

BEFORE THE STATE TAX APPEAL BOARD  
OF THE STATE OF MONTANA

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DOROTHY E. NORTHCUTT,	)	
	)	DOCKET NO.: PT-1998-9
Appellant,	)	
	)	
-vs-	)	
	)	
THE DEPARTMENT OF REVENUE OF	)	<u>OPINION AND ORDER</u>
THE STATE OF MONTANA,	)	
	)	
Respondent.	)	

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The above-entitled appeal was heard on September 9, 1999, in the City of Missoula, in accordance with an order of the State Tax Appeal Board of the State of Montana (the Board). The notice of the hearing was given as required by law.

The taxpayer, Dorothy Northcutt, and her son, Michael Northcutt provided testimony and evidence in support of the appeal. The Department of Revenue (DOR), represented by Appraiser Janet Stucki, presented testimony in opposition to the appeal. Testimony was presented and exhibits were received. The Board then took the appeal under advisement; and the Board having fully considered the testimony, exhibits and all things and matters presented to it by all parties, finds and concludes as follows:

## FACTUAL BACKGROUND

- The property which is the subject of this appeal is described as follows:

15 acres in Section 35, Township 13 North, Range 20  
West, County of Missoula, State of Montana  
(Geocodes 2199-35-1-05-01 and 2199-35-1-05-02).

- The land consists of two parcels, a five-acre parcel contiguous with a ten-acre parcel.
- The land has been used for agricultural purposes since it was purchased in 1978. The income from this property is generated from horse boarding, market lambs, and the sale of wool.
- The land had been granted agricultural status from the time of purchase in 1978 until 1997.
- In 1997 the DOR changed the classification of the land from agricultural to tract land.
- Mrs. Northcutt appealed the DOR's change in classification, stating:

This land was reclassified as tract land, when it meets the criteria to be classified as agricultural and is being used for agricultural purposes. It was reclassified, despite the fact there was no change in use, productivity or any other factor. See Attachment A for more details.

- On August 27, 1998 the Missoula County Tax Appeal Board denied Mrs. Northcutt's appeal.
- On September 21, 1998 Mrs. Northcutt appealed that decision to the State Tax Appeal Board.

BOARD'S DISCUSSION

The taxpayer provided a letter from Neal Svendsen, Resource Soil Scientist with the USDA (Exhibit 5), stating that, after an on-site investigation, he was changing the soil survey. The correct productivity rating should be 41.3 animal unit months for the taxpayer's property.

Ms. Stucki stipulated on the record that the evidence presented by the taxpayer shows that this property does meet Class 3 agricultural classification.

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ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the subject property shall be entered on the tax rolls of Missoula County by the assessor of that county at the 1998 tax year as Class 3, agricultural land as determined by the DOR. The decision of the Missoula County Tax Appeal Board is reversed.

DATED this 29th day of September, 1999.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

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GREGORY A. THORNQUIST, Chairman

( S E A L )

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JAN BROWN, Member

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JEREANN NELSON, Member

NOTICE: You are entitled to judicial review of this order in accordance with Section 15-2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days after the service of this Order.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 29th day of September, 1999, the foregoing Order of the Board was served on the parties hereto by depositing a copy thereof in the U.S. Mails, postage prepaid, addressed to the parties as follows:

Dorothy E. Northcutt  
4235 Sundown Rd.  
Missoula, Montana 59804

Office of Legal Affairs  
Department of Revenue  
Mitchell Building  
Helena, Montana 59620

Appraisal/Assessment Office  
Missoula County  
200 West Broadway  
Missoula, Montana 59804

Norman Taylor, Chairman  
Missoula County Tax Appeal Board  
2404 Glen Drive  
Missoula, Montana 59804-6246

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DONNA EUBANK  
Paralegal