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## Memorandum

To: Revenue and Transportation Interim Committee  
From: Shauna Helfert, Property Assessment Administrator  
Date: June 20, 2018  
Subject: Property Tax Abatements for Gray Water Systems

### **62th Legislature SB0265**

An Act providing for a tax abatement for certain residential gray water systems and common gray water and potable water systems; establishing requirements for the residences and for a minimum number of occupants to qualify; providing for the abatement during construction and for 10 years following completion of construction.

### **Summary of Requirements**

- Application Process
  - The application must be submitted to the local department field office no later than one year after the project's completion date, and must include:
    - certification from the local health board, identifying:
      - property is under construction;
      - property owner;
      - property legal description, and
      - an estimated date of completion.
  - The one-year period for applying for an abatement for a multiple dwelling project begins
    - upon the completion of the residential units; or
    - after the completion of the first residential unit if construction occurs over a multiyear period.

#### *Status:*

- One application was received in 2014.
  - Abatement was granted by the local department field office.
  - Abatement will expire in 2023.