

## Instructions to Protest Taxes

1. If you are going to protest your taxes and seek a refund of an amount paid in taxes or fees, your payment must be made in a timely manner and must be received by the County Treasurer's Office by the due date. Once the tax payment due date has passed, any protest that is made, and determined appropriate, will not result in a refund of amount that was protested.
2. To initiate a tax protest, you must submit a letter of protest *at the time* you are paying your taxes. The letter must be specific and must include the following information:
  - a. Your Name
  - b. Identification of property - Tax ID #
  - c. The dollar amount you are protesting and what it is specifically for
  - d. You must state the reason for your protest:
    - *Example: My name is John Doe. I am protesting the fees charged by the Forest Service for taxpayer id #000000 in the amount of \$99.99. I am the property owner and am protesting the fees because I do not have timber on my property.*
3. Please be aware that your tax payment is processed immediately upon receipt of the payment and the protest letter. The funds received are not distributed to the taxing agency in the same manner as unprotested taxes. However, the check is cashed and deposited in the same manner.
4. After paying the taxes under protest and submitting the protest letter with the tax payment, the taxpayer must pursue the protest either by administrative action or by filing a legal action in the District Court.
5. The payment of taxes under protest does not guarantee the amount protested will be refunded. By paying under protest, you have preserved your right to take further legal action. The personnel of the County Treasurer's Office cannot and will not advise on what further action should be taken. If you have questions, contact legal counsel. Please be advised that there are time limits within which you must take action. Failure to take the appropriate action in the time allotted will terminate your protest.
6. For more information on District Court procedures, see Mont. Code Ann. § 15-1-402 and § 15-1-406; [http://data.opi.state.mt.us/bills/mca\\_toc/index.htm](http://data.opi.state.mt.us/bills/mca_toc/index.htm).
7. For more information on administrative procedures, see Mont. Code Ann., Title 15, chapters 2 & 15; [http://data.opi.state.mt.us/bills/mca\\_toc/index.htm](http://data.opi.state.mt.us/bills/mca_toc/index.htm).
8. For more detailed information, visit the State Department of Revenue's website at <http://www.mt.gov/revenue/formsandresources/taxappealprocess.asp> and/or the State Tax Appeal Board website at <http://stab.mt.gov>.