



MONTANA DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION

Montana Reappraisal Plan

Effective January 1, 2019

INTRODUCTION

The [Montana State Constitution, Article VIII](#), Sections 3 and 4, states all property in the state must be equalized for property tax purposes. The Department of Revenue accomplishes this task by completing uniform valuation of similar properties throughout the state. The department was given this responsibility in the 1972 constitution.

The department is statutorily required to determine:

- 100 percent of market value for all taxable residential, commercial, industrial land and improvements every two years;
- 100 percent of productivity value for all taxable agricultural land every two years; and
- 100 percent of productivity value for all taxable forest land every six years.

Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. [15-8-111\(2\)\(a\), MCA](#).

Productivity value is the value of agricultural or forest land based on the productive capacity per acre.

VALUATION DATES

Montana law, [15-7-111, MCA](#), provides for valuation of all taxable property as of a given date. The specific valuation dates for the different classes of property are:

- Class three and four property - January 1, 2018, is the valuation date all residential, commercial, industrial and agricultural property was valued for the two-year valuation cycle beginning on January 1, 2019 through December 31, 2020.
- Class ten property - January 1, 2014 is the valuation date all forest land was values for the six-year valuation cycle that began on January 1, 2015 through December 31, 2020.

MASS APPRAISAL

The department conducts mass appraisal every valuation cycle in accordance with Montana law and the appropriate Uniform Standards of Professional Appraisal Practice (USPAP) for mass appraisal promulgated by the Appraisal Foundation's Appraisal Standards Board. ([15-8-111\(3\)](#), [MCA](#))

Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing.¹

RESOURCES

The department's Property Assessment Division is comprised of a central office located in Helena, four regional areas, and field offices located throughout the state. The central office is responsible for the general management of the division and provides administrative and technical support to the field offices. The central office's computer assisted mass appraisal (CAMA unit) provides primary management and support for the mass appraisal and related data systems. The field offices provide customer service and assistance to the public and local governments, conduct property field reviews, collect and analyze property data, conduct quality assurance and update property ownership records.

The department's Business Tax and Valuation unit is responsible for the valuation of industrial land and improvements.

All property data is maintained in the CAMA system. Property ownership and property characteristics data is available to the public through its web application, property.mt.gov. In addition, property data from the CAMA system is electronically sent to the State Library's [Montana Cadastral](#) web application. Property data may be accessed by property owner's name, address, geocode or assessment code. Both web applications are updated nightly.

1. Standard on Mass Appraisal of Real Property, International Association of Assessing Officers (IAAO). 2017.