

Property Tax Assistance Program Application for Tax Year 2025

Form PTAP V1 6/2024

15-6-302, MCA, 15-6-305, MCA, ARM 42.19.401, ARM 42.19.402

ASSESSMENT CODE:									

Part I. General Information

- Apply by April 15.
- You must meet income and property ownership/occupancy requirements each year.
- The benefit only applies to the first \$350,000 of value of your primary residence. For agricultural and timber parcels, the only land eligible is the one-acre home site.
- Once you have applied for the program, we will notify you each year whether you qualify. You will be included in the program's annual income verification as long as you own the home and it is your primary residence.

Part II. Required Information					
Property Owner Name	SSN				
Date of Birth MMDDYYYY	Male	Female			
Phone Email					
Spouse's Name	SSN				
Date of Birth MMDDYYYY	Male	Female			
Phone					
County					
Applicant's Mailing Address					
City	_State	_ZIP			
Applicant's Primary Residence Physical Address					
City	State	_ZIP			
Did you file a Montana income tax return for Tax Year 2023 ? Yes N	0				
If Yes, you do not need to provide income documentation with your completed application.					
If No, you must provide the following applicable income documentation with your completed application:					
 a copy of your 2023 federal income tax return if you are a new Montana resident; or a copy of your Social Security statement and/or other income documentation if your only income is from Social Security, veterans' benefits, and/or other nontaxable sources. 					
If this application is for a mobile or manufactured home, do you own the land upon which your home is located? Yes N	0				

Return your completed and signed application to your local Department of Revenue field office. Your application must be postmarked or hand delivered by April 15. Go to https://mtrevenue.gov/contact/field-office-locations/ for the mailing addresses of our field offices, or call us at (406) 444-6900 or Montana Relay at 711 for hearing impaired. (If you miss the deadline, apply as soon as possible to ensure you are included in the program's verification process for the following tax year.)

Important! Your signature is required in Part IV.

Part III. Qualifying Criteria

You must own or currently be under contract for deed to purchase your home or mobile/manufactured home and live in the home as your primary residence for at least seven months of the year.

For Tax Year 2025, the income guidelines are:

- A single applicant's 2023 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$28,329.
- Head of household and married applicants' 2023 FAGI must be less than \$37,968.
- Spouses' incomes are included regardless of whether they are owners of the property.

You only need to report your income one time. In future years, we will determine your eligibility through our annual verification process.

Part IV. Affirmation and Signature(s)	
Under penalty of law, I/we affirm that I/we are owners of the property on which we that I/we occupied the property as my/our primary residence for at least seven moinformation provided in this application form is true and correct.	
Property Owner Signature <u>x</u>	Date MMDDYYYY
Property Owner's Spouse Signature <u>x</u>	Date MMDDYYYY
Signature of Person Completing this Form (if other than applicant)	
X	Date MMDDYYYY
Printed Name	Phone Phone
Relationship to Applicant	
Email or Other Contact Information	

2025 Income Guidelines for the Property Tax Assistance Program					
Single Person Married or Percent Reduction Filing Head of Household					
\$0 - \$13,938	\$0 – \$18,779	80%			
\$13,939 – \$19,056	\$18,780 - \$28,376	50%			
\$19,057 - \$28,329	\$28,377 - \$37,968	30%			

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