

**-IMPORTANT-**

**PROPERTY TAX ASSISTANCE**

NEW APPLICANTS MUST APPLY BY APRIL 15, 2024 for the 2024 tax year.

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

The benefit only applies to the first \$350,000 of the value of your primary residence. For agricultural and timber parcels, the only eligible land is the home and 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 2024 income guidelines are: A single applicant's 2022 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$27,621 and head of household and married applicants' 2022 FAGI must be less than \$37,019.

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 - mills	0.63	COUNTY REFUSE DISTRICT	\$25.00
WORDEN FIRE DISTRICT #4 - mills	25.17	SOIL CONSERVATION - mills	0.37
LAUREL FIRE DISTRICT #5 - mills	27.00	SHEEP BOUNTY	\$0.54 PER HEAD
LAUREL FIRE DISTRICT #7 - mills	15.79	LOCKWOOD SEWER	\$25.00
LOCKWOOD FIRE DISTRICT #8 - mills	163.00	LOCKWOOD BOND	\$40.00
LOCKWOOD PHASE I SUB DIST SE - mills	116.00	LOCKWOOD PHASE II SUB 40 YR-PER LOT	\$197.36
LOCKWOOD PHASE II SUB 30 YR-PER LOT	\$241.56		

**FIRE SERVICE AREAS**

<b>BILLINGS URBAN FIRE SERVICE AREA</b>	
<b><u>Improved Property based upon Market Value</u></b>	
Less than \$20,000	\$75.00
\$20,000-\$49,999	\$75.00
\$50,000-\$99,999	\$100.00
\$100,000-\$149,999	\$150.00
\$150,000-\$199,999	\$250.00
\$200,000-\$249,999	\$300.00
\$250,000-\$399,999	\$450.00
\$400,000-\$549,999	\$600.00
\$550,000-\$749,999	\$800.00
\$750,000 or more	\$1,200.00
<b><u>Undeveloped Land</u></b>	
\$.15 per acre, capped at \$250.00 per MCA 7-33-2404(2)(b)	
<b><u>Exempt Properties-excluding undeveloped land</u></b>	\$365.00
<b><u>SHEPHERD FIRE SERVICE AREA</u></b>	
Flat fee (Residential & Commercial)	\$120.00
<b><u>BLUE CREEK FIRE SERVICE AREA</u></b>	
Flat fee (Manufactured/Modular Homes)	\$150.00
Flat fee (Residential)	\$200.00
Flat fee (Commercial)	\$450.00

<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)	
<b><u>HUNTLEY FIRE SERVICE AREA</u></b>	
\$55.00 Flat fee (Properties less than \$50,000)	
\$70.00 Flat fee (Properties between \$50,000- \$99,999)	
\$90.00 Flat fee (Properties between \$100,000-\$149,999)	
\$106.00 Flat fee (Properties between \$150,000-\$199,999)	
\$125.00 Flat fee (Properties between \$200,000-\$249,999)	
\$140.00 Flat fee (Properties between \$250,000-\$299,999)	
\$160.00 Flat fee (Properties between \$300,000-\$349,999)	
\$180.00 Flat fee (Properties between \$350,000-\$399,999)	
\$200.00 Flat fee (Properties valued over \$400,000)	
\$150.00 Flat fee (For all Commercial & Tax exempt properties)	
<b><u>FUEGO FIRE SERVICE AREA</u></b>	
\$.15 per acre with maximum charge of \$250.00 per owner	
\$350 per residence and \$500 per business structure.	