

1 *Senate* BILL NO. 335  
 2 INTRODUCED BY Boylan, Mathis E. Smith, McCalla  
 3 Turner

4 A BILL FOR AN ACT ENTITLED: "AN ACT CLASSIFYING ALL PARCELS  
 5 OF LAND OUTSIDE MUNICIPALITIES, UNDER TWENTY ACRES AND  
 6 CONTAINING RESIDENCES, AS AGRICULTURAL LAND EXCEPT FOR THE  
 7 LAND, NOT EXCEEDING ONE ACRE, ON WHICH THE RESIDENCE IS  
 8 LOCATED."

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 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Classification of certain parcels as  
 12 agricultural. Any land located outside the boundaries of a  
 13 city or town, listed as a parcel less than twenty (20) acres  
 14 in area, on which a residence is located, shall be  
 15 classified as agricultural except that portion, not to  
 16 exceed one (1) acre, on which the residence is located.  
 17 This classification is for all property taxation purposes.

-End-

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STATE OF MONTANA

REQUEST NO. 160-75

FISCAL NOTE

Form BD-15

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In compliance with a written request received Feb. 3, 19 75, there is hereby submitted a Fiscal Note for Senate Bill 335 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.


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DESCRIPTION OF PROPOSED LEGISLATION:

Senate Bill 335 classifies all parcels of land outside municipalities, under 20 acres and containing residences, as agricultural land, except for the land on which the residence is located (not to exceed 1 acre).

FISCAL IMPACT:

Reclassification of eligible land under Senate Bill 335 would result in a lower valued assessment for under 20 acre parcels. The lower assessment would in turn result in reduced local and state property tax collections. The lack of detailed, reliable data for under 20 acre parcels of land prohibits quantitative estimates of the impact.

  
BUDGET DIRECTOR  
Office of Budget and Program Planning  
Date: 2/6/75

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