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## General Property Tax Procedures

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### General Property Tax Procedures

#### Introduction

Minnesota's property tax system is very complex and contains many unique features which affect how a property's market value and classification are translated into a taxable base upon which levies are assessed.

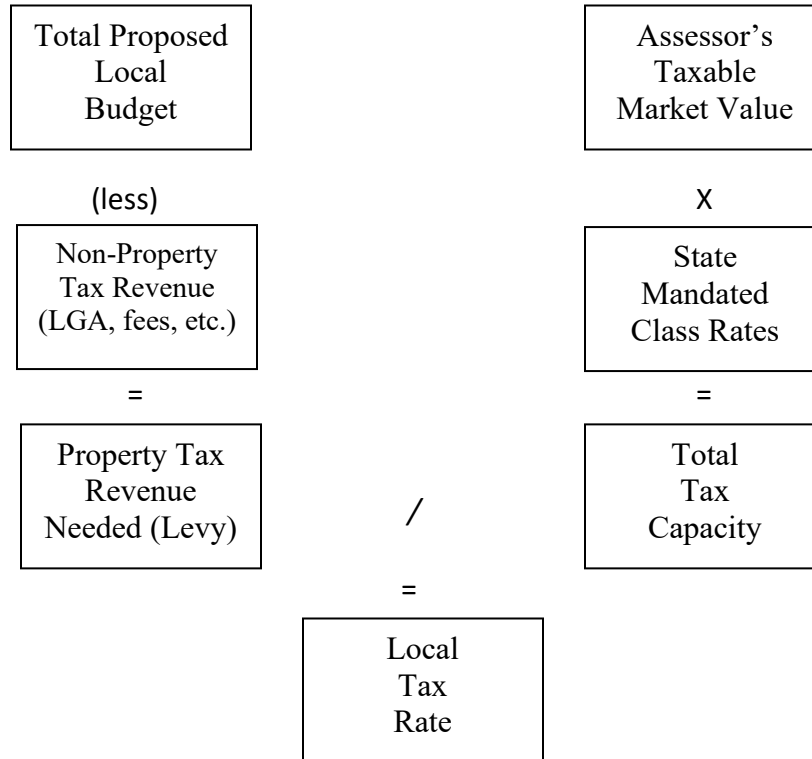
Module 6 focuses on the basic concepts of the actual property tax calculations, credits, and deferral programs that are available to taxpayers. Since tax calculations and collection are functions of county auditors and treasurers rather than county assessors, significantly more detailed information can be found in the [Auditor/Treasurer Manual](#) on the Department of Revenue website.

The final tax amount shown on a property tax bill is the result of numerous calculations and is largely a function of local spending decisions, local government aid, the mix of property types in a jurisdiction, etc. Individual property tax amounts collected are not in direct proportion to an individual property's market value.

- It is possible for a property's market value to increase and property's tax amount to decrease and vice versa.
- Some properties may be eligible for various credits, preferential classification rates, or tax programs which lower a property's bottom line tax amount paid each year.

Local revenues are not raised by increasing market values in a jurisdiction, nor are they decreased by lowering market values. Increasing or decreasing tax revenues can generally only be accomplished via increasing or decreasing the overall levy in a jurisdiction. That levy is then spread out amongst all taxable properties in the jurisdiction according to value in an ad valorem tax system and properties are taxed accordingly.

**General Property Tax Procedures**



Primary Statutory References: [103B.335](#), [275.066](#), [Chapter 428A](#), [Auditor/Treasurer Manual](#)

## General Property Tax Procedures

### General Steps for Local Tax Rate Calculation

1. **Computation of tax capacity** – the county auditor computes the net tax capacity for each parcel of property according to the statutory classification rates and the property's taxable market value. (TMV x Class Rate = NTC)
2. **Computation of tax rates** – The total amount to be levied against the net tax capacity by a jurisdiction is divided by the total net tax capacity of all taxable properties within the local taxing jurisdiction. The result is the jurisdiction's local tax rate. (Total Levy/Total NTC = Local Tax Rate %). This rate, when multiplied by each individual property's net tax capacity equals that property's base tax amount before any credits are applied.

Any amount certified to be levied against market value shall be divided by the total referendum market value of all taxable properties within the jurisdiction. The result is the jurisdiction's referendum market value rate (Total Referendum Levy/Total Referendum MV = Referendum MV Rate %). This rate is then multiplied by each individual property's referendum market value to determine the property's referendum tax amount before any credits.

3. **Adjustment of local tax rates** – after the local tax rate for a jurisdiction has been determined the auditor shall adjust the jurisdiction's local tax rate for disparity reduction aid, if the unique taxing area qualifies. This adjustment will reduce the local tax rate within the UTA for which the adjustment was calculated. Disparity reduction aid cannot reduce a qualifying UTA's tax rate below 90% ([section 273.1398](#)). You can find more information on the [Department of Revenue's Disparity Reduction Aid webpage](#).
4. **Estimates** – If a county auditor has not received cross county information regarding local tax rate or tax capacity information from the auditor in the other county by January 15 of any year, the auditor who has not received the necessary information may levy taxes for the overlapping district by estimating the local tax rate. The county auditor may request the assistance of the county assessor in doing so.
5. **Subsequent adjustments** – After the correct local tax rate or tax capacity information has been certified, the amount of taxes over- or under- levied must be computed and a notice must be sent to each affected taxing district. If the estimated levy exceeds the correct tax levy, the county treasurer will forward any excess money collected to the affected district and adjust the levy in the following year to compensate for the variance. If the estimated levy is less than the correct tax levy, the auditor shall adjust the levy in the following year to cover the shortfall pursuant to [section 275.075](#).
6. **Delivery of lists to treasurer** – on or before the first business day of March, the county auditor must deliver the list of taxes due to the treasurer. These lists serve as the authority for the treasurer to collect the taxes.

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## General Property Tax Procedures

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7. **Treasurer to publish tax rates** – After the county treasurer receives the tax lists from the county auditor, the treasurer must give 3 weeks published notice of all the tax rates for all general purposes and the levy amounts raised, for each specific purpose in the newspaper.
  
8. **Treasurer collects all taxes** – The county treasurer collects all taxes on the tax lists submitted by the auditor as well as the penalties, fines, or forfeitures received by any person or officer for the use of the county and credit them to the proper funds. Such items must be paid with US currency by check or money order drawn on a bank or other financial institution in the US. The county board may pass a resolution which authorizes the treasurer to impose a charge for any dishonored checks. The board may also pass a resolution to authorize other designees to accept payments of property taxes by credit card provided that a fee is charged for its use. The fee charged must be commensurate with the costs assessed by the card issuer.

