



HJ 22 STUDY: MONTANA HISTORY OF AGRICULTURAL CLASSIFICATION AND VALUATION

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Revenue and Transportation Interim Committee
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MONTANA STATE LEGISLATURE

HISTORY OF AGRICULTURAL CLASSIFICATION

OVERVIEW

This document provides an overview of major actions related to the classification and valuation of agricultural property for tax purposes. The table below provides a summary of which legislation affected various aspects of agricultural classification and valuation.

Year, Legislation	Definition of Agricultural	Eligible Uses	Acreage Requirement	Income Requirement	Improvements and Land Under Improvements	Application Requirements	Other	Additional Detail
1973, Ch. 512		✓	✓	✓	✓	✓	✓	Rollback tax
1974, Ch. 56		✓				✓		Requires agricultural classification in recent years
1975, Ch. 457		✓	✓	✓			✓	Not eligible if subdivided and restrictions prohibit agricultural use; hobby farms not eligible
1979, Ch. 39	✓							
1979, Ch. 608		✓						Eligibility for land used to raise animals in confined areas
1979, Ch. 693		✓						Eligibility for land used for growing timber
1985, Ch. 570	✓							
1985, Ch. 681		✓					✓	Land used for growing timber moved to new class of property
1985, Ch. 699		✓	✓	✓	✓		✓	Agricultural improvements and 1 acre beneath improvements taxed at 80% of class four property and valued at market value

Year, Legislation	Definition of Agricultural	Eligible Uses	Acreage Requirement	Income Requirement	Improvements and Land Under Improvements	Application Requirements	Other	Additional Detail
1986, Ch. 35		✓	✓				✓	New class for “nonproductive real property” of less than 20 acres
1991, Ch. 590		✓					✓	Ineligible if subdivided land has restrictions prohibiting agricultural use
1991, Ch. 705	✓	✓	✓		✓		✓	Agricultural eligibility for sod, ornamental, nursery, and horticultural crops
1993, Ch. 267					✓			Moves agricultural improvements and 1 acre beneath to class four
1993, Ch. 627		✓	✓			✓	✓	Creates nonqualified agricultural property designation
1995, Ch. 474		✓	✓					Repeals special eligibility for sod, ornamental, nursery, and horticultural crops
1995, Ch. 485					✓			1 acre beneath agricultural improvements classified as agricultural
2003, Ch. 577	✓							Adds biological control insects
2005, Ch. 376		✓						
2005, Ch. 543		✓						Eligibility for parcels that are part of family farming entity
2007, Ch. 478		✓		✓			✓	Grazing land eligibility
2007, Ch. 510		✓						Eligibility for parcels reduced for public use
2015, Ch. 9		✓						

LEGISLATION BY YEAR OF ENACTMENT

The summary of legislation provided below mostly traces the history of section [15-7-202, MCA](#), which provides for eligibility of land for valuation as agricultural. Changes to other sections of law that relate to the definition of “agricultural,” the valuation of agricultural improvements or land under agricultural improvements, and provisions for nonqualified agricultural land are also discussed.

1973

Chapter 512

- Enactment of agricultural classification based on productive capacity.
- Legislative intent that property be “assessed at a value that is exclusive of values attributed to urban influences or speculative purposes.”
- No definition of “agricultural.”
- Land actively devoted to agricultural use eligible for valuation, assessment, and taxation each year it meets the following qualifications:
 - It is being actively devoted to agriculture;
 - The area is not less than 5 contiguous acres and the gross value of grazing, field crops, and payments received under a cropland retirement program totals at least \$1,000 per year; or
 - The land agriculturally produces the equivalent of 15% or more of the owner’s annual gross income.
- Requires annual application.
- Land under a farm house is not eligible for agricultural valuation.
- Agricultural land subject to rollback tax upon change in use. Tax is retroactive for up to 4 years before change in use.



The Legislature first passed legislation providing for agricultural classification based on productive capacity in 1973.

1974

Chapter 56

- Eligibility for agricultural classification changed to provide that land must meet “any of the following qualifications:”
 - It is being actively devoted to agriculture or has been historically devoted to agricultural use and was assessed as agricultural land in tax years 1971, 1972, and 1973, and it continues to be used to produce crops, to be used for grazing, or is in a cropland retirement program;
 - The area is not less than 5 contiguous acres and the gross value of grazing or field crops for sale or home consumption and payments received under a cropland retirement program totals at least \$1,000 per year; or
 - The land agriculturally produces for sale or home consumption the equivalent of 15% or more of the owner’s annual gross income.
- Removes from statute language requiring application.

1975

Chapter 457

- Eligibility for agricultural classification again revised to provide that land is actively devoted to agricultural use if it meets either of the following requirements:
 - Area is not less than 5 contiguous acres and has been actively devoted to agriculture during the last growing season and continues to be actively devoted to agricultural use as demonstrated by use to produce field crops, use for grazing, or the land being in a cropland retirement program (removes \$1,000 income requirement); or
 - The land agriculturally produces for sale or home consumption the equivalent of 15% or more of the owner's annual gross income regardless of the number of contiguous acres of ownership.
- Land not eligible for agricultural classification if it is subdivided with restrictions that prohibit use for agricultural purposes.
- Grazing by a horse or other animal kept as a hobby is not considered a bona fide agricultural operation.

1979

Chapter 39

First definition of “agricultural” for tax purposes: “refers to the raising of livestock, swine, poultry, field crops, fruit, and other animal and vegetable matter for food or fiber.”

Chapter 608

Adds third type of agricultural classification eligibility (without acreage or income requirements) for land used to raise animals in confined areas for the production of food or fiber, including but not limited to livestock, feedlots, dairies, fish hatcheries, and poultry farms.

Chapter 693

Adds land used for growing timber to eligibility for agricultural classification.

1985

Chapter 570

Adds “bees, and other species of domestic animals and wildlife in domestication or a captive environment” to the definition of “agricultural.”

Chapter 681

Moves land used for growing timber from class three to a new class of property.

Chapter 699

- Contiguous or noncontiguous parcels under one ownership that are actively devoted to agricultural use are eligible for agricultural valuation if the owner markets at least \$1,500 in annual gross income or would have if not for production failure or marketing delay for economic advantage.
 - Removes 5 contiguous acres requirement;
 - Reinstates an income requirement (\$1,000 income requirement repealed in 1975);
 - Removes eligibility for land in cropland retirement program;
 - Removes eligibility language related to raising animals in confined areas (relies instead on definition of “agricultural”);
 - Removes eligibility for land that agriculturally produces for sale or home consumption the equivalent of 15% of the owners’ annual gross income.
- New class for improvements on agricultural land and 1 acre of real property beneath agricultural improvements. Both are taxed at 80% of the class four (residential and commercial property) taxable percentage and the 1 acre is valued at market value.

1986

Chapter 35

- Reintroduces acreage requirements:
 - No agricultural use requirement for contiguous parcels of 20 acres or more under one ownership but none of the parcels may be devoted to commercial or industrial use;
 - Contiguous or noncontiguous parcels totaling less than 20 acres under one ownership must be devoted to agricultural use and the owner or lessee must market \$1,500 or more in annual gross income from raising animals or growing crops or would have to meet the income requirement if not for production failure or marketing delay.
- Creates new class of property for parcels of “nonproductive real property” of less than 20 acres that are precluded from being developed for residential, commercial, or industrial purposes because of subdivision or zoning laws, regulations or ordinances, or for other reasons.
 - Improvements on this class of property are taxed as class four (residential/commercial).
 - New class taxed at 2% of market value.

1991

Chapter 590

Prohibits agricultural classification on subdivided parcels of more than 20 acres with stated restrictions that “effectively” prohibit its use for agricultural purposes.

Chapter 705

- Revises definition of “agricultural” to include sod, ornamental, nursery, and horticultural crops that are raised, grown, or produced for commercial purposes.
- Lower acreage requirement (10 acres) for agricultural classification for growing sod, ornamental, nursery, or horticultural crops (still must meet \$1,500 or exception for production failure or marketing delay).

- Improvements used for crop production for sod, ornamental, nursery, and horticultural crops are not eligible for reduced tax rate (80% of class four) that is allowed for other improvements on agricultural land.

