

Montana Code Annotated 2009

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15-6-201. Governmental, charitable, and educational categories -- exempt property. (1) The following categories of property are exempt from taxation:

(a) except as provided in 15-24-1203, the property of:

(i) the United States, except:

(A) if congress passes legislation that allows the state to tax property owned by the federal government or an agency created by congress; or

(B) as provided in 15-24-1103;

(ii) the state, counties, cities, towns, and school districts;

(iii) irrigation districts organized under the laws of Montana and not operated for gain or profit;

(iv) municipal corporations;

(v) public libraries;

(vi) rural fire districts and other entities providing fire protection under Title 7, chapter 33; and

(vii) special districts created pursuant to Title 7, chapter 11, part 10;

(b) buildings and furnishings in the buildings that are owned by a church and used for actual religious worship or for residences of the clergy, not to exceed one residence for each member of the clergy, together with the land that the buildings occupy and adjacent land reasonably necessary for convenient use of the buildings, which must be identified in the application, and all land and improvements used for educational or youth recreational activities if the facilities are generally available for use by the general public but may not exceed 15 acres for a church or 1 acre for a clergy residence after subtracting any area required by zoning, building codes, or subdivision requirements;

(c) property owned and used exclusively for agricultural and horticultural societies not operated for gain or profit;

(d) property, not to exceed 80 acres, which must be legally described in the application for the exemption, used exclusively for educational purposes, including dormitories and food service buildings for the use of students in attendance and other structures necessary for the operation and maintenance of an educational institution that:

(i) is not operated for gain or profit;

(ii) has an attendance policy; and

(iii) has a definable curriculum with systematic instruction;

→ (e) property used exclusively for nonprofit health care facilities, as defined in 50-5-101, licensed by the department of public health and human services and organized under Title 35, chapter 2 or 3. A health care facility that is not licensed by the department of public health and human services and organized under Title 35, chapter 2 or 3, is not exempt.

(f) property that is:

(i) owned and held by an association or corporation organized under Title 35, chapter 2, 3, 20, or 21;

(ii) devoted exclusively to use in connection with a cemetery or cemeteries for which a permanent care and improvement fund has been established as provided for in Title 35, chapter 20, part 3; and

(iii) not maintained and not operated for gain or profit;

(g) subject to subsection (2), property that is owned or property that is leased from a federal, state, or local governmental entity by institutions of purely public charity if the property is directly used for purely public charitable purposes;

(h) evidence of debt secured by mortgages of record upon real or personal property in the state of Montana;

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(i) public museums, art galleries, zoos, and observatories that are not operated for gain or profit;
 (j) motor vehicles, land, fixtures, buildings, and improvements owned by a cooperative association or nonprofit corporation organized to furnish potable water to its members or customers for uses other than the irrigation of agricultural land;

(k) the right of entry that is a property right reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise, or succession to enter land with a surface title that is held by another to explore, prospect, or dig for oil, gas, coal, or minerals;

(l) (i) property that is owned and used by a corporation or association organized and operated exclusively for the care of persons with developmental disabilities, persons with mental illness, or persons with physical or mental impairments that constitute or result in substantial impediments to employment and that is not operated for gain or profit; and

(ii) property that is owned and used by an organization owning and operating facilities that are for the care of the retired, aged, or chronically ill and that are not operated for gain or profit; and

(m) property owned by a nonprofit corporation that is organized to provide facilities primarily for training and practice for or competition in international sports and athletic events and that is not held or used for private or corporate gain or profit. For purposes of this subsection (1)(m), "nonprofit corporation" means an organization that is exempt from taxation under section 501(c) of the Internal Revenue Code and incorporated and admitted under the Montana Nonprofit Corporation Act.

(2) (a) For the purposes of subsection (1)(b), the term "clergy" means, as recognized under the federal Internal Revenue Code:

(i) an ordained minister, priest, or rabbi;

(ii) a commissioned or licensed minister of a church or church denomination that ordains ministers if the person has the authority to perform substantially all the religious duties of the church or denomination;

(iii) a member of a religious order who has taken a vow of poverty; or

(iv) a Christian Science practitioner.

(b) For the purposes of subsection (1)(g):

(i) the term "institutions of purely public charity" includes any organization that meets the following requirements:

(A) The organization offers its charitable goods or services to persons without regard to race, religion, creed, or gender and qualifies as a tax-exempt organization under the provisions of section 501(c)(3), Internal Revenue Code, as amended.

