

PROPERTY TAX APPEAL PROCESS

FILE AB-26 W/DOR

Property owner has 30 days from initial “Classification & Appraisal” notice to file an AB-26 with the DOR.

(The DOR prefers that the owner calls them first to see if they need to file or if it is simple correction. 497-6280)

The DOR schedules a time with the owner to visit the property or review the information.

The DOR will mail out decision letter to owner.

If the owner still disagrees with DOR decision the owner now has 30 days from date of the “decision letter” to file a “county tax appeal” with the CTAB (County tax appeal board).

This form is filled out and returned to the Clerk & Recorder’s Office.

The CTAB will meet and send out their decision letter to owner.

If the owner does not agree with the CTAB decision they can file an appeal with the MTAB (MT tax appeal board) within 30 days of CTAB decision letter.

CHOOSES NOT TO FILE AB-26

If the property owner chooses not to file an AB-26 with the DOR they can file an appeal with the CTAB within 30 days of their initial “Classification & Appraisal” notice.

(Please note: the CTAB will ask if the owner filed an AB-26 and will want to know why they chose not to if they didn’t.)

The “County tax appeal” form is filled out and returned to the Clerk & Recorder’s Office.

The CTAB will meet and send out their decision letter to owner.

If the owner does not agree with the CTAB decision they can file an appeal with the MTAB (MT tax appeals board) within 30 days of CTAB decision letter.

***GIVE BOTH FORMS TO PROPERTY OWNER**