



Land Value Property Tax Assistance
For Residential Property Tax Years 2025 and 2026

LVPTARP
V1 8/2024

15-6-240, MCA and ARM 42.19.407

Residential property owners whose land value is disproportionately higher than the value of their home and other improvements (outbuildings) located on their land may apply for tax assistance. The assistance benefit applies to the portion of the property owner's land value that is in excess of 150 percent of the department's appraised market value of the home and other improvements located on the land.

Submit this form, including all supporting documentation, to your local Department of Revenue field office within 30-days from the date on your property classification and appraisal notice. We will review your application and send you a letter to let you know if you qualify for assistance for tax years 2025 and 2026. If you miss the 30-day deadline, you may still apply by March 1, 2026. However, any valuation adjustments will only apply for Tax Year 2026.

Required Information

Property Owner Name \_\_\_\_\_ SSN [grid]
Mailing Address \_\_\_\_\_
City \_\_\_\_\_ State \_\_\_\_\_ ZIP [grid]
Email [grid] Phone [grid]
Property Address \_\_\_\_\_
City \_\_\_\_\_ State \_\_\_\_\_ ZIP [grid]
Property Geocode \_\_\_\_\_ Assessment Code \_\_\_\_\_

Answer the following questions. The property owner indicated above must answer yes to questions 1-4 to qualify for this tax assistance.

- 1 Is the department's appraised market value of your land greater than 150 percent of the department's appraised market value of your home and other improvements on your land, as defined in 15-1-101, MCA? To find out, go to property.mt.gov, select Property Record Card and search for your property. If your property meets this requirement, there will be a highlighted note in the Value History section of your electronic property record card. [ ] Yes [ ] No
2 Is your home located on five acres or less? [ ] Yes [ ] No
3 Do you own and maintain your home as your primary residence for at least seven months of the year? The department may request documentation for verification of this requirement. [ ] Yes [ ] No
4 Has the land, on which your home is located, been owned by you or a family member within the third degree of consanguinity (ancestral line of descent) for at least 30 consecutive years? The three degrees of consanguinity for an individual's relatives are:
• parent or child (first degree);
• brother, sister, grandparent, or grandchild (second degree); and
• great-grandparent, great-grandchild, aunt who is a sister of a parent or the individual, uncle who is a brother or a parent of the individual, nephew who is a child of a brother or sister of the individual or niece who is a child of a brother or sister of the individual (third degree).

If yes, supporting documentation may include, but is not limited to, copies of property deeds, property tax records or bills of sale, and other proof that you or a family member have owned the land within three degrees of consanguinity for at least 30 consecutive years.

- 5 Is your home rented at any time during the year you are applying for? [ ] Yes [ ] No

## Affirmation and Signature

I affirm, under penalties of false swearing in [45-7-202, MCA](#), that the information provided in this application form is true, correct and complete.

Property Owner Signature \_\_\_\_\_

Date

M	M	D	D	Y	Y	Y	Y
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Printed Name \_\_\_\_\_

## Contact Information

Mail completed application, including all supporting documentation, to your local Department of Revenue field office. Go to [MTRevenue.gov](#) for the mailing addresses of our Department of Revenue field offices.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.