



# Personal Property Tax Refund Application

Prop Refund  
V1 6/2022

[15-16-613, MCA](#), [15-24-303, MCA](#), and [ARM 42.21.163](#)

After January 1, a taxpayer who brings business equipment into the state that requires a special mobile decal (to move on the highway), must pay personal property tax on the equipment from the date the equipment entered the state to the end of the calendar year. If the equipment is removed from the state before the end of the year, the taxpayer may be entitled to a partial refund of the personal property taxes paid.

To request a refund, submit your completed and signed application to the board of county commissioners in the Montana county where the equipment was taxed. The amount eligible for refund is the difference between the tax paid and the tax owed, based upon the number of months the equipment was actually located in the state during the year.

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## Required Information

Name _____	Equipment Type _____
Mailing Address _____	Year _____
City _____	Make _____
State _____ ZIP _____	Model _____
Email _____	Serial No. _____
Contact Phone _____	Tax Paid Receipt No. _____
	Date property entered the State of Montana _____
	Date property removed from the State of Montana _____

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## Required Documentation

The following documentation is required with your application:

- copy of Montana property tax bill with proof of full payment; and
- proof that a property tax was paid on the above described equipment in another state.

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## Certification and Signature

I certify, under penalty of law per [45-7-202, MCA](#), that the information provided in this application form is true, correct, and complete.

Property Owner Signature X \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_

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**For County Commission Use Only**

Date application received from taxpayer: \_\_\_\_\_

Date application sent to Department of Revenue for calculation of refund amount: \_\_\_\_\_

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**For Department of Revenue Use Only**

Date Department of Revenue received application from county commission: \_\_\_\_\_

Formula to calculate refund amount

A. Number of months equipment was taxed in-state: \_\_\_\_\_

B. Number of months equipment was actually located in-state: \_\_\_\_\_

C. Total personal property tax paid: \_\_\_\_\_

 $B \div A = \text{_____} \% \times C \text{_____} = \$ \text{_____}$  (Actual tax due)

Total tax paid (C) - actual tax due = \$ \_\_\_\_\_ (Refund amount)

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

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**For County Commission Use Only**Partial personal property tax refund  Approved  Denied

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

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