

Natural Disaster Application

15-16-611, MCA and 15-44-104, MCA

When a natural disaster occurs, a property owner may request property tax reduction on:

- structures and equipment destroyed to the extent that it is unsuitable for its previous use due to the natural disaster;
 and
- forest lands where the trees are destroyed by fire, disease, insect infestation, or other natural disaster so the land affected will not meet minimum stocking requirements.

Submit your completed and signed application to your local Department of Revenue field office. Go to MTRevenue.gov for the mailing addresses of our field offices. We will review your application and send you a letter to let you know if you qualify for the natural disaster property tax reduction.

Required Information

| Property Owner Name | Property Address |
|---|---|
| Mailing Address | City ZIP |
| City | County |
| State ZIP | Geocode(s) (# can be found on your classification and appraisal notice) |
| Email | |
| Contact Phone | |
| Date of natural disaster Type of natural disaster that caused the damage | |
| Property type destroyed by the natural disaster | |
| structure(s) | |
| equipment | |
| forest land trees | |
| Legal description of the property where the natural disast | ter occurred |
| | |
| | |

For structures and equipment destroyed by the natural disaster, answer questions 1 and 2.

Note: If the property was destroyed after the property taxes were paid for the current year, the taxpayer is entitled to a refund of the amount of the tax paid prorated for the portion of the year that the property was unsuitable for use.

| 1. | Description of the structural damage cause by the natural disaster: |
|-------------------|--|
| 2. | Description of the equipment damage caused by the natural disaster: |
| | e: If you receive a property tax reduction on this equipment and replace it in the same tax year, you must report it to department. The replacement equipment may be taxable from the date of purchase to the end of the year. |
| | st lands upon which trees were destroyed by fire, disease, insect infestation, or other disaster, answer questions 3 and 4. |
| | ne department approves the landowner's natural disaster application for forest lands, the department shall reduce of the forest land by 50% of the original forest productivity value for 20 years after the year the disaster occurred. |
| 3. | Description of the damage to the timber stocking on the forest land caused by the natural disaster: |
| 4. | Number of acres affected by the natural disaster: |
| | |
| I certify, u | nder penalty of law in 45-7-202, MCA, that the information provided in this application form is true, and complete. |
| X Property | Owner Signature Date |
| Printed Na | ame |

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired, or visit our website at <u>MTRevenue.gov</u>.