

Petroleum County
Dept of Revenue Office
PO Box 226
Winnett, MT 59087-0226
(406) 429-5231



**ASSESSMENT CODE:
000SAMPLE3**

ADDRESS SERVICE REQUESTED

SAMPLE OWNER 3
PO BOX 3
WINNETT, MT 59087-0003

Dear Property Taxpayer:

Your assessment has been estimated because you did not provide us with information that we requested or you did not allow us to complete an on-site inspection of your property. Please be aware that Montana law allows us to charge a penalty of up to 20% of the assessed value of your property if you do not provide the requested information.

Understanding this Assessment Notice

Montana state law requires annual valuation of non-exempt personal property business equipment. This is not a tax bill.

Please review this information thoroughly. If you have any 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. 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.

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.

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. 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. Find a more complete description of the appeal process on the State Tax Appeal Board's website at stab.mt.gov.

Please be aware: The County Tax Appeal Board cannot adjust the estimated value of your property if you have not provided the required reporting information or allowed the department permission to enter your land to appraise or audit the property.

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 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 3

2011 Estimated Personal Property Assessment Notice
Property Subject to Taxation

Date: 5/12/2011
Assessment Code:
000SAMPLE3
School District: Multi
2010 Mill Levy: Multi

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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) 429-5231.

Description Property ID	Property Classification	Current Year Taxable Percent	Quantity	Market Value		Taxable Value	
				Previous Year	Current Year	Previous Year	Current Year
55-0000SAMPLE-001	6100 - Non-Filing / Late Filing Penalty 15-1-303 MCA	3.000%			10,862		326
	6111 - Agricultural Implements & Machinery	3.000%	35.00		49,078		1,472
	6510 - Non-Exempt Tools & Other Shop Equipment	3.000%			230		7
	6519 - Supplies & Materials	3.000%			5,000		150
55-0000SAMPLE3-001	6100 - Non-Filing / Late Filing Penalty 15-1-303 MCA	3.000%			6,440		193
	6510 - Non-Exempt Tools & Other Shop Equipment	3.000%			31,200		936
	6512 - Hand Held Shop Tools Over \$15,000 Market	3.000%					
	6519 - Supplies & Materials	3.000%			1,000		30
Totals				0	103,810	0	3,114

NOTE: The total values in the shaded columns provide the best value change comparisons. 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.

