CLEAR FORM

Montana Department of REVENUE

Geocode _____

Assessment Code _____

Personal Property Tax Exemption Application

15-6-201, MCA

This form must be submitted by March 1 of the current tax year, within 30 days of acquisition of the property, or within 30 days of receiving an assessment notice, in order to be considered for that tax year. Any person, firm, corporation, partnership, association, or other group seeking to qualify property as tax exempt, must apply to the Department of Revenue. This form must be submitted to the Local Department of Revenue Office. **See instructions on reverse side to complete this form.**

Applicant Section.

Please complete this form to the first signature line only and return to Local Department of Revenue Office.

Applicant Name _____ Date _____

Mailing Address _____ Phone _____

County in Which Property is Located _____

City _____ State _____ Zip _____

Property Address _____

Personal Property Description (i.e., vehicle make and model, furniture and fixtures, etc.) _____

_____

Type of Property Exemption Claimed (Check one or more.)

- ☐ Religious
- ☐ Charitable
- ☐ Educational
- ☐ Non-Profit Healthcare
- ☐ Developmentally Disabled
- ☐ Low-Income Housing (15-6-221)
- ☐ Government (Describe) _____
- ☐ Veteran's Clubhouse
- ☐ Tribal Government – See Instructions _____
- ☐ Other – See Instructions _____

Required Supporting Documents (Photocopies are acceptable.)

- Articles of Incorporation (if incorporated)
- Constitution and By-Laws (if not incorporated)
- Federal Internal Revenue Service Tax Exempt Status Letter (i.e., a copy of 501(c)3 letter; if unavailable, please explain why.) _____
- Healthcare Facility – License from the Department of Health
- Title, registration slip, application for Title or Bill of Sale for motor vehicles, which evidences ownership
- Signed lease agreement if personal property is being leased
- Education – Copy of attendance policy and proof of a definable curriculum with systematic instruction
- A letter explaining how the organization is specifically using the personal property (i.e., making copies of student records (copier), transporting clients (vehicles), dispensing patient medication, etc.)
- A photograph of the property (omit if furniture and fixtures)

Signature _____ Title _____ Date _____

Local Department of Revenue Section.

Complete and send to P.O. Box 8018, Helena MT 59604-8018.

Date application received in local DOR office _____

Did applicant own the property on the assessment date of current tax year? If not, what date was ownership assumed?

_____

If granted, this exemption will be effective the _____ tax year.

Does property appear to be used exclusively as applicant claims? _____

Comments _____

Value of property for exemption? _____

Signature _____ Title _____ Date _____

Property Assessment Division – Helena Central Section.

Date Received _____ Application Number Assigned _____

Signature _____ Title _____ Date _____

Instructions

Purpose

Montana taxpayers have every right to expect that a decision to release a given property from tax obligation is reached only after careful consideration of all reasonably obtainable relevant facts. This form is used to collect statements and supporting documents to enable the Property Assessment Division to determine eligibility for tax exemptions. The application is organized into three sections: Applicant, Local Department of Revenue Office and Property Assessment Division – Helena Central.

General

- ► Incomplete applications are returned to the previous step unprocessed.
- ► Please print or type.
- ► Attach additional documentation if needed.
- ► Refer questions to Property Assessment Division, P.O. Box 8018, Helena MT 59604. You may call us toll free at (866) 859-2254 (in Helena, 444-6900), or 406-444-5698 to speak to the Exemption Management Analyst.
- ► Upon completion of processing, all parties will be notified by letter of the results.
- ► Please retain a copy of this application for your records until a decision letter has been issued.

Applicant Section

Lengthy legal descriptions may be photocopied and attached.

If the type *Other* is checked, please enter one of the following types of exemptions on the line provided.

- Zoo
- Cemetery
- Public Art Gallery
- Public Observatory
- Fraternal Organization
- Community Services Building
- International Competition
- Non-Profit Retirement Home
- Non-Profit Mental Health Center
- Non-Profit Nursing Home
- Museum
- Health Care Clinic
- Provides Potable Water
- Tribal (Cemetery)
- Tribal (Parks/Recreational Facility)
- Tribal (Religious)
- Tribal (Education)

If *Tribal Government* is checked, please enter one of the following essential governmental services on the line provided.

- Tribal Government Administration
- Fire
- Police
- Public Health
- Education
- Recreation
- Sewer
- Water
- Pollution Control
- Public Transit
- Public Parks
- Recreational Facilities

Local Department of Revenue Office Section. (To be completed by PVS, area manager, or regional manager)

- ► Be sure to include the tax year you expect to remove the property from your assessment roll, if granted. Use the earliest year for which eligibility would exist without having to change a finalized roll. A finalized roll can be changed only if it is demonstrated that some DOR action or inaction has resulted in unfair penalty to the applicant.
- ► If you have other information or comments, be sure they are included at this time.
- ► Please estimate a value of the property on the exemption request.
- ► Be sure to stamp the date the application was received on the application itself. You may also date stamp the supporting documents, but the application itself must be date stamped.