



Yellowstone County
 Dept of Revenue Office
 175 N 27th St Ste 1400
 Billings, MT 59101-2089
 (406) 896-4000



ADDRESS SERVICE REQUESTED

GASIENICA, ANDREW N &
 3211 JACK BURKE LN
 BILLINGS, MT 59106-1113

**ASSESSMENT CODE:
 000C03284B**

Dear Property Taxpayer:

You are receiving this property assessment notice to inform you of the market/productivity value of your property for property tax purposes.

Understanding this Assessment Notice

Under Montana law, we are required to send an assessment notice whenever one or more of these events have occurred: a change in ownership, a change in classification, or a change in value. This is not a tax bill.

Please review this information thoroughly. If you have questions or concerns, or would like further details about your property taxation values, please call your local Department of Revenue office. We welcome hearing from you.

You have 30 days to dispute your valuation. If you do not dispute your assessment notice within 30 days, you forfeit your right to appeal. *See page two for appeal instructions.*

Reviewing your Property's Market Value and Classification

Change in Taxable Value. The column labeled "Market/Productivity Value" reflects the prior appraisal cycle value "As of 1/1/2002" as well as the current appraisal cycle value "As of 7/1/ 2008" of real property or the current year's depreciated value of personal property. The shaded column labeled "Taxable Value, Current Year" reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled "Taxable Value, Previous Year and Current Year" shows the change in taxable value of your property.

Personal Property. In 2011, the Montana Legislature passed Senate Bill 372 which reduced the tax rate associated with class 8 personal property. Under this law, if the aggregate market value of all class 8 property owned by an individual or business is \$2 million or less, the property is taxed at 2%. If the aggregate market value of the class 8 property is more than \$2 million, the first \$2 million is taxed at 2% and any market value over \$2 million is taxed at 3%. If the Department of Revenue cannot determine whether property should be taxed at 2% or 3% because the taxpayer fails to timely submit a personal property reporting form, all of the class 8 property is taxed at 3%.

Livestock. While there is not a property tax on livestock, there are per capita fees assessed against all livestock as prescribed by the Board of Livestock annually. The per capita fees will be billed by the Department of Revenue in November each year separately from any property tax. Changes in livestock numbers and/or ownership that occur after February 1 cannot be adjusted at the time of billing. If this notice does not reflect your livestock correctly as of February 1, 2013 please call your local Department of Revenue office.

Mobile Homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

Calculating your Estimated Property Taxes Using the Information on this Notice

Please see the enclosed worksheet to calculate an estimate of your property tax liability.
If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Appealing your Property's Market Value or Classification

This process only applies to appealing your assessed market value or classification, *not your property taxes*.

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below:

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to your local Department of Revenue office within 30 days after the date on the assessment notice. Please note that you have only 30 days from the date of this notice to dispute your property valuation for this current tax year or the tax year identified on this notice. If you file an AB-26, you have the right to request information specific to your property.

The AB-26 form is available at your local Department of Revenue office or online at revenue.mt.gov. The department will send a written determination of our decision after the review. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to your County Tax Appeal Board.

- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of these dates: 30 days after you receive this assessment notice; or 30 days after you receive our determination of your AB-26 informal review; or by the first Monday in June. The form is available at your local County Clerk and Recorder's office or online at stab.mt.gov. You can find a more complete description of the appeal process on the State Tax Appeal Board's website at stab.mt.gov.

Paying Taxes Under Protest

If you are appealing your property's market value or classification and your taxes become due before your informal review or appeal is resolved, to protect your right to a refund you will need to:

- Pay the taxes disputed under protest by the due date *and*
- Specify the grounds of your protest in writing to the county treasurer.

Please contact your county treasurer for more information about paying taxes under protest, or appealing your property taxes to your local County Tax Appeal Board.

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. Please see the enclosed worksheet for detailed descriptions of these programs.

- Disabled American Veterans or Spouses of Disabled American Veterans (Section 15-6-211, MCA)
- Property Tax Assistance Program (Section 15-6-134, MCA)
- Extended Property Tax Assistance Program (Section 15-6-193, MCA)
- Elderly Homeowner/Renter Income Tax Credit (Section 15-30-2337 through 15-30-2341, MCA)

Property Tax Exemptions

All persons, associations and organizations who feel they qualify for property tax exemption must apply to the local Department of Revenue office within 30 days of receipt of this notice in order to be considered for exemption for the current tax year. If you have received an exemption since 1981 and the property or use of the property has not changed, you do not need to reapply for exemption. However, if your property has changed, you will need to reapply for an exemption. Exemption applications are available at your local Department of Revenue office.

Owner(s):
**GASIENICA, ANDREW N &
 MICK, KAREN A**

**2013 Property Assessment Notice
 Property Subject to Taxation**

**Yellowstone County
 Dept of Revenue Office
 175 N 27th St Ste 1400
 Billings, MT 59101-2089**

**Date: 6/8/2013
 Assessment Code:
 000C03284B
 School District: 0965
 2012 Mill Levy: 653.980**

**THIS IS NOT A TAX BILL. For details about your property taxation values, please
 visit your local Department of Revenue office or call (406) 896-4000.**

Legal Description / Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/Productivity* Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
YELLOWSTONE CLUB ESTATES 2ND, S30, T01 N, R25 E, BLOCK 6, Lot 9, 2003 ANNEX 03-1032-30-4-15-21-0000	2201 - Residential City or Town Lots 3501 - Improvements on Residential City or Town Lots Property Value	2.540%	0.38	276,900	276,900	346,400	4,761	4,635
Totals				276,900	276,900	346,400	4,761	4,635

*Agricultural and forest land values are based on the productive capacity of the land

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.