



EXHIBIT 1
 DATE 2/22/19
 HB 514
 MONTANA
 AB-26
 Rev 10 18

Request for Informal Classification and Appraisal Review

15-7-102, MCA

Submit this request to the Department of Revenue office address shown on the classification and appraisal notice within 30 days from the date on the notice. You can find contact information for local Department of Revenue field offices by visiting revenue.mt.gov, or call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

If you submit an incomplete form, we will have to send the form back to you for completion. See pages 4-6 for submission instructions.

Part I – Required Information (See page 5 of instructions.)

Property Owner Name and Mailing Address

Person Filing this Form (If different from above; see Section II, Part I.)

Mailing Address

Property Address

County

Geocode (# can be found on your classification and appraisal notice)

Assessment Code

Contact Phone

Email

- Type of Property:
- | | |
|--|--------------------------------------|
| <input type="checkbox"/> Residential | <input type="checkbox"/> Mobile Home |
| <input type="checkbox"/> Vacant Land | <input type="checkbox"/> Industrial |
| <input type="checkbox"/> Personal Property | <input type="checkbox"/> Ag/Forest |
| | <input type="checkbox"/> Other |

Part II – Request for an Informal Classification and Appraisal Review and Property Inspection

15-7-139(6), MCA (Please be specific; attach a separate page if needed. See page 5 of instructions.)

My request for an informal property review is based on the following facts:

Choose one:

- I request the department to review my property value by using only the information I have submitted.
- I request a meeting to provide additional information and discuss my property value.

Contact me at my daytime phone number _____ to make an appointment for a property inspection.

X Property Owner Signature _____ Date _____

Part III – Property Owner Documentation to be Considered (Complete this section if you are requesting an overall valuation change not related to physical characteristic changes to the property. See page 5 of instructions.)
15-7-102(3), MCA, ARM 42.20.454, ARM 42.20.455

Current Assessed Value on Classification and Appraisal Notice
(as of January 1, 2018*)

Value as Determined by Property Owner
(Enter your estimate of market value of land and improvements as of January 1, 2018. For agricultural land and forest land, enter your estimate of the land's productivity value as of the valuation date.*)

Land..... \$ _____
Improvements..... \$ _____
Personal Property..... \$ _____
Total..... \$ _____

Land..... \$ _____
Improvements..... \$ _____
Personal Property (as of Jan 1 of current year) . \$ _____
Total..... \$ _____

*Montana law specifically requires all residential, commercial, agricultural and industrial property to be valued on the same date every two years to equally distribute the tax responsibility among property owners across the state. January 1, 2018 was the valuation date for the current two-year appraisal cycle (2019-2020) for residential, commercial, agricultural and industrial property. Forest land property's valuation date was January 1, 2014, for the six-year appraisal cycle (2015-2020).

Do you have any of the following documentation? If yes, check the boxes of all supporting documentation you attached to this form including dates, purpose and details.

- Purchase of subject property within six months of the January 1, 2018 valuation date; copy of executed buy/sell agreement.
- Fee appraisal within six months of the January 1, 2018 valuation date.
- Comparable property sales/listings within six months of the January 1, 2018 valuation date.
- Building remodel/construction – Attach the builder's cost breakdown worksheet.
- Income producing commercial or industrial property – Property owner must be prepared to present detailed information about the property, including rental income, operating expenses and income statements, and strategic plans/pro forma.

Part IV – Appealing an Informal Classification and Appraisal Review (See page 6 of instructions.)

A property owner will receive a determination letter from the department regarding their request for an informal classification and appraisal review.

If a property owner disagrees with the department's decision after the informal review process, the property owner has the right under 15-7-102(6), MCA to file an appeal with a county tax appeal board (CTAB) in the county where the property is located. Property owners can appeal county tax appeal board decisions to the Montana Tax Appeal Board (MTAB), whose decision may be appealed to district court.

You must file an appeal to a county tax appeal board within 30 days from the date of the department's determination letter.

Industrial property owners can appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located as provided in 15-2-302, MCA.

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the MTAB website at mtab.mt.gov.

Return this page if you are requesting a residential or commercial information packet or additional residential sales data. (The information packet is not available for industrial property.)

Part V – Request for an Information Packet 15-7-102(3)(b), MCA (See page 6 of instructions.)

You can receive an information packet for residential and commercial properties valued using the sales comparison, cost or income approach from the Department of Revenue office shown on your classification and appraisal notice. The packet identifies the appraisal method and data used by the department to establish the property value. Information in the packet includes:

- A copy of the department's electronic property record card (PRC). The PRC identifies the information the department has on file for the owner's property.
- A photo and sketch, if available.
- A comparable sales sheet, if property was valued using the sales comparison approach.

Check the appropriate box.

