

PROPERTY TAX APPEAL

Read directions completely before proceeding

Instructions for Filing Property Tax Appeals

1. Please fill out this form as **completely** as possible. Use the computer if available, otherwise, please print. Use black or dark blue ink, not pencil. This form will be photocopied, so legibility is very important. Please send both pages of the form.
2. Be sure to give your correct mailing address and telephone number so that you can be notified of hearings and decisions. The county tax appeal board must give you reasonable notice of the date and hour of a hearing.
3. Be sure you have the proper legal description of the land or city lot. Even if you are not appealing land values, it is important to have a legal description of the exact location of the building or buildings, or other improvements. The legal description may be found on your deed, your tax assessment notice, or from your county assessor's office.
4. If additional space is needed, use a separate sheet of paper and attach it to this form. Please show the number of pages you are attaching.
5. **A copy of your appeal form should be retained by you after the appeal form has been signed and dated at the time you file your appeal. It will be necessary to show this copy if questions should arise as to the timeliness of filing, or whether a specific property has been appealed.**

You Need to Know the Following Facts About Your Tax Appeal:

1. The valuation of property may not be reduced by the county tax appeal board unless either the taxpayer or the taxpayer's agent makes and files a written application for reduction with the county tax appeal board. The application must be filed on or before the first Monday in June or 30 days after receiving either a notice of classification and appraisal or determination after review under 15-7-102(3) from the department, whichever is later. The application must state the post-office address of the applicant, specifically describe the property involved, and state the facts upon which it is claimed the reduction should be made. Section 15-15-102, MCA.
2. Both you, as taxpayer, and the Department of Revenue may call witnesses or present documentary evidence at your hearing before the county tax appeal board. The law requires that either the taxpayer or agent must appear and answer questions under oath at the county board hearing; otherwise the county board is without authority to grant any reduction to the taxpayer.
3. You may have an informal conference with the Department of Revenue before filing an appeal. This review is not required but is often helpful. You may request this by submitting an objection in writing to the Department, on the form AB-26 provided by the Department, within 30 days after receiving the notice of classification and appraisal from the Department. If you feel aggrieved by the Department's decision after the informal review, you still have the right to appeal to the county tax appeal board within 30 days after notice of the department's determination is mailed.
4. If a county tax appeal board refuses or fails to hear a taxpayer's timely application for a reduction in valuation of property, the taxpayer's application is considered to be granted on the day following the board's final meeting for that year. The Department shall enter the appraisal or classification sought in the application in the property tax record. Section 15-15-103 (2), MCA. This does not apply in the case of a filing made following the informal review by the Department when the review was not completed in time for the appeal to be considered by the board during its current session.
5. **If your taxes become due before this appeal is resolved, they must be paid under protest with the county treasurer, or it may not be possible to obtain a refund, as provided in Section 15-2-306, MCA.**

BE SURE TO PRINT THREE (3) COPIES OF THIS APPEAL FORM. FILE TWO (2) COPIES WITH THE CLERK AND RECORDER AND ONE FOR YOUR RECORDS.

PROPERTY TAX APPEAL FORM

Read directions on first page before completing; send both pages of the form

File this appeal with the Clerk and Recorder in the County in which the property is located. File on or before the **First Monday in June or within 30 days of the time you receive your Notice of Assessment or revised assessment notice of real property subject to taxation** or your **Assessment list of personal property from the Montana Department of Revenue.** *(for the purpose of a tax appeal, your notice of taxes due from the County Treasurer is not considered a notice of change or assessment.)* You may also appeal a decision made by the Department of Revenue based upon your informal review. You must file the appeal of the outcome of the informal review conference within 30 days of the receipt of the Department of Revenue decision.

FOR CTAB USE ONLY
Date Filed :
Docket # :
Received by :

THE FOLLOWING SECTION MUST BE COMPLETED IN FULL

Taxpayer Information

Legal Description of Property

Name of Taxpayer as shown on tax rolls:

Mailing Address

City/Town

County

Zip Code

Contact Phone No.

Alternate Phone No.

Lot(s)

Block(s)

Addition/Subdivision (NAME)

City/Town

Street Address

Was an AB-26 Form filed with the DOR?
 No YES If YES/Date

No. of Acres: Section: Township: Range: GEO Code:

	Appraised Value set by Department of Revenue	Appraised Value as Determined by Taxpayer	Appraised Value set by County Board Decision
Land	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Buildings	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Personal Property	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>

Reason for Appeal:

Name of Taxpayer: _____

Signature of taxpayer: _____ Date:

I hereby Authorize _____ (name of agent) to represent me in this matter.

Signature of taxpayer: _____ Date:

Name of Taxpayer:

GEO Code:

Please submit **BOTH** pages of the form

THIS PORTION FOR COUNTY TAX APPEAL BOARD USE:

The above application for reduction in appraised value is: *(circle one)* **approved** **disapproved** **adjusted**
for the following reasons:

Date: _____

_____ County Tax Appeal Board _____, Chairperson

Please send both pages of your form to the State Tax Appeal Board

IF YOU ARE DISSATISFIED WITH THE COUNTY BOARD DECISION, COMPLETE BELOW AND MAIL BOTH PAGES FOR APPEAL TO THE MONTANA STATE TAX APPEAL BOARD. DOCKET NO.: _____

Section 15-2-301, MCA: "If the appearance provision of the 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by action of the county tax appeal board may appeal to the state board by filing with the Montana State Tax Appeal Board a notice of appeal *within 30 calendar days after receipt of the decision of the county board.* The notice must specify the action complained of and the reasons assigned for the complaint."

I hereby appeal the action of the _____ County Tax Appeal Board, received on _____ (date)
for the following reasons:

Signature: _____ Date: _____

1209 8th Ave. - PO Box 200138 - Helena, MT 59620-0138
Telephone Number: (406) 444-2720 - FAX Number: (406) 444-3103 - www.stab.mt.gov

IF YOUR TAXES BECOME DUE BEFORE THIS APPEAL IS RESOLVED, THEY MUST BE PAID UNDER PROTEST, OR IT MAY NOT BE POSSIBLE TO OBTAIN A REFUND, AS PROVIDED IN SECTION 15-2-306, MCA.