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

Motor Vehicle Office
Save this spreadsheet to your desired location
Enter the correct Mill Levy if the one provided is incorrect
In column Q, **indicate that the taxes have been paid** for each item
Email the spreadsheet with your changes to the responsible appraiser

This spreadsheet is set up to print on legal size paper, landscape orientation.
Feel free to adjust the print settings to meet your needs.

Responsible Industrial Appraiser:
Name:
Phone:
Email:

REVENUE

DEPARTMENT OF REVENUE SPECIAL EQUIPMENT ASSESSMENT FORM

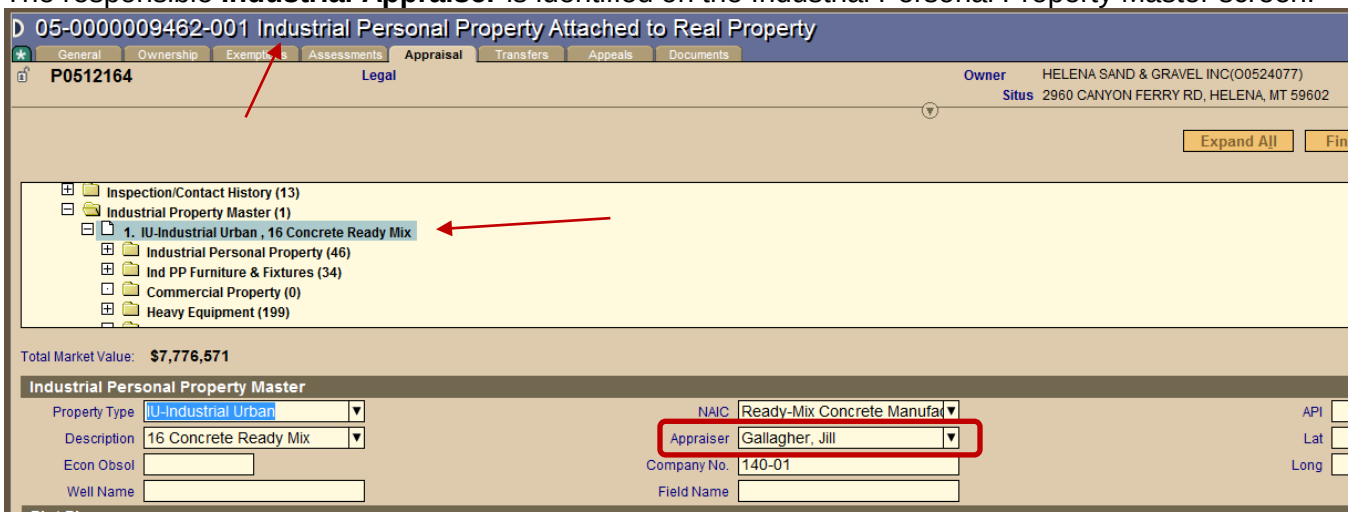
	For Department of Revenue Use						For Department of Revenue Use										
Asset Number	Make	Model or Size	Description	Serial Number	Year New	Year Acquired	Tax Year	County	Assessment Code	Market Value	Tax Rate	Taxable Value	Levy District	Mill Levy *please correct if needed* (enter as a decimal, 0.742360)	Property Tax	For Treasurer's Office Completion Taxes Paid (Yes / No)	For Dept of Revenue Use SM Data Entry Completed
217	HERCULES	150	HERCULIFT FORKLIFT	10880160	92	50	2018	7	0000974954	1,000	1.50%	15.00	15- MAIN	0.692799	10		
234	CATERPILLAR	14H	ARTICULATED FRAME GRADER	7WJ00867	98	04	2018	7	0000974954	107,216	1.50%	1,608.24	15- MAIN	0.692799	1,114		
909	UNKNOWN		WATER PUMP			00	2018	7	0000974954	110	1.50%	1.65	15- MAIN	0.692799	1		
920	GORMAN RUPP	6 INCH	WATER PUMP	706746	79	90	2018	7	0000974954	440	1.50%	6.60	15- MAIN	0.692799	5		
1335	FABTEK		WASH PLANT	5163W15098	97	99	2018	7	0000974954	10,920	1.50%	163.80	15- MAIN	0.692799	113		

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*

<u>If a taxpayer with Industrially Assessed property walks in to the local PAD or treasurer's office to SM equipment</u>:

*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.
<u>Industrial Appraisers</u>:

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		

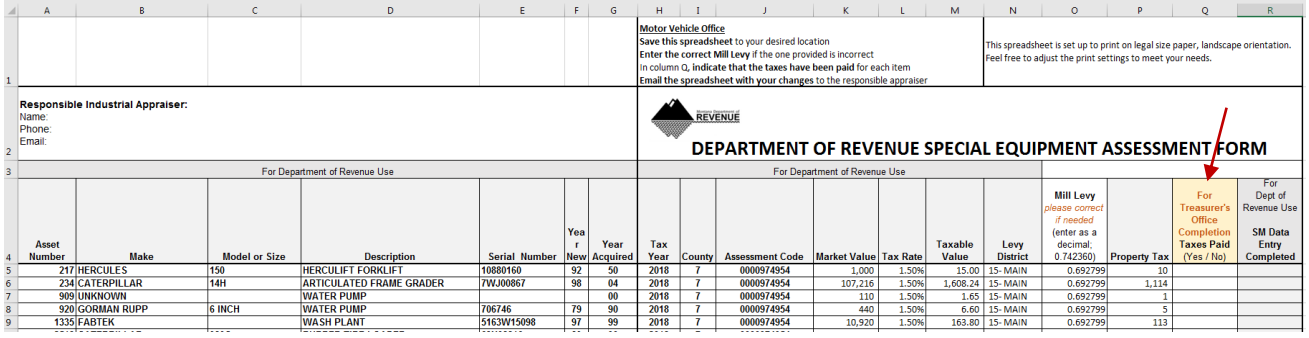
If the responsible Industrial Appraiser is unavailable call: *Doug Roehm 444-2569 or Bryce Kaatz 444-0498*

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



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