



Montana Department of Revenue
Helena Field Office
340 North Last Chance Gulch
Helena, MT 59601
(406) 444-4000
0123456789

Assessment Code: 0123456789
Date: 06/15/2022

DOE JOHN
123 MAIN ST
HELENA, MT 59602-9648

THIS IS YOUR PROPERTY CLASSIFICATION AND APPRAISAL NOTICE

This notice is to inform you how your property is classified and valued for property assessment and tax billing. Residential, commercial, agricultural, and industrial real property is valued every two years. 2022 is the final year of the two-year valuation cycle, 2021-2022. Forest land has a six-year valuation cycle, 2021-2026.

THIS IS NOT A TAX BILL. Your county treasurer will bill your 2022 general property taxes based upon the values shown on this notice.

Informal Classification and Appraisal Review and Appeal Process

You have the right to request that the department conduct an informal classification and appraisal review once each valuation cycle if you disagree with the information on this notice. Submit a Request for Informal Classification and Appraisal Review (Form AB-26) within 30 days from the date shown above. Any valuation adjustments will apply only to Tax Year 2022.

You may appeal the classification or values shown on this notice directly to your local county tax appeal board (CTAB) rather than submitting a Form AB-26. If you choose to appeal directly to the CTAB, you must submit your appeal to your county clerk and recorder within 30 days from the date shown above.

If you miss the 30-day deadline and your property is residential, commercial, industrial, or agricultural land, your next opportunity to submit a request for informal review or appeal directly to CTAB will be in 2023 after you receive your classification and appraisal notice for the 2023-2024 valuation cycle.

For forms and more information on the informal review and appeal processes, call our office at (406) 444-4000 or go to MTRRevenue.gov.

Paying Taxes Under Protest

If you want to be eligible for a tax refund from a classification or appraisal appeal, you need to pay the property taxes under protest before they become delinquent. (15-1-402, MCA)

Your county treasurer can give you more information about protesting your taxes .

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners. For more information about the programs listed below and other property tax exemptions, call our office at (406) 444-4000 or go to *MTRevenue.gov*.

- Property Tax Assistance Program (15-6-305, MCA)
- Montana Disabled Veterans Program (15-6-311, MCA)
- Elderly Homeowner/Renter Income Tax Credit (15-30-2337 through 15-30-2341, MCA)
- Land Value Property Tax Assistance for Residential Property (15-6-240, MCA)

2022 Classification and Appraisal Notice

Lewis and Clark County

Please review the information below carefully. The current assessed value column shows the value of real property as of January 1, 2020, and, if applicable, the depreciated value of personal property (i.e., business equipment) minus any exempt amount as of January 1, 2022. Go to property.mt.gov for more detailed information about your property's characteristics and valuation.

If a property's current assessed value increased by more than 10 percent from the prior appraisal cycle, the reason for the value increase is displayed above the property's geocode in the table below. Detailed explanations for the value increase reasons are provided below the table.

Owner(s):

DOE JOHN

Assessment Code: 0123456789

Levy District: 248707-0107

Property Classification	Acres / Quantity	Prior Appraisal Cycle Value	Prior Year Assessed Value	Current Assessed Value	Prior Taxable Value	Current Taxable Value	Prior Year Millage Rate	Estimated 2022 General Taxes**
Situs Address: 25000 GUTHRIE RD HELENA MT 59602				Value Increase Reason: MA - Market Appreciation				
NORTHSTAR PUD, S07, T11 N, R03 W, BLOCK 1, Lot 2000, COS #3132148				05-1995-07-1-99-99-0000*				
2101 - Tract Land	-	-	-	-	-	-		
3301 - Improvements on Rural Land	-	-	-	-	-	-		
Land and Improvement Value	0.48	253,500	296,400	296,400	4,001	4,001		
Totals:		253,500	296,400	296,400	4,001	4,001	679.690	\$2,719.44**

This table shows only the total combined value of land and improvements (buildings) if they are valued as a unit.

* The geocode or property ID is the unique identifier for this property.

**The tax amount(s) shown is only an estimate of your general property taxes for 2022 based upon the 2021 millage rate where your property is located. Your property may be subject to your local government's special assessments and fees in addition to your general taxes. Review your previous tax bill or contact your county treasurer's office for more information about special assessments and fees.

Value Increase Definitions

Market Appreciation - Comparable properties within the area of your property have seen an increase in value and are selling for more today than they were during the time leading up to the last appraisal. This resulted in your property increasing in value over the last appraisal by 10% or more.

New Construction - New buildings, additions, or improvements have been added or discovered on your property since our last appraisal. Additionally, there may have been a change in the percentage of completion of a prior improvement that was started but not completed. This resulted in your property increasing in value over the last appraisal by 10% or more.

Land Change - There was a change in one or more of the land characteristics of your property that resulted in a value increase of 10% or more. This may include but is not limited to: a combination of two or more parcels of land; a change in land classification from agricultural or forest land to tract land; a change in agricultural use type or productivity; a change in agricultural or forest commodity price; or, a change in a forest zone.

Attention Property Owners

Do you have questions about the department's assessed value of your property shown on this notice?

We can help. Review our informal review process below and complete as many steps as needed.

Informal Review Process

Step 1. Check your property information on *property.mt.gov*.

Step 2. Get answers from our local staff to any questions about your property's classification or assessed value. Call us at (406) 444-4000 or send a message to DORPADHELENA@MT.GOV.

Step 3. If you still disagree with our valuation or need us to correct your property's characteristics, you need to submit a Request for Informal Classification and Appraisal Review (Form AB-26) within 30 days from the date on this classification and appraisal notice.

If needed, there are three ways to request an informal classification and appraisal review:

- Submit a Form AB-26 online at *MTRevenue.gov*;
- Submit your request with a paper Form AB-26. Go to *MTRevenue.gov* to download the form or call our office at (406) 444-4000 to request a form be mailed to you; or
- Check the box on the ticket below to request a Form AB-26 be mailed to you to fill out and return to the office address provided within 30 days from the date on this classification and appraisal notice.

----- Cut line -----

DOE JOHN
123 MAIN ST
HELENA, MT 59602-9648

Assessment Code: 0123456789

Date: 06/15/2022

I have checked this box because I am requesting the department mail me a Request for Informal Classification and Appraisal Review (Form AB-26). I understand that once I receive the Form AB-26 it must be filled out completely and returned to the department within 30 days from the date on this classification and appraisal notice.

I can be contacted to discuss my appraisal.

Phone _____ Email _____

Mail ticket in an envelope to this address.

Montana Department of Revenue
Helena Field Office
340 North Last Chance Gulch
Helena, MT 59601

Attention:

You do not need to check the box and mail this ticket unless you want to request the form and have an informal review conducted.

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