



Montana Department of  
**REVENUE**

*Revenue and Transportation Interim Committee  
July 9, 2015*

# Reappraisal Update



# Overview

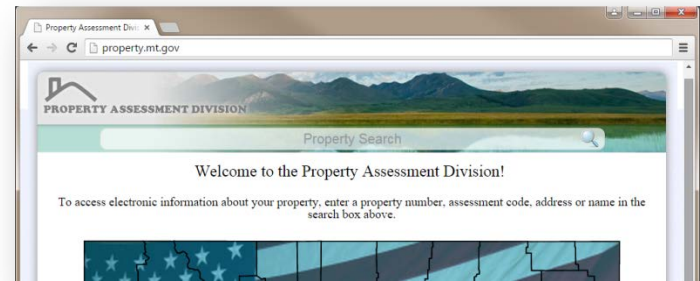
- 2015 Reappraisal Status
- Electronic Property Record Card – Public Website
- Additional Residential Sales Data
- 2017 Reappraisal Timeline

# 2015 Reappraisal Status

- Classification and Appraisal Notices
  - Approximately 28,000 personal property (business equipment) and 46,000 mobile home notices were mailed in May
  - Approximately 600,000 real property notices are currently being mailed statewide

# Electronic Property Record Card

- An electronic property record card is now available at:
  - <http://property.mt.gov>
- Property records may be accessed by geocode, name, or address
- This website will have all property characteristics, owner name, etc. ***but it will not have any sales data***

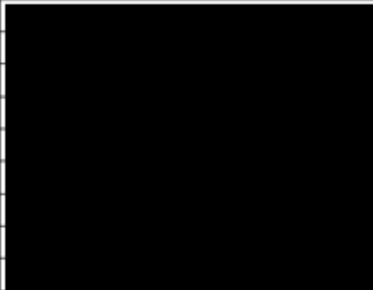






# Electronic Property Record Card

PROPERTY ASSESSMENT DIVISION

Property Search

05-1888-31-1-41-07-0000 [X]

General Information				
Property Number				<a href="#">Open Map</a> 
Assessment Code				
County				
Levy District				
Neighborhood				
Situs Address				
Legal Description				
Owner Name				
Property Last Updated				
Value History				
Year	Method	Value		
2013	MKT	\$145,500		
2014	MKT	\$145,500		
2015	MKT	\$146,100		
Property Characteristics				
Type	RU - Residential Urban			
Living Units	1			
Topography	1	Utilities	1, 4, 9	
Access	1			
Location	5 - Neighborhood or Spot			
Fronting	4 - Residential Street			
Parking	1 - Off Street	Parking Qty.	2 - Adequate	
Parking Proximity	3 - Secondary Street			
Residential Dwellings				
	SFR	08 - Conventional	3501 - Improvements on Residential City/Town Lots	
Market Land				
	Type	Value		
	1 - Primary Site	\$41,950		

# Electronic Property Record Card

*with no sales data*

The screenshot shows a web-based interface for an Electronic Property Record Card. On the left is a data table with sections for General Information, Value History, Property Characteristics, Residential Dwellings, Market Land, and Other Buildings & Improvements. On the right is a map showing several green-shaded rectangular parcels.

General Information			
Property Number	[REDACTED]		
Assessment Code	[REDACTED]		
County	[REDACTED]		
Levy District	[REDACTED]		
Neighborhood	[REDACTED]		
Situs Address	[REDACTED]		
Legal Description	[REDACTED]		
Owner Name	[REDACTED]		
Property Last Updated	[REDACTED]		

Value History		
Year	Method	Value
2013	MKT	\$145,500
2014	MKT	\$145,500
2015	MKT	\$146,100

Property Characteristics			
Type	RU - Residential Urban		
Living Units	1		
Topography	1	Utilities	1, 4, 9
Access	1		
Location	5 - Neighborhood or Spot		
Fronting	4 - Residential Street		
Parking	1 - Off Street	Parking Qty.	2 - Adequate
Parking Proximity	3 - Secondary Street		

Residential Dwellings		
<input checked="" type="checkbox"/>	SFR	08 - Conventional
	3501 - Improvements on Residential City/Town Lots	

Market Land	
Type	Value
<input checked="" type="checkbox"/> 1 - Primary Site	\$41,950

Other Buildings & Improvements	
Type	Value
<input checked="" type="checkbox"/> RRG3 - Garage, frame, detached, unfinished	\$4,100
<input checked="" type="checkbox"/> RPA2 - Concrete	\$290

# Informal Review and Appeals

- Informal Classification and Appraisal Reviews (Form AB-26)
  - Filed with the Department
  - Due within 30 days from the date on the notice
- Formal Appeals
  - Filed with the local County Tax Appeal Board
  - Due within 30 days from the date on the notice
  - or -
  - If filing an AB-26, within 30 days from the Department's decision

**REVENUE** Clear Form MONTANA  
Alt-05  
Rev 05 15

**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](http://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	County
_____	_____
_____	Geocode (# can be found on your classification and appraisal notice)
_____	_____
_____	Assessment Code
_____	_____
Person Filing this Form (if different from above, see Section II, Part I)	Home/Contact Phone
_____	_____
_____	Cell Phone
_____	_____
Mailing Address	Email
_____	_____
_____	Type of Property:
_____	<input type="checkbox"/> Residential <input type="checkbox"/> Mobile Home
	<input type="checkbox"/> Vacant Land <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial
	<input type="checkbox"/> Personal Property <input type="checkbox"/> Ag/Forest <input type="checkbox"/> 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 \_\_\_\_\_




# Additional Residential Sales

Property owners can request additional residential sales on Form AB-26



# Residential Sales Information

- Additional sales provided in either paper form or a PDF on a USB drive
- Information Includes:
  - Geocode
  - Sale price
  - Sale date
  - Address
- Geocodes can be entered online for more information



All of the sales listed below are within the subject property's market area. These sales were used to develop a multiple regression model for estimating market value.

