MEMORANDUM

To: County Commissioners
   Clerk and Recorders
   County Treasurers
   Montana League of Cities and Towns

From: Gordy Conn
      Administrator, Property Assessment Division

Date: September 25, 2018

Subject: Notification dates for the creation or change in a taxing jurisdiction or the creation or amendment of a tax increment financing district

Creation or Change in a Taxing Jurisdiction – notification due January 1

Local governments must submit formal notification to the department of the creation of a new taxing jurisdiction or a change in an existing jurisdiction by January 1 of the year in which the taxes are to be levied per 15-10-321, MCA. The department recognizes signed resolutions as formal notification. Supporting documentation includes, at a minimum, a map and parcel information for the taxing jurisdiction.

Submit approved resolutions and supporting documentation to your local Department of Revenue field office by January 1, 2019. The department will review the documentation and calculate the taxes to be levied for tax year 2019.

Creation or Amendment of a Tax Increment Financing District (TIFD) – notification due February 1

Local governments must submit formal notification and supporting documentation for the creation or amendment of any TIFD on or before February 1 of the calendar year following the creation or amendment of the district per ARM 42.19.1402. Supporting documentation identified in ARM 42.19.1403 and ARM 42.19.1404 must be included with the notification and submitted to your local Department of Revenue field office per ARM 42.19.1407.

Questions?

Contact the area manager of your local Department of Revenue field office. For contact information, go to revenue.mt.gov.

Thank you!