

2026 Yellowstone County Report of Taxable Values
Elementary Districts

DISTRICT	Tax Jurisdiction	Market Value	Taxable Value	Total Market Value	Total Taxable Value	One Mill Value
Billings	2	\$ 18,754,979,359	\$ 215,642,182			
	O2	\$ 2,543,867,957	\$ 53,311,865	\$ 21,298,847,316	\$ 268,954,047	\$ 268,954.05
Blue Creek	3	\$ 274,258,452	\$ 3,732,071			
	3C	\$ 237,411,604	\$ 2,414,866	\$ 511,670,056	\$ 6,146,937	\$ 6,146.94
Canyon Creek	4	\$ 616,531,059	\$ 8,606,193			
	4C	\$ 1,767	\$ 26	\$ 616,532,826	\$ 8,606,219	\$ 8,606.22
Laurel	7	\$ 952,609,865	\$ 9,535,311			
	O7	\$ 56,088,161	\$ 3,454,950			
	O7L	\$ 1,918,009,658	\$ 41,922,549			
	7D	\$ 7,769,667	\$ 136,673			
	7DL	\$ 246,393,423	\$ 3,399,263	\$ 3,180,870,774	\$ 58,448,746	\$ 58,448.75
Elder Grove	8	\$ 1,373,219,359	\$ 16,170,175			
	8C	\$ 87,585,104	\$ 1,246,847	\$ 1,460,804,463	\$ 17,417,022	\$ 17,417.02
Custer	15	\$ 104,473,973	\$ 2,192,243			
	15A	\$ 14,029,708	\$ 256,930	\$ 118,503,681	\$ 2,449,173	\$ 2,449.17
Morin	17	\$ 63,502,273	\$ 2,475,055	\$ 63,502,273	\$ 2,475,055	\$ 2,475.06
Broadview	21	\$ 19,766,582	\$ 253,186			
	O21	\$ 246,160,748	\$ 8,656,985	\$ 265,927,330	\$ 8,910,171	\$ 8,910.17
Elysian	23	\$ 2,069,939,309	\$ 29,467,691			
	O23	\$ 373,064,955	\$ 6,842,900	\$ 2,443,004,264	\$ 36,310,591	\$ 36,310.59
Huntley	24	\$ 791,262,622	\$ 11,153,673			
	24A	\$ 131,975,737	\$ 3,830,363	\$ 923,238,359	\$ 14,984,036	\$ 14,984.04
Lockwood	26	\$ 1,738,969,736	\$ 28,524,106	\$ 1,738,969,736	\$ 28,524,106	\$ 28,524.11
Shepherd	37	\$ 678,358,406	\$ 8,121,720	\$ 678,358,406	\$ 8,121,720	\$ 8,121.72
Pioneer	41	\$ 232,992,990	\$ 2,588,505	\$ 232,992,990	\$ 2,588,505	\$ 2,588.51
Independent	52	\$ 177,175,613	\$ 1,817,029			
	O52	\$ 438,257,402	\$ 5,140,129	\$ 615,433,015	\$ 6,957,158	\$ 6,957.16
YBGR	58	\$ 481,237	\$ 12,070	\$ 481,237	\$ 12,070	\$ 12.07
Yellowstone County Total Values				\$ 34,152,433,988	\$ 471,215,479	\$ 471,215.48

Note: The County total taxable value exceeds the sum of the district totals due to revised certified values for Elder Grove and Broadview School Districts.

