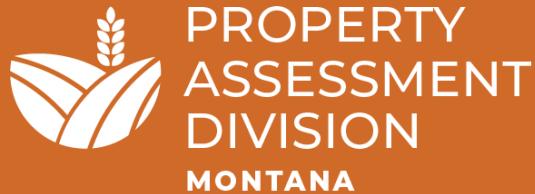


Montana Reappraisal Plan

2025-2026





Department of Revenue

2025-2026
Montana
Reappraisal Plan
January 1, 2025 - December 31, 2026

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TABLE OF CONTENTS

INTRODUCTION	2
VALUATION DATES.....	2
RESOURCES	3

INTRODUCTION

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

The department is statutorily required under [15-7-111, MCA](#), to determine:

- 100 percent of market value for all taxable residential, commercial, and industrial land and improvements every two years; and
- 100 percent of productivity value for all taxable agricultural land and forest land every two 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. [15-7-102, MCA](#) and [15-44-103, MCA](#).

VALUATION DATES

Section [15-7-111, MCA](#), provides for valuation of all taxable property as of a given date. All class three, four, and ten property is revalued every two years.

For the valuation cycle, January 1, 2025 through December 31, 2026, all residential, commercial, and industrial land and improvements, and agricultural land and forest land must be valued as of January 1, 2024.

The department conducts a mass appraisal every valuation cycle in accordance with Montana law and the Uniform Standards of Professional Appraisal Practice (USPAP) for mass appraisal promulgated by the Appraisal Foundation's Appraisal Standards Board ([15-7-101, MCA](#), [15-7-103, MCA](#), [15-7-111, MCA](#), and [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. [Standard on Mass Appraisal of Real Property](#), International Association of Assessing Officers (2017).

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.

Within the central office there are four units:

- Computer Assisted Mass Appraisal (CAMA) Unit is responsible for the primary management and support of the mass appraisal and related data systems.
- Geographic Information System (GIS) Unit is responsible for providing productivity values for agricultural land and forest land, as well as statewide mapping support and analysis to field office staff.
- Industrial Property Unit is responsible for the valuation of industrial land and improvements, and industrial personal property.
- Program Support Unit is responsible for oversight of personal property auditing and valuation, personal property and real property exemptions, property tax relief programs, and development of internal and external forms and manuals.

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 centrally assessed properties that cross county lines, such as large utility companies and railroads. The department values the entire company and apportions the value among the counties and local jurisdictions based on the location of the company's property.

The CAMA system maintains all property data. Property ownership and property characteristics data is available to the public through the department's web application, property.mt.gov. In addition, the department sends property data to the State Library, which is publicly available on their [Montana Cadastral](http://MontanaCadastral) web application.

One can search for property data by property owner's name, address, geocode, or assessment code. Both web applications update nightly.