



Request for Informal Assessment Review

15-7-102, MCA

This request must be returned to the Department of Revenue office address shown on the assessment notice on or before the first Monday in June of the current tax year, or within 30 days after the date on the assessment notice, whichever is later.

To properly process this document all applicable fields must be filled in.

Part I - General Information

Property Owner Name and Mailing Address

Four horizontal lines for property owner name and mailing address.

Person Filing this Form (if different from above)

One horizontal line for person filing this form.

Address

One horizontal line for address.

County \_\_\_\_\_

Geocode \_\_\_\_\_

Assessment Code \_\_\_\_\_

Home/Contact Phone \_\_\_\_\_

Cell Phone \_\_\_\_\_

Email \_\_\_\_\_

- Type of Property: Residential, Mobile Home, Vacant Land, Industrial, Commercial, Personal Property, Ag/Forest, Other

Legal Description: Give the complete legal description of the property in this application. Include the township, range and section number or subdivision block and lot for each parcel in your description.

Three horizontal lines for legal description.

Part II - Request for a Review and Inspection 15-7-139(6), MCA

My request for an informal property review is based on the following facts:

Five horizontal lines for facts supporting the request.

Please Choose One:

- I request a review of my assessment using only the information I have submitted.
I request an informal review meeting to provide additional information.

Contact me at my daytime phone number \_\_\_\_\_ to make an appointment for a property inspection.

Please note: If department employees are denied access to the property, the property's appraised value will not be adjusted.

**Part III – Property Owner Documentation to be Considered** (Complete this section if you are requesting an overall valuation change not related to physical characteristic changes to the property.) ARM 42.20.454, ARM 42.20.455, 15-7-102(3), MCA

**Market/Productivity Value from Assessment Notice**  
(as of July 1, 2008)

Land.....\$ \_\_\_\_\_

Improvements.....\$ \_\_\_\_\_

Personal Property.....\$ \_\_\_\_\_

Total.....\$ \_\_\_\_\_

**Value as Determined by Property Owner**  
(Your estimate of market/productivity value of land and improvements as of July 1, 2008)

Land.....\$ \_\_\_\_\_

Improvements.....\$ \_\_\_\_\_

Personal Property (as of Jan 1 of current year) . \$ \_\_\_\_\_

Total.....\$ \_\_\_\_\_

**Do you have any of the following documentation?** If yes, please check the boxes of all supporting documentation you have attached to this form including dates, purpose and details.  Yes  No

- Purchase within 6 months of the base year valuation date, July 1, 2008
- Fee Appraisal within 6 months of the base year valuation date, July 1, 2008
- Comparable property sales within 6 months of the base year valuation date, July 1, 2008
- Realty Listings within 6 months of the base year valuation date, July 1, 2008
- Building Remodel/Construction – please attach the builder’s cost breakdown worksheet
- Income Producing Commercial or Industrial Property – Property owner must be prepared to present detailed information about the property, including rental income, operating expenses and income statements, and strategic plans/pro forma

**Part IV – Request for an Information Packet** 15-7-102(3)(b), MCA

For properties valued using the sales comparison approach or the capitalization of net income method, an information packet is available to you from the Department of Revenue office shown on your assessment notice that will identify the method and data used by the department to establish the property value. Information in the packet will include:

- A copy of the department’s property record card (PRC). The PRC identifies the information the department has on file for the taxpayer’s property.
- Copies of the primary data used by the department in its valuation.

**Sales Information in the Information Packet is Confidential**

If you request a copy of the information packet for the property identified in this filing, you are hereby notified that the information packet includes confidential sales information that cannot be disclosed to others (15-7-102, MCA). Your signature below indicates your acknowledgement of the confidential nature of the sales information contained in the information packet.

**Acknowledgement and Agreement**

I agree, under penalty of law that I will not reveal, to any person, any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on my appeal. I agree that I will not copy or disseminate the documents I receive, except for use in my tax appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the State Tax Appeal Board, or any court regarding information confidentiality.

- Please email a copy of the information packet for the property identified in this filing to me.

Email address \_\_\_\_\_

- Please mail a copy of the information packet to the mailing address on the property record.
- Please provide the information packet at the informal review meeting.
- I waive my right to receive an information packet for the property identified in this filing.

