

MCA 90-6-401 Hard-Rock Mining Impact Property
Tax Base Sharing

Demonstration of Revenue Disparity - 2026 Nye EIS

Stillwater County School Districts by Homeowner Residence*	2025 School District Taxable Value Per Student (ANB Elem + HS)	2025 School District Mills (Elem + HS)	2025 School District Students (ANB Elem + HS)	2025 Total School District Taxable Value (Elem + HS)	2025 Tax Payment Example for a Homeowner to Local School District (on a \$380,000 Home)**	Total Tax Example for a Homeowner to Local School District over the next 42 years (on a \$380,000 Home)***
Absarokee HS & Fishtail Elem	\$263,206	46.18	96	\$25,267,743	\$237	\$22,944
Absarokee HS & Nye Elem	\$262,542	50.10	89	\$23,366,266	\$257	\$24,891
Rapelje HS & Rapelje Elem	\$217,210	90.34	68	\$14,770,306	\$463	\$44,884
Absarokee HS & Absarokee Elem	\$159,364	96.31	209	\$33,307,114	\$494	\$47,850
Reed Point HS & Reed Point Elem	\$134,917	138.42	60	\$8,095,026	\$710	\$68,772
Columbus HS & Columbus Elem	\$76,939	132.32	754	\$58,012,299	\$679	\$65,741
Park City HS & Park City Elem	\$42,404	161.88	329	\$13,950,928	\$830	\$80,427

2025 Disparity of Tax Base in Stillwater County School Districts

Taxable Value Per Student
(Using ANB in Elem + HS / Elem + HS Tax Value)

School District	Taxable Value Per Student
Absarokee HS & Fishtail Elem	\$263,206
Absarokee HS & Nye Elem	\$262,542
Rapelje HS & Rapelje Elem	\$217,210
Absarokee HS & Absarokee Elem	\$159,364
Reed Point HS & Reed Point Elem	\$134,917
Columbus HS & Columbus Elem	\$76,939
Park City HS & Park City Elem	\$42,404

2025 Tax Payment Example of a Homeowner to their Local School District

(on a \$380,000 Home... and not including all the other taxes for schools and other assessments)**

School District	Tax Payment Example
Park City HS & Park City Elem	\$830
Columbus HS & Columbus Elem	\$679
Reed Point HS & Reed Point Elem	\$710
Absarokee HS & Absarokee Elem	\$494
Rapelje HS & Rapelje Elem	\$463
Absarokee HS & Nye Elem	\$257
Absarokee HS & Fishtail Elem	\$237

*a Portion of the Broadview HS and Broadview Elementry School District is also in Stillwater County

**used Residential Value of \$380,000 x 1.35% x School District Mills / 1000.....Note: this amount paid to local school district is in addition to the other school taxes that are paid by all county homeowners; regardless of local school district of residence

***used Residential Value of \$380,000 x 1.35% x School District Mills / 1000 and 3.5% annual rate of increase.....Note:.this amount paid to local school district is in addition to the other school taxes that are paid by all county homeowners; regardless of local school district of residence

Source of Information: [https://experience.arcgis.com/experience/d15d1914f52d44c0902041d5a1812a37/page/Taxable-Value-Per-ANB-\(FY-2025\)](https://experience.arcgis.com/experience/d15d1914f52d44c0902041d5a1812a37/page/Taxable-Value-Per-ANB-(FY-2025))

Source of Information : [https://experience.arcgis.com/experience/d15d1914f52d44c0902041d5a1812a37/page/Compare-Mill-Levies-\(FY-2025\)](https://experience.arcgis.com/experience/d15d1914f52d44c0902041d5a1812a37/page/Compare-Mill-Levies-(FY-2025))

Source of Information : <https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/OPI-Financial-Data-Files#10879912622-budget>