(B) The organization accomplishes its activities through absolute gratuity or grants. However, the organization may solicit or raise funds by the sale of merchandise, memberships, or tickets to public performances or entertainment or by other similar types of fundraising activities.

(ii) agricultural property owned by a purely public charity is not exempt if the agricultural property is used by the charity to produce unrelated business taxable income as that term is defined in section 512 of the Internal Revenue Code, 26 U.S.C. 512. A public charity claiming an exemption for agricultural property shall file annually with the department a copy of its federal tax return reporting any unrelated business taxable income received by the charity during the tax year, together with a statement indicating whether the exempt property was used to generate any unrelated business taxable income.

(iii) up to 15 acres of property owned by a purely public charity is exempt at the time of its purchase even if the property must be improved before it can directly be used for its intended charitable purpose. If the property is not directly used for the charitable purpose within 8 years of receiving an exemption under this section or if the property is sold or transferred before it entered direct charitable use, the exemption is revoked and the property is taxable. In addition to taxes due for the first year that the property becomes taxable, the owner of the property shall pay an amount equal to the amount of the tax due that year times the number of years that the property was tax-exempt under this section. The amount due is a lien upon the property and when collected must be distributed by the treasurer to funds and accounts in the same ratio as property tax collected on the property is distributed. At the time the exemption is granted, the department shall file a notice with the clerk and recorder in the county in

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which the property is located. The notice must indicate that an exemption pursuant to this section has been granted. The notice must describe the penalty for default under this section and must specify that a default under this section will create a lien on the property by operation of law. The notice must be on a form prescribed by the department.

(iv) not more than 160 acres may be exempted by a purely public charity under any exemption originally applied for after December 31, 2004. An application for exemption under this section must contain a legal description of the property for which the exemption is requested.

(c) For the purposes of subsection (1)(i), the term "public museums, art galleries, zoos, and observatories" means governmental entities or nonprofit organizations whose principal purpose is to hold property for public display or for use as a museum, art gallery, zoo, or observatory. The exempt property includes all real and personal property owned by the public museum, art gallery, zoo, or observatory that is reasonably necessary for use in connection with the public display or observatory use. Unless the property is leased for a profit to a governmental entity or nonprofit organization by an individual or for-profit organization, real and personal property owned by other persons is exempt if it is:

- (i) actually used by the governmental entity or nonprofit organization as a part of its public display;
- (ii) held for future display; or
- (iii) used to house or store a public display.