For more specific information, please consult the [Auditor/Treasurer Manual](#)

Primary Statutory References: [273.1398](#), [275.08](#), [276.01](#), [276.015](#), [276.02](#), [276.04](#)

## General Property Tax Procedures

### Property Tax Credits

The law provides for a variety of different property tax credits which reduce the amount of property taxes that are actually paid by taxpayers. County auditors automatically calculate these credits and they are shown on the property tax statements for qualifying properties. Most of the credits require property owners to make some sort of application and meet certain requirements to qualify. The combination of all applicable property tax credits must not exceed the gross tax amount. This section is only meant to be a brief overview of these credits. Additional, more detailed information on all of these credits can be found in the [Auditor/Treasurer Manual](#).

### Agricultural Homestead Market Value Credit

#### Joint ownership interests

For properties with multiple owners, the amount of homestead is prorated dependent on the determinations made for fractionalizing the homestead. (or number of grantors of a trust that own the property).

The **maximum credit is \$490 prorated to the amount of homestead** applied to the property. To determine the fractionalization of the homestead, ownership as joint tenancy or tenancy-in-common factors into the proration.

- If the property is a joint tenancy, then homestead is based on the number of owners occupying the property and qualifying for homestead. For instance, if there are two owners, and one of the two (1/2) occupies the property, it receives 50% homestead.
- If the property is a tenancy in common, then the homestead is based on the number of owners occupying the property and must equate to their deeded interest in the property. For instance, if there are two owners, and one of the two occupies the property, but has a 90% deeded interest in the property, it receives a 90% homestead.

#### Applying first-tier value limit to agricultural parcels

For the 2023 assessment, the first \$2,150,000 of 2a land/buildings has a class rate of 0.50%. Any value above \$2,150,000 has a class rate of 1.00%. In this example, we will use the 2023 first-tier amount to calculate net tax capacities. First-tier values for the next assessment year are released by the department in November/December and posted on the [Agricultural Homesteads First-Tier Valuation Limit](#) website. For the 2024 assessment year, the first-tier value is \$3,500,000.

The first-tier value limit applies to the base parcel, then to the next most-contiguous parcel (of the highest value, if multiple parcels are directly contiguous to the base).

## General Property Tax Procedures

For fractional base homesteads, the first-tier amount is also fractionalized.

- If the base parcel or established main parcel is 100% homestead, the first tier is \$2,150,000.
- If the base parcel or established main parcel is fractionalized, so is the tier. For example:
  - If the base receives 50% homestead, that property owner's first tier is \$1,075,000.
  - If the base receives 25% homestead, that property owner's first tier is \$537,500.

### Agricultural Homestead Credit

The Agricultural Homestead Credit applies only to the following:

- Homesteaded class 2a agricultural land (which may sometimes be classified as 1b)
- Homesteaded class 2a agricultural buildings
- Contiguous class 2b rural vacant land that is part of the agricultural homestead, and is under the exact same ownership

Regular and special agricultural homesteads may receive the credit on eligible property. The credit **does not** apply to any other classifications – 1a residential homestead, 3a commercial, 4bb non-homestead, etc.

### Applying the Agricultural Homestead Credit

This credit applies to homesteads rather than to specific units or parcels. Therefore, the credit extends to linked parcels and it is computed on the whole homestead. (Not as separate credits for each parcel.)

Follow these four rules when applying the credit (see Minnesota Statutes, section 273.1384):

1. The credit only applies to reduce taxes based on local net tax capacity ("NTC taxes").
2. If the credit exceeds the first-tier homestead NTC taxes on the base parcel, the excess applies to the NTC taxes on homestead value over the first tier.
3. If the credit exceeds the total NTC taxes on the base parcel, the excess applies to the NTC taxes on the next linked parcel (the closest one, whether it's in the same county or a different county.)
4. If the credit exceeds the NTC taxes on the agricultural land, the excess applies to the taxes on the HGA. (Excess credits only apply to class 2a/2b homestead property.)

### Calculating the credit amount

The Agricultural Homestead Credit is equal to 0.3% of the first \$115,000 of the taxable market value (TMV) of the agricultural **land** plus 0.1% of the agricultural **land** TMV above \$115,000.

$$(\text{First } \$115,000 \text{ TMV} \times 0.3\%) + ([\text{Total TMV} - \$115,000] \times 0.1\%) = \text{Credit Amount}$$

Do not include the value of the HGA when calculating the credit. (The HGA is not used at all in the calculation.)

The maximum credit for each homestead is limited to \$490 at a market value of \$260,000.

**General Property Tax Procedures**

**Fractionalization of the credit**

If property is a fractional homestead or has more than one homestead record due to joint ownership, the credit is calculated on a fractional market value. That fractional value is based on the percentage of homestead for each owner who qualifies for the credit. For example:

- For a full homestead with a taxable market value of \$300,000, the credit is calculated on the full value (\$300,000).
- For a half-homestead on the same \$300,000 property, the credit is calculated on half of the taxable market value (\$150,000).

Property owners decide for their own purposes whether to own a property in joint tenancy or as tenants in common. For property tax classification purposes, homestead is based on use: a property that is owned and occupied by an owner. It does not take into account unique shares of ownership interest.

Statute directs us to calculate the Agricultural Homestead Credit on the amount of market value corresponding to the percentage of homestead. This percentage is based on the number of owners of a property (or the number of grantors if a trust owns a property). When the property is owned as a joint tenancy, that percentage is calculated by dividing the total by the number of owners to determine each owner's percentage. When the property is owned as a tenancy in common, the percentage is determined based on the deeded percentage of ownership to each owner.

**Example**

Two brothers (Eric and Pierre) jointly own a parcel of property; each also individually owns other agricultural property. Pierre does not homestead his property.

Owner: Eric	Owner: Eric & Pierre	Owner: Pierre
Homestead: 100%	Homestead: 50%	Homestead: 0%
Value: \$100,000	Value: \$100,000	Value: \$100,000

In this example:

- Eric receives a credit based on the \$150,000 value in his chain: \$100,000 on his established main parcel plus one-half of the value on the jointly owned parcel (\$50,000).
- Pierre does not qualify for a credit (no homestead on either his or the jointly owned property).

## General Property Tax Procedures

### Example: Two Related Individuals, Fractional Homestead

Wilbur and Ed are brothers who own agricultural properties.

#### Parcel A

- Owned by: Wilbur
- Size/Class: 20 acres, 2a agricultural homestead
- Contains Wilbur's homestead residence
- EMV:
  - HGA = \$76,000
  - Remaining 19 acres = \$115,000

#### Parcel B

- Owned by: Ed
- Size/Class: 3,010 acres, 2a agricultural homestead
- Contains Ed's homestead residence
- EMV:
  - HGA = \$76,000
  - Remaining 3,009 acres = \$1,900,000

#### Parcel C

- Owned by: Wilbur and Ed jointly
- Size/Class: 20 acres, 2a agricultural
- EMV: \$110,000

#### Parcel D

- Owned by: Wilbur and Ed jointly
- Size/Class: 20 acres, 2a agricultural
- EMV: \$116,000

None of the parcels are contiguous, but all are within four cities/townships of each other. For this example, we assume Parcel C is most contiguous to Parcels A and B.

