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DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee

From: Department of Revenue, Property Assessment Division

Date: August 16, 2024

Subject: Real Property Informal Reviews and Appeals

**Real Property Appeals 2023 Appraisal Cycle & Percent Complete**

This update includes the total number of 2023 appeals by county and the number of active appeals remaining in Table 1. Table 2 breaks down the types of appeals. Table 3 compares the total number of appeals cycle to cycle, showing the total number of appeals compared to the total parcels in the state at the time.

**Table 1: Total Appeals by County**

County	County Name	Total Appeals	Active	Percent Complete
1	Silver Bow	796	11	98.62%
2	Cascade	1,306	3	99.77%
3	Yellowstone	1,586	1	99.94%
4	Missoula	2,044	19	99.07%
5	Lewis and Clark	1,418	0	100.00%
6	Gallatin	3,838	33	99.14%
7	Flathead	2,578	13	99.50%
8	Fergus	384	3	99.22%
9	Powder River	2	0	100.00%
10	Carbon	230	0	100.00%
11	Phillips	30	0	100.00%
12	Hill	172		100.00%
13	Ravalli	611	0	100.00%
14	Custer	88	0	100.00%
15	Lake	810	0	100.05%
16	Dawson	52	0	100.00%
17	Roosevelt	55	0	100.00%

18	Beaverhead	276	1	99.64%
19	Chouteau	142	0	100.00%
20	Valley	228	0	100.00%
21	Toole	80	0	100.00%
22	Big Horn	71	0	100.00%
23	Musselshell	25	0	100.00%
24	Blaine	168	0	100.00%
25	Madison	411	1	99.76%
26	Pondera	160	3	98.13%
27	Richland	121	0	100.00%
28	Powell	182	0	100.00%
29	Rosebud	46	0	100.00%
30	Deer Lodge	240	1	99.58%
31	Teton	117	3	97.44%
32	Stillwater	193	0	100.00%
33	Treasure	9	0	100.00%
34	Sheridan	76	0	100.00%
35	Sanders	193	1	99.48%
36	Judith Basin	52	0	100.00%
37	Daniels	27	0	100.00%
38	Glacier	146	0	100.00%
39	Fallon	10	0	100.00%
40	Sweet Grass	39	0	100.00%
41	McCone	44	0	100.00%
42	Carter	5	0	100.00%
43	Broadwater	200	0	100.00%
44	Wheatland	7	0	100.00%
45	Prairie	4	0	100.00%
46	Granite	352	1	99.72%
47	Meagher	234	0	100.00%
48	Liberty	83	0	100.00%
49	Park	452	1	99.78%
50	Garfield	15	0	100.00%
51	Jefferson	369	0	100.00%
52	Wibaux	2	0	100.00%
53	Golden Valley	9	0	100.00%
54	Mineral	93	0	100.00%
55	Petroleum	15	0	100.00%
56	Lincoln	426	0	100.00%

Table 2: Statewide Appeal Count by Type

<b>Appeal Type</b>	<b>Count</b>	<b>% of Total</b>
AB26	20,598	
CTAB - County Tax Appeal Board	661	3.21%
MTAB - Montana Tax Appeal Board	63	0.31%
<b>Grand Total</b>	<b>21,322</b>	

Table 3: Appeal Comparison by Reappraisal Cycle

<b>Cycle Year</b>	<b>2015</b>	<b>2017</b>	<b>2019</b>	<b>2021</b>	<b>2023</b>
Appeals	22,313	12,710	13,128	10,455	21,322
Parcels	788,446	793,404	798,896	805,643	813,116
Percent	2.83%	1.60%	1.64%	1.30%	2.62%

### **AB-26 Summary Statistics**

<b>AB-26 Info</b>	<b>#'s</b>	<b>% of Total</b>
<b>Total</b>	<b>20,598</b>	<b>100%</b>
<b>Value Adj.</b>	<b>10,373</b>	<b>50.36%</b>
<b>Not Adj.</b>	<b>10,225</b>	<b>49.64%</b>

<b>Average Adjustment</b>	<b>-\$167,403</b>	<b>-9.8%</b>
<b>Median Adjustment</b>	<b>-\$41,795</b>	<b>-14.44%</b>

### **CTAB Summary Statistics**

<b>CTAB</b>	<b>#'s</b>	<b>% of Total</b>
<b>Total</b>	<b>661</b>	<b>100%</b>
<b>Active</b>	<b>36</b>	<b>5%</b>
<b>Closed</b>	<b>625</b>	<b>95%</b>
<b>Value Adj.</b>	<b>129</b>	<b>19.5%</b>
<b>Not Adj.</b>	<b>532</b>	<b>80.5%</b>

<b>Average Adjustment</b>	<b>-\$361,521</b>	<b>-23.45%</b>
<b>Median Adjustment</b>	<b>-\$66,800</b>	<b>-18.19%</b>

### **MTAB Summary Statistics**

<b><u>MTAB</u></b>	<b><u>#'s</u></b>	<b><u>% of Total</u></b>
<b><u>Total</u></b>	<b><u>63</u></b>	<b><u>100%</u></b>
<b><u>Active</u></b>	<b><u>51</u></b>	<b><u>81%</u></b>
<b><u>Closed</u></b>	<b><u>12</u></b>	<b><u>19%</u></b>