



Problems and policies in the administration of Montana tax deed land
by Everett E Peterson

A THESIS Submitted to the Graduate Committee in partial fulfillment of the requirements for the Degree of Master of Science in Agricultural Economics at Montana State College
Montana State University
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Abstract:

The problems of county ownership are loss of income, and administration to prevent chronic delinquency and improper land use. A total of 18,061 farm properties were taken by tax deed in Montana from 1890 to 1938, concentrated in the eastern dry-land farming area of the state. Non-resident landowners lost a larger proportion of the number taken than any other type of owner. Of the 4,410,755 acres of land taken, 98.6 per cent were taken in the thirteen year period, 1926-38. There was a tendency for a larger proportion of the inferior grades of land to be taken by tax deed. Assessed values per acre of tax deed land averaged higher in many counties than that of all taxable agricultural land showing the lack of correlation with the ability of the land to produce. Delinquent taxes per acre averaged almost one-third of the assessed values per acre from 1890 to 1938. Delinquent taxes were often equal to, or greater than, the sale value of the land.

In the disposition of county land, there were 7,535 sales and 7,154 leases. Resident individuals purchased 80.5 per cent of properties sold; the Federal government has been of increasing importance in recent years. Resident individuals took 87.4 per cent of the leases. Cooperative grating districts have become active since 1935. The total sale price of tax deed land was \$1,372,000 less than the accumulated delinquent taxes against this land. The prevailing practice has been low appraisal to encourage sale and reassessment nearly as high as before tax deed was taken. It has been cheaper to lease county land than to own and pay taxes.

Much of the seriousness of the tax deed land problem is the result of the failure by the counties and the state to follow any program which would prevent the recurrence of the problem. The solution to the problem of tax deed land should be designed to reduce the amount of land being taken for delinquent taxes, and to improve the administration of tax deed land. Reduction of the amount of land taken could be accomplished: by insuring the just and equitable assessment; by granting increased authority to the State Board of Equalization in the administration of assessment and equalization; by the appointment of county assessors from a state civil service to eliminate incompetence, prejudices and political pressures; and by reducing the tax burden on agricultural land through consolidation of local units of government, reorganization of local governments, addition of new taxes, and state and Federal aids to important governmental functions. The following improvements in the administration of tax deed land are recommended: use of productivity value as the basis for assessed values and appraised values; elimination of voluntary delinquency; simplification of the acquisition of tax title: basing lease payments on tax payments; lengthening the period of leasing and the terms of sales contracts; incorporation of land use stipulations into contracts of sale and lease; employment of county land agents to aid in the administration of county land, and, finally the retirement of submarginal lands from private ownership.

PROBLEMS AND POLICIES IN THE ADMINISTRATION
OF MONTANA TAX DEED LAND

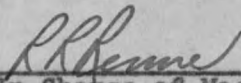
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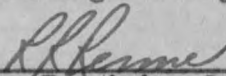
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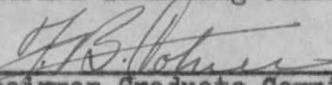
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GOODY BOND

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ABSTRACT

The problems of county ownership are loss of income, and administration to prevent chronic delinquency and improper land use. A total of 18,061 farm properties were taken by tax deed in Montana from 1890 to 1938, concentrated in the eastern dry-land farming area of the state. Non-resident landowners lost a larger proportion of the number taken than any other type of owner. Of the 4,410,755 acres of land taken, 98.6 per cent were taken in the thirteen year period, 1926-38. There was a tendency for a larger proportion of the inferior grades of land to be taken by tax deed. Assessed values per acre of tax deed land averaged higher in many counties than that of all taxable agricultural land showing the lack of correlation with the ability of the land to produce. Delinquent taxes per acre averaged almost one-third of the assessed values per acre from 1890 to 1938. Delinquent taxes were often equal to, or greater than, the sale value of the land.

In the disposition of county land, there were 7,535 sales and 7,154 leases. Resident individuals purchased 80.5 per cent of properties sold; the Federal government has been of increasing importance in recent years. Resident individuals took 87.4 per cent of the leases. Cooperative grazing districts have become active since 1935. The total sale price of tax deed land was \$1,372,000 less than the accumulated delinquent taxes against this land. The prevailing practice has been low appraisal to encourage sale and reassessment nearly as high as before tax deed was taken. It has been cheaper to lease county land than to own and pay taxes.

Much of the seriousness of the tax deed land problem is the result of the failure by the counties and the state to follow any program which would prevent the recurrence of the problem. The solution to the problem of tax deed land should be designed to reduce the amount of land being taken for delinquent taxes, and to improve the administration of tax deed land. Reduction of the amount of land taken could be accomplished; by insuring the just and equitable assessment; by granting increased authority to the State Board of Equalization in the administration of assessment and equalization; by the appointment of county assessors from a state civil service to eliminate incompetence, prejudices and political pressures; and by reducing the tax burden on agricultural land through consolidation of local units of government, reorganization of local governments, addition of new taxes, and state and Federal aids to important governmental functions. The following improvements in the administration of tax deed land are recommended: use of productivity value as the basis for assessed values and appraised values; elimination of voluntary delinquency; simplification of the acquisition of tax title; basing lease payments on tax payments; lengthening the period of leasing and the terms of sales contracts; incorporation of land use stipulations into contracts of sale and lease; employment of county land agents to aid in the administration of county lands; and, finally the retirement of submarginal lands from private ownership.

I. PROBLEM, METHODOLOGY, AND BACKGROUND

Purpose and Method of Analysis

The problems arising from county ownership of land are the necessity of obtaining income from this land to replace that lost in the process of delinquency and foreclosure, and administration in such a manner as to prevent chronic delinquency and improper land use. The removal of large acreages of taxable land from the tax rolls often results in higher levies on the remaining taxable property to replace the reduction in revenue with further intensification of the problem of tax delinquency and its logical consequence, county ownership. This situation tends to become a vicious circle until, if it is allowed to continue, the ultimate end would be county ownership of all land. Once the counties have acquired any amount of tax deed land, they are confronted with the administration of numerous small, detached tracts. Proper administration would secure the greatest possible income from this land and at the same time insure its proper use and so bring about greater security of tenure and stability of farm and ranch operation in Montana.

