



ADMINISTRATIVE RULES OF MONTANA

42.20.118 TRIBAL GOVERNMENT APPLICATION FOR A TEMPORARY PROPERTY TAX EXEMPTION

- (1) A federally recognized tribe in Montana is eligible for a temporary property tax exemption of tribal fee land as provided in 15-6-230, MCA.
- (2) A federally recognized tribe in Montana must apply for a temporary tribal property tax exemption on an application form available from the department, on or before March 1 of the year for which the exemption is sought. Applications postmarked after March 1 will be considered for the following tax year.
- (3) The following documents must be submitted with the tribe's application to the department:
 - (a) United States Department of Interior Bureau of Indian Affairs (BIA) documentation stating that the initial written request or trust application submitted by the tribe was complete prior to January 1 of the year for which the exemption is sought;
 - (b) a tribal resolution identifying the fee land, by legal description, for which the tribe has applied for federal trust title; and
 - (c) a deed, contract for deed, or notice of purchaser's interest that verifies ownership.
- (4) The department will provide the following to the county treasurer:
 - (a) prior to approving an exemption application, written notification that an application is received; and
 - (b) after the department approves an application, a copy of the approved application.
- (5) If a tribe's written request or trust application is denied by the BIA or the five-year exemption period expires while a trust application remains pending before the BIA, the department will:
 - (a) return the property to the tax rolls and value the property as of January 1 of the year after the tribe's written request or trust application is denied or the five-year exemption period expires; and
 - (b) provide the county treasurer with the taxable values for each property for each year there was a temporary exemption approved for applications received on or after May 7, 2021.
- (6) A tribe shall annually certify to the department, by March 1, that its written request or trust application is still under consideration by the BIA and has not been denied.
- (7) A tribe must certify to the department when any property has been taken into trust and is under the management of the United States, and provide the specific date that each property was taken into trust. Upon receipt of the certification, the department will contact the county treasurer and remove the parcel(s) from the tax rolls.

Authorizing statute(s): 15-1-201, 15-6-230, MCA

Implementing statute(s): 15-6-230, 15-6-235, MCA

History: NEW, 2012 MAR p. 627, Eff. 3/23/12; AMD, 2014 MAR p. 2994, Eff. 12/12/14; AMD, 2017 MAR p. 2090, Eff. 11/10/17; AMD, 2022 MAR p. 1943, Eff. 9/24/22.