2026 Montana Application for a Reduced Property Tax Rate on a Principal Residence (Homestead)

MONTANA DEPARTMENT OF REVENUE

RPTR APP
V1 11/2025

Apply online at homestead.mt.gov or mail this application form to the mailing address provided on page 2. Clear Form

Your application form must be received by March 1, 2026 to be considered for the current tax year.

Part I – Property Owner Information

Property Owner Name ____________________ SSN | | | | | | | | | |

Part II – Contact Information

Enter your mailing address **(required).**
The Department will notify you if you qualify for a reduced property tax rate for Tax Year 2026 or your application is denied.

Street or PO Box ____________________ Phone ____________

City ____________________ State ______ ZIP ____________

Email

Part III – Principal Residence Information

Enter the geocode for your principal residence **(required)** | | | - | | | | - | | | - | | - | | | - | | | - | | | | |

If this application is for a mobile home or manufactured home, do you own the land on which it sits? ☐ Yes ☐ No

Part IV – Attestations

ATTENTION: Attest to each statement by checking the boxes and signing this form. If you cannot attest to all of these statements, you do not qualify for the reduced rate. BY SIGNING BELOW, I declare, under penalty of perjury:

☐ I will own and maintain the land and improvements as my principal residence and will live there for at least seven months in 2026

☐ This is the only residence I will claim a homestead reduced tax rate for; and

☐ I am current on payments of all property taxes on my principal residence.

I understand if I move to another principal residence and reapply for the new principal residence that I may still qualify for the reduced tax rate if I paid the Montana property taxes while residing in each principal residence for a total of at least 7 consecutive months for each tax year.

I acknowledge the reduced property tax rate for a principal residence will remain effective until the end of the tax year in which any of the following events occur: there is a change in ownership of the property; the owner no longer uses the dwelling as a principal residence; or the owner applies for a homestead reduced tax rate for a different principal residence. **If my situation changes and these declarations are no longer accurate, I understand that I must notify the Department of Revenue within 30 days of the change.**

Part V – Penalties for Mistaken, Incorrect, False, or Fraudulent Applications

ATTENTION: You may be liable for any mistakes or incorrect applications, and there are significant penalties for false or fraudulent applications.

If the Department determines that a homestead reduced tax rate was improperly approved or the property no longer qualifies, the Department must revise the assessment for each affected year using the assessment revision procedure in 15-8-601, MCA, and you will be liable for the difference in property taxes. If a false or fraudulent application was filed, the Department must revise the property assessment and impose a penalty. The penalty for a false or fraudulent application is three times the base penalty amount (the difference between the taxes that should have been paid and the taxes actually paid), plus interest at the statutory rate, until it is paid. These revised assessments, and penalties, if applicable, apply even if you no longer own the property.

Owner or
Authorized Agent's Signature ______________________________ Date | M | M | D | D | Y | Y | Y | Y |

Mail application form to:

Montana Department of Revenue
ATTN: Reduced Property Tax Rate on a Principal
Residence (Homestead)
PO Box 8018
Helena, MT 59604-8018

2026 Montana Application for a Reduced Property Tax Rate on a Principal Residence (Homestead) Instructions

Purpose. Use this form to apply for the 2026 Reduced Property Tax Rate on a Principal Residence (Homestead) if you are unable to apply online through homestead.mt.gov.

Senate Bill 542 and House Bill 231 enacted in the 2025 Montana Legislature provide property tax relief to eligible Montana taxpayers. The Reduced Property Tax Rate on a Principal Residence (Homestead) is only available to individuals, including purchasers under a contract for deed, grantors of trust indentures, and trustees of grantor revocable trusts.

A principal residence is a Montana property that the owner lived in for at least seven months in Tax Year 2026.

Property owned by any other entity, such as an LLC, corporation, or nonrevocable trust, is not eligible for the Reduced Property Tax Rate on a Principal Residence (Homestead).

Finding Your Geocode. A geocode is a 17-digit code that identifies your property. You can find your geocode using the Montana State Library's Montana Cadastral website at cadastral.mt.gov.

