

H.F. 2109

As amended by H2109DE1

Subject 2c managed forest land property tax classification

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Summary

H.F. 2109 would allow managed forest land to qualify for the 2c property tax classification if it is wholly or partially subject to a conservation easement, provided that it otherwise meets the requirements for the 2c classification.

Under current law, property that is at least 20 acres and no more than 1,920 may receive the 2c property tax classification if it is managed under a forest management plan and not enrolled in the Sustainable Forest Incentive Act (SFIA) program. The 2c property tax classification provides a reduced classification rate of 0.65 percent.

Effective date: This section is effective beginning with assessment year 2027.