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DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee
From: Department of Revenue, Property Assessment Division
Date: September 8, 2025
Subject: Real Property Informal Reviews and Appeals

Real Property Appeals 2025 Appraisal Cycle & Percent Complete

This update includes the total number of 2025 appeals by county and the number of active appeals remaining in Table 1. Table 2 breaks down the types of appeals. Table 3 compares the total number of appeals cycle to cycle, showing the total number of appeals compared to the total parcels in the state at the time.

Table 1: Total Appeals by County

County	County Name	Total Appeals	Active	Assessment Ticket Closed - No Action	Closed	Assessment Ticket - Pending	Percent Complete
18	Beaverhead	96	74	4	16	2	20.8%
22	Big Horn	52	15	11	25	1	69.2%
24	Blaine	87	84		3		3.4%
43	Broadwater	93	77	7	7	2	15.1%
10	Carbon	188	110	13	64	1	41.0%
42	Carter	2	2				0.0%
2	Cascade	607	374	22	129	82	24.9%
19	Chouteau	35	12	1	13	9	40.0%
14	Custer	49	28	2	16	3	36.7%
37	Daniels	28	18	1	9		35.7%
16	Dawson	33	23	1	9		30.3%
30	Deer Lodge	177	110	12	50	5	35.0%
39	Fallon	6	2		4		66.7%
8	Fergus	122	82		40		32.8%
7	Flathead	2028	1563	34	121	310	7.6%
6	Gallatin	2067	1804	87	126	50	10.3%
50	Garfield	2			2		100.0%

County	County Name	Total Appeals	Active	Assessment Ticket Closed - No Action	Closed	Assessment Ticket - Pending	Percent Complete
38	Glacier	42	28	1	12	1	31.0%
52	Golden Valley	10	7		2	1	20.0%
46	Granite	155	113	14	25	3	25.2%
12	Hill	101	59	18	22	2	39.6%
51	Jefferson	147	96	7	28	16	23.8%
36	Judith Basin	18	7		11		61.1%
15	Lake	939	786	6	64	83	7.5%
5	Lewis & Clark	808	508	35	159	106	24.0%
48	Liberty	7	4		2	1	28.6%
56	Lincoln	276	195	34	43	4	27.9%
25	Madison	1030	959	8	38	25	4.5%
41	McCone	8	6	1	1		25.0%
47	Meagher	61	42	7	8	4	24.6%
53	Mineral	44	33	6	5		25.0%
4	Missoula	1406	951	46	336	73	27.2%
23	Musselshell	28	18	6	4		35.7%
49	Park	215	160	19	31	5	23.3%
55	Petroleum	14	8		1	5	7.1%
11	Phillips	47	17		30		63.8%
26	Pondera	36	22		13	1	36.1%
9	Powder River	3	3				0.0%
28	Powell	111	76	14	20	1	30.6%
45	Prairie	23	15	1	6	1	30.4%
13	Ravalli	300	184	13	86	17	33.0%
27	Richland	19	4		15		78.9%
17	Roosevelt	48	25	2	9	12	22.9%
29	Rosebud	19	6	5	7	1	63.2%
35	Sanders	105	60	10	25	10	33.3%
34	Sheridan	19	16		3		15.8%
1	Silver Bow	293	224	22	25	22	16.0%
32	Stillwater	133	104	3	25	1	21.1%
40	Sweet Grass	23	10	3	10		56.5%
31	Teton	117	55	44	18		53.0%
21	Toole	40	26	5	9		35.0%
33	Treasure	1	1				0.0%
20	Valley	70	58	1	6	5	10.0%
44	Wheatland	11	11				0.0%

3	Yellowstone	789	418	95	258	18	44.7%
	State Totals	13,188	9,693	621	1,991	883	19.8%

Table 2: Statewide Appeal Count by Type

Appeal Type	Count	% of Total
AB26	13,188	
CTAB - County Tax Appeal Board	82	0.62%
MTAB - Montana Tax Appeal Board	1	
Total	13,271	

Table 3: Appeal Comparison by Reappraisal Cycle

Cycle Year	2017	2019	2021	2023	2025
Appeals	12,710	13,128	10,455	21,322	13,271
Parcels	793,404	798,896	805,643	813,116	822,505
Percent	1.60%	1.64%	1.30%	2.62%	1.61%

AB-26 Summary Statistics

AB-26 Info	#'s	% of Total
Total Closed	2021	15.12%
Total Adj.	1312	64.92%
Not Adj.	492	24.34%

Average Adjustment - \$(71,020)
Median Adjustment - \$(9,700)

CTAB Summary Statistics

CTAB	#'s	% of Total
Total	82	100%
Active	78	95%
Closed	4	4.88%
Value Adjusted	1	1.22%
Not Adjusted	3	3.66%

Average Adjustment - \$2,625

MTAB Summary Statistics

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