



GOVERNOR GREG GIANFORTE  
DIRECTOR BRENDAN BEATTY

**Memorandum**

To: Revenue Interim Committee  
 From: Property Assessment Division  
 Date: November 2, 2023  
 Subject: Real Property Informal Reviews and Appeals

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

2023 Appeal Information						
County	Region	County Name	Total Appeals	Active	Closed	Percent Complete
1	4	Silver Bow	729	235	494	67.76%
2	2	Cascade	1,275	134	1,141	89.49%
3	3	Yellowstone	1,567	153	1,414	90.24%
4	1	Missoula	2,004	71	1,933	96.46%
5	2	Lewis and Clark	1,396	173	1,223	87.61%
6	4	Gallatin	3,608	2,706	902	25.00%
7	1	Flathead	2,477	722	1,755	70.85%
8	2	Fergus	378	39	339	89.68%
9	3	Powder River	2	0	2	100.00%
10	3	Carbon	229	1	228	99.56%
11	3	Phillips	30	1	29	96.67%
12	2	Hill	170	8	162	95.29%
13	1	Ravalli	597	0	597	100.00%
14	3	Custer	88	0	88	100.00%
15	1	Lake	784	446	338	43.11%
16	3	Dawson	50	0	50	100.00%
17	3	Roosevelt	54	0	54	100.00%
18	4	Beaverhead	271	132	139	51.29%
19	2	Chouteau	142	5	137	96.48%
20	3	Valley	226	1	225	99.56%
21	2	Toole	80	0	80	100.00%
22	3	Big Horn	71	1	70	98.59%

County	Region	County Name	Total Appeals	Active	Closed	Percent Complete
23	3	Musselshell	24	1	23	95.83%
24	2	Blaine	167	38	129	77.25%
25	4	Madison	401	41	360	89.78%
26	2	Pondera	158	36	122	77.22%
27	3	Richland	122	2	120	98.36%
28	4	Powell	172	80	92	53.49%
29	3	Rosebud	44	22	22	50.00%
30	4	Deer Lodge	226	34	192	84.96%
31	2	Teton	116	5	111	95.69%
32	3	Stillwater	193	12	181	93.78%
33	3	Treasure	9	1	8	88.89%
34	3	Sheridan	76	0	76	100.00%
35	1	Sanders	192	6	186	96.88%
36	2	Judith Basin	52	3	49	94.23%
37	3	Daniels	27	0	27	100.00%
38	2	Glacier	145	4	141	97.24%
39	3	Fallon	10	0	10	100.00%
40	3	Sweet Grass	39	2	37	94.87%
41	3	McCone	44	0	44	100.00%
42	3	Carter	5	0	5	100.00%
43	2	Broadwater	194	39	155	79.90%
44	3	Wheatland	7	0	7	100.00%
45	3	Prairie	4	0	4	100.00%
46	4	Granite	344	60	284	82.56%
47	2	Meagher	221	68	153	69.23%
48	2	Liberty	83	12	71	85.54%
49	4	Park	430	155	275	63.95%
50	3	Garfield	15	0	15	100.00%
51	4	Jefferson	364	68	296	81.32%
52	3	Wibaux	2	0	2	100.00%
53	3	Golden Valley	9	0	9	100.00%
54	1	Mineral	93	1	92	98.92%
55	3	Petroleum	15	1	14	93.33%
56	1	Lincoln	422	11	411	97.39%
		<b>Statewide Total</b>	<b>20,653</b>	<b>5,530</b>	<b>15,123</b>	<b>73.22%</b>
		<b>Average of County #'s</b>				<b>88.18%</b>