Renumber: subsequent sections

7. Page 9, line 29.

Strike: "[THIS ACT] REDUCES"

Insert: "[sections 8 through 11] reduce"

Strike: "IT IS"

Insert: "[sections 8 through 11] are"

8. Page 9.

Following: line 30

Insert: "NEW SECTION. Section 13. Codification instruction.

[Sections 1 through 7] are intended to be codified as an  
integral part of Title 15, chapter 30, part 1, and the  
provisions of Title 15, chapter 30, part 1, apply to  
[sections 1 through 7]."

Renumber: subsequent section

9. Page 10, line 5.

Strike: "[SECTION 5] APPLIES"

Insert: "[Sections 1 through 7 and 11] apply"

10. Page 10, line 7.

Insert: "NEW SECTION. Section 15. Termination. [Sections 1  
through 7] terminate December 31, 1996."

-END-

MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE  
ROLL CALL VOTE

DATE April 7, 1995 BILL NO. HB 497 NUMBER 1

MOTION: Amendments (hb049703.agp)

| NAME                       | AYE | NO |
|----------------------------|-----|----|
| GERRY DEVLIN, CHAIRMAN     | ✓   |    |
| MACK COLE                  | ✓   |    |
| DOROTHY ECK                | ✓   |    |
| DELWYN GAGE                | ✓   |    |
| LORENTS GROSFIELD          | ✓   |    |
| JOHN HARP                  | ✓   |    |
| BARRY "SPOOK" STANG        |     | ✓  |
| FRED VAN VALKENBURG        |     | ✓  |
| MIKE FOSTER, VICE CHAIRMAN | ✓   |    |
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MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE  
ROLL CALL VOTE

DATE April 7, 1995 BILL NO. HB 497 NUMBER 2  
MOTION: C.I.A.A.

| NAME                       | AYE | NO |
|----------------------------|-----|----|
| GERRY DEVLIN, CHAIRMAN     | ✓   |    |
| MACK COLE                  | ✓   |    |
| DOROTHY ECK                | ✓   |    |
| DELWYN GAGE                | ✓   |    |
| LORENTS GROSFIELD          | ✓   |    |
| JOHN HARP                  | ✓   |    |
| BARRY "SPOOK" STANG        |     | ✓  |
| FRED VAN VALKENBURG        | ✓   |    |
| MIKE FOSTER, VICE CHAIRMAN | ✓   |    |
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STATE TAXATION  
DATE April 27, 1995  
FILE NO. 1  
BILL NO. 497

**Impact of Reimbursing Property Taxes Paid on the Incremental Increase  
in Assessed Value of Land and Improvements Due to Reappraisal  
Increment Level at 15% - Minimum \$25 - Maximum \$1,000**

