

Montana's Migratory Equipment and Special Mobile Equipment Assessment

Montana's property tax administration is a cooperative effort between the state and local governments. The state Department of Revenue, Property Assessment Division, is responsible for all property *assessment*. County treasurers are responsible for property tax *billing, collection and distribution*.

Personal property brought into Montana any time during the year is subject to the property tax. Montana Code 15-24-301. Personal property brought into state -- assessment -- exceptions -- custom combine equipment.

The personal property owner is required to report the equipment to the Department of Revenue (DOR) office in the Montana county where the equipment is first used.

The property tax is prorated based on the date the property enters the state through the end of the calendar year. The full tax amount is payable to the county where the equipment is first used. If the equipment is moved to another county during the year, it does not need to be reported again.

If the equipment will *not* be moved on the highways of the state, a property tax bill will be sent to the owner. Heavy equipment that *will* occasionally move on, over or across the highways of the state requires a \$5 special mobile identification decal.

Annual application for the identification decal must be made to the *county treasurer* before any piece of equipment is moved on the highways. Application must be made on a form (Special Mobile Equipment Assessment Form, PPB-22) furnished by the DOR.

The equipment for which a special mobile equipment decal or for which a temporary registration permit is sought is subject to the assessment of personal property taxes on the date application is made for the decal.

The personal property taxes assessed against the special mobile equipment, a motor vehicle or trailer designed and used to apply fertilizer to agricultural land, or a log loader must be paid together with the \$5 fee before an identification decal may be issued.

Montana Code 61-3-431. Special mobile equipment -- exemption from registration and payment of fees and charges -- identification decal -- temporary registration permit -- publicly owned special mobile equipment.

Property that is subsequently removed from the state may be eligible for a prorated property tax refund. Application for refund must be submitted to the county commission of the county where the property was assessed and the taxes were paid.

Montana Code 15-24-303. Proration of tax on personal property -- refund.

Montana Code 15-16-613. Refund of certain taxes paid on migratory property.

The application for refund must contain:

- (a) the name and current mailing address of the applicant;
- (b) a complete description of the personal property;
- (c) the Montana property tax bill for the personal property under consideration with proof of full payment;
- (d) the date the personal property was removed from the state;
- (e) the location of the personal property upon removal from the state; and
- (f) proof that a property tax was paid on the personal property in another state, such as a verified paid property tax receipt.

Online resources:

Personal property assessment <http://www.revenue.mt.gov/home/property/property-types.aspx>

DOR office location and contact information <http://www.revenue.mt.gov/home/property/contact-us.aspx>

Full text of the Montana Codes cited above http://leg.mt.gov/bills/mca_toc/index.htm