



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee
From: Department of Revenue, Property Assessment Division
Date: January 5, 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	16	8	79	84.47%
22	Big Horn	53	1	12	40	98.11%
24	Blaine	108	13	0	95	87.96%
43	Broadwater	98	3	8	87	96.94%
10	Carbon	202	3	12	187	98.51%
42	Carter	2	0	0	2	100.00%
2	Cascade	643	28	72	543	95.65%
19	Chouteau	41	0	7	34	100.00%
14	Custer	50	0	5	45	100.00%
37	Daniels	28	0	1	27	100.00%
16	Dawson	33	0	2	31	100.00%
30	Deer Lodge	194	27	16	151	86.08%

39	Fallon	10	1	1	8	90.00%
8	Fergus	141	1	11	129	99.29%
7	Flathead	2468	722	252	1494	70.75%
6	Gallatin	2212	1152	118	942	47.92%
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	155	48	13	94	69.03%
12	Hill	106	0	19	87	100.00%
51	Jefferson	160	4	19	137	97.50%
36	Judith Basin	21	2	0	19	90.48%
15	Lake	1027	689	79	259	32.91%
5	Lewis and Clark	868	46	109	713	94.70%
48	Liberty	10	0	1	9	100.00%
56	Lincoln	285	5	32	248	98.25%
25	Madison	1084	776	30	278	28.41%
41	McCone	9	0	2	7	100.00%
47	Meagher	71	2	13	56	97.18%
54	Mineral	44	23	6	15	47.73%
4	Missoula	1550	67	100	1383	95.68%
23	Musselshell	30	2	6	22	93.33%
49	Park	238	65	21	152	72.69%
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	31	15	74	74.17%
45	Prairie	23	0	2	21	100.00%
13	Ravalli	328	0	33	295	100.00%
27	Richland	21	0	0	21	100.00%
17	Roosevelt	50	0	12	38	100.00%
29	Rosebud	19	0	6	13	100.00%
35	Sanders	106	30	14	62	71.70%
34	Sheridan	19	0	2	17	100.00%
1	Silver Bow	311	102	42	167	67.20%
32	Stillwater	141	3	8	130	97.87%
40	Sweet Grass	23	0	3	20	100.00%
31	Teton	122	5	16	101	95.90%
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	836	20	95	721	97.61%

Statewide Totals		14,453	3,887	1,241	9,325	73.10%
------------------	--	--------	-------	-------	-------	--------

Table 2: Statewide Appeal Count by Type

Appeal Type	Count	% of Total
AB26	14,040	97.14%
CTAB - County Tax Appeal Board	413	2.86%
MTAB - Montana Tax Appeal Board	3	0.02%
Total	14,456	

Table 3: Appeal Comparison by Reappraisal Cycle

Cycle Year	2017	2019	2021	2023	2025
Appeals	12,710	13,128	10,460	24,613	14,456
Parcels	793,404	798,896	805,643	813,116	822,505
Percent	1.60%	1.64%	1.30%	3.03%	1.76%

AB-26 Summary Statistics

AB-26 Info	#'s	% of Total
Total Closed	9,325	66.42%
Total Adj.	6,081	65.21%
Not Adj.	3,244	34.79%

Average Adjustment - (-\$127,496)
Median Adjustment - (-\$16,522)

CTAB Summary Statistics

CTAB Info	#'s	% of Total
Total Closed	194	46.98%
Total Adj.	96	49.48%
Not Adj.	98	50.52%

Average Adjustment – (-\$244,819)
Median adjustment – (-\$16,521)

MTAB Summary Statistics

MTAB	#'s	% of Total
Total Closed	1	
Total Adj.	1	
Not Adj.	0	