

# Participating Counties

The forest stewardship tax law program is available in the following participating counties: Benson, Cavalier, Grand Forks, Nelson, Pembina, Ramsey, Walsh and Wells.

For more information, contact:

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[www.ndsu.edu/ndfs](http://www.ndsu.edu/ndfs)

The mission of the NDSU-North Dakota Forest Service is to care for, protect and improve forest and natural resources to enhance the quality of life for present and future generations.

Participation in the Forest Stewardship Tax Law is strictly voluntary and open in any participating county where the county commission has approved by resolution the application of this law to all qualifying property in the county.



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# Forest Stewardship Tax Law

North Dakota Forest Service



NDSU



In North Dakota, approximately 70 percent of forestland is privately owned “family forests.” These privately owned forests are critical to sustaining our clean water and air, wildlife habitat and recreational opportunities. The forest stewardship tax law (FSTL) offers tax incentives to landowners for preserving and protecting forest resources. The program sets value-based property taxes to 50 cents per acre per year on eligible lands.



## Consider Reinvesting Your Tax Savings

Use saved tax money to plant new trees, invest in actively managing this forestland for the future, promote new natural regeneration, and improve forest health and longevity.



## The Process of Enrolling in Forest Stewardship Tax Law Program

- 1) Fill out one-page application.
- 2) A forester will examine your forest to determine eligibility.
- 3) If approved, the FSTL rate will be reflected on your annual tax bill.
- