



New or Expanding Industry Property Tax Abatement Application

V3 7/2023

This form must be submitted to the appropriate local governing body by the property owner of record or the owner’s representative prior to commencement of construction or by March 1 to be considered for the current tax year. Refer to [15-24-1401](#) and [15-24-1402](#), MCA and ARM [42.19.1235](#) for detailed information on the application process.

Required Information

Applicant Name _____

Property Address _____

Mailing Address _____

City _____

City _____

State _____ ZIP _____

State _____ ZIP _____

County _____

Email _____

Geocode(s) Can be found on the classification and appraisal notice.

Contact Phone _____

Assessment code(s) Can be found on the classification and appraisal notice.

Complete the questions below for the qualifying improvements or modernized processes that represent new industry or expansion of an existing industry

1. Project’s construction commencement date _____
2. Project’s estimated construction completion date _____
3. A project plan is included with the application providing specific descriptions of the improvements or modernized processes.

Yes No

Project plan must include site plans, construction blueprints or CAD files, and detailed equipment list with complete installation costs for each qualifying component.

4. Is the project a qualifying facility certified by the Federal Energy Regulatory Commission?

Yes No

If yes, the applicant must include a letter addressed to the local governing body with the application, stating their intent to request certification as a qualifying facility.

5. Complete this section only if the application is for a business that:

- engages in transportation, warehousing, or distribution of commercial products or materials and 50 percent or more of the gross receipts are earned from outside the state; or
- earns 50 percent or more of its annual gross income from out-of-state sales.

Type of Business _____

Total gross sales or receipts \$ _____

Total gross income \$ _____

Sales and receipts from outside of Montana \$ _____

Sales income earned from outside of Montana \$ _____

(For verification purposes, please provide the business's income statements from the preceding year).

Applicant Signature _____ **Date** _____

Important!

If the applicant is approved by the local governing body, the applicant must provide a copy of their approved application to the Department of Revenue within 30 days after receiving approval from the local governing body.

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

For Incorporated City or Town, or County Government Use Only

1. Application received on _____
2. Public hearing held on _____
3. Published notice within 60 days of receiving a complete application.
 Yes No
4. The investment requirement has been met.
 Yes, the \$50,000 investment requirement for expansion or modernization has been met.
 Yes, the \$125,000 investment requirement for new improvements or modernized processes has been met.
 No, the investment requirement has not been met.
5. This application for the qualifying improvements or modernized processes of a new industry or expansion of an existing industry is:
 Approved Denied

Note: For approved applications, resolutions must be sent to the Department of Revenue, PO Box 8018, Helena, MT 59604-8018

6. Approved property tax abatement to be implemented beginning in Tax Year _____
7. In the first five years after commencement of construction, qualifying improvements or modernized processes that represent new industry or expansion of an existing industry, as designated in the approving resolution, must be taxed at:
 25% or 50% of their taxable value.

Subject to [15-10-420](#), MCA each year thereafter, the percentage must be increased by equal percentages until the full taxable value is attained in the 10th year. In subsequent years, the property must be taxed at 100% of its taxable value.

Signature _____ **Date** _____

Printed Name _____ **Title** _____

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