



Resolution 25-04

Resolution type: Policy Statement

Resolution to Encourage Non-Governmental Organizations to “Qualify” for Ag Status Taxation

Submitted by: Valley County Conservation District

BACKGROUND DESCRIBING ISSUE *

Non-Governmental Organizations (NGO) are given tax exemption under the 501 c3; they may also be given property tax exemption depending on the nature of their charitable interest. Across Montana we are seeing several NGO entities purchase lands that mainly serve a purpose for agriculture use and use them for more recreational purposes. Due to their tax-exempt status this could very likely negatively affect the tax base resulting in loss of funds that organizations like Conservation Districts use to continue to function and protect soil, air, and water.

SPONSOR(S) ACTIONS TO DATE *

VCCD is not aware of any other action that has taken place

ACTUAL POLICY STATEMENT TO BE INCLUDED IN MACD POLICY BOOK IF ADOPTED *

Montana Association of Conservation Districts and the state of Montana will encourage Non-governmental entities to qualify for Agriculture status taxation.

HOW WILL YOUR DISTRICT CONTINUE TO SUPPORT AND BE INVOLVED WITH THIS POLICY STATEMENT/STANCE? *

VCCD will offer any support necessary to help move this policy statement into action

ARE THERE ANY EXISTING MACD POLICIES THAT THIS WOULD IMPACT OR INTERACT WITH? *

None that VCCD is aware of.

HOW WOULD THIS POLICY IMPACT MACD? *

The only impact that the VCCD board sees is an impact at the legislative level.

WOULD THIS POLICY STATEMENT IMPACT THE STATE OF MONTANA BUDGET? IF SO, HOW? *

The impact would hopefully increase tax revenues in counties that have NGOs operating under tax exempt qualification.

MEETING AND DATE ADOPTED BY SPONSORING ENTITY

Valley County Conservation District Board of Supervisors Regular Meeting, held August 13, 2025.

AUTHORIZED SIGNATURE(S) AND TITLE(S) *

Gene Granada, Chairman

Jeff Pattison, Vice Chairman

John Bach, Treasurer

Jody Mason, Secretary

Ron Stoneberg & Tyler Thievin, Supervisors