|                 | Total<br>Reimbursement | Average<br>Assessed<br>Value (93) | Average<br>Reimbur-<br>sement | Percent of Statewide Total<br>Reimbur-<br>sement | Residential<br>Property | # in County<br>Receiving<br>Reimbursement | % in County<br>Receiving<br>Reimbursement |
|-----------------|------------------------|-----------------------------------|-------------------------------|--|-------------------------|---|---|
| Beaverhead      | 114,118                | 48,436                            | 121                           | 1.5%   | 0.9%                    | 944                                       | 36%                                       |
| Big Horn        | 11,308                 | 46,555                            | 67                            | 0.2%   | 0.5%                    | 170                                       | 8%  |
| Blaine          | 40,773                 | 29,695                            | 106                           | 0.5%   | 0.4%                    | 385                                       | 24%                                       |
| Broadwater      | 1,054                  | 36,683                            | 47                            | 0.0%   | 0.4%                    | 23  | 2%  |
| Carbon          | 6,534                  | 57,665                            | 157                           | 0.1%   | 1.3%                    | 42  | 3%  |
| Carter          | 2,621                  | 27,871                            | 77                            | 0.0%   | 0.1%                    | 34  | 5%  |
| Cascade         | 747,574                | 57,373                            | 180                           | 10.0%  | 8.4%                    | 4,143                                     | 24%                                       |
| Chouteau        | 15,048                 | 33,816                            | 97                            | 0.2%   | 0.6%                    | 155                                       | 7%  |
| Custer          | 127,576                | 49,346                            | 114                           | 1.7%   | 0.9%                    | 1,118                                     | 34%                                       |
| Daniels         | 4,767                  | 31,930                            | 140                           | 0.1%   | 0.2%                    | 34  | 3%  |
| Dawson          | 14,032                 | 40,039                            | 113                           | 0.2%   | 0.7%                    | 125                                       | 4%  |
| Deer Lodge      | 80,495                 | 35,451                            | 108                           | 1.1%   | 0.8%                    | 748                                       | 24%                                       |
| Fallon          | 10,406                 | 41,116                            | 86                            | 0.1%   | 0.2%                    | 121                                       | 12%                                       |
| Fergus          | 44,127                 | 34,510                            | 81                            | 0.6%   | 1.0%                    | 548                                       | 13%                                       |
| Flathead        | 1,324,624              | 73,420                            | 179                           | 17.7%  | 12.3%                   | 7,392                                     | 39%                                       |
| Gallatin        | 700,796                | 76,255                            | 182                           | 9.4%   | 8.4%                    | 3,841                                     | 32%                                       |
| Garfield        | 2,651                  | 66,625                            | 351                           | 0.0%   | 0.1%                    | 8   | 1%  |
| Glacier         | 35,122                 | 32,400                            | 109                           | 0.5%   | 0.6%                    | 321                                       | 16%                                       |
| Golden Valley   | 5,050                  | 84,476                            | 267                           | 0.1%   | 0.1%                    | 19  | 5%  |
| Granite         | 55,586                 | 39,365                            | 140                           | 0.7%   | 0.4%                    | 397                                       | 28%                                       |
| Hill            | 117,374                | 40,973                            | 123                           | 1.6%   | 1.6%                    | 952                                       | 21%                                       |
| Jefferson       | 72,141                 | 53,604                            | 116                           | 1.0%   | 1.0%                    | 623                                       | 26%                                       |
| Judith Basin    | 3,067                  | 25,948                            | 51                            | 0.0%   | 0.2%                    | 60  | 5%  |
| Lake            | 701,514                | 87,652                            | 228                           | 9.4%   | 4.6%                    | 3,082                                     | 46%                                       |
| Lewis And Clark | 494,492                | 58,158                            | 149                           | 6.6%   | 6.1%                    | 3,312                                     | 25%                                       |
| Liberty         | 2,916                  | 32,890                            | 64                            | 0.0%   | 0.3%                    | 45  | 6%  |
| Lincoln         | 123,674                | 45,426                            | 83                            | 1.7%   | 2.0%                    | 1,496                                     | 26%                                       |
| Madison         | 103,883                | 76,327                            | 208                           | 1.4%   | 1.4%                    | 499                                       | 20%                                       |
| McCone          | 2,236                  | 25,058                            | 85                            | 0.0%   | 0.2%                    | 26  | 3%  |
| Meagher         | 15,512                 | 23,899                            | 73                            | 0.2%   | 0.2%                    | 212                                       | 25%                                       |
| Mineral         | 65,225                 | 39,440                            | 122                           | 0.9%   | 0.3%                    | 536                                       | 43%                                       |
| Missoula        | 438,937                | 74,826                            | 160                           | 5.9%   | 10.4%                   | 2,746                                     | 14%                                       |
| Musselshell     | 1,515                  | 19,726                            | 45                            | 0.0%   | 0.3%                    | 34  | 2%  |
| Park            | 89,239                 | 56,387                            | 126                           | 1.2%   | 1.8%                    | 706                                       | 17%                                       |
| Petroleum       | 718                    | 27,637                            | 48                            | 0.0%   | 0.0%                    | 15  | 6%  |
| Phillips        | 20,607                 | 37,342                            | 84                            | 0.3%   | 0.4%                    | 246                                       | 13%                                       |
| Pondera         | 19,025                 | 39,219                            | 105                           | 0.3%   | 0.6%                    | 181                                       | 10%                                       |
| Powder River    | 7,633                  | 55,200                            | 126                           | 0.1%   | 0.2%                    | 60  | 8%  |
| Powell          | 41,464                 | 40,054                            | 86                            | 0.6%   | 0.6%                    | 483                                       | 26%                                       |
| Prairie         | 1,296                  | 24,625                            | 57                            | 0.0%   | 0.1%                    | 23  | 4%  |
| Ravalli         | 273,647                | 55,513                            | 120                           | 3.7%   | 4.3%                    | 2,281                                     | 28%                                       |
| Richland        | 85,130                 | 42,495                            | 92                            | 1.1%   | 0.9%                    | 929                                       | 31%                                       |
| Roosevelt       | 10,077                 | 27,463                            | 70                            | 0.1%   | 0.5%                    | 144                                       | 6%  |
| Rosebud         | 3,671                  | 42,593                            | 49                            | 0.0%   | 0.5%                    | 76  | 3%  |
| Sanders         | 66,037                 | 51,201                            | 87                            | 0.9%   | 1.0%                    | 763                                       | 25%                                       |
| Sheridan        | 3,958                  | 35,322                            | 52                            | 0.1%   | 0.4%                    | 76  | 4%  |
| Silver Bow      | 558,550                | 41,159                            | 134                           | 7.5%   | 3.3%                    | 4,177                                     | 44%                                       |
| Stillwater      | 36,172                 | 51,805                            | 87                            | 0.5%   | 1.0%                    | 415                                       | 18%                                       |
| Sweet Grass     | 4,430                  | 43,644                            | 147                           | 0.1%   | 0.4%                    | 30  | 3%  |
| Teton           | 10,466                 | 38,288                            | 87                            | 0.1%   | 0.6%                    | 121                                       | 5%  |
| Toole           | 33,740                 | 36,246                            | 109                           | 0.5%   | 0.5%                    | 310                                       | 19%                                       |
| Treasure        | 876                    | 12,870                            | 77                            | 0.0%   | 0.1%                    | 11  | 4%  |
| Valley          | 21,506                 | 36,093                            | 89                            | 0.3%   | 0.8%                    | 242                                       | 7%  |
| Wheatland       | 1,156                  | 18,199                            | 34                            | 0.0%   | 0.2%                    | 34  | 4%  |
| Wibaux          | 385                    | 48,430                            | 34                            | 0.0%   | 0.1%                    | 11  | 2%  |
| Yellowstone     | 709,770                | 67,769                            | 116                           | 9.5%   | 14.8%                   | 6,134                                     | 22%                                       |
|                 | 7,486,301              | 59,932                            | 145                           | 100.0%   | 100.0%                  | 51,658                                    | 23%                                       |