The administration of tax deed land is a particularly serious problem in Montana. The average rate of loss of farm and ranch properties by tax deed in Montana was the second highest in the United States from 1927 to 1939. In 1932 there was more than one tax foreclosure for every 30 farms in the state. The acreage of county-owned land has increased more than 60 times since 1925. ^{1/} The present amount of tax delinquency

^{1/} Renne, R. R. and Brownlee, O. H., "Uncollected Property Taxes in Montana", Mont. Agr. Exp. Sta. Bul. 382.

and the apparent inability of the counties to return their land to private ownership indicate that county ownership will continue for some time to come.

The purpose of this thesis is to analyze the effectiveness of the present system of administration of county-owned land in solving these problems. This includes the trend in loss of property by tax deed from 1890 to 1938, the reduction in the tax base as indicated by the acreage of taxable land that has passed into county ownership, an appraisal of the basis of taxation as indicated by assessment and accumulation of delinquent taxes, and an appraisal of the methods of handling county land and consequences from the standpoint of income to the counties. In addition to the analysis of the present situation, this thesis presents certain suggestions for improving the administration of tax deed land with a view toward a permanent solution of the problems of county ownership.

Source of Data

The data used in this study were gathered from primary sources-- county records--by workers on a statewide W.P.A. Project under the supervision of Dr. R. R. Renne, Head of the Department of Agricultural Economics of the Montana Agricultural Experiment Station.

The data cover every tax deed taken in Montana during a period extending from the first one, which was taken in Ravalli County in the year 1890, to July 1, 1938.

Theory of the General Property Tax as Applied
to Agricultural Land

Taxes on property are usually levied for one or both of two purposes; to obtain revenue for governmental expenditures, and to control the use of property. ^{2/}

The taxation of land is one of the oldest sources of revenue. Ancient Egypt taxed the gross produce of land; Rome and early England used the system of taxation according to land area. During the Middle Ages there was a confused variety of taxes with the general property tax finally emerging. Most European countries now emphasize taxation on the basis of income from property. In the United States the general property tax was made the chief source of revenue and it is still retained in this capacity to a large extent. ^{3/} The general property tax yields 36 per cent of all tax revenue in the United States, 85.2 per cent of county revenue, 94.4 per cent of township revenue, and 99.8 per cent of school district revenue. ^{4/}

Property has long been regarded as an indication of ability to pay taxes. This belief is a holdover from earlier times when all wealth and sources of income were in some form of tangible property. Today an ever decreasing proportion of the total national income is derived from real estate ownership. Furthermore, the property tax fails to take account of variations in income from land and continues year after year even though

^{2/} Ely and Morehouse, "Elements of Land Economics", the Macmillan Company, New York, 1922, pp. 83-94.

^{3/} Ely and Morehouse, Ibid.

^{4/} Groves, Harold M., "Financing Government", Henry Holt and Co., New York, 1939, pp. 54-56.

the owner may receive but little income from his property as a result of such factors as drought and depression.

Another principle of taxation which has been used to justify the taxation of land is that of benefits received. It has been argued that property owners receive more benefits from government activities, such as protection against foreign invasion and fire and theft protection, than do those with income from services. In addition, the supporters of the property tax contend that such non-protective activities of the government, such as education, highways, public welfare, and public health are of direct benefit to landowners by adding to the value of the land. The question might appropriately be raised in connection with these arguments whether professional and salaried individuals do not receive fully as much benefit from these services as do the landowners.

The property tax as a source of revenue has persisted for several reasons: (1) attempts at improvement and modification; (2) habit; (3) difficulty of finding an alternative; (4) large and dependable revenue; (5) adaptation to use in support of local governments; (6) belief that property is a just basis for taxation. ^{5/}

Legal Aspects of the Property Tax in Montana

The general property tax is still the principal source of revenue for Montana governments, regardless of the many criticisms against it. The state government secures one-third of its revenue from this source

^{5/} Groves, Harold M., Op. cit., pp. 54-75. Renne, R. R. and Lord, H. H., "Assessment of Montana Farm Lands", Mont. Agr. Exp. Sta. Bul. 348, October 1937, pp. 5-6.

and local governments, including counties, cities, towns, and school districts, depend upon it for four-fifths of their revenue. Farm lands and buildings make up an increasing portion of the property tax base. In 1936, the taxable value of farm real estate was 31 per cent of the total taxable valuation of all Montana property. In 1900 it was only 21 per cent. 6/

The Constitution of Montana in Article XII, Section 1, gives the Legislative Assembly the power to "levy a uniform rate of taxation to provide necessary revenue for support and maintenance of the state". Section 9 gives it the authority to invest in the officers of the counties the powers to assess and collect taxes for county purposes. The State Board of Equalization fixes the rate of taxation for state purposes after allowing 12 per cent for delinquences and transmits a statement of such rates to each county clerk. 7/ The rate of taxation in each county is determined by the Board of County Commissioners which also determines the levy necessary for each fund. 8/ The levy for county purposes was limited to 16 mills in the Laws of 1931, Ch. 100, Sub'd. 13, Sec. 1.

Before 1919, all property was taxed on the basis of its full cash value with no recognition of differences in ability to pay among the different types of property. In 1919, classification law divided property into seven classes, each of which carried a different percentage of the

6/ Remme, R. R. and Lord, H. H., Op. cit.

7/ Political Codes of 1895, Section 3824; Revised Codes of Montana, 1907, Sec. 2597; Revised Codes of Montana, 1935, Sec. 2149.