History: En. Sec. 2, p. 73, L. 1891; re-en. Sec. 3671, Pol. C. 1895; re-en. Sec. 2499, Rev. C. 1907; amd. Sec. 1, Ch. 97, L. 1911; amd. Sec. 1, Ch. 24, L. 1919; re-en. Sec. 1998, R.C.M. 1921; Cal. Pol. C. Secs. 3607 and 3611; amd. Sec. 1, Ch. 98, L. 1931; re-en. Sec. 1998, R.C.M. 1935; amd. Sec. 1, Ch. 85, L. 1965; amd. Sec. 1, Ch. 266, L. 1973; amd. Sec. 1, Ch. 361, L. 1973; amd. Sec. 1, Ch. 376, L. 1974; Clarified Sec. 1, Ch. 8, L. 1975; amd. Sec. 1, Ch. 325, L. 1975; amd. Sec. 1, Ch. 341, L. 1975; amd. Sec. 1, Ch. 442, L. 1975; amd. Sec. 3, Ch. 507, L. 1975; amd. Sec. 7, Ch. 548, L. 1975; amd. Sec. 2, Ch. 52, L. 1977; amd. Sec. 1, Ch. 87, L. 1977; amd. Sec. 2, Ch. 112, L. 1977; amd. Sec. 2, Ch. 126, L. 1977; amd. Sec. 2, Ch. 393, L. 1977; amd. Sec. 1, Ch. 413, L. 1977; amd. Sec. 1, Ch. 492, L. 1977; amd. Sec. 2, Ch. 576, L. 1977; R.C.M. 1947, 84-202(1), (3), (8); amd. Sec. 1, Ch. 508, L. 1979; amd. Sec. 1, Ch. 616, L. 1979; amd. Sec. 1, Ch. 639, L. 1979; amd. Sec. 21, Ch. 712, L. 1979; amd. Sec. 1, Ch. 478, L. 1981; amd. Sec. 11, Ch. 614, L. 1981; amd. Sec. 1, Ch. 170, L. 1983; amd. Sec. 2, Ch. 323, L. 1983; amd. Sec. 1, Ch. 523, L. 1983; amd. Sec. 2, Ch. 463, L. 1985; amd. Sec. 5, Ch. 516, L. 1985; amd. Sec. 1, Ch. 455, L. 1987; amd. Sec. 1, Ch. 545, L. 1987; amd. Sec. 1, Ch. 556, L. 1987; amd. Sec. 5, Ch. 611, L. 1987; amd. Sec. 2, Ch. 649, L. 1987; amd. Sec. 2, Ch. 59, L. 1989; amd. Sec. 3, Ch. 576, L. 1989; amd. Sec. 1, Ch. 617, L. 1989; amd. Sec. 3, Ch. 713, L. 1989; amd. Sec. 1, Ch. 71, L. 1991; amd. Sec. 1, Ch. 123, L. 1991; amd. Sec. 1, Ch. 271, L. 1991; amd. Sec. 1, Ch. 467, L. 1991; amd. Sec. 9, Ch. 783, L. 1991; amd. Sec. 1, Ch. 54, L. 1993; amd. Sec. 1, Ch. 80, L. 1993; amd. Sec. 2, Ch. 575, L. 1993; amd. Sec. 1, Ch. 88, L. 1995; amd. Sec. 21, Ch. 255, L. 1995; amd. Sec. 2, Ch. 257, L. 1995; amd. Sec. 40, Ch. 418, L. 1995; amd. Sec. 43, Ch. 546, L. 1995; amd. Sec. 1, Ch. 585, L. 1995; amd. Sec. 3, Ch. 121, L. 1997; amd. Sec. 13, Ch. 472, L. 1997; amd. Sec. 3, Ch. 496, L. 1997; amd. Sec. 13, Ch. 285, L. 1999; amd. Sec. 1, Ch. 438, L. 1999; amd. Sec. 5, Ch. 515, L. 1999; amd. Sec. 1, Ch. 539, L. 1999; amd. Sec. 3, Ch. 555, L. 1999; amd. Sec. 84, Ch. 584, L. 1999; amd. Sec. 3, Ch. 11, Sp. L. May 2000; amd. Sec. 2, Ch. 438, L. 2001; amd. Sec. 2, Ch. 577, L. 2003; amd. Secs. 4, 10, Ch. 606, L. 2003; amd. Sec. 1, Ch. 2, L. 2005; amd. Sec. 2, Ch. 531, L. 2005; amd. Sec. 3, Ch. 532, L. 2005; amd. Sec. 7, Ch. 542, L. 2005; amd. Sec. 7, Ch. 563, L. 2005; amd. Sec. 3, Ch. 584, L. 2005; amd. Sec. 35, Ch. 286, L. 2009.

Provided by Montana Legislative Services

PROPERTY TAXES DUE
2004 REAL ESTATE TAXES

16387

Patty Arnold, Flathead County Treasurer
Mailing: 800 S Main St, Kalispell MT 59901
Location: 935 1st Ave W, Kalispell MT
Phone: (406) 758-5680

Tax Bill # [REDACTED]
School District [REDACTED]
Assessor Number [REDACTED]
Geocode [REDACTED]

Parties with Ownership Interest - AS OF 1/1/04 - SEE REVERSE FOR ADD'L INFORMATION >>
Owner of Record..... [REDACTED]
Address..... [REDACTED]

Sn Tn Rn Property Description Lot Block

Type of Property	Market Value	Taxable Value
Real Estate	8,984	296.46
Buildings	143,394	4,732.00
Totals	152,378	5,028.46

SUMMARY OF TAXES, LEVIES & FEES
(Items marked with * are paid in the First Installment only)

