



ADMINISTRATIVE RULES OF MONTANA



42.19.1106 PROPERTY TAX EXEMPTION - NONCOMMERCIAL ELECTRICAL GENERATION MACHINERY AND EQUIPMENT

- (1) In order to obtain a property tax exemption for noncommercial electrical generation machinery and equipment, the property owner of record or the property owner's agent must notify the department on its annual reporting form that the existence of noncommercial electrical generation machinery and equipment is in their ownership or use.
- (2) The department will request from the property owner the appropriate information to determine the amount of the property tax exemption. The department will also verify with the Department of Environmental Quality that the electrical generation machinery and equipment comply with the provisions of 75-2-211 and 75-2-215, MCA, and the supporting documentation. The department will determine the amount of the property tax exemption. The applicant will be advised in writing of the decision.

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

Implementing statute(s): 15-6-225, 75-2-211, 75-2-215, MCA

History: NEW, 2002 MAR p. 1094, Eff. 4/12/02; AMD and TRANS, from ARM 42.4.114, 2004 MAR p. 1965, Eff. 8/20/04; AMD, 2010 MAR p. 1407, Eff. 6/11/10; TRANS, from 42.4.4108, 2024 MAR p. 2162, Eff. 9/7/24.