

# Attn: Montana Homeowners



Do recent changes in our state have you concerned about:

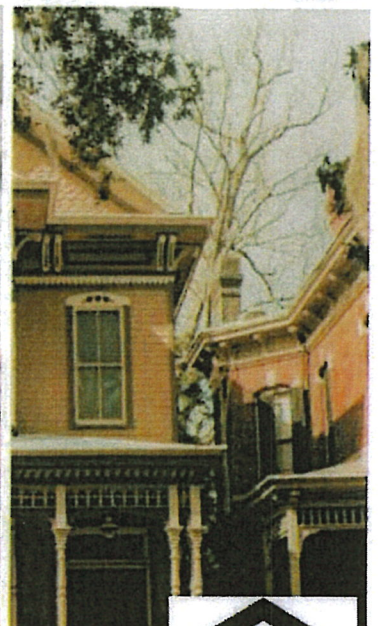
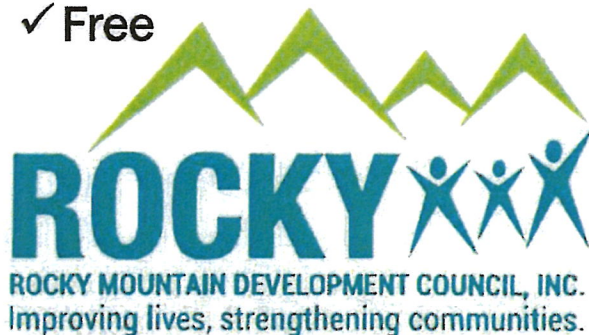
- Increase in mortgage payments?
- Increase in property taxes?
- Increase in homeowners insurance?
- Increase in HOA dues?
- Increase in utilities?

Are you behind on any of them?

Rocky Mountain Development Council has a HUD certified experienced local housing counselor who can help.

HUD Certified Housing Counseling is always:

- ✓ Confidential
- ✓ Safe
- ✓ Free



EMAIL: [BDASHNAW@RMDC.NET](mailto:BDASHNAW@RMDC.NET) FOR MORE INFORMATION



# Governor Gianforte Announces Deadline Extended For Property Tax Relief Programs

April 16, 2024

HELENA, Mont. – Today, Governor Greg Gianforte announced the deadline to apply for two property tax relief programs would be extended to June 1 to give Montanans with a substantial hardship extended time to apply for relief.

“Property taxes are too high, and homeowners deserve relief,” Gov. Gianforte said. “In an effort to provide property tax relief to Montanans, we worked with the legislature to provide rebates and programs to offset the cost of rising property taxes. It’s great to announce we’re extending the deadline to June 1 for eligible Montanans to apply for relief programs.”

The deadline for Property Tax Assistance Program (PTAP) and the Montana Disabled Veterans (MDV) Property Tax Assistance Program initially set for April 15 was extended today to June 1 for those facing a substantial hardship in meeting the original deadline.

PTAP is open to individuals who meet certain criteria based on home ownership, occupancy requirements, and income qualifications. Gov. Gianforte worked with the legislature in 2023 to expand the program’s eligibility to more Montanans, increasing the eligibility for properties with a market value from \$200,000 to \$350,000.

And the MDV Property Tax Assistance Program reduces the property tax burden for Montana veterans who are 100% disabled or the surviving unmarried spouse of a deceased veteran who was 100% disabled. Eligibility for reduced property taxes is based on home ownership, occupancy, military disability requirements, and income qualifications. Similar to PTAP for Tax Year 2024, the MDV program will have higher qualifying income levels.

Addressing rising property taxes is one of Gov. Gianforte’s top priorities.

To reduce the burden of property taxes for Montanans, the governor in June 2023 delivered Montanans \$120 million in permanent, long-term property tax relief through House Bill 587. Further, the governor secured up to \$1,350 in property tax rebates for Montana homeowners for their primary residence over 2023 and 2024. Taken together, the measures provide the average Montana homeowner with relief that more than offsets his or her property tax increase.

In addition to providing short-term relief for increased property taxes, the governor also established the Property Tax Task Force to address rising rates and to restrain their future growth. To learn more about the Property Tax Task Force and to watch its recent meetings, visit [propertytaxreform.mt.gov](https://propertytaxreform.mt.gov).

# Property Tax Assistance Program (PTAP)

Updated 9/18/2023 | Written by

HOME / SELF HELP / PROPERTY TAX ASSISTANCE PROGRAM (PTAP)

The Property Tax Assistance Program (PTAP) helps citizens on a fixed or limited income by reducing the property tax rate on their home.

The PTAP benefit only applies to the first \$350,000 of your primary residence's market value. Your income and marriage status determine the reduction.

For homes on agricultural or forest land, the benefit applies to the home and one-acre home site.

## Eligibility

To qualify in Tax Year 2024, you must:

- Own or currently be under a contract to purchase a home or mobile/manufactured home
- Live in the home as your primary residence for at least seven months of the year
- Have a 2022 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, less than:
  - Single: \$27,621
  - Married or Head of Household: \$37,019
- Include your spouse's income in your 2022 FAGI regardless of whether they are a co-owner of the home.

