

RETURN COMPLETED FORM ALONG WITH YOUR TAX PAYMENT TO:

LAKE COUNTY TREASURER
106 4TH AVE EAST
POLSON MT 59860-2189
(406) 883-7224

PAYMENT OF TAXES UNDER PROTEST

Please read this form carefully and **COMPLETE IN FULL**

1. If you are protesting the valuation of your property you must have already filed an appeal requesting a review of your valuation with the Department of Revenue Property Assessment Division, or have an appeal pending with the county or state tax appeal boards. The protest is cited under (15-1-402 MCA), plus the alternative remedy (15-1-406 MCA)
2. **YOU CANNOT PROTEST THE ENTIRE AMOUNT OF YOUR TAX.** The written protest must specify the grounds or reasons the taxes are being paid under protest. You may protest only the amount of increase over last year that you deem unreasonable or incorrect unless a different amount results from the specified grounds of protest which may include a change in assessment due to reappraisal.
3. **YOU CANNOT PROTEST THE PAYMENT OF DELINQUENT TAXES.** Only taxes being paid current can be protested.
4. If your appeal is denied by the county and state tax appeal boards, you may file suit in District Court within 60 days of the appeal board determination. If suit is filed in District Court, notify the county treasurer immediately.
5. To perfect the protest the taxpayer must do one or more of the following:
 - A. File a Request for Informal Review (AB-26) with Dept of Revenue
 - B. Appeal to the County Tax Appeal Board
 - C. Appeal to the State Tax Appeal Board
 - D. Participate in a Class Action Suit
 - E. Taxpayer has 90 days from the date of mailing to file suite with District Court.

If the taxpayer does not comply with any of the above, the County Treasurer shall disperse the amount paid under protest to the appropriate funds.



TAX BILL # _____

TAXPAYER NAME _____
(PLEASE PRINT)

ADDRESS _____
CITY, STATE, ZIP

1ST ½ AMOUNT \$ _____ > AMOUNT OF PROTEST _____

2ND ½ AMOUNT \$ _____ > AMOUNT OF PROTEST _____

REASON FOR PROTEST _____

Use reverse side of form in additional space is needed.

- | | | |
|---------------------------------------|-----------|----------|
| 1. Was this appealed? | YES _____ | NO _____ |
| 2. Awaiting Tax Appeal Board Decision | YES _____ | NO _____ |
| 3. Class Action | YES _____ | NO _____ |
| 4. Other | YES _____ | NO _____ |

I HAVE READ THE INSTRUCTIONS ON THE PROTEST FORM. I ALSO UNDERSTAND IF NO ACTION IS 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.

Signature _____ Date: _____