



Mike Kadas
Director

Montana Department of Revenue



Steve Bullock
Governor

MEMORANDUM

To: County Commissioners
Clerk and Recorders
County Treasurers
Montana League of Cities and Towns

From: Shauna Helfert
Administrator, Property Assessment Division

Date: September 5, 2017

Subject: Formal Notice: Deadline dates for the creation or change in a taxing jurisdiction or the creation or amendment of a tax increment financing district for tax year 2018

Creation or Change in a Taxing Jurisdiction – Due January 1

Governing bodies must submit formal notification of the creation of a new taxing jurisdiction or a change in an existing jurisdiction by January 1 of the year in which the taxes are to be levied per 15-10-321, MCA.

The department recognizes signed resolutions as formal notification. Supporting documentation includes, at a minimum, maps and parcel information for that taxing jurisdiction. The department must receive approved resolutions and accompanying documentation on or before January 1 of the year in which the taxes are levied.

For tax year 2018, you must submit all resolutions and pertinent documentation that verify compliance with all legal requisites to your local revenue office by January 1, 2018, so the department can review the documentation and calculate taxes for tax year 2018.

Creation or Amendment of a Tax Increment Financing District (TIFD) – Due February 1, 2018 or 2019

Whenever a local government creates or amends a tax increment financing district (TIFD), the local government must provide formal notice to the department of the creation or amendment no later than February 1 of the calendar year following the creation of the TIFD per ARM 42.19.1402(3).

Local governments must notify the department of the creation or amendment by providing the information identified in ARM 42.19.1402 through 1406 before the department can certify a tax increment financing district.

Local governments must provide notification of the creation or amendment of any TIFDs with a base date of January 1, 2017 no later than February 1, 2018. For TIFDs with a base date of January 1, 2018, local governments must provide the notice no later than February 1, 2019.

It is the governing bodies' responsibility to comply with all the pertinent legal requisites within the established deadlines. Please contact the manager of your local revenue office if you have any questions, revenue.mt.gov/contact-us.

Thank you!