



ADMINISTRATIVE RULES OF MONTANA



42.22.108 MARKET VALUE OF AIR AND WATER POLLUTION CONTROL AND CARBON CAPTURE EQUIPMENT

- (1) The market value of approved class five air and water pollution control and carbon capture equipment shall be determined by multiplying the depreciated value of the approved class five pollution control equipment in Montana by a market-to-book ratio. The market-to-book ratio shall be determined by dividing the system or unit market value by the system net book value. This value shall then be deducted from the Montana value and certified to the counties as class five property.
- (2) This methodology shall be effective for all reporting years ending December 31, 1988, and thereafter.

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

Implementing statute(s): 15-6-135, MCA

History: NEW, 1989 MAR p. 760, Eff. 6/16/89; AMD, 1999 MAR p. 2914, Eff. 12/17/99; AMD, 2015 MAR p. 2149, Eff. 12/11/15.