Reviewing Your Property's Market Value and Classification

Change in Taxable Value. The column labeled Market or Productivity Value reflects the July 1, 2008 reappraisal value of real property or the depreciated value of personal property. The shaded column labeled Current Year Taxable Value reflects the efforts of Montana lawmakers to mitigate property tax increases on real property due to the reappraisal. Comparing the shaded columns labeled Previous Year Taxable Value and Current Year Taxable Value shows the change in taxable value of your property.

Actual Property Taxes. Changes in the value of your property do not necessarily affect your property tax bill. Property taxes are based on both the taxable value of the property and the mill levies established annually by local governments. Your general property taxes will be calculated by multiplying the total taxable value of your property by the current mill levy. Any special improvement districts and fees that apply to your property will be added to the general taxes. Your county treasurer will send you a property tax bill.

Please note, this notice shows your total mill levy for last year. That 2008 mill levy is used to calculate property taxes for mobile homes and, if applicable, personal property that you have not elected to attach to your real property by a lien. Later in 2009, your local government will adopt new budgets and set mill levies. Those 2009 mill levies will be used to calculate property taxes that you owe for real property and personal property that you have elected to attach to your real property by a lien.

Livestock. Livestock is exempt from property tax but subject to a per capita fee that is billed each November. If this notice does not reflect your livestock correctly as of February 1, 2009, please call your local Department of Revenue office.

Mobile Homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

If you have questions or concerns, please contact your local Department of Revenue office. We welcome hearing from you.

Legal Owner(s):
Company 1

2009 Assessment Notice
Property Subject to Taxation

Duluth County
1000 Winter Way
Duluth, MT 59000

Date:	6/10/2009
Assessment Code:	570001
School District:	57000
Mill Levy:	00000000

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue Office or call (406) 555-1212.

Legal Description Geocode	Property Classification	Taxable Percent	Quantity	Market/ Productivity Value as of 7/1/2008	Previous Year Taxable Value	Current Year Taxable Value
57-0000000001-001	Furniture and Fixtures of Commercial Properties	3%	10	12,525	365	375
	Non-Exempt Tools & Other Shop Equipment	3%	1	460	18	14
	Heavy Equipment and SM Equipment	3%	0	57,500	1,650	1,700
	Supplies and Materials	3%	0	0	4	0
	Class 8 Leased and Rental Equipment	3%	30	280,900	8,100	8,430
			Totals	**$351,385**	**$10,137**	**$10,519**

NOTE: The total values in the shaded columns provide the best value change comparisons and reflect the legislature's reappraisal mitigation strategy. Livestock shown on this notice are exempt from property tax but are subject to a per capita fee that is billed in November.

THIS IS NOT A TAX BILL

Dear Property Taxpayer:

This property assessment notice is to inform you of a change in the market value or classification of your property.

The Montana Constitution and state law require periodic reappraisal of property in the interest of equal taxation. You are receiving this notice because 2009 is a reappraisal year.

Please review this information thoroughly. If you have any questions or concerns, please call your local Department of Revenue office. **We welcome hearing from you.**

Property Tax Assistance Programs

Several assistance programs are available to qualifying Montana property owners.

Disabled Veterans or Spouses of Disabled Veterans

If you are a disabled veteran property owner with a 100% service related disability, or the surviving spouse of a disabled veteran, you may be eligible to claim a reduction, or a full exemption, of your Montana property taxes. To find out if you qualify, contact your local Montana Department of Revenue office. The application deadline has been extended to July 15 for the 2009 tax year.

Property Tax Assistance Program

If you are a Montana property owner with a federally adjusted gross income less than $26,500, you may be eligible for reduced property taxes on your home. To find out if you qualify, contact your local Montana Department of Revenue office. The application deadline has been extended to July 15 for the 2009 tax year.

Extended Property Tax Assistance Program

If the taxable value of your property increased by more than 25% as a result of the 2009 reappraisal, you may be eligible for reduced property taxes on your home. We will send you an application asking for further information on your property taxes, property ownership and household income to determine if you qualify. We will notify you in writing to let you know if your property taxes will be reduced.

Elderly Homeowner/Renter Income Tax Credit

Montana homeowners or renters age 62 or older may qualify for a refundable income tax credit worth up to $1,000. To see if you qualify or to file the Form 2EC online for free, please visit our website at *revenue.mt.gov* or call us toll free at 1-866-859-2254.