1993

Chapter 267

Repeals reduced tax rate (80% of class four) for improvements on agricultural land and 1 acre of real property beneath the improvement and moves this property to class four.



The 1993 Legislature enacted requirements similar to those in current law.

Chapter 627

Enacts acreage and income requirements that are similar to current law.

- Contiguous parcels of 160 acres (an increase from 20 acres) under one ownership are eligible for agricultural valuation if none of the parcels are devoted to residential, commercial, or industrial use;
 - If the owner or lessee markets at least \$1,500 in annual gross income, including rental or lease of the land for grazing or other agricultural purposes and rental payments made under the federal conservation reserve program or a successor to that program, the following are eligible for agricultural valuations:
 - Contiguous parcels of 20 acres or more and less than 160 acres under one ownership if “used primarily for raising and marketing agricultural products”; and
 - Noncontiguous parcels of 20 acres or more and less than 160 acres if part of a bona fide agricultural operation and not devoted to residential, commercial, or industrial use.
- Retains eligibility for agricultural valuation for parcels totaling less than 20 acres under one ownership that are “actively devoted to agricultural use” if the owner or lessee markets \$1,500 in annual gross income or would have if not for production failure or marketing delay.
 - Marketing for parcels of less than 20 acres does not include payments for rental or lease of the land for agricultural use or rental payments under the federal conservation reserve program. This distinction still exists in current law.
- Requires application to Department of Revenue if land is less than 160 acres.
- Adds to class three property (agricultural) a designation for parcels of 20 acres or more but less than 160 acres under one ownership that is not eligible for valuation as agricultural but not used for commercial or industrial purposes (known today as nonqualified agricultural property). Land is valued at productive capacity of grazing land and taxed at seven times the rate for agricultural land.

1995

Chapter 474

Repeals the special 10-acre requirement for sod, ornamental, nursery, or horticultural crops, which means these crops have to meet the other acreage and income requirements.

Chapter 485

Provides that 1 acre under an improvement on agricultural land is classified as agricultural property and valued at the class with the highest productive capacity of agricultural land. One acre under nonqualified agricultural property continues to be valued as class four property at market value.

2003

Chapter 577

Adds biological control insects to definition of “agricultural.”

2005

Chapter 376

Land may not be classified as agricultural or nonqualified agricultural land if covenants or restrictions prohibit agricultural use.

Chapter 543

Allows agricultural classification for parcels of 20 acres or more and less than 160 acres that is within 15 air miles of the family farming entity if the owner submits proof that 51% or more of the owner’s Montana annual gross income is derived from agricultural production and:

- property taxes on the property are paid by the family corporation, family partnership, sole proprietorship, or family trust and 51% of the entity’s Montana annual gross income is derived from agricultural production; or
- the owner is a shareholder, partner, owner, or member of the family farm entity that is involved in Montana agricultural production and 51% of the person’s or entity’s Montana adjusted gross income is derived from agricultural production.

2007

Chapter 478

- Standardizes language related to eligibility requirements for parcels of 20-160 acres and parcels less than 20 acres by requiring that parcels of 20 acres or more and less than 160 acres be “actively devoted to agricultural use” (instead of “used primarily for raising agricultural products”) and providing eligibility if the \$1,500 income requirement is not met due to production failure or marketing delay.
- Provides that, to be eligible for agricultural classification, grazing land must be capable of sustaining a minimum number of animal unit months of carrying capacity that equates to \$1,500 in annual gross income as determined by the Department of Agricultural Economics and Economics at Montana State University.

Chapter 510

Parcel of less than 20 acres qualifies as agricultural if it did in a prior year, was reduced for a public use, and has not been further divided.

Chapter 9

Requires that parcels of 20 acres or more but less than 160 acres that do not meet income requirement must be part of a family-operated farm, family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production to be eligible for agricultural classification.

CURRENT VERSION OF 15-7-202

15-7-202. Eligibility of land for valuation as agricultural. (1) (a) Contiguous parcels of land totaling 160 acres or more under one ownership are eligible for valuation, assessment, and taxation as agricultural land each year that none of the parcels is devoted to a residential, commercial, or industrial use.

