



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 2 - BLGS ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	21,225,108,695
2. 2025 Total Taxable Value ²	\$	263,105,818
3. 2025 Taxable Value of Newly Taxable Property.....	\$	6,002,961
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	252,652,558
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	10,828,141	7,124,210	5,526,408 ^

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ 10,453,260

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

BILLINGS HIGH SCHOOL

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1. 2025 Total Market Value ¹	\$	26,754,762,239
2. 2025 Total Taxable Value ²	\$	337,219,745
3. 2025 Taxable Value of Newly Taxable Property.....	\$	9,100,043
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	324,866,776
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117

Total Incremental Value \$ 12,352,969

Preparer DAWN OSTERMILLER

Date 7/24/2025

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I. Value Included in "newly taxable" property	\$	-
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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 3 - BLUE CREEK ELEMENTARY

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1. 2025 Total Market Value ¹	\$	508,416,628
2. 2025 Total Taxable Value ²	\$	5,478,544
3. 2025 Taxable Value of Newly Taxable Property.....	\$	267,027
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	5,478,544
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

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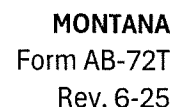
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 7 - LAUREL ELEMENTARY

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1. 2025 Total Market Value ¹	\$	3,084,721,315
2. 2025 Total Taxable Value ²	\$	59,624,657
3. 2025 Taxable Value of Newly Taxable Property.....	\$	3,323,166
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	57,439,730
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LAUREL	3,354,150	1,169,223	2,184,927

Total Incremental Value \$ 2,184,927

Preparer DAWN OSTERMILLER

Date 7/24/2025

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II. Total value exclusive of "newly taxable" property	\$	-

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LAUREL HIGH SCHOOL

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	3,332,535,301
2. 2025 Total Taxable Value ²	\$	62,885,818
3. 2025 Taxable Value of Newly Taxable Property.....	\$	3,371,433
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	60,700,891
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LAUREL	3,354,150	1,169,223	2,184,927

Total Incremental Value \$ 2,184,927

Preparer DAWN OSTERMILLER

Date 7/24/2025

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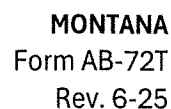
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I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

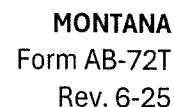
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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 17- MORIN ELEMENTARY

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1. 2025 Total Market Value ¹	\$	61,277,295
2. 2025 Total Taxable Value ²	\$	2,348,475
3. 2025 Taxable Value of Newly Taxable Property.....	\$	304,075
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	2,348,475
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

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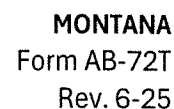
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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(15-10-202, MCA)

Yellowstone County

SD 21J BROADVIEW (K-12)

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Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
		Total Incremental Value \$	-

Date 7/24/2025

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For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 23 -ELYSIAN ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	2,412,795,633
2. 2025 Total Taxable Value ²	\$	38,663,779
3. 2025 Taxable Value of Newly Taxable Property.....	\$	943,165
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	36,764,070
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
SOUTH BILLINGS BLVD	3,722,186	7,124,210	1,899,709 ^

^ Increment based on the percentage of overall increment for the TIFD

Total Incremental Value \$ 1,899,709

Preparer DAWN OSTERMILLER

Date 7/24/2025

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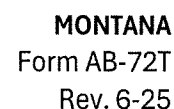
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I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 37 - SHEPHERD ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	672,077,669
2. 2025 Total Taxable Value ²	\$	6,919,962
3. 2025 Taxable Value of Newly Taxable Property.....	\$	348,684
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	6,919,962
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

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I. Value Included in "newly taxable" property	\$	-
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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 37-SHEPHERD HIGH SCHOOL

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	900,485,655
2. 2025 Total Taxable Value ²	\$	9,147,620
3. 2025 Taxable Value of Newly Taxable Property.....	\$	354,043
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	9,147,620
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

[illegible]

Preparer DAWN OSTERMILLER

Date 7/24/2025

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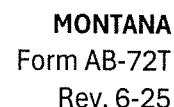
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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 52 - INDEPENDENT ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	595,751,301
2. 2025 Total Taxable Value ²	\$	5,993,550
3. 2025 Taxable Value of Newly Taxable Property.....	\$	345,250
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	5,993,550
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value \$			-

Preparer DAWN OSTERMILLER

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 58 - YBGR ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	473,464
2. 2025 Total Taxable Value ²	\$	10,866
3. 2025 Taxable Value of Newly Taxable Property.....	\$	-
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	10,866
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 26 - LOCKWOOD K-12

