



Property Tax Assistance Program Application for Tax Year 2026

Form PTAP
V1 7/2025

15-6-302, MCA, 15-6-305, MCA,
ARM 42.19.401, ARM 42.19.402

ASSESSMENT CODE

Part I. General Information

- Apply by April 15.
 - You must meet income and property ownership/occupancy requirements each year.
 - The benefit only applies to the first \$418,000 of value of your primary residence. For agricultural and timber parcels, the only land eligible is the one-acre home site.
 - Once you have applied for the program, we will notify you each year whether you qualify. You will be included in the program's annual income verification as long as you own the home and it is your primary residence.

Part II. Required Information

Property Owner Name _____ SSN _____

Date of Birth Male Female

Phone

Email

Date of Birth Male Female

Phone

County _____

Applicant's Mailing Address _____

City _____ State _____ ZIP _____

Applicant's Primary Residence Physical Address _____

City _____ State _____ ZIP _____

Did you file a Montana income tax return for Tax Year **2024**? Yes No

If Yes, you do not need to provide income documentation with your completed application.

If No, you must provide the following applicable income documentation with your completed application:

- a copy of your 2024 federal income tax return if you are a new Montana resident; or
 - a copy of your Social Security statement and/or other income documentation if your only income is from Social Security, veterans' benefits, and/or other nontaxable sources.

If this application is for a mobile or manufactured home,
do you own the land upon which your home is located? Yes No

General Comments

Return your completed and signed application to your local Department of Revenue field office. Your application must be postmarked or hand delivered by April 15. Go to <https://revenue.mt.gov/contact/field-office-locations> for the mailing addresses of our field offices, or call us at (406) 444-6900 or Montana Relay at 711 for hearing impaired. (If you miss the deadline, apply as soon as possible to ensure you are included in the program's verification process for the following tax year.)

Important! Your signature is required in Part IV.

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 2026, the income guidelines are:

- A single applicant's 2024 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$29,037.
- Head of household and married applicants' 2024 FAGI must be less than \$38,917.
- 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 x _____

Date

Property Owner's Spouse Signature x _____

Date

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

x _____

Date

Printed Name _____

Phone

Relationship to Applicant _____

Email

Other Contact Information _____

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

2026 Income Guidelines for the Property Tax Assistance Program

Single Person	Married or Filing Head of Household	Percent Reduction
\$0 – \$14,286	\$0 – \$19,249	80%
\$14,287 – \$19,532	\$19,250 – \$29,085	50%
\$19,533 – \$29,037	\$29,086 – \$38,917	30%