

% Change in Value By County with DOR Region For the Last 3 Reappraisal Cycles

County	Region	1997	1997	2003	2003	2009	2009
		Reappraisal Class 4 Residential % Increase In Value	Reappraisal Class 4 Residential Annualized % Change	Reappraisal Class 4 Residential % Increase In Value	Reappraisal Class 4 Residential Annualized % Change	Reappraisal Class 4 Residential % Increase In Value	Reappraisal Class 4 Residential Annualized % Change
Beaverhead	5	50%	10.67%	7%	1.15%	57%	7.82%
Big Horn	6	38%	8.39%	0%	0.02%	41%	5.88%
Blaine	2	7%	1.71%	39%	5.62%	38%	5.52%
Broadwater	5	47%	10.11%	8%	1.32%	61%	8.27%
Carbon	6	66%	13.51%	16%	2.53%	52%	7.28%
Carter	6	0%	0.00%	21%	3.28%	37%	5.44%
Cascade	2	31%	6.98%	17%	2.64%	40%	5.75%
Chouteau	2	35%	7.79%	14%	2.25%	42%	6.00%
Custer	6	36%	7.99%	19%	2.96%	55%	7.57%
Daniels	3	5%	1.23%	29%	4.36%	25%	3.74%
Dawson	3	32%	7.19%	11%	1.82%	79%	10.23%
Deer Lodge	5	68%	13.85%	22%	3.37%	49%	6.85%
Fallon	6	2%	0.50%	21%	3.21%	54%	7.49%
Fergus	2	49%	10.48%	12%	1.85%	52%	7.18%
Flathead	1	39%	8.58%	19%	2.98%	73%	9.52%
Gallatin	5	54%	11.40%	26%	3.86%	51%	7.12%
Garfield	3	2%	0.50%	11%	1.69%	77%	9.98%
Glacier	2	31%	6.98%	8%	1.24%	33%	4.80%
Golden Valley	6	40%	8.78%	34%	4.95%	38%	5.47%
Granite	4	69%	14.02%	16%	2.56%	54%	7.43%
Hill	2	30%	6.78%	12%	1.83%	41%	5.94%
Jefferson	5	46%	9.92%	17%	2.71%	50%	6.94%
Judith Basin	2	33%	7.39%	17%	2.61%	44%	6.27%
Lake	1	59%	12.29%	21%	3.17%	74%	9.67%
Lewis And Clark	4	23%	5.31%	20%	3.04%	62%	8.34%
Liberty	2	48%	10.30%	18%	2.75%	22%	3.32%
Lincoln	1	51%	10.85%	17%	2.70%	36%	5.20%
Madison	5	60%	12.47%	28%	4.20%	37%	5.42%
McCone	3	-3%	-0.76%	22%	3.30%	54%	7.49%
Meagher	5	40%	8.78%	29%	4.29%	48%	6.75%
Mineral	4	44%	9.54%	33%	4.83%	59%	8.01%
Missoula	4	56%	11.76%	27%	4.09%	60%	8.19%
Musselshell	6	32%	7.19%	32%	4.78%	36%	5.25%
Park	5	77%	15.34%	15%	2.34%	65%	8.68%
Petroleum	3	48%	10.30%	6%	0.96%	70%	9.21%
Phillips	3	9%	2.18%	25%	3.75%	39%	5.67%
Pondera	2	40%	8.78%	8%	1.23%	25%	3.83%
Powder River	6	1%	0.25%	24%	3.58%	42%	6.06%
Powell	4	27%	6.16%	22%	3.38%	46%	6.56%
Prairie	3	3%	0.74%	30%	4.48%	35%	5.12%
Ravalli	4	49%	10.48%	20%	3.06%	60%	8.13%
Richland	3	20%	4.66%	9%	1.37%	80%	10.25%
Roosevelt	3	12%	2.87%	19%	2.93%	26%	3.95%
Rosebud	6	20%	4.66%	7%	1.20%	60%	8.20%
Sanders	1	58%	12.12%	18%	2.74%	62%	8.34%
Sheridan	3	11%	2.64%	15%	2.33%	31%	4.60%
Silver Bow	5	41%	8.97%	4%	0.62%	62%	8.37%
Stillwater	6	49%	10.48%	22%	3.43%	41%	5.95%
Sweet Grass	6	86%	16.78%	30%	4.46%	34%	4.94%
Teton	2	50%	10.67%	9%	1.37%	51%	7.12%
Toole	2	34%	7.59%	6%	1.04%	30%	4.47%
Treasure	6	30%	6.78%	13%	2.00%	29%	4.32%
Valley	3	32%	7.19%	14%	2.24%	45%	6.35%
Wheatland	6	46%	9.92%	27%	4.06%	43%	6.16%
Wibaux	3	5%	1.23%	29%	4.35%	71%	9.33%
Yellowstone	6	36%	7.99%	22%	3.36%	49%	6.92%
Statewide		44%	9.54%	20%	3.11%	55%	7.64%

business community over this project, and cautioned MTC members that the states should work to rebuild the trust lost through the pursuit of this project. She noted that all three business associations -- COST, AICPA, and TEI -- who were invited to work on the spreadsheet and software elements had declined. Several state representatives, nevertheless, expressed frustration with businesses for complaining about the project without helping to make it better (in a continued and regretful misunderstanding of the fundamental and unfixable flaws of the concept).

The next MTC meeting will be a meeting of its Executive Committee on January 4-5, 2007 in San Diego. The next full committee meetings are March 20-23, 2007 in San Diego.

UPCOMING COST MEETINGS AND EVENTS:

- **Slots Are Filling Up! Register Now for the COST SALT Basics School in Atlanta, January 21-26, 2007** – Space is limited and enrollments are rolling in! The fourth annual COST State and Local Tax Basics School, a one-of-a-kind training program produced in collaboration with COST members, the Big Four accounting firms and select state tax attorneys -- is scheduled for January 21-26, 2007, at the **Georgia Tech Hotel & Conference Center** in Atlanta. The school will provide opportunities for new state tax professionals to significantly upgrade their knowledge base. It provides three basic tracks for the SALT professional: 1) a SALT Concepts track, covering income tax and sales tax theory and concepts; 2) a Sales Tax track, covering sales tax concepts and sales tax compliance; and 3) an Income Tax track, covering income tax concepts and compliance. The school is open to and recommended for novice tax professionals with 0-3 years of experience from practitioner firms (accounting, law and consulting) and from COST and non-COST member companies. The 2006 School received rave reviews from students and faculty. The Georgia Tech Hotel & Conference Center is a comprehensive meeting and accommodation facility that combines all the amenities and modern technologies (flat screen televisions, wireless and hard-wire technology) with a prime pedestrian-friendly midtown Atlanta location, close to a host of great retail establishments and restaurants. Prospective attendees are encouraged to register now to ensure a place in the 2007 School. The Basics School agenda, overview and registration material are currently available on COIN. Questions on the school may be directed to [Karen Galdamez](mailto:Karen.Galdamez).
- **Upcoming Regional Meetings** - COST Regional Meetings are typically half-day sessions that cover regional updates, significant national state tax developments, and a current developments roundtable. Upcoming regional meetings are listed below; for further information, please contact Karen Galdamez at kgaldamez@statetax.org.

 - **Seattle, Washington** – Scheduled for **November 29** at the Washington Athletic Club, sponsored by PricewaterhouseCoopers LLP. COST contacts