(b) (i) Contiguous parcels of land of 20 acres or more but less than 160 acres under one ownership that are actively devoted to agricultural use are eligible for valuation, assessment, and taxation as agricultural land if:

(A) the land is used primarily for raising and marketing, as defined in subsection (1)(c), products that meet the definition of agricultural in 15-1-101 and if, except as provided in subsection (3), the owner or the owner's immediate family members, agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of agricultural products produced by the land; or

(B) the parcels would have met the qualification set out in subsection (1)(b)(i)(A) were it not for independent, intervening causes of production failure beyond the control of the producer or a marketing delay for economic advantage, in which case proof of qualification in a prior year will suffice.

(ii) Noncontiguous parcels of land that meet the income requirement of subsection (1)(b)(i) are eligible for valuation, assessment, and taxation as agricultural land under subsection (1)(b)(i) if:

(A) the land is an integral part of a bona fide agricultural operation undertaken by the persons set forth in subsection (1)(b)(i) as defined in this section; and

(B) the land is not devoted to a residential, commercial, or industrial use.

(iii) Parcels of land that are part of a family-operated farm, family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production consisting of 20 acres or more but less than 160 acres that do not meet the income requirement of subsection (1)(b)(i) may also be valued, assessed, and taxed as agricultural land if the owner:

(A) applies to the department requesting classification of the parcel as agricultural;

(B) verifies that the parcel of land is greater than 20 acres but less than 160 acres and that the parcel is located within 15 air miles of the family-operated farming entity referred to in subsection (1)(b)(iii)(C); and

(C) verifies that:

(I) the owner of the parcel is involved in agricultural production by submitting proof that 51% or more of the owner's Montana annual gross income is derived from agricultural production; and

(II) property taxes on the property are paid by a family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production and 51% of the entity's Montana annual gross income is derived from agricultural production; or

(III) the owner is a shareholder, partner, owner, or member of the family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production and 51% of the person's or entity's Montana annual gross income is derived from agricultural production.

(c) For the purposes of this subsection (1):

(i) "marketing" means the selling of agricultural products produced by the land and includes but is not limited to:

(A) rental or lease of the land as long as the land is actively used for grazing livestock or for other agricultural purposes; and

(B) rental payments made under the federal conservation reserve program or a successor to that program;

(ii) land that is devoted to residential use or that is used for agricultural buildings and is included in or is contiguous to land under the same ownership that is classified as agricultural land, other than nonqualified agricultural land described in 15-6-133(1)(c), must be classified as agricultural land, and the land must be valued as provided in 15-7-206.

(2) Contiguous or noncontiguous parcels of land totaling less than 20 acres under one ownership that are actively devoted to agricultural use are eligible for valuation, assessment, and taxation as agricultural each year that the parcels meet any of the following qualifications:

(a) except as provided in subsection (3), the parcels produce and the owner or the owner's agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of agricultural products as defined in 15-1-101;

(b) the parcels would have met the qualification set out in subsection (2)(a) were it not for independent, intervening causes of production failure beyond the control of the producer or marketing delay for economic advantage, in which case proof of qualification in a prior year will suffice; or

(c) in a prior year, the parcels totaled 20 acres or more and qualified as agricultural land under this section, but the number of acres was reduced to less than 20 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 parcels have not been further divided.

(3) For grazing land to be eligible for classification as agricultural land under subsections (1)(b) and (2), the land must be capable of sustaining a minimum number of animal unit months of carrying capacity. The minimum number of animal unit months of carrying capacity must equate to \$1,500 in annual gross income as determined by the Montana state university-Bozeman department of agricultural economics and economics.

(4) The grazing on land by a horse or other animals kept as a hobby and not as a part of a bona fide agricultural enterprise is not considered a bona fide agricultural operation.

(5) The department may not classify land less than 160 acres as agricultural unless the owner has applied to have land classified as agricultural land. Land of 20 acres or more but less than 160 acres for which no application for agricultural classification has been made is valued as provided in 15-6-133(1)(c) and is taxed as provided in 15-6-133(3). If land has been valued, assessed, and taxed as agricultural land in any year, it must continue to be valued, assessed, and taxed as agricultural until the department reclassifies the property. A reclassification does not mean revaluation pursuant to 15-7-111.

