



Application for Tax Exemption and Reduction for the Remodeling,
Reconstruction or Expansion of Existing Commercial Buildings or Structures

This application must be submitted to the appropriate local governing body or bodies by the property owner of record or his agent. The decision of the local governing body or bodies must be mailed to the Department of Revenue before April 1 of the tax year for which the benefits are sought.

I, \_\_\_\_\_ whose mailing address is
Name of Applicant - Please Print

Please Print

do hereby make application for tax exemption and reduction for the remodeling, reconstruction or expansion of existing commercial building(s) or structure(s), in accordance with 15-24-1502, MCA, on the following described lands. (Please attach an additional page if the legal description does not fit within this space). Legal Description: \_\_\_\_\_

- I submit the following information in support of this application:
Date that the remodeling, reconstruction or expansion will start
Date that the remodeling, reconstruction, or expansion will be completed
Date that the earliest building permit was received.
(The construction period for a specific project may not exceed 12 months.)
Estimated cost of the remodeling, reconstruction or expansion \$
Please supply a brief description and diagram of the remodeling, reconstruction or expansion. If additional space is required, please attach additional pages.
The commercial building or structures has not been used in a business for \_\_\_\_\_ months.
Property taxes on the building or structures are delinquent \_\_\_\_yes \_\_\_\_no.

Under penalty for perjury, I hereby certify the facts herein stated are true. I further acknowledge by my signature that I have reviewed the information on the reverse side of this form and understand its meaning.

Signature of Property Owner or Agent Date Year

Signature of Property Owner or Agent Date Year

For County Government Purposes Only

Application received by county governing body on \_\_\_\_\_ year \_\_\_\_\_. This application for exemption and reduction for remodeling, reconstruction or expansion of existing commercial buildings or structures is hereby:

\_\_\_\_\_ Approved \_\_\_\_\_ Disapproved

By \_\_\_\_\_, Chairman-County Commission on \_\_\_\_\_, year \_\_\_\_\_

For City Government Purposes Only

Application received by city governing body on \_\_\_\_\_ year \_\_\_\_\_. This application for exemption and reduction for remodeling, reconstruction or expansion of existing commercial buildings or structures is hereby:

\_\_\_\_\_ Approved \_\_\_\_\_ Disapproved

By \_\_\_\_\_, Authorized Agent of City Government on \_\_\_\_\_, year \_\_\_\_\_

For Department of Revenue Purposes Only

- Application received by Department of Revenue governing body on \_\_\_\_\_ year \_\_\_\_\_.
The remodeling, reconstruction or expansion of the existing commercial building or structure increases the taxable value of that structure or building by at least 5% \_\_\_\_yes \_\_\_\_no.
This application for tax exemption and reduction for the remodeling, reconstruction, or expansion of existing commercial buildings or structures is hereby \_\_\_\_\_ Approved \_\_\_\_\_ Disapproved
If approved, the appropriate tax benefits will be granted for the \_\_\_\_\_ tax year.

By \_\_\_\_\_, County Appraiser on \_\_\_\_\_, year \_\_\_\_\_

**Application for Tax Exemption and Reduction for  
the Remodeling, Reconstruction, or Expansion of  
Existing Commercial Buildings or Structures**

**Acknowledgment of Application Procedures and Criteria**

A. I acknowledge the following:

- i. Failure to make application prior to completion of a building permit or prior to commencement of construction will result in the waiver of the construction period tax exemption and reduction. Additionally, all subsequent tax exemption and reduction, if approved, will be calculated as of the date the building permit was completed or as of the date construction began, whichever is earlier.
- ii. If the remodeling, reconstruction or expansion of the existing commercial building or structure does not increase the taxable value of that structure or building by at least 5%, the application will be automatically denied.
- iii. "Construction period" means a period of time that commences with the issuance of a building permit and which concludes when the local DOR office determines that the structure is substantially completed, not to exceed 12 months. If more than one building permit is issued, the date on the earliest building permit issued will constitute the commencement of the construction period. In those cases where building permits are not issued, the commencement of the construction period is that time determined by the local DOR office to be the start of construction. That determination will coincide with the date the contract is let, the date the application is approved by the governing body, or when site work begins, whichever occurs first. For purposes of determining the eligibility for tax benefits, the construction period for a specific project may not exceed 12 months.
- iv. The computation of the tax exemption and reduction will be dependent upon the approval of the application by all affected governing bodies.
- v. For projects which are entirely physically located outside the boundaries of incorporated cities or towns, the governing body of the affected county has sole authority to approve the tax benefits for the project.
- vi. If the project is entirely physically located within an incorporated city or town, both the governing body of the affected county and the governing body of the incorporated city or town must approve the application by resolution before the tax exemption and reduction may be extended to the project. If the city alone approves the application, the exemption and reduction will apply only to the number of mills levied and assessed by the incorporated city or town. The number of mills levied and assessed by the county governing body will not be affected nor will any tax exemption and reduction be extended by the county to the project.
- vii. Only additional value created after an application has been filed may be considered for tax exemption and reduction.
- viii. I do hereby consent to having a representative of the Department of Revenue reappraise and revalue my structure for purposes of ad valorem taxation.

B. It is the responsibility of the applicant to ensure the application is delivered to all affected levels of local government for their review. Further, it is the responsibility of the applicant to ensure the completed application is forwarded to the Department of Revenue prior to April 1 of the tax year for which the benefits are sought.