



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee
From: Department of Revenue, Property Assessment Division
Date: November 13, 2025
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 and 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, showing how the number of appeals relates to the total number of parcels statewide.

Table 1: Total Appeals by County

County Name	County	Total Appeals	Active	Assessment Ticket Closed- No Action	Closed	Percent Complete
Beaverhead	18	99	39	8	52	60.61%
Big Horn	22	52	5	12	35	90.38%
Blaine	24	107	13	0	94	87.85%
Broadwater	43	97	29	8	60	70.10%
Carbon	10	201	2	12	187	99.00%
Carter	42	2	0	0	2	100.00%
Cascade	2	627	113	69	445	81.98%
Chouteau	19	41	0	7	34	100.00%
Custer	14	50	5	5	40	90.00%
Daniels	37	28	0	1	27	100.00%
Dawson	16	33	0	2	31	100.00%
Deer Lodge	30	188	41	16	131	78.19%
Fallon	39	10	1	1	8	90.00%
Fergus	8	140	21	11	108	85.00%
Flathead	7	2436	1200	252	984	50.74%
Gallatin	6	2170	1449	119	602	33.23%

Garfield	50	3	0	0	3	100.00%
Glacier	38	42	6	3	33	85.71%
Golden Valley	53	12	0	1	11	100.00%
Granite	46	155	58	13	84	62.58%
Hill	12	106	5	19	82	95.28%
Jefferson	51	158	40	19	99	74.68%
Judith Basin	36	21	2	0	19	90.48%
Lake	15	1026	759	77	190	26.02%
Lewis and Clark	5	849	175	109	565	79.39%
Liberty	48	9	0	1	8	100.00%
Lincoln	56	281	5	32	244	98.22%
Madison	25	1074	841	31	202	21.69%
McCone	41	9	0	2	7	100.00%
Meagher	47	69	7	13	49	89.86%
Mineral	54	44	24	6	14	45.45%
Missoula	4	1526	328	99	1099	78.51%
Musselshell	23	30	5	6	19	83.33%
Park	49	235	110	21	104	53.19%
Petroleum	55	14	3	5	6	78.57%
Phillips	11	49	0	0	49	100.00%
Pondera	26	36	0	1	35	100.00%
Powder River	9	4	0	1	3	100.00%
Powell	28	111	66	15	30	40.54%
Prairie	45	23	0	2	21	100.00%
Ravalli	13	313	2	33	278	99.36%
Richland	27	21	0	0	21	100.00%
Roosevelt	17	40	3	2	35	92.50%
Rosebud	29	19	0	6	13	100.00%
Sanders	35	106	42	14	50	60.38%
Sheridan	34	19	1	2	16	94.74%
Silver Bow	1	304	117	42	145	61.51%
Stillwater	32	137	8	8	121	94.16%
Sweet Grass	40	23	0	3	20	100.00%
Teton	31	119	6	17	96	94.96%
Toole	21	40	0	6	34	100.00%
Treasure	33	1	0	0	1	100.00%
Valley	20	77	0	1	76	100.00%
Wheatland	44	12	1	0	11	91.67%
Yellowstone	3	815	67	96	652	91.78%

Statewide Totals		14,213	5,599	1,229	7,385	60.61%
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Table 2: Statewide Appeal Count by Type

Appeal Type	Count	% of Total
AB26	13,948	98.12%
CTAB - County Tax Appeal Board	265	1.86%
MTAB - Montana Tax Appeal Board	1	
Total	14,214	

Table 3: Appeal Comparison by Reappraisal Cycle

Cycle Year	2017	2019	2021	2023	2025
Appeals	12,710	13,128	10,460	24,613	14,215
Parcels	793,404	798,896	805,643	813,116	822,505
Percent	1.60%	1.64%	1.30%	3.03%	1.73%

AB-26 Summary Statistics

AB-26 Info	#'s	% of Total
Total Closed	8,614	61.76%
Total Adj.	4,749	55.13%
Not Adj.	3,865	44.87%

Average Adjustment - (\$150,688)

Median Adjustment - (\$15,731)

CTAB Summary Statistics

CTAB	#'s	% of Total
Total	267	100%
Active	202	95%
Closed	65	4.88%
Value Adjusted	25	1.22%
Not Adjusted	40	3.66%

Average Adjustment – (\$124,468)

Median adjustment – (\$8,603)

MTAB Summary Statistics

MTAB	#'s	% of Total
Total	1	100%
Active	0	100%
Closed	1	0%