MONTANA DEPARTMENT OF REVENUE

Agricultural Land Classification Application

15-7-202, MCA

AB-3
V6 9/2026

Clear Form

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 _____ Phone _____

Geocode(s) _____

_____

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? _____
2. Are there multiple parcels under this ownership? ☐ Yes ☐ No
3. Are the parcels located in the same county? ☐ Yes ☐ No

   If No, list the counties where the parcels are located _____
4. List all agricultural crops and products grown, raised, or produced by the land in the previous year.

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

   If Yes, list livestock type(s) as defined in 15-1-101(m), MCA. _____

   Note: In addition to the requirements of 15-7-202, MCA, the agricultural eligibility of grazing land is determined by the carrying capacity based on the 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.
6. Is the land leased to another party? ☐ Yes ☐ No

   If Yes, list the lessee name _____
7. Is any portion of the land used for a commercial or an industrial use? ☐ Yes ☐ No
8. Is the land irrigated? ☐ Yes ☐ No

   If Yes, number of irrigated acres _____
9. Agricultural crops are grown in:
   - ☐ the ground
   - ☐ raised beds
   - ☐ self-contained pots, burlap bags, or flats
   - ☐ not applicable

Income Section

Note: Applicants do not need to complete the Income Section (page 2) if their land is used to support livestock or they are applying for a provisional agricultural classification.

Complete all applicable tables. Make sure to include all supporting documentation requested with your application. If you do not submit all supporting documentation, your application will be denied.

Agricultural Products Marketed

With this application, include proof of agricultural transactions, such as copies of sales receipts, cancelled checks, complete income tax returns, or other written documentation.

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

Agricultural Products Currently In Storage or Consumed By Livestock

With this application, include proof of agricultural production, such as copies of 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.

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**

Income From Leases Or Governmental Agricultural Program Payments

With this application, include documentation of lease income or governmental income received last year, such as copies of receipts, cancelled checks, complete income tax returns, or other written documentation.

Agricultural product produced by the land *(For example: wheat, alfalfa, hay, mint, honey)*	**Payment Amount**

Family Farm Section

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.

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.

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.) With this application, 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 **Landowner is involved in the agricultural production.**	**Column B** **Landowner is a shareholder, partner, owner, or member of the family corporation, family partnership, sole proprietorship, or family trust.**
Is 51% or more of the owner's Montana income from agricultural production? ☐ Yes ☐ No If yes, include complete copy of the owner's Montana income tax return. Is 51% or more of the family agricultural operation entity's gross Montana income from agricultural production? ☐ Yes ☐ No If yes, include complete copy of the family agricultural operation entity's Montana income tax return. Name of business entity that paid the property taxes on the parcel. _____	**Answer either (a) or (b).** (a) Is 51% or more of the owner's Montana income from agricultural production? ☐ Yes ☐ No If yes, include complete copy of the owner's Montana income tax return. (b) Is 51% or more of the family agricultural operation entity's gross Montana income from agricultural production? ☐ Yes ☐ No If yes, include complete copy of the family agricultural operation entity's Montana income tax return.

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(5), MCA.

The Income Section on page 2 does not need to be filled out for a provisional agricultural classification.

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 line 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

Affirmation and Signature

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

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

Contact Information

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

- Go to revenue.mt.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.