



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

TO: Revenue Interim Committee

FROM: Paula Gilbert, Property Assessment Division Administrator

DATE: July 10, 2026

SUBJECT: Outreach to Mobile Home Owners on Homestead and Long-Term Rental Reduced Tax Rates

We want to make it as easy as possible for property owners—including owners of mobile and manufactured homes—to access reduced tax rates and refund opportunities. Below, you'll find a summary of our outreach efforts, details about the application portal for 2027 eligibility, and guidance on the refund process for those who missed the initial enrollment period.

Outreach Activities

To help property owners across Montana stay informed, we conducted a statewide, multi-channel outreach campaign from 2025 through early 2026. Our outreach included:

- Direct mailings to potentially eligible property owners, including a letter sent to approximately 185,000 owners in October 2025 and a reminder postcard to about 109,000 homeowners and landlords in February 2026. Manufactured homes were specifically mentioned as qualifying property types.
- Press releases and social media campaigns sharing program updates and deadlines.
- Call-center messaging and email reminders to answer questions and provide timely information.
- Partnerships with allied organizations to reach more communities.

All materials consistently directed property owners to homestead.mt.gov for eligibility details and enrollment instructions.

Application Portal

The enrollment portal for the 2027 Homestead and Long-Term Rental Reduced Rates opened on May 4, 2026, as announced in our May 1 press release. If you already enrolled for 2026, you do not need to reapply unless there has been a change in ownership.

Refund Process

If you missed applying for the 2026 homestead reduced tax rates for your principal residence—including mobile or manufactured homes—there is a refund process available. You can submit refund requests for taxes paid between January 1, 2027, and May 31, 2027. Mobile home refunds will be processed first, followed by refunds for real property.

Our Commitment

Our goal is to make it easier for you to access these reduced tax rates and ensure you receive the benefits you deserve. If you have any questions about these programs or need assistance with the application or refund process, please reach out to our team. We are here to support you.

Thank you for your attention, and we look forward to helping you benefit from these new property tax relief programs.