

House Bill 293

In The House

January 16, 1981	Introduced and referred to Committee on Taxation.
March 4, 1981	Committee recommend bill do pass as amended.
March 5, 1981	Bill printed and placed on members' desks.
March 6, 1981	Second reading do pass as amended.
March 7, 1981	Motion to reconsider. Rerferred to Committee on Taxation.
March 28, 1981	Committee recommend bill do pass as amended.
March 30, 1981	Bill printed and placed on members' desks.
March 31, 1981	Second reading do not pass.

1 HOUSE BILL NO. 293

2 INTRODUCED BY Holliday

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE THE ACREAGE
5 AND ANNUAL GROSS INCOME QUALIFICATIONS FOR AGRICULTURAL LAND
6 ASSESSMENT; TO PROVIDE ELIGIBILITY CRITERIA FOR ASSESSMENT
7 OF RECREATIONAL LAND AS AGRICULTURAL; AMENDING SECTION
8 15-7-202, MCA."

19. **SECTION 19.** IT IS ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 15-7-202, MCA, is amended to read:

12 "15-7-202. Eligibility of land for valuation as

13 agricultural. (1) Land which is actively devoted to

14 agricultural use shall be eligible for valuation,

15 assessment, and taxation as herein provided each year it

16 meets any of the following qualifications:

17 (a) the area of such land is not less than 5 40
18 contiguous acres when measured in accordance with provisions
19 of 19-7-206, and it has been actively devoted to agriculture
20 during the last growing season, and it continues to be
21 actively devoted to agricultural use, which means:

22 (i) it is used to produce field crops including but
23 not limited to grains, feed crops, fruits, vegetables; or
24 (ii) it is used for grazing; or
25 (iii) it is used for growing timber, or

-End-

Approved by Committee
on Taxation

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17 (a) the area of such land is not less than 5 ~~40~~ 20
18 contiguous acres when measured in accordance with provisions
19 of 15-7-206, and it has been actively devoted to agriculture
20 during the last growing season, and it continues to be
21 actively devoted to agricultural use, which means:

22 (i) it is used to produce field crops including but
23 not limited to grains, feed crops, fruits, vegetables; or
24 (ii) it is used for grazing; or
25 (iii) it is used for growing timber, or

10 (2) Land shall not be classified or valued as
11 agricultural if it is subdivided with stated restrictions
12 prohibiting its use for agricultural purposes.

17 (4) Land purchased for recreational use is not
18 eligible for valuation as agricultural land unless it is
19 actively devoted to agricultural use, AS DETERMINED IN
20 SECTION 1, and a dwelling that is occupied during the entire
21 year exists on the property."

-End-

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15 assessment, and taxation as herein provided each year it

16 meets any of the following qualifications:

17 (a) the area of such land is not less than 5 ~~40~~ 20
18 contiguous acres when measured in accordance with provisions
19 of 15-7-205, and it has been actively devoted to agriculture
20 during the last growing season, and it continues to be
21 actively devoted to agricultural uses--which-means--
22 ~~it-is-used-to-produce-field--crops--including--but~~
23 ~~not-limited-to--grains--feed-crops--fruits--vegetables--or~~
24 ~~it-is-used-for-grazing--or~~
25 ~~it-is-used-for-growing-timber--or~~

1 ~~five-it-is-in-a-cropland-retirement-program; or~~

2 (b) it agriculturally produces for sale or home

3 consumption the equivalent of ~~\$3,300 OR 25% 50% 20%~~ or more

4 of the owners' annual gross income regardless of the number

5 of contiguous acres in the ownership AND THE OWNER OF RECORD

6 MUST SUPPLY:

7 (I) PROOF OF THE PREVIOUS OR CURRENT YEAR'S FILING OF

8 A FEDERAL FARM AND RANCH INCOME TAX STATEMENT; AND

9 (II) A COPY OF THE PREVIOUS OR CURRENT YEAR'S COMPLETED

10 COUNTY FARM AND RANCH ASSESSMENT FORM; or

11 (c) it is used to raise animals in confined areas for

12 the production of food or fiber, including but not limited

13 to livestock, feedlots, dairies, fish hatcheries, and

14 poultry farms AND THE OWNER OF RECORD MUST PROVIDE A COPY OF

15 THE PREVIOUS OR CURRENT YEAR'S COUNTY FARM AND RANCH

16 ASSESSMENT FORM THAT SHOWS THAT THE AVERAGE YEARLY NUMBER OF

17 ANIMALS RAISED IN CONFINED AREAS FOR THE PRODUCTION OF FOOD

18 OR FIBER EQUALS 20 OR MORE ANIMALS; OR

19 (d) OTHER CLEAR AND CONVINCING EVIDENCE.

20 (2) ~~land--shall--not--be--classified--or---valued---as~~

21 ~~agricultural--if--it--is--subdivided--with--stated--restrictions~~

22 ~~prohibiting--its--use--for--agricultural--purposes.~~ ANY LAND

23 ACCEPTED AND APPROVED AS A DIVISION OF LAND BY THE LOCAL

24 TAXING AUTHORITY OR APPROVED AND ACCEPTED BY THE LOCAL

25 TAXING AUTHORITY IN CONFORMITY WITH LOCAL ZONING ORDINANCES

SECOND READING

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1 FOR A USE OTHER THAN AGRICULTURAL SHALL NOT BE VALUED OR
2 CLASSIFIED AS AGRICULTURAL.

3 (3) The grazing on land by a horse or other animals
4 kept as a hobby and not as a part of a bona fide
5 agricultural enterprise shall not be considered a bona fide
6 agricultural operation.

7 if}--land--purchased--for--recreational--use--is--not
8 eligible for valuation as agricultural land unless--it--is
9 actively--devoted--to--agriculture--use--as--DETERMINED--IN
10 SECTION--1--SUBSECTION--f1i end a dwelling--that--is--occupied
11 during--the--entire--year--exists--on--the--property."

-End-