



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee

From: Department of Revenue, Property Assessment Division

Date: February 23, 2026

Subject: Informal Reviews and Appeals

Appeals for 2025 Appraisal Cycle & Percent Complete

This update includes the total number of tax year 2025 appeals by county, as well as the remaining active appeals, in Table 1. Table 2 breaks down the types of appeals. Table 3 compares the total number of appeals from one cycle to the next, illustrating the relationship between the number of appeals and the total number of parcels statewide.

Table 1: Total Appeals by County

County	County Name	Total Appeals	Active	Assmt Ticket Closed- No Action	Closed	Percent Complete
18	Beaverhead	103	10	8	85	90.29%
22	Big Horn	53	0	12	41	100.00%
24	Blaine	110	0	0	110	100.00%
43	Broadwater	98	0	8	90	100.00%
10	Carbon	202	0	12	190	100.00%
42	Carter	2	0	0	2	100.00%
2	Cascade	670	16	73	581	97.61%
19	Chouteau	41	0	7	34	100.00%
14	Custer	51	0	5	46	100.00%
37	Daniels	28	0	1	27	100.00%
16	Dawson	33	0	2	31	100.00%
30	Deer Lodge	197	9	16	172	95.43%

39	Fallon	10	1	1	8	90.00%
8	Fergus	141	0	11	130	100.00%
7	Flathead	2501	303	251	1947	87.88%
6	Gallatin	2245	876	117	1252	60.98%
50	Garfield	3	0	0	3	100.00%
38	Glacier	42	0	3	39	100.00%
53	Golden Valley	12	0	1	11	100.00%
46	Granite	165	18	13	134	89.09%
12	Hill	106	0	19	87	100.00%
51	Jefferson	160	0	18	142	100.00%
36	Judith Basin	21	1	1	19	95.24%
15	Lake	1042	607	79	356	41.75%
5	Lewis and Clark	870	10	109	751	98.85%
48	Liberty	10	0	1	9	100.00%
56	Lincoln	285	2	32	251	99.30%
25	Madison	1127	758	30	339	32.74%
41	McCone	9	0	2	7	100.00%
47	Meagher	72	3	13	56	95.83%
54	Mineral	44	11	6	27	75.00%
4	Missoula	1585	31	108	1446	98.04%
23	Musselshell	30	1	6	23	96.67%
49	Park	240	47	21	172	80.42%
55	Petroleum	14	0	5	9	100.00%
11	Phillips	49	0	0	49	100.00%
26	Pondera	36	0	1	35	100.00%
9	Powder River	4	0	1	3	100.00%
28	Powell	120	16	15	89	86.67%
45	Prairie	23	0	2	21	100.00%
13	Ravalli	329	0	33	296	100.00%
27	Richland	21	0	0	21	100.00%
17	Roosevelt	51	1	12	38	98.04%
29	Rosebud	19	0	6	13	100.00%
35	Sanders	106	14	14	78	86.79%
34	Sheridan	19	0	2	17	100.00%
1	Silver Bow	318	46	42	230	85.53%
32	Stillwater	141	2	8	131	98.58%
40	Sweet Grass	23	0	3	20	100.00%
31	Teton	121	0	16	105	100.00%
21	Toole	40	0	6	34	100.00%
33	Treasure	1	0	0	1	100.00%
20	Valley	77	0	1	76	100.00%
44	Wheatland	12	0	0	12	100.00%

3	Yellowstone	837	7	95	735	99.16%
Statewide Totals		14,669	2,790	1,248	10,631	80.98%

Table 2: Statewide Appeal Count by Type

Appeal Type	Count	% of Total
AB26	14,115	96.24%
CTAB - County Tax Appeal Board	539	3.68%
MTAB - Montana Tax Appeal Board	12	0.08%
Total	14,666	

Table 3: Appeal Comparison by Reappraisal Cycle

Cycle Year	2017	2019	2021	2023	2025
Appeals	12,710	13,128	10,460	24,613	14,666
Parcels	793,404	798,896	805,643	813,116	822,505
Percent	1.60%	1.64%	1.30%	3.03%	1.78%

AB-26 Summary Statistics

AB-26 Info	#'s	% of Total
Total Closed	11,577	78.93%
Total Adj.	6,489	56.05%
Not Adj.	5,088	43.95%

Average Adjustment - (-\$129,331)
Median Adjustment - (-\$14,800)

CTAB Summary Statistics

CTAB Info	#'s	% of Total
Total Closed	299	55.47%
Total Adj.	123	41.14%
Not Adj.	176	58.86%

Average Adjustment – (-\$264,658)
Median adjustment – (-\$69,671)

MTAB Summary Statistics

MTAB	#'s	% of Total
Total Closed	2	
Total Adj.	1	
Not Adj.	1	