- I do not want to receive an information packet.
- Email a copy of the information packet for the property identified in this filing to me.
Email address _____
- Mail a copy of the information packet to the mailing address on the property record.
- Provide the information packet at the informal review meeting.

Sales Information is Confidential

If you request a copy of the information packet for the property identified in this filing, be aware that the information packet includes confidential sales information that you cannot disclose to others. Your signature below in *Part VII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information contained in the packet and your agreement to not disclose any of the sales information.

Part VI – Request for Additional Residential Sales Data 15-7-102(3)(c)(ii), MCA (See page 6 of instructions.)

For residential properties, you can get additional sales data used by the department to value residential property in your market model area. The data consists of sales in your market model area listed by geocode number, sale price and sale date. A market-modeled area can include 40 to 3,000 sales. A geocode is a 17-digit number the department uses to identify each parcel in each county, township, portion of the township and range.

Sales Information is Confidential

If you request the additional sales data, be aware that the information includes confidential sales information that you cannot disclose to others. Your signature below in *Part VII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information provided and your agreement to not disclose any of the sales information.

Check the appropriate box.

- Do not want additional residential sales data
- Mail paper copy
- Mail USB drive (PDF format)

Part VII – Confidentiality Agreement (See page 6 of instructions.)

If you are requesting a residential or commercial information packet, additional residential sales data or industrial land data, you must sign the confidentiality agreement below.

I agree, under penalty of law, that I will not reveal to any person, except my agent/representative or attorney, any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on my appeal. I agree that I will not copy or disseminate the documents I receive, except for use in my tax appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the Montana Tax Appeal Board, or any court regarding the nondisclosure of confidential information.

X Property Owner Signature _____ **Date** _____

We will mail the requested information to the mailing address listed in Part I unless another address is provided below:

Instructions for Submitting a Request for Informal Classification and Appraisal Review (Form AB-26)

SECTION I. Required Information

What if I do not agree with the value of my property?

If you do not agree with the department's determination of the classification or market value of your property, you have the right to request an informal classification and appraisal review and/or file a formal appeal to a county tax appeal board.

- **Request for Informal Classification and Appraisal Review (Form AB-26)** – The department conducts mass appraisal of all properties statewide. The informal review process allows the department to look at your property individually and allows you to provide documentation to support a different classification or value than determined by the department as shown on your classification and appraisal notice. The informal review process starts when you fill out a Form AB-26, available online at revenue.mt.gov, or at any Department of Revenue field office. *You must complete this form and return it to the Department of Revenue field office shown on the classification and appraisal notice within 30 days from the date on the classification and appraisal notice.*
- **File an appeal with a county tax appeal board** – If you are not satisfied with the results of your informal review, or if you do not want to use the informal review process described above, you can appeal directly to the county tax appeal board in the county where the property is located. Appeal forms are available at any county clerk and recorder's office, or on the Montana Tax Appeal Board's website at mtab.mt.gov.

You must file an appeal with a county tax appeal board within 30 days from the date on the classification and appraisal notice, or if you requested an informal review, within 30 days from the date on the department's determination letter.

You can appeal county tax appeal board decisions to the Montana Tax Appeal Board, whose decision may be appealed to a district court. You must file your appeal within 30 days of receiving a county tax appeal board's decision.

Industrial property owners can appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located.

Who can submit a Form AB-26 or file an appeal?

Any property owner who has received a classification and appraisal notice for residential, commercial, agricultural, industrial and forest land property and does not agree with the department's classification or valuation of their property and has additional documentation showing that the classification and/or valuation is incorrect, can file a Form AB-26. You can complete a Form AB-26 yourself or have a representative or attorney complete it for you. If you have a representative or an attorney complete and file a Form AB-26 for you, you and your representative or attorney must file a power of attorney form. You can get a power of attorney form at revenue.mt.gov.

A Form AB-26 can be submitted for:

- Class Three properties – agricultural land, one-acre homesteads on agricultural land, nonproductive patented mining claims, and nonqualified agricultural land;
- Class Four properties – residential, commercial and industrial land and improvements, including improvements on agricultural land; one-acre homesteads on forest and nonqualified agricultural land; mobile homes, manufactured homes and golf courses;
- Class Eight properties – business equipment, machinery and all other property that is not included in any other class of property; and
- Class Ten properties – forest land.

You can submit a Form AB-26 once per valuation cycle. If the department adjusts your classification or property value or as a result of your Form AB-26 review, the adjustment is effective beginning the year for which your Form AB-26 was filed. You need to file a separate Form AB-26 for each separately assessed parcel.

Do I need to pay my taxes if I have a Form AB-26 review or appeal pending?

The law requires the property owner to pay the disputed taxes *under protest* to receive any refund and accrued interest. You must file the protest with the county treasurer in writing, specifying the grounds for protest and you must pay the taxes by the due date.

Payment of Property Taxes

Your local county treasurer bills and collects your property taxes. Please direct any questions regarding property tax billing and collection to them.