### Determine Agricultural Homestead Credit

To determine the total Agricultural Homestead Credit, we must know the total value amounts and homestead amounts.

Remember, if a parcel is fractional homestead or jointly owned, the credit is calculated on the percentage homestead for the qualifying owner.

**Note:** Parcels C and D are 50% homestead for each Wilbur and Ed. The credit is calculated on 50% of the value for each owner.

## General Property Tax Procedures

### Calculate Wilbur's credit amount

To calculate Wilbur's credit, we must first determine how much of the land value in his base and linked parcels to use.

### Calculate the Total Land Value Used (Wilbur)

Parcel	Land Value (TMV)	Land Value Used for Wilbur
Parcel A (100% homestead to Wilbur)	\$115,000	\$115,000
Parcel C (50% homestead to Wilbur)	\$110,000	\$55,000*
Parcel D (50% homestead to Wilbur)	\$116,000	\$58,000*
<b>Total Value Used for Wilbur's Credit</b>	<b>N/A</b>	<b>\$228,000</b>

\* Wilbur's homestead is 50% of the TMV, so 50% of the TMV is used to calculate the credit.

### Calculate the Credit (Wilbur)

The credit is equal to 0.3% of the first \$115,000 of the property's TMV plus 0.1% of the property's TMV in excess of \$115,000.

$$(\text{First } \$115,000 \times 0.3\%) + ([\text{Total TMV} - \$115,000] \times 0.1\%) = \text{Credit}$$

$$(\$115,000 \times 0.003) + ([\$228,000 - \$115,000] \times 0.001) = \text{Credit}$$

$$\$345 + (\$113,000 \times 0.001) = \text{Credit}$$

$$\$345 + \$113 = \mathbf{\$458}$$

Wilbur's total credit for his homestead chain is \$458.

### Calculate Ed's Credit Amount

To calculate Ed's credit, we must first determine how much of the land value in his base and linked parcels to use.

### Calculate the Total Land Value Used (Ed)

Parcel	Land Value (TMV)	Land Value Used for Ed
Parcel B (100% homestead to Ed)	\$1,900,000	\$1,900,000
Parcel C (50% homestead to Ed)	\$110,000	\$55,000*
Parcel D (50% homestead to Ed)	\$116,000	\$58,000*
<b>Total Value Used for Ed's Credit</b>	<b>N/A</b>	<b>\$2,013,000</b>

\* Ed's homestead is 50% of the TMV, so 50% of the TMV is used to calculate the credit.

**General Property Tax Procedures**

**Calculate the Credit (Ed)**

The credit is equal to 0.3% of the first \$115,000 of the property’s TMV plus 0.1% of the property’s TMV in excess of \$115,000.

$$(First \$115,000 \times 0.3\%) + ([Total\ TMV - \$115,000] \times 0.1\%) = Credit$$

$$(\$115,000 \times 0.003) + ([\$2,013,000 - \$115,000] \times 0.001) = Credit$$

$$\$345 + (\$1,898,000 \times 0.001) = Credit$$

$$\$345 + \$1,898 = \mathbf{\$2,243} *$$

*\* Because this amount (\$2,243) exceeds the maximum credit, the \$490 limit applies.*

Ed’s total credit for his homestead chain is \$490.

**Apply the Credit**

The Agricultural Homestead Credit applies first to the base parcel. If the credit exceeds taxes on the base parcel, it then applies to the next most-contiguous parcel (in the same order as you apportioned the agricultural first-tier value).

Do **not** fractionalize the credit by value among the parcels in a homestead chain. A taxpayer can benefit from several credits before the Agricultural Homestead Credit is applied. This means a given parcel may not have any further tax to reduce if we fractionalize the credit among the parcels.

This credit can apply to any parcel in the chain of agricultural homestead parcels. However, it always starts with the base parcel so taxpayers receive their maximum tax reduction throughout their chain.

For cross-county agricultural homesteads, if you use the property owner’s credit in your county and have remaining credit, you need to share remaining credit amounts with the other county. The county with the base parcel should apply as much of the Agricultural Homestead Credit as possible within that county. (Because the home county knows the most about a property owner’s agricultural homestead chain – fractionalized base homestead, HGA tax remaining, blind/disabled information, etc.)

To apply the credit in this example, we assume a 100% combined local tax rate for all parcels.

## General Property Tax Procedures

### Apply the Credit to Base Homestead Parcels

The Agricultural Homestead Credit applies to land first, so we apply it **only to land** (and not to HGA) on Wilbur's and Ed's base parcels.

#### Parcel A – Wilbur's base parcel (100% homestead)

Tax Calculation	HGA	Land	
Net Tax Capacity	\$456	\$575	
Local Tax Rate	100%	100%	
Gross Taxes	\$456	\$575	
Agricultural Homestead Credit	N/A	(-\$458)	
Tax Remaining	\$456	\$117	
<b>Net Tax Parcel A</b>	<b>\$456</b>	<b>+ 117</b>	<b>= \$573</b>

There is still a tax on Parcel A after the credit. Since Wilbur's entire credit was used on Parcel A, no credit carries over to Parcels C or D in his chain.

#### Parcel B – Ed's base parcel (100% homestead)

Tax Calculation	HGA	Land	
Net Tax Capacity	\$456	\$9,500	
Local Tax Rate	100%	100%	
Gross Taxes	\$456	\$9,500	
Agricultural Homestead Credit	N/A	(-\$490)	
Tax Remaining	\$456	\$9,010	
<b>Net Tax Parcel B</b>	<b>\$456</b>	<b>+ 9,010</b>	<b>= \$9,466</b>

There is still a tax on Parcel B after the credit. Since Ed's entire credit was used on Parcel B, no credit carries over to Parcels C or D in his chain.

**General Property Tax Procedures**

**Apply the Credit to Linked Parcels**

In this scenario, there is no agricultural credit left to apply to Parcels C or D. Therefore, we do not need to carry over or fractionalize excess credit to the jointly owned parcels.

**Parcel C**

Tax Calculation	Land
Net Tax Capacity	\$625
Local Tax Rate	100%
Gross Taxes	\$625
Agricultural Homestead Credit	N/A
<b>Net Tax Parcel C</b>	<b>\$625</b>

**Parcel D**

Tax Calculation	Land
Net Tax Capacity	\$870
Local Tax Rate	100%
Gross Taxes	\$870
Agricultural Homestead Credit	N/A
<b>Net Tax Parcel D</b>	<b>\$870</b>

**Note:** If (and only if) there is excess credit after applying to the base parcels, we apply the remaining credit to the next most-contiguous property (in the same order that you apply the first-tier homestead classification rate).

