



GOVERNOR GREG GIANFORTE
DIRECTOR BRENDAN BEATTY

Memorandum

To: Forest Lands Taxation Advisory Committee

From: Amanda Funke, Forest and Agricultural Valuation, Property Assessment Division

Date: May 29, 2024

Subject: Forest land contiguity

We are asking for clarification from the committee on forest contiguity. The question is, when determining forest contiguity is non-forest land that is 120 feet in width and five or more acres in size beyond the parcel boundaries considered to be a part of the determination?

We have included below the two chapters, with examples, from the Forest Land Classification and Valuation Manual that speak to contiguous forest land and non-forest land for your review.

Contiguous Forest Land

Contiguous forest land is forest land areas that physically touch or border each other and are not separated by non-forest land or land in another ownership.

Non-forest land is five acres or more and at least 120 feet in width that does not meet the requirements of forest land classification.

Contiguous parcels may not meet the 15 acres of contiguous forest land requirement as the acres that are covered by commercial softwood species must be contiguous.

Example

A stream less than 120 feet wide passes through forest land. The forest land on each side of the stream is under one ownership making it contiguous. The streambed is classified as forest land.

Example

A non-forested area that is 120 feet wide and 5 acres or more that runs through forest land breaks forest contiguity. In this situation, the forested area on each side of the road must qualify as forest land on its own by meeting the eligibility requirements.

Non-forest Land, Nonproductive Forest Land and Noncommercial Forest Land

Non-forest land is land that does not meet the requirements of [ARM 42.20.705](#). It is at least 5 acres in size and 120 feet in width. Non-forest area requirements, however, are not tied to the ownership. The size of non-forest land is not tied to ownership, however, the minimum non-forest area that is aggregated into a single productivity designation is five acres. Non-forest land may include rivers, streams, roads, highways, power lines, railroads, or other land uses.

Noncommercial forest land and nonproductive forest land are types of non-forest land. Noncommercial forest land is land that does not meet the forest land requirements when stocked with noncommercial tree species. Nonproductive forest land is land that does not meet the minimum productivity requirement of 100 bfa.

Non-forest land is classified as property tax class three (agricultural or nonqualified agricultural land) or property tax class four (residential, commercial, or industrial land).

If a physical feature or area not meeting the forest land classification requirements is surrounded by forest land, is less than 120 feet in width, and less than 5 acres in size, it does not break forest land contiguity. It is classified as forest land and valued using the underlying forest land productivity.

Land used to raise cultivated Christmas trees, ornamental trees or windbreaks is not eligible for classification as forest land because it is considered an agricultural land use.