Penalty for False Statements

A person making willful false statements on the Form AB-26 is subject to the penalties of false swearing set forth in 45-7-202, MCA.

SECTION II. Instructions for Completing Form AB-26

Part I – Required Information

Enter the required identifying information including the following:

- Person Filing this Form (if different than property owner) – your agent/representative or attorney can complete the form for you. Attach a power of attorney form which can be found at: revenue.mt.gov.
- Property Address – physical address of property.
- County – county in which the property is located.
- Geocode – a 17-digit property identification number found on your classification and appraisal notice.
- Assessment Code – alphanumeric number found on your classification and appraisal notice.
- Contact Phone – provide a daytime phone number.

Part II – Request for a Review and Inspection

In the space provided, specify the reasons for requesting a property review. Examples of such reasons may include differences in square footage, bedroom/bath count, or other physical characteristic changes. Information on purchase price, comparable sales or a fee appraisal are also reasons for requesting an informal review. A reason such as *taxes too high* is not enough information for department staff to make a valuation decision.

If you want the department to conduct our review using only the information you included with your Form AB-26, check the appropriate box. If you would like to meet with a department representative in person, check that box. Include your daytime phone number so the appraiser can contact you to make an appointment to inspect your property and get additional information. If department employees are denied access to your property, we cannot adjust the property's appraised value.

Part III – Property Owner Documentation to Be Considered

If you believe the department correctly identified the physical characteristics of your property, but you dispute the current assessed value of the property, complete this section.

Under the *Current Assessed Value on Classification and Appraisal Notice* section, enter the dollar values for land, improvements, and personal property (if applicable) shown on your classification and appraisal notice in the Current Assessed Value column.

On some classification and appraisal notices, land and improvement values are combined in the *Current Assessed Value* column. Enter the combined value on either the land or improvements line.

In the section *Value as Determined by Property Owner*, enter your estimate of the market value of your land and improvements as of January 1, 2018. For agricultural land, enter your estimate of the land's productivity value as of January 1, 2018. For forest land, enter your estimate of the land's productivity value as of January 1, 2014.

Montana law specifically requires all residential, commercial, agricultural and industrial real property to be valued on the same date every two years to equally distribute the tax responsibility among property owners across the state. January 1, 2018 was the valuation date for the current two-year appraisal cycle (2019-2020) for residential, commercial, agricultural and industrial property. Forest land is valued every six years (2015-2020). January 1, 2014 was the valuation date for forest land property.

Attach all documentation to support the value you determine as of the valuation date.

The department's current assessed value is presumed correct. The property owner has the responsibility to prove otherwise.

PART IV – Appealing an Informal Review

Per 15-7-102(6), MCA, if a property owner disagrees with the department's decision regarding classification or valuation after the informal review process, the property owner has the right to file an appeal with a county tax appeal board (CTAB) in the county where the property is located.

If you choose to appeal the department's decision to CTAB, you must file your appeal within 30 days from the date on the department's informal review determination letter mailed to you.

You can appeal your classification and appraisal notice directly to your local CTAB rather than first filing a Form AB-26. If you choose to appeal directly to the CTAB, you must submit your appeal to the county clerk and recorder within 30 days from the date on the classification and appraisal notice. You can appeal CTAB decisions to the Montana Tax Appeal Board (MTAB), whose decision may be appealed to district court.

Industrial property owners can appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located as provided in 15-2-302, MCA.

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at mtab.mt.gov.

Part V – Request for an Information Packet

You can receive an information packet for properties valued using the sales comparison, cost or income approach. If you choose to receive an information packet, you must:

1. Check the appropriate box to receive your information packet by email, postal mail or at an informal review meeting.
 - If you want the packet emailed to you, provide your email address.
 - If you want the packet mailed to you, the department will send your packet to the address you provided in Part I of this form unless you provide another address.
 - If you select to receive the packet in person, the appraiser will provide it at the property inspection appointment.
2. Be aware that the information provided includes confidential sales information that you cannot disclose to others. You must complete the confidentiality agreement in Part VII.

PART VI – Request for Additional Residential Sales Data

For residential properties, you can receive additional sales data used by the department to value residential property in your market model area. If you choose to receive additional residential sales data in your market model area, you must:

1. Check the appropriate box to receive the sales data as a paper copy or a USB drive.
2. Be aware that the information provided includes confidential sales information that you cannot disclose to others. You must complete the confidentiality agreement in Part VII.

PART VII – Confidentiality Agreement

If you request an information packet or additional sales data, you must read the confidentiality agreement and sign and date the form.

Provide the mailing address you want information sent to if it is different than the mailing address provided in Part I.

We will provide the requested information only if you have signed the confidentiality agreement.

Additional Contact Information:

You can find contact information for your local Department of Revenue field office by visiting revenue.mt.gov or call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.