Property Number	Sale Date	Adjusted Sale Price	Property Address
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
46			
47			
48			
49			
50			
51			



**CONFIDENTIAL**

# Electronic Property Record Card

*With sales in market area and subject property's comparable sales*

**General Information**

Property Number: [REDACTED]  
 Assessment Code: [REDACTED]  
 County: [REDACTED]  
 Levy District: [REDACTED]  
 Neighborhood: [REDACTED]  
 Situs Address: [REDACTED]  
 Legal Description: [REDACTED]  
 Owner Name: [REDACTED]  
 Property Last Updated: [REDACTED]

**Value History**

Year	Method	Value
2013	MKT	\$145,500
2014	MKT	\$145,500
2015	MKT	\$146,100

**Property Characteristics**

Type: RU - Residential Urban  
 Living Units: 1  
 Topography: 1 Utilities: 1, 4, 9  
 Access: 1  
 Location: 5 - Neighborhood or Spot  
 Fronting: 4 - Residential Street  
 Parking: 1 - Off Street Parking Qty.: 2 - Adequate  
 Parking Proximity: 3 - Secondary Street

**Comparable Sales**

Property Number	Sale Date	Sale Price
1 10-0430-43-09-10-0303	1/3/2013	\$150,000
2 10-0233-22-88-09-1232	5/5/2013	\$120,000
3 10-1111-12-12-33-1212	5/3/2014	\$173,000
4 10-3223-21-54-32-2903	3/3/2012	\$115,000
5 10-2353-23-76-23-0930	9/9/2013	\$139,000

