

Return to:
BLAINE COUNTY TREASURER
PO BOX 547
CHINOOK, MT 59523
Phone (406)357-3280

OFFICE USE ONLY
Received: _____
Processed: _____

PAYMENT OF TAXES UNDER PROTEST
MCA 15-1-402 & MCA 15-1-406
Please read the following instructions and complete the entire form.

FOR A PROTEST OF TAXES OR FEES TO BE VALID, THE TAXPAYER MUST HAVE COMPLETED ONE OF THE FOLLOWING:

- Filed an AB26 REQUEST FOR INFORMAL REVIEW with the Department of Revenue.
(Taxpayer must have filed within 30 days of receipt of the Classification and Appraisal Notice, or the first Monday in June, whichever is later.)
- Filed a PROPERTY TAX APPEAL FORM with the County Tax Appeal Board (CTAB).
(Taxpayer must have filed before the first Monday in June or 30 days after receiving either Classification and Appraisal Notice or determination after review from the Department of Revenue, whichever is later.)
- Filed a PROPERTY TAX APPEAL FORM with the Montana Tax Appeal Board (MTAB).
(If unsatisfied with the CTAB's decision, a taxpayer can file with the MTAB within 30 days of receiving the CTAB's decision. The decision of the MTAB is final, unless the taxpayer pursues district court action.)
- Other, such as Class action suit or District Court action.
(Taxpayer must file suit with District Court within 90 days from the date the tax notice was mailed. Proof of filing required.)

IF NONE OF THE ABOVE BOXES HAVE BEEN CHECKED, PAYMENT CANNOT BE MADE UNDER PROTEST

1. Taxes must be paid before they become delinquent. **No delinquent taxes may be protested.**
(A taxpayer appealing a property tax or fee shall pay said tax or fee under protest when due in order to receive a refund.)
2. Payment must be accompanied by a written protest. The written protest must specify the grounds or reasons the taxes are being paid under protest. The amount paid under protest must directly relate to those grounds specified.
3. If the taxes become due before the above is resolved, they must be paid under protest with the County Treasurer or it may not be possible to obtain a refund and accrued interest.
4. The taxpayer must pay the property tax or fee protested. The protested amount is not to exceed the difference between the payment for the immediately preceding tax year and the amount owing in the current tax year unless a different amount results from the specified grounds of protest, which may include but are not limited to changes in assessment due to reappraisal. **(The entire amount of your tax may not be protested.)**

Payment of taxes under protest sets the designated monies aside, in the protest fund, until the appeal already in progress has been resolved. In the case of a lawsuit filed after payment under protest, until the courts enter a final judgement.

Tax Statement ID # _____ 1st Half \$ _____ 2nd Half \$ _____ Total \$ _____

Reason for Protest (see #2 above): _____ Amount of Protest (see #4 above): _____

(Use reverse side if additional space is needed)

SUBMIT YOUR PAYMENT WITH THIS PROTEST FORM AND YOUR PAYMENT STUBS TO THE BLAINE COUNTY TREASURER ON OR BEFORE THE DUE DATE ON YOUR PROPERTY TAX STATEMENT

I have read the instructions on this protest form. I also understand if no action above has been taken within 90 days of the date of the notice of taxes due the County Treasurer shall disperse the amount paid under protest to the appropriate funds. Non-compliance will result in a voided protest.

Name as shown on tax bill (please print)

Mailing Address

Taxpayer's Signature

Date