



ADMINISTRATIVE RULES OF MONTANA



42.22.109 ADOPTION OF APPRAISAL METHODS AND APPRAISAL STANDARDS

- (1) The department adopts the 2009 WSATA-CCAP (Western States Association of Tax Administrators - Committee on Centrally Assessed Properties) appraisal handbook, published in August 2009, available at wsata-ccap.org, as the reference and overall appraisal guide for conducting unit valuations of centrally assessed properties in Montana.
- (2) The department adopts the NCUVS (National Conference of Unit Valuation States) standards, published in October 2005, available at www.NCUVS.org, link to "standards," as standards when conducting unit valuations of centrally assessed properties.

Authorizing statute(s): 15-1-201, MCA

Implementing statute(s): 15-8-101, 15-8-111, MCA

History: NEW, 2010 MAR p. 2993, Eff. 12/24/10; AMD, 2015 MAR p. 2149, Eff. 12/11/15.