



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee
From: Department of Revenue, Property Assessment Division
Date: March 22, 2024
Subject: Real Property Informal Reviews and Appeals

Real Property Appeals 2023 Appraisal Cycle & Percent Complete

Included in this update are all appeals by county and how many are completed 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	791	17	97.85%
2	Cascade	1,299	14	98.92%
3	Yellowstone	1,585	1	99.94%
4	Missoula	2,043	21	98.97%
5	Lewis and Clark	1,418	2	99.86%
6	Gallatin	3,759	1,083	71.19%
7	Flathead	2,567	58	97.74%
8	Fergus	383	2	99.48%
9	Powder River	2	0	100.00%
10	Carbon	229	1	99.56%
11	Phillips	30	0	100.00%
12	Hill	170	1	99.41%
13	Ravalli	611	0	100.00%
14	Custer	88	0	100.00%
15	Lake	808	15	98.14%
16	Dawson	52	0	100.00%
17	Roosevelt	54	0	100.00%
18	Beaverhead	275	1	99.64%
19	Chouteau	142	2	98.59%

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	5	97.02%
25	Madison	410	10	97.56%
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	194	1	99.48%
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	145	1	99.31%
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	351	1	99.72%
47	Meagher	226	0	100.00%
48	Liberty	83	0	100.00%
49	Park	450	8	98.22%
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	425	0	100.00%

Table 2: Statewide Appeal Count by Type

Appeal Type	Count	% of Total
AB26	20,576	
CTAB - County Tax Appeal Board	583	2.83%
MTAB - Montana Tax Appeal Board	37	0.18%
Grand Total	21,196	

Table 3: Appeal Comparison by Reappraisal Cycle

Cycle Year	2015	2017	2019	2021	2023
Appeals	22,313	12,710	13,128	10,455	21,196
Parcels	788,446	793,404	798,896	805,643	813,116
Percent	2.83%	1.60%	1.64%	1.30%	2.60%