



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

2026 Certification of Values:

Effects of 2025 Legislation: Tiered Tax Rates in 2026.

1. Tax rates have transitioned to an application process to qualify for reduced property tax rates for Primary Residences and Long-term rental (residential) properties.
2. 2026 Tax Rates can be found on our website:
<https://revenue.mt.gov/property/property-tax-changes/2026-property-tax-information>

South Billings TIF Expansion:

1. Expansion of the South Billings TIF area increased values for the district.

Taxable Value Comparison

1. Centrally assessed property values saw small gains.

Protested Properties

1. PAR, CHS and P66 have not filed informal reviews for tax year 2026. DOR has not been notified of any intention from these refineries to file to CTAB.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 37-SHEPHERD HIGH SCHOOL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 911,351,396
2. 2026 Total Taxable Value ²	\$ 10,710,225
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 192,174
3A. Class 4 Newly Taxable.....	\$ 130,297
3B. All Other Classes Newly Taxable.....	\$ 61,877
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 10,710,225
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 41 - PIONEER ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 232,992,990
2. 2026 Total Taxable Value ²	\$ 2,588,505
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 90,628
3A. Class 4 Newly Taxable.....	\$ 35,188
3B. All Other Classes Newly Taxable.....	\$ 55,440
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 2,588,505
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 58 - YBGR ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 481,237
2. 2026 Total Taxable Value ²	\$ 12,070
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 1,290
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ 1,290
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 12,070
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 52 - INDEPENDENT ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 615,433,015
2. 2026 Total Taxable Value ²	\$ 6,957,158
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 308,652
3A. Class 4 Newly Taxable.....	\$ 286,608
3B. All Other Classes Newly Taxable.....	\$ 22,044
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 6,957,158
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SD 26 - LOCKWOOD K-12

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 1,738,969,736
2. 2026 Total Taxable Value ²	\$ 29,217,332
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 416,418
3A. Class 4 Newly Taxable.....	\$ 189,000
3B. All Other Classes Newly Taxable.....	\$ 88,059
3C. Abated Property Newly Taxable.....	\$ 139,359
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 28,524,106
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 15 - CUSTER HIGH SCHOOL (K-12)

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 118,503,681
2. 2026 Total Taxable Value ²	\$ 2,449,173
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 89,080
3A. Class 4 Newly Taxable.....	\$ 11,524
3B. All Other Classes Newly Taxable.....	\$ 77,556
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 2,449,173
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

BROADVIEW FIRE DISTRICT

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ -
2. 2026 Total Taxable Value ²	\$ 8,053,036
3. 2026 Taxable Value of Newly Taxable Property.....	\$ -
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ -
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 8,053,036
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 4C - CANYON CREEK ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$	1,767
2. 2026 Total Taxable Value ²	\$	26
3. 2026 Taxable Value of Newly Taxable Property.....	\$	22
3A. Class 4 Newly Taxable.....	\$	-
3B. All Other Classes Newly Taxable.....	\$	22
3C. Abated Property Newly Taxable.....	\$	-
4. 2026 Taxable Value less Incremental Taxable Value ³	\$	26
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. TIF Districts <No applicable TIF data.>		

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
LIBRARY TAXING

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 11,872,731,367
2. 2026 Total Taxable Value ²	\$ 211,784,753
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 5,387,273
3A. Class 4 Newly Taxable.....	\$ 3,165,344
3B. All Other Classes Newly Taxable.....	\$ 1,534,329
3C. Abated Property Newly Taxable.....	\$ 687,600
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 211,091,527
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LAUREL COUNTY PLANNING

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 3,117,012,946
2. 2026 Total Taxable Value ²	\$ 56,985,168
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 930,634
3A. Class 4 Newly Taxable.....	\$ 476,288
3B. All Other Classes Newly Taxable.....	\$ 443,142
3C. Abated Property Newly Taxable.....	\$ 11,204
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 54,857,123
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
Total Incremental Value			\$ 2,128,045

