



Geocode \_\_\_\_\_

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

# Real Property Tax Exemption Application

15-6-201, MCA

**This form is to be used for all mobile home applications in addition to real property. The form must be submitted by March 1 of the current tax year, or within 30 days of receiving an assessment notice, in order to be considered for that tax year.**

Any person, firm, corporation, partnership, association, or other group seeking to qualify property as tax exempt, must apply to the Department of Revenue. Once completed, the form should be submitted to the Local Department of Revenue Office. To find the mailing and telephone information of your local county office, go to [revenue.mt.gov/abouttheagency/default.mcp](http://revenue.mt.gov/abouttheagency/default.mcp). Look under Contact Us > 56 Local Offices. **See instructions on reverse side to complete this form.**

**Applicant Section.** Please complete this form to the first signature line only and return to Local Department of Revenue Office.

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

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

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

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

Property Address \_\_\_\_\_

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

**Type of Property Exemption Claimed (Check one or more.)**

- Religious
- Charitable
- Educational
- Non-Profit Healthcare
- Developmentally Disabled
- Veteran's Clubhouse
- Low-Income Housing (15-6-221)
- Government (Describe) \_\_\_\_\_
- Tribal Government – See Instructions \_\_\_\_\_
- Other – See Instructions \_\_\_\_\_

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

- Articles of Incorporation (if incorporated)
- Constitution and By-Laws (if not incorporated)
- Federal Internal Revenue Service Tax Exempt Status Letter (i.e., a copy of 501(c)3 letter; if unavailable, please explain why.) \_\_\_\_\_
- Deed, Contract for Deed or Notice of Purchaser's Interest, which evidences ownership (for real property only)
- Title of mobile home, or letter of explanation if title is not applicable, which evidences ownership
- A letter explaining how the organization is specifically using the real property (i.e. offices for organization, housing for low income, church, parsonage, etc.)
- Clergy residence – Proof occupant is a member of the Clergy. (i.e. Certificate of Ordination, License, etc.)
- Education – Copy of attendance policy and proof of a definable curriculum with systematic instruction
- Healthcare Facility – License from the Department of Health
- Cemetery – Proof of a Permanent Care & Improvement Fund
- Tribal *Religious* – Copy of Tribal Resolution that sets aside the land and designates it as sacred land to be used exclusively for religious purposes
- Tribal *Cemetery* – Copy of Tribal Resolution that sets aside the land and designates it as a cemetery, and Proof of a Permanent Care & Improvement Fund
- Tribal *Park or Recreational Facility* – Copy of Tribal Resolution designating the property as a park or a recreational facility that is open to the general public
- Tribal *Education* – Copy of attendance policy and proof of a definable curriculum with systematic instruction
- A photograph of the property (omit if furniture and fixtures)

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

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

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

Did applicant own the property on the assessment date 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)? \_\_\_\_\_

Is all land necessary for operation of property? (If not how much of the property is necessary?) \_\_\_\_\_

Does the property legal description and actual location coincide? \_\_\_\_\_

What is the property used for? (church, veterans clubhouse, school, etc.) \_\_\_\_\_

Is any part of the improvement rented to another? \_\_\_\_\_

Will this property receive an Assessment Notice for the current tax year? \_\_\_\_\_

Did the appraiser conduct a physical inspection of the property? \_\_\_\_\_

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

Is the property located entirely within the exterior boundaries of the reservation of the tribe that owns the property? \_\_\_\_\_

Is the property used exclusively by the tribe for essential government services? (Essential government services are tribal government administration, fire, police, public health, education, recreation, sewer, water, pollution control, public transit, and public parks and recreational facilities.) \_\_\_\_\_

Is the property operated for gain or profit? \_\_\_\_\_

Is the property held under contract to operate, lease, or sell by any person or entity other than the applicant? \_\_\_\_\_

Is the property used or possessed by any person or entity other than the tribe? \_\_\_\_\_

Is the property held by a tribal corporation? \_\_\_\_\_

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

**Property Assessment Division – Helena Central Section.**

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

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

# Instructions

## Purpose

Montana taxpayers have every right to expect that a decision to release a given property from tax obligation is reached only after careful consideration of all reasonably obtainable relevant facts. 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

- ▶ Incomplete applications are returned to the previous step unprocessed.
- ▶ Please print or type.
- ▶ Attach additional documentation if needed.
- ▶ Refer questions to Property Assessment Division, P.O. 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 until a decision letter has been issued.

## Applicant Section

Lengthy legal descriptions may be photocopied and attached.

If the type *Other* is checked, please enter one of the following types of exemptions on the line provided.

- Zoo
- Cemetery
- Public Art Gallery
- Public Observatory
- Fraternal Organization
- Community Services Building
- International Competition
- Non-Profit Retirement Home
- Non-Profit Mental Health Center
- Non-Profit Nursing Home
- Museum
- Health Care Clinic
- Provides Potable Water
- Tribal (Cemetery)
- Tribal (Parks/Recreational Facility)
- Tribal (Religious)
- Tribal (Government)

If *Tribal Government* is checked, please enter one of the following essential governmental services on the line provided.

- Tribal Government Administration
- Fire
- Police
- Public Health
- Education
- Recreation
- Sewer
- Water
- Pollution Control
- Public Transit
- Public Parks
- Recreational Facilities

## Local Department of Revenue Office Section. (To be completed by appraiser, area manager, or regional manager)

- ▶ 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.
- ▶ Use your judgment and accepted use norms for determining if all the property applied for is necessary for operation of the property.
- ▶ 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.
- ▶ A site visit of the property is necessary.
- ▶ Be sure to stamp the date the application was received on the application itself. You may also date stamp the supporting documents, but the application itself must be date stamped.