Primary Statutory Reference: [273.1384, subd. 2](#)

## General Property Tax Procedures

### State General Property Tax

The State General Property Tax was enacted by the legislature in 2001, beginning with taxes payable in 2002, when the state took over a large portion of general education funding. Revenues from this levy go into the state’s general fund.

The amount raised is determined by the Legislature.

This tax is collected by the counties but remitted to the state after collection.

Each year, by October 1, the Commissioner of Revenue announces the preliminary state general tax rate for the following year. The final rate is issued by January 1 of the year in which the taxes are payable.

The following property classifications are subject to the state general tax:

1. Class 1c – Commercial Seasonal Residential Recreational (Ma & Pa resorts) – only the value in tier 3 (over \$2,300,000) is subject to the state general tax.
2. Class 3 – Commercial/Industrial and Public Utility property **except** what is defined as electric generation public utility machinery and any property of the Minneapolis-St. Paul International Airport and Holman Field in St. Paul – the first \$150,000 of market value is excluded from state general taxes for taxes payable in 2023 (prior to the change it was \$100,000)
3. Class 4c(1) Commercial Seasonal Residential Recreational property (resorts).
4. Class 4c(12) Non-Commercial Seasonal Residential Recreational property (cabins and any vacant land or manufactured homes classified as such). **For the purposes of calculating the state general tax only, the net tax capacity property classified as cabin property has the following classification rate structure:**

<b>1<sup>st</sup> \$76,000</b>	<b>x</b>	<b>.40%</b>
<b>\$76,001 - \$500,000</b>	<b>x</b>	<b>1.00%</b>
<b>Over \$500,000</b>	<b>x</b>	<b>1.25%</b>
5. Class 4c(3)(ii) Qualifying Non-Profit Community Service Oriented Organizations that make charitable donations at least equal to their previous year’s property taxes and which allow the public to use the property for events free of charge.
6. Class 5(1) Unmined Iron Ore property.

## General Property Tax Procedures

Notwithstanding [section 273.425](#) (adjustment of levy) the entire tax capacity of property taxed at the average local tax rate in Minnesota Statutes, [section 273.42, subdivision 1](#) (tax rate; payment) is subject to the state general property tax. The entire proceeds of the state tax levy for each property must be distributed to the state. No portion of the proceeds from the state on such property is distributed within the counties.

Primary Statutory Reference: [275.025, 273.42](#)

### Sample Calculation – State General Tax Payable in 2022

A commercial property (class 3a) has a taxable market value of \$110,000 for the 2021 assessment. The state general property tax rate changes annually and can be found on the [department's website](#). For taxes payable in 2022, only the first \$100,000 is excluded from property tax (for taxes payable in 2023 it changes to the first \$150,000)

### Net Tax Capacity Calculation

TMV = \$110,000

Class rate for Class 3a =

1<sup>st</sup> \$100,000 @ 0.00%

Over \$100,000 to \$150,000 @ 1.50%

State general net tax capacity =  $$(110,000 - 100,000) \times 1.50\% = \$10,000 \times 1.50\% = \$150$

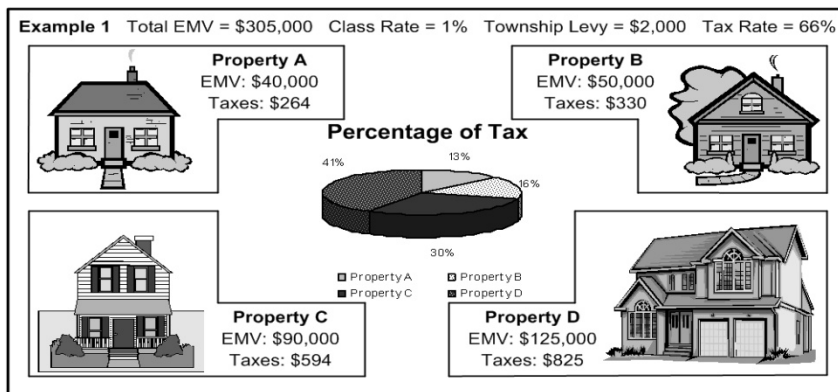
### State General Property Tax Calculation –

$\$150 \times .36289 = \mathbf{\$54.43}$  State General Tax

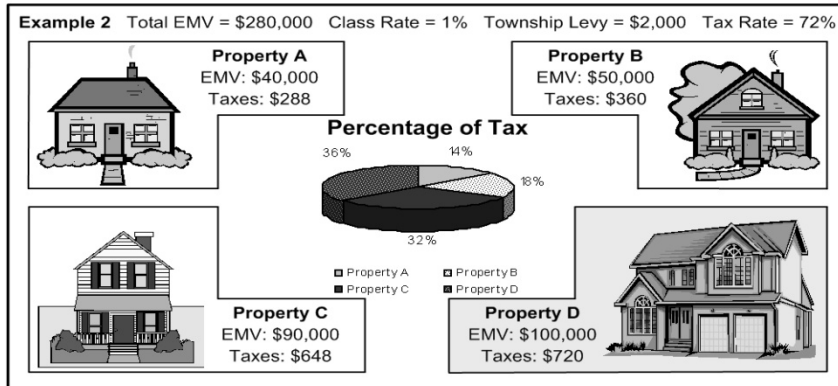
## General Property Tax Procedures

### How Value Changes Affect Property Taxes

After all the different rates and credits have been calculated by the auditor, the levies are spread amongst all taxable properties in the taxing jurisdiction according to their taxable market values. So how do fluctuating market values affect property taxes? The examples shown below are based on a town consisting of four class 4bb residential non-homestead properties. While no such town exists, the small tax base is used to illustrate how value changes may affect individual taxes for each house. As the tax base becomes larger, value changes will not affect taxes as dramatically as the examples shown here. Even if a value change results in a few less dollars for an appellant and a few more dollars shared by all properties in the jurisdiction, it should be noted that all value and classification increases, reductions, and exemptions will ultimately impact all taxpayers in the jurisdiction.

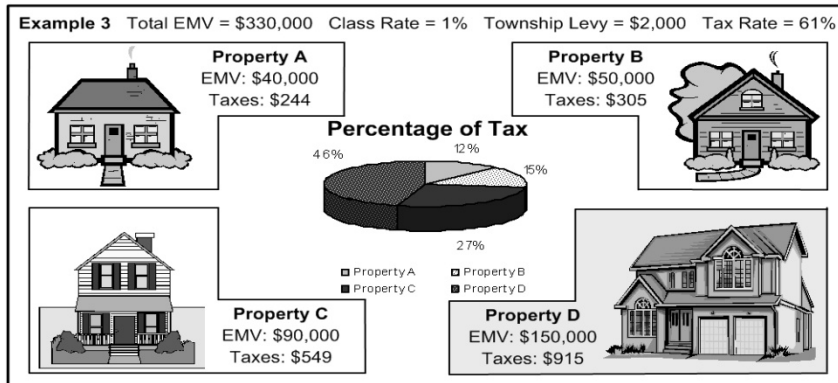


**Example 1**  
The values and corresponding share of the tax burden for the four properties before the meeting of the Local Board of Appeal and Equalization.



