



RESPONSES TO COVID-19:

AGENCY OVERVIEWS, UPDATES, AND CHANGES IN SERVICE

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Megan Moore

DEPARTMENT OF REVENUE

OPERATIONS MOSTLY UNCHANGED, OFFICES CLOSED TO THE PUBLIC

Though most Department of Revenue employees are working from home, the agency is performing its duties of administering state taxes, distributing revenue, and assessing property values.¹

Department of Revenue offices in Helena and county property assessment offices are closed to the public.

Taxpayers wishing to drop off payments or returns in Helena may still do so in the foyer of the Donovan Building (340 North Last Chance Gulch) during regular business hours, or may pick up a stamped envelope at the Mitchell Building (125 North Roberts St.) to mail payments or tax returns. A small number of employees are working at the Donovan Building to process paper income tax returns. The Department is following physical distancing guidelines.

CHANGES TO INDIVIDUAL INCOME TAX DEADLINES

The Governor extended the individual income tax filing deadline and the April quarterly estimated payments deadline from April 15 to July 15 to match date changes for federal income taxes. Corporate income tax due dates are unchanged. Many corporations file their taxes at the end of the year, but some face a May deadline.

OTHER DEADLINES REMAIN IN EFFECT

Deadlines for paying and remitting other taxes remain unchanged. The Department is also distributing revenue to local governments, tribal governments, and state accounts as normally scheduled.

The upcoming May 31 property tax deadline remains in place. However, the Governor's March 30 directive delays the tax lien process during the emergency declaration. The directive prohibits a sheriff's sale on mobile homes due to delinquent taxes. Tax liens on other residential property are attached in August, so the order may not affect those liens if the emergency declaration is no longer in effect.

PROPERTY ASSESSMENT ON TRACK

The Department continues to assess property, but appraisers are directed to avoid interaction with people and not to enter occupied properties. Taxable values are expected to be sent to local governments on schedule so that assessment notices can be sent on time. (Mobile home and personal property assessment notices are sent in the spring. Other assessment notices are sent in late summer.)

¹ An update on the Department's Alcoholic Beverage Control functions is in a separate document.