

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF DECISION ON
ARM 42.20.107 and 42.20.108 and) PROPOSED AMENDMENT AND
the repeal of ARM 42.20.109) REPEAL
pertaining to the valuation of)
commercial properties)

TO: All Concerned Persons

1. On June 7, 2024, the Department of Revenue published MAR Notice No. 42-1078 pertaining to the public hearing on the proposed amendment and repeal of the above-stated rules at page 1377 of the 2024 Montana Administrative Register, Issue Number 11.

2. A public hearing on the notice of proposed amendment and repeal of the above-stated rules was held on July 1, 2024, and the deadline for public comment was July 8, 2024.

3. After receiving comment from the public on the proposals, the department has decided to withdraw MAR Notice No. 42-1078 from consideration. The department plans to initiate informational meetings in Fall 2024 with stakeholders and those who have concerns about the proposed rules changes with the goal of receiving additional input to engage in a similar rulemaking in Spring 2025.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Brendan Beatty
Brendan Beatty
Director of Revenue

Certified to the Secretary of State August 27, 2024.