**Example 2**  
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board reduced his value by \$25,000.

The example shows how the change affects the share of the tax burden for the four properties.



**Example 3**  
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board raised his value by \$25,000.

The example shows how the change affects the share of the tax burden for the four properties.

**General Property Tax Procedures**

**Basic Tax Calculation Formula**

$$\begin{array}{ccccccc}
 \boxed{\text{Taxable Market Value}} & & \boxed{\text{Classification Rate}} & & \boxed{\text{Local Tax Rate}} & & \boxed{\text{Base Tax (before credits)}} \\
 & \times & & \times & & = & \\
 \end{array}$$

$$\boxed{\text{Base Tax (before credits)}}$$

—

$$\boxed{\text{Applicable Credits}}$$

$$\boxed{\text{Operating Referendum Tax}}$$

+

$$\boxed{\text{Bonding Referendum Tax}}$$

+

$$\boxed{\text{State General Tax}}$$

=

$$\boxed{\text{TOTAL PROPERTY TAX}}$$

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## General Property Tax Procedures

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### Truth in Taxation Process

The county auditor is generally calculating all the rates and amounts described throughout the previous pages as part of the “Truth in Taxation Process.” This process was developed in the late 1980s in an effort to provide more transparency into the property tax process. There are four broad components to the process:

1. Certification of proposed levies
2. Preparation and delivery of parcel-specific Notices of Proposed Property Taxes
3. Public notice – applies to all taxing jurisdictions except towns.
4. Public meetings – applies to cities with population over 500, counties, metropolitan special taxing districts, fire protection and ambulance special taxing districts established under chapter 144F, regional library authorities established under section 134.201,, and school districts.

If assessors are seeking additional information regarding the Truth in Taxation process, please consult the [Auditor/Treasurer Manual](#) and the Truth-in-Taxation webpage for additional information.

### Tax Statements

After the Truth in Taxation process is completed, final budgets are adopted, and final levies are certified to the Department of Revenue, the county auditor finalizes tax rate calculations and calculates final tax statements.

For more detailed descriptions of the calculations of taxes, aids, and credits consult the [Auditor/Treasurer Manual](#).

Primary Statutory References: [277.01](#), [279.01](#), [275.065](#), [276.04](#), [Auditor/Treasurer Manual](#)

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## Property Tax Refund

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### Homestead Credit Refund

Homestead credit refunds are intended to provide property tax relief to those whose property taxes are relatively high compared to their household incomes, or to those whose property taxes increase greater than a certain percentage from one year to the next. In 1975, the State of Minnesota began offering property tax relief to homeowners from the state's general fund. Renters may also qualify because a portion of their rent goes to pay property taxes on their residence. This percentage is statutorily determined by the legislature.

The Homestead Credit Refund is not administered by the Property Tax Division of the Department of Revenue because it is not technically considered a "property tax program." Rather, it is an income tax program and is administered by the Income Tax Division of the department. Both renters and homeowners must file the M1PR form with the department to apply for property tax refunds.

### Special Property Tax Refund ("Targeted Refund")

If the property taxes payable on a homestead property increase by more than 12 percent over the property taxes payable in the prior year on the same homestead property, if the property is owned by the same owner on January 2 of both years, and the amount of that increase is \$100 or more, the homeowner may be eligible for a special property tax refund. However, any increase due to new improvements or the termination of any valuation exclusions is not eligible. There is no household income limit for this refund. The amount of the refund is 60 percent of the property tax increase in excess of the greater of a 12 percent increase or \$100. The maximum refund allowed is \$1,000.

It should be noted that neither the owner nor the related occupant of a property which is classified as a relative homestead under Minnesota statutes, [section 273.124, subdivision 1, paragraph \(c\)](#) may claim a property tax refund under [Chapter 290A](#).

Primary Statutory References: [273.124](#), [Chapter 290A](#)

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## Special Property Tax Programs

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### Special Property Tax Programs

The following section highlights special property tax programs.

#### Senior Citizens' Property Tax Deferral Program

Recognizing that Minnesota's system of ad valorem property taxation does not adequately recognize the unique financial circumstances of homestead property owned and occupied by low-income senior citizens, the Minnesota Legislature declared it to be in the public interest of the state to stabilize tax burdens on homestead property owned by qualifying low-income senior citizens through a deferral of certain property taxes. The deferral becomes a lien on the property.

The Senior Citizen Property Tax Deferral (SCPTD) program was established to help senior citizens who were having difficulty paying their property taxes. For more detailed information on the Senior Citizen Property Tax Deferral Program consult the [Auditor/Treasurer Manual](#) and the [Property Tax Deferral for Senior Citizens](#) webpage.

Primary Statutory References: [290B.09](#)

#### Sustainable Forest Incentive Act (SFIA)

The Sustainable Forest Incentive Act (SFIA) is a statewide program meant to promote sustainable forest resource management on the state's private and public land by encouraging the state's forest landowners to make a long-term commitment to sustainable forest management. The framework for the SFIA program is found in Minnesota Statutes, [Chapter 290C](#). The program provides for incentive payments to be made to enrolled forest owners who practice long-term sustainable forest management as provided in an approved forest management plan. Many forest owners are still able to harvest timber while enrolled in the program.

The Department of Revenue receives applications for the SFIA program. The program is co-administered with the Department of Natural Resources (DNR). It is also important for assessors to be knowledgeable of the qualifications and requirements of the SFIA program so that the program can be administered properly and in accordance with the law. Assessors should be able to identify what property in their specific county is enrolled in the SFIA program. Although the Department of Revenue and DNR administers the SFIA program, assessors are in the best position to know if a property enrolled in the SFIA program is being used appropriately and continuing to meet all necessary requirements. If an assessor becomes aware of a property enrolled in the SFIA program that seemingly does not meet the requirements, the Department of Revenue should be contacted.

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Landowners who own forest land, which will most likely be classified as class 2b rural vacant land, and have a forest management plan for their land, must record a restrictive covenant with the county recorder pledging not to develop their land in a manner inconsistent with the requirements and conditions of the SFIA program. After the covenant is recorded, landowners may apply to the Department of Revenue for enrollment. Once they are accepted into the program, the landowner will be mailed a certification letter each year which they must sign and return that indicates they are abiding by the provisions of the program. The landowner then receives an incentive payment each year shortly after October 1.

As part of the SFIA program, the entire Tree Growth Tax Law was repealed with taxes payable in 2003. This means that assessors in counties which had Tree Growth land should have reassessed the property and placed it back on the tax rolls for the 2002 assessment year. In addition, any land under an Auxiliary Forest Contract may have been converted to the SFIA program beginning with the 2002 assessment for taxes payable in 2003.

