



Camp Senia



Tom Hauelk - Moose Lake
Cabin built in 1932.



Terry Julian - Hebgen Lake, Madison Arm. \$3,000 - \$7,000

Built in 1925; in the Family for 6 generations.



Lori Smithwick-Hahn, Seeley Lake



Jean Maek - Hebgen Lake cabin



Jim Atchison - Helgen Lake

Jane,

I don't suppose you'll ever be told by everyone that you are helping...but really you are doing us all a great service. Thank you very much. My wife and I are not on the records as owning the cabin in the picture. It has been in her family for about 70 years. It was built in the late '20s. It has been occupied and used every summer since it was built. The pictures were taken while standing in the road. There is about 15% more ground involved in the lease than in the photographs. All of the work (with the exception of digging the septic field several years ago) has been done by family including the work post-earthquake and digging the 30 foot well...by hand.

It wouldn't surprise me that most of the congress folks would think that the cabins in question are "summer homes" in some sort of grand sense. While there are much larger cabins on the shores of Hebgen Lake, not all are grand castles...some are small and humble, but loved just the same.

Thank you for doing all the work to get this message in front of congress.

Take care,
Jim

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PROPOSED AMENDMENT TO SB 542

BACKGROUND

The intent of SB 542- 2025 was to lower taxes on middle income citizens by imposing higher taxes on multi-million dollar second homes beginning in 2026. Caught up in the "second home" definition were family cabins on U.S. Forest Service lands. These cabins are completely unlike high-value second homes often owned by nonresidents who don't pay Montana income tax. While these owners may apply for a "Homestead Exemption" if they live on the property or rent it for more than 7 months, cabin owners with Forest Service permits do not qualify for these exemptions. This proposed Amendment would exempt these cabins from SB 542.

PROPOSED AMENDMENT

An Amendment to exempt from Senate Bill 542 all persons who hold a current U.S. Department of Agriculture, Forest Service, Term Special Use Permit for Recreation Residences in the State of Montana.

The Special Use Permit authorizes noncommercial recreational use on U.S. Forest Service land by the holder's immediate family and the holder's non-paying guests.

What are recreation residences (also known as permittees or cabins)?

1. Cabins have been on Forest Service land in Montana for over 100 years, dating back to 1915 when Congress passed the Term Occupancy Act to encourage recreational use of the national forests. (Act of March 4, 1915, 16 U.S.C. 497) The Act authorizes permits for using forest lands for private use, including cabins, hotels, summer homes, and what came to be known as recreation residences.
2. Recreation residences are privately owned cabins on Forest Service land. Cabin owners do not own the land, only the dwelling. Permits are issued for the use of the land for 20 years with no guarantee that the permits will be renewed. The permit is revocable and terminable. The permit is not real property and may not be used as collateral for a loan.
3. There are approximately 14,000 permittees throughout the U.S. There are nearly 1,000 permittees in Montana.
4. According to a survey by the National Forest Homeowners (NFH News, Fall 2021, Vol. 36, Number 3), **95% of cabins are older than 50 years**. Because of their age and contribution to history, many cabins have been recognized worthy of preservation by listing on the National Register of Historic Places.
5. Cabin owners pay taxes in the county where they are located.

Why should recreation residences be exempt from SB 542?

1. These rustic historic cabins have little in common with recent multi-million dollar second-home mansions in Montana. Most cabins were built decades ago. Many of them are humble one-story rustic log cabins, without basements or central heating, relying on wood-burning stoves in cold weather.
2. Cabin owners are subject to many conditions and restrictions spelled out in a 10-page Forest Service Special Use Permit and in a Special Uses Administration Handbook. For example, activities that are prohibited include advertising the cabin for rental and conducting any business, such as real estate sales, firewood sales, etc., from the recreation residence.
3. All plans for remodeling or updating must be approved by the Forest Service before the commencement of any work. A cabin owner must get prior approval for replacing a roof, windows, or deck. Cabins over 50 years old must also get approval from the State Historical Preservation Office. Approval can take as long as a year or two.
4. If the holder is contemplating selling the cabin, the holder must notify the Forest Service and provide a copy of the permit to the prospective purchaser. The purchaser must apply and obtain a new permit from the Forest Service and pay a transfer fee.
5. Cabin owners pay a user fee which is adjusted annually based on a rolling 5-year average of the rate of inflation. The fee is paid to the Forest Service.
6. Located on lakes, streams, and meadows throughout the forests of Montana, many are inaccessible and unusable in the winter. Some are even located behind locked gates regulated and monitored by the US Forest Service.

Summary

As it stands now the law does not distinguish between cabins with Forest Service permits and luxury real estate often owned by out-of-state residents who don't pay taxes in Montana. Forest Service cabins are a far cry from these luxury properties. Cabin owners must abide by many government-required conditions and restrictions that make them different from private property. These rustic cabins are unique and clearly not the intended target of Senate Bill SB 542.

All are dearly loved by families for their rustic nature, wholesome family enjoyment, and exposure to the natural world and beauty of Montana.

