



Request for Informal Classification and Appraisal Review

15-7-102, MCA

AB-26

V9 6/2025

Submit this request to the Department of Revenue field office address shown on your classification and appraisal notice within 30 days from the date on the notice. You may find contact information for local Department of Revenue field offices by visiting revenue.mt.gov, or calling us at either (406) 444-6900, or at the Montana Relay at 711 for the hearing impaired.

If you submit an incomplete form, we will send the form back to you for completion.

See pages 5-7 for submission instructions.

Part I – Required Information (See page 5 of instructions)

Property Owner Name and Mailing Address

Property Address _____

County _____

Geocode (# can be found on your classification and appraisal notice)

Assessment Code _____

Type of Property: Residential Mobile Home
 Vacant Land Industrial Commercial
 Personal Property Ag/Forest Land Other

Contact Phone _____

Email _____

Part II – Request for an Informal Classification and Appraisal Review and Property Inspection

15-7-139(6), MCA (Please be specific; attach a separate page if needed. See page 5 of instructions.)

My request for an informal property review is based on the following facts:

If the department determines an on-site property inspection is required to complete your informal property review, do you want to be present during the inspection?

Yes No

(An appraiser will contact you to schedule an appointment to meet you at your property if you mark the Yes check box.)

X Property Owner Signature _____ Date _____

If applicable, provide the name and contact information of the person completing this form on behalf of the property owner.

Name _____ Phone _____

Mailing Address _____

Signature _____ Date _____

Part III – Property Owner Documentation to be Considered (Please complete this section if you are

requesting a change to the property's current assessed value. See page 5 of instructions.)

[15-7-102\(3\), MCA, ARM 42.20.454, ARM 42.20.455](#)

Current Assessed Value on Classification and Appraisal Notice
(as of January 1, 2024*)

Land..... \$ _____
Improvements..... \$ _____
Personal Property..... \$ _____
Total \$ _____

Value as Determined by Property Owner

(Enter your estimate of market value of land and improvements as of January 1, 2024. For agricultural land and forest land, enter your estimate of the land's productivity value as of the valuation date.*)

Land..... \$ _____
Improvements..... \$ _____
Personal Property (as of Jan 1 of current year).. \$ _____
Total \$ _____

*Montana law specifically requires all property to be valued on the same date to equally distribute the tax responsibility among property owners across the state. All residential, commercial, industrial, agricultural land, and forest land property must be valued as of January 1, 2024, for the 2025-2026 valuation cycle.

Do you have any of the following documentation? If "yes", check the boxes of all supporting documentation you attached to this form.

- Purchase of subject property within six months of the January 1, 2024, valuation date; copy of executed buy/sell agreement.
- Fee appraisal within six months of the January 1, 2024, valuation date.
- Comparable property sales/listings within six months of the January 1, 2024, valuation date.
- Building remodel/construction – attach the builder's cost breakdown worksheet.
- Income producing commercial or industrial property—property owner must be prepared to present detailed information about the property, including rental income, operating expenses and income statements, and strategic plans/pro forma. The department keeps all income and expense data submitted confidential. [15-8-120, MCA](#)

Part IV – Appealing an Informal Classification and Appraisal Review (See page 5 of instructions.)

A property owner will receive a determination letter from the department regarding their request for an informal classification and appraisal review.

If a property owner disagrees with the department's decision after the informal review process, the property owner has the right under [15-7-102\(6\), MCA](#) to file an appeal with a county tax appeal board (CTAB) in the county where the property is located. Property owners may appeal county tax appeal board decisions to the Montana Tax Appeal Board (MTAB), whose decision may be appealed to district court.

You must file an appeal to a county tax appeal board within 30 days from the date of the department's determination letter.

Industrial property owners may appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located as provided in [15-2-302, MCA](#).

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the MTAB website at [mtab.mt.gov](#).

Complete this page if you are requesting a residential or commercial information packet, additional residential sales data, or land model sales data.

Part V – Request for an Information Packet [15-7-102\(3\)\(b\), MCA](#) (See page 6 of instructions.)

You may receive an information packet for residential and commercial properties valued using the sales comparison, cost, or income approach to value. The packet identifies the valuation method and data used by the department to establish the property's market value.

Information provided in this packet includes the:

- Property record card (PRC), with a photo and building sketch (if available). The PRC identifies the property's characteristics the department has on file.
- Comparable sales report if your property was valued using the sales comparison approach to value. The sales report contains the three to five sales used in the model that are most comparable to your property.