### Definitions

**Approved plan writers** are natural resource professionals who may be self-employed, employed by private companies or individuals, nonprofit organizations, local units of government, or public agencies which are approved by the Commissioner of the DNR. Anyone determined to be a certified forester by the Society of American Foresters has also been deemed to have met the standards to be an approved plan writer. Each approved plan writer has a unique identification number which is issued by the DNR.

A **claimant** is an ownership entity which may be an individual person, fiduciary, estate, trust, partnership, corporation, etc. who owns forest land in Minnesota and files an application for the SFIA program. For the purposes of penalties for removal, a claimant also includes any person bound by the covenant. No more than one claimant is entitled to an incentive payment with respect to any tract, parcel or piece of land enrolled in the program. When two or more people own the land, both owners must determine between them which one may claim the payments. Owners of land do not have to be Minnesota residents.

**Forest land** is defined for the purposes of SFIA as land containing a minimum of 20 contiguous acres (50% forested) for which the owner has implemented a forest management plan that was prepared or updated within the past ten years by an approved plan writer. Acres are considered to be contiguous even if they are separated by a road, waterway, railroad track, or other similar intervening property.

Forest land does not include any land that becomes subject to a conservation easement funded under section 97A.056 (the Lessard Sams Outdoor Heritage Council statute) or any similar permanent easement conveyed to a governmental or nonprofit entity (conservation easement) after May 30, 2013.

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At least 50 percent of the contiguous acreage must meet the definition of “forest land” in [section 88.01, subdivision 7](#), which states that the land is at least 10 percent stocked by trees of any size and capable of producing timber, or of exerting an influence on the climate or on the water regime; or land from which the trees described above have been removed to less than ten percent stocking and which has not been developed for other use; and afforested areas.

The land **cannot** be:

- used for residential purposes;
- used for agricultural purposes including pasture, hayfields, and cropland;
- land enrolled in Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP), Conservation Reserve Program (CRP), Green Acres or Ag Preserves; or
- land improved with such things as pavement, sewer, campsite, or any road, other than a township road, used for purposes not prescribed in the forest management plan. The one exception to this rule is that a paved road that is under an easement or lease with the state of Minnesota or other political subdivision may be included.
- land which includes other improvements which are not required for forest management activities; and
- land enrolled in Class 2c Managed Forest Land.

Camping is allowed on SFIA-enrolled land so long as it does not alter the management of the surrounding area.

A **conservation easement** is a voluntary legal agreement between a landowner and another person or organization (the easement holder). It limits certain uses of the property to conserve natural or scenic benefits provided by the land – such as wildlife habitat, open space, etc. The land still belongs to the landowner, who retains the right to sell the land or pass it on to heirs.

Conservation easements may be purchased by the easement holder or donated by the landowner. In Minnesota, some common easement holders include the DNR, Board of Soil and Water Resources (BWSR), Minnesota Land Trust, and Ducks Unlimited. SFIA is not a conservation easement.

A **forest management plan** is a written document which provides a framework for site-specific healthy, productive, and sustainable forest resources. The plan must be prepared by a DNR-approved plan writer and registered with the DNR. Plans must be updated every 10 years to remain eligible for SFIA payments. For more information on forest management plans, visit the [DNR website](#).

**Timber harvesting and forest management guidelines** were developed under Minnesota Statutes, [section 89A.05](#) and adopted by the Minnesota Forest Resources Council. These guidelines go in effect at the time the parcel of property is enrolled in the SFIA program.

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A **minor, ancillary structure** is a shed or primitive structure, that is less than 300 square feet and is not used residentially. The structure can be used recreationally for hunting/other recreational outdoor activities. You can find more information on a minor, ancillary structure in Module 3 of the Property Tax Administrator's Manual.

Primary Statutory References: [290C.02](#); [88.01, subd. 7](#); [273.13, subd. 23](#); [89A.05](#)

### Eligibility Requirements

Property owners may be eligible to enroll qualifying "forest land" covered under a forest management plan ("forest stewardship plan") into the SFIA program if all of the following requirements are met:

- The property owner owns 20 or more contiguous acres of land in Minnesota, of which at least 50 percent is considered "forest land" (see definitions). An owner may include private individuals, corporations, partnerships, etc.—both residents and nonresidents of Minnesota. However, there can only be one claimant per parcel of land. If the land is owned by multiple people, the owners must decide which one will receive the incentive payment.
- There are no delinquent property taxes owed on the land prior to enrolling, and the taxes must remain current while enrolled in the program.
- The land must have an active forest management plan in place that was prepared by an approved plan writer within the past ten years. The plan writer must be approved by the DNR. All management activities prescribed in the plan must meet the recommended timber harvesting and forest management guidelines created by the Minnesota Forest Resources Council.
- Property owners must annually certify that the land is not enrolled in Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP), Conservation Reserve Program (CRP), Green Acres or Ag Preserves or 2c Managed Forest Land.
- The enrolled acres of land cannot be used for residential or agricultural purposes.
- Property owners enrolling more than 1,920 acres or land in a conservation easement in SFIA must allow motorized access on established and maintained roads and trails, unless the road or trail is temporarily closed for safety, natural resource, or road damage reasons. The property owner must also allow year-round, non-motorized access to fish and wildlife resources on enrolled land except within one-fourth mile of a permanent dwelling or during periods of high fire hazard as determined by the commissioner of DNR.
- Property owner must agree to be enrolled in the program for a minimum of the full length of their covenant (8, 20, or 50 years).  
**Note:** The land does not drop out at the end of the covenant length. After half of the covenant length has passed, the property owner may ask to withdraw the land from the program. The withdrawal process is discussed later in this section.
- The covenant runs with the land. Any new owners must abide by the covenant. The new owner may apply for inclusion into the SFIA program to receive the incentive payment.

## Special Property Tax Programs

If the property meets all the qualifications for enrollment, the property owner must then record a covenant with the county recorder's office (or registrar for registered land) in which the land is located pledging not to develop the land. The covenant includes all parcels (of a specific property owner) in the county that will be enrolled in the SFIA program, even if the parcels are not contiguous. The covenant remains in effect for a minimum of the full length of the covenant (8, 20, or 50 years).

Open water, including rivers, that are *less than three acres in size* can be included as part of the forested land. Larger areas must be excluded. Marshes and other wetlands which are not capable of growing trees, but due to their existence have a significant impact on forested land, are eligible for SFIA. This also includes land that may have been an agricultural field in the past, but has recently been planted for reforestation.

A building or structure used *exclusively* for forest management activities may be included. An example would be a shed or building that only houses equipment used for forest management activities. If the building also is used as a temporary or permanent dwelling or is used for storage of items not regularly used for forest management purposes, the land must be excluded (house, barn, cabin, etc.).

