

LEWIS AND CLARK COUNTY  
316 N PARK; ROOM 113  
HELENA, MT 59623  
(406) 447-8329

**PAYMENT OF TAXES UNDER PROTEST**

MCA 15-1-402 & MCA 15-1-406

*Please read the following instructions and complete the form in full.*

In order for a protest of taxes to be valid, the taxpayer must have done one or more of the following:

1. Filed an informal review (AB 26) with the Department of Revenue.
2. Filed an appeal with the County Tax Appeal Board.
3. Filed an appeal with the State Tax Appeal Board.
4. Must be participating in a Class Action Suit.  
Taxpayer has 90 days in which to file a suit within the District Court.  
Proof of filing must be provided to the County Treasurer.

The protested payment must:

1. be paid under protest before the tax becomes delinquent. (**No delinquent taxes may be protested**).
2. be accompanied by a written protest for that portion of the tax protested. The written protest must specify the grounds or reasons the taxes are being paid under protest. The amount paid under protest must directly relate to those grounds specified.
3. be made to the officer designated and authorized to collect it.

The entire amount of your tax may not be protested; only the portion that exceeds the amount of taxes for the preceding year. Each installment protested must be paid.

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.

Legal Description \_\_\_\_\_

GEO Code \_\_\_\_\_ School District \_\_\_\_\_

Amount paid on 1<sup>st</sup> Installment \$ \_\_\_\_\_ Amount of 1<sup>st</sup> paid under protest \_\_\_\_\_

Amount paid on 2<sup>nd</sup> Installment \$ \_\_\_\_\_ Amount of 2<sup>nd</sup> paid under protest \_\_\_\_\_

Reason of Protest: \_\_\_\_\_

\_\_\_\_\_

*(use reverse side if additional space is needed)*

Was an AB 26 filed with Dept of Revenue?  
Are you awaiting a Tax Appeal Board Decision?  
Is there a Class Action Suit?  
Other?

YES	NO

If your taxes are paid by a Mortgage company, you need to Provide their name and address to us on the back of this form.

I have read the instructions of 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.

NAME (please Print) \_\_\_\_\_

ADDRESS \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_