Note: The information packet is not available for industrial property.

To request an information packet, check the appropriate box.

<input type="checkbox"/> I do not want to receive an information packet	<input type="checkbox"/> Postal mail
<input type="checkbox"/> Email file through State of Montana File Transfer Service	<input type="checkbox"/> Provide the information packet at the on-site property inspection

Sales Information is Confidential

If you request an information packet, please be aware this information packet includes confidential sales information that you may not disclose to others. Your signature in *Part VIII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information contained in the packet and your agreement to not disclose any of the sales information.

Part VI – Request for Additional Residential Sales Data [15-7-102\(3\)\(c\)\(ii\), MCA](#) (See page 6 of instructions.)

For residential properties, you may receive additional sales data used by the department to value residential property in your market model area. This data consists of sales in your market model area listed by geocode, sale date, sale price, and property address. A geocode is a 17-digit number the department uses to identify each parcel statewide.

Important: If you just want to receive detailed information on the three to five sales in the model that are most comparable to your property, request an information packet in Part V. If you request the additional sales data used by the department to value residential property in your market model area, the data may include a spreadsheet containing a large volume of sales data listed by geocode, sale date, sale price, and property address.

To request additional residential sales in your market model area, check the appropriate box.

<input type="checkbox"/> Do not want additional residential sales data	<input type="checkbox"/> Postal mail	<input type="checkbox"/> Postal mail USB drive (PDF format)
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Sales Information is Confidential

If you request the additional sales data, please be aware this information includes confidential sales information that you may not disclose to others. Your signature in *Part VIII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information provided and your agreement to not disclose any of the sales information.

Part VII - Request for Land Model Sales Data [15-7-102\(3\)\(b\), MCA](#) (See page 6 of instructions.)

If the vacant land property type check box is marked on page one, you may request the land model sales data used by the department to value your vacant land parcel. This data is listed by market model neighborhood number, geocode, sale date, and adjusted sale price based on market conditions.

To request land model sales data, check the appropriate box.

<input type="checkbox"/> Do not want land model sales data	<input type="checkbox"/> Postal mail	<input type="checkbox"/> Email file through State of Montana File Transfer Service
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Sales Information is Confidential

If you request the land model sales data, please be aware this information includes confidential sales information that you may not disclose to others. Your signature in *Part VIII – Confidentiality Agreement* is required and indicates your acknowledgement of the confidential nature of the sales information provided and your agreement to not disclose any of the sales information.

The confidentiality agreement below must be signed if you are requesting a residential or commercial information packet, additional residential sales data, or land model sales data.

Part VIII – Confidentiality Agreement (See page 6 of instructions.)

I agree, under penalty of law, that I will not reveal to any person any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on my appeal. I agree that I will not copy or disseminate the documents I receive, except for use in my tax appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the Montana Tax Appeal Board, or any court regarding the nondisclosure of confidential information.

X Property Owner Signature _____ Date _____

We will send the requested information to the email or mailing address provided in Part I unless another address is included on the line below.

Part IX – Representative/Attorney Confidentiality Agreement (See page 6 of instructions.)

I agree, under penalty of law, that I will not reveal to any person any confidential information contained in the documents I receive from the department, except at a tax appeal board or court hearing on the property owner's appeal. I agree that I will not copy or disseminate the documents I receive, except for use in the property owner's appeal. I agree to abide by all procedures adopted by the department, a county tax appeal board, the Montana Tax Appeal Board, or any court regarding the nondisclosure of confidential information.

X Representative/Attorney Signature _____ Date _____

We will send the requested information to the email or mailing address provided on the line below.

Instructions for Submitting a Request for Informal Classification and Appraisal Review (Form AB-26)

SECTION I. Instructions for Completing Form AB-26

Part I—Required Information

Enter the required identifying information including the following:

- Property owner's mailing address - mark the box if you want the department to update your property record with the mailing address you provide. All future property assessment correspondence will be mailed to this address.
- Contact Phone—provide a daytime phone number.
- Property Address—physical address of property.
- County—county in which the property is located.
- Geocode—a 17-digit property identification number found on your classification and appraisal notice.
- Assessment Code—a ten-digit alphanumeric code found on your classification and appraisal notice.