COUNTY	.068808	345.99	EMERGENCY/DISASTER	.001425	7.17
SHERIFF	.029170	146.68	COUNTY HEALTH INS	.002711	13.63
NOXIOUS WEEDS	.001833	9.22	ROAD	.018130	91.17
COUNTY PLANNING	.001303	6.55	BOARD OF HEALTH	.005000	25.14
COUNTY LAND FILL		74.75			
SUB-TOTAL - Taxes For County Functions...				.128380	720.30
STATE - UNIVERSITY	.006000	30.17	GENERAL SCHOOLS	.100760	506.67
STATE - SCHOOL AID	.040000	201.14	[REDACTED] COLLEGE	.011140	56.02
[REDACTED] HIGH SCHOOL	.077810	391.26	[REDACTED] ELEM 01	.161640	812.80
SUB-TOTAL - Taxes For Education.....				.397350	1998.06
SOIL & WATER CONSERV	.001730	8.70	[REDACTED] FIRE	.009940	49.98
SUB-TOTAL - Other Taxes And Fees.....				.011670	58.68

Total Mills Levied .537400 Total Taxes and Fees 2777.04
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First installment due 11/30/04 1388.53
Second installment due 5/31/05 1388.51

One mill in Flathead County equals \$157165. Receipt returned only upon request.

Taxes not paid by due date accrue interest at 5/6 of 1% per month + 2% penalty. The amount due must be verified by contacting the Treasurer's Office PRIOR to payment.

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PROPERTY TAXES DUE
2005 REAL ESTATE TAXES

16820

Adele Krantz, Flathead County Treasurer
Mailing: 800 S Main St, Kalispell MT 59901
Location: 935 1st Ave W, Kalispell MT
Phone: (406) 758-5680

Tax Bill # [REDACTED]
School District [REDACTED]
Assessor Number [REDACTED]
Geocode [REDACTED]

Parties with Ownership Interest - AS OF 1/1/05 - SEE REVERSE FOR ADD'L INFORMATION >>
Owner of Record..... [REDACTED]
Address..... [REDACTED]

Sn	Tn	Rn	Property Description	Lot	Block
[REDACTED]					
Type of Property					
			Market Value	Taxable Value	
			Real Estate	9,134	294.09
			Buildings	142,140	4,576.90
Totals			151,274	4,870.99	

SUMMARY OF TAXES, LEVIES & FEES
(Items marked with * are paid in the First Installment only)

COUNTY	.072357	352.43	SHERIFF	.029618	144.27
COUNTY HEALTH INS	.003620	17.63	NOXIOUS WEEDS	.001733	8.44
ROAD	.018640	90.80	COUNTY PLANNING	.001303	6.35
BOARD OF HEALTH	.005300	25.82	COUNTY LAND FILL		74.75
SUB-TOTAL - Taxes For County Functions...				.132571	720.49
STATE - UNIVERSITY	.006000	29.23	GENERAL SCHOOLS	.101030	492.12
STATE - SCHOOL AID	.040000	194.84	[REDACTED] COM COLLEGE	.014310	69.70
[REDACTED] HIGH SCHOOL	.099400	484.18	[REDACTED] ELEM 01	.168670	821.59
SUB-TOTAL - Taxes For Education.....				.429410	2091.66
SOIL & WATER CONSERV	.001770	8.62	[REDACTED] FIRE	.009890	48.18
SUB-TOTAL - Other Taxes And Fees.....				.011660	56.80

Total Mills Levied .573641 Total Taxes and Fees 2868.95

First installment due 11/30/05. 1434.48
Second installment due 5/31/06. 1434.47

One mill in Flathead County equals \$166700. Receipt returned only upon request.
NOTE: A 3% CONVENIENCE FEE WILL BE ADDED TO ALL CREDIT CARD PAYMENTS.

Taxes not paid by due date accrue interest at 5/6 of 1% per month + 2% penalty. The amount due must be verified by contacting the Treasurer's Office PRIOR to payment.

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PROPERTY TAXES DUE
2006 REAL ESTATE TAXES

17662

ADELE KRANTZ, Flathead County Treasurer
Mailing: 800 S Main St, Kalispell MT 59901
Location: 935 1st Ave W, Kalispell MT
Phone: (406) 758-5680

Tax Bill # [REDACTED]
School District [REDACTED]
Assessor Number [REDACTED]
Geocode [REDACTED]

Parties with Ownership Interest - AS OF 1/1/06 - SEE REVERSE FOR ADD'L INFORMATION >>

Owner of Record..... [REDACTED]
Address..... [REDACTED]

Sn Tn Rn Property Description Lot Block

Type of Property	Market Value	Taxable Value
Real Estate	9,286	291.57
Buildings	140,886	4,423.82
Totals	150,172	4,715.39