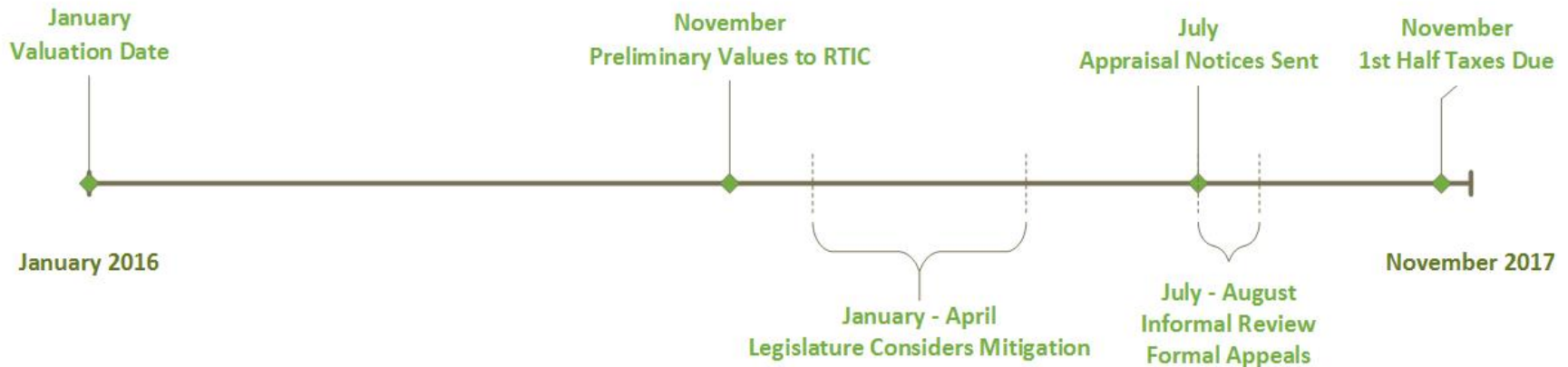
**Residential Dwellings**

SFR 08 - Conventional 3501 - Improvements on Residential City/Town Lots

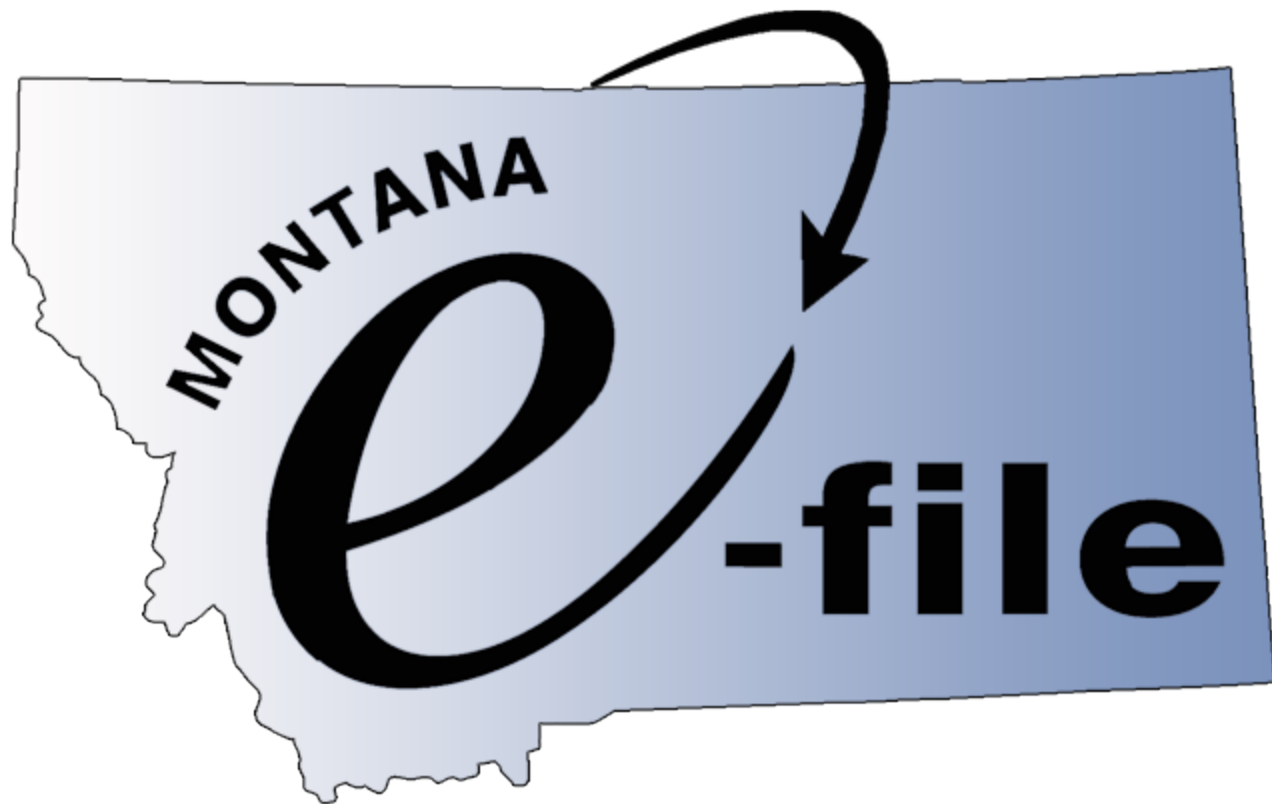
**Market Land**

# 2017 Reappraisal Timeline

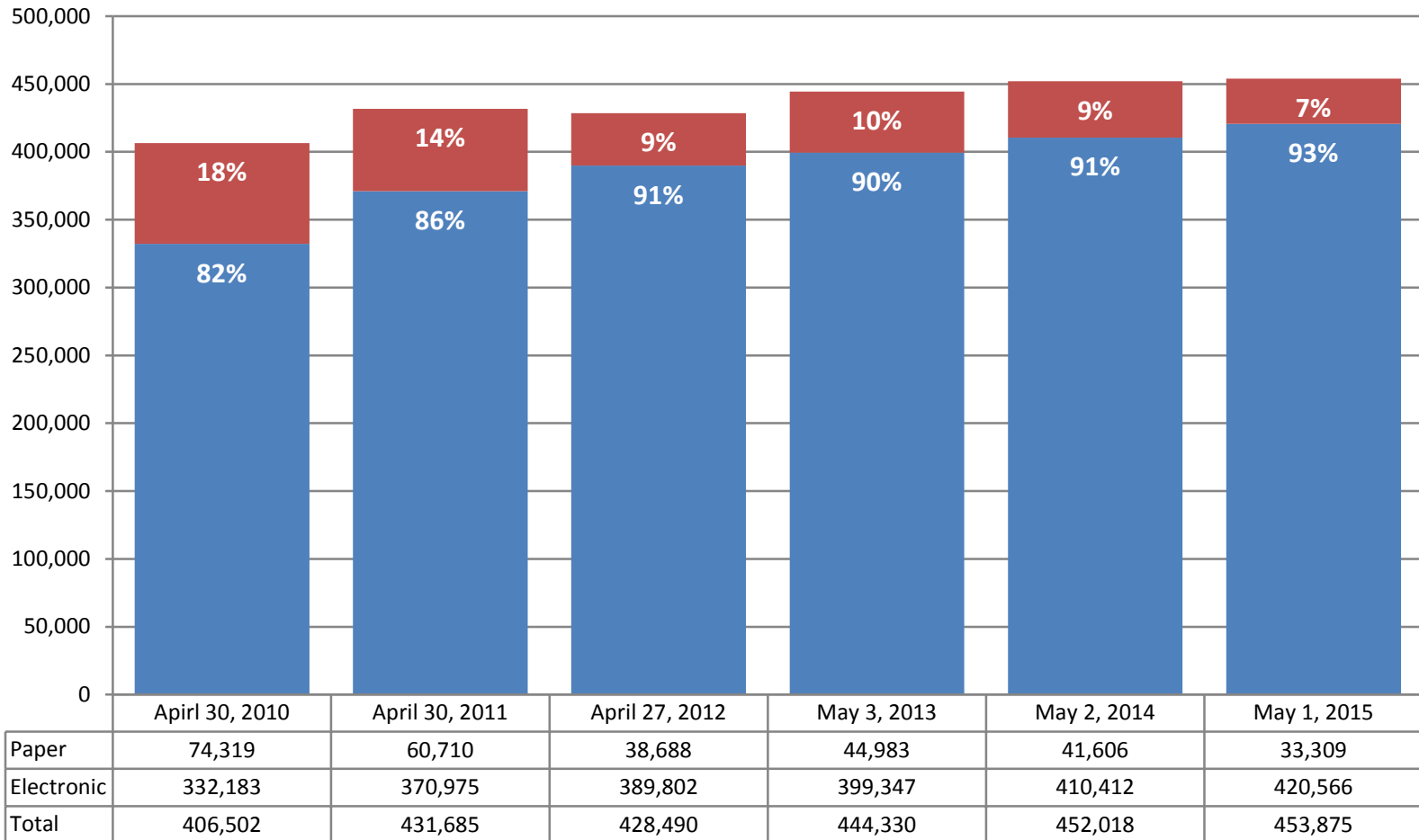
