
69th Legislature 2025 HB 213.1

1	HOUSE BILL NO. 213		
2	INTRODUCED BY E. BYRNE, K. LOVE, T. SHARP, B. MITCHELL		
3			
4	A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROPERTY TAX RATE FOR CLASS FOUR		
5	RESIDENTIAL AND COMMERCIAL PROPERTY; AMENDING SECTION 15-6-134, MCA; AND PROVIDING		
6	AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."		
7			
8	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:		
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10	Section 1. Section 15-6-134, MCA, is amended to read:		
11	"15-6-134. Class four property description taxable percentage. (1) Class four property		
12	includes:		
13	(a)	subject to subsection (1)(e), all land, except that specifically included in another class;	
14	(b)	subject to subsection (1)(e):	
15	(i)	all improvements, including single-family residences, trailers, manufactured homes, or mobile	
16	homes used as a residence, except those specifically included in another class;		
17	(ii)	appurtenant improvements to the residences, including the parcels of land upon which the	
18	residences are located and any leasehold improvements;		
19	(iii)	vacant residential lots; and	
20	(iv)	rental multifamily dwelling units.	
21	(c)	all improvements on land that is eligible for valuation, assessment, and taxation as agricultural	
22	land under 15-7-202, including 1 acre of real property beneath improvements on land described in 15-6-		
23	133(1)(c). The	e 1 acre must be valued at market value.	
24	(d)	1 acre of real property beneath an improvement used as a residence on land eligible for	
25	valuation, assessment, and taxation as forest land under 15-6-143. The 1 acre must be valued at market value		
26	(e)	all commercial and industrial property, as defined in 15-1-101, and including:	
27	(i)	all commercial and industrial property that is used or owned by an individual, a business, a	
28	trade, a corporation, a limited liability company, or a partnership and that is used primarily for the production of		



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1	income;		
2	(ii)	all golf courses, including land and improvements actually and necessarily used for that	
3	purpose, that consist of at least nine holes and not less than 700 lineal yards;		
4	(iii)	commercial buildings and parcels of land upon which the buildings are situated; and	
5	(iv)	vacant commercial lots.	
6	(2)	If a property includes both residential and commercial uses, the property is classified and	
7	appraised as follows:		
8	(a)	the land use with the highest percentage of total value is the use that is assigned to the	
9	property; and		
10	(b)	the improvements are apportioned according to the use of the improvements.	
11	(3)	(a) Except as provided in 15-24-1402, 15-24-1501, 15-24-1502, and subsection (3)(b), class	
12	four residential property described in subsections (1)(a) through (1)(d) of this section is taxed at 1.35% 0.76%		
13	of market value.		
14	(b)	The tax rate for the portion of the market value of a single-family residential dwelling in excess	
15	of \$1.5 million is the residential property tax rate in subsection (3)(a) multiplied by 1.4 1.35%.		
16	(c)	The tax rate for commercial property is the residential property tax rate in subsection (3)(a)	
17	multiplied by 1.4 1.35%.		
18	(4)	Property described in subsection (1)(e)(ii) is taxed at one-half the tax rate established in	
19	subsection (3)(c)."		
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21	NEW S	SECTION. Section 2. Effective date. [This act] is effective on passage and approval.	
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23	NEW S	SECTION. Section 3. Retroactive applicability. [This act] applies retroactively, within the	
24	meaning of 1-2-109, to tax years beginning after December 31, 2024, and to the reappraisal cycle beginning		
25	January 1, 2025.		



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