



# 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.

*Important:* Applications must be submitted to and approved by the Montana Department of Revenue before being taken to the county treasurer.

## Required Information

Applicant Name _____  Mailing Address _____  City _____ State _____ ZIP _____  Email _____  Phone _____		Legal description of the parent parcel(s) _____ _____ _____ _____ Geocode (# can be found on your classification and appraisal notice) _____ _____ Assessment Code _____
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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**

Do not submit this form to the county treasurer until it has been approved by the Department.

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.**