

Part III. Qualifying Criteria

A reduced property tax rate is available for first responders killed or disabled in the line of duty and their unmarried surviving spouses. You must own or currently be under contract for deed to purchase a home or mobile/manufactured home and live in the home as your primary residence for at least seven months of the year.

Verification documentation: If you are a disabled first responder, you must provide documentation demonstrating that you receive a disability retirement benefit pursuant to [19-6-601](#), [19-7-601](#), [19-8-701](#), [19-9-902](#), [19-13-802](#), [19-17-601](#), or [19-18-604, MCA](#). If you are an injured volunteer emergency care provider, you must provide documentation that you receive compensation for a permanent total disability under [39-71-702, MCA](#), or for a permanent partial disability under [39-71-703, MCA](#). If your disability rating is temporary, we will periodically ask you to provide updated verification.

If you are a surviving spouse, you must provide a letter from the first responder's employer indicating that the first responder was killed in the line of duty or died from a disability resulting from an injury in the line of duty.

To qualify for the reduced property tax rate for Tax Year 2026, a single applicant's 2024 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$62,598, and head of household or married applicants' 2024 FAGI must be less than \$72,229. Spouses' incomes are included regardless of whether they are owners of the property. Unmarried surviving spouses' 2024 FAGI must be less than \$54,573.

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

Part IV. Affirmation and Signature

☐ I affirm that I am a disabled first responder injured in the line of duty and I am including the required verification documentation with this application.

☐ I affirm that I am the surviving spouse of a first responder killed in the line of duty or who died from a disability resulting from an injury in the line of duty, I have remained unmarried, and I am including the required verification documentation with this application.

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 **x** _____

Date

| | | | | | | | |
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| M | M | D | D | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Property Owner's Spouse Signature **x** _____

Date

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| M | M | D | D | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

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

Date

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| M | M | D | D | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

Printed Name _____

Phone

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Relationship to Applicant _____

Email or other Contact Information _____