## 2017 Reappraisal Timeline



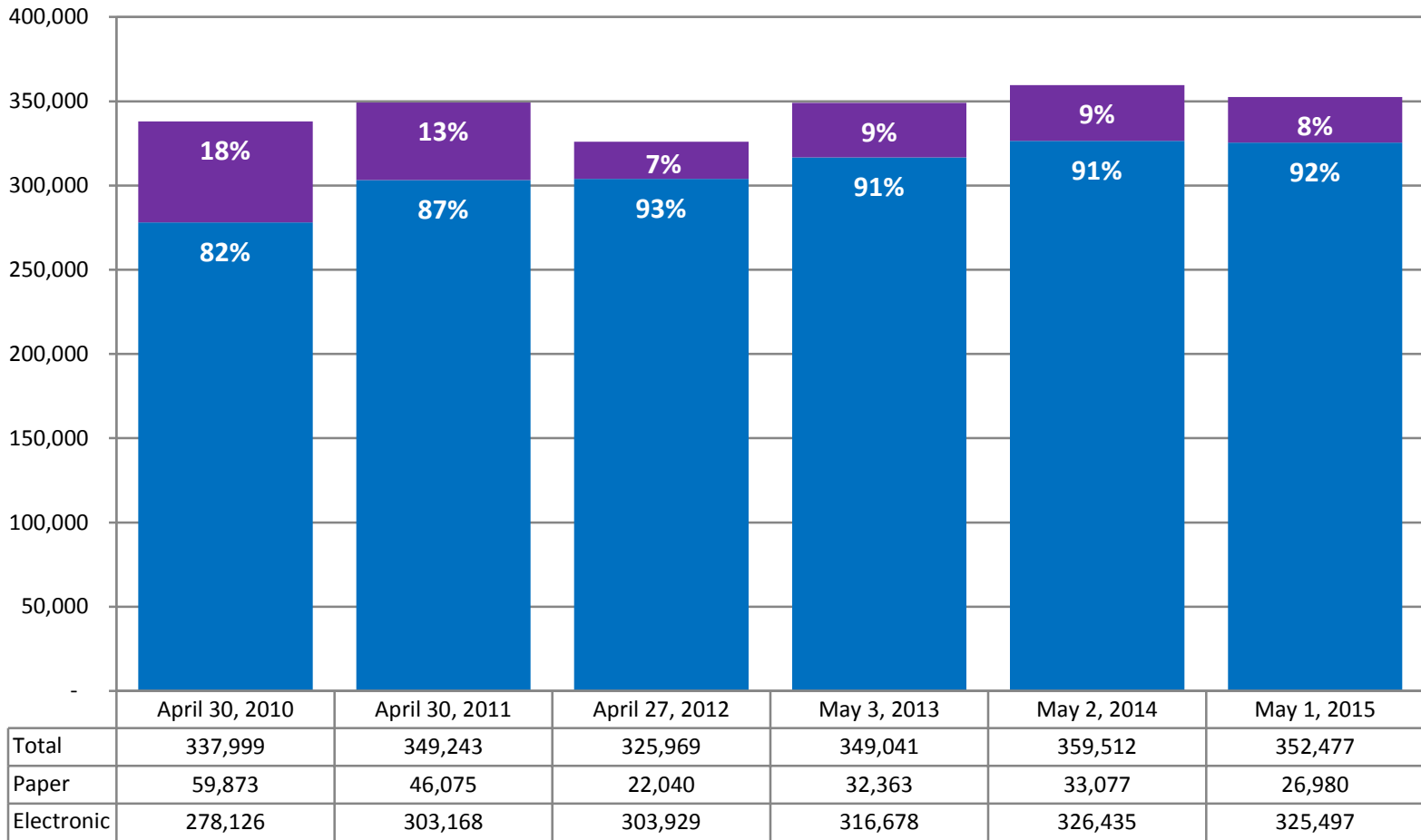
# 2015 Tax Season Update



# Individual Income Tax Returns Processed Electronic and Paper Tax Seasons 2010-2015

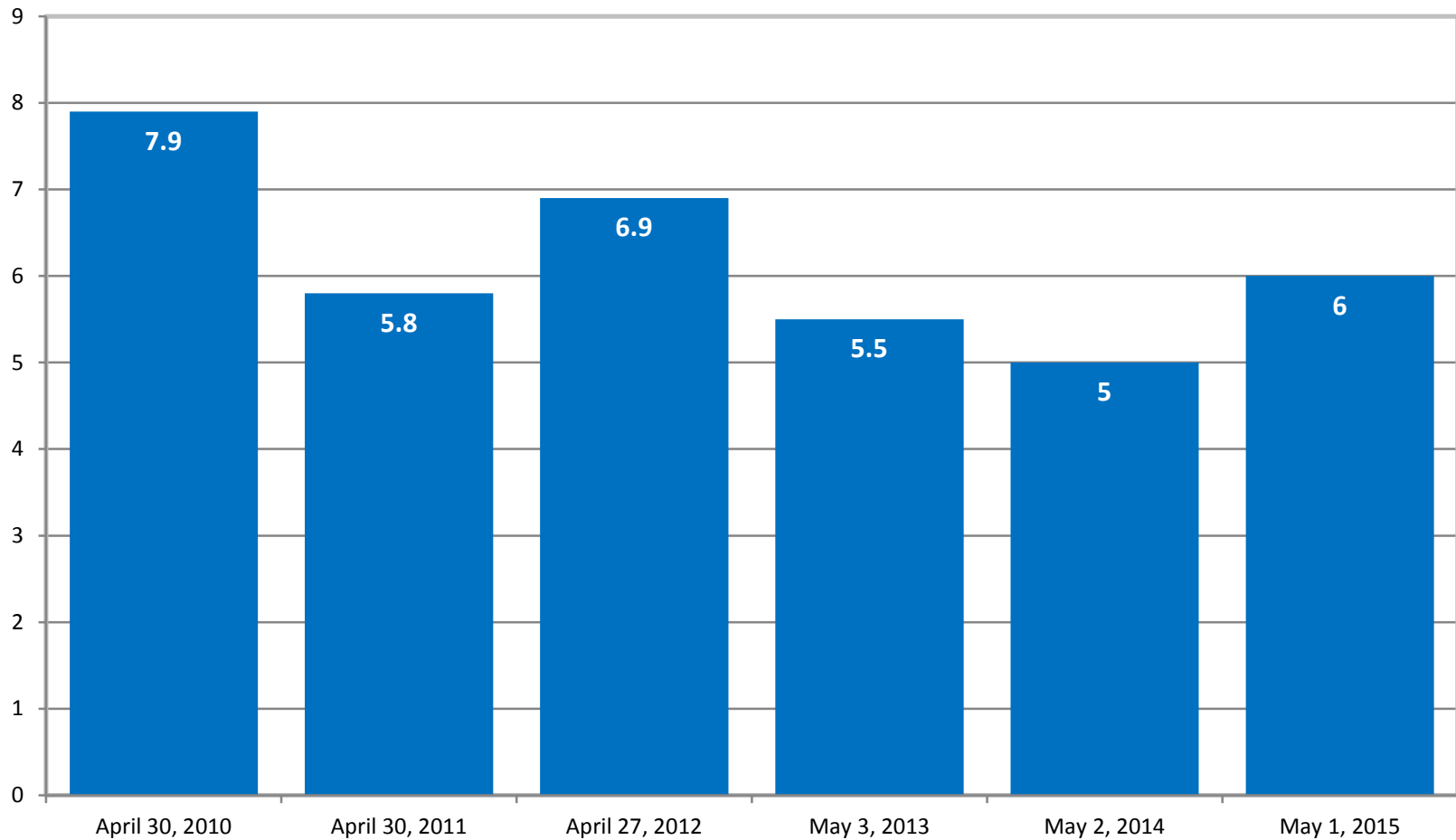