8/ Laws of 1891, Sec. 81, p. 104; Political Codes of 1895, Sec. 3825; Revised Codes of Montana, 1907, Sec. 2598; Revised Codes of Montana, 1935, Sec. 2150.

full value. This percentage was the basis upon which tax millages were to be levied. This law had as its purpose the application of the principle of ability to pay and has remained in effect with only minor changes since 1919.

The taxable valuation of land was set at 30 per cent of the assessed value. All land was classified as irrigated, non-irrigated, tillable, grazing, timber, or mineral lands. The classification was very unscientific, and lacked uniformity, but has remained the basis for land taxation since that time. Assessors merely tripled the assessed value of the land to maintain the taxable value. Increases in millage have tended to offset any reductions in assessed valuations.

The county assessor supposedly assesses all privately owned property in his county at 12:00 o'clock noon on the first Monday in March of each year, but the methods vary widely among the counties. Classification of farm and grazing land remains essentially the same from year to year, unless individuals request reassessment.

The individual appeals for a change of assessment to the Board of County Commissioners in his county. If he is not satisfied with the decision handed down by the County Board, he may appeal his case to the State Board of Equalization which was created in 1923 "to do all things necessary to secure a fair, just, and equitable valuation of all taxable property among the counties, between the different classes of property and between individual taxpayers". ^{9/}

Tax collection duties were assigned to the county treasurer in

^{9/} Renne, R. R. and Lord, H. H., Op. cit., pp. 6-16.

Article XVI, Section 5, of the Constitution of Montana. The Political Code of 1895, Section 3860, provided that taxes would be delinquent on the first Monday in December and imposed a penalty of 10 per cent. This was amended by the laws of 1899, Section 1, which made November 30 the date on which taxes became delinquent and continued the 10 per cent penalty. Time of payment was extended in 1922 and 1923, to provide relief during the post-war depression. In 1923, taxes were made payable one-half on or before November 30, and one-half on or before May 31, and if one-half were not paid before November 30, then all became delinquent and drew interest at the rate of one per cent a month and was subject to a penalty of 5 per cent. 10/ This provision was retained until 1931 when it was amended to make each payment separately delinquent, 11/ and marked the beginning of a series of laws designed to provide relief during the Great Depression which began in 1929.

The interest rate on delinquent taxes was reduced from one per cent a month to two-thirds per cent a month in 1931. 12/ In 1933, the penalty and interest on all delinquent taxes were cancelled if paid before November 30, 1933, and the time for redemption after tax sale was extended from 3 to 5 years. 13/ Other provisions for the extension of time of payment and reduction of penalty were declared unconstitutional. In the

10/ Laws of 1923, Ch. 96, Sec. 1; Revised Codes of Montana, 1935, Sec. 2169.

11/ Laws of 1931, Ch. 67, Sec. 1; Revised Codes of Montana, 1935, Sec. 2169.2.

12/ Laws of 1931, Ibid.

13/ Laws of 1933, Ch. 125, Sec. 1; Revised Codes of Montana, 1935, Sec. 2201.

Session of 1937, a law was enacted to provide for the remission of penalty and interest on delinquent taxes on real property sold for taxes to any county and not assigned by the county commissioners, or on which taxes were delinquent for the first half of 1936, if redeemed on or before December 1, 1938. Assignment of tax certificates was prohibited until after December 1, 1938. 14/

The procedure for the sale of the tax certificate has remained essentially the same throughout the years. The laws of 1891 provided that on or before the last Monday of each year the County Treasurer must publish a delinquent list containing the names of the owners, a description of the delinquent property and the amount of delinquent taxes and costs and a notice that, unless the delinquent taxes and costs are paid, the property on which the taxes are lien will be sold at public auction. 15/ The delinquent list was published twice a year beginning in 1923. 16/

From 1891 to 1895, land could be redeemed from tax sale within twenty-four months from the date of purchase, or at any time previous to the serving of notices required and application for deed. This was changed to thirty-six months in 1895, 17/ and remained thus until 1933, when the time of redemption was extended to five years. 18/ The purchaser

14/ Laws of 1937, Ch. 70.

15/ Laws of 1891, Sec. 107, p. 110; Political Codes, 1895, Secs. 2873 and 2874; Revised Codes of Montana, 1907, Sec. 2629 and 2680; Revised Codes of Montana, 1935, Sec. 2182.

16/ Laws of 1923, Ch. 96, Sec. 8; Revised Codes of Montana, 1935, Sec. 2182.

17/ Laws of 1891, Sec. 122, p. 113; Political Codes, 1895, Sec. 3889. Revised Codes of Montana, 1907, Sec. 2645; Revised Codes of Montana, 1935, Sec. 2201.

18/ Laws of 1933, Ch. 125, Sec. 1; Revised Codes of Montana, 1935, Sec. 2201.

of the tax sale certificate must serve notice on the person occupying the property at least sixty days previous to the time that the redemption period expires or when the purchaser will apply for a tax deed. The owner of the property has the right of redemption until such notice has been given. 19/ If the property is not redeemed within the legal redemption time, the County Treasurer must give a deed to the property, which may be obtained by action in District Court. 20/

If there are no private bidders at the time of the tax sale, the property must be bid in by the county which may obtain tax deed by the same method just described. Whenever the county acquires land by tax deed, the County Commissioners must, within six months, require that the land be appraised, advertised and sold at public sale. If not sold at public sale, the land may again at any time be appraised and offered for sale at not less than 90 per cent of the previous appraisal and sold for cash on a deferred payment basis. If such lands are not sold at public auction, they may be leased by the county commissioners. 21/

19/ Laws of 1933, Ch. 190, Sec. 1; Revised Codes of Montana, 1935, Sec. 2209.

