



Temporary Exemption for Residential Subdivision Development Application

Temp_Subdivision
V1 12/2025

15-6-244, MCA

To qualify property for a temporary property tax exemption for the current year, property developers must submit an exemption application by December 31.

Mail applications to: Department of Revenue, PO Box 8018, Helena, MT 59604.

Required Information

Applicant Name

Legal description of the parent parcel(s)

Mailing Address

City

State ZIP

Email

Phone

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

Assessment Code

Certificate of Survey Number

Subdivision Name

Date Recorded with Clerk and Recorder

Affirmation and Signature

1. I understand I must prepay property taxes equal to five (5) times the most current year's property tax amount, plus the required 5% fee to receive the exemption.
2. I understand the exemption applies for up to 5 years but may terminate earlier if:
 - a. A habitable residential structure is built on a lot; or
 - b. At least 95% of subdivision lots are completed.
3. I agree to notify the department if conditions change.

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

Applicant Signature **X** Date

Printed Name

Questions? Contact our Call Center at (406) 444-6900, Montana Relay at 711 for hearing impaired.

For Department Use Only

Date Received _____ Application Number Assigned _____

Signature _____ Date _____

Printed Name _____ Title _____

Date local County Treasurer notified _____

Date local County Clerk and Recorder notified _____

For County Treasurer sign off

I certify that the applicant has prepaid property taxes equal to five times the most current year's tax plus 5%.

Local County Treasurer signature _____ Date _____

Printed Name _____ Title _____

Please Return to Department of Revenue Upon Completion.