# Individual Income Tax Refunds Processed Electronic and Paper Tax Seasons 2010-2015



# Average Days to Process an Individual Income Tax Refund Filed Electronically

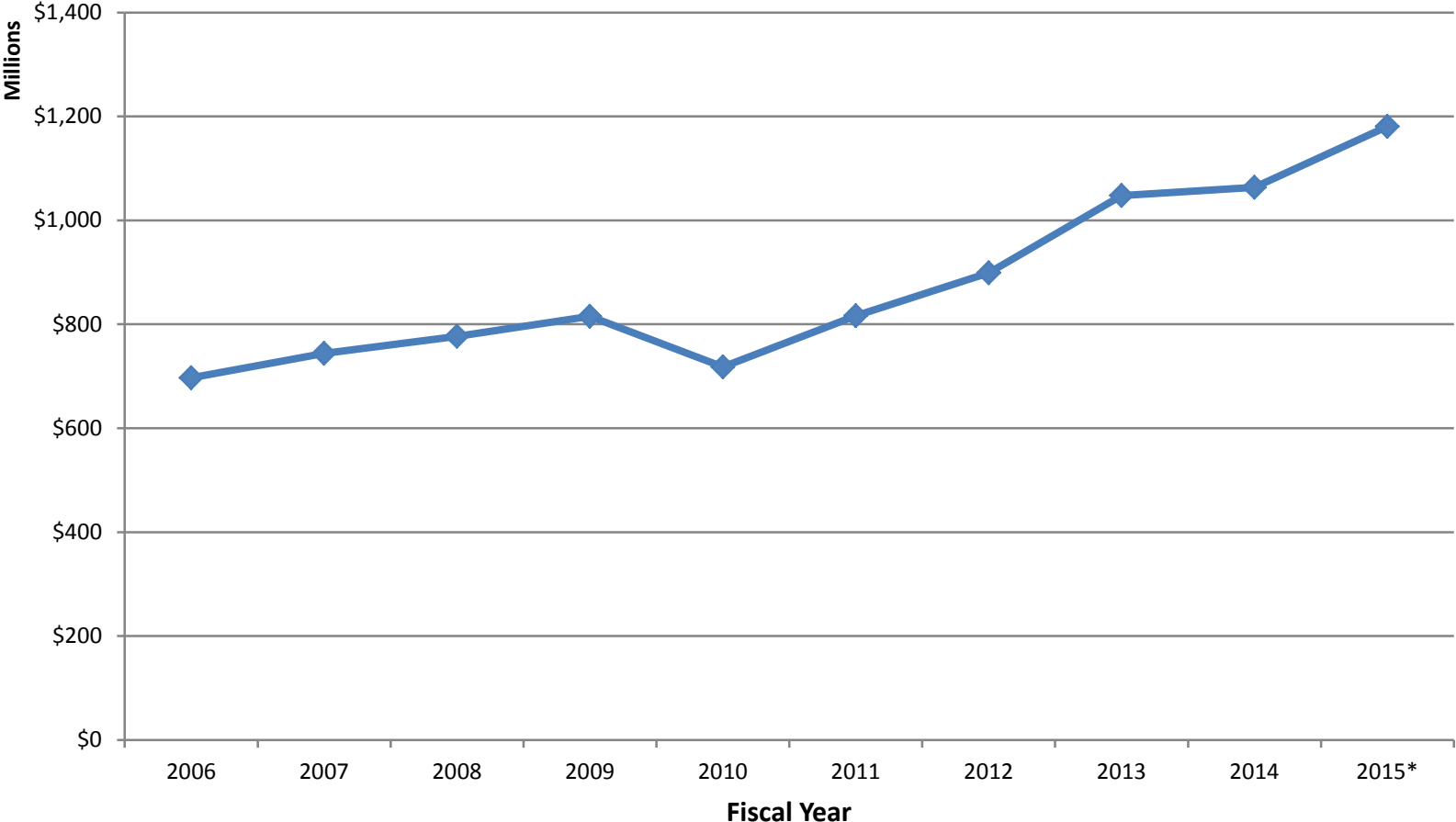
Tax Seasons 2010-2015