20/ Laws of 1891, Sec. 127 and 128; Revised Codes of Montana, 1935, Secs. 2206 and 2209. Laws of 1933, Ch. 190, Sec. 1; Revised Codes of Montana, 1935, Sec. 2209. Laws of 1933, Ch. 176, Sec. 1; Revised Codes of Montana, 1935, Secs. 2215.1. Laws of 1937, Ch. 100; Revised Codes of Montana, 1935, Sec. 2215.1 and 2215.2.

21/ Laws of 1933, Ch. 65, Sec. 1; Revised Codes of Montana, 1935, Sec. 2208.1.

II. ANALYSIS OF THE EFFECTIVENESS OF THE PRESENT SYSTEM
OF ADMINISTERING TAX DEED LAND

Trend in Loss of Property by Tax Deed in Montana,
by Counties, and by Ownership Agencies

The failure of Montana counties to reach a permanent solution to the problems of county ownership which were pointed out in the introduction (page 7) is indicated by the trend in the number of properties taken by tax deed in Montana from 1890 to 1938. In this 48-year period 18,061 farm properties were taken by the counties for non-payment of taxes. The number varied from none in Silver Bow County, principally mining and urban, to 1,534 in Phillips County, an area largely devoted to dry-land farming (figure 1).

There is a noticeable concentration of tax deed properties in the dry-farming area in the northern and central parts of the state. This is largely attributable to the public land policy, the effects of which were felt most severely after 1925 (figure 2). This area was settled in a period of abnormally high rainfall and especially favorable price conditions between 1910 and 1920. The ownership pattern was changed from a large block of public domain with unrestricted use by large livestock ranchers to thousands of small privately owned tracts. The discouragement of the post-war depression and a few adverse crop seasons resulted in the acquirement by the counties of large acreages of land as investors, failing to realize a reasonable return on their money, let their holdings go delinquent, and homesteaders moved to more favorable locations. From 1890 to 1923 only 241 tax deeds were taken in the state, but in 1924, 42 were taken and the number increased rapidly until action was taken by the

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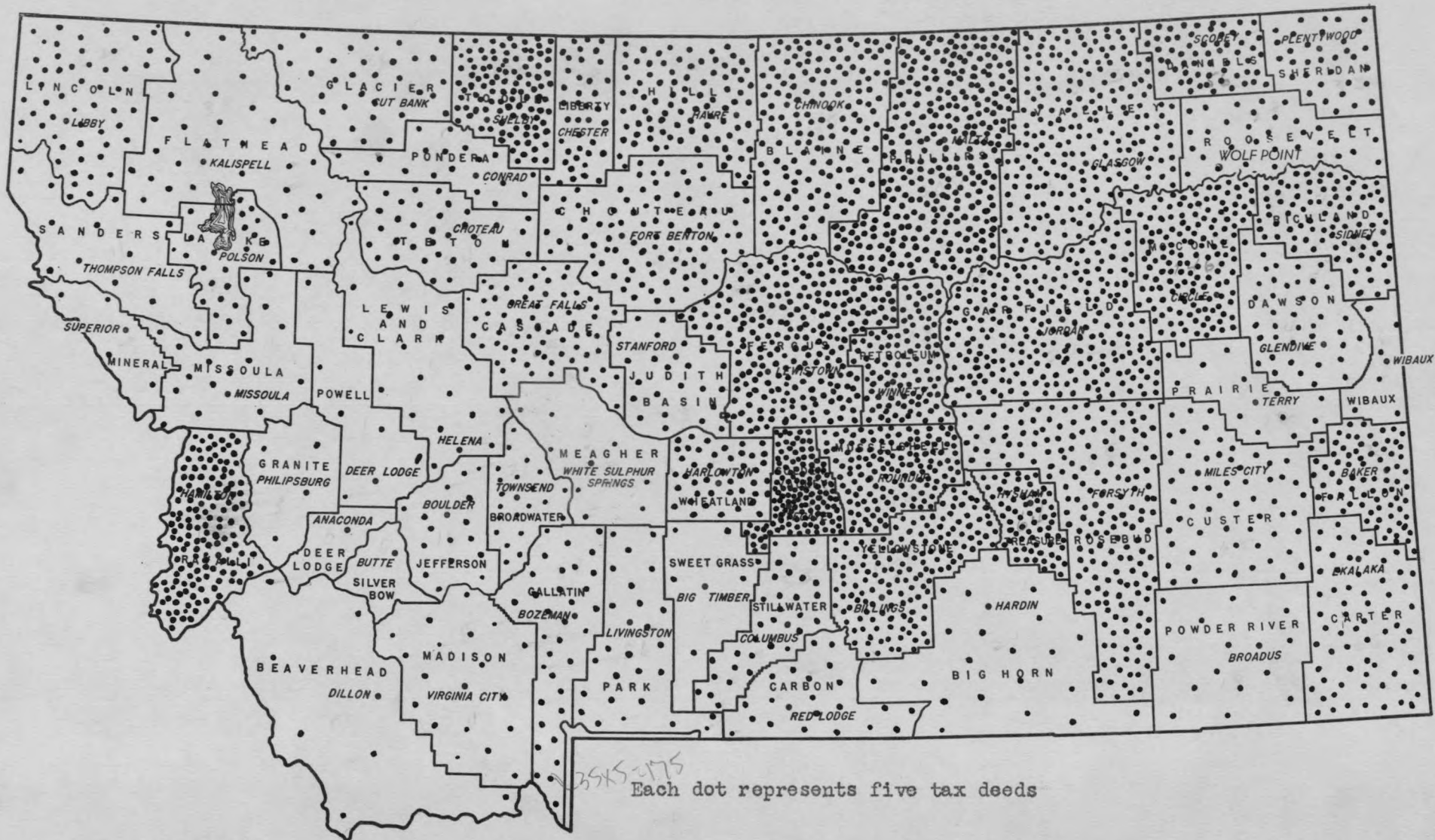


Figure 1.--Total number of properties taken by tax deed in Montana, by counties, 1890-1938

state and Federal governments (figure 2).

