



Property Tax Abatement Application for Manufacturing Machinery, Fixtures, and Equipment

ABATE
V1 9/2023

The property owner or the property owner's representative must submit this application to the local governing body of the county where the property is located for approval by resolution. Refer to [15-6-138, MCA](#) for the definition of manufacturing machinery, fixtures, and equipment, and for detailed information on the application process.

For property used in a manufacturing process for which the property owner did not seek approval prior to commencing construction, the property owner must apply by:

- March 1 of the year during which the abatement is first applicable for manufacturing machinery, fixtures, and equipment installed and placed in service after October 1, 2023; or
- January 31, 2024, for manufacturing machinery, fixtures, and equipment installed and placed in service after December 31, 2022, and before October 1, 2023.

Required Information

Applicant Name _____

Property Address _____

Mailing Address _____

City _____

State _____ ZIP _____

City _____

County _____

State _____ ZIP _____

Geocode(s) Can be found on the classification and appraisal notice.

Email _____

Contact Phone _____

Assessment code(s) Can be found on the classification and appraisal notice.

Complete the questions below for the project's qualifying manufacturing machinery, fixtures, and equipment.

1. Project's construction commencement date _____
2. Project's estimated construction completion date _____
3. A project plan is included with the application providing specific descriptions of qualifying manufacturing machinery, fixtures, and equipment. ☐ Yes ☐ No
Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs for each qualifying component.
4. NAICS code for the property _____

Applicant Signature _____ **Date** _____

Printed Name _____

Important! The applicant must provide a copy of their application to the Department of Revenue within 30 days of submitting their application to the local governing body.

Questions? Contact us at dorpadindustrial@mt.gov or (406) 444-7968.

County Government Use Only

Within 120 days of receiving an application, the local governing body shall issue a decision whether to approve an abatement at 100%, 90%, or 80%. If the governing body fails to issue a decision within 120 days of receiving an application, the application is considered approved in an amount equal to 100%. If an applicant's property qualifies for the abatement, the local governing body may not deny the abatement and the minimum amount of the abatement may not be less than 80%. Please refer to [15-6-138, MCA](#), for detailed information on the application process.

Complete the questions below.

1. Tax abatement application received on _____
2. Local governing body published public hearing notice within 60 days of receiving a completed application.
☐ Yes ☐ No
3. Public hearing held on _____
4. Project tax abatement ☐ Approved ☐ Denied
If Approved, exemption amount is: ☐ 100% ☐ 90% ☐ 80%
5. Approved tax abatement to be implemented beginning Tax Year _____

In the first five years after the manufacturing machinery, fixtures, and equipment assets are placed in service, the assets will be designated as 80% exempt, 90% exempt or 100% exempt. The initial year that the assets are placed in service must be designated in the approving resolution.

The exemption must be phased out at a rate of 20% of the amount allowed by the local governing body with the property being assessed at 100% of its taxable value after a 10-year period. In subsequent years, the property must be taxed at 100% of its taxable value.

Important! Approved application and resolution must be sent to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

County Official Signature _____ Date _____

Printed Name _____ Title _____

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