



FAQs

Land Value Property Tax Assistance for Residential Property

Q: What program helps residential property owners in areas of Montana that have experienced sharp increases in land value?

A: The Land Value Property Tax Assistance for Residential Property. This program assists residential property owners when their land value determined by the department is disproportionately higher than the department's value of their home and other improvements (outbuildings) located on their land. The tax assistance applies to the portion of the property owner's land value that is in excess of 150 percent of the department's appraised market value of the home and other improvements located on the land.

Q: What are the qualifications?

A: To qualify for this property tax assistance program, the requirements are:

- **The department's appraised market value of your land has to be greater than 150 percent of the department's appraised market value of your home and other improvements (outbuildings) located on your land;**
- **The land your home is located on is five acres or less;**
- **You own and maintain your home as your primary residence for at least seven months of the year; and**
- **Your home has been owned by yourself or a family member within the third degree of consanguinity (ancestral line of descent) for at least 30 consecutive years.**

Q: How are the three degrees of consanguinity determined by the department?

A: The three degrees of consanguinity for an individual's relatives are defined as follows:

- **First degree – Parent or child;**
- **Second degree - brother, sister, grandparent or grandchild; and**
- **Third degree - great-grandparent, great-grandchild, aunt who is a sister of a parent or the individual, uncle who is brother of a parent of the individual, nephew who is a child of a brother or sister of the individual or niece who is a child of a brother or sister of the individual.**

Q: How do I apply?

A: The department is currently creating the application form for this property tax assistance program. The form will be available on our website in the near future. Go to revenue.mt.gov and click on *Property Assessment*, then *Property Tax Relief*.

Q: What supporting documentation is required with the application form?

A: Supporting documentation may include, but is not limited to, copies of property deeds, property tax records or bills of sale and proof that you or a family member have owned the home within three degrees of consanguinity for at least 30 consecutive years. The department may request documentation for verification of the seven month primary residence occupancy requirement.

Q: Where do I send my completed application form to?

A: Mail completed application to your local county Department of Revenue office by March 1, 2018, in order for us to determine if you qualify to receive this tax assistance for 2018.

Go to revenue.mt.gov and click on *Property Assessment*, then *Contact Us* for the mailing addresses of our 56 local county Department of Revenue offices.

Q: If approved, do I have to reapply every two-year valuation cycle?

A: Yes, if approved for the current valuation cycle, property owners are required to reapply for each future valuation cycle.

Questions? Please call us at (406) 444-6900 or Telephone Device for the Deaf – TDD at (406) 444-2830.