

**-IMPORTANT-**

**PROPERTY TAX ASSISTANCE**

THE FOLLOWING APPLICATION MUST BE MADE ON OR BEFORE APRIL 16, 2012 TO QUALIFY FOR THE 2012 TAXABLE YEAR. Current Montana Statute provides for tax relief of the elderly and others with low income. The 2011 Legislature amended the qualifying criteria for low income property tax reduction as follows: A recipient or recipients **TOTAL INCOME PLUS LOSSES DEPRECIATION AND DEPLETION FROM BUSINESS, FARMS, RENT, ROYALTIES, PARTNERSHIPS AND S CORPS** and which totals no more than \$19,930, for a single person or \$26,573 for a married couple are entitled to property tax relief. Proof of income is required, preferably in the form of federal or state income tax filings. This will simplify approval of your application.

The first \$100,000 or less of Market Value of any improvement on real property, a mobile home affixed to the land, or mobile home, plus appurtenant land not exceeding (5) acres, qualifies when such dwelling and land are owned or under Contract for Deed and actually occupied for at least 7 months DURING THE PRIOR year as the primary residential dwelling.

Market Value in excess of \$100,000 will be taxed at normal rates. If you would like to apply or have any questions, please call 896-4000. Thank you.

MONTANA DEPARTMENT OF REVENUE

**SPECIAL DISTRICTS LISTED BELOW ARE IN ADDITION TO YOUR GENERAL TAX**

BROADVIEW FIRE DISTRICT #3	0.71 mills	COUNTY REFUSE DISTRICT -	\$28.00
WORDEN FIRE DISTRICT #4	19.17 mills	SOIL CONSERVATION	.49 mills
LAUREL FIRE DISTRICT #5	12.00 mills	BILLINGS FIRE HYDRANT	7.18 mills
LAUREL FIRE DISTRICT #7	16.00 mills	SHEEP BOUNTY \$0.60 PER HEAD	
LOCKWOOD FIRE DISTRICT #8	135.00 mills	LOCKWOOD PHASE 1 SUB DIST SE	118.00 mills

**FIRE SERVICE AREAS**

**BILLINGS URBAN FIRE SERVICE AREA**

	Rate per
<b><u>Residential</u></b>	<b><u>sq. ft.</u></b>
Living area exclusive of basements	\$0.1054
Outside / Additions area	\$0.03368
Minimum charge \$ 38.00	
Maximum charge \$543.00	

	Rate per
<b><u>Commercial and commercial mobiles</u></b>	<b><u>sq. ft.</u></b>
Main area	\$0.05987
Outside / Additions area	\$0.03368
Minimum charge \$38.00	
Maximum charge \$1,630.00	

**EXEMPT PROPERTIES**

- \$332.00 Flat fee (Schools and Cemeteries)
- \$131.00 Flat fee (Churches Valued less than \$100,000)
- \$332.00 Flat fee (Churches Valued \$100,000-\$1 million)
- \$665.00 Flat fee (Churches Valued over \$1,000,000)

MOBILE HOMES – Living Area	\$0.1054 per sq ft
Outside/Additions	\$0.03368 per sq ft
Maximum charge not to exceed	\$80.94

**LAUREL URBAN FIRE SERVICE AREA**

- \$ 65.00 Flat fee (Properties less than \$20,000)
- \$ 97.50 Flat fee (Properties between \$20,000-\$49,999)
- \$130.00 Flat fee (Properties between \$50,000-\$99,999)
- \$162.50 Flat fee (Properties between \$100,000-\$149,999)
- \$195.00 Flat fee (Properties between \$150,000-\$199,999)
- \$227.50 Flat fee (Properties between \$200,00-\$249,999)
- \$260.00 Flat fee (Properties valued over \$250,000)
- \$100.00 Flat fee (Tax exempt properties)

**SHEPHERD FIRE SERVICE AREA**

- \$ 60.00 Flat fee (Residential & Commercial)

**HUNTLEY FIRE SERVICE AREA**

- \$ 50.00 Flat fee (Residential)
- \$150.00 Flat fee (Commercial)

**BLUE CREEK FIRE SERVICE AREA**

- \$ 150.00 Flat fee (Mobile Homes)
- \$ 200.00 Flat fee (Residential)
- \$ 450.00 Flat fee (Commercial)