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SHEPHERD CEMETERY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 678,358,406
2. 2026 Total Taxable Value ²	\$ 8,121,720
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 107,999
3A. Class 4 Newly Taxable.....	\$ 95,109
3B. All Other Classes Newly Taxable.....	\$ 12,890
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 8,121,720
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
HUNTLEY CEMETERY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 791,262,622
2. 2026 Total Taxable Value ²	\$ 11,153,673
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 400,040
3A. Class 4 Newly Taxable.....	\$ 177,544
3B. All Other Classes Newly Taxable.....	\$ 222,497
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 11,153,673
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
LAUREL FIRE DISTRICT #7

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ -
2. 2026 Total Taxable Value ²	\$ 14,166,707
3. 2026 Taxable Value of Newly Taxable Property.....	\$ -
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ -
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 14,166,707
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
CITY OF LAUREL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$	952,609,865
2. 2026 Total Taxable Value ²	\$	11,663,356
3. 2026 Taxable Value of Newly Taxable Property.....	\$	181,250
3A. Class 4 Newly Taxable.....	\$	53,831
3B. All Other Classes Newly Taxable.....	\$	127,419
3C. Abated Property Newly Taxable.....	\$	-
4. 2026 Taxable Value less Incremental Taxable Value ³	\$	9,535,311
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
Total Incremental Value			\$ 2,128,045

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LOCKWOOD WATER & SEWER DIST PHASE 1

MONTANA

Form AB-72T

Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 297,403,552
2. 2026 Total Taxable Value ²	\$ 4,825,160
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 60,514
3A. Class 4 Newly Taxable.....	\$ 29,963
3B. All Other Classes Newly Taxable.....	\$ 30,551
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 4,825,160
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
COUNTY ROAD FUND

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 11,852,964,785
2. 2026 Total Taxable Value ²	\$ 211,531,567
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 5,377,194
3A. Class 4 Newly Taxable.....	\$ 3,155,765
3B. All Other Classes Newly Taxable.....	\$ 1,533,829
3C. Abated Property Newly Taxable.....	\$ 687,600
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 210,838,341
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LOCKWOOD FIRE DISTRICT #8

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 1,353,813,220
2. 2026 Total Taxable Value ²	\$ 16,909,183
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 240,506
3A. Class 4 Newly Taxable.....	\$ 208,467
3B. All Other Classes Newly Taxable.....	\$ 32,039
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 16,215,957
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

LOCKWOOD PEDESTRIAN LEVY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 1,738,969,736
2. 2026 Total Taxable Value ²	\$ 29,217,332
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 416,418
3A. Class 4 Newly Taxable.....	\$ 189,000
3B. All Other Classes Newly Taxable.....	\$ 88,059
3C. Abated Property Newly Taxable.....	\$ 139,359
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 28,524,106
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
LAUREL FIRE DISTRICT #5

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ -
2. 2026 Total Taxable Value ²	\$ 525,417
3. 2026 Taxable Value of Newly Taxable Property.....	\$ -
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ -
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 525,417
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
CUSTER CEMETERY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$	104,473,973
2. 2026 Total Taxable Value ²	\$	2,192,243
3. 2026 Taxable Value of Newly Taxable Property.....	\$	78,665
3A. Class 4 Newly Taxable.....	\$	9,712
3B. All Other Classes Newly Taxable.....	\$	68,953
3C. Abated Property Newly Taxable.....	\$	-
4. 2026 Taxable Value less Incremental Taxable Value ³	\$	2,192,243
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. TIF Districts <No applicable TIF data.>		

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
BROADVIEW CEMETERY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 266,088,728
2. 2026 Total Taxable Value ²	\$ 9,010,623
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 910,873
3A. Class 4 Newly Taxable.....	\$ 61,900
3B. All Other Classes Newly Taxable.....	\$ 848,973
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 9,010,623
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
CITY OF BROADVIEW

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 19,766,582
2. 2026 Total Taxable Value ²	\$ 253,186
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,615
3A. Class 4 Newly Taxable.....	\$ 9,579
3B. All Other Classes Newly Taxable.....	\$ 1,036
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 253,186
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
CITY OF BILLINGS

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 21,327,092,756
2. 2026 Total Taxable Value ²	\$ 264,200,643
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 4,715,633
3A. Class 4 Newly Taxable.....	\$ 4,278,795
3B. All Other Classes Newly Taxable.....	\$ 436,837
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 250,588,641
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Total Incremental Value			\$ 13,612,002

