



Geocode _____

Assessment Code _____

Real Property Tax Exemption Application

[15-6-201, MCA](#)

Real property tax exemption applications must be submitted by March 1 in order to be considered for the current tax year. Any person, firm, corporation, partnership, association or other group seeking to qualify property as tax exempt must submit an application to Department of Revenue, PO Box 8018, Helena MT 59604-8018.

Required Information

Applicant Name _____ FEIN _____

Mailing Address _____ Phone _____

City _____ State _____ Zip _____

Property Address _____ City _____

County in Which Property is Located _____

Legal Description of Property (for which tax exempt status is requested) _____

Property Exemption Types (Check one or more.)

For any exemption type you check below, the following documentation is required with your application. Some exemptions require additional documentation as referenced in the table below.

- Articles of incorporation (if incorporated) or constitution and bylaws (if not incorporated).
- Deed, contract for deed or notice of purchaser's interest that evidences ownership.
- If property is a mobile home, title of mobile home or letter of explanation that evidences ownership (if there is no title).
- Photograph of the property.
- Federal Internal Revenue Service Tax Exempt Status letter, such as a copy of 501(c)(3) letter. If you do not have the letter, include a separate sheet with the reason why.
- Letter explaining how the organization is specifically using the real property. For example, offices for organization, housing for low income, church, parsonage, etc.

<input type="checkbox"/> Religious – For clergy residence, submit proof occupant is a member of the clergy (e.g., certificate of ordination, license, etc.).	<input type="checkbox"/> Tribal government – Provide the type of essential governmental service on the line provided below. Choose from the following types of essential governmental services. <i>Tribal government administration, education, fire, police, pollution control, public health, public parks, public transit, recreation, recreational facilities, sewer, or water.</i> _____
<input type="checkbox"/> Public charity.	<input type="checkbox"/> Tribal cemetery – Submit copy of tribal resolution that sets aside the land and designates it as a cemetery and proof of a permanent care and improvement fund.
<input type="checkbox"/> Agencies (entities) working with the developmentally disabled.	
<input type="checkbox"/> Low-income housing – Refer to 15-6-221, MCA for additional documentation needed.	<input type="checkbox"/> Tribal education – Submit copy of attendance policy and proof of a definable curriculum with systematic instruction.
<input type="checkbox"/> Educational – Submit copy of attendance policy and proof of a definable curriculum with systematic instruction.	<input type="checkbox"/> Tribal religious – Submit copy of tribal resolution that sets aside the land and designates it as sacred land to be used exclusively for religious purposes.
<input type="checkbox"/> Healthcare facility – Submit license from the Department of Public Health and Human Services.	<input type="checkbox"/> Tribal park or recreational facility – Submit copy of tribal resolution designating the property as a park or a recreational facility that is open to the general public.
<input type="checkbox"/> Government – Provide department/agency. _____	
<input type="checkbox"/> Nonprofit mental health center.	
<input type="checkbox"/> Veteran's clubhouse – Refer to 15-6-203, MCA for additional documentation needed.	
<input type="checkbox"/> Other – Refer to Title 15, Chapter 6, Part 2, MCA , for list of exemption types. _____	

Application Sliding Fee Schedule [15-6-233, MCA](#)

Determine the correct application fee amount from the sliding fee schedule below. The fee is per parcel. For example, if a religious organization submits an application for a church and a parsonage, the fee is \$50. Include the amount paid and check number on the lines provided. Make check payable to Department of Revenue.

Amount Paid \$ _____ Check # _____

- Each vacant land parcel = \$15
- Each parcel with structures = \$25
- Nonprofit entities with total gross receipts, per IRS Form 990, under \$5,000 = \$0

Affirmation and Signature

Under penalty of law, I/we affirm that I/we are owners/lessees of the property on which we are applying for the property tax exemption and use the property for our nonprofit/charitable mission. I/we affirm that the information provided in/with this application form is true and correct.

X Applicant Signature _____ Date _____

Printed Name _____ Title _____

Email Address _____

Make sure your application is signed and all required supporting documentation and associated fees are enclosed.
Mail to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

Keep a copy of this application and all supporting documentation for your records. After the department finishes reviewing your application, we will send you a letter stating approval or denial of the tax exemption.

Note: Incomplete applications will not be processed and your application will be returned to you.

Questions? Go to revenue.mt.gov/exemptions or call us at (866) 859-2254 (in Helena, 444-6900), or (406) 444-5698 to speak to the exemption management analyst.