

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT
ARM 42.18.121 pertaining to updates)
of the Montana Reappraisal Plan and)
Classification and Valuation Manuals)

TO: All Concerned Persons

1. On November 1, 2024, the Department of Revenue published MAR Notice No. 42-1085 pertaining to the public hearing on the proposed amendment of the above-stated rule at page 2433 of the 2024 Montana Administrative Register, Issue Number 21.

2. On November 26, 2024, the department held a public hearing to consider the proposed amendment. No interested persons appeared at the hearing. No oral or written comments were received.

3. The department has amended the above-described rule as proposed with an effective date of January 1, 2025.

4. With regard to the requirements of 2-4-305(11), MCA, this rulemaking meets the exceptions provided in (11)(b)(ii) because the current Plan and manuals, adopted and incorporated in ARM 42.18.121, are updated during the fourth calendar quarter of the year preceding the next reappraisal cycle for statutory compliance.

/s/ Todd Olson
Todd Olson
Rule Reviewer

/s/ Brendan Beatty
Brendan Beatty
Director of Revenue

Certified to the Secretary of State December 10, 2024.