



Request for Informal Classification and Appraisal Review

15-7-102, MCA

Please submit this request to the Department of Revenue office address shown on the classification and appraisal notice within 30 days from the date on the notice. You may find contact information for local Department of Revenue offices by visiting revenue.mt.gov/property-assessment or by calling toll free (866) 859-2254 (in Helena, 444-6900).

To properly process this document all applicable fields must be completed. If an incomplete form is submitted, the form will be sent back to you for completion. See pages 4-6 for instructions on submitting this form.

Part I – Required Information (See page 5 of instructions.)

Property Owner Name and Mailing Address

Person Filing this Form (If different from above; see Section II, Part I.)

Mailing Address _____

County _____

Geocode (# can be found on your classification and appraisal notice)

Assessment Code _____

Home/Contact Phone _____

Cell Phone _____

Email _____

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

Part II – Request for an Informal Classification and Appraisal Review and Property Inspection

15-7-139(6), MCA (Please be specific; attach a separate page if needed. See page 5 of instructions.)

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

Choose one:

- I request the department to review my property value by using only the information I have submitted.
- I request a meeting to provide additional information and discuss my property value.

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

X Property Owner Signature _____ **Date** _____

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. See page 5 of instructions.) [15-7-102\(3\)](#), [MCA](#), [ARM 42.20.454](#), [ARM 42.20.455](#)

Current Year Market/Productivity Value from Classification and Appraisal Notice (as of January 1, 2014*)	Value as Determined by Property Owner (your estimate of market/productivity value of land and improvements as of January 1, 2014*)
Land..... \$ _____	Land..... \$ _____
Improvements..... \$ _____	Improvements..... \$ _____
Personal Property..... \$ _____	Personal Property (as of Jan 1 of current year) . \$ _____
Total..... \$ _____	Total..... \$ _____

*Montana law specifically requires all residential, commercial, agricultural and industrial property to be valued on the same date every two years to equally distribute the tax burdens among property owners across the state. January 1, 2014 is the valuation date for residential, commercial, agricultural and industrial property. Forest land property has the same valuation date, January 1, 2014, but has a six-year appraisal cycle (2015-2020).

Do you have any of the following documentation? If yes, check the boxes of all supporting documentation you have attached to this form including dates, purpose and details.

- Purchase price of subject property within six months of the January 1, 2014 valuation date.
- Fee Appraisal within six months of the January 1, 2014 valuation date.
- Comparable property sales/listings within six months of the January 1, 2014 valuation date.
- Building Remodel/Construction – 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 – Appealing an Informal Classification and Appraisal Review (See page 6 of instructions.)

After our review of your property, the department will mail a determination letter to the property owner in response to their request for an informal classification and appraisal review.

If any property owner feels aggrieved by the department’s decision regarding classification or valuation after the informal classification and appraisal review, the property owner has the right under [15-7-102\(6\)](#), [MCA](#) 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 Montana 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 from the date of the department’s determination letter.

Industrial property owners may appeal the department’s determination to the Montana Tax Appeal Board (MTAB) or to the county tax appeal board (CTAB) in the county where the property is located as provided in [15-2-302](#), [MCA](#).

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder’s office or on the Montana Tax Appeal Board’s website at mtab.mt.gov.

Return this page if you are requesting a residential or commercial information packet or additional residential sales data.

Part V – Request for an Information Packet [15-7-102\(3\)\(b\), MCA](#) (See page 6 of instructions.)

For residential and commercial properties valued using the sales comparison, cost or income approach, an information packet is available from the Department of Revenue office shown on your classification and appraisal notice. The packet identifies the appraisal method and data used by the department to establish the property value. Information in the packet includes:

- A copy of the department's electronic property record card (PRC). The PRC identifies the information the department has on file for the owner's property.
- A photo and sketch, if available.
- A comparable sales sheet, if property was valued using the sales comparison approach.

Check the appropriate box.

- I do not want to receive an information packet.
- Email a copy of the information packet for the property identified in this filing to me.
Email address _____
- Mail a copy of the information packet to the mailing address on the property record.
- Provide the information packet at the informal review meeting.

Sales Information is Confidential

If you request a copy of the information packet for the property identified in this filing, be aware that the information packet includes confidential sales information that may not be disclosed to others. ([15-7-102, MCA](#)) Your signature below in *Part VII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information contained in the packet and your agreement to not disclose any of the sales information.

Part VI – Request for Additional Residential Sales Data [15-7-102\(3\)\(b\), MCA](#) (See page 6 of instructions.)

For residential properties, additional sales data used by the department to value residential property in your market model area is available to you. The data consists of sales in your market model area listed by geocode number, sale price and sale date. A market-modeled area may include 40 to 3,000 sales. A geocode is a 17 digit number the department uses to identify each parcel in each county, township, portion of the township and range.

Sales Information is Confidential

If you request the additional sales data, be aware that the information includes confidential sales information that may not be disclosed to others. ([15-7-102, MCA](#)) Your signature below in *Part VII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information provided and your agreement to not disclose any of the sales information.

Check the appropriate box.

- Do not want additional residential sales data
 - Mail paper copy
 - Mail USB drive (PDF format)
-

Part VII – Confidentiality Agreement (See page 6 of instructions.)

If you are requesting a residential or commercial information packet or additional residential sales data, you must sign the confidentiality agreement below.

I agree, under penalty of law, that I will not reveal, to any person, except my agent/representative or attorney, 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 Montana Tax Appeal Board, or any court regarding the nondisclosure of confidential information.

X Property Owner Signature _____ **Date** _____

We will mail the requested information to the mailing address listed in Part I unless another address is provided below:

Instructions for Submitting a Request for Informal Classification and Appraisal Review (Form AB-26)

SECTION I. Required Information

What if I do not agree with the value of my property?

