



ADMINISTRATIVE RULES OF MONTANA



42.22.1313 ASSESSMENT OF GRAIN, SEED, AND FERTILIZER STORAGE FACILITIES

- (1) Grain storage facilities, seed treating plants, and fertilizer storage plants are improvements to real property for which the use is bulk storage of unprocessed grain, seed cleaning and treating, and bulk storage of fertilizers awaiting sale or processing. Blending, cleaning, treating, packaging, conditioning, dust removal, and pollution control are not considered a manufacturing process.
- (2) All product moving or handling property used in grain storage facilities, seed cleaning facilities, and bulk fertilizer facilities is considered part and parcel to the facility and is assessed under 15-6-134, MCA. Property under this rule shall not be considered manufacturing equipment.
- (3) Bulk fertilizer facilities are defined as an improvement to land for storing, blending, and distributing dry fertilizers. Blending, cleaning, treating, packaging, conditioning, dust removal, and pollution control in these facilities are not considered a manufacturing process.
- (4) Seed cleaning facilities are defined as an improvement to land if used either solely or in conjunction with a grain elevator for the cleaning and treating of seed grain. Blending, cleaning, treating, packaging, conditioning, dust removal, and pollution control in these facilities are not considered a manufacturing process.
- (5) All property described in (1) and (2) shall be valued according to the reappraisal cycle established for other class four property in 15-7-103, MCA. The department will determine market value considering the cost approach, sales comparison approach, and income approach. When using the cost approach, a separate age/life schedule will be applied to the product handling portion of the facility to reflect physical depreciation and functional obsolescence. Economic obsolescence will be addressed on a case by case basis. Cost data used in developing the cost approach for property included in this rule is found in the Marshall & Swift Valuation Service Guide, adopted and incorporated by reference in ARM 42.21.155.

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

Implementing statute(s): 15-6-134, 15-6-138, 15-7-103, 15-8-111, MCA

History: NEW, 1991 MAR p. 2639, Eff. 12/27/91; AMD, 1992 MAR p. 2560, Eff. 11/26/92; AMD, 2000 MAR p. 3565, Eff. 12/22/00; AMD, 2015 MAR p. 2149, Eff. 12/11/15; AMD, 2020 MAR p. 2276, Eff. 1/1/21.