Part II—Request for a Review and Inspection

In the space provided, specify the reasons for requesting a property review. Examples of such reasons may include differences in square footage, bedroom/bath count, or other physical characteristic changes. Information on purchase price, comparable sales, or a fee appraisal are also reasons for requesting an informal review. A reason such as *taxes too high* is not enough information for department staff to make a valuation decision.

The department will determine if an on-site property inspection is required to complete your informal property review based on the information you provide. Mark the "yes" check box if you want to be present during the on-site property inspection. An appraiser will contact you to schedule an appointment to meet you at your property.

If department employees are denied access to your property, we cannot adjust the property's assessed market value.

Sign and date the form. A property owner's agent/representative or attorney may complete and sign the form on behalf of the property owner. A power of attorney form found at revenue.mt.gov must be included with the application if the property owner is being represented.

Part III—Property Owner Documentation to Be Considered

Please complete this section if you dispute the current assessed value of your property.

Under the *Current Assessed Value on Classification and Appraisal Notice* section, enter the dollar values for land, improvements, and personal property (if applicable) shown on your classification and appraisal notice in the Current Assessed Value column.

On some classification and appraisal notices, land and improvement values are combined in the *Current Assessed Value* column. Enter the combined value on either the land or improvements line.

In the section *Value as Determined by Property Owner*, enter your estimate of the market value of your land and improvements as of the January 1, 2024, valuation date. For agricultural land and forest land, enter your estimate of the land's productivity value as of the January 1, 2024, valuation date.

Attach all documentation to support the value you determine as of the January 1, 2024, valuation date.

Under Montana law, the department's current assessed value is presumed correct. The property owner has the responsibility to prove otherwise.

PART IV—Appealing an Informal Review

Property owners who disagree with the department's decision regarding their property's classification or valuation after the informal review process have the right to file an appeal with a county tax appeal board (CTAB) in the county where the property is located.

15-7-102(6), MCA

If you choose to appeal the department's decision to CTAB, you must file your appeal within 30 days from the date on the department's informal review determination letter mailed to you.

You may appeal the classification or values shown on your notice directly to your local CTAB rather than submitting a Form AB-26. If you choose to appeal directly to the CTAB, you must submit your appeal to the county clerk and recorder within 30 days from the date on the classification and appraisal notice. You may appeal CTAB decisions to the Montana Tax Appeal Board (MTAB), whose decision may be appealed to district court.

Industrial property owners may appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located as provided in [15-2-302, MCA](#).

Property tax appeal forms and information about the appeal process are available at your local county clerk and recorder's office or on the Montana Tax Appeal Board's website at mtab.mt.gov.

Part V—Request for an Information Packet

You may receive an information packet for residential and commercial properties valued using the sales comparison, cost, or income approach to value. If you choose to receive an information packet, you must:

1. Check the appropriate box to receive your information packet by email, postal mail, or in-person at an on-site property inspection. If you select email, you must have a Montana State Single Sign-on Service Okta account to download the information packet sent through the State of Montana's File Transfer Service. Go to [Okta.Login.MT.Gov](#) to create an account.
2. Be aware that the information provided includes confidential sales information that you may not disclose to others. You must complete the confidentiality agreement in Part VIII.

PART VI—Request for Additional Residential Sales Data

For residential properties, you may receive additional sales data used by the department to value residential property in your market model area. The sales data you receive may include a large amount of data (geocode, sale date, sale price, and property address) to review. Note: If you just want to receive detailed information on the three to five sales used in the model that are most comparable to your property, request an information packet in Part V.

If you choose to receive additional residential sales data in your market model area, you must:

1. Check the appropriate box to receive the sales data by postal mail as a paper copy or on a USB drive.
2. Be aware that the information provided includes confidential sales information that you may not disclose to others. You must complete the confidentiality agreement in Part VIII.

PART VII—Request for Land Model Sales Data

If the vacant land property type check box is marked on page one, you may request the land model sales data used by the department to value your vacant land parcel. The data is listed by market model neighborhood number, geocode, sale date, and adjusted sale price based on market conditions.

If you choose to receive land model sales data, you must:

1. Check the appropriate box to receive the land model sales data by postal mail or email. If you select email, you must have a Montana State Single Sign-on Service Okta account to download the information packet sent through the State of Montana's File Transfer Service. Go to [Okta.Login.MT.Gov](#) to create an account.
2. Be aware that the information provided includes confidential sales information that you may not disclose to others. You must complete the confidentiality agreement in Part VIII.

