

2023 Montana Property Tax Rebate Claim Instructions

Purpose. This form is for eligible taxpayers to file a claim for the 2023 Property Tax Rebate. You can use this form if you are unable to file for your property tax rebate online through our TransAction Portal at getmyrebate.mt.gov.

The rebate is either the amount of Montana property tax billed and paid on your principal residence for 2023, or \$675, whichever is lower.

House Bills 222 and 816 provide property tax relief to eligible Montana taxpayers. This rebate is only available to individuals, trustees of grantor revocable trusts, and personal representatives on behalf of qualifying deceased taxpayers who owned and lived in a principal residence.

A principal residence is a Montana property that the owner lived in for at least seven months during tax year 2023. The rebate is based on the property taxes billed and paid as reflected on the 2023 property tax bill of the principal residence. Only one rebate per household is permitted.

Property owned by any other entity, such as an LLC, corporation, or nonrevocable trust, is not eligible for the rebate. If your property is owned by an entity, do not complete or send in this form.

Before getting started. The following information is required to file this form:

- names and Social Security number(s) of you, your spouse, and your dependent(s),
- geocode of your principal residence in 2023,
- amount of property taxes paid as reflected on the 2023 principal residence's property tax bill, and
- mailing address of where you would like your rebate to be sent.

We will deny your claim if you do not provide the required information on this form.

Finding Your Geocode. A geocode is a 17-digit code that identifies your property. You can find your geocode using the Montana State Library's Montana Cadastral website at cadastral.mt.gov. Click Ok. Under the Search menu, click Owner. Select your county from the drop down menu and enter your last name or the last name of the person listed on the property tax record in the

Owner Name section and click on the "Search" button. Click on your property. Under the Property Information section, select Tax Year "2023". Your geocode is listed under your Property Address.

You may get several results in your search. Make sure to select your principal residence from the search results.

Part I. Taxpayer Information

Enter your name, your spouse's name, any dependent(s) name(s), and Social Security numbers.

A principal residence held in a grantor revocable trust is eligible for the rebate if the grantor meets the qualifications for the rebate. If the principal residence is held in a grantor trust, enter the name and Social Security Number of the grantor.

Part II. Rebate Contact Information.

Mailing address. Enter the address where you receive your mail. This is where we will mail your rebate and any additional correspondence.

Phone number and email address. Providing your daytime phone number and email address may help speed the processing of your rebate claim. We may have questions about items on your rebate claim and if you are able to answer our questions over the phone or by email, we may be able to continue processing your rebate claim without mailing you a letter.

Deceased taxpayer. A taxpayer who died in 2023 may be eligible to claim the rebate. If you are filing for a rebate on behalf of a deceased taxpayer, enter the deceased taxpayer's name and information in Part I (Taxpayer Information). Mark the box indicating the taxpayer is deceased, enter the date of death, and the name of the deceased taxpayer's personal representative. The deceased taxpayer must have owned and lived in the principal residence for at least seven months in addition to paying the property taxes on the residence. Attach federal Form 1310 identifying the personal representative. A surviving spouse requesting a rebate on behalf of a deceased taxpayer must also complete federal Form 1310 to request a rebate if the spouse is not listed as an owner on the property tax bill or did not file jointly or separately on the same form on the most-recently filed Form 2.

Part III. Principal Residence and Rebate Information

Geocode. Enter your geocode exactly as it appears on your property record in cadastral, including all numbers and any letters. You may copy and paste your geocode directly from cadastral into this field.

Property tax paid. Your property tax rebate is based on the amount of property tax you were billed and paid for 2023. If you paid more than \$675 in property taxes on your principal residence in the 2023 tax year, mark the first box. Your 2023 Property Tax Rebate will be \$675. If you paid less than \$675 in property taxes on your principal residence in the 2023 tax year, enter the amount of property taxes you paid in 2023 less than \$675. This will be your 2023 Property Tax Rebate. Be sure to use both halves of your property tax bill when calculating the amount of your rebate.

Part IV. Attestations and Signature

Attestations. To qualify for the 2023 Property Tax Rebate you must attest to each statement. If you cannot attest to one or more of these statements, you do not qualify for a rebate. Do not complete or send in a form.

Signature. If your principal residence is held in a grantor revocable trust, the grantor of the revocable trust signs the form on behalf of the trust. If your principal residence is not held in a grantor revocable trust, sign your name at the bottom of the form.

False or fraudulent claim. Filing a claim for the Property Tax Rebate using false or fraudulent information can result in criminal prosecution as well as a penalty of 300% of the rebate claimed with 5% interest on the amount of the rebate plus additional penalty of 12% a year.

Denied claim. If your claim is denied, you have the right to request an informal review for a department manager to review the denial. Your request must be in writing and include the reason(s) you disagree with our determination. You can use Form APLS101F or send in a separate written statement. You must file your request within 45 days of the date on the denial notice. More information about how to request an informal review of a department decision may be found on our website at [MTRevenue.gov](https://mtrevenue.gov) or in the Form APLS101F instructions.

Filing this form

Paper-filed claims may take up to 90 days to process. Filing your rebate claim online through our TransAction Portal at getmyrebate.mt.gov allows for faster processing of your rebate claim.

The due date for the 2023 Property Tax Rebate claim form is October 1, 2024. This form must be postmarked by October 1, 2024. We cannot accept claims for the 2023 Property Tax Rebate after this date.

Use blue or black ink to complete this form. Mail your form to:

Montana Department of Revenue
ATTN: Property Tax Rebates
PO Box 5805
Helena, MT 59604-5805

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired. Email us at DORHelp@mt.gov.