Processing SM’s for Industrially Assessed Equipment

The Industrial Appraisers will begin working directly with the county treasurer’s offices to complete the Industrially Assessed SM’s, including getting taxes paid information back from you.

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.

The majority of the Industrial Property SM’s will be initiated by the Industrial Appraiser emailing the Industrial SM spreadsheet to the county treasurer.

Industrial Appraisers work directly with their taxpayers that have a lot of heavy equipment, which is transient by nature, to ensure that it gets assessed, and SM’d, in the correct levy district.

The Industrial Appraiser will:
- email the Industrial SM spreadsheet to the treasurer in that county. The spreadsheet provides all of the information the treasurer’s office needs to collect the taxes.

The treasurer’s office will:
- save the Industrial SM spreadsheet locally
- collect the taxes and issue the SM stickers
- mark the Taxes Paid column on the spreadsheet beside each item for which the taxes have been paid
- email it back to the responsible Industrial Appraiser who will complete the Orion data entry.

The Industrial Appraiser will:
- code the SM status on the Orion Industrial Property record, local PAD staff do not have access to update Orion Industrial Property records.
If a taxpayer with Industrially Assessed property walks in to the local PAD or treasurer’s office to SM equipment:

*Refer them to the local PAD office, who will follow the process shown below

OR

*Access the taxpayer’s Industrial Personal Property Orion record. The responsible **Industrial Appraiser** is identified on the Industrial Personal Property Master screen.

*Call the responsible Industrial Appraiser.

**Industrial Appraisers:**
- John Allen 444-2651
- Jill Gallagher 444-0985
- Jackson Lang 444-5840
- Grant Clifford 444-5866
- Arend Collen 444-1941
- Seth Carlson 444-7359
- Conrad Peterson 444-3240

If the responsible Industrial Appraiser is unavailable call: **Doug Roehm 444-2569 or Bryce Kaatz 444-0498**

The **Industrial Appraiser** will
- value the property
- email the Industrial SM spreadsheet to the treasurer in that county, typically within a few minutes

the spreadsheet provides all of the information the treasurer’s office needs to collect the taxes

The treasurer’s office will
- save the Industrial SM spreadsheet locally
- collect the taxes and issue the SM stickers
- mark the Taxes Paid column on the spreadsheet beside each item for which the taxes have been paid
- email it back to the responsible Industrial Appraiser who will complete the Orion data entry

The **Industrial Appraiser** will
- code the SM status on the Orion Industrial Property record, **local PAD staff do not have access to update Orion Industrial Property records**