



MONTANA FOREST OWNERS ASSOCIATION

PO Box 10382

Bozeman, MT 59719-0382

(406) 586-MFOA (6362)

www.montanaforestowners.org

info@montanaforestowners.org

September 7, 2017

Laurie Logan
Department of Revenue
Director's Office
PO Box 7701
Helena, MT 59604-7701

Re: Notice of Public Hearing on Proposed Amendment – Property Rules MAR 42-2-977

Dear Ms. Logan:

This letter is submitted on behalf of the Montana Forest Owners Association (MFOA), a Montana non-profit corporation since 1995 pursuant to §501(c)(6) of the Internal Revenue Code. The MFOA represents owners of private forest lands in Montana.

MFOA has comments on your Notice of Public Hearing on Proposed Amendment – Property Rules MAR 42-2-977 which includes a new definition in Administrative Rules of Montana 42.20.701.

The Department of Revenue has proposed the following definition be added to the Administrative Rules of Montana.

(1) “Associated forest land management use” means the intended use of a structure is to support the growth and harvest of timber on the subject property.”

MFOA recommends the definition in Administrative Rules of Montana 42.20.701 be as follows:

(1) “Associated forest land management use” means the primary intended use of a structure is to support the health, maintenance, growth or harvest of the forest on the subject property.

Forests play a much larger role than just the timber they produce. There are many more products that come off of forests than timber. These products include water, wildlife, and recreation. Controlling noxious weeds, reducing wildfire hazards, controlling insect outbreaks, and maintaining road networks under Best Management Practices guidelines for clean water all require equipment and tools that must be maintained and stored.

Please feel free to contact me at (406) 586-MFOA (6362) or by email at info@montanaforestowners.org should you wish to discuss this prior to the September 11, 2017, 3:00 p.m. hearing.

Thank you for the opportunity to comment on this action.

Sincerely,

A handwritten signature in cursive script that reads "Mike Christianson". The signature is written in black ink on a white background.

Mike Christianson,
Volunteer President

cc: Representative Kerry White
Senator Dick Barrett