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 24 - HUNTLEY HIGH SCHOOL (K-12)

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 923,238,359
2. 2026 Total Taxable Value ²	\$ 14,984,036
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 2,179,344
3A. Class 4 Newly Taxable.....	\$ 185,644
3B. All Other Classes Newly Taxable.....	\$ 1,993,700
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 14,984,036
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 23 -ELYSIAN ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 2,443,004,264
2. 2026 Total Taxable Value ²	\$ 37,661,371
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 801,779
3A. Class 4 Newly Taxable.....	\$ 666,017
3B. All Other Classes Newly Taxable.....	\$ 135,762
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 36,310,591
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
Total Incremental Value			\$ 1,350,780

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SD 21J BROADVIEW (K-12)

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 266,088,728
2. 2026 Total Taxable Value ²	\$ 9,010,623
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 910,873
3A. Class 4 Newly Taxable.....	\$ 61,900
3B. All Other Classes Newly Taxable.....	\$ 848,973
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 9,010,623
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 17- MORIN ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 63,502,273
2. 2026 Total Taxable Value ²	\$ 2,475,055
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 45,498
3A. Class 4 Newly Taxable.....	\$ 16,006
3B. All Other Classes Newly Taxable.....	\$ 29,491
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 2,475,055
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 8 - ELDERGROVE ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 1,463,940,327
2. 2026 Total Taxable Value ²	\$ 17,626,493
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 1,410,624
3A. Class 4 Newly Taxable.....	\$ 1,241,064
3B. All Other Classes Newly Taxable.....	\$ 169,560
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 17,626,493
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 7D - LAUREL ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 254,163,090
2. 2026 Total Taxable Value ²	\$ 3,535,936
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 187,248
3A. Class 4 Newly Taxable.....	\$ 24,375
3B. All Other Classes Newly Taxable.....	\$ 162,874
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 3,535,936
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
LAUREL HIGH SCHOOL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 3,180,870,774
2. 2026 Total Taxable Value ²	\$ 60,576,791
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 951,639
3A. Class 4 Newly Taxable.....	\$ 513,313
3B. All Other Classes Newly Taxable.....	\$ 427,122
3C. Abated Property Newly Taxable.....	\$ 11,204
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 58,448,746
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
Total Incremental Value			\$ 2,128,045

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 4 - CANYON CREEK ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 616,531,059
2. 2026 Total Taxable Value ²	\$ 8,606,193
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 1,060,491
3A. Class 4 Newly Taxable.....	\$ 460,892
3B. All Other Classes Newly Taxable.....	\$ 599,599
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 8,606,193
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
COUNTY-WIDE LEVY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
COUNTY PLANNING

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 31,035,421,042
2. 2026 Total Taxable Value ²	\$ 430,663,584
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 9,414,179
3A. Class 4 Newly Taxable.....	\$ 7,021,682
3B. All Other Classes Newly Taxable.....	\$ 1,733,663
3C. Abated Property Newly Taxable.....	\$ 658,834
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 416,358,356
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 14,305,228

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

COUNTY WIDE HIGH SCHOOL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

BILLINGS HIGH SCHOOL DEBT SERVICE

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 28,752,381,050
2. 2026 Total Taxable Value ²	\$ 389,917,904
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 7,882,055
3A. Class 4 Newly Taxable.....	\$ 6,598,980
3B. All Other Classes Newly Taxable.....	\$ 624,241
3C. Abated Property Newly Taxable.....	\$ 658,834
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 375,612,676
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 14,305,228

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
STATE EDUCATION

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SOIL CONSERVATION

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ -
2. 2026 Total Taxable Value ²	\$ 314,781,649
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 7,499,892
3A. Class 4 Newly Taxable.....	\$ 7,499,892
3B. All Other Classes Newly Taxable.....	\$ (670,038)
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 307,045,089
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
Lockwood	\$1,541,588	\$848,362	\$693,226
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
Total Incremental Value			\$ 7,736,560

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
WEED CONTROL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
STATE VO-TECH

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and assessor must provide a bill for each taxing jurisdiction to the department by the



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SCHOOL RETIREMENT & TRANSPORTATION

