



Park County Tax Appeal Board Appellant Information And Hearing Instructions for Department of Revenue and Appellant (Rev. 10/2023)

The purpose of this document is to inform the appellant of resources available to them in order to better inform themselves as to process and expectations regarding their appeal. This document also provides expectations for the Montana Department of Revenue (DOR) and the appellant to exchange information with each other and to provide the same information to the Park County Tax Appeal Board (Park CTAB) members prior to the hearing. The intent is to allow each party time to prepare their presentations and present them in a timely manner during the hearing.

APPELLANT INFORMATION AND PREPARATION RESOURCES

The Park CTAB consists of three or more members of which three will hear and decide regarding your appeal. The members of the board are volunteers and are appointed to three-year terms by the Park County Commissioners. Park CTAB members are Park County residents and subject to the same DOR determinations as the appellant. Members are independent and do not work for the DOR in any way. Their purpose is to provide an independent and neutral review of DOR's valuation of real property for tax purposes.

The Park CTAB members strongly recommend that the appellant becomes familiar with the appeal and hearing process by visiting the Montana Tax Appeal Board (MTAB) website at, mtab.mt.gov.

The initial presumption is that DOR's appraisal is correct. As the appellant, the taxpayer must overcome this presumption to prevail. However, higher courts have decided that DOR bears a certain burden of providing documented evidence to support its assessed values. *Western Airlines, Inc. v. Catherine Michunovich et al.*, 149 Mont.347, 428 P .2d3, (1967).

As the appellant, the taxpayer must provide Park CTAB with documentation to support their position and should address any misstatements of fact on the part of DOR and/or provide verifiable and valid evidence of an alternate assessment.

Several sources are available to the appellant that may help in supporting the appeal. CTAB members are only authorized by the Montana Constitution to address the appellant's property valuation and have NO authority to address the tax levy or its effect on the appellant. Many of the resources available to the appellant are listed below.

County Tax Appeal Board Secretary. Carly Ahern (406-222-4106) is Park CTAB Secretary and is also the Executive Assistant to the County Commissioners. She is the primary if not sole point of contact for all issues regarding tax appeals for Park County. Parties may not contact CTAB members prior to the

hearing for the purpose of maintaining neutrality and the appearance thereof. Carly is often very busy with the commissioner's business as the Executive Assistant. As with everyone involved, the Park CTAB members expect that all communications are handled with professional courtesy and civility.

Montana Taxpayer Bill of Rights 15-1-222. Taxpayer bill of rights, Montana Code Annotated (MCA). This document is a listing of the rights that the taxpayer has under Montana Law. It can be found by entering Montana Taxpayer Bill of Rights into Google or a similar search engine.

Park County Treasurer Montana Website Scroll down to the actual website and avoid the records that require payment to a third party. The website will show the appellant what their current taxes are, and the history button will show what taxes were and payments made for several previous years. Remember that taxpayers are required to pay taxes on time regardless of the timing of any pending appeal.

Montana Tax Appeal Board (<https://mtab.mt.gov>) This website has a lot of very good videos and a great deal of very useful information. It is quite easy to get around but see the note below as to the best way to get to the videos.

In the lower portion of the homepage, there are informational videos to help you with the appeal process, including:

1. **The Appraisal.** On top of the 5 video buttons is a link in blue titled The Appraisal. This video was produced by the Department of Revenue. It is worth watching to better understand DOR's position on mass appraisals.
2. **Ethics for the County Tax Appeal Board (duration 6 minutes).** This video is directed towards the County Tax Appeal Board members, but it will give the appellant an idea of the members roles and duties.
3. **Mock Hearing (duration 5.5 minutes).** This video is used for training County Tax Appeal Board members and is a reasonable representation of an actual hearing. This video will assist the appellant in anticipating the process in their hearing.
4. **Citizens Appearing before the County Tax Appeal Board (duration 12.5 minutes).** This video also gives insight into the Tax Appeal Hearing process. If you only watch one of the videos this would be the one to watch.
5. **The Property Tax Appeal Process (duration 12 minutes).** A good 12 min video describing the whole process. This document was prepared for an appeal to the State Tax appeal board but many if not all of the information presented also applies to an appeal to the County Tax Appeal Board.

