

TAX PROTEST FORM

1. 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.
2. The tax payment must be accompanied by a written protest.
3. The payment must be paid to the property officer. In the case of Cascade County, all protests must be paid to the Cascade County Treasurer.
4. 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 the grounds specified. The amount of the protest shall not exceed the difference between the payment for the preceding year, and the amount owing for the tax year being protested, unless a different amount results from the specified grounds of the protest.
5. To process the protest, the taxpayer must do one or more of the following:
 - A. Appeal to the County Tax Appeal Board.
 - B. Appeal to State Tax Appeal Board
 - C. Participant of Class Action Suit
 - D. Taxpayer has 90 days from date of mailing to file suit within District Court

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 is cited under M.C.A. 15-1-402, plus the alternative remedy M.C.A. 15-1-406.

PARCEL# _____ 1ST _____ 2ND _____ FULL _____

RECEIPT # _____ AMOUNT \$ _____

LEGAL DESCRIPTION: _____

A portion of the said taxes in the amount (\$) _____ is deemed unlawful and illegal and accordingly is paid under protest by: _____.

(Taxpayer's name)

Reason of Protest: _____

- | | | |
|---------------------------------------|-----------|----------|
| 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 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.

TAXPAYER'S SIGNATURE _____