



AN ACT CLASSIFYING CERTAIN PARCELS OF GROWING TIMBER AS CLASS TEN PROPERTY FOR PROPERTY TAX PURPOSES; AND AMENDING SECTION 15-6-143, MCA.

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

Section 1. Section 15-6-143, MCA, is amended to read:

"15-6-143. Class ten property -- description -- taxable percentage. (1) Class ten property includes all forest lands, as defined in 15-44-102, and property described in subsection (2).

(2) Any parcel of growing timber totaling less than 15 acres qualifies as class ten property if, in a prior year, the parcel totaled 15 acres or more and qualified as forest land but the number of acres was reduced to less than 15 acres for a public use described in 70-30-102 by the federal government, the state, a county, or a municipality, and since that reduction in acres, the parcel has not been further divided.

~~(2)~~(3) Class ten property is taxed at:

- (a) for tax year 2009, 0.34% of its forest productivity value;
- (b) for tax year 2010, 0.33% of its forest productivity value;
- (c) for tax year 2011, 0.32% of its forest productivity value;
- (d) for tax year 2012, 0.31% of its forest productivity value;
- (e) for tax year 2013, 0.3% of its forest productivity value; and
- (f) for tax years after 2013, 0.29% of its forest productivity value."

- END -

I hereby certify that the within bill,
HB 0195, originated in the House.

Chief Clerk of the House

Speaker of the House

Signed this _____ day
of _____, 2013.

President of the Senate

Signed this _____ day
of _____, 2013.

HOUSE BILL NO. 195
INTRODUCED BY P. INGRAHAM

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