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DIRECTOR BRENDAN BEATTY

To: Revenue Interim Committee

From: Department of Revenue, Property Assessment Division

Date: May 03, 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      | 794           | 20     | 97.48%           |
| 2      | Cascade         | 1,299         | 8      | 99.33%           |
| 3      | Yellowstone     | 1,585         | 1      | 99.94%           |
| 4      | Missoula        | 2,043         | 20     | 98.98%           |
| 5      | Lewis and Clark | 1,418         | 1      | 99.93%           |
| 6      | Gallatin        | 3,759         | 406    | 89.10%           |
| 7      | Flathead        | 2,567         | 42     | 98.31%           |
| 8      | Fergus          | 383           | 2      | 99.41%           |
| 9      | Powder River    | 2             | 0      | 100.00%          |
| 10     | Carbon          | 229           | 1      | 99.55%           |
| 11     | Phillips        | 30            | 0      | 100.00%          |
| 12     | Hill            | 170           | 1      | 99.38%           |
| 13     | Ravalli         | 611           | 0      | 100.00%          |
| 14     | Custer          | 88            | 0      | 100.00%          |
| 15     | Lake            | 808           | 2      | 99.75%           |
| 16     | Dawson          | 52            | 0      | 100.00%          |
| 17     | Roosevelt       | 54            | 0      | 100.00%          |
| 18     | Beaverhead      | 275           | 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 | 2 | 98.78%  |
| 25 | Madison       | 410 | 0 | 100.00% |
| 26 | Pondera       | 159 | 2 | 98.69%  |
| 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 | 97.41%  |
| 32 | Stillwater    | 194 | 1 | 99.48%  |
| 33 | Treasure      | 9   | 0 | 100.00% |
| 34 | Sheridan      | 76  | 0 | 100.00% |
| 35 | Sanders       | 193 | 1 | 99.46%  |
| 36 | Judith Basin  | 52  | 0 | 100.00% |
| 37 | Daniels       | 27  | 0 | 100.00% |
| 38 | Glacier       | 145 | 1 | 99.24%  |
| 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 | 5 | 97.79%  |
| 48 | Liberty       | 83  | 0 | 100.00% |
| 49 | Park          | 450 | 5 | 98.88%  |
| 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**

| <b>Appeal Type</b>              | <b>Count</b>  | <b>% of Total</b> |
|---------------------------------|---------------|-------------------|
| AB26                            | 20,576        |                   |
| CTAB - County Tax Appeal Board  | 599           | 2.83%             |
| MTAB - Montana Tax Appeal Board | 48            | 0.23%             |
| <b>Grand Total</b>              | <b>21,223</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      | 21,223      |
| Parcels           | 788,446     | 793,404     | 798,896     | 805,643     | 813,116     |
| Percent           | 2.83%       | 1.60%       | 1.64%       | 1.30%       | 2.61%       |