The remaining farmers and ranchers in some instances were able to enlarge their units by purchasing from disappointed investors and disillusioned farmers but the ownership pattern remains so complicated that it is often necessary for operators to lease land from numerous absentee owners and public agencies in order to block out an economic operating unit.

The relation of absentee ownership to increasing county ownership is indicated by the proportion of tax deeds taken from them which was 38.6 per cent of the total tax deeds that have been taken in Montana. Resident non-operators lost 30.7 per cent and only 14.2 per cent were taken from resident operators. This also indicates a reluctance on the part of county officials to take land owned by resident operators.

The significance of absentee ownership is that this land tends to become chronically delinquent thus yielding little or no income to the counties and is often subjected to the same treatment as the public domain with danger of range depletion and soil erosion arising from the lack of proper facilities for land use control. County ownership in such cases might prove desirable if the counties had an adequate system for managing its disposal and use so as to correct this situation.

The combined effect of state legislation, improved economic conditions, and Federal agricultural programs served to reduce the number of properties taken from 1932 to 1935 and again in 1937 and 1938 (figure 2). Most of the credit, however, must be given to the prohibition by state law of the taking of tax deeds by the counties from March 5, 1935,

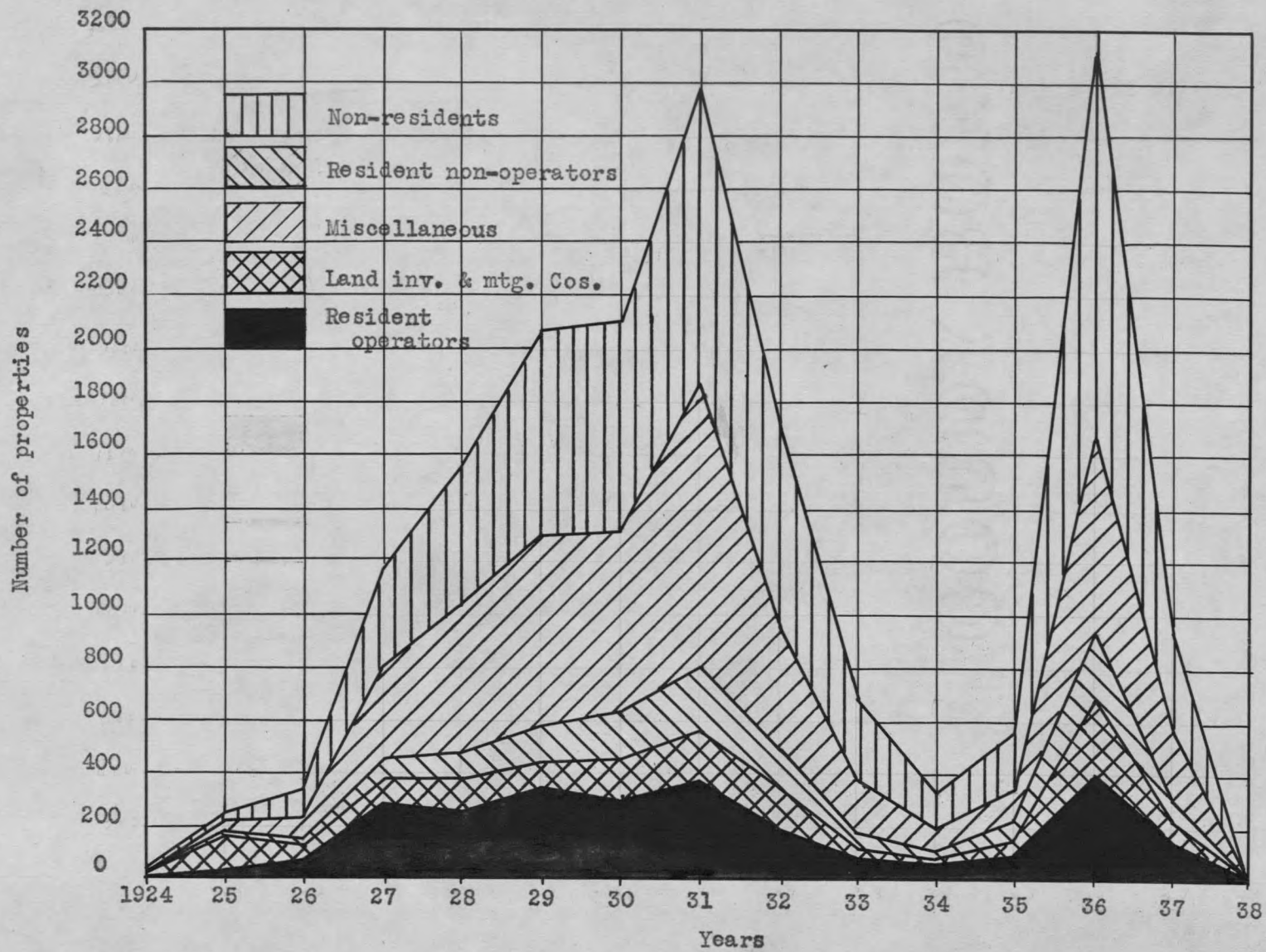


Figure 2.--Total number of properties acquired by tax deed in Montana by previous ownership, 1924-38

to December 1, 1935, and from March 1, 1937, to December 1, 1938. That such action does not reach the basic causes of the increase in county ownership was demonstrated by the tremendous increase in 1936 when no such prohibitive legislation was in effect.

Reduction in Taxable Acreage as a Result
of Increasing County Ownership

The supply of land available as a base for taxation is limited by the political boundaries of the counties. The immediate result of the removal of any amount of land from the tax rolls by county ownership is a reduction in income available for the support of local governments. The county then faces the problem of reducing its expenditures to correspond to the lower income, of returning the land to private ownership as soon as possible, or obtaining income from the land by means of leasing. In Montana the last two alternatives have been the most popular methods of solving this problem.