# Income Tax Collections

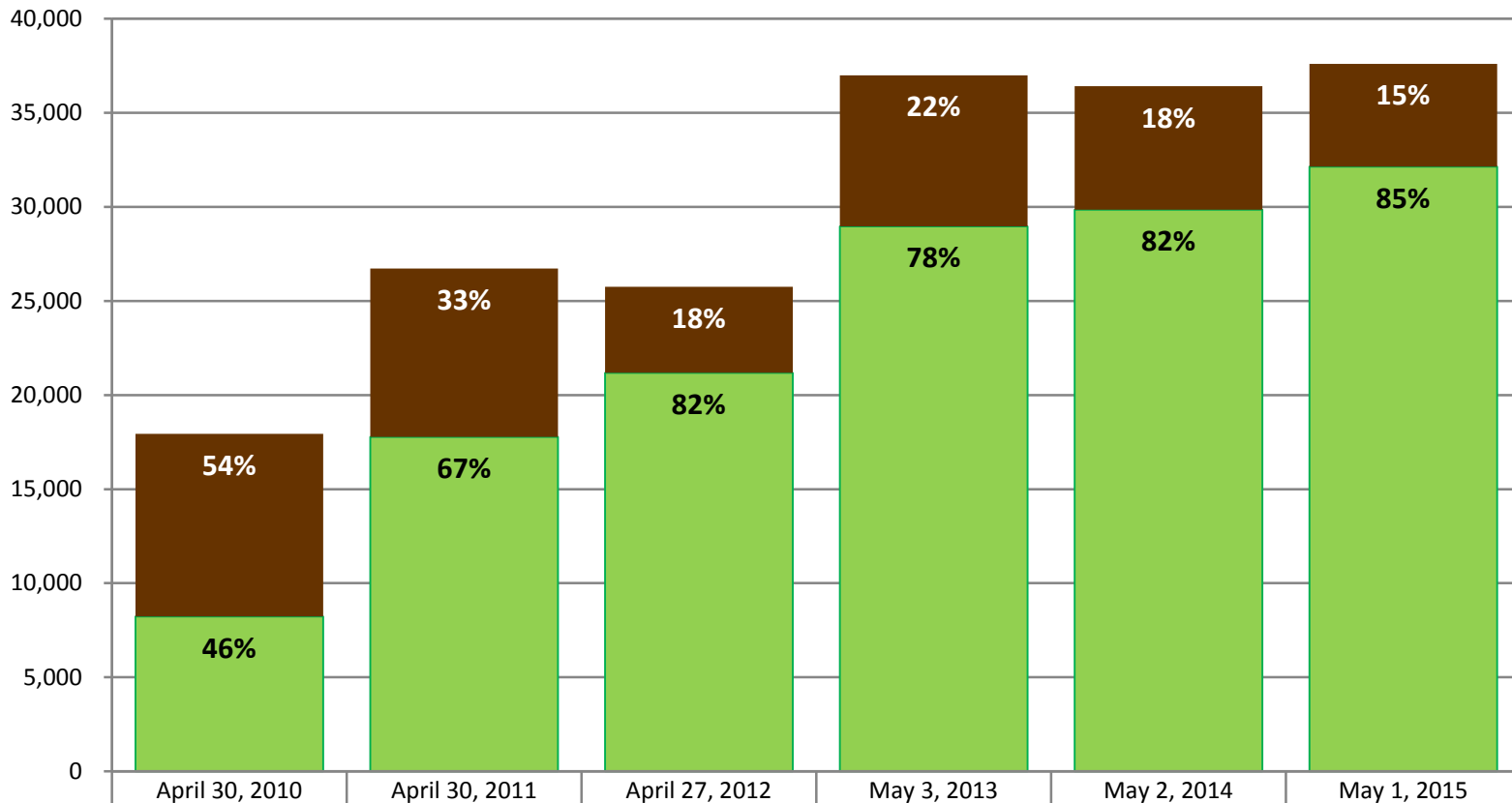
By Fiscal Year 2006-2015



\* Fiscal Year 2015 Only Includes Collections Through June



# Corporate License Tax, Partnerships, and Small Business Corporation Returns Processed Electronic and Paper Tax Seasons 2010-2015