Other helpful websites are Park County [Geographic Information Systems \(GIS\)](#) and [Montana Cadastral](#). The GIS site provides information on all property in Park County, including ownership, improvement information, zoning, maps, certificates of survey, subdivision plats, and other data. The Montana Cadastral is also where the appellant can find this information—it contains a Statewide Web Map for property and ownership information. If you need assistance navigating the website, you may contact the GIS Department, (406) 222-4275. Type in the county and owner's name, and the Cadastral will pull up the associated Property Record Card. The DOR should also be providing the appellant with one, but this allows each appellant to check things on their own. The record contains many details about each property on this website. Comparisons to neighboring properties may also be checked.

Other Useful Links:

Montana Tax Appeal Board Appeal Process: <https://mtab.mt.gov/appealprocess/>.

Montana Department of Revenue Property: <http://svc.mt.gov/dor/property>.

Montana Citizen Resources for Property Appraisal Notices:

<https://mtrevenue.gov/resources/citizen/>. Just click on the “Property Appraisal Notices” link on the bottom right.

The appellant is welcome to phone Carly Ahern, the Park County Tax Appeal Board Secretary, with any questions or concerns at (406) 222-4106 or email her at cahern@parkcounty.org.

APPELLANT AND DEPARTMENT OF REVENUE INSTRUCTIONS FOR SUBMISSION OF EVIDENCE

Both the Department of Revenue (DOR) and the appellant will be required to submit **five copies** of any physical evidence used in support of their position. Five copies provide a copy to each of the Board Members, one for the opposing side, and one to the Park County Tax Appeal Board Secretary. Approximately twenty (20) minutes will be allocated for each presentation. In order for the members to understand the Property’s situation, the Park County Tax Appeal Board requires:

- 1. The DOR shall submit an evidence packet at least TWO weeks (10 business days) prior to the hearing. Information the DOR shall provide for the hearing will depend on the method of appraisal and exceptions of the appellant if known by DOR. Evidence may include but is not limited to the following information.**

Residential-Sales/Market Approach This method values property as a single unit - land and improvements together.

- Property Record Card (PRC) for the subject property.
- A key to the codes entered on the Property Record Card (PRC).
- Copies of the assessor’s field notes.
- Comparable Sales Report.
- PRCs and photos for each property used as a comparable.
- Map of the applicable neighborhood with the subject property and all comparable properties identified.
- Computer Assisted Land Pricing (CALP) information used to establish the base size and per unit costs for the base and residual land value.

Residential-Cost Approach This method values land and improvements separately. Land is valued at market value through the use of a CALP and improvements are on a cost-to-replicate basis or as reproduction cost new less depreciation (RCNLD).

- PRC for subject property.
- A key to the codes entered on the Property Record Card (PRC).
- Copies of the assessor’s field notes.
- Information/knowledge about why each factor was assigned the level that it was.
- Photos of the property and improvements.

- CALP information that was used to establish the base size and per unit costs for the base and residual land value.
- Map of the applicable neighborhood with the subject property identified.

Commercial-Income Approach This method assumes that market value is a function of the income potential of commercial property. Specifically, it is the income a typical property could earn and not what a taxpayer might actually earn.

- Property category (retail, hotel/motel, office, etc.)
- Number of businesses providing income information used in the model.
- Number of sales in that category (retail, hotel/motel, office, etc.) that made up the database for the capitalization (cap) rate used.
- Information on the geographic area which information was collected to produce the income model used (i.e., the City of Livingston, Park County, or statewide) and map the area used.
- CALP information is used to establish the base size and per unit costs for the base and residual land value.

2. The appellant shall also submit an evidence packet at least TWO weeks (10 business days) prior to the hearing. Information the appellant should provide for the hearing will depend on their exceptions to DOR's appraisal and may include but is not limited to the following items.

- Photos
- Sales and/or assessment comparisons
- Maps
- Timely professional appraisal
- Survey
- Engineering Report

Late Submission of Evidence. The Park County Tax Appeal Board may refuse to allow the admission of any evidence or information during the hearing by either the DOR or appellant that was not submitted with their packet. This part is of particular importance if the late submission is overwhelming in volume or complexity so much so that it would jeopardize the opposing party and Park CTAB members a fair review of the new information.

Please mail information to:

Park County Tax Appeal Board
 414 East Callender
 Livingston, MT 59047
 Attn: Park County Tax Appeal Board Secretary

Or email the information to: cahern@parkcounty.org.

The Park County Tax Appeal Board encourages complete and open communication between DOR, appellant, and Park County Tax Appeal Board secretary during the appeal process.