



**Dan Bucks**  
Director

# Montana Department of Revenue



**Brian Schweitzer**  
Governor

## Memorandum

To: Kevin Larkin, President, Montana Treasurer's Association  
From: Dan Bucks, Director *Dan Bucks*  
Date: March 9, 2010  
Subject: Clarification of AB-26 (Informal Review) for tax years 2009 and 2010

Thank you for the opportunity to meet with you and your colleagues at the Montana Treasurer's Association during your recent Mid-Winter Convention on February 24, 2010, in Great Falls. There were questions concerning the Department of Revenue's ("Department") acceptance of Informal Reviews (AB-26s) for tax years 2009 and 2010. I would like to clarify my comments and the Department's position.

The Property Assessment Division has accepted timely filed AB-26s for tax year 2009. The only cases that are open for 2009 are those for which taxpayers filed timely AB-26s or appeals with the County Tax Appeal Boards. For all other taxpayers, tax year 2009 is now closed.

Taxpayers who missed the deadline for filing an AB-26 last year for their 2009 reappraisal values on class 3, 4, or 10 properties will get a second chance to file an AB-26 for the 2010 tax year. The Property Assessment Division staff will accept these AB-26s from taxpayers who missed the deadline through June 30, 2010. Any taxpayer's property adjustments to value resulting from these 2010 AB-26s will be applied to tax year 2010. Taxpayers filing AB26s in 2010 will not be eligible for refunds of 2009 taxes because, as noted above, tax year 2009 is now closed.

After June 30, 2010, the Department will not accept any requests for informal reviews associated with the 2009 assessment notices. After that date, the Department will accept requests for informal review when taxpayers file such a request within 30 days of receiving a new assessment notice.

Thank you for visiting with me on this issue. I was glad to hear that you understood my comments as stated above. I look forward to having another opportunity to meet with the Treasurers Association. Should you have any questions regarding this information, please feel free to contact me at 406-444-1900 or Cynthia Monteau Moore, Acting Administrator, Property Assessment Division, at 406-444-7968 or CyMoore@mt.gov.