

## Glenda Wiles

---

**From:** Carlson, Jayme <JSCarlson@mt.gov>  
**Sent:** Tuesday, September 25, 2018 1:14 PM  
**Cc:** Conn, Gordon  
**Subject:** Notification dates for the creation or change in taxing jurisdiction or the creation or amendment of a tax increment financing district  
**Attachments:** Memo-Creation or Change in Taxing Jurisdictions or TIFDs for TaxYear2019 .pdf

Good afternoon,

Please find the attached memorandum from Gordy Conn, Property Assessment Division Administrator.

The memo details the notification dates for the creation or change in a taxing jurisdiction or the creation or amendment of a tax increment financing district for tax year **2019**.

Thank you.

*Jayme Carlson*  
Management Analyst  
Property Assessment Division  
Montana Department of Revenue  
406-444-5592  
[jscarlson@mt.gov](mailto:jscarlson@mt.gov)

*The information transmitted by this email is intended only for the person or entity to which it is addressed. This email may contain proprietary, confidential, and/or privileged material. If you are not the intended recipient of this message, be aware that any use, review, retransmission, distribution, reproduction or any action taken in reliance upon this message is strictly prohibited. If you received this in error, please contact the sender and delete the material from all computers.*



Gene Walborn  
Director

# Montana Department of Revenue



Steve Bullock  
Governor

## MEMORANDUM

**To:** County Commissioners  
Clerk and Recorders  
County Treasurers  
Montana League of Cities and Towns

**From:** Gordy Conn  
Administrator, Property Assessment Division

**Date:** September 25, 2018

**Subject:** Notification dates for the creation or change in a taxing jurisdiction or the creation or amendment of a tax increment financing district

### **Creation or Change in a Taxing Jurisdiction – notification due January 1**

Local governments must submit formal notification to the department of the creation of a new taxing jurisdiction or a change in an existing jurisdiction by January 1 of the year in which the taxes are to be levied per 15-10-321, MCA. The department recognizes signed resolutions as formal notification. Supporting documentation includes, at a minimum, a map and parcel information for the taxing jurisdiction.

Submit approved resolutions and supporting documentation to your local Department of Revenue field office by January 1, 2019. The department will review the documentation and calculate the taxes to be levied for tax year 2019.

### **Creation or Amendment of a Tax Increment Financing District (TIFD) – notification due February 1**

Local governments must submit formal notification and supporting documentation for the creation or amendment of any TIFD on or before February 1 of the calendar year following the creation or amendment of the district per ARM 42.19.1402. Supporting documentation identified in ARM 42.19.1403 and ARM 42.19.1404 must be included with the notification and submitted to your local Department of Revenue field office per ARM 42.19.1407.

### **Questions?**

Contact the area manager of your local Department of Revenue field office. For contact information, go to [revenue.mt.gov](http://revenue.mt.gov).

Thank you!