MISSOULA COUNTY POLICY ON TAX REFUNDS AND WAIVERS

Amended Policy Adopted on 6/10/2026

The Missoula County Board of County Commissioners has the authority to authorize refunds or to waive certain taxes, penalty and interest, fees, and costs that have been paid to the Missoula County Treasurer's Office under limited circumstances. §15-16-603, MCA. The purpose of this policy statement is to explain the Commissioners' authority to issue refunds or authorize waivers. The citations to laws are current as of the date this policy was passed by the Board of County Commissioners.

PROCEDURE

Please review the following guidelines to determine if your situation allows you to apply for a refund or waiver from Missoula County. If it does, complete the form located online at missoulaclerk.us or at the Missoula County Treasurer's Office.

PAYMENTS AND FEES

The Missoula County Treasurer's Office charges a processing fee of 1.995% of the total bill plus $1.25 to use credit or debit cards. If you pay with a credit or debit card the processing fee will not be refunded as it is an expense incurred by Missoula County.

MOTOR VEHICLE REGISTRATIONS

Expiration Date. All registrations for motor vehicles subject to anniversary date registrations expire on the last day of the month preceding the anniversary registration period. MCA 61-3-311 and ARM 23.3.701. For instance, if your tabs indicate your registration period is June; your registration expires on May 31. You are given a 30-day grace period to complete the renewal. If you register your vehicle prior to the end of the renewal period, you must register for the current year.

Refunds. Under limited circumstances Missoula County will authorize a refund of fees and taxes paid.

Examples of requests that may be approved:

-Motor vehicle was renewed in error after being sold or totaled. The sale or accident must have occurred on or before the registration expiration. proofofsale or proof of insurance that vehicle was totaled and the original tabs and registration is required. You must submit your request within 30 days after the date it was renewed.

Missoula County Treasurer's Office may refund the prorated county local option tax after receiving documentation a vehicle has been totaled. If a vehicle is operated at any time during a calendar month, the registration for the entire month is considered used and must be paid in full. For purposes of this policy, a permanent registration is considered the equivalent of a 24-month registration.

For instance:

- If you register the vehicle or renew your registration for 12 months on June 1 and the vehicle is totaled on June 2, you are eligible for a county local option tax prorated refund of 11 months.
- If you register the vehicle or renew your registration for 12 months on June 1 and the vehicle is totaled on May 1 of the following year, you are not eligible for a county local option tax prorated refund.
- If you register the vehicle or renew your registration for 24 months or permanently on June 1 and the vehicle is totaled on June 2, you are eligible for a county local option tax prorated refund of 23 months.
- If you register the vehicle or renew your registration for 24 months or permanently on June 1 and the vehicle is totaled on May 1 two years later, you are not eligible for a county local option tax prorated refund.

Missoula County does not have the authority to prorate or refund the following fees:

- State Title Fees
- State Vehicle Registration Fees
- Montana Highway Patrol Salary & Retention Fees
- State Park Fees
- Brain Injury Donation
- Opt-in Donation Fees
- Motor Vehicle Department Administrative Fees
- Specialized Plate Donation Fees
- Plate Production Fees
- Personalized Plate Fees

<u>Examples of requests that will not be approved:</u>

- You sell the vehicle during the registration period.
- You intend to skip a year's registration but register prior to the end of the renewal period.
- Motor vehicle falls under the Montana "lemon law" statute, MCA 61-4-503.

Tax Exemptions. Montana law provides that certain owners of motor vehicles are exempt from taxes. If you qualify for any of the following exemptions, please bring the required documentation registering your vehicle or renewing your registration. You must bring proof of exemption every time you register or renew your vehicle.

- Military. Montana residents on active duty stationed outside Montana are exempt. MCA 61-3-456. Affidavit form (MV 53) available from the Montana Department of Justice Motor Vehicle Division website.

- Non-profit. Need proof that organization is exempt and that each vehicle has been approved for motor vehicle tax exempt status. Organizations must complete a Property Tax Exemption Application for each vehicle and present the confirmation letter upon title and registration or renewal. Contact Department of Revenue for process information and/or find the application on their website.

- Tribal. Letter from Tribal Office indicating owner is on tribal roll and lives on reservation.

Refunds will not be approved if an exemption is not requested while registering your vehicle or renewing your registration.

REAL PROPERTY TAXES

Tax Due Dates. Real property taxes are due on or before May 31 and November 30 each year. You have the options of making the payment online (either credit/debit card or by echeck), in person at the Treasurer's Office, or by mail. If paying by mail the payment **must be postmarked** on or before the due date. If payment is not posted in the Treasurer's Office or postmarked on or before the due date you will be assessed penalty and interest. MCA 15-16-102. **Please note:** Real property tax assessment notices will not be forwarded. It is your responsibility to notify the Department of Revenue if you want to change the address to where your assessment is mailed. Notice must be received before statements are mailed.

Refunds. Refunds may be approved if the Department of Revenue determines the assessment or appraisal of your property was in error (no more than 10 years), an error was made on the tax bill, or you have proof you submitted a change of address that was not timely entered into the system. A refund may be approved if a special district (e.g. rural fire, refuse, or utility district) made an error in assessing a fee.

Montana law **does not allow** the following requests to be approved for refund or waiver of penalty and interest:

"Due to a family emergency (or finances) I was not able to send payment on time"

“I dropped my payment in a Post Office receptacle.”

“Bill was sent to the wrong address.”

“I was out of town and didn’t get the bill.”

“I thought the mortgage company was paying the bill.”

Tax Exemptions. Montana law provides that certain categories of real property owners are exempt from taxation. Exemptions do not apply to fees, such as Special Improvement Districts (SID). Please contact the Department of Revenue to determine if youqualify for tax exemption.

PERSONAL PROPERTY

If you are required by law to report personal property you must complete a form available from the Department of Revenue. If you do not submit a completed form to the Department of Revenue the County Commissioners will not consider a request for a refund or waiver.

MOVING PERMIT FOR MOBILE HOMES

Montana law requires that if a mobile home is to be moved all taxes, interest, and penalties must be paid in full. You must obtain a tax-paid sticker from the Department of Revenue. See MCA 15-24-202 for the requirements and exceptions. The County Commissioners will not waive payment of taxes to move a mobile home.

CONTACTS

Missoula County Treasurer’s Office
www.missoulaclerk.us
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(406) 258-4747

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mvdmt.gov
Title & Registration Bureau
P.O. Box 201431
Helena, MT 59620-1431

Montana Department of Revenue
revenue.mt.gov
2681 Palmer Street Suite I
Missoula, MT 59808
(406) 329-1400