

**-IMPORTANT-**

**PROPERTY TAX ASSISTANCE**

**NEW APPLICANTS MUST APPLY BY APRIL 15, 2020.**

You have to meet the property ownership/occupancy and income requirements every year.

The benefit only applies to the first \$200,000 of the value of your primary residence. For agricultural and timber parcels, the only eligible land is the one-acre home site.

Once you have applied for the program, we will notify you each year whether you qualify. You will be included in the programs annual income verification until you move from your residence.

You must own or currently be under contract to purchase your home or mobile/manufactured home and occupy the home as your primary residence for at least seven months of the year.

Tax year 2020 income guidelines are: A single applicant's 2018 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$23,331 and head of household and married applicants' 2018 FAGI must be less than \$31,116.

Spouse's incomes are included regardless of whether they are owners of the property.

You only need to report your income one time. In the future, the department will determine eligibility through our annual verification process.

If you would like to apply for PTAP or have any questions, please call 406-896-4000. Thank You.

MONTANA DEPARTMENT OF REVENUE

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

BROADVIEW FIRE DISTRICT #3	0.52 mills	COUNTY REFUSE DISTRICT	\$20.00
WORDEN FIRE DISTRICT #4	19.17 mills	SOIL CONSERVATION	.42 mills
LAUREL FIRE DISTRICT #5	30.00 mills	BILLINGS PARK DISTRICT	1.4097% of taxable value
LAUREL FIRE DISTRICT #7	13.57 mills	SHEEP BOUNTY	\$0.60 PER HEAD
LOCKWOOD FIRE DISTRICT #8	158.00 mills	LOCKWOOD SEWER	\$25.00
LOCKWOOD PHASE 1 SUB DIST SE	145.00 mills	LOCKWOOD BOND	\$40.00
LOCKWOOD PHASE II SUB 30 YR-PER LOT	\$242.67	LOCKWOOD PHASE II SUB 40 YR-PER LOT	\$197.36

**FIRE SERVICE AREAS**

<b>BILLINGS URBAN FIRE SERVICE AREA</b>	
	Rate per sq. ft.
<b>Residential</b>	
Living area exclusive of basements	\$0.1157
Outside / Additions area	\$0.03695
Minimum charge	\$42.00
Maximum charge	\$596.00
	Rate per sq. ft.
<b>Commercial and commercial mobiles</b>	
Main area	\$0.06569
Outside / Additions area	\$0.03695
Minimum charge	\$42.00
Maximum charge	\$1,787.00
<b>EXEMPT PROPERTIES</b>	
\$365.00 Flat fee (Schools and Cemeteries)	
\$144.00 Flat fee (Churches Valued less than \$100,000)	
\$365.00 Flat fee (Churches Valued \$100,000-\$1 million)	
\$730.00 Flat fee (Churches Valued over \$1,000,000)	
MOBILE HOMES – Living Area	\$0.1157 per sq ft
Outside/Additions	\$0.03695 per sq ft
Maximum charge not to exceed	\$89.00

<b>LAUREL URBAN FIRE SERVICE AREA</b>	
\$35.00 Flat fee (Properties less than \$20,000)	
\$55.00 Flat fee (Properties between \$20,000- \$49,999)	
\$70.00 Flat fee (Properties between \$50,000-\$99,999)	
\$90.00 Flat fee (Properties between \$100,000-\$149,999)	
\$105.00 Flat fee (Properties between \$150,000-\$199,999)	
\$125.00 Flat fee (Properties between \$200,000-\$249,999)	
\$140.00 Flat fee (Properties valued over \$250,000)	
\$100.00 Flat fee (Tax exempt properties)	

**SHEPHERD FIRE SERVICE AREA**

\$90.00 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)

**FUEGO FIRE SERVICE AREA**

\$ .15 per acre with maximum charge of \$250.00 per owner  
\$350 per residence and \$500 per business structure - new for 2020 taxes.