Principal Residence. A principal residence is a Montana property that the owner will live in for at least seven months in 2026.

Part I – Taxpayer Information

Enter your name and Social Security Number.

A principal residence held in a grantor revocable trust is eligible for a homestead reduced property tax rate if the grantor meets the qualifications for the reduced property tax rate. If the principal residence is held in a grantor trust, enter the name and Social Security Number of the grantor.

Part II – Contact Information.

Mailing address. Enter the address where you receive your mail. This is where we will mail an approval or denial letter and any additional correspondence.

Phone number and email address. Provide your daytime phone number and email address in case we have questions regarding your application.

Part III – Principal Residence Information

Geocode. Enter your geocode exactly as it appears on your property record in Cadastral, including all numbers and any letters. You may copy and paste your geocode directly from Cadastral into this field.

Mobile homes and manufactured homes. A mobile home or manufactured home that is a principal residence and is assessed separately from the land on which it sits is eligible for the reduced property tax rate. The land is also eligible for the reduced rate only if the land is in the same ownership as the mobile or manufactured home.

Note: this rate may only apply to the portion of your property used as your principal residence. For properties listed under one geocode that include multiple residences - such as a duplex or a home with a long-term rental unit - the remaining residence(s) do not automatically receive this reduced rate. To ensure the lowest possible tax rate is applied to the rental portion, you need to also submit a Long-Term Rental Property Application, which is open from December 1, 2025, to March 1, 2026.

A reduced property tax rate is available for long-term rental property. Properties with multiple dwelling units and mixed-use properties may also qualify. You can learn more about the Reduced Property Tax Rate for Long Term Rental Property at homestead.mt.gov.

Part IV – Attestations

Attestations. To qualify for the Reduced Property Tax Rate on a Principal Residence (Homestead), you must attest to each statement. If you cannot attest to these statements, you do not qualify. Do not complete or send in a form.

Property taxes paid. Your property taxes (delinquent and current) must be paid to be eligible for the Reduced Property Tax Rate on a Principal Residence (Homestead).

Part V – Penalties for Mistaken, Incorrect, False, or Fraudulent Applications

Signature. If your principal residence is held in a grantor revocable trust, the trustee of the revocable trust signs the form on behalf of the trust. See SB 542, § 6(3)(b). If your principal residence is not held in a grantor revocable trust, the owner or the owner's authorized agent must sign at the bottom of the form.

The department is required to correct any applications submitted for the Reduced Property Tax Rate on a Principal Residence (Homestead) when it discovers that the reduced property tax rates were incorrectly applied. The applicant will be liable for the difference between the higher property tax rate and the property taxes paid. If an application was made using false or fraudulent information, this can result in criminal prosecution as well as a penalty. The penalty for a false or fraudulent information is equal to three times the base penalty amount. The base penalty amount is equal to the property tax due for each year the homestead reduced tax rate was improperly applied, determined using the tax rate provided for in 15-6-134(3)(a), MCA, the property's appraised market value determined by the department, and the mill levies in effect for that tax year, less the actual property taxes paid in the year.

Denied application. If your application is denied, you have the right to request an informal review of the denial.

You can use the Homestead/Long-Term Rental Application Request for Informal Review form. More information about how to request an informal review may be found on our website at homestead.mt.gov and in the Homestead/Long-Term Rental Application Request for Informal Review form instructions.

Application deadline. The submission due date for the 2026 Montana Application for a Reduced Property Tax Rate on a Principal Residence (Homestead) is March 1, 2026. This form must be postmarked by March 1, 2026. We cannot accept application forms for the 2026 Homestead Reduced Property Tax Rate after this date.

Use blue or black ink to complete this form.

Mail your form to:

Montana Department of Revenue
ATTN: Reduced Property Tax Rate on a Principal Residence (Homestead)
PO Box 8018
Helena, MT 59604-8018

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired. Email us at DORHelp@mt.gov.