If any portion of a property has improvements which are not necessary for sustainable forest management, they must be deducted from the total acreage on the plan. The minimum deduction is three acres for each area excluded. After deductions for exclusions there must be a minimum of 20 contiguous acres to be eligible. After the minimum contiguous acres (20) are met, additional tracts may be included in the same plan, even if they are not contiguous.

**Note:** There are different requirements for the SFIA program and the 2c Managed Forest Land classification. Please review Class 2c Managed Forest Land requirements in [Module 3](#).

Primary Statutory Reference: [290C.03](#)

### Covenants

Prior to applying to the Department of Revenue, applicants must record an SFIA covenant in the county where the property is located. Copies of the covenant form are available on the Department of Revenue's [website](#) under "how do I enroll".

### What is a covenant?

A covenant is a set of obligations or requirements placed on the land. The SFIA program rewards landowners for keeping forests as forests under an SFIA covenant. The covenant states that it is binding on the claimant and anyone who buys or inherits the land, and that it runs with the land for a term minimum of the full covenant length. The covenant is basically a promise by the landowner that the land is not and will not be used or developed in violation of the provisions of the forest management plan or SFIA program. The covenant includes a legal description that encompasses all the forest land that the claimant wishes to enroll.

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## Special Property Tax Programs

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**Note:** A covenant is not a forest management plan. Landowners must also have a forest management plan to be enrolled in SFIA. For details, see Forest Management Plans in this section.

## Special Property Tax Programs

### What covenant lengths are available?

Property owners may now choose from an 8-, 20- or 50-year covenant.

- All land enrolled in SFIA in 2017 is in an 8-year covenant.
- That land will remain in an 8-year covenant unless the property owner changes it.
- They may change to a 20- or 50- year covenant (for land enrolled in 2017) until May 15, 2019.

**Note:** For land in a conservation easement, that land is limited to an 8-year covenant.

Property owners may choose a different covenant length for different parcels of land enrolled in SFIA, but all acres in one parcel must have the same covenant length. Also, property owners do not get credit for time spent in an old covenant (8 year). For example, if they record an 8-year covenant on a parcel in 2014 and they change to a 20-year covenant in 2018, the parcel must remain in the new covenant until 2038 at a minimum.

The covenant remains in effect for a minimum of the length of the covenant. If land is requested to be removed from the program before it has been enrolled for the full length of the covenant, the covenant remains in effect for that full length (8, 20, 50 years) from the date recorded. Claimants do have the option to immediately terminate the SFIA covenant without having to meet the program withdrawal requirement if there is a reduction in payments due to changes in the payment formula more than 10%.

If land that has been enrolled for half the duration of the covenant (4, 10, 25 years) or more is removed from the program for any reason, there is a waiting period before the covenant terminates. The waiting period is another 4, 10, or 25 years, depending on the length of the covenant.

For example, those property owners who enrolled in 2009 under an 8-year covenant for incentive payments made in 2010 were eligible to apply to be removed from the program beginning in 2013. Those who chose that option and made timely application were provided with a release of covenant in January 2018. The release of covenant must then be recorded in the county where the property is located to fully release the land from the requirements of the program.

There are a few cases when land can be removed early, such as if property enrolled in SFIA:

- is acquired for a public purpose (e.g. a road or other public use).
- if the land is encumbered with a permanent conservation easement at least as restrictive as the covenant.
- if it is acquired or leased to the state or political subdivision for a paved trail.
- if payment amounts are reduced due to a formula change or executive action.

The covenant is terminated at the same time that the land is removed from the program without penalty. For more information on how to request withdrawal from the program, the withdrawal procedures will be discussed in more detail later in this section.

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### Applications

Property owners must complete, sign, and submit an application ([Form TH1](#)) to the Commissioner of Revenue by October 31 in order to begin receiving payments in the following year.

The application requires the following information regarding the land and the applicant:

- the applicant's Social Security number and date of birth or federal business tax registration number (all of which are considered private data);
- the applicant's address;
- the applicant's signature;
- the county's parcel identification numbers (PIN) for the tax parcels that completely contain the forest land the applicant is seeking to enroll;
- the number of acres eligible for enrollment in the program based on the forest management plan;
- detailed maps and exhibits clearly identifying the acres being enrolled;
- a copy of the current year's tax statement showing no delinquent property taxes are owed on the property; and
- a copy of the recorded covenant indicating that the land is not and will not be developed in a manner inconsistent with the requirements and conditions of the SFIA.

The Commissioner of Revenue will notify the claimant within 90 days after receipt of a completed application that the property has been approved or denied enrollment. A claimant whose application is denied may appeal the denial. The appeals process is the same as those appealing the removal of their land from the program (see the section on "[Penalties for Removal](#)").

If the application is denied, the Commissioner of Revenue will execute and acknowledge a document releasing the land from the covenant. The document will be mailed to the claimant and is entitled to be recorded.

Primary Statutory Reference: [290C.04](#)

### Certification Letter

On or before May 15 of each year, beginning with the year *after* the applicant has been approved for enrollment into SFIA, the Commissioner of Revenue will send each enrollee in the SFIA program a certification letter. The claimant must sign the certification letter, attesting that the requirements and conditions for continued enrollment in the program are currently being met, and must return the signed certification letter to the Commissioner of Revenue by July 1 of that same year to receive an incentive payment. If the claimant does not return the annual certification letter by the due date, removal from the program and any applicable penalties may apply.

Primary Statutory Reference: [290C.05](#)

## Special Property Tax Programs

### Annual Incentive Payment

Incentive payments are provided to property owners with land enrolled in the SFIA program and are paid on or before October 1 of each year to participants who signed and returned the certification letter by the due date of July 1 of that year. Interest will be included with any incentive payment:

1. That is not paid by the later of October 1 of the year the certification was due; or
2. Forty-five days after the completed certification was returned or filed if the Commissioner of Revenue accepts a certification filed after August 15 of the taxes payable year as the resolution of an appeal.

Primary Statutory Reference: [290C.08](#)

The annual incentive payment depends on the length of covenant the land is enrolled under and the total number of acres enrolled in SFIA, unless the land is also in a conservation easement (see Note below). The amount each participant will receive is determined by multiplying the payment-per-acre by the number of enrolled acres. The payment received is taxable income to both individual taxpayers and entities.

The payment rates are adjusted each year based on statewide average market values and tax rates but will not increase by more than 10 percent per year. The minimum payment amount is 90 percent of the amount paid in 2017. The current payment rates can be found on our [website](#).

Primary Statutory References: [290C.06](#), [290C.07](#), [273.13](#), [subd. 13](#)

### Withdrawal Procedures

After a participant has been enrolled in the SFIA program for half the duration of their covenant length (4, 10, or 25 years, depending on the length of the covenant), they may submit a withdrawal application to the Commissioner of Revenue requesting to remove a parcel(s) of property from the program. The whole parcel must be removed, not just a portion of the parcel. Within 90 days of receipt of the withdrawal application, the Commissioner will acknowledge receipt of the withdrawal application in writing and will indicate the effective date of the termination.