In the fifty years that Montana has been a state, a total of 4,410,755 acres of farm land has been taken by the counties for non-payment of taxes. Of this, 98.6 per cent was taken in the thirteen-year period from 1926 to 1938. Over 40 per cent of the total acreage foreclosed was taken in a period, 1926-30, which is regarded as being one of prosperity. Almost 36 per cent was taken in the five-year period, 1931-35, and in the three-year period, 1936-38, almost 24 per cent was taken. What the situation would have been in 1931-35, a depression period with problems intensified by drought, had not state and Federal action intervened is a matter of speculation, but it would very likely have been much more

serious as indicated by the large amount taken in 1936.

Total acreage is not a very significant means of presenting the seriousness of the reduction in the tax base through increasing county ownership. It could be argued that only 0.2 per cent of land area of the state has been taken by tax deed but this land area is by no means 100 per cent taxable because of the considerable portion in state and Federal ownership which is exempt from taxation. The land taken by tax deed thus represents a larger proportion of the taxable acreage than of the total land area. Almost nine per cent of the average taxable acreage in the state was taken by tax deed from 1926 to 1938 and much of this land has remained in county ownership. The loss in revenue was especially great in some of the counties in the dry-farming area where the proportion was often considerably higher than the state average. When the land was sold or leased, the income in most instances was less than if the land had remained in private ownership.

In the five-year period 1921-25 less than one-tenth of one per cent of the average total taxable acreage was taken by tax deed. From 1926 to 1930, 3.4 per cent of the average total taxable acreage was taken varying by counties from none in Deer Lodge and Silver Bow counties to a high of 11.4 per cent in Glacier County (figure 3a). There were three counties with over 10 per cent. From 1931 to 1935, 3 per cent of the average taxable acreage was taken with three counties, Blaine, Petroleum, and Phillips, acquiring more than 12 per cent each (figure 3b). The proportion of the taxable acreage going into county ownership in this period was almost as high as in the previous one in spite of state

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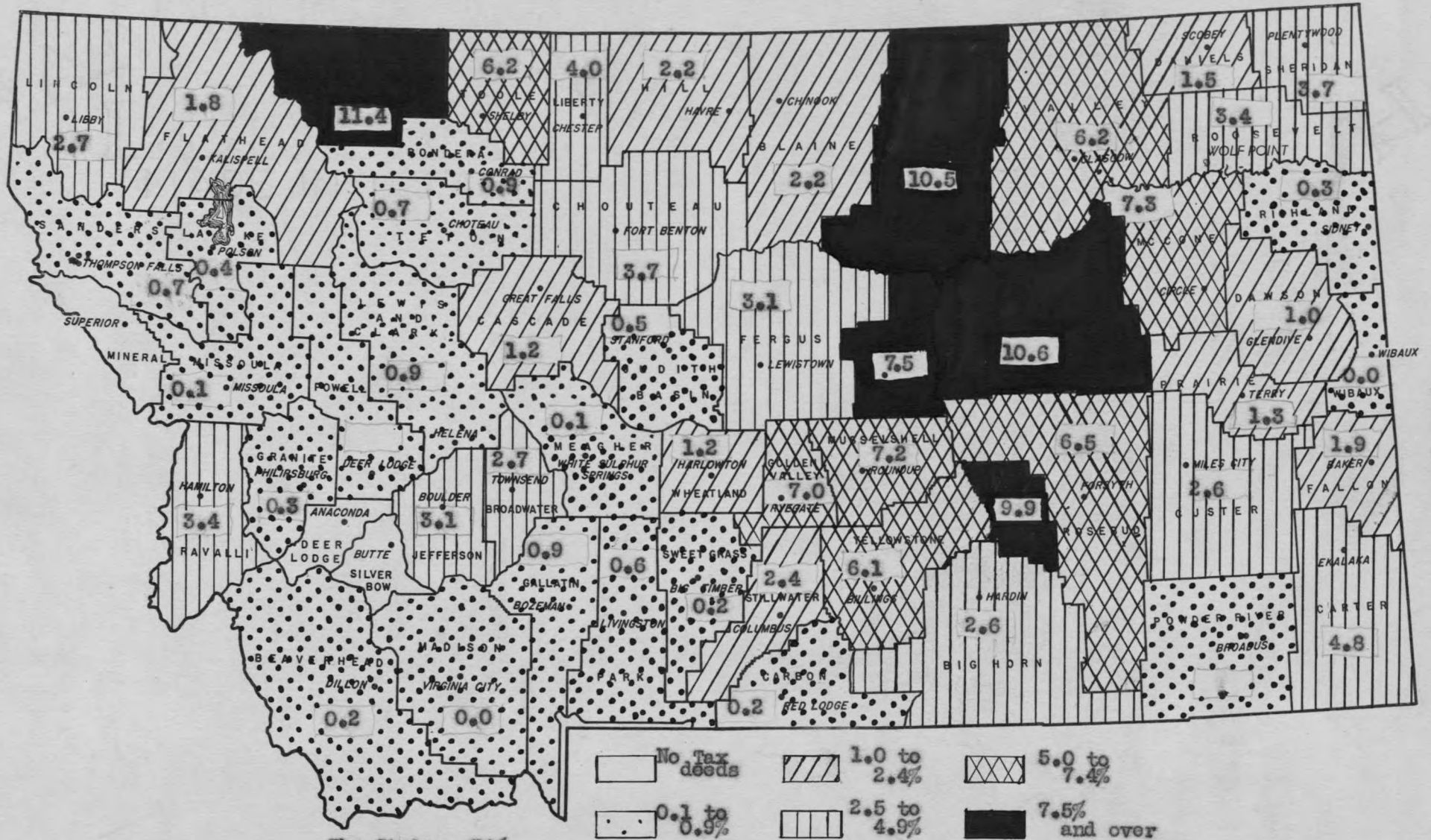


