



F.H. STOLTZE LAND & LUMBER COMPANY

Lumber Manufacturers

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April 15, 2022

Senator Jill Cohenour – Chair
Representative Becky Beard – Vice Chair
2021-2022 Revenue Interim Committee
Montana Legislature
Helena, MT

RE: Recommendations from the Forest Lands Taxation Advisory Committee

Dear Chair Cohenour and Vice Chair Beard,

On behalf of F.H. Stoltze Land & Lumber Co., and myself, as a member of the Forest Lands Taxation Advisory Committee (FLTAC), please accept this letter of support for the report and proposal being presented to the Revenue Interim Committee.

The FLTAC was tasked by the 2021 Legislature to work with the Department of Revenue to take a hard look at the appraisal methodology and process for Class 10 Forest Land. Over the last 10 months, the FLTAC has worked diligently reviewing data, examining methodologies, receiving public input and working with the DOR to ensure Class 10 Forestland is accurately and fairly appraised.

Private Forest Lands, whether ranch properties, industrial timberlands, or small private forest holdings, provide multiple benefits to the State of Montana and our communities. Perpetuating a fair and equitable property tax system that encourages landowners to keep these properties in traditional forest uses is important to Montana. Through the efforts of the Department and the Committee, the report presented moves us towards an equitable valuation and taxation system for Class 10 Lands.

On behalf of Stoltze and the FLTAC, I encourage the Revenue Interim Committee to adopt the recommendations of the FLTAC and start the legislative process to enact modifications of statute as necessary to move ahead with the revised appraisal process.

Sincerely,

Paul R. McKenzie
Vice President – General Manager



Member Since 1966



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