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Director

Montana Department of Revenue



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MEMORANDUM

To: County Commissioners
County Clerk and Recorders
County Treasurers
Montana Tax Appeal Board

From: Gordy Conn
Administrator, Property Assessment Division

Date: June 13, 2019

Subject: Mailing of Classification and Appraisal Notices

The department's Property Assessment Division has completed its mailing of the 2019 classification and appraisal notices. We strive to provide timely notices to property taxpayers and to assist you in your annual planning and budgeting efforts.

We generated notices for 45,002 mobile home records, 28,113 personal property records and 755,987 real property records. Below is a table detailing the notice dates and deadline dates for submitting a Request for Informal Classification and Appraisal Review (Form AB-26) and a formal appeal for each property type.

2019 Classification and Appraisal Notices

Property Type	Total Number of Records	Notice Date	Deadline to Submit Form AB-26 or Formal Appeal
Mobile Home	45,002	4/5/2019	5/6/2019
Personal Property - Locally Assessed	21,636	5/3/2019	6/2/2019
Personal Property - Industrial	6,477	5/3/2019	6/2/2019
Real Property - Locally Assessed	753,296	6/18/2019	7/18/2019
Real Property - Industrial	2,691	6/18/2019	7/18/2019

Note! The notice date on some original or revised notices generated and mailed from the local Department of Revenue field offices varies depending upon the creation date of the notice.

How a Property Owner Can Object or Appeal the Classification or Market Value

Property owners who do not agree with our determination of their property's classification or market value can either informally object to the department or formally appeal to their local county tax appeal board (CTAB) one time per valuation cycle.

1. Submit Form AB-26 to the department within 30 days from the date on the classification and appraisal notice.

What happens next?

The property owner can ask for an onsite appraisal and can give us related documentation for additional review. We will then send the owner a decision letter about whether or not we adjusted the property value. If the owner disagrees with our decision, the owner can file a formal appeal with the local CTAB within 30 days from the date on our decision letter.

2. File an appeal form with their CTAB within 30 days from the date on the classification and appraisal notice. The owner should give the completed form to the local clerk and recorder to date stamp. The form and additional information are online at mtab.mt.gov.

What happens next?

If the owner disagrees with CTAB's decision, the owner can file an appeal with the Montana Tax Appeal Board within 30 days of the CTAB decision.

Our informal review process and the county's formal appeal process are separate and independent processes. Property owners don't have to first file an informal review with us before filing an appeal with the local CTAB. If filed on time, the property owner can file both a Form AB-26 and a Property Tax Appeal Form. Once CTAB makes a decision, however, the owner can no longer use our informal review process.

Valuation Adjustments for Class Three and Class Four Property

An informal classification and appraisal review (Form AB-26) or formal appeal submitted within 30 days from the date on the notice that results in a classification or valuation adjustment, the adjustment will apply to tax years 2019 and 2020.

If property owners miss the 30-day deadline, they have until **June 1, 2020** to submit a request for informal review or appeal directly to CTAB. Any valuation adjustments will apply only to tax year 2020.

Questions?

1. Classification and appraisal notice information is online at mtrevenue.gov
2. You can also contact, Gordy Conn, Administrator, Property Assessment Division at 406-444-7968 or GordyConn@mt.gov.

Cc: PAD Regional and Area Managers