(6) For the purposes of this part, growing timber is not an agricultural use.

PROPOSED CLARIFICATION TO 15-7-202

The 2015-2016 Revenue and Transportation Interim Committee proposed four bills to revise agricultural valuation laws, none of which became law. As part of that process, committee staff worked with the Department of Revenue to understand how section 15-7-202, MCA, is interpreted and to clarify duplicative language within the section. The clarified language is offered below and could be included in legislation advanced by this committee or could be proposed as stand-alone clarification legislation.

Section 15-7-202, MCA, is amended to read:

"15-7-202. Eligibility of land for valuation as agricultural. (1) ~~(a)~~ Contiguous parcels of land totaling 160 acres or more under one ownership are eligible for valuation, assessment, and taxation as agricultural land each year that none of the parcels is devoted to a residential, commercial, or industrial use.

~~(b)~~ ~~(1)~~ (2) Contiguous or noncontiguous parcels of land of ~~20 acres or more but~~ less than 160 acres under one ownership that are actively devoted to agricultural use are eligible for valuation, assessment, and taxation as agricultural land if:

~~(A)~~ (a) the land is used primarily for raising and marketing, ~~as defined in subsection (1)(c),~~ products that meet the definition of agricultural in 15-1-101 and if, except as provided in subsection ~~(3)~~ (5), the owner or the owner's immediate family members, agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of agricultural products produced by the land; ~~or. For the purposes of determining annual gross income under this subsection:~~

(i) "marketing" means the selling of agricultural products produced by the land; and

(ii) for parcels of land of 20 acres or more and less than 160 acres, includes:

(A) rental or lease of the land as long as the land is actively used for grazing livestock or for other agricultural purposes; and

(B) rental payments made under the federal conservation reserve program or a successor to that program.

~~(B)~~ (b) the parcels would have met the qualification set out in subsection ~~(1)(b)(i)(A)~~ (2)(a) were it not for independent, intervening causes of production failure beyond the control of the producer or a marketing delay for economic advantage, in which case proof of qualification in a prior year will suffice.

~~(ii) Noncontiguous parcels of land that meet the income requirement of subsection (1)(b)(i) are eligible for valuation, assessment, and taxation as agricultural land under subsection (1)(b)(i) if:~~

~~(A) the land is an integral part of a bona fide agricultural operation undertaken by the persons set forth in subsection (1)(b)(i) as defined in this section; and~~

~~(B) the land is not devoted to a residential, commercial, or industrial use.~~

(3) The following parcels are also eligible for valuation, assessment, and taxation as agricultural land:

(a) parcels that totaled 20 acres or more in a prior year and qualified as agricultural land under this section but for which the number of acres was reduced to less than 20 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 parcels have not been further divided; and

~~(iii)(b)~~ Parcels parcels of land that are part of a family-operated farm, family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production consisting of 20 acres or more but less than 160 acres that do not meet the income requirement of subsection (1)(b)(i) ~~may also be valued, assessed, and taxed as agricultural land~~ (2)(a) if the owner:

~~(A)(i)~~ applies to the department requesting classification of the parcel as agricultural;

~~(B)(ii)~~ verifies that the parcel of land is greater than 20 acres but less than 160 acres and that the parcel is located within 15 air miles of the family-operated farming entity referred to in this subsection ~~(1)(b)(iii)(C)~~ (3)(b); and

~~(C)(iii)~~ verifies that:

~~(A)~~ the owner of the parcel is involved in agricultural production by submitting proof that 51% or more of the owner's Montana annual gross income is derived from agricultural production; and

~~(B)~~ property taxes on the property are paid by a family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production and 51% of the entity's Montana annual gross income is derived from agricultural production; or

~~(C)~~ the owner is a shareholder, partner, owner, or member of the family corporation, family partnership, sole proprietorship, or family trust that is involved in Montana agricultural production and 51% of the person's or entity's Montana annual gross income is derived from agricultural production.