Figure 3a.--Acreage of tax deed land as per cent of average taxable acreage in Montana by counties, 1926-30

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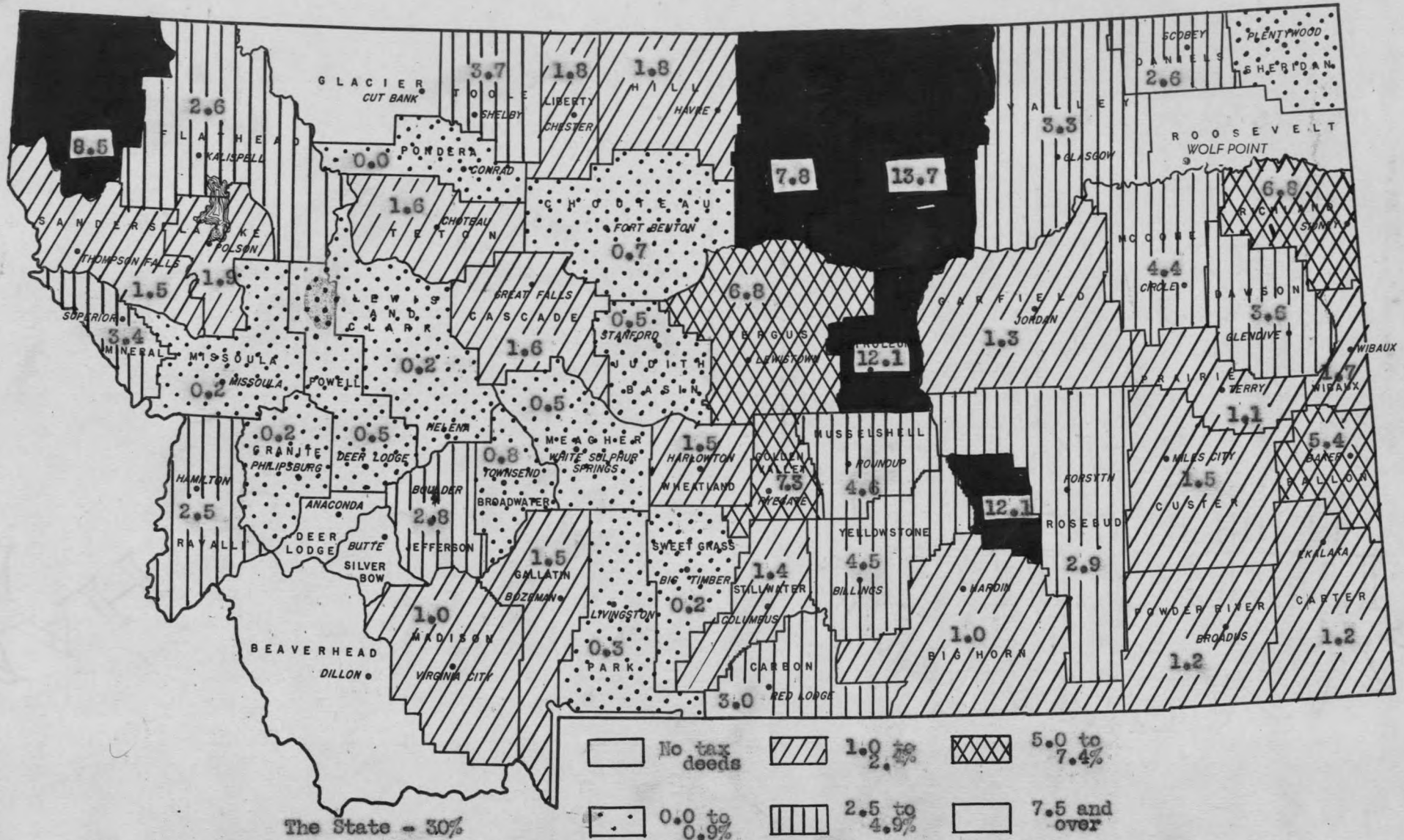


Figure 3b.—Acreage of tax deed land as per cent of average taxable acreage in Montana by counties, 1931-35

