MONTANA DEPARTMENT OF REVENUE

Property Tax Exemption Application

15-6-201, 15-6-203, 15-6-209, 15-6-221, and 15-6-227, MCA
ARM 42.20.102 and 42.20.102A

V5 7/2026

Clear Form

A property owner, their agent, or a federally recognized tribe who seeks a property tax exemption authorized under 15-6-201, 15-6-203, 15-6-209, 15-6-221, and 15-6-227, MCA, must submit an application to the Department of Revenue.

An application must be postmarked no later than March 1 to be considered for the current tax year. All applications postmarked after March 1 will be considered for the following tax year unless ARM 42.20.102(3)(a) or (b) apply. The March 1 deadline may be extended as provided in ARM 42.20.102(4).

Required Information

Applicant Name

_____

Mailing Address

_____

City _____

State _____ ZIP _____

Email _____

Contact Phone _____

FEIN _____

Property Address

_____

City _____

State _____ ZIP _____

County _____

Geocode (This can be found on the classification and appraisal notice.)

_____

Assessment Code

_____

Property Type

☐ Real Property
Provide legal description of real property.

☐ Personal Property
Provide description of personal property
(e.g., vehicle make and model, furniture and fixtures, etc.)

Required Documentation

The following documentation is required with your application unless otherwise specified. Do not send original documents. Photocopies are acceptable.

- Copy of a recorded deed, or a contract for deed, or other legally sufficient document identifying ownership if the application is for a real property exemption.
- Copy of the title of motor vehicle or mobile home or, if title is not applicable, a letter identifying ownership if the application is for a personal property exemption.
- Copy of the applicant's organizational documents, such as articles of incorporation, articles of organization, or partnership agreement in the case of an entity applicant.
- Verification of tax-exempt status by the Internal Revenue Service (IRS) or a written statement explaining why the exemption verification is not available.
- Documentation stating the specific and actual use of the real or personal property.
- Photograph of the property. (Omit if property is furniture and fixtures for personal property exemption.)

Additional Documentation Requirements Based on the Specific Use of the Property

☐ **Property used for religious purposes:**

- documentation providing proof that the buildings and furnishings are owned by a church and are used for actual religious worship or for the residences of the clergy;
- documentation providing proof that the church's land parcel does not exceed 15 acres or one acre for a clergy residence if the land and improvements are used for educational or youth recreational activities and are available for public use; and
- documentation that provides proof the resident of the parsonage is a member of the clergy, such as a certificate of ordination or license

☐ **Property owned by a federally recognized tribe and used for religious purposes:**

- copy of the tribal resolution that designates the land, not to exceed 15 acres, as sacred land to be used exclusively for religious purposes.

☐ **Property used exclusively for agricultural and horticultural societies:**

- documentation verifying the property is not operated for gain or profit.

☐ **Property used exclusively for educational purposes, including dormitories and food service buildings for the use of students in attendance and other structures necessary for the operation and maintenance of an educational institution:**

- documentation providing proof the property does not exceed 80 acres;
- documentation verifying the organization is not operated for gain or profit;
- copy of the applicant's attendance policy and curriculum with systematic instruction; and
- copy of the lease agreement if the property is not owned by the educational organization.

☐ **Property, of any acreage, owned by a tribal corporation that is used for educational purposes and created for the sole purpose of establishing schools, colleges, and universities:**

- documentation verifying the organization is not operated for gain or profit;
- copy of the applicant's attendance policy and curriculum with systematic instruction; and
- copy of the lease agreement if the property is not owned by the educational organization.

☐ **Property used exclusively for nonprofit healthcare facilities:**

- copy of the healthcare facility's license from the Department of Public Health and Human Services; and
- copy of the lease agreement if the property is not owned by the non-profit organization.

☐ **Property used solely in connection with a cemetery or cemeteries:**

- documentation of a permanent care and improvement fund as provided in Title 35, chapter 20, part 3; and
- documentation verifying the property is not maintained or operated for gain or profit.

☐ **Property owned by a purely public charity, with acreage not exceeding 160 acres, or where the applicant is requesting an 8-year exemption for up to 15 acres, as provided in 15-6-201(2)(c)(iii), MCA:**

- copy of the lease agreement if the purely public charity organization is leasing the property from a governmental organization; and
- documentation verifying the property is directly used for purely public charitable purposes.