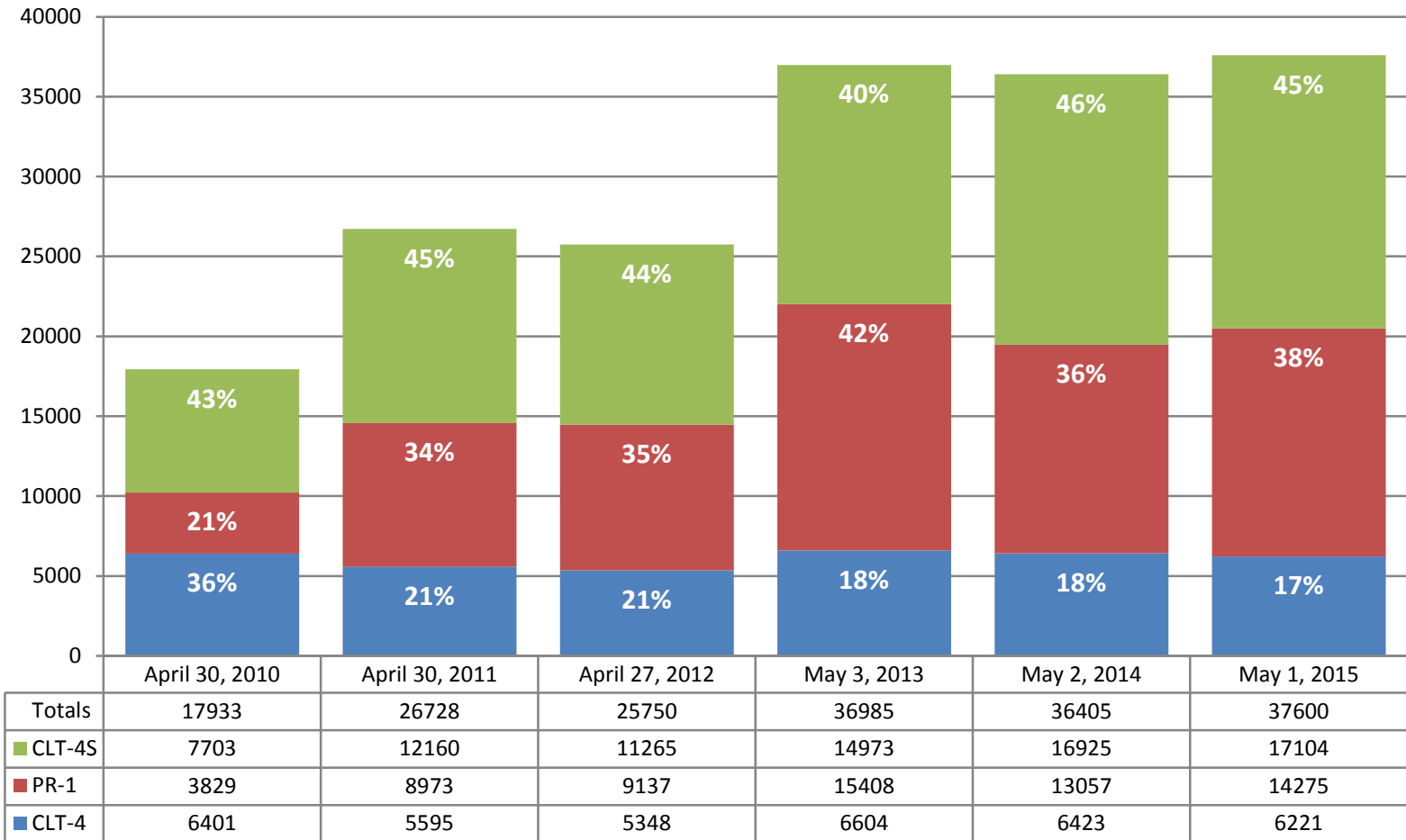


	April 30, 2010	April 30, 2011	April 27, 2012	May 3, 2013	May 2, 2014	May 1, 2015
Total	17,933	26,728	25,750	36,985	36,405	37,599
Paper	9,696	8,951	4,573	8,025	6,555	5,468
Electronic	8,237	17,777	21,177	28,960	29,850	32,131