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1. 2025 Total Market Value ¹	\$	1,764,558,851
2. 2025 Total Taxable Value ²	\$	29,364,580
3. 2025 Taxable Value of Newly Taxable Property.....	\$	1,704,425
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	28,828,039
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LOCKWOOD TEDD	1,384,903	848,362	536,541
Total Incremental Value			\$ 536,541

Preparer DAWN OSTERMILLER

Date 7/24/2025

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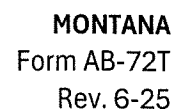
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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

BILLINGS HIGH SCHOOL DEBT SERVICE

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	28,519,320,777
2. 2025 Total Taxable Value ²	\$	366,584,320
3. 2025 Taxable Value of Newly Taxable Property.....	\$	10,802,380
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	353,694,810
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-

7. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 12,889,510

Preparer DAWN OSTERMILLER

Date 7/24/2025

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²Taxable value is calculated after abatements have been applied

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I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF BILLINGS

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	21,107,876,879
2. 2025 Total Taxable Value ²	\$	245,201,915
3. 2025 Taxable Value of Newly Taxable Property	\$	5,135,237
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	232,848,946
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. 2025 Tax Loss from HB212	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
Total Incremental Value			\$ 12,352,969

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

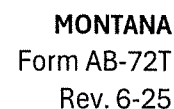
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

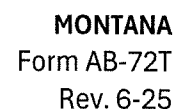
Note

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The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

COUNTY WIDE HIGH SCHOOL

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	33,970,040,541
2. 2025 Total Taxable Value ²	\$	460,061,404
3. 2025 Taxable Value of Newly Taxable Property.....	\$	14,016,153
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	444,986,967
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LAUREL	3,354,150	1,169,223	2,184,927
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 15,074,437

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

COUNTY PLANNING

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	30,699,429,718
2. 2025 Total Taxable Value ²	\$	400,693,922
3. 2025 Taxable Value of Newly Taxable Property.....	\$	12,168,704
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	387,804,412
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 12,889,510

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

COUNTY-WIDE LEVY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	33,970,040,854
2. 2025 Total Taxable Value ²	\$	460,061,409
3. 2025 Taxable Value of Newly Taxable Property.....	\$	14,015,902
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	444,986,972
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LAUREL	3,354,150	1,169,223	2,184,927
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 15,074,437

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

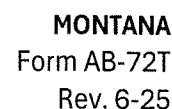
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



(15-10-202, MCA)

Yellowstone County

CUSTER CEMETERY

Certified values are now available online at property.mt.gov/cov

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

GENERAL SCHOOL ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	33,970,040,541
2. 2025 Total Taxable Value ²	\$	460,061,404
3. 2025 Taxable Value of Newly Taxable Property.....	\$	14,016,153
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	444,986,967
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LAUREL	3,354,150	1,169,223	2,184,927
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 15,074,437

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

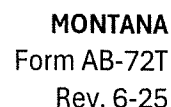
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



(15-10-202, MCA)

HUNTLEY CEMETERY

1. 2025 Total Market Value ¹	\$	774,833,053
2. 2025 Total Taxable Value ²	\$	9,374,794
3. 2025 Taxable Value of Newly Taxable Property	\$	319,445
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	9,374,794
5. 2025 Taxable Value of Net and Gross Proceeds ⁴		
(Class 1 and Class 2)	\$	-
6. 2025 Tax Loss from HB212	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property

\$ -

II. Total value exclusive of "newly taxable" property

\$ -

Note

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

CITY OF LAUREL

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	946,564,468
2. 2025 Total Taxable Value ²	\$	10,239,714
3. 2025 Taxable Value of Newly Taxable Property.....	\$	40,057
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	8,054,787
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LAUREL	3,354,150	1,169,223	2,184,927

Total Incremental Value \$ 2,184,927

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LOCKWOOD FIRE DISTRICT #8

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	1,333,542,444
2. 2025 Total Taxable Value ²	\$	15,219,715
3. 2025 Taxable Value of Newly Taxable Property.....	\$	612,331
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	14,683,174
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LOCKWOOD TEDD	1,384,903	848,362	536,541
Total Incremental Value			\$ 536,541

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LIBRARY TAXING

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	11,915,599,820
2. 2025 Total Taxable Value ²	\$	204,619,785
3. 2025 Taxable Value of Newly Taxable Property.....	\$	8,861,728
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	204,083,244
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 536,541

