Property Class		Tax Rate	Ratio to 4/R	Taxes / $100,000 Market Value@500 mills	
3	Agricultural Land	2.16%	1.60	$1,080.00	
4	Residential	1.35%	1.00	$675.00	*
4	Commerical and Industrial	1.89%	1.40	$945.00	
5	Pollution Control Equipment, Independent and rural Electric and Telephone Cooperatives, New and Expanding Industry, Electrolytic Recduction Facilities, Research and Development Firms, and gasohol Production Property	3.00%	2.22	$1,500.00	
7	Noncentrally Assessed Utilities	8.00%	5.93	$4,000.00	
8	Business Equipment - First $100,000 in market value is tax exempt; next six million dollars of market value is taxed at:	1.50%	1.11	$750.00	
8	Business Equipment/any property above $6.1 million	3.00%	2.22	$1,500.00	
9	Pipelines and Nonelectric Generating Property of Electric Utilities	12.00%	8.89	$6,000.00	
10	Forest Land	0.37%	0.27	$185.00	
12	Airlines and Railroads	3.04%	2.25	$1,520.00	
13	Telecommunication Utilities and Electric Generating Poperty of Electric Utilities	6.00%	4.44	$3,000.00	
14	Renewable Energy Production and Transmission Property	3.00%	2.22	$1,500.00	
15	Carbon Dioxide and Liquid Pipeline Property	3.00%	2.22	$1,500.00	
16	High Voltage DC Converter Property	2.25%	1.67	$1,125.00	

*Example Formula: tax rate x 100,000 x 500 mills
.0135 x 100,000 x .500 = $675.00

Montana Taxpayers Association
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1/17/2017-100,000
bob story/property class