



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Memorandum

To: Revenue Interim Committee
 From: Property Assessment Division
 Date: September 19, 2023
 Subject: Real Property Informal Reviews and Appeals

Real Property Appeals by Tax Cycle & Percent Complete

Appeal Cycle Comparison - Total Number of Appeals									
County	Region	CountyName	2009 Cycle	2015 Cycle	2017 Cycle	2019 Cycle	2021 Cycle	2023 Cycle	Percent_Complete
1	4	Silver Bow	1,019	1,009	565	383	415	739	36.54%
2	2	Cascade	2,514	1,901	605	855	712	1,241	60.12%
3	3	Yellowstone	6,057	3,317	1,432	1,407	868	1,574	58.81%
4	1	Missoula	4,479	1,101	1,198	1,769	1,201	1,966	66.34%
5	2	Lewis and Clark	3,356	1,343	687	681	562	1,389	58.20%
6	4	Gallatin	8,954	1,229	949	1,229	1,168	3,682	18.37%
7	1	Flathead	12,700	1,624	1,417	1,520	991	2,539	33.70%
8	2	Fergus	640	258	148	140	162	375	56.00%
9	3	Powder River	59	17	2	16	19	2	100.00%
10	3	Carbon	717	154	334	222	114	227	69.06%
11	3	Phillips	1,786	270	70	111	60	30	60.00%
12	2	Hill	650	442	189	171	121	179	65.66%
13	1	Ravalli	1,678	327	296	296	293	592	91.48%
14	3	Custer	749	287	129	125	129	88	97.73%
15	1	Lake	4,734	984	510	587	355	791	28.24%
16	3	Dawson	296	389	225	70	78	51	83.33%
17	3	Roosevelt	299	116	42	49	107	48	31.82%
18	4	Beaverhead	690	177	111	184	204	275	24.25%
19	2	Chouteau	552	413	160	104	66	140	89.08%
20	3	Valley	2,239	1,172	486	172	97	225	64.79%
21	2	Toole	300	247	57	48	94	80	98.75%
22	3	Big Horn	460	113	94	107	130	74	65.71%
23	3	Musselshell	567	310	148	159	115	24	75.00%
24	2	Blaine	246	193	79	148	58	169	30.30%
25	4	Madison	2,950	385	319	238	170	400	57.39%
26	2	Pondera	420	106	24	78	43	157	60.13%
27	3	Richland	88	632	267	159	206	122	99.17%
28	4	Powell	453	200	124	81	80	168	24.85%

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29	3	Rosebud	141	183	77	84	51	40	45.00%
30	4	Deer Lodge	358	302	90	87	84	230	24.55%
31	2	Teton	1,263	327	59	90	69	114	59.65%
32	3	Stillwater	383	159	140	143	39	191	52.36%
33	3	Treasure	645	47	16	78	6	9	88.89%
34	3	Sheridan	280	115	54	40	60	61	74.19%
35	1	Sanders	1,092	177	257	111	99	187	78.49%
36	2	Judith Basin	138	43	15	74	25	51	67.35%
37	3	Daniels	621	98	40	23	30	18	16.67%
38	2	Glacier	200	210	100	75	82	146	86.11%
39	3	Fallon	237	53	12	14	16	10	100.00%
40	3	Sweet Grass	145	46	31	19	9	39	84.62%
41	3	McCone	261	85	27	12	19	44	88.10%
42	3	Carter	96	5	3	16	19	4	100.00%
43	2	Broadwater	1,851	245	136	100	51	190	38.82%
44	3	Wheatland	225	39	28	39	11	7	85.71%
45	3	Prairie	160	24	3	6	3	4	100.00%
46	4	Granite	342	246	99	77	250	337	40.29%
47	2	Meagher	439	150	107	90	129	223	26.07%
48	2	Liberty	311	77	10	16	21	82	67.50%
49	4	Park	1,065	250	170	229	268	424	32.37%
50	3	Garfield	670	16	7	12	14	16	100.00%
51	4	Jefferson	857	324	181	171	170	363	46.13%
52	3	Wibaux	138	22	2	2	6	2	100.00%
53	3	Golden Valley	75	47	25	8	11	9	100.00%
54	1	Mineral	526	64	16	58	51	92	84.62%
55	3	Petroleum	54	103	22	65	53	14	86.67%
56	1	Lincoln	2,136	140	316	280	191	450	49.52%
		Statewide Total	74,361	22,313	12,710	13,128	10,455	20,704	46.96%
		Average of County #'s							64.79%