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TAX - MONTANA

Solem v. Department of Revenue

Supreme Court of Montana - September 24, 2024 - P.3d - 2024 WL 4274187 - 2024 MT 217

Property taxpayers brought class action seeking to challenge mass appraisals of their lakefront properties.

The District Court entered judgment as to liability that Department of Revenue's mass appraisal methodology was unfair and unconstitutional. Following a stipulated final judgment, Department of Revenue appealed.

The Supreme Court held that Department of Revenue's method for appraising properties in lakefront development, which included a 29-property sample size, was adequate and not arbitrary.

Department of Revenue's method for appraising properties in lakefront development, which included a 29-property sample size, was adequate and not arbitrary, although Department removed 17 "outlier" verified sales; mass appraisal approach, the sales comparison method, and the base lot model employed were appropriate, widely accepted methodologies, and while other appraisers may have made different decisions regarding particular variables included in the methodology, the Department employed a consistent, accepted process for arriving at market value.

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