MONTANA

Form AB-72T

Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

GENERAL SCHOOL ELEMENTARY

MONTANA

Form AB-72T

Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 34,152,433,988
2. 2026 Total Taxable Value ²	\$ 487,648,752
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 10,260,818
3A. Class 4 Newly Taxable.....	\$ 7,497,970
3B. All Other Classes Newly Taxable.....	\$ 2,092,810
3C. Abated Property Newly Taxable.....	\$ 670,038
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 471,215,479
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 16,433,273

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SD 2 - BLGS ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 21,298,847,316
2. 2026 Total Taxable Value ²	\$ 281,215,269
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 4,403,963
3A. Class 4 Newly Taxable.....	\$ 3,690,967
3B. All Other Classes Newly Taxable.....	\$ 191,943
3C. Abated Property Newly Taxable.....	\$ 521,053
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 268,954,047
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Total Incremental Value			\$ 12,261,222

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
BILLINGS HIGH SCHOOL

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 27,013,411,314
2. 2026 Total Taxable Value ²	\$ 360,700,572
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 7,530,598
3A. Class 4 Newly Taxable.....	\$ 6,409,980
3B. All Other Classes Newly Taxable.....	\$ 601,143
3C. Abated Property Newly Taxable.....	\$ 519,475
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 347,088,570
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
East Billings	\$3,170,097	\$1,939,797	\$1,230,300
South Billings Boulevard	\$19,316,300	\$13,804,071	\$7,596,293
South Billings Boulevard	\$3,434,844	\$13,804,071	\$1,350,780
North 27 Street Expanded	\$7,546,867	\$4,112,238	\$3,434,629
Total Incremental Value			\$ 13,612,002

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
WORDEN FIRE DISTRICT

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ -
2. 2026 Total Taxable Value ²	\$ 859,731
3. 2026 Taxable Value of Newly Taxable Property.....	\$ -
3A. Class 4 Newly Taxable.....	\$ -
3B. All Other Classes Newly Taxable.....	\$ -
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 859,731
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 7 - LAUREL ELEMENTARY

MONTANA

Form AB-72T

Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 2,926,707,684
2. 2026 Total Taxable Value ²	\$ 57,040,855
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 868,058
3A. Class 4 Newly Taxable.....	\$ 488,938
3B. All Other Classes Newly Taxable.....	\$ 367,916
3C. Abated Property Newly Taxable.....	\$ 11,204
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 54,912,810
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Laurel	\$3,297,268	\$1,169,223	\$2,128,045
Total Incremental Value			\$ 2,128,045

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 3 - BLUE CREEK ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 511,670,056
2. 2026 Total Taxable Value ²	\$ 6,146,937
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 54,530
3A. Class 4 Newly Taxable.....	\$ 48,425
3B. All Other Classes Newly Taxable.....	\$ 6,105
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 6,146,937
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

²Taxable value is calculated after abatement 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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)
Yellowstone County
SD 26 - LOCKWOOD K-12

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 1,738,969,736
2. 2026 Total Taxable Value ²	\$ 29,217,332
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 416,418
3A. Class 4 Newly Taxable.....	\$ 189,000
3B. All Other Classes Newly Taxable.....	\$ 88,059
3C. Abated Property Newly Taxable.....	\$ 139,359
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 28,524,106
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts	

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
Lockwood	\$1,541,588	\$848,362	\$693,226
Total Incremental Value			\$ 693,226

Preparer Dawn Ostermiller

Date 8/3/2026

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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.



2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Yellowstone County

SD 37 - SHEPHERD ELEMENTARY

MONTANA
Form AB-72T
Rev. 6-26

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

1. 2026 Total Market Value ¹	\$ 678,358,406
2. 2026 Total Taxable Value ²	\$ 8,121,720
3. 2026 Taxable Value of Newly Taxable Property.....	\$ 107,999
3A. Class 4 Newly Taxable.....	\$ 95,109
3B. All Other Classes Newly Taxable.....	\$ 12,890
3C. Abated Property Newly Taxable.....	\$ -
4. 2026 Taxable Value less Incremental Taxable Value ³	\$ 8,121,720
5. 2026 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$ -
6. TIF Districts <No applicable TIF data.>	

Preparer Dawn Ostermiller

Date 8/3/2026

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

²Taxable value is calculated after abatement 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

2026 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, 9/3/2026, 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, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.