

-IMPORTANT-

PROPERTY TAX ASSISTANCE

NEW APPLICANTS MUST APPLY BY APRIL 15, 2022 for the 2022 tax year.

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 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 2021 income guidelines are: A single applicant's 2019 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$23,385 and head of household and married applicants' 2019 FAGI must be less than \$31,181.

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	\$25.00
WORDEN FIRE DISTRICT #4	19.17 mills	SOIL CONSERVATION	.43 mills
LAUREL FIRE DISTRICT #5	30.00 mills	BILLINGS PARK DISTRICT	1.3875% of taxable value
LAUREL FIRE DISTRICT #7	13.13 mills	SHEEP BOUNTY	\$0.54 PER HEAD
LOCKWOOD FIRE DISTRICT #8	158.00 mills	LOCKWOOD SEWER	\$25.00
LOCKWOOD PHASE I SUB DIST SE	150.00 mills	LOCKWOOD BOND	\$40.00
LOCKWOOD PHASE II SUB 30 YR-PER LOT	\$242.31	LOCKWOOD PHASE II SUB 40 YR-PER LOT	\$197.36

FIRE SERVICE AREAS

BILLINGS URBAN FIRE SERVICE AREA

New Rates and Methodology for Tax Year 2021

Improved Property based upon Market Value

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

Undeveloped Land

\$15 per acre, capped at \$250.00 per MCA 7-33-2404(2)(b)

Exempt Properties-excluding undeveloped land \$365.00

LAUREL URBAN FIRE SERVICE AREA

\$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.