

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

In the matter of the amendment of ) NOTICE OF AMENDMENT  
ARM 42.20.101, 42.20.102, )  
42.20.105, 42.20.118, and 42.20.119 )  
pertaining to property tax exemption )  
applications, exemptions for veterans' )  
organizations, exemption notifications )  
to county treasurers, and valuation of )  
condominiums and townhomes )

TO: All Concerned Persons

1. On August 18, 2017, the Department of Revenue published MAR Notice No. 42-2-976 pertaining to the public hearing on the proposed amendment of the above-stated rules at page 1383 of the 2017 Montana Administrative Register, Issue Number 16.

2. On September 7, 2017, a public hearing was held to consider the proposed amendment. Senator Russ Tempel and Glacier County Commissioner Michael Des Rosier attended the hearing. The Montana Forest Owners Association provided written comments stating they have no concern with the amendments as proposed. No testimony or other written comments were received.

3. The department amends ARM 42.20.101 and 42.20.105 as proposed.

4. The department amends ARM 42.20.102, 42.20.118, and 42.20.119 as proposed, but with 15-6-235, MCA, (Senate Bill 324, L. 2017, section 1) added to the implementing section for each rule, as follows, new matter underlined:

42.20.102 APPLICATIONS FOR PROPERTY TAX EXEMPTIONS  
(1) through (18) remain as proposed.

AUTH: 15-1-201, MCA  
IMP: 7-8-2307, 15-6-201, 15-6-203, 15-6-209, 15-6-216, 15-6-221, 15-6-233, 15-6-235, 15-6-311, 15-7-102, MCA

42.20.118 TRIBAL GOVERNMENT APPLICATION FOR A TEMPORARY PROPERTY TAX EXEMPTION (1) through (9) remain as proposed.

AUTH: 15-1-201, 15-6-230, MCA  
IMP: 15-6-230, 15-6-235, MCA

42.20.119 AMMUNITION COMPONENTS MANUFACTURING - PROPERTY TAX EXEMPTION APPLICATIONS (1) through (6) remain as proposed.

AUTH: 15-1-201, MCA

IMP: 15-6-219, 15-6-235, 15-24-1410, 30-20-201, 30-20-202, 30-20-203, 30-20-204, 30-20-205, 30-20-206, MCA

/s/ Laurie Logan

Laurie Logan  
Rule Reviewer

/s/ Eugene Walborn

Eugene Walborn  
Deputy Director of Revenue

Certified to the Secretary of State October 30, 2017.