



ADMINISTRATIVE RULES OF MONTANA



42.21.162 PERSONAL PROPERTY TAXATION DATES

- (1) In compliance with 15-8-201 and 15-8-301, MCA, all personal property subject to taxation shall be taxed to the owner or person in control or possession of the property as of midnight on January 1 of each tax year provided the personal property is not in an exempt status.
- (2) In all cases in which an application for personal property tax is required by law, the application for exemption must be filed before March 1 of the year for which the exemption is sought. If the applicant acquires the personal property after January 1, they must submit an application for exemption:
 - (a) by March 1; or
 - (b) within 30 days of acquisition of a motor vehicle.
- (3) If the property has taxable situs in Montana on January 1 and the taxpayer is being assessed for the first time for the property, the application for exemption is due upon the later of March 1 or 30 days after acquisition of the property.
- (4) The deadline may be extended by the local department field office for good cause.
- (5) For personal property situated within the state of Montana on January 1, the exempt and nonexempt status of personal property is as follows:
 - (a) If personal property is in an exempt status on January 1 of a specific tax year, and at any later date during that tax year loses its exempt status, the personal property will not be taxed until the following tax year.
 - (b) If the personal property is not in an exempt status on January 1 of a tax year, and at any later date during that tax year is assigned an exempt status, the personal property will be taxed for the entire tax year, unless the personal property is acquired by a governmental entity.
- (6) Personal property acquired during the year by a governmental entity as defined in 15-6-201, MCA, is exempt on proof of ownership. This property remains exempt for the remainder of the year from the date of acquisition by the governmental entity.
 - (a) If the taxes are paid for the year, the owner, as of January 1, may apply for a refund of taxes for the portion of the year the property is in government ownership.
 - (b) If the taxes are not paid, the assessment and taxes will be prorated.
 - (c) Applications for refund must be submitted to the county commissioners office of the county in which the tax is paid. The application must comply with the requirements of 15-16-603, MCA.

- (7) For personal property situated outside the state of Montana on January 1, the exempt and nonexempt status of personal property is as follows:
- (a) If personal property is in an exempt status when it is brought into the state of Montana during a tax year, and if at any later date during that tax year the personal property loses its exempt status, the personal property will not be taxed until the following tax year.
 - (b) If personal property is not in an exempt status when it is brought into the state of Montana, the department will prorate the taxes on the personal property pursuant to 15-16-613, 15-24-301, and 15-24-303, MCA.

Authorizing statute(s): 15-1-201, 15-8-301, MCA

Implementing statute(s): 15-6-201, 15-6-202, 15-6-229, 15-6-230, 15-8-201, 15-8-301, 15-16-613, 15-24-301, 15-24-303, MCA

History: NEW, 1986 MAR p. 2068, Eff. 12/27/86; AMD, 1994 MAR p. 685, Eff. 4/1/94; AMD, 1999 MAR p. 2909, Eff. 12/17/99; AMD, 2000 MAR p. 3563, Eff. 12/22/00; AMD, 2006 MAR p. 3108, Eff. 12/22/06; AMD, 2009 MAR p. 2497, Eff. 12/25/09; AMD, 2013 MAR p. 2440, Eff. 12/27/13; AMD, 2015 MAR p. 2322, Eff. 1/1/16; AMD, 2022 MAR p. 166, Eff. 1/29/22.