



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Title: Land Classification Study Working Group

Scope: Study various classifications of raw/undeveloped land to evaluate fit with 21st century structure of socioeconomic and tax climate.

Goal: Propose legislation for Revenue Interim Committee's endorsement to bring about fair taxation of raw/undeveloped land.

Structure:

- Administratively tied to the Montana Department of Revenue
- Makeup:
 - A. 2 Members representing traditional production agriculture.
 - B. 2 Members of the Legislative revenue interim committee.
 - C. 1 Member representing the realty industry.
 - D. 1 Member representing county government.
 - E. 1 Member representing the real estate development industry.
 - F. 1 member representing the specialty crop/intensive agriculture industry.
 - G. 1 member representing property rights advocacy groups
 - H. 1 member representing land trusts
 - I. 1 member representing tax policy groups

Format: In-person with zoom capability for public viewing. Public meeting with comment. Agency led by DOR leadership, goal of consensus.

Timeline:

- Membership recruited by October 15, 2023
- Initial meeting convened in November 2023
- Monthly meetings contemplated
- Facilitator: Department of Revenue Director or appointee
- Report w/ recommendations: November 2024