

Return to:
Stillwater County Treasurer
PO Box 629
Columbus, MT 59019
(406)322-8020

OFFICE USE ONLY
Received _____
Processed _____

PAYMENT OF TAXES UNDER PROTEST
PLEASE READ FOLLOWING INSTRUCTIONS AND COMPLETE IN FULL

1. In order for a protest of your taxes to be valid the **taxpayer must do** one or more of the following:
 - A. Appeal to the County Tax Appeal Board.
 - B. Appeal to the State Tax Appeal Board.
 - C. Participate in a Class Action Suit.
 - D. Taxpayer has 90 days from date of mailing to file suit within District Court & provide proof of filing to the County Treas
2. The tax must be paid under protest before the tax becomes delinquent (**NO DELINQUENT TAXES MAY BE PROTESTED**). Generally, the taxes on commercial and residential property are due on or before November 30th and May 31st.
3. The tax payment must be accompanied by a written protest. The written protest must specify the grounds or reasons the taxes are being paid under protest and the amount paid under protest must directly relate to those grounds specified. There is space below provided.
4. The entire amount of your tax may not be protested; only such portion that exceeds the amount of taxes for the preceding year for each installment being paid at this time.
5. **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. The protest statutes are MCA 15-1-402 and MCA 15-1-406.

Tax Bill No. _____ School Dist No. _____ Assessor No. _____

1st Installment Paid \$ _____ Amount Protested \$ _____

2nd Installment Paid \$ _____ Amount Protested \$ _____

Legal Description _____

Reason of Protest: _____

(Use reverse side if additional space 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 from. 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 _____ DATE _____

SIGNATURE _____