

Missoula County
Dept of Revenue Office
2681 Palmer ST Ste 1
Missoula, MT 59808-1707
(406) 329-1400



ASSESSMENT CODE:
1111111111

ADDRESS SERVICE REQUESTED

TESTING RELEASE
123 E MAIN ST
MISSOULA, MT 59802

Dear Property Taxpayer:

This property assessment notice is to inform you of a change in the market value of your property because a change in ownership, classification, or construction has occurred.

The Montana Constitution and state law require periodic reappraisal of property in the interest of equal taxation.

This is a valuation notice, not a tax bill. You have 30 days to dispute your valuation. If you do not dispute your valuation notice within 30 days, you forfeit your right to appeal.

Please review this information thoroughly. If you have any questions or concerns, please call your local Department of Revenue office. **We welcome hearing from you.**

Reviewing Your Property's Market Value and Classification

Change in Taxable Value. The column labeled Market or Productivity Value reflects the July 1, 2008 reappraisal value of real property or the depreciated value of personal property. The shaded column labeled Current Year Taxable Value reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled Previous Year Taxable Value and Current Year Taxable Value shows the change in taxable value of your property.

Livestock. If this notice does not reflect your livestock correctly as of February 1, 2010, please call your local Department of Revenue office to correct the records of the department.

Mobile homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office to correct the records of the department.

Agricultural/Forest Land Owners with productivity only changes:

On Agricultural/Forest Land properties that had only productivity changes and no other changes in the 2009 reappraisal, the Department miscalculated the value before reappraisal (VBR). In 2010, the new VBR equals the actual productivity value of your property as determined for the prior assessment cycle on 1/1/2002. The 2010 calculation will ensure that the phase in value of your property is correct as of 1/1/2010.

For agricultural and forest properties that have had a reclassification or use change, the productivity value as of 1/1/2002 is a calculated value based on the current classification or use. For questions, please contact your local Department of Revenue office.

Appealing Your Property's Market Value or Classification:

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below:

- **Request an Informal Review.** To do this, please complete a Request for Informal Review (Form AB-26) and send it to your local Department of Revenue office within 30 days after you receive this assessment notice. The form is available at your local Department of Revenue office or online at *revenue.mt.gov*. We will notify you of the time and place of the review, and will send a written determination of our decision after the review. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to your County Tax Appeal Board.
- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of these dates: 30 days after you receive this assessment notice; or 30 days after you receive our determination of your AB-26 informal review; or by the first Monday in June. The form is available at your local County Clerk and Recorder's Office or online at *stab.mt.gov*. Find a more complete description of the appeal process on the State Tax Appeal Board's website at *stab.mt.gov*.

Paying Taxes Under Protest:

If you are appealing your property's market value or classification and your taxes become due before your internal review or appeal is resolved, to protect your right to a refund, you will need to:

- Pay the taxes disputed under protest by the due date *and*
- Specify the grounds of your protest in writing to the County Treasurer.

Please contact your County Treasurer for more information.

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. Please see the enclosed worksheet for detailed descriptions of these programs.

- **Disabled Veterans or Spouses of Disabled Veterans (Section 15-6-211, MCA)**
- **Property Tax Assistance Program (Section 15-6-134, MCA)**
- **Extended Property Tax Assistance Program (Section 15-6-193, MCA)**
- **Elderly Homeowner/Renter Income Tax Credit (Section 15-30-2337 through 15-30-2341, MCA)**

Property Tax Exemptions

All persons, associations and organizations who feel they qualify for property tax exemption must submit their applications to the local Department of Revenue Office within 30 days of receipt of this notice in order to be considered for exemption for the current tax year. If you have received an exemption since 1981 and the property or use of the property has not changed, you do not need to reapply for exemption. However, if your property has changed, you need to reapply for an exemption. Exemption applications are available at your local Department of Revenue Office.

To Calculate Your Estimated Property Taxes. Please see enclosed worksheet to calculate an estimate of your property tax liability.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Legal Owner(s):
TESTING RELEASE

**2010 Assessment Notice
Property Subject to Taxation**

Date: 8/4/2010
Assessment Code:
1111111111
School District: 4583
2009 Mill Levy: 655.000

**Missoula County
Dept of Revenue Office
2681 Palmer ST Ste I
Missoula, MT 59808-1707**

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue Office or call (406) 329-1400.

Legal Description Geocode	Property Classification	Current Year Taxable Percent	Quantity	Value Before Reappraisal	Market/ Productivity Value		Taxable Value	
					As of 1/1/2002	As of 7/1/2008	Previous Year	Current Year
S11, T1 N, R11 W 04-1111-11-1-11-11-1113	2101 - Tract Land 3301 - Improvements on Rural Land	2.820% 2.820%	1.00	93,916 105,538		187,700 146,550		2,135 2,034
Totals				199,454	0	334,250	0	4,169

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the legislature's reappraisal mitigation strategy. Livestock shown on this notice are exempt from property tax but are subject to a per capita fee that is billed in November.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

**** This page left intentionally blank. ****