

# ANSWER BEFORE THE MONTANA TAX APPEAL BOARD MTAB-901

Complete this document if you **have** received an Appeal from the Department of Revenue (DOR) filed with the Montana Tax Appeal Board (MTAB or “the Board”). The DOR may appeal decisions that it disagrees with,<sup>1</sup> and the appeal will be heard by the Montana Tax Appeal Board. The Montana Tax Appeal Board is an independent state agency, not part of the county or Department of Revenue.

**The Montana Tax Appeal Board must receive your answer to DOR’s appeal within 30 days of the date the Department of Revenue filed the Appeal.**

<b>Name</b>	
<b>Address</b>	
<b>Phone</b>	
<b>Email</b>	

**State of Montana,  
Department of Revenue,**

*Appellant(s),*

v.

**Your Name(s)**


*Respondent.*

Case No. _____ <b>Copy from the Appeal</b>
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**ANSWER**

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<sup>1</sup> Mont. Code Ann. Section 15-2-301(1)(b).

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This section is your opportunity to describe what you think is correct and incorrect about the Department's Appeal and to describe what you think the Board should do.

What do you **AGREE** with in the Department of Revenue's Appeal?  
(Ex: I agree with the appraised value of my house.)

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What do you **DISAGREE** with in the Department of Revenue's Appeal?  
(Ex: I disagree with the appraised value of my land.)

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What are you asking the Montana Tax Appeal Board to do?  
(Ex: The Board should value my land at \$50,000.)

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There are several ways the Board can consider your appeal. **Circle your preference.**

<p><b>In Person Hearing</b></p> <p>Montana Tax Appeal Board, 600 N. Park Ave., Helena, MT</p> <p>Hearings take approximately two hours.</p>	OR	<p><b>Telephone Hearing</b></p> <p>Hearings take approximately two hours.</p>	OR	<p><b>Without a Hearing</b></p> <p>The Board will consider documents from the prior decision, including a transcript (if any), and any new documents either party submits.</p>
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To assist the Board in scheduling deadlines, please answer the following questions:

<p><b>To prepare for your hearing, are you planning to: Have an appraisal prepared? Ask the Dept. of Revenue questions? Ask the Dept. of Revenue for documents? Other</b></p> <p>_____</p> <p>_____</p>
<p><b>How much time will you need to complete everything in the previous answer?</b></p>
<p><b>Do you plan to make any prehearing motions? (Ex: ask for a Summary Judgment, Dismissal, Extension etc.) If so, describe.</b></p>
<p><b>By what date will you be prepared for a hearing?</b></p>
<p><b>List dates you are unavailable for a hearing.</b></p>
<p><b>How long will you need to present your case and ask the Dept. of Revenue questions after it presents its case? (Typically 30 minutes)</b></p>

<p>_____/_____/_____ Date</p>	<p>_____ Your Signature</p>
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## Certificate of Service

Throughout the appeal process, for every document you send to the Board you must also send a copy to the Department of Revenue and you must certify that you did so with a certificate of service. Below is a sample that you can use.

I hereby certify that I mailed a true and accurate copy of the attached:

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <b>Name or description of the document(s)</b>
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To: Montana Tax Appeal Board  
P.O. Box 200138  
Helena, MT 59620-0138

And to:

<b>Name of the Attorney on the Appeal</b>
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Legal Affairs Office  
Department of Revenue  
P.O. Box 7701  
Helena, MT 59604-7701

On the following date:

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <b>Date of Mailing</b>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <b>Your Signature</b>
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**Finally, make two copies of this document and all attachments:**

- **Send the original to the Montana Tax Appeal Board (address above).**
- **Send one copy to the Department of Revenue (address above).**
- **Keep one copy for your records.**

### What Happens Next?

The Montana Tax Appeal Board will contact you to arrange a telephonic scheduling conference with you and the Department of Revenue. On that call the Board will consult with both parties to determine deadlines for exchanging information and will schedule a date and time for your hearing. After the hearing, the Montana Tax Appeal Board will mail you a written decision, including your right to appeal to the District Court.