Company 1
1400 Little Lake ST
Duluth, MT 59000

IMPORTANT PROPERTY TAX INFORMATION ENCLOSED
TIME SENSITIVE MATERIAL, PLEASE OPEN IMMEDIATELY

Duluth County
Dept of Revenue Office
1000 Winter Way
Duluth, MT 59000
(406) 555-1212

ASSESSMENT CODE: 57001
ADDRESS SERVICE REQUESTED

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HELENA, MT
PERMIT NO. 89

Appealing Your Property's Market Value or Classification

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below:

- **Request an Informal Review**. To do this, please complete a Request for Informal Review (Form AB-26) and send it to your local Department of Revenue office within 30 days after you receive your assessment notice. The form is available at your local Department of Revenue office or online at *revenue.mt.gov*. We will notify you of the time and place of the review, and will send a written determination of our decision after the review. If you are not satisfied with the results of this informal review, you have the right to appeal our decision to your County Tax Appeal Board.

- **File an Appeal Directly to the County Tax Appeal Board.** To do this, please complete a Property Tax Appeal Form and send it to the Clerk and Recorder in the County in which the property is located before the latest of these dates: 30 days after you receive your assessment notice; or 30 days after you receive our determination of your AB-26 informal review; or by the first Monday in June. The form is available at your local County Clerk and Recorder's Office or online at *stab.mt.gov*. Find a more complete description of the appeal process on the State Tax Appeal Board's website at *stab.mt.gov*.

Paying Taxes Under Protest:

If you are appealing your property's market value or classification and your taxes become due before your appeal is resolved, you will need to:

- Specify the grounds of your protest in writing, *and*
- Pay the taxes disputed under protest by the due date.

If you are successful in your appeal, your County Treasurer will send you a refund. Please contact your County Treasurer for more information.

Reviewing Your Property's Market Value and Classification

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Mobile Homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

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Legal Owner(s):
Company 2

2009 Revised Assessment Notice
Property Subject to Taxation

Duluth County
1000 Winter Way
Duluth, MT 59000

Date:	6/10/2009
Assessment Code:	570002
School District:	57000
Mill Levy:	00000000

THIS IS NOT A TAX BILL. For details about your property taxation values, please visit your local Department of Revenue Office or call (406) 555-1212.

Legal Description Geocode	Property Classification	Taxable Percent	Quantity	Market/ Productivity Value as of 7/1/2008	Previous Year Taxable Value	Current Year Taxable Value
57-0000000002-001	Furniture and Fixtures of Commercial Properties	3%	0	55,411	2,020	1,672
	Cable Television Systems	3%	0	17,945	550	539
	Radio and Television Broadcasting and Transmitting Equipment	3%	0	1,467	36	45
			Totals	**$74,823**	**$2,606**	**$2,256**

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THIS IS NOT A TAX BILL

Dear Property Taxpayer:

This revised property assessment notice is to inform you of a change in the market value or classification of your property.

The Montana Constitution and state law require periodic reappraisal of property in the interest of equal taxation. Your assessment has been revised because we discovered that your property had escaped assessment, been incorrectly assessed, or been omitted from taxation.

Please review this information thoroughly. If you have any questions or concerns, please call your local Department of Revenue office. **We welcome hearing from you.**

Property Tax Assistance Programs

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If you are a disabled veteran property owner with a 100% service related disability, or the surviving spouse of a disabled veteran, you may be eligible to claim a reduction, or a full exemption, of your Montana property taxes. To find out if you qualify, contact your local Montana Department of Revenue office. The application deadline has been extended to July 15 for the 2009 tax year.

Property Tax Assistance Program

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Company 2
PO BOX 2009
Duluth, AZ 59000

IMPORTANT PROPERTY TAX INFORMATION ENCLOSED
TIME SENSITIVE MATERIAL, PLEASE OPEN IMMEDIATELY

ADDRESS SERVICE REQUESTED
ASSESSMENT CODE: 570002

Duluth County
Dept of Revenue Office
1000 Winter Way
Duluth, MT 59000
(406) 555-1212

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PERMIT NO. 89

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Mobile Homes. If this notice lists a mobile home that you no longer own, please contact your local Department of Revenue office.

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Legal Owner(s):
Company 3

2009 Estimated Assessment Notice
Property Subject to Taxation

Duluth County
1000 Winter Way
Duluth, MT 59000

Date:	6/10/2009
Assessment Code:	570003
School District:	57000
Mill Levy:	00000000

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Legal Description Geocode	Property Classification	Taxable Percent	Quantity	Market/ Productivity Value as of 7/1/2008	Previous Year Taxable Value	Current Year Taxable Value
57-0000000003-001	Penalty Assessment for Failure to Report Under 15 -1-303, MCA	3%	0	8,780	0	265
	Furniture and Fixtures of Commercial Properties	3%	74	44,600	1,492	1,320
	Supplies and Materials	3%	0	210	9	8
			Totals	**$53,590**	**$1,501**	**$1,593**

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Company 2
PO BOX 2009
Duluth, AZ 59000

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Duluth County
Dept of Revenue Office
1000 Winter Way
Duluth, MT 59000
(406) 555-1212

ASSESSMENT CODE: 000M00002
ADDRESS SERVICE REQUESTED

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PERMIT NO. 89

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