~~(e) For the purposes of this subsection (1):~~

~~(i) "marketing" means the selling of agricultural products produced by the land and includes but is not limited to:~~

~~(A) rental or lease of the land as long as the land is actively used for grazing livestock or for other agricultural purposes;~~

~~and~~

~~(B) rental payments made under the federal conservation reserve program or a successor to that program;~~

~~(ii)(4)~~ Land Land that is devoted to residential use or that is used for agricultural buildings and is included in or is contiguous to land under the same ownership that is classified as agricultural land, other than nonqualified agricultural land described in 15-6-133(1)(c), must be classified as agricultural land, and the land must be valued as provided in 15-7-206.

~~(2) Contiguous or noncontiguous parcels of land totaling less than 20 acres under one ownership that are actively devoted to agricultural use are eligible for valuation, assessment, and taxation as agricultural each year that the parcels meet any of the following qualifications:~~

~~(a) except as provided in subsection (3), the parcels produce and the owner or the owner's agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of agricultural products as defined in 15-1-101;~~

~~(b) the parcels would have met the qualification set out in subsection (2)(a) were it not for independent, intervening causes of production failure beyond the control of the producer or marketing delay for economic advantage, in which case proof of qualification in a prior year will suffice; or~~

~~—(c) in a prior year, the parcels totaled 20 acres or more and qualified as agricultural land under this section, but the number of acres was reduced to less than 20 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 parcels have not been further divided.~~

~~(3)~~(5) For grazing land to be eligible for classification as agricultural land under subsections ~~(1)(b) and (2) and (3)~~, the land must be capable of sustaining a minimum number of animal unit months of carrying capacity. The minimum number of animal unit months of carrying capacity must equate to \$1,500 in annual gross income as determined by the Montana state university-Bozeman department of agricultural economics and economics.

~~(4)~~(6) The grazing on land by a horse or other animals kept as a hobby and not as a part of a bona fide agricultural enterprise is not considered a bona fide agricultural operation.

~~(5)~~(7) The department may not classify land less than 160 acres as agricultural unless the owner has applied to have land classified as agricultural land. Land of 20 acres or more but less than 160 acres for which no application for agricultural classification has been made is valued as provided in 15-6-133(1)(c) and is taxed as provided in 15-6-133(3). If land has been valued, assessed, and taxed as agricultural land in any year, it must continue to be valued, assessed, and taxed as agricultural until the department reclassifies the property. A reclassification does not mean revaluation pursuant to 15-7-111.

~~(6)~~(8) For the purposes of this part, growing timber is not an agricultural use."

QUESTIONS FOR FRAMEWORK DISCUSSION

The House Joint Resolution No. 22 [study resolution](#) and [work plan](#) call for the committee to develop a framework to determine whether property is part of a bona fide agricultural operation. The questions below may help committee members develop the framework.

1. Should eligibility for agricultural classification vary based on the size of the parcel? Should land of a certain parcel size qualify for agricultural classification even if the land is not actively devoted to agricultural use? If so how, what parcel size, and should there be other restrictions on use of the land?

2. How is agricultural use defined? Possible considerations:

- a. Parcel size: _____
- b. Use of the land (crops, livestock, retirement/rotation program): _____
- c. Income derived from agricultural use (flat amount, % of income): _____
- d. Historical use: _____
- e. Proximity to non-agricultural land: _____
- f. Zoning: _____
- g. Sales price: _____
- h. Presence of improvements (water, sewer, streets): _____
- i. Services available to the property: _____

3. Should land under a residential improvement that is part of an agricultural operation qualify for agricultural classification? _____
4. Should land under an agricultural improvement qualify for agricultural classification? _____
5. Should an application be required for land to be classified and valued as agricultural? If so, is all land subject to application or only certain land? _____
6. What other factors should be considered when determining which property is eligible for agricultural classification?

CONCLUSION

The above history does not include information on the context surrounding the legislative changes but staff can conduct additional research upon specific requests from the committee. In conjunction with other materials, this history is intended to assist the committee in developing a framework for determining whether property is part of a bona fide agricultural operation. At an earlier meeting, the committee received information about [agricultural classification in neighboring states](#), which shows common themes among the states, and may be useful in considering whether to recommend changes to Montana law.