

**RETURN COMPLETED FORM ALONG WITH YOUR TAX PAYMENT TO:**

**PROTEST FORM**

1. If you are protesting your valuation of your property, you must have already filed an appeal requesting a review of your valuation with the Department of Revenue Property Assessment Division, or have an appeal pending with the county or state tax appeal boards. The protest is cited under (15-1-402 MCA), plus the alternative remedy (15-1-406 MCA).
2. The tax must be paid under protest before the tax becomes delinquent (**NO DELINQUENT TAXES MAY BE PROTESTED**). Generally, the taxes on commercial and residential property are due on or before November 30<sup>th</sup> and ~~Dec 31st~~.
3. The tax payment must be accompanied by a written protest.
4. The payment must be tendered to the property officer. In ~~Texas~~ County, all protests must be tendered to the County Treasurer. **YOU CANNOT PROTEST THE ENTIRE AMOUNT OF YOUR TAX.**
5. The written protest must specify the grounds or reasons the taxes are being paid under protest and the amount paid under protest must directly relate to the grounds specified. The amount of the protest shall not exceed the difference between the payment for the preceding year, and the amount owing for the tax year being protested, unless a different amount results from the specified grounds of the protest.
6. To perfect the protest the taxpayer must do one or more of the following:
  - A. File a request for Informal Review (AB-26) with the Dept of Revenue.
  - B. Appeal to the County Tax Appeal Board
  - C. Appeal to the State Tax Appeal Board
  - D. Participate in a Class Action Suit
  - E. Taxpayer has 90 days from the date of mailing to file suit with District Court.

If the taxpayer does not comply with any of the above, the County Treasurer shall disperse the amount paid under protest to the appropriate funds.

TAX ID/PARCEL # \_\_\_\_\_ 1<sup>ST</sup> \_\_\_\_\_ 2<sup>ND</sup> \_\_\_\_\_ FULL \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

A portion of the said taxes in the amount of (\$) \_\_\_\_\_ is deemed unlawful and illegal by

\_\_\_\_\_ (Taxpayers Name) and accordingly is paid under protest.

**REASON FOR PROTEST:**

(Use reverse side of form for additional space if needed)

- |                                       |           |          |
|---------------------------------------|-----------|----------|
| 1. Was this appealed?                 | YES _____ | NO _____ |
| 2. Awaiting Tax Appeal Board Decision | YES _____ | NO _____ |
| 3. Class Action                       | YES _____ | NO _____ |
| 4. Other _____                        | YES _____ | NO _____ |

**I HAVE READ THE INSTRUCTIONS ON THE PROTEST FORM. I ALSO UNDERSTAND IF NO ACTION IS TAKEN WITHIN 90 DAYS OF THE DATE OF THE NOTICE OF TAXES DUE, THE COUNTY TREASURER SHALL DISPERSE THE AMOUNT PAID UNDER PROTEST TO THE APPROPRIATE FUNDS. NON-COMPLIANCE WILL RESULT IN A VOIDED PROTEST.**

TAXPAYER'S SIGNATURE \_\_\_\_\_ DATE: \_\_\_\_\_