

# Application for 2c Managed Forest Land classification

Provides for a reduced class rate of 0.65 percent to qualifying properties

(1) Unplatted real estate that is rural in character, is not used for agricultural purposes, and is not improved with a structure; may qualify for a reduced class rate of 0.65 percent if the property meets all existing requirements. The property must have a qualifying forest management plan (forest stewardship plan) in place, but the property cannot be enrolled in the Sustainable Forest Incentive Act (SFIA) program. A minor ancillary, non-residential structure (see instructions for description) does not disqualify a property from this classification. The commissioner of natural resources must confirm that a property qualifies for the classification.

Applications are due by May 1, for taxes payable the following year.  
Please read instructions before completing application.

**SECTION 1 – Landowner information:**

Name of applicant or authorized representative \_\_\_\_\_

Current street address \_\_\_\_\_

City _____	State _____	Zip Code _____	County _____
------------	-------------	----------------	--------------

**SECTION 2 –** Provide the following information for each parcel of land you wish to enroll. The property to be enrolled must be no less than 20 acres and total enrolled acreage is limited to 1,920 acres statewide. A property that is improved with a structure that is not a minor ancillary non-residential structure will be split-classified, with 10 acres being assigned to the structure. If you fail to provide the required information, including the number of acres of a parcel, your application will be delayed or denied. **You must attach a copy of your property tax statement for each parcel. You must also attach a copy of your forest management plan that has been developed/updated by a DNR-approved plan writer within the last 10 years.**

<b>A</b> <b>Property identification number (PID)</b> <i>(The PID is not the legal description. Attach a copy of your property tax statement for each parcel.)</i>	<b>B</b> <b>Total Acreage of Parcel</b> <i>(Separately list for each parcel the total number of acres of the parcel; round to the nearest whole acre.)</i>	<b>C</b> <b>Number of acres to be enrolled</b> <i>(Separately list for each parcel the amount of acres to be enrolled in the 2c classification; round to the nearest whole acre.)</i>

Attach a separate application if you need more space to list parcels. **Total acres to be enrolled . . . .** \_\_\_\_\_

Landowner Info

Parcel Information

Signature and Verifications

**Section 3 –** You must attach all the requested documentation to your application to be eligible for this classification.

I certify that none of eligible acres (column C) listed above are enrolled in the Sustainable Forest Incentive Act (SFIA) program.

Yes       No

I have attached copies of the property tax statement for each parcel listed above.

Yes       No

I have attached a copy of the forest management plan that encompasses all of the land/acres listed on this application, and this plan was developed/updated by a DNR-approved plan writer within the last 10 years.

Year your forest management plan was developed/updated? \_\_\_\_\_

**Signature of owner or authorized representative:**

*By signing below, I certify that this form is correct and complete to the best of my knowledge and belief. I am the owner of the property or authorized representative of the organization that owns the property and I agree to follow the land's forest management plan and verify that there is not more than 1,920 acres enrolled for the classification.*

**Making false statements on this application is against the law**

Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

Signature of applicant or authorized representative	Date	Daytime phone (    )
---	------	-------------------------

Please return completed application and required attachments to your county assessor.

**For office use only to be completed by the county assessor**

*Name of applicant*

Classification is  Approved

Denied      for assessment year:

*Assessor's Signature*

*Date*

# Instructions for 2c Managed Forest Land application

## Who is eligible?

The reduced class rate of 0.65 percent is available to property owner's who own property that is:

*Unplatted real estate that is rural in character, is not used for agricultural purposes, and is not improved with a structure; that has a qualifying forest management plan in place, but is not enrolled in the Sustainable Forest Incentive Act (SFIA) program. A minor ancillary, non-residential structure does not disqualify a property from this classification.*

The property must be no less than 20 acres and total enrolled acreage is limited to 1,920 acres statewide. The property must also be managed under a qualifying forest management plan that was developed by a DNR approved forest management plan writer within the last ten years.

A property that is improved with a structure that is not a minor ancillary non-residential structure, or an improved building site that provides water, sewer, or electrical hookups, will be split-classified, with 10 acres being assigned to the structure. Minor ancillary nonresidential structures are sheds or other primitive structures, the aggregate size of which are less than 300 square feet that add minimal value and are not used residentially; provided the occasional overnight use for hunting or other outdoor activities shall not preclude the structure from being considered a minor, ancillary structure.

Property receiving this classification *cannot* be enrolled in the Sustainable Forest Incentive Act (SFIA) program, CRP, CREP, RIM, or the Green Acres program.

The DNR must confirm that the property qualifies and will annually verify that the property continues to qualify for the classification.

## Required attachments

You must attach the following to your application:

- a copy of your property tax statement for each parcel of land you list on the application, and
- a copy of your forest management plan that has been developed or updated by a DNR-approved plan writer within the last 10 years. The plan must contain clear and accurate information, including maps that clearly define what property will be included in the 2c Managed Forest Land classification.

## Due date

Your application and all required attachments are to be sent to the county assessor by no later than May 1, for taxes payable the following year.

Applications received after May 1 will be denied for that year. If all the required information and attachments are not provided, your application will be delayed or denied.

## Instructions for completing form

### Section 1 — Landowner information

Provide your name and address.

### Section 2 — Parcel information

- **Column A:** Enter the property identification number (PID) for each parcel of land you wish to enroll. You can find the PID on the property tax statement for that parcel.

Also attach a copy of the property tax statement for each parcel of land you are enrolling.

- **Column B:** List the total acreage of each parcel. Round the amount of acres to the nearest whole acre.
- **Column C:** List the number of acres that you wish to enroll for the 2c classification for that particular parcel. Round the amount of acres to the nearest whole acre.

## Section 3 — Signature and Verifications

Mark the appropriate boxes and provide the year your forest management plan was developed. Make certain that you attach all of the required documentation.

By signing the application you are:

- declaring the form is correct and complete to the best of your knowledge,
- certifying that you are the owner or authorized representative of the entity that owns the land,
- agreeing to follow the provisions of the land's forest management plan, and
- certifying that the land is not enrolled in the Sustainable Forest Incentive Act (SFIA) program, CRP, CREP, RIM, or the Green Acres program.

Your signature is required. An unsigned application is considered incomplete.

## Information and assistance

If you need additional information or assistance, contact your county assessor.