



ADMINISTRATIVE RULES OF MONTANA



42.22.102 CENTRALLY ASSESSED PROPERTY

- (1) The department shall centrally assess the interstate and inter-county continuous properties of the following types of companies:
 - (a) railroad;
 - (b) railroad car;
 - (c) microwave;
 - (d) telecommunications;
 - (e) telephone cooperatives;
 - (f) gas;
 - (g) electric;
 - (h) electric cooperatives;
 - (i) ditch;
 - (j) canal;
 - (k) flume;
 - (l) natural gas pipeline;
 - (m) oil pipeline; and
 - (n) airline.
- (2) The property of a centrally assessed company is separated into two categories: operating and nonoperating. All operating property will be apportioned to the taxing units as provided in ARM 42.22.121 and 42.22.122.
- (3) The department will determine centrally assessed property based on the property's operating characteristics such as but not limited to property use, integration of operations, management, and corporate structure.

Authorizing statute(s): 15-23-108, MCA

Implementing statute(s): Title 15, chapter 23, part 1, 15-23-211, MCA

History: NEW, Eff. 12/4/76; AMD, 1980 MAR p. 1091, Eff. 3/28/80; AMD, 1993 MAR p. 435, Eff. 3/26/93; AMD, 1993 MAR p. 3061, Eff. 12/24/93; AMD, 1999 MAR p. 2914, Eff. 12/17/99.