

Return to:
LAKE COUNTY TREASURER
106 4TH AVE EAST
POLSON, MT 59860
(406)883-7224

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 form in full.

This is a legal document. If you have questions beyond the information on this form, consult with your Financial Advisor or Legal Counsel.

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).

In order for a protest of taxes to be valid, the taxpayer must have done one or more of the following: **Please check a box below**

- Filed a Request for Informal Review (AB-26) with the Department of Revenue.
- Filed an appeal with the County Tax Appeal Board.
- Filed an appeal with the State Tax Appeal Board.
- Must be participating in a Class Action Suit.
- Tax payer has 90 days from the date in which the tax notice was mailed to file a suit within the District Court.
- Proof of filing must be provided to the County Treasurer.

The protested payment must:

1. Be paid under protest before the tax becomes delinquent. (**No delinquent taxes may be protested**).
2. Be **accompanied by a written protest for that portion of the tax protested**. 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. Be made to the officer designated and authorized to collect it.
4. **The entire amount of your tax may not be protested**; only the portion that exceeds the amount of taxes for the preceding 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**. Each installment protested must be paid in full.

Payment of taxes under protest simply sets the designated monies aside, in the protest fund, until the appeal already in progress has been resolved by the Tax Appeal Board, the Department of Revenue, or the Courts. (or, in the case of a lawsuit filed after payment under protest, until the courts enter a final judgment.)

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 Number _____
Amount paid on 1st Installment \$ _____ Amount of 1st installment protested \$ _____
Amount paid on 2nd Installment \$ _____ Amount of 2nd installment protested \$ _____

Reason of Protest:

(Attach additional pages if needed.)

- Was this Appealed or was an AB-26 filed?
- Are you awaiting a Tax Appeal Board Decision?
- Is there a Class Action Suit?
- Other?

YES	NO

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

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.

Name (please print)
Address _____
Phone _____

Signature _____ Date _____