

APPEAL TO THE MONTANA TAX APPEAL BOARD MTAB-801

Complete this document to appeal a decision issued by either a County Tax Appeal Board (CTAB) or the Department of Revenue (DOR). This appeal will be heard by the Montana Tax Appeal Board (MTAB or “the 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 appeal within 30 days from when you received the decision you are appealing, or your appeal will not be considered.¹

Name	
Address	
Phone	
Email	

Taxpayer's Name(s)

Appellant(s),

v.

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

Respondent.

Case No. _____
(Leave this blank)

APPEAL

¹ Montana Code Annotated Section 15-2-301(1)(b) and 15-2-302(3).

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This document can be used for two different kinds of appeals. Only fill out the column that applies to your case.

Where are you appealing a decision from? (Circle one):

<p style="text-align: center;">County Tax Appeal Board (CTAB)²</p> <p>If your property taxes become due before this appeal is resolved, they must be paid under protest if you want them refunded to you.³</p> <p>Tax year appealed:</p> <hr/> <p>County Board appealed from:</p> <hr/> <p>Date of the decision appealed:</p> <hr/> <p>Address of Property:</p> <hr/> <p>Lot, Block, Addition/Subdivision:</p> <hr/> <p>Section, Township, Range:</p> <hr/> <p>Geocode or Assessor code:</p> <hr/> <p>Kind of property: (Circle one)</p> <ul style="list-style-type: none"> • Residential • Commercial • Forest • Agricultural • Exempt • Personal • Other: _____ 	OR	<p style="text-align: center;">Other, <u>not</u> a County Tax Appeal Board⁴</p> <p>For example:</p> <ul style="list-style-type: none"> • Department of Revenue (DOR) • Office of Dispute Resolution (ODR) • Department of Transportation (DOT) • Department of Environmental Quality (DEQ) <p>Tax year(s) appealed:</p> <hr/> <p>Type of tax: (Circle one)</p> <ul style="list-style-type: none"> • Individual Income • Corporate • Pass-Through Entities • Withholding • Tobacco • Residency • Other: _____
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² Appeal from county tax appeal boards is covered by Montana Code Annotated section 15-2-301.

³ See Montana Code Annotated sections 15-1-402 and 15-2-306.

⁴ Direct appeal from a Department of Revenue decision is covered by Montana Code Annotated section 15-2-302.

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This section is your opportunity to describe what you think was incorrect about the prior decision and to describe what you think the Board should do to correct the problem.

What was incorrect about the prior decision?
(Ex: The value assigned to my home was too high.)

What are you asking for to correct the problem?
(Ex: My home should be valued at \$75,000.)

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The Board generally holds hearings in person at the Montana Tax Appeal Board, 560 N. Park Ave., Suite 201 in Helena, MT 59601.⁵ These hearings take approximately two hours.

To assist the Board in scheduling deadlines, please answer the following questions:

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

<p>_____/_____/_____</p> <p>Date</p>	<p>_____</p> <p>Your Signature</p>
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Don't forget to attach a copy of the decision you are appealing.

⁵ The Board may consider alternatives to in-person hearings in Helena, to be determined on a case-by-case basis, for reasons which may include health or financial hardship.

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:

_____ Name or description of the document(s)

to: Montana Tax Appeal Board
 P.O. Box 200138
 Helena, MT 59620-0138

and to: Office of Legal Affairs
 Department of Revenue
 P.O. Box 7701
 Helena, MT 59604-7701

on the following date:

____/____/_____ Date of Mailing	_____ Your Signature
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Finally, make two copies of this document and all attachments, including the prior decisions you are appealing.

- **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.