If you do not agree with the department's determination of the classification or market value of your property, you have the right to request an informal classification and appraisal review and/or file a formal appeal to a county tax appeal board.

- **Request for Informal Classification and Appraisal Review (Form AB-26)** – The department conducts mass appraisal of all properties statewide. The informal review process allows the department to look at your property individually and allows you to provide documentation to support a different classification or value than determined by the department as shown on your classification and appraisal notice. 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/property-forms. *This form must be completed and returned to the Department of Revenue office shown on the classification and appraisal notice within 30 days from the date on the classification and appraisal notice.*
- **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 to a county tax appeal board. Appeal forms are available at your local county clerk and recorder's office, or on the Montana Tax Appeal Board's website at mtab.mt.gov.

Appeals to a county tax appeal board must be filed within 30 days from the date on the classification and appraisal notice, or if you requested an informal review, within 30 days from the date on the department's determination letter.

County tax appeal board decisions may be appealed to the Montana Tax Appeal Board, whose decision may be appealed to a district court. Your appeal must be filed within 30 days of receiving a county tax appeal board's decision.

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

Any property owner who has received a classification and appraisal notice for residential, commercial, agricultural, industrial and forest land property and does not agree with the department's classification or valuation of their property and has additional documentation showing that the classification and/or valuation is incorrect, may file a Form AB-26. 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: revenue.mt.gov/Portals/9/tax_professionals/POA.pdf.

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

- Class Three properties include agricultural land, one acre homestead on agricultural land, nonproductive patented mining claims, and nonqualified agricultural land.
- Class Four properties include residential, commercial and industrial land and improvements, including improvements on agricultural land; and one acre homestead on forest and nonqualified agricultural land, mobile homes, manufactured homes and golf courses.
- Class Eight properties include business equipment, machinery and all other property that is not included in any other class of property.
- Class Ten property is forestland.

You can only submit a Form AB-26 once per appraisal cycle. If the department adjusts your classification or property value or 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. 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 property owner to pay the disputed taxes *under protest* 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 – Required 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 which can be found at: revenue.mt.gov/Portals/9/tax_professionals/POA.pdf.
- County – county in which the property is located.
- Geocode – a 17 digit property identification number found on your classification and appraisal notice.
- Assessment Code – alpha numeric number found on your classification and appraisal notice.
- Home/Contact Phone – 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 an informal review. A reason stated such as *taxes too high* is not enough information for department staff to make a valuation decision.

If you want the department to conduct our review using only the information you included with your Form AB-26, check the appropriate box. If you would like to meet with a department representative in person, check that box. Include your daytime phone

number so the appraiser can contact you to make an appointment to inspect your property and get additional information. If department employees are denied access to your property, the property's appraised value will not be adjusted.

Part III – Property Owner Documentation to Be Considered

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

Under the *Current Year Market/Productivity Value from Classification and Appraisal Notice* section, enter the dollar values for land, improvements, and personal property (if applicable) shown on your classification and appraisal notice in the Current Year Market/Productivity Value column.

On some classification and appraisal notices, land and improvement values are combined in the *Current Year Market/Productivity Value* column. 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 01/01/2014. 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).

Montana law specifically requires all residential, commercial, agricultural and industrial real property to be valued on the same date every two years to equally distribute the tax burdens among property owners across the state. January 1, 2014 is the valuation date for residential, commercial, agricultural and industrial property. Montana law requires all forest land to be valued every six years. January 1, 2014 is the valuation date for forest land property.

Attach all documentation to support the value you determine as of the valuation date.

The department's market/productivity value is presumed correct. The property owner has the burden to prove otherwise.

PART IV – Appealing an Informal Review

Per [15-7-102\(6\), MCA](#), 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 (CTAB) in the county where the property is located.

If you choose to appeal the department's decision to CTAB, you must file your appeal within 30 days from the date on the department's determination letter mailed to you.

You may appeal your classification and appraisal notice directly to your local CTAB rather than first filing a Form AB-26. If you choose to appeal directly to the CTAB, your appeal must be submitted to the county clerk and recorder within 30 days from the date on the classification and appraisal notice. CTAB decisions may be appealed to the Montana Tax Appeal Board, whose decision may be appealed to district court.

Industrial property owners may appeal the department's determination to the Montana Tax Appeal Board (MTAB) or to the county tax appeal board (CTAB) in the county where the property is located as provided in [15-2-302, MCA](#).

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at mtab.mt.gov.

Part V – Request for an Information Packet

An information packet is available to you for properties valued using the sales comparison, cost or income approach. If you choose to receive an information packet, you must:

1. Check the appropriate box 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.
 - If you want the packet mailed to you, the department will send your packet to the address you provided in Part I of this form unless another address is provided.
 - If you select to receive the packet in person, the appraiser will provide it at the property inspection appointment.

2. Be aware that the information provided includes confidential sales information that cannot be disclosed to others. The confidentiality agreement in Part VII must be completed.

PART VI – Request for Additional Residential Sales Data

For residential properties, additional sales data used by the department to value residential property in your market model area is available to you. If you choose to receive additional residential sales data in your market model area, you must:

1. Check the appropriate box to receive the sales data as a paper copy or a USB drive.
2. Be aware that the information provided includes confidential sales information that cannot be disclosed to others. The confidentiality agreement in Part VII must be completed.

PART VII – Confidentiality Agreement

If you requested an information packet or additional sales data, you must read the confidentiality agreement and sign and date the form.

Provide the mailing address you want information sent to if different than the mailing address provided in Part I.

The requested information will only be provided if you have signed the confidentiality agreement.

Additional Contact Information:

You may find contact information for your local Department of Revenue office by visiting revenue.mt.gov/contact-us or by calling toll free (866) 859-2254 (in Helena, 444-6900).