

Natural Disaster Property Tax Reduction



We express sincere sympathy to everyone whose homes, lands, and other properties have been damaged or destroyed by a natural disaster.

Please, let us help.

If you are a Montana property owner and you've experienced a loss of your home, other buildings, or forestland due to a natural disaster, you might be eligible for property tax relief.

We can also provide you with the necessary information and replacement copies of your property records.

Eligibility

Property and buildings damaged by natural disasters may be eligible for a reduced taxable value.

This includes completely or partially destroyed:

- Real property dwellings
- Real property improvements, such as garages, sheds, barns and grain bins
- Manufactured housing and mobile homes
- Business equipment

The relief is prorated based on the number of days in the current tax year that the property was unsuitable for its previous use.

Qualifying

An eligible building or property may qualify if partially or totally destroyed by a natural disaster.

Partial Destruction

Partial Destruction means *part* of the property:

- Has been made uninhabitable or unsuitable for its previous use; and
- Cannot be immediately repaired or replaced.

This does *not* include short-term or inconvenient replacement or cleanup.

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Total Destruction

Total Destruction means the *entire* property has been made uninhabitable or unsuitable for its previous use, including a state beyond use or repair.

Uninhabitable

Uninhabitable means the property cannot be lived-in due to long-term destruction. Usually, a health department official, fire inspector, or building inspector will declare a property uninhabitable. An uninhabitable property may end up being condemned.

Unsuitable for Previous Use

Unsuitable for previous use means the property can no longer be used or is now inappropriate or unsuitable for its previous use. This does not mean it is inconvenient or undesirable to use the property.

Benefit

Qualified property is eligible for a reduced taxable value which may result in reduced property taxes. The property tax reduction is prorated for the year. If a property is destroyed *after* the owner pays property taxes, the owner may be eligible for a refund. ([15-16-613, MCA](#))

Applying

Apply by completing a [Natural Disaster Application \(Form AB-25\)](#). You must apply for this credit during the same tax year as the natural disaster.

You can [contact us](#) to request a copy of the form. We can also provide you with the property information you need to complete the form.

- For questions, please contact your local Field Office. You can find your local Field Office here: <https://mtrevenue.gov/contact/field-office-locations/>
- To find out information about your property when completing your Natural Disaster Application (Form AB-25) enter your property address here: <https://svc.mt.gov/dor/property>

Related Laws

[15-16-611, MCA](#)