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

**Part V – For Department of Revenue Office Use Only**

A field inspection was completed:  interior, date \_\_\_\_\_  exterior, date \_\_\_\_\_

If either field inspection was not completed, reason why:

\_\_\_\_\_  
\_\_\_\_\_

As a result of this informal review, an adjustment  was  was *not* made for the following reasons:

- Changes to property information
- Applicable fee appraisal
- Changes to property type
- Sales of comparable property
- Changed valuation method
- Changed classification of land
- Other

Additional Notes \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The results of this informal review were sent to the taxpayer on (date) \_\_\_\_\_

Reviewed by \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

**Part VI – Appealing an Informal Review**

Per MCA 15-7-102(6), if any property owner feels aggrieved by the department's decision regarding classification or valuation after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

**An appeal to a county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer.**

See pages 4-6 for instructions on submitting this form.

# Instructions for Submitting a Request for Informal Assessment Review (Form AB-26)

## SECTION I. General Information

### What if I do not agree with the value given to my property?

If you do not agree with our determination of the market value or classification of your property, you have the right to request an informal assessment review and/or file a formal appeal at the county and state level.

- **Request for Informal Assessment Review (Form AB-26)** – This process allows you an opportunity to explain why you believe the value shown on your assessment notice is incorrect and answer questions concerning the value of your property. The informal review process starts when you fill out a Form AB-26, available from your local Department of Revenue office or on our website at [revenue.mt.gov](http://revenue.mt.gov). This form must be completed and returned to the Department of Revenue office shown on the assessment notice on or before the first Monday in June of the current tax year, or within 30 days after the date on the assessment notice, whichever is later. We encourage property owners who have questions or concerns about their property values to use the Form AB-26 process.
- **File an appeal to a county tax appeal board** – If you are not satisfied with the results of your informal review, or if you do not want to use the informal review process described above, you can appeal your value to a county tax appeal board. Appeal forms are available at your local county clerk and recorder's office, or on the State Tax Appeal Board's website at <http://stab.mt.gov/default.mcp>. Appeals to a county tax appeal board must be filed on or before the first Monday in June or 30 days after receiving your property assessment notice, or if you requested an informal review, within 30 days of our decision.
- **File an appeal to the State Tax Appeal Board** – If you are not satisfied with a county tax appeal board's decision, you can appeal to the state tax appeal board. Appeals to the State Tax Appeal Board must be filed within 30 days of receiving a county tax appeal board's decision. Unless you are challenging a denial of an extended property tax assistance program (EPTAP), property tax assistance application (PTAP) or an exemption,

you must complete a county tax appeal process before you can appeal to the State Tax Appeal Board. If you are challenging a denial of EPTAP, PTAP or an exemption, you may file your appeal directly with the State Tax Appeal Board. The decision of the State Tax Appeal Board is final, unless you pursue district court action.

### Who may submit a Form AB-26 or file an appeal?

Any taxpayer who has received an assessment notice for Class 3, 4, 8 or 10 properties and has questions concerning the assessment or feels that the assessment is incorrect may file a Form AB-26. You may also file a Form AB-26 if you have received a letter denying your application for our extended property tax assistance program (EPTAP), property tax assistance application (PTAP), or an exemption. You may complete a Form AB-26 yourself or have a representative or attorney complete it for you. If you have a representative or an attorney complete and file a Form AB-26 for you, you and your representative or attorney must file a power of attorney form. If needed, the link for a power of attorney form is: <http://revenue.mt.gov/formsandresources/downloadable-forms/power-of-attorney.mcp>.

Below is a detailed listing of the classes of property that a Form AB-26 can be submitted for:

- Class 3 properties include agricultural land, one acre homestead on agricultural land, non-productive patented mining claims, and nonqualified agricultural land.
- Class 4 properties include residential, commercial and industrial land and improvements, including improvements on agricultural land. One acre homestead on forest and nonqualified agricultural land, mobile homes, manufactured homes and golf courses.
- Class 8 properties include business equipment, machinery, livestock, and all other property that is not included in any other class of property.
- Class 10 property includes forestland.

### What assessment may be reviewed?

You can only submit a Form AB-26 once in a reappraisal cycle. If we adjust your property value or classification as a result of your Form AB-26 review, the adjustment will be effective beginning the year for which your Form AB-26 was filed. As a general

rule; a separate Form AB-26 should be filed for each separately assessed parcel.

### **Do I need to pay my taxes if I have a Form AB-26 review or appeal pending?**

The law requires the taxpayer to pay the taxes under protest in order to receive any refund and accrued interest. The protest must be filed with the County Treasurer in writing, specifying the grounds for protest and the taxes must be paid by the due date.

