

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”). MTAB is an independent state agency, not part of the county or DOR.

MTAB 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			
Email		Phone	

Optional: 3rd Party Representation²

I hereby authorize _____ to represent me in this appeal.			
Address			
Email		Phone	
_____/_____/_____		_____	
Date		Taxpayer signature	

Taxpayer's Name(s)

(Please include all owners of the property)

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).

² MTAB is the court of record in a tax appeal. *Mont. Code Ann.* §§ 2-4-704, 15-2-303(5).

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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. Please attach a copy of the decision being appealed.

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

County Tax Appeal Board (CTAB)³	OR	Other, <u>not</u> a County Tax Appeal Board⁵
<p>If your property taxes become due before this appeal is resolved, they must be paid under protest if you want a refund.⁴</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)
Tax year appealed:		Tax year(s) appealed:
County Board appealed from:		Type of tax: (Circle one)
Date of the decision appealed:		<ul style="list-style-type: none">• Individual Income• Corporate• Pass-Through Entities• Withholding• Tobacco• Residency• Other: _____
Address of Property:		
Lot, Block, Addition/Subdivision:		
Section, Township, Range:		
Geocode or Assessor code:		
Kind of property: (Circle one) <ul style="list-style-type: none">• Residential• Commercial• Forest• Agricultural• Exempt• Personal• Other: _____		

³ Appeal from county tax appeal boards is covered by Montana Code Annotated section 15-2-301.

⁴ See Montana Code Annotated sections 15-1-402 and 15-2-306.

⁵ 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 holds hearings in person at MTAB, 560 N. Park Ave., Suite 201 in Helena, MT 59601.⁶ These hearings take approximately two hours.

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

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

Don't forget to attach a copy of the decision you are appealing.

⁶ 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:

<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> Date of Mailing	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> 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, explaining your right to appeal to the District Court.