



# Agricultural Land Classification Application

V3 01/2022

[15-7-202, MCA](#)

Submit this application and all supporting documentation by March 1 to be considered for the current tax year. Mail the completed application to your local Department of Revenue field office. We will review your application and send you a letter letting you know if you qualify for this classification.

## Required Information

Property Owner Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Email \_\_\_\_\_ Contact Phone \_\_\_\_\_

Geocode(s) \_\_\_\_\_

County Where Property is Located \_\_\_\_\_

**To check your qualifications for agricultural land classification, we conduct a review of the real property. This application may be subject to future audit.**

### Answer the following questions.

1. What is the total number of acres in your agricultural operation that are in the same ownership? \_\_\_\_\_ acres
2. Are there multiple parcels under this ownership? ☐ Yes ☐ No
3. Provide the agricultural crops and products grown, raised, or produced by the land in the previous year.

4. Did livestock graze on your land in the previous year? ☐ Yes ☐ No

If yes, livestock type \_\_\_\_\_

**Note:** Agricultural eligibility of grazing land is determined by the carrying capacity based on the Natural Resources Conservation Service (NRCS) soil survey. The carrying capacity must be equal to or greater than the number of animal unit months as stated in [ARM 42.20.681](#).

5. Is the land leased to another party? ☐ Yes ☐ No

If yes, lessee name \_\_\_\_\_

6. Is any portion of the land used for a commercial or an industrial use? ☐ Yes ☐ No

7. Is the land irrigated? ☐ Yes ☐ No

If yes, irrigation system type \_\_\_\_\_

8. Agricultural crops are grown:

- ☐ in the ground
- ☐ in raised beds
- ☐ in self-contained pots, burlap bags, or flats
- ☐ not applicable

9. Do you own personal property (business equipment) with a market value of \$300,000 or greater?

☐ Yes ☐ No

If yes, did you submit a personal property reporting form to the Department of Revenue last year?

☐ Yes ☐ No

## Income Section

Complete all applicable tables. Make sure to include all supporting documentation requested with your application.

**Skip this section if your land is used to support livestock or you are applying for a provisional agricultural classification.**

### Agricultural products

Agricultural product produced by the land (For example: wheat, alfalfa, hay, mint, honey)	Total production (bushels/tons/pounds/other)	Total income

**Important:** Include proof of agricultural transactions, such as sales receipts, cancelled checks, income tax returns or other written documentation.

**Complete this table if you currently have crops in storage or the crops were consumed by livestock.**

Agricultural product produced by the land (For example: wheat, alfalfa, hay, mint, honey)	Total production (bushels/tons/pounds/other)	Indicate if crops are currently in storage or consumed by livestock	Estimated value

**Important:** Include proof of agricultural production, such as production records, weigh tickets, or other written documentation. Also, include documentation of products consumed by livestock, such as hay that was harvested and fed to livestock.

### Income from leases or governmental agricultural program payments

Income type (For example: lease payment or conservation reserve program payment)	Payment amount

**Important:** Include documentation of lease income or governmental income received last year, such as receipts, checks, income tax returns or other documentation.

## Family Farm Section

Parcels of land, at least 20 acres but less than 160 acres, that are part of a family-operated farm, family corporation, family partnership, sole proprietorship, or family trust, and are involved in agricultural production, may be classified as agricultural land if they meet certain criteria.

**Complete this section only if the land identified in this application is in a different ownership name and is part of a family agricultural operation.**

1. Number of acres in the parcel. (Acreage must be 20 acres or more.) \_\_\_\_\_
2. Is parcel located within 15 air miles of the family agricultural operation entity? ☐ Yes ☐ No
3. Name of the family agricultural operation entity. \_\_\_\_\_
4. What is your relationship to the family operated agricultural entity? (Owner, partner, shareholder, corporation member, sole proprietorship, family partnership or family trust.) \_\_\_\_\_

**Important:** Include documentation verifying this relationship with this application.

5. Answer questions in column A or B depending on your ownership of the parcel.

Column A	Column B
<b>Landowner is involved in the agricultural production.</b>	<b>Landowner is a shareholder, partner, owner, or member of the family corporation, family partnership, sole proprietorship, or family trust.</b>
<p>Is 51% or more of the owner's Montana income from agricultural production? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Important:</b> Include complete copy of the owner's Montana income tax return.</p>	<p><b>Answer either (a) or (b).</b></p> <p>(a) Is 51% or more of the owner's Montana income from agricultural production? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Important:</b> Include complete copy of the owner's Montana income tax return.</p>
<p>Is 51% or more of the family agricultural operation entity's gross Montana income from agricultural production? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Important:</b> Include complete copy of the family agricultural operation entity's Montana income tax return.</p>	<p>(b) Is 51% or more of the family agricultural operation entity's gross Montana income from agricultural production? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>Important:</b> Include complete copy of the owner's Montana income tax return.</p>
<p>Name of business entity that paid the property taxes on the parcel.</p> <p>_____</p>	

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## Provisional Agricultural Land Classification Section

Complete this section if you are applying for provisional agricultural land classification for five years to allow your fruit orchard, vineyard, or Christmas tree farm to reach salable maturity, as provided in [15-7-202, MCA](#).

**The income section does not need to be filled out for a provisional agricultural application.**

### Fruit Orchard

1. Number of live trees \_\_\_\_\_
2. Year planted \_\_\_\_\_
3. Orchard management practices consist of:
  - ☐ weed and grass maintenance
  - ☐ pest and disease management
  - ☐ wildlife fencing
  - ☐ watering system

### Vineyard

1. Number of live vines \_\_\_\_\_
2. Year planted \_\_\_\_\_
3. Vineyard management practices consist of:
  - ☐ weed and grass maintenance
  - ☐ pest and disease management
  - ☐ pruning
  - ☐ trellising and staking

### Christmas Tree Farm

1. Number of live trees \_\_\_\_\_
2. Year planted \_\_\_\_\_
3. Christmas tree management practices consist of:
  - ☐ Cultivation
  - ☐ Shearing on a regular basis

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## Affirmation and Signature

The information provided in this form is correct to the best of my knowledge and may be verified by the department.

**X Owner/Agent Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

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## Contact Information

Mail completed application and all supporting documentation to your local Department of Revenue field office.

- Go to [MTRevenue.gov](http://MTRevenue.gov) for contact information for your local Department of Revenue field office, or
- Call us at (406) 444-6900, or
- Montana Relay at 711 for hearing impaired.

**Important:** If this application is submitted with a Request for Informal Review (Form AB-26) for a property reclassification, the application must be submitted within 30 days from the date on your classification and appraisal notice. [15-7-208, MCA](#).