SUMMARY OF TAXES, LEVIES & FEES
(Items marked with * are paid in the First Installment only)

COUNTY	.074272	350.20	SHERIFF	.029850	140.75
COUNTY HEALTH INS	.004453	21.00	NOXIOUS WEEDS	.002194	10.35
ROAD	.020458	96.47	COUNTY PLANNING	.001330	6.27
BOARD OF HEALTH	.005100	24.05	COUNTY LAND FILL		74.75
			SUB-TOTAL - Taxes For County Functions...	.137657	723.84
STATE - UNIVERSITY	.006000	28.29	GENERAL SCHOOLS	.100500	473.90
STATE - SCHOOL AID	.040000	188.62	[REDACTED] COM COLLEGE	.017500	82.52
[REDACTED] HIGH SCHOOL	.094670	446.41	[REDACTED] ELEM 01	.131460	619.89
			SUB-TOTAL - Taxes For Education.....	.390130	1839.63
SOIL & WATER CONSERV	.001824	8.60	[REDACTED] FIRE	.010382	48.96
			SUB-TOTAL - Other Taxes And Fees.....	.012206	57.56

Total Mills Levied 0.539993 Total Taxes and Fees 2621.03

First installment due 11/30/06. 1310.52
Second Installment due 05/31/07. 1310.51

One mill in Flathead County equals \$179564. Receipt returned only upon request.
NOTE: A 3% CONVENIENCE FEE WILL BE ADDED TO ALL CREDIT CARD PAYMENTS.

Taxes not paid by due date accrue interest at 5/6 of 1% per month + 2% penalty. The amount due must be verified by contacting the Treasurer's Office PRIOR to payment.

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or your reference.

MCA 50-5-101(28) (a) "Hospital" means a facility providing, by or under the supervision of licensed physicians, services for medical diagnosis, treatment, rehabilitation, and care of injured, disabled, or sick individuals. Except as otherwise provided by law, services provided must include medical personnel available to provide emergency care onsite 24 hours a day and may include any other service allowed by state licensing authority. A hospital has an organized medical staff that is on call and available within 20 minutes, 24 hours a day, 7 days a week, and provides 24-hour nursing care by licensed registered nurses. The term includes:

(i) hospitals specializing in providing health services for psychiatric, developmentally disabled, and tubercular patients; and

(ii) specialty hospitals.

(b) The term does not include critical access hospitals.

(c) The emergency care requirement for a hospital that specializes in providing health services for psychiatric, developmentally disabled, or tubercular patients is satisfied if the emergency care is provided within the scope of the specialized services provided by the hospital and by providing 24-hour nursing care by licensed registered nurses.

MCA 50-5-101(18) "Critical access hospital" means a facility that is located in a rural area, as defined in 42 U.S.C. 1395ww(d) (2) (D), and that has been designated by the department as a critical access hospital pursuant to 50-5-233.

MCA50-5-233. Designation of critical access hospitals -- adoption of rules. (1) The department may designate as a critical access hospital a facility that:

(a) is:

(i) located more than 35 road miles or, in the case of a facility located in mountainous terrain or where only secondary roads exist, more than 15 road miles from a hospital or another critical access hospital; or

(ii) a necessary provider of health care services to residents of the area where the facility is located;

(b) provides 24-hour emergency care that is necessary for ensuring access to emergency care services in the area served by the facility;

(c) complies with the bed limitations adopted by rule, not to exceed the number specified in 42 U.S.C. 1395i-4(c) (2) (B), (c) (2) (E), and (f);

(d) provides inpatient acute care for a period not exceeding 96 hours, as determined on an average, annual basis for each patient;

(e) complies with the staffing requirements of 42 U.S.C. 1395i-4(c) (2) (B) (iv); and

(f) operates a quality assessment and performance improvement program and follows appropriate procedures for review of utilization of services as specified in 42 U.S.C. 1395x(aa) (2) (I).

(2) The department shall adopt rules to implement this section, including the following:

(a) standards for determining whether the facility qualifies as a necessary provider pursuant to subsection (1) (a) (ii);

(b) standards for determining whether the 24-hour emergency care provided is necessary to ensure that the area served by the facility has adequate access to emergency care services;

(c) procedures for applying for and receiving designation as a critical access hospital; and