



Agricultural Lands Classification Application

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

Submit this application within 30 days from the date on the classification and appraisal notice or by the first Monday in June to be considered for the current tax year. Mail completed application to your county Department of Revenue office. If you have questions regarding this application, contact your local Department of Revenue office. You can find local department contact information at revenue.mt.gov.

Required Information

Property Owner Name _____

Mailing Address _____ Phone _____

City _____ State _____ Zip _____

Geocode(s) _____

County Where Property is Located _____

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

Answer the following questions and submit requested documentation with this application.

1. Is this application for multiple parcels?
 Yes No

2. Was the land used to produce an agricultural commodity, crop or graze livestock in the last year?
 Yes No

3. How much agricultural income did you receive from this property last year? \$ _____

4. Do you lease this ground to another party?
 Yes No If yes, what is the name of the tenant? _____

5. Do you have a Personal Property Reporting Form (report of farm machinery, equipment and other personal property) on file with the local Department of Revenue office?
 Yes No

6. Is any of the acreage used for commercial or industrial use?
 Yes No If yes, how many acres? _____

7. Do livestock graze on this land?
 Yes No

Type of Livestock	Head Count	Number of Months Per Year Livestock Graze on Land

Agricultural eligibility of grazing land is determined by the carrying capacity published from the NRCS soil survey. The carrying capacity from the NRCS must be equal to or greater than the number of animal unit months as stated in Administrative Rule [42.20.620](#).

8. Is this land irrigated?
 Yes No If yes, what type of irrigation system is used? _____
9. How are your crops grown?
 in the ground
 in containers or pots
10. List the number of acres for each of the following agricultural land uses:
- | | |
|----------------------|-------|
| grazing | _____ |
| nonirrigated farming | _____ |
| nonirrigated hay | _____ |
| irrigated crops | _____ |
| other crops | _____ |
11. Total acres in the agricultural operation _____
12. Do you raise poultry, bees or biological control insects on this land?
 Yes No
13. Does this land function as part of a larger family agricultural operation? (one that is in a different ownership name)
 Yes No If yes, answer the following questions:

What is the name of the family agricultural operation?

What is your relationship to the family operated agricultural entity? (shareholder, partner, owner, corporation member, family partnership, sole proprietorship or family trust)

Who paid the property taxes on the property under application? _____

What percentage of the owner's Montana income is from agricultural production? _____ %

Important: Include a complete copy of the owner's Montana income tax return.

What percentage of the family operation's gross Montana income is from agricultural production? _____ %

Important: Include a complete copy of the family operation's Montana income tax return.

Crop Production

<i>Crop produced from the land (For example: wheat, alfalfa hay, potatoes, wild hay, mint).</i>	<i>Total amount produced (bushels/tons/ pounds/other).</i>	<i>Indicate if product was sold, consumed or is currently in storage.</i>	<i>Actual or estimated dollar amount of crop produced.</i>

Important: Include proof of agricultural transactions, such as sales receipts, canceled checks, income tax returns 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

<i>Income Type (e.g., lease payment or conservation reserve program payment)</i>	<i>Payment Amount</i>

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

Affirmation and Signature

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

X Owner/Agent Signature _____ **Date** _____

Decisions regarding this application are subject to appeal as provided in [15-7-102](#) and [15-15-102](#), MCA.