



RESPONSES TO COVID-19:

AGENCY OVERVIEWS, UPDATES, AND CHANGES IN SERVICE

April 6, 2020

Megan Moore

MONTANA TAX APPEAL BOARD

The [Montana Tax Appeal Board](#) (MTAB) hears direct appeals for all taxes. However, most property valuation appeals are first heard by county tax appeal boards. Taxpayers may appeal county board decisions to MTAB.

BOARD MEMBERS STILL WORKING, TAXPAYERS OPTING TO DELAY

MTAB members and staff continue their work without interruption. Opinions will still be issued within 90 days as required by law. MTAB held audio hearings prior to the COVID-19 response, and continues to make that option available.

Following recommendations issued by the Supreme Court, MTAB gave taxpayers with hearings scheduled for April the option to hold an audio hearing or reschedule. All taxpayers chose to reschedule. MTAB is not rescheduling May and June hearings at this time.

THREE COUNTY TAX APPEAL BOARDS GRANTED EXTENSION

MTAB granted extensions to county tax appeal boards in three counties that were still hearing property valuation appeals. The extension allows the county boards to hear cases through the fall of 2020. The extensions affect about 10 cases.

ABEYANCE GRANTED IN MAJOR INDUSTRIAL REFINERY APPEAL

MTAB granted an abeyance in a major industrial refinery case. Under current circumstances, the parties cannot meet scheduling deadlines for discovery and expert witnesses are unable to travel for depositions.

DELAYED HEARINGS AFFECT PROTESTED TAX FUNDS

Taxpayers who appeal their property values generally pay the property taxes under protest to avoid penalties and interest for nonpayment. Without resolution of the appeals, the protested taxes remain in protested tax funds. Statutory provisions allow taxing jurisdictions to access a portion of protested taxes, though the taxing jurisdiction must repay the funds if the taxpayer prevails in the appeal. The hearings delayed due to COVID-19 may result in protested taxes remaining in protested tax funds for a longer time period.