



Geocode _____

Assessment Code _____

Temporary Tribal Tax Exemption Application

15-6-230, MCA

This form is used for all tribal temporary tax exemptions. Applications must be submitted by March 1 of the current tax year in order to be considered for that tax year. Tribes seeking to qualify property for temporary tax exemption will need to apply to the Department of Revenue. Please submit the application to the local Department of Revenue office in the county in which the property is located. The application must contain a clear and concise statement of all facts and qualifications. See instructions to complete this form.

Applicant Section

Applicant Name _____ Date _____

Mailing Address _____ Phone _____

City _____ State _____ Zip _____

Property Address _____ City _____ Zip _____

County in Which Property is Located _____

Real Property Legal Description _____

Required Supporting Documents (Photocopies are acceptable.)

- United States Department of Interior, Bureau of Indian Affairs documentation stating that the initial written request or trust application submitted by the tribe is complete.
- Resolution offer to convey lands to the United States of America in trust for the tribe.
- Deed, Contract for Deed or Notice of Purchaser's Interest, which evidences ownership (for real property only).
- For tax years following the department's approval of the exemption, the tribe shall by tribal resolution, annually certify to the department that the trust application is still under consideration by the United States Department of Interior, Bureau of Indian Affairs.

Applicant Signature _____ Title _____ Date _____

For Department Use Only.

Local Department of Revenue Section. Complete and send to P.O. Box 8018, Helena MT 59604-8018.

Date application received in DOR office _____

Did tribe own the property on January 1 of current tax year? If not, what date was ownership assumed?

Comments _____

How much total land is in this legal description (total acres, if not city lots)? _____

Does the property legal description match the tribal resolution? _____

An estimate of the appraised value for the exemption is _____

Signature _____ Title _____ Date _____

Property Assessment Division (Helena Central) Section.

Date Received _____ Application Number Assigned _____

Signature _____ Title _____ Date _____

Instructions

Purpose

This form is used to collect statements and supporting documents to enable the Property Assessment Division to determine eligibility for tax exemptions. The application is organized into three sections: Applicant, Local Department of Revenue Office and Property Assessment Division – Helena Central.

General

- ▶ Please print or type.
- ▶ Attach additional documentation, if needed.
- ▶ Refer questions to Property Assessment Division, PO Box 8018, Helena MT 59604. You may call us at (406) 444-6900, or 406-444-5698 to speak to the Exemption Management Analyst.
- ▶ Upon completion of processing, all parties (listed in the Purpose) will be notified by letter of the results.
- ▶ Please retain a copy of this application for your records.

Applicant Section

The applicant is required to complete the entire Applicant Section.
Lengthy legal descriptions may be photocopied and attached.

Local Department of Revenue Office Section.

- ▶ The department will determine the earliest year for which eligibility will exist.
- ▶ If you have other information or comments, be sure they are included at this time.
- ▶ Use your judgment and accepted use norms for determining if all the property applied for is necessary for operation of the property.
- ▶ Give us your best estimate about the value of the property involved. If you don't have a completed appraisal available, you do not need to make one.
- ▶ A site visit of the property is necessary.
- ▶ Be sure to stamp the application with the date received. You may also date stamp the supporting documents, but the application must be date stamped.