# Business Tax Returns Processed

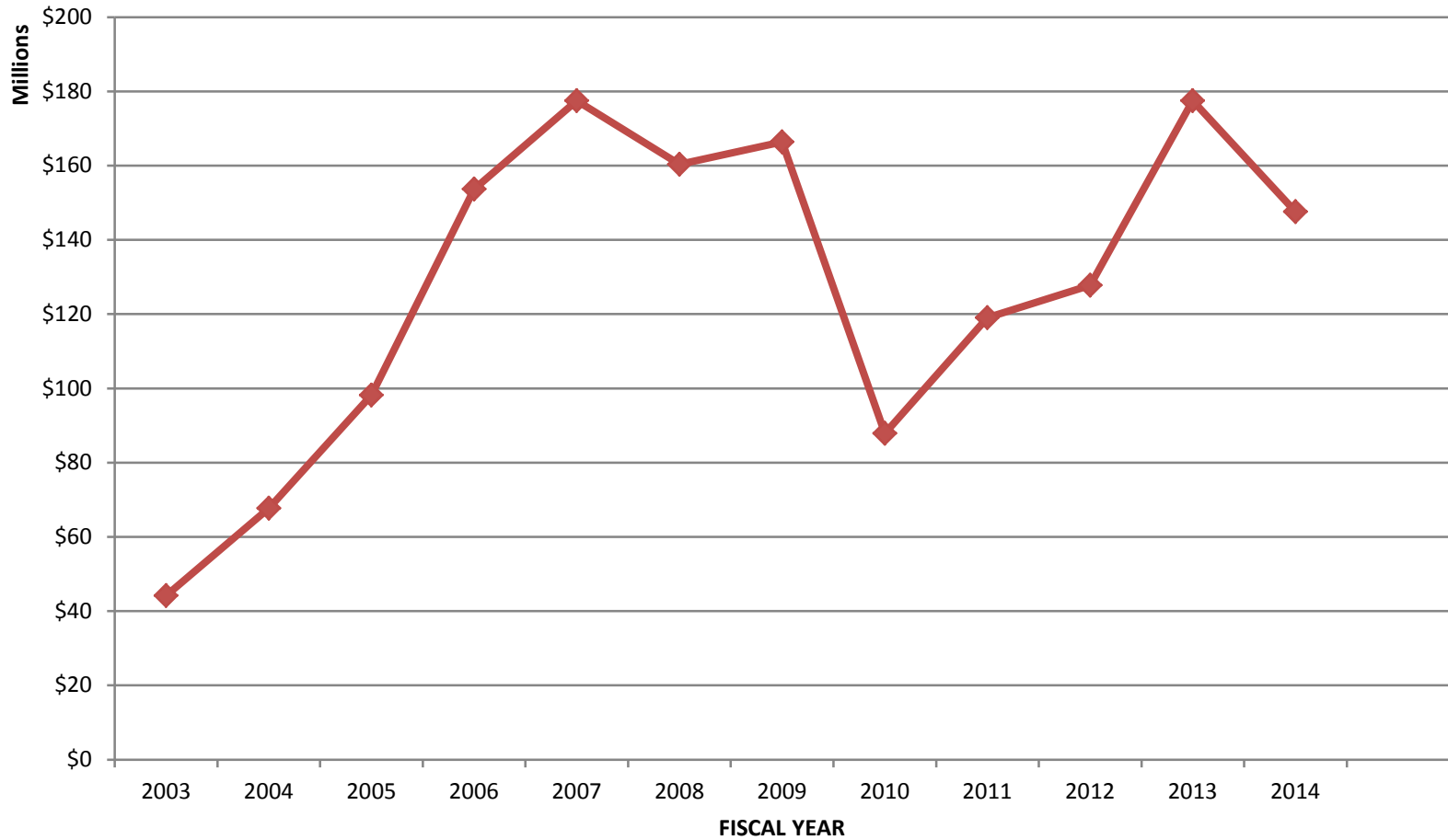
## Form Type

### Tax Seasons 2010-2015



# Corporate Tax Collections

By Fiscal Year 2003-2014



# Income Tax Fraud Update



# Refund Frauds Prevented

## Tax Year 2014

Month Received	# of Frauds Stopped	Total Fraud \$ Stopped
Prior Years Found in 2015	6	\$4,004
January	147	\$209,207
February	667	\$646,524
March	495	\$519,954
April	102	\$102,029
May	32	\$41,844
June	34	\$36,465
<b>Total</b>	<b>1,483</b>	<b>\$1,560,027</b>

## Tax Year 2013

Month Received	# of Frauds Stopped	Total Fraud \$ Stopped
Prior Years Found in 2014	32	\$8,600
January	17	\$55,852
February	120	\$176,646
March	124	\$161,985
April	143	\$180,029
May	225	\$206,872
June	151	\$166,155
<b>Total</b>	<b>812</b>	<b>\$956,139</b>
<b>2013 Total</b>	<b>1,250</b>	<b>\$1,482,060</b>

# Refund Frauds Lost

## Tax Year 2014

Month Received	# of Refunds Lost	Total Refund \$ Lost
Prior Years Found in 2015	3	\$3,185
January	24	\$24,537
February	8	\$10,085
March	2	\$1,757
April	0	\$0.00
May	0	\$0.00
June	0	\$0.00
<b>Total</b>	<b>37</b>	<b>\$39,564</b>

## Tax Year 2013

Months Received	# of Refunds Lost	Total Refund \$ Lost
Prior Years Found in 2014	0	\$0
January	0	\$0
February	7	\$8,713
March	8	\$11,237
April	2	\$3,943
May	0	\$0
June	1	\$901
<b>Total</b>	<b>18</b>	<b>\$24,794</b>
<b>2013 Total</b>	<b>19</b>	<b>\$26,130</b>

# Refund Frauds Lost and Later Recovered

## Tax Year 2014

Month Received	# of Refunds Lost/Recovered	Total Refund \$ Lost/Recovered
Prior Years Found in 2015	0	\$0
January	8	\$9,598
February	9	\$7,482
March	2	\$7,224
April	0	\$0
May	0	\$0
June	0	\$0
<b>Total</b>	<b>19</b>	<b>\$24,304</b>

## Tax Year 2013

Months Received	# of Refunds Lost/Recovered	Total Refund \$ Lost/Recovered
Prior Years Found in 2014	0	\$0
January	0	\$0
February	1	\$2,519
March	1	\$1,139
April	1	\$152
May	2	\$17,092
June	0	\$0
<b>Total</b>	<b>5</b>	<b>\$20,902</b>
<b>2013 Total</b>	<b>5</b>	<b>\$20,902</b>