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LOCKWOOD PEDESTRIAN LEVY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	1,764,558,851
2. 2025 Total Taxable Value ²	\$	29,364,580
3. 2025 Taxable Value of Newly Taxable Property	\$	1,704,425
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	28,828,039
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-
6. 2025 Tax Loss from HB212	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LOCKWOOD TEDD	1,384,903	848,362	536,541
Total Incremental Value			\$ 536,541

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LAUREL COUNTY PLANNING

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	3,270,611,136
2. 2025 Total Taxable Value ²	\$	59,367,487
3. 2025 Taxable Value of Newly Taxable Property.....	\$	2,701,106
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	57,182,560
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LAUREL	3,354,150	1,169,223	2,184,927

Total Incremental Value \$ 2,184,927

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

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2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SCHOOL RETIREMENT & TRANSPORTATION

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	33,970,040,854
2. 2025 Total Taxable Value ²	\$	460,061,409
3. 2025 Taxable Value of Newly Taxable Property.....	\$	14,015,902
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	444,986,972
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LAUREL	3,354,150	1,169,223	2,184,927
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 15,074,437

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

COUNTY ROAD FUND

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	11,896,055,499
2. 2025 Total Taxable Value ²	\$	204,416,519
3. 2025 Taxable Value of Newly Taxable Property.....	\$	8,864,400
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	203,879,978
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 536,541

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

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⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SHEPHERD CEMETERY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	672,077,669
2. 2025 Total Taxable Value ²	\$	6,919,962
3. 2025 Taxable Value of Newly Taxable Property.....	\$	348,684
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	6,919,962
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Total Incremental Value			\$ -

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

WEED CONTROL

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	33,970,040,541
2. 2025 Total Taxable Value ²	\$	460,061,404
3. 2025 Taxable Value of Newly Taxable Property.....	\$	14,016,153
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	444,986,967
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
NORTH 27TH ST EXPAND	7,866,020	4,112,238	3,753,782
EAST BILLINGS	3,112,867	1,939,797	1,173,070
SOUTH BILLINGS BLVD	14,550,327	7,124,210	7,426,117
LAUREL	3,354,150	1,169,223	2,184,927
LOCKWOOD TEDD	1,384,903	848,362	536,541

Total Incremental Value \$ 15,074,437

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

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³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

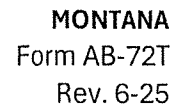
2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

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(15-10-202, MCA)

BROADVIEW FIRE DISTRICT

1. 2025 Total Market Value ¹	\$	-
2. 2025 Total Taxable Value ²	\$	7,074,089
3. 2025 Taxable Value of Newly Taxable Property.....		
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	7,074,089
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Preparer MARIJO STANLEY Date 8/5/2025

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SOIL CONSERVATION

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	-
2. 2025 Total Taxable Value ²	\$	295,237,645
3. 2025 Taxable Value of Newly Taxable Property.....	\$	5,783,161
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	286,527,998
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ 8,709,647

Preparer DAWN OSTERMILLER

Date 7/24/2025

¹Market value does not include class 1 and class 2 value

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³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

2025 Certification of Values:

Effects of Recent Legislation: New tiered tax rates.

1. Residential and multifamily properties:
 - a. .76% on the first \$400,000 of market value
 - b. 1.10% on the portion between \$400,000 and \$1.5 million
 - c. 2.20% on any portion over \$1.5 million
 - d. Multifamily rental dwellings with a market value greater than \$2 million, the maximum graduated tax rate is 1.89%
2. Class 4 commercial and industrial properties:
 - a. 1.40% on the first \$400,000 of assessed value.
 - b. 1.89% on value above \$400,000

Taxing Jurisdiction and Levy District Consolidation/Closure:

1. TJ-03-0978-1, Broadview Elementary and TJ-03-0978-2, Broadview High School consolidated into TJ-03-0978-2 Broadview (K-12)
2. LD-03-0852, SD 12 Molt, has been closed for all tax types.

Taxable Value Comparison

1. Changes in taxable value from 2024 to 2025 are reasonable considering the changes to tax rates.
2. Two levy districts did see a larger percentage of changes.
 - a. LD-03-0968LF's taxable value increased from \$5,891 in 2024 to \$177,316 in 2025. This levy district saw increases in both real and centrally assessed properties.
 - b. LD-03-1969 saw a decrease in taxable value from \$256 to 5, this decrease was due to reduced personal property.