

Class 2c Managed Forest Land

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Property Tax Fact Sheet 17

Fact Sheet

This property classification, enacted in 2008, provides a reduced class rate of 0.65 percent to forested property that is subject to a current forest management (stewardship) plan and that meets other requirements. There is no minimum term of enrollment; property will receive the reduced class rate as long as it is enrolled and continues to meet the necessary requirements.

What is it?

Property owners that own forested land and who actively abide by the prescriptions set forth in a qualifying forest management plan may receive a reduced class rate of 0.65 percent on any eligible land.

What are the qualifications?

To qualify for class 2c managed forest land, your property must meet the following conditions:

- Have at least 20 eligible acres of forested land (but can only enroll up to 1,920 acres statewide);
- Have a forest management plan that is registered with the DNR and less than 10 years old;
- Cannot be used agriculturally; and
- Cannot include property that is enrolled in the Sustainable Forest Incentive Act (SFIA) program, CRP, CREP, RIM, or the Green Acres program.

The 20 acre requirement is based on the aggregate of all eligible land on contiguous parcels, not a parcel-by-parcel basis.

Class 2c managed forest land property does not receive homestead benefits.

Do structures qualify for the classification?

The presence of a minor, ancillary structure does not disqualify a property from receiving class 2c. These structures are defined as sheds or other primitive structures that add minimal value and are not designed for residential use, the aggregate size of which is less than 300 square feet. The presence of water, sewer, electrical or gas service/hook ups, kitchen facilities, and separate bedroom areas, would all be signs that a structure is not a minor, ancillary structure.

Structures that do not qualify as a minor, ancillary structure require a minimum of 10 acres to be split off and assigned to the structure and classified according

to the use of the structure.

How do I apply?

Applications are available in your county assessor's office. Application must be made by May 1 to qualify for class 2c for the current assessment year, taxes payable the following year. For example, in order to qualify for class 2c for the 2010 assessment, you must apply by May 1, 2010. The classification will then affect your taxes payable in 2011.

You must have a valid forest management plan at the time of application. You cannot apply for the classification pending a forest management plan.

Can I sell the property once it is enrolled?

Yes. However, if ownership changes after a property is classified as 2c, the new owners will need to complete a new 2c application in order to continue to receive the classification, as well as provide an updated forest management plan that is registered in the new owner's name.

What information do I need to supply?

You must supply the assessor with a completed application, copies of property tax statements for all parcels being enrolled, and copy of a registered forest management plan that encompasses all the land that is being enrolled.

How do I get a Forest Management Plan?

Contact your local Department of Natural Resources (DNR) office or forester to learn about developing a forest management plan. Plan writers must be approved by the DNR.

What if I have questions?

For more information, or for answers to specific questions, contact your county assessor's office.