

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 are applying for the property tax benefit, that I/we occupied the property as my/our primary residence for at least seven months of a calendar year, and that the information provided in this application form is true and correct.

Property Owner Signature _____

Date

M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y

Property Owner's Spouse Signature _____

Date

Signature of Person Completing this Form (if other than applicant)

Date

M	M	D	D	Y	Y	Y	Y

Printed Name _____

Phone

Relationship to Applicant _____

Email or Other Contact Information _____

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

2025 Income Guidelines for the Property Tax Assistance Program		
Single Person	Married or Filing Head of Household	Percent Reduction
\$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%