

# Managed Forest Land Class 2c

Owners of forest land who follow a qualifying forest management plan can pay reduced property taxes for as long as the property continues to meet the requirements of the Class 2c Managed Forest classification. This classification is administered by the counties.

## How it Works

As long as the property is enrolled in this program, the market value of the property subject to property tax that is used to calculate local property taxes will be calculated with the Class 2c Managed Forest classification rate of 0.65%.

## Qualifications

To qualify for managed forest land, your property must have:

- At least 20 eligible acres of contiguous parcels of forested land
- A registered forest management plan with the Minnesota Department of Natural Resources that is less than 10 years old

**Note:** Contact your local Department of Natural Resources office to learn about developing a forest management plan.

The land cannot:

- Be used for agriculture
- Include property that is enrolled in:
  - Sustainable Forest Incentive Act (SFIA) program
  - Reinvest in Minnesota (RIM)
  - Conservation Reserve Enhancement Program (CREP)
  - Conservation Reserve Program (CRP)
  - Green Acres program

## How to Apply

Apply to your county assessor by May 1 for taxes payable the following year.

You must have a valid forest management plan when you apply. You cannot apply with a pending forest management plan.

A maximum of 1,920 acres per taxpayer may be enrolled statewide.

## Additional Information

### Property with Structures

In general, no buildings are allowed. Any structure on the land and the surrounding 10 acres are classified separately based on the use of the structure. The rest of the land is still eligible if it meets the acreage requirement.

Minor, nonresidential structures such as sheds or other primitive structures that add minimal value are allowed if less than 300 square feet in size.

## **Selling Property with Class 2c Status**

If you sell property with Class 2c status, the new owner must complete a new application to continue receiving the classification and provide an updated forest management plan registered in the new owner's name.

## **Questions?**

Contact the Pope County Assessor's Office at 320-634-7715



This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices.

Information pulled from the Minnesota Department of Revenue website – Last updated December 11, 2020

<https://www.revenue.state.mn.us/class-2c-managed-forest-land>

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