High School Districts

DISTRICT	Tax Jurisdiction	Market Value	Taxable Value	Total Market Value	Total Taxable Value	One Mill Value
Billings HS	2	\$ 18,754,979,359	\$ 215,642,182			
	O2	\$ 2,543,867,957	\$ 53,311,865			
	3	\$ 274,258,452	\$ 3,732,071			
	3C	\$ 237,411,604	\$ 2,414,866			
	4	\$ 616,531,059	\$ 8,606,193			
	4C	\$ 1,767	\$ 26			
Elder Grove's revised	8	\$ 1,376,355,223	\$ 16,379,646			
certified values do not	8C	\$ 87,585,104	\$ 1,246,847			
effect Billings HS	17	\$ 63,502,273	\$ 2,475,055			
because the change	23	\$ 2,069,939,309	\$ 29,467,691			
is less than 1% of	O23	\$ 373,064,955	\$ 6,842,900			
Billings HS's Total	52	\$ 177,175,613	\$ 1,817,029			
Taxable Value	O52	\$ 438,257,402	\$ 5,140,129			
	58	\$ 481,237	\$ 12,070	\$ 27,013,411,314	\$ 347,088,570	\$ 347,088.57
Laurel HS	7	\$ 952,609,865	\$ 9,535,311			
	O7	\$ 56,088,161	\$ 3,454,950			
	O7L	\$ 1,918,009,658	\$ 41,922,549			
	7D	\$ 7,769,667	\$ 136,673			
	7DL	\$ 246,393,423	\$ 3,399,263	\$ 3,180,870,774	\$ 58,448,746	\$ 58,448.75
Custer K-12	15	\$ 104,473,973	\$ 2,192,243			
	15A	\$ 14,029,708	\$ 256,930			
				\$ 118,503,681	\$ 2,449,173	\$ 2,449.17
Broadview K-12	21	\$ 19,766,582	\$ 253,186			
	O21	\$ 246,160,748	\$ 8,656,985			
				\$ 265,927,330	\$ 8,910,171	\$ 8,910.17
Huntley K-12	24	\$ 791,262,622	\$ 11,153,673			
	24A	\$ 131,975,737	\$ 3,830,363			
				\$ 923,238,359	\$ 14,984,036	\$ 14,984.04
Lockwood K-12	26	\$ 1,738,969,736	\$ 28,524,106	\$ 1,738,969,736	\$ 28,524,106	\$ 28,524.11
Shepherd HS	37	\$ 678,358,406	\$ 8,121,720			
	41	\$ 232,992,990	\$ 2,588,505			
				\$ 911,351,396	\$ 10,710,225	\$ 10,710.23
Yellowstone County Total Values				\$ 34,152,433,988	\$ 471,215,479	\$ 471,215.48

Note: The County total taxable value exceeds the sum of the district totals due to revised certified values for Elder Grove and Broadview School Districts.

Joint Districts

DISTRICT	Tax Jurisdiction	Market Value	Taxable Value	Total Market Value	Total Taxable Value	One Mill Value
Laurel Elem	Yellowstone Co.	\$ 3,180,870,774	\$ 58,448,746			
	Carbon Co. - 70	\$ 10,818,782	\$ 322,137			
	Carbon Co. - 70a	\$ 78,164,572	\$ 816,777	\$ 3,269,854,128	\$ 59,587,660	\$ 59,587.66
Broadview K-12	Yellowstone Co.	\$ 265,927,330	\$ 8,910,171			
	Musselshell Co.	\$ 50,966,381	\$ 1,435,477			
	Stillwater Co.	\$ 15,675,790	\$ 559,380	\$ 332,569,501	\$ 10,905,028	\$ 10,905.03



