



Property Tax Exemption Application

V1 5/2019

[15-6-201, MCA](#)

Any person, firm, corporation, partnership, association, or other group who wants property qualified as tax exempt must submit an application to the Department of Revenue. **A completed application and all required supporting documentation must be submitted by March 1 to be considered for the current tax year.**

Required Information

Applicant Name _____

Property Address _____

Mailing Address _____

City _____

City _____

State _____ ZIP _____

State _____ ZIP _____

County _____

Email _____

Geocode (This can be found on the classification and appraisal notice.) _____

Contact Phone _____

Assessment Code _____

FEIN _____

Property Type

Real Property
Provide legal description of real property.

Personal Property
Provide description of personal property
(e.g., vehicle make and model, furniture and fixtures, etc.)

Required Documentation

The following documentation is required with your application unless otherwise specified. Please note some exemptions require additional documentation as noted in the Property Exemption Types table below. Do not send original documents. Photocopies are acceptable.

- Signed copy of articles of incorporation (if incorporated) or constitution and bylaws (if not incorporated).
- Deed, contract for deed, or notice of purchaser's interest that evidences ownership.
(Omit if applying for business equipment exemption.)
- If property is a mobile home, title of mobile home or letter of explanation evidencing ownership if there is no title. (Omit if applying for a business equipment exemption.)
- Photograph of the property. (Omit if property is furniture and fixtures for personal property exemption.)
- Federal Internal Revenue Service Tax Exempt Status letter, such as a copy of 501(c)(3) letter.
If you do not have the letter, include a separate sheet explaining the reason why.
- Letter explaining how the organization is specifically using the property.
 - Real property example – offices for organization, housing for low income, church, parsonage, etc.
 - Personal property examples – making copies of student records (copier), transporting clients (vehicles), dispensing patient medication, etc.

Property Exemption Types

Check the property exemption type(s) that you are applying for. Make sure to include the additional documentation specified in the table below with the completed application.

<input type="checkbox"/> Religious – For clergy residence, submit proof occupant is a member of the clergy (e.g., certificate of ordination, license, etc.).	<input type="checkbox"/> Museum/Zoo/Art Gallery
<input type="checkbox"/> Public charity	<input type="checkbox"/> Retired, aged or chronically ill facilities
<input type="checkbox"/> Agencies (entities) working with the developmentally disabled	<input type="checkbox"/> Tribal property – Provide the type of essential governmental service or tribal resolution on the lines provided below. Choose from the following: <i>tribal government administration, fire, police, public health, education, recreation, sewer, water, cemetery, religious, pollution control, public transit and public parks and recreational facilities.</i> _____ _____
<input type="checkbox"/> Low-income housing – Refer to 15-6-221, MCA for additional documentation needed.	
<input type="checkbox"/> Educational – Submit copy of attendance policy and proof of a definable curriculum with systematic instruction.	
<input type="checkbox"/> Healthcare facility – Submit license from the Department of Public Health and Human Services.	
<input type="checkbox"/> Government – Provide department/agency on the line provided below. _____	
<input type="checkbox"/> Nonprofit mental health center	<input type="checkbox"/> Personal property – The March 1 deadline is waived if application is made within 30 days of acquisition. The following documentation is required: <ul style="list-style-type: none"> • Description of property such as vehicle make and model or type of furniture and fixtures. • Copy of title, registration slip, application for title or bill of sale for motor vehicles which evidences ownership. • Copy of signed leased agreement if personal property is being leased.
<input type="checkbox"/> Veteran’s clubhouse – Refer to 15-6-203, MCA for additional documentation needed.	
<input type="checkbox"/> Cemetery – Submit proof of permanent care and improvement fund.	
<input type="checkbox"/> Community service building/Fraternal organization – Refer to 15-6-209, MCA for additional information.	<input type="checkbox"/> Other – Refer to Title 15, Chapter 6, Part 2, MCA , for list of exemption types. _____

Affirmation and Signature

Under penalty of law, I/we affirm that I/we are the owners/lessees of the property or an agent/representative for the owners/lessees of the property. I/we affirm that the use of the property is for a nonprofit mission and the information provided is true and correct.

X Applicant Signature _____ **Date** _____

Printed Name _____ Title _____

Important! Make sure your application is signed and all required supporting documentation is enclosed. Incomplete applications will not be processed and your application will be returned to you.

Mail the application and supporting documentation to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

Keep a copy of this application and all supporting documentation for your records. After the department reviews your application, we will send you a letter stating approval or denial of the tax exemption.

Questions? Go to MTRevenue.gov or call us in Helena at (406) 444-5698 to speak to the exemption management analyst, or our call center at (406) 444-6900, Montana Relay at 711 for hearing impaired.