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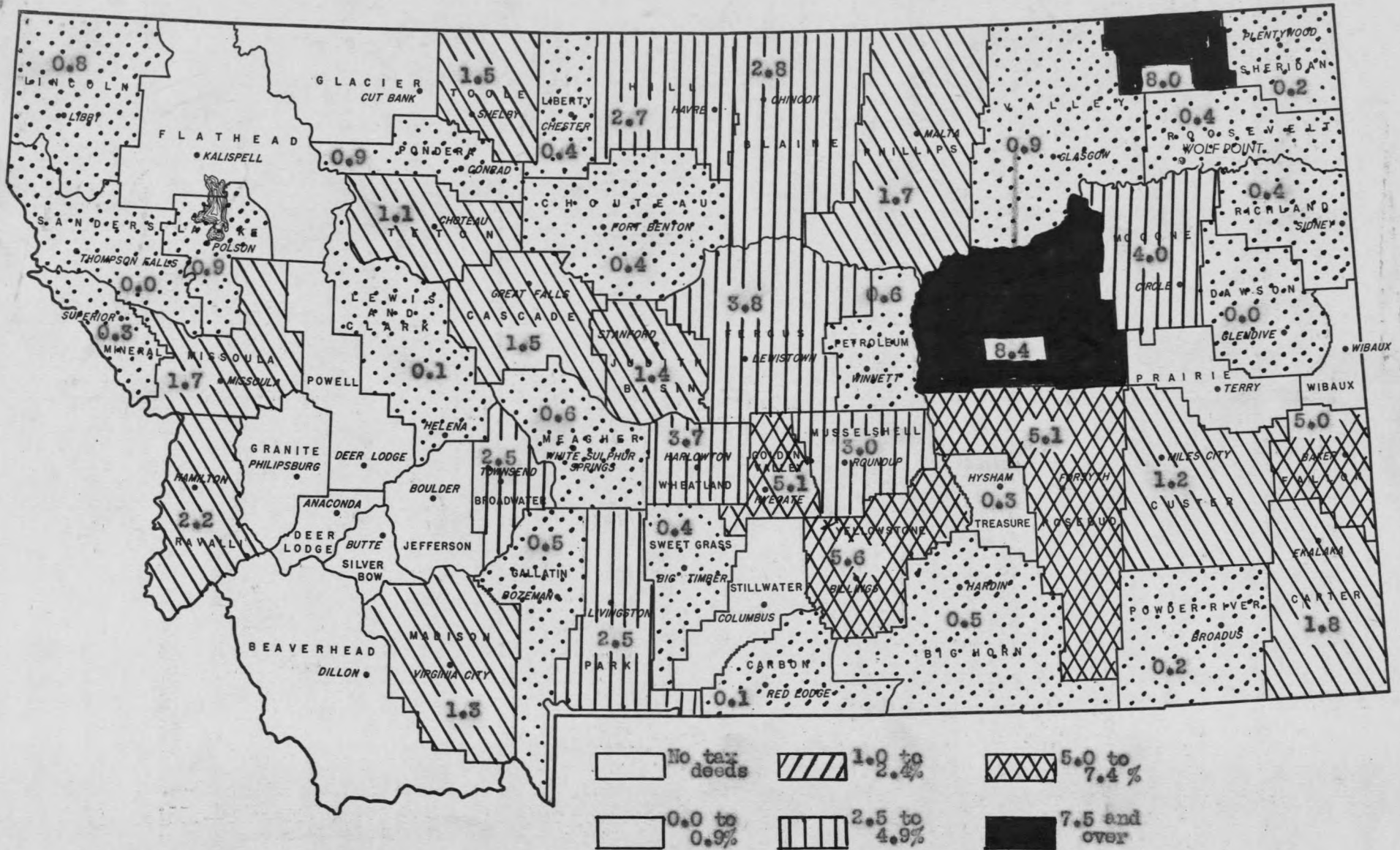


Figure 3c.—Average of tax deed land as per cent of average taxable acreage in Montana by counties, 1936-38

and Federal action designed to alleviate this situation. In the period 1936-38, 2.1 per cent was taken in the state even though the taking of tax deeds was prohibited during much of this time (figure 3c). A much larger reduction in the tax base may be expected from 1936 to 1940 than in any previous comparable period.

Proportion of Acreage Owned by Various Agencies
Taken by Tax Deed, 1925-38

Non-residents and land investment and mortgage companies have tended to lose a larger proportion of their land through foreclosure for non-payment of taxes than have other ownership agencies. The part played by absentee ownership and land speculation in the increased volume of tax deeds has been previously discussed under the trend in number of tax deeds taken. The acreage taken by tax deed from each type of owner from 1925 to 1929 was compared with the acreage owned by each type in 1925; tax deed acreage in 1930-33 with amount owned in 1930; tax deed acreage from 1934 to 1936 with ownership in 1934; and acreage taken by tax deed in 1937 and 1938 with 1937 (Table I).

From 1925 to 1929 non-residents and land investment and mortgage companies lost 4.5 per cent of the land owned by them in 1925 while residents of Montana lost only 2.0 per cent. There was a marked increase in the proportion lost by all agencies from 1931 to 1935 as a result of the combined effects of drought and depression. Non-residents lost 7.7 per cent of their land in this period and land investment and mortgage companies were second highest with 5.3 per cent while residents lost only 2.6 per cent of their land. The proportion lost in 1934-36 and 1937-38 declined because shorter periods were used and because of governmental activities. It is

TABLE 1.--ACREAGE OF LAND TAKEN BY TAX DEED IN MONTANA AS PERCENTAGE OF TOTAL ACREAGE OWNED BY PRINCIPAL AGENCIES, 1925, 1930, 1934, AND 1937

Years	Agencies	Total acreage owned	Acreage taken by tax deed	Tax deed acreage as pct. of total acreage owned
1925	Residents	a/ 31,098,605	623,730	2.0
	Non-residents	9,267,493	443,585	4.8
	Land Inv. & Mtg. Cos.	2,360,930	108,914	4.6
	Miscellaneous	8,816,488	89,122	1.0
	Total	51,543,516	1,265,351	2.5
1930	Residents	a/ 30,335,645	791,905	2.6
	Non-residents	9,572,760	740,099	7.7
	Land Inv. & Mtg. Cos.	3,072,150	161,212	5.3
	Miscellaneous	9,542,716	174,323	1.8
	Total	52,523,271	1,867,539	3.6
1934	Residents	a/ 28,517,588	330,306	1.2
	Non-residents	10,097,850	460,330	4.6
	Land Inv. & Mtg. Cos.	2,869,244	106,009	3.7
	Miscellaneous	10,356,838	106,105	1.0
	Total	51,841,520	1,002,750	1.9
1937	Resident operators	b/ 16,712,376	38,364	.2
	Resident non-operators	9,604,248	65,015	.7
	Non-residents	9,122,624	98,250	1.1
	Livestock companies	2,042,738	627	.1
	Land Inv. & Mtg. Cos.	2,523,054	18,931	.8
	Miscellaneous	9,972,711	21,979	.2
	Total	49,977,751	243,166	.5

a/ Source: Renne, R. R., "Montana Land Ownership", Mont. Agri. Expt. Sta. Bul. No. 322, June, 1936, table 7, p. 40.

b/ Source: Renne, R. R., "Who Owns Montana's Land?", Mont. Agri. Expt. Sta. Mimeo. Cir. No. 15, table 1, p. 2.

