



Geocode \_\_\_\_\_

Assessment Code \_\_\_\_\_

## Temporary Tribal Tax Exemption Application

15-6-230, MCA

**This form is used for all tribal temporary tax exemptions. Applications must be submitted by March 1 of the current tax year in order to be considered for that tax year.** Tribes seeking to qualify property for temporary tax exemption will need to apply to the Department of Revenue. Please submit the application to the local Department of Revenue office in the county in which the property is located. The application must contain a clear and concise statement of all facts and qualifications. **See instructions to complete this form.**

### Applicant Section

Applicant Name \_\_\_\_\_ Date \_\_\_\_\_

Mailing Address \_\_\_\_\_ Phone \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Property Address \_\_\_\_\_ City \_\_\_\_\_ Zip \_\_\_\_\_

County in Which Property is Located \_\_\_\_\_

Real Property Legal Description \_\_\_\_\_

### Required Supporting Documents (Photocopies are acceptable.)

- United States Department of Interior, Bureau of Indian Affairs documentation stating that the initial written request or trust application submitted by the tribe is complete.
- Resolution offer to convey lands to the United States of America in trust for the tribe.
- Deed, Contract for Deed or Notice of Purchaser's Interest, which evidences ownership (for real property only).
- For tax years following the department's approval of the exemption, the tribe shall by tribal resolution, annually certify to the department that the trust application is still under consideration by the United States Department of Interior, Bureau of Indian Affairs.

Applicant Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

### For Department Use Only.

**Local Department of Revenue Section.** Complete and send to P.O. Box 8018, Helena MT 59604-8018.

Date application received in DOR office \_\_\_\_\_

Did tribe own the property on January 1 of current tax year? If not, what date was ownership assumed?  
\_\_\_\_\_

Comments \_\_\_\_\_

How much total land is in this legal description (total acres, if not city lots)? \_\_\_\_\_

Does the property legal description match the tribal resolution? \_\_\_\_\_

An estimate of the appraised value for the exemption is \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

### Property Assessment Division (Helena Central) Section.

Date Received \_\_\_\_\_ Application Number Assigned \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# Instructions

## Purpose

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

- ▶ Please print or type.
- ▶ Attach additional documentation, if needed.
- ▶ Refer questions to Property Assessment Division, PO 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.

## Applicant Section

The applicant is required to complete the entire Applicant Section.  
Lengthy legal descriptions may be photocopied and attached.

## Local Department of Revenue Office Section. (To be completed by the department)

- ▶ The department will determine the earliest year for which eligibility will exist.
- ▶ If you have other information or comments, be sure they are included at this time.
- ▶ Give us your best estimate about the value of the property involved. If you don't have a completed appraisal available, you do not need to make one.
- ▶ Be sure to stamp the application with the date received. You may also date stamp the supporting documents, but the application *must* be date stamped.