



# Application for Tax Exemption and Tax Rate Reduction for the Remodeling, Reconstruction, or Expansion of Existing Buildings or Structures

V3 7/2022

This application form must be submitted to the appropriate local governing body by the property owner of record or the owner’s representative by March 1 to be considered for the current tax year. Please refer to [15-24-1501, MCA](#), [15-24-1502, MCA](#), [ARM 42.20.103](#), and [ARM 42.20.110](#) for detailed information on the application process.

## Required Information

Applicant Name _____	Property Address _____
Mailing Address _____	City _____
City _____	State _____ ZIP _____
State _____ ZIP _____	County _____
Email _____	Geocode(s) (can be found on the classification and appraisal notice.) _____
Contact Phone _____	Assessment Code _____

## Remodeling, Reconstruction, or Expansion Information

Property Type  Residential  Commercial  Industrial

If commercial property type is selected, have the buildings or structures been used in a business at any time during the six months prior to the date on this application?  Yes  No.

Date remodeling, reconstruction, or expansion will start \_\_\_\_\_

Date remodeling, reconstruction, or expansion will be completed \_\_\_\_\_

*Important:* For buildings or structures, the construction period for a specific project may not exceed 12 months unless an extension is approved by all affected local government bodies at time of application approval. If the property type is commercial and the “Yes” box is checked above, the local government body(s) cannot approve a construction period extension.

Date first building permit was received \_\_\_\_\_

Estimated cost of remodeling, construction, or expansion \$ \_\_\_\_\_

Brief description of the remodeling, reconstruction, or expansion  
*(if additional space is required, please attach additional sheet)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

## Application Process Once Application is Submitted to the Local Governing Body

1. By April 1 of the tax year the benefits are sought, the local governing body must send the application to the local Department of Revenue field office servicing the county where the property is located.
2. The department will attempt to perform a field inspection within 30 days and determine if the remodeling, reconstruction, or expansion of existing buildings or structures will increase the taxable value by at least 2.5 percent. For existing commercial buildings or structures that have not been used in a business for at least six months prior to the date on the application, the department will determine if the taxable value will increase by at least 5 percent due to the remodeling, reconstruction, or expansion.
3. The department will complete their section of the application form and send it back to the local governing body.
4. The local governing body will approve or deny the application.
5. The local governing body will send a copy of the processed application to the local Department of Revenue field office servicing the county where the property is located.

Go to [MTRRevenue.gov](http://MTRRevenue.gov) for the mailing addresses of our field offices, or call us at (406) 444-6900 or Montana Relay at 711 for hearing impaired.

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### For Department of Revenue Use Only

Application received by the department from the local governing body on \_\_\_\_\_.

Complete A or B below

- A. The remodeling, reconstruction, or expansion of existing buildings or structures will increase the taxable value by 2.5 percent or more.  Yes  No
- B. For existing commercial buildings or structures that have not been used in a business for at least six months prior to the date the application was received by the local governing body, the remodeling, reconstruction, or expansion will increase the taxable value by 5 percent or more.  Yes  No

Comments \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

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### For Incorporated City or Town Government Use Only

Application received by the incorporated city or town governing body, \_\_\_\_\_ on \_\_\_\_\_.

This application for tax benefits for the remodeling, reconstruction, or expansion of existing buildings or structures is:  
 Approved  Disapproved

For the remodeling, reconstruction, or expansion of existing buildings or structures, we approve an additional \_\_\_\_\_ month(s) extension to the 12-month construction period. (Insert "NA" if not applicable.)

*Note:* If the remodeling, reconstruction, or expansion of the existing commercial buildings and structures increases the taxable value by 5 percent, a construction extension is not available.

If approved, the tax benefits will be implemented for Tax Year \_\_\_\_\_.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

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### For County Government Use Only

Application received by the county governing body, \_\_\_\_\_ on \_\_\_\_\_.

This application for tax benefits for the remodeling, reconstruction, or expansion of existing buildings or structures is:  
 Approved  Disapproved

For the remodeling, reconstruction, or expansion of existing buildings or structures, we approve an additional \_\_\_\_\_ month(s) extension to the 12-month construction period. (Insert "NA" if not applicable.)

*Note:* If the remodeling, reconstruction, or expansion of the existing commercial buildings and structures increases the taxable value by 5 percent, a construction extension is not available.

If approved, the tax benefits will be implemented for Tax Year \_\_\_\_\_.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_