Termination will occur on January 1 after the waiting period that begins after the commissioner receives the termination notice. In other words, there is a waiting period (4, 10, or 25 years) between when the participant notifies the commissioner of termination through a withdrawal application and when termination from the program actually takes place. Therefore, the minimum enrollment in the program is 8, 20, or 50 years.

After the Commissioner of Revenue issues an effective date of termination (but before the occurrence of the termination date), a claimant wishing to continue the land's enrollment beyond the termination date must reapply for enrollment into the program. After the occurrence of the termination date, a parcel of land may not be reenrolled into the SFIA program for a period of three

## Special Property Tax Programs

years. Within 90 days after the termination date, the commissioner will execute and acknowledge a document releasing the land from the covenant. The document will be mailed to the participant and must be recorded.

The Commissioner of Revenue may allow early withdrawal from the Sustainable Forest Incentive Act program without penalty when the State of Minnesota, any local government unit, or any other entity having the right of eminent domain acquires title or possession to the land for a public purpose. In such cases, the commissioner will execute a release of covenant for the property acquired. All other land remains in the program.

Land may be released immediately (upon written notice to the Department of Revenue) if the land is encumbered with a permanent conservation easement at least as restrictive as the covenant. Land may also be released if it is acquired or leased to the state or political subdivision for a paved trail. Additionally, land may be removed without penalty if payment amounts are reduced due to a formula change or executive action.

Primary Statutory Reference: [290C.10](#)

### Violation of SFIA Conditions: Removal and Penalties

If the Commissioner of Revenue determines that land is in violation of the conditions of the SFIA program, the commissioner will notify the claimant of the intent to remove **all enrolled land** from the program. The claimant has 60 days to appeal this determination. The appeal must be made in writing to the commissioner, who will, within 60 days, notify the claimant as to the outcome of the appeal. The owner may appeal the outcome to Minnesota Tax Court as if the appeal is from an order of the commissioner.

#### What are the penalties?

In 2017, penalties were written into law. Landowners may be penalized if they break the terms of the covenant or do not meet SFIA requirements, such as if they:

- Enroll the land in other programs that are not allowed in combination with SFIA, such as Managed Forest Land or Green Acres.
- Owe delinquent taxes on the land.
- Change the use of the land.
- Improve the land, such as adding roads, buildings, cell towers, billboards or electricity.

The claimant has 90 days to satisfy the payment of delinquent property taxes before the land is removed from the program. If the penalty is not paid within the 90-day period, the commissioner will certify the amount to the county auditor for collection as a part of the general ad valorem real property taxes on the land in the following taxes payable year.

The penalty depends on the specific violation. At a minimum, they must pay back the SFIA payments received plus interest for the number of years the land was in a covenant or for half the length of the covenant - whichever is less. See table for examples.

## Special Property Tax Programs

If a landowner	They will be charged
Does not pay property taxes	<ul style="list-style-type: none"> <li>• Payback amount*</li> <li>• Interest</li> </ul>
Adds a building or other property improvement	<ul style="list-style-type: none"> <li>• Payback amount*</li> <li>• Interest</li> <li>• 25% of the parcel's new EMV</li> </ul>
Changes the use of the property	<ul style="list-style-type: none"> <li>• Payback amount*</li> <li>• Interest</li> <li>• 30% of the parcel's new EMV</li> </ul>

\*The payback amount is equal to the SFIA payments they received for the number of years the land was in a covenant or for half the length of the covenant (4, 10, or 25 years) – whichever is less.

**Note:** Violating the terms of a covenant does not remove the covenant from the land.

Primary Statutory Reference: [290C.11](#)

### Removal for Property Tax Delinquency

If land enrolled in the Sustainable Forest Incentive Act program has delinquent taxes, the Commissioner of Revenue will remove the land from the program, and the claimant will be notified. Lands terminated for delinquent property taxes are not entitled to any payments and are subject to removal penalties. The land remains subject to the terms of the covenant. The claimant has 60 days from the receipt of the notice from the commissioner to pay the delinquent taxes. If the delinquent taxes are paid within this 60-day period, the land will be reinstated in the program as if it had not been withdrawn and without the payment of a penalty.

Primary Statutory References: [290C.09](#)

### Death of Claimant

Within one year after the death of the claimant, the claimant's heir, devisee, or estate must either:

- notify the commissioner of election to terminate enrollment in the SFIA program without penalty; or
- submit an application (in a new property owner's name) to continue enrollment of the land in the program without a break, provided the application is approved.

If the commissioner does not receive notification within one year after the date of death, enrollment in the program shall be terminated without penalty.

Primary Statutory Reference: [290C.12](#)

## Special Property Tax Programs

### Transfer of Property

If land enrolled in SFIA is transferred, the seller must notify the Department of Revenue, in writing, within 60 days after the property title is transferred. They must include the tax parcel numbers and the new owner's name and permanent address.

Even if a parcel of property enrolled in the SFIA program is sold or transferred, the SFIA covenant remains in place. Property owners purchasing land enrolled in the SFIA program should be made aware of the covenant and they must continue to abide by the program requirements or else be subject to the penalty provisions. A new owner may choose to withdraw the land from the program but must follow the normal withdrawal procedures. If the owner chooses to withdraw the land from the program, they must submit a written request to the commissioner providing their intent to withdraw.

Land automatically remains in the program if transferred, but a new owner must submit an SFIA application to the commissioner if they wish to receive incentive payments. It is up to the buyer and seller (or those parties involved in the transfer of the property) to come to an agreement about what to do with the incentive payments for the year the property was sold. The owners, transferees or grantees must notify the commissioner in writing which person is eligible to claim the payments.

### Assessor Duties for SFIA

- Be knowledgeable of SFIA rules and guidelines.
- Be aware of the property qualifying for SFIA in the assessor's specific county to be able to properly administer other tax programs and classifications and assist in the proper administration of the SFIA program itself.
- Classify SFIA enrolled parcels appropriately according to the 273.13. When an enrolled parcel is 20 or more acres in size and improved with a structure (that is not a minor, ancillary nonresidential structure), then the number of acres split classified according to the use of the structure must equal the number of acres (3 acres minimum) excluded from the SFIA covenant due to the structure. More on the split classification requirement for SFIA enrolled land is found in [Module 3](#).
- Notify the department of property that is enrolled in SFIA but does not appear to be following the rules and guidelines.
  - A list is sent to the county assessor by the Department of Revenue SFIA administrator every year which includes the SFIA enrolled parcels. Assessors should notify the department if they discover a violation of SFIA statutes on the enrolled parcel such as a structure, enrolled in 2c, etc.
- Advise property owners on possible options for their land including SFIA, Class 2c Managed Forest, Rural Preserve, etc.
- Assist property owners in locating the correct forms on our [website](#).