

The Protest and Appeal process is the responsibility of the taxpayer. To obtain a refund, if a refund is determined due, generally the taxpayer must **EITHER** have filed an appeal with the County or State Tax Appeal Board **OR** commence a lawsuit within 90 days from the mailing date of the tax statement. (Sections 15-1-402, 15-1-406, 15-1-211) M.C.A. Section 15-1-402 also states that:

1. A **delinquent tax may not be protested.**
2. Payment must accompany a **WRITTEN** protest specifying grounds for that protest.
3. Payment must be made to the County Treasurer's office.
4. The amount paid under protest **MAY NOT** exceed the difference between the current amount and the preceding year **OR** must relate to other specifically stated grounds such as changes in assessment due to reappraisal.

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PROTEST FORM FOR TAXABLE YEAR _____

DATE _____ TAX CODE _____

LEGAL DESCRIPTION _____

A request for Property Review (AB 26) was filed on _____

An appeal of the assessment was filed on _____

I hereby **protest payment** of \$ _____ (NOTE: see #4 above)

on [1st half] [2nd half] [both halves] **PLEASE CIRCLE ONE**

for the following reason(s) _____

Taxpayer's signature _____ Daytime ph. _____

Mailing address _____