☐ **Property owned by a public museum, art galleries, zoos and observatories:**

- documentation verifying the property is not operated for gain or profit;
- documentation verifying the real and personal property is reasonably necessary for use in connection with the public display or observatory use; and
- if the property is owned by individuals, documentation verifying the property is actually used by the governmental entity or nonprofit organization as a part of its public display, held for future display, or used to house or store a public display.

☐ **Property owned by an organization that operates facilities exclusively for the care of persons with developmental disabilities, persons with mental illness, or persons with physical or mental impairments that constitutes or results in substantial impediments to employment:**

- documentation verifying the organization is not operated for gain or profit.

☐ **Property owned by an organization that operates facilities for the care of retired, aged, or chronically ill, as defined in 15-6-201(1)(n)(ii), MCA:**

- documentation verifying the organization is not operated for gain or profit; and
- documentation verifying the residents meet the age and gross household income requirements provided in 15-30-2338, MCA.

☐ **Property used for parks and recreational facilities:**

- documentation verifying the park or recreational facility is open to the general public;
- documentation verifying the property consists only of land with no buildings or is leased to a municipality or taxing unit for less than $100 a year;
- documentation verifying the property, not to exceed 10 acres, is used exclusively for a public park, recreation, or landscape beautification purposes; and
- copy of a tribal resolution that designates the property as park land, not to exceed 640 acres, or to be used exclusively for recreational facilities if the applicant is a federally recognized tribe.

☐ **Property used by a veterans' society or organization, as provided in 15-6-203, MCA, and the applicant is someone other than the society or organization:**

- copy of the lease verifying the savings from the property tax exemption is realized by the society or organization.

☐ **Property owned by a nonprofit community service organization, as provided in 15-6-209, MCA:**

- documentation verifying that the organization has been an active community service continuously from January 1, 1981.

☐ **Property used for low-income housing, as provided in 15-6-221, MCA:**

- documentation verifying the property is dedicated to providing affordable housing to low-income tenants; and
- copy of the hearing minutes or newspaper notification, that a public hearing was held to consider whether the property meets a community housing need.

☐ **Property used for low-income housing and is owned and operated by an entity with the ownership structure described in 15-6-221(1)(a)(i), MCA:**

- copy of the IRS tax exemption status letter, if a limited partnership, stating the general partner is a nonprofit corporation with an IRS 501(c)(3) exemption;
- copy of the Montana Board of Housing letter allocating low-income tax credits;
- copy of the deed or other legally binding document that restricts the property's usage;
- documentation verifying rent-restricted residential units are available to low-income households for the required time period identified by the deed or other legally binding documents;
- documentation verifying the rents charged for rent-restricted units occupied by low-income households do not exceed the terms identified by the deed or other legally binding documents;
- letter stating that the property meets a public purpose in providing housing to an underserved population; and
- copy of the owner's partnership or operating agreement, or other documentation, that provides that at the end of the compliance period, the ownership of the property may be transferred to the nonprofit corporation or housing authority general partner.

☐ **Property used for low-income housing and is owned and operated by a nonprofit corporation, as described in 15-6-221(1)(b), MCA:**

- documentation verifying the property was constructed using a home investment partnership program grant.

☐ **Other** _____

- Please contact an exemption business analyst for more information at (406) 444-5698.

Affirmation and Signature

Under penalty of law, I/we affirm that I/we are the owners/lessees of the property or an agent/representative for the owners/lessees of the property. I/we affirm that the use of the property is for a nonprofit purpose and that the information provided is true and correct.

Applicant Signature x _____ Date _____

Printed Name_____ Title _____

Important! Make sure your application is signed and all required supporting documentation is enclosed. The department may request additional documentation to verify property use and ownership.

Mail the application and supporting documentation to:

Department of Revenue
PO Box 8018
Helena MT 59604-8018

Keep a copy of this application and all supporting documentation for your records. After the department reviews your application, we will send you a letter stating approval or denial of the tax exemption.

Questions? Go to revenue.mt.gov or call us at (406) 802-7341 to speak to the exemption business analyst, or our call center at (406) 444-6900, Montana Relay at 711 for hearing impaired.