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Flathead County  
Dept of Revenue  
100 Financial Dr - Suite 210  
Kalispell, MT 59901-6090  
(406) 758-5700



**ASSESSMENT CODE:  
0000SAMPLE**

**ADDRESS SERVICE REQUESTED**

SAMPLE OWNER 2  
PO BOX 2  
LIBBY, MT 59923-0002

Dear Property Taxpayer:

Your assessment has been revised because we discovered that some portion of your property had not been assessed, had been incorrectly assessed or had been omitted from taxation.

**Understanding this Assessment Notice**

Under Montana law, we are required to send an assessment notice whenever one or more of these events has occurred: a change in ownership, a change in classification, or a change in value. This is not a tax bill.

Please review this information thoroughly. If you have questions or concerns, or would like further details about your property taxation values, please call your local Department of Revenue office. We welcome hearing from you.

You have 30 days to dispute your valuation. If you do not dispute your valuation notice within 30 days, you forfeit your right to appeal. *See page two for appeal instructions.*

**Reviewing your Property's Market Value and Classification**

**Change in Taxable Value.** The column labeled "Market or Productivity Value" reflects the prior appraisal cycle value "As of 1/1/2002" as well as the current appraisal cycle value "As of 7/1/ 2008" of real property or the current year's depreciated value of personal property. The shaded column labeled "Taxable Value, Current Year" reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled "Taxable Value, Previous Year and Current Year" shows the change in taxable value of your property.

**Livestock.** While there is not a property tax on livestock, there are per capita fees assessed against all livestock as prescribed by the Board of Livestock annually. The per capita fees will be billed by the Department of Revenue in November each year separately from any property tax. Changes in livestock numbers and/or ownership that occur after February 1 cannot be adjusted at the time of billing. If this notice does not reflect your livestock correctly as of February 1, 2011, please call your local Department of Revenue office.

**Mobile Homes.** If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

**Calculating your Estimated Property Taxes Using the Information on this Notice**

Please see the enclosed worksheet to calculate an estimate of your property tax liability.

*If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.*

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## Appealing your Property's Market Value or Classification

This process only applies to appealing your assessed market value or classification, *not your property taxes*.

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below:

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to your local Department of Revenue office within 30 days after you receive this assessment notice. The form is available at your local Department of Revenue office or online at [revenue.mt.gov](http://revenue.mt.gov). The department will send a written determination of our decision after the review. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to your County Tax Appeal Board.
- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of these dates: 30 days after you receive this assessment notice; or 30 days after you receive our determination of your AB-26 informal review; or by the first Monday in June. The form is available at your local County Clerk and Recorder's office or online at [stab.mt.gov](http://stab.mt.gov). Find a more complete description of the appeal process on the State Tax Appeal Board's website at [stab.mt.gov](http://stab.mt.gov).

### Paying Taxes Under Protest

If you are appealing your property's market value or classification and your taxes become due before your informal review or appeal is resolved, to protect your right to a refund you will need to:

- Pay the taxes disputed under protest by the due date *and*
- Specify the grounds of your protest in writing to the County Treasurer.

Please contact your County Treasurer for more information about paying taxes under protest, or appealing your property taxes.

### Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. Please see the enclosed worksheet for detailed descriptions of these programs.

- Disabled American Veterans or Spouses of Disabled American Veterans (Section 15-6-211, MCA)
- Property Tax Assistance Program (Section 15-6-134, MCA)
- Extended Property Tax Assistance Program (Section 15-6-193, MCA)
- Elderly Homeowner/Renter Income Tax Credit (Section 15-30-2337 through 15-30-2341, MCA)

### Property Tax Exemptions

All persons, associations and organizations who feel they qualify for property tax exemption must apply to the local Department of Revenue office within 30 days of receipt of this notice in order to be considered for exemption for the current tax year. If you have received an exemption since 1981 and the property or use of the property has not changed, you do not need to reapply for exemption. However, if your property has changed, you will need to reapply for an exemption. Exemption applications are available at your local Department of Revenue office.

Owner(s):  
SAMPLE OWNER 2

2011 Revised Assessment Notice  
Property Subject to Taxation

Date: 5/12/2011  
Assessment Code:  
0000SAMPLE  
School District: 1334  
2010 Mill Levy: 454.640

Flathead County  
Dept of Revenue  
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**THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue office or call (406) 758-5700.**

Legal Description / Geocode	Property Classification	Taxable Percent	Quantity	Value Before Reappraisal	Market /Productivity Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
S25, T30 N, R22 W, SAMPLE LEGAL DESCRIPTION 57-1234-56-7-89-10-0000	6201 - Personal Property Manuf, Mobile Homes	2.720%		11,280	11,280	20,390	188	251
<b>Totals</b>				<b>11,280</b>	<b>11,280</b>	<b>20,390</b>	<b>188</b>	<b>251</b>

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the Montana Legislature's reappraisal mitigation strategy. Livestock reflected on this notice are exempt from property tax but are subject to a per capita fee that is billed in November separately from any property tax.

**If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.**