We would like to acknowledge Eric Dietrich, Associate Editor, Montana Free Press for his helpful and informative articles. (12/30/25, 01/05/26, 01/21/26)

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United States Department of the Interior
National Park Service

**National Register of Historic Places
Continuation Sheet**

Moose Lake Historic District

Name of Property
Granite County, MT
County and State

Name of multiple listing (if applicable)

Section number National Register Photographs

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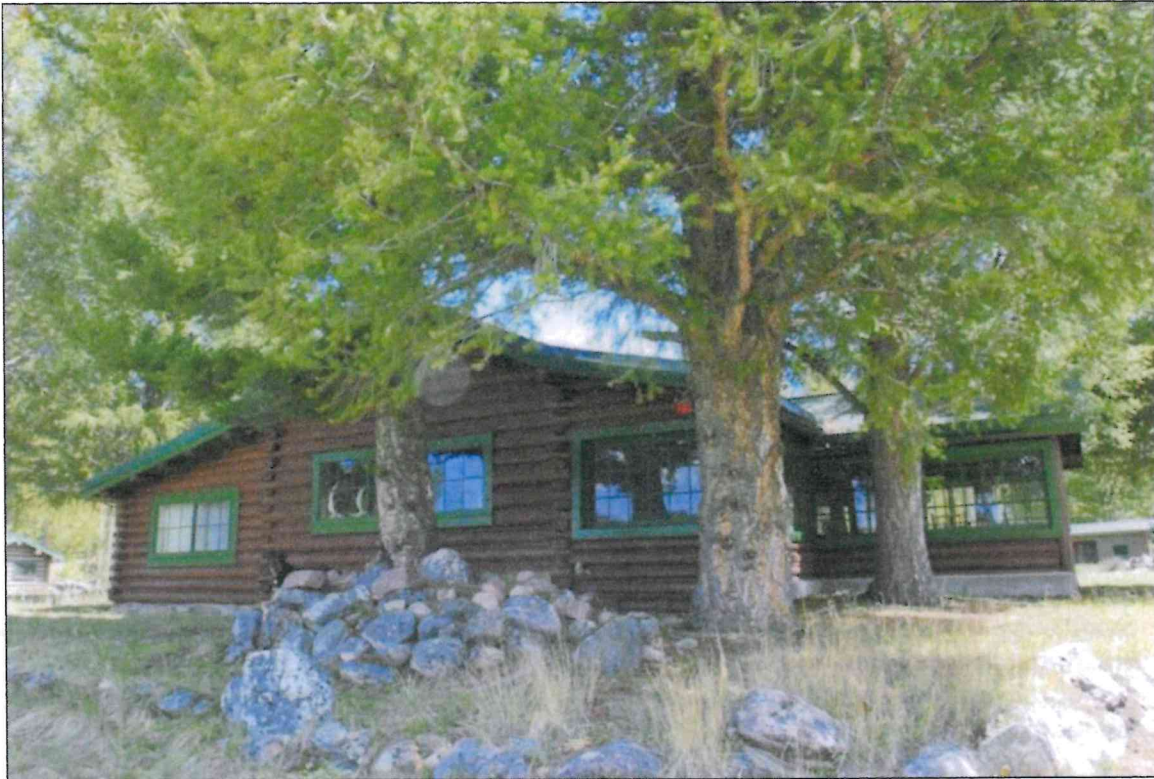


Photo #0007: The Moose Lake Historic District. Itter/Savage Cabin. West side. View to the east. Photo date: May 2017.

*Jane Van Dyk Cabin
Beaverhead - Deer Lodge Nat'l Forest*

Moose Lake Historic District
Name of Property

Granite County, MT
County and State

7. Description

Architectural Classification

(Enter categories from instructions.)

OTHER: Regional

OTHER: Log

Materials: (enter categories from instructions.)

Principal exterior materials of the property:

CONCRETE: block

ASPHALT (Roof)

WOOD: Log

Narrative Description

(Describe the historic and current physical appearance and condition of the property. Describe contributing and noncontributing resources if applicable. Begin with a **summary paragraph** that briefly describes the general characteristics of the property, such as its location, type, style, method of construction, setting, size, and significant features. Indicate whether the property has historic integrity.)

Summary Paragraph

The Moose Lake Historic District is a recreational cabin site located along the north shore of Moose Lake in the Pintler Mountains of southwest Montana. The site is set back from the shoreline and consists of nine buildings and a structure: the Itter/Savage Cabin, cookhouse, two sleeping cabins, a studio cabin, barn, outhouse, ice house (bathhouse), dock, and pump house. The historic district encompasses approximately 1.55 acres and sits in a clearing at the northern-most end of the Moose Lake. The district is occupied under a Forest Service special use permit first issued in 1928. The site is within the Beaverhead-Deerlodge National Forest, approximately 38 miles south of Philipsburg, the seat of Granite County, Montana.

Narrative Description

The Moose Lake Historic District is situated on the north slope above Moose Lake within the Middle Fork of Rock Creek drainage in the Pintler Mountains of southwestern Montana. The 1.55-acre district consists of ten buildings and structures enclosed by an artisan pole and stringer fence on the east and