If you are a new Montana resident, include a copy of your 2022 federal income tax return with your completed application.

**If your *only* income is from social security, veterans' benefits and/or other nontaxable sources**, include a copy of your social security statement and/or other income documentation with your completed application.

## Benefit

Depending on your marital status and income, the reduction is 80%, 50%, or 30% of the normal tax rate. The income ranges are updated each year for inflation.

You may use this table to find which level or reduction you will receive if you qualify for this program in Tax Year 2024.

Single	Married or Head of Household	Reduction
\$0 - \$13,590	\$0 - \$18,310	80%
\$13,591 - \$18,580	\$18,311 - \$27,667	50%
\$18,581 - \$27,621	\$27,668 - \$37,019	30%

## Forms

You may apply for assistance by returning a completed Property Tax Assistance Program Application (Form PTAP) to your field office.

Apply by April 15. If you miss the deadline, your application will be considered the following year.

You must meet income and property ownership/occupancy requirements every year.



# Property Tax Assistance Program Application for Tax Year 2024

Form PTAP  
V1 6/2023

[15-6-305, MCA](#), [ARM 42.19.401](#), [ARM 42.19.402](#)

ASSESSMENT CODE:

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## Part I. General Information

- Apply by April 15.
- You must meet income and property ownership/occupancy requirements every year.
- The benefit only applies to the first \$350,000 of value of your primary residence. For agricultural and timber parcels, the only eligible land is the one-acre home site.
- Once you have applied for the program, we will notify you each year whether you qualify. You will be included in the program's annual income verification until you move from your residence.

## Part II. Required Information

**Property Owner Name**

**Spouse's Name**

\_\_\_\_\_

\_\_\_\_\_

Birth Date \_\_\_\_\_  Male  Female

Birth Date \_\_\_\_\_  Male  Female

Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Contact Phone Number \_\_\_\_\_

Contact Phone Number \_\_\_\_\_

County \_\_\_\_\_

**Applicant's Mailing Address**

**Applicant's Primary Residence Physical Address**

\_\_\_\_\_

\_\_\_\_\_

Did you file a Montana income tax return for Tax Year **2022**? .....  Yes  No

Provide your **2022** Federal Adjusted Gross Income (FAGI), excluding capital and income losses.

If you are married, include your spouse's income whether or not the spouse is an owner of the property ..... \$ \_\_\_\_\_

If you are new to Montana, provide a copy of your **2022** federal income tax return.

Is your only income from Social Security, veterans' benefits and/or other nontaxable sources? .....  Yes  No

If yes, include a copy of your Social Security statement and/or other income documentation with this completed application form.

If this application is for a mobile or manufactured home, do you own the land upon which your home is located? .....  Yes  No

**Return your completed and signed application** to your local Department of Revenue field office. Your application must be postmarked or hand delivered by April 15. Go to [MTRevenue.gov](http://MTRevenue.gov) for the mailing addresses of our field offices, or call us at (406) 444-6900 or Montana Relay at 711 for hearing impaired. (If you miss the deadline, apply as soon as possible to ensure you are included in the program's verification process for the following tax year.)

**Important!** Your signature is required in Part IV.

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### Part III. Qualifying Criteria

You must own or currently be under contract to purchase your home or mobile/manufactured home and live in the home as your primary residence for at least seven months of the year.

For Tax Year 2024, the income guidelines are:

- A single applicant's 2022 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$27,621.
- Head of household and married applicants' 2022 FAGI must be less than \$37,019.
- Spouses' incomes are included regardless of whether they are owners of the property.

You only need to report your income one time. In future years, we will determine your eligibility through our annual verification process.

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### Part IV. Affirmation and Signature(s)

Under penalty of law, I/we affirm that I/we are owners of the property on which we are applying for the property tax benefit, that I/we occupied the property as my/our primary residence for at least seven months of a calendar year, and that the information provided in this application form is true and correct.

X Property Owner Signature \_\_\_\_\_ Date \_\_\_\_\_

X Property Owner's Spouse Signature \_\_\_\_\_ Date \_\_\_\_\_

X Signature of Person Completing this Form  
(if other than applicant) \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_ Phone \_\_\_\_\_

Relationship to Applicant \_\_\_\_\_ Email or Other Contact Information \_\_\_\_\_

Please let us know how you heard about the Property Tax Assistance Program (PTAP).

\_\_\_\_\_

\_\_\_\_\_

**Questions?** Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired, or visit our website at [MTRevenue.gov](http://MTRevenue.gov)

2024 Income Guidelines for the Property Tax Assistance Program		
Single Person	Married or Filing Head of Household	Percent Reduction
\$0 – \$13,590	\$0 – \$18,310	80%
\$13,591 – \$18,580	\$18,311 – \$27,667	50%
\$18,581 – \$27,621	\$27,668 – \$37,019	30%