PART VIII—Confidentiality Agreement

If you request an information packet or additional sales data, you must read the confidentiality agreement, sign, and date the form.

Provide the mailing address on the line provided if you want the information sent to a different address than the mailing address provided in Part I.

The department will provide the requested information only if you have signed the confidentiality agreement.

PART IX—Representative/Attorney Confidentiality Agreement

If your representative or attorney requests an information packet or additional sales data, your representative or attorney must read the confidentiality agreement, sign, and date the form. Provide the mailing address or email of your representative or attorney. If you have more than one representative or attorney, each representative or attorney must sign the confidentiality agreement.

If you hire, retain, or consult an expert or other individual to assist you with your tax appeal, that individual must also sign the confidentiality agreement.

Additional Contact Information:

You can find contact information for your local Department of Revenue field office by visiting revenue.mt.gov or call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

Section II. Frequently Asked Questions

What if I do not agree with the value of my property?

If you do not agree with the department's determination of the classification or market value of your property, you have the right to request an informal classification and appraisal review and/or file a formal appeal to a county tax appeal board.

- **Request for Informal Classification and Appraisal Review (Form AB-26)**—The informal review process allows property owners the opportunity to provide specific reasons and documentation to support a change to their property classification or value. During this process, the department will review the property record and update property characteristics if necessary. The department may determine an on-site property inspection is required to complete the informal review. The informal review process starts when you fill out a Form AB-26, available online at revenue.mt.gov, or at any Department of Revenue field office. *You must complete this form and submit it to the Department of Revenue field office shown on the classification and appraisal notice within 30 days from the date on the classification and appraisal notice.*

- **File an appeal with a county tax appeal board**—If you are not satisfied with the results of your informal review, or if you do not want to use the informal review process described above, you may appeal directly to the county tax appeal board in the county where the property is located. Appeal forms are available at any county clerk and recorder's office, or on the Montana Tax Appeal Board's website at mtab.mt.gov.

You must file an appeal with a county tax appeal board within 30 days from the date on the classification and appraisal notice, or if you requested an informal review, within 30 days from the date on the department's determination letter.

You may appeal county tax appeal board decisions to the Montana Tax Appeal Board, whose decision may be appealed to a district court. You must file your appeal within 30 days of receiving a county tax appeal board's decision.

Industrial property owners may appeal the department's determination of classification or market value to the MTAB or to the CTAB in the county where the property is located.

Who may submit a Form AB-26 or file an appeal?

Any property owner, who has received a classification and appraisal notice for residential, commercial, agricultural, industrial, or forest land property, and does not agree with the department's classification or valuation of their property and has additional documentation showing that the classification and/or valuation is incorrect, may file a Form AB-26.

You may complete a Form AB-26 yourself or have a representative or attorney complete it for you. If you have a representative or an attorney complete and file a Form AB-26 for you, you and your representative or attorney must file a power of attorney form. You may find a power of attorney form at revenue.mt.gov.

A Form AB-26 may be submitted for:

- Class 3 property—agricultural land, one-acre homesteads on agricultural land, nonproductive patented mining claims, and nonqualified agricultural land.
- Class 4 property—residential, commercial, and industrial land and improvements, including improvements on agricultural land; one-acre homesteads on forest and nonqualified agricultural land; mobile homes, manufactured homes, and golf courses.
- Class 8 property—business equipment, machinery and all other property that is not included in any other class of property.
- Class 10 property—forest land.

You may submit a Form AB-26 once per valuation cycle. If the department adjusts your classification or property value, the value adjustment is effective beginning in the year your Form AB-26 was filed. A separate Form AB-26 is required for each separately assessed parcel.

Do I need to pay my taxes if I have a Form AB-26 review or appeal pending?

Section [15-1-402, MCA](#) requires the property owner to pay the disputed taxes *under protest* to receive any refund and accrued interest. You must file the protest with the county treasurer in writing, specifying the grounds for protest and you must pay the taxes by the due date.

Payment of Property Taxes

Your local county treasurer bills and collects your property taxes. Please direct any questions regarding property tax billing and collection to them.

Penalty for False Statements

A person making willful false statements on the Form AB-26 is subject to the penalties of false swearing set forth in [45-7-202, MCA](#).