YELLOWSTONE COUNTY SUPERINTENDENT OF SCHOOLS

School District Net Levy Requirement Comparison 2026-2027

		2026-2027 Elementary NET Requirement			2025-2026 Elementary NET Requirement			Change in NET Requirement from Previous Year		
ELEMENTARY (K-8)	#	ANB	Transportation	Retirement	ANB	Transportation	Retirement	ANB	Transp.	Ret.
BILLINGS	2	11,382	\$ 398,750.00	\$ 15,289,739.33	11,445	\$ 346,630.59	\$ 13,916,735.49	-0.6%	15.0%	9.9%
BLUE CREEK	3	149	\$ 2,000.00	\$ 99,630.92	174	\$ 3,000.00	\$ 120,072.53	-14.4%	-33.3%	-17.0%
CANYON CREEK	4	206	\$ 11,662.71	\$ 318,516.48	220	\$ 6,626.85	\$ 254,370.77	-6.4%	76.0%	25.2%
LAUREL*	7	1,160	\$ 41,464.11	\$ 1,286,559.38	1,218	\$ 50,941.85	\$ 1,214,821.95	-4.8%	-18.6%	5.9%
ELDER GROVE	8	718	\$ 64,747.04	\$ 625,622.00	722	\$ 64,382.60	\$ 557,734.08	-0.6%	0.6%	12.2%
MORIN	17	38	\$ 13,612.50	\$ 82,000.00	36	\$ 13,612.50	\$ 82,000.00	5.6%	0.0%	0.0%
ELYSIAN	23	474	\$ 17,728.92	\$ 407,428.59	467	\$ 17,728.92	\$ 390,066.87	1.5%	0.0%	4.5%
SHEPHERD	37	556	\$ 48,817.23	\$ 536,203.17	568	\$ 56,307.37	\$ 536,320.71	-2.1%	-13.3%	0.0%
PIONEER	41	73	\$ 5,728.80	\$ 97,312.85	77	\$ 6,563.68	\$ 103,169.05	-5.2%	-12.7%	-5.7%
INDEPENDENT	52	311	\$ 16,912.66	\$ 312,419.99	299	\$ 7,010.02	\$ 304,874.32	4.0%	141.3%	2.5%
YBGR	58	54	\$ -	\$ 195,375.41	57	\$ -	\$ 212,146.76	-5.3%	0.0%	-7.9%
TOTAL		15,121	\$ 621,423.97	\$ 19,250,808.12	15,283	\$ 572,804.38	\$ 17,692,312.53	-1.1%	8.5%	8.8%

		2026-2027 High School NET Requirement			2025-2026 High School NET Requirement			Change in NET Requirement from Previous Year		
HIGH SCHOOL (9-12)	#	ANB	Transportation	Retirement	ANB	Transportation	Retirement	ANB	Transp.	Ret.
BILLINGS	2	5,641	\$ 189,750.00	\$ 8,600,000.00	5,698	\$ 170,728.50	\$ 7,869,910.30	-1.0%	11.1%	9.3%
LAUREL	7	589	\$ 15,401.38	\$ 724,101.43	615	\$ 15,401.38	\$ 724,101.43	-4.2%	0.0%	0.0%
CUSTER (K-12)	15	100	\$ 15,357.99	\$ 216,620.34	100	\$ 8,800.00	\$ 178,950.76	0.0%	74.5%	21.1%
BROADVIEW (K-12)*	21	168	\$ 33,694.02	\$ 270,094.54	174	\$ 30,726.71	\$ 250,121.86	-3.4%	9.7%	8.0%
HUNTLEY (K-12)	24	782	\$ 95,437.52	\$ 1,085,963.31	789	\$ 103,204.44	\$ 976,242.20	-0.9%	-7.5%	11.2%
LOCKWOOD (K-12)	26	1,651	\$ 116,415.58	\$ 1,734,301.25	1,699	\$ 116,415.58	\$ 1,734,301.25	-2.8%	0.0%	0.0%
SHEPHERD	37	236	\$ 21,881.83	\$ 305,631.47	246	\$ 17,968.97	\$ 308,175.86	-4.1%	21.8%	-0.8%
TOTAL		9,167	\$ 487,938.32	\$ 12,936,712.34	9,321	\$ 463,245.58	12,041,803.66	-1.7%	5.3%	7.4%

		Change from Previous Year			Total Transportation % Change			Change from Previous Year	
COUNTYWIDE LEVIES	2026-27	2025-26		COUNTYWIDE VALUES	2026-27	2025-26			
Elementary Retirement	14.33	14.05	2.0%	Market Value	34,149,136,726	33,970,040,854	0.5%		
High School Retirement	7.72	7.58	1.8%	Taxable Value	487,338,829	460,061,409	5.9%		
Transportation	1.95	1.74	12.1%	Tax Increment Value	16,433,273	15,074,437	9.0%		
TOTAL	22.05	21.63	1.9%	Taxable Value less Increment Value	470,905,556	444,986,972	5.8%		

Transportation and Retirement Net Requirement figures are from Fund 10 Transportation and Fund 14 Retirement of each district's Budget Report. BASE not included because 2026-27 is the first year of the levy.

*Joint District. Net Requirement amounts are for Yellowstone County only and do not include the levy requirements of other counties.