



Montana Department of  
**REVENUE**

2016 Renewal Application  
Exempt Entities

Montana Nonprofit Association  
October 2, 2015

# Exempt Entities

- WHO? Entities who own real property and have received an exemption prior to tax year 2014.
- WHAT? Required to submit a renewal application.
- WHEN? By the deadline of March 1, 2016.
- WHERE? To the Department of Revenue.

# What is Required

- A completed application
- Applicable documentation associated with the requested exemption type
- Applicable Processing Fee Per Parcel

# What are the Fees?

- \$15 for vacant land parcels 1 acre or less
- \$20 for parcels 1 acre or less with one improvement and no complex structure
- \$35 for parcels 1 acre or less with one improvement with complex structures;
- \$35 for parcels 1 acre or more (land and/or buildings); or
- \$0 for non-profit entities with gross receipts less than \$5,000.

# What are Complex Structures?

- Complex structure means improvements that have an intricate or complicated association or assemblage of related parts or units. Some examples include, but are not limited to:
  - (a) an office building where only a portion of the building is exempt;
  - (b) a multi-floor hospital; or
  - (c) an apartment complex used for low-income housing.

# How Do I Receive an Application?

- The department will mail all entities that have real property in an exempt status in our Orion property tax system an application within the next couple of weeks
- We will also have the form available on our website

# How are we notifying Entities?

- We will be sending letters to organizations to inform their membership
- Radio announcements
- Local newspapers
- Posting information in our local revenue offices
- We welcome any other ideas to “get the word out”

# Questions?