



**MONTANA
ADMINISTRATIVE
REGISTER**



DEPARTMENT OF REVENUE

NOTICE OF ADOPTION

MAR NOTICE NO. 2025-42.2

Summary

Amendment of ARM 42.20.454 to lessen certain procedural burdens for a property owner during an informal classification and appraisal review and clarify department processes for it to consider sale price as an indication of market value for the owner's property

Previous Notice(s) and Hearing Information

On March 7, 2025, the Department of Revenue published MAR Notice No. 2025-42.1 pertaining to the public hearing on the proposed amendment of the above-stated rule in Issue 5 of the 2025 Montana Administrative Register.

On March 31, 2025, the department held a public hearing to consider the proposed rulemaking. No interested persons appeared at the hearing.

Final Rulemaking Action – Effective May 10, 2025

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

42.20.454 CONSIDERATION OF SALES PRICE AS AN INDICATION OF MARKET VALUE

Statement of Reasons

No oral or written comments were received.

Contact

Todd Olson, Rule Reviewer - Department of Revenue, Legal Services Office
(406) 444-7905
todd.olson@mt.gov

Rule Reviewer

Todd Olson

Approval

Brendan Beatty, Director of Revenue