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DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee

From: Department of Revenue, Property Assessment Division

Date: June 24, 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 as well as the number of active appeals remaining in Table 1. There is a breakdown of the types of appeals in Table 2. Table 3 is a comparison cycle over 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	12	98.49%
2	Cascade	1,306	9	99.31%
3	Yellowstone	1,586	2	99.87%
4	Missoula	2,044	20	99.02%
5	Lewis and Clark	1,418	0	100.00%
6	Gallatin	3,821	36	99.06%
7	Flathead	2,567	32	98.75%
8	Fergus	383	2	99.48%
9	Powder River	2	0	100.00%
10	Carbon	229	0	100.00%
11	Phillips	30	0	100.00%
12	Hill	172	1	99.42%
13	Ravalli	611	0	100.00%
14	Custer	88	0	100.00%
15	Lake	811	1	99.88%
16	Dawson	52	0	100.00%
17	Roosevelt	54	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	1	99.40%
25	Madison	411	1	99.76%
26	Pondera	159	2	98.74%
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	4	98.29%
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	643	3%
MTAB - Montana Tax Appeal Board	51	0.24%
<b>Grand Total</b>	<b>21,291</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	21,291
Parcels	788,446	793,404	798,896	805,643	813,116
Percent	2.83%	1.60%	1.64%	1.30%	2.61%

**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>10,230</b>	<b>49.66%</b>
<b>Not Adj.</b>	<b>10,368</b>	<b>50.34%</b>

<b>Average Adjustment</b>	<b>-\$171,680</b>	<b>-18.28%</b>
<b>Median Adjustment</b>	<b>-\$42,350</b>	<b>-14.49%</b>

**CTAB Summary Statistics**

<b>CTAB</b>	<b>#'s</b>	<b>% of Total</b>
<b>Total</b>	<b>643</b>	<b>100%</b>
<b>Active</b>	<b>72</b>	<b>11%</b>
<b>Closed</b>	<b>571</b>	<b>89%</b>
<b>Value Adj.</b>	<b>117</b>	<b>20.5%</b>
<b>Not Adj.</b>	<b>454</b>	<b>79.5%</b>

<b>Average Adjustment</b>	<b>-\$366,482</b>	<b>-23.04%</b>
<b>Median Adjustment</b>	<b>-\$61,777</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>51</u></b>	<b><u>100%</u></b>
<b><u>Active</u></b>	<b><u>45</u></b>	<b><u>88%</u></b>
<b><u>Closed</u></b>	<b><u>6</u></b>	<b><u>12%</u></b>