



ADMINISTRATIVE RULES OF MONTANA



42.22.1301 DEFINITIONS

The following definitions apply to terms found in this subchapter:

- (1) "Industrial appraiser" means a person who has completed the necessary training and is certified to appraise industrial property in Montana.
- (2) "Industrial improvements" means all improvements upon the land, of a civil construction character, utilized to house the industrial process. All storage facilities shall be treated as improvements to land.
- (3) "Industrial plant" means a combination of land, land improvements, improvements and machinery that have been organized into a functioning unit. The value of the several components will be placed in the proper tax classification according to the use of the property.
- (4) "Industrial property" means property used in the extraction, production, distribution, and changing the form of raw materials or assembling components and parts, packing and warehousing, and shipping of the finished products.
- (5) "Manufacturing machinery and equipment" means all property used in the manufacturing process, whether permanently or temporarily in place, used to transform raw or finished materials into something possessing a new nature or name and adopted to a new use.

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

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

History: NEW, 1982 MAR p. 1270, Eff. 7/1/82; AMD, 2005 MAR p. 667, Eff. 4/29/05.