### **Payment of Property Taxes**

Your property taxes are billed and collected by your local county treasurer. Please direct any questions regarding property tax billing and collection to them.

### **Penalty for False Statements**

A person making willful false statements on the Form AB-26 is subject to the penalties of false swearing set forth in 45-7-202, MCA.

## **SECTION II. Instructions for Completing Form AB-26**

### **Part I – General Information**

Enter the required identifying information including the following:

- Person Filing this Form (if different than property owner) – your agent/representative or attorney may complete the form for you. Please attach a power of attorney form. <http://revenue.mt.gov/formsandresources/downloadable-forms/power-of-attorney.mcp>.
- County – list county in which the property is located.
- Geocode – is a 15 digit property identification number. This number can be found in the table within your assessment notice.
- Assessment Code – Alpha numeric number found on the first page of your assessment notice.
- Home/Contact Phone – please provide a daytime phone number.

### **Part II – Request for a Review and Inspection**

In the space provided, specify the reasons for requesting a property review. Examples of such reasons may include differences in square footage, bedroom/bath count, or other physical characteristic changes. Information on purchase price, comparable sales or a fee appraisal are also reasons for

requesting a property review. A reason stated such as *taxes too high* is not enough information for department staff to make a valuation decision.

If you want us to conduct our review using only the information you included with your Form AB-26, please check the appropriate box. If you would like to meet with a department representative in person, please check that box. Please include your daytime phone number so we can contact you to make an appointment to inspect your property and get additional information from you.

### **Part III – Property Owner Documentation to Be Considered**

If you believe the department has the physical characteristics of your property correctly identified, but you are unhappy with the appraised value of the property, please complete this section.

Under the *Market/Productivity Value from Assessment Notice* section, enter the dollar values for land, improvements, and personal property (if applicable) shown in your assessment notice under the *As of 7/1/2008, Market/Productivity Value* column.

On some assessment notices, land and improvement values are combined in the *As of 7/1/2008, Market/Productivity Value* column. Please enter the combined value on either the land or improvements line.

In the section marked *Value as Determined by Property Owner*, enter your estimate of the market/productivity value of your land and improvements as of July 1, 2008. If applicable, your personal property dollar amount is valued as of January 1 of the current year, as required by law (personal property is reassessed every year).

The significance of the 07/01/2008 date is Montana law specifically requires that all property be valued on the same day every six years so that tax burdens are equally distributed among all taxpayers across the state. The 2007 legislature determined that the valuation date for the current reappraisal cycle (01/01/2009-12/31/2014) is July 1, 2008.

Please attach all documentation that supports the value you determine reasonable as of the base year valuation date.

As a general rule, the Department of Revenue appraisal is presumed to be correct and the property owner must prove otherwise.

### **Part IV – Request for an Information Packet**

If you choose to receive an information packet, you must:

1. Identify if you would like to receive your information packet by email, postal mail or at an informal review meeting.
  - If you want the packet emailed to you, please provide your email address on the line provided.
  - If you want the packet mailed to you, we will send your packet to the address you provided in Part 1 of this form unless you ask us to send it to another address.
  - If you select to receive the packet in person, you will receive it at the property inspection appointment.
2. Sign and date the form on the *Applicant Signature and Date* lines provided.

**PART V – For Department of Revenue Office Use Only**

Department employees will complete this section, describing whether your property received a valuation adjustment and why. We will mail a copy of the completed form to the name and address provided in Part I, unless you have given us another address.

**PART VI – Appealing an Informal Review**

Per MCA 15-7-102(6), if a property owner feels aggrieved by the department's decision regarding classification, valuation or a denial of a benefit you have applied for after the informal review, the property owner has the right to file an appeal with a county tax appeal board in the county where the property is located. County tax appeal board decisions may be appealed to the State Tax Appeal Board, whose decision may be appealed to district court.

If you choose to appeal the department's decision to a county tax appeal board, you must file your appeal within 30 days after notice of the department's determination is mailed to you.

**Additional Contact Information:**

You can find contact information (mailing address and phone number) for your local Department of Revenue office by visiting [revenue.mt.gov](http://revenue.mt.gov) or by calling toll free (866) 859-2254 (in Helena, 444-6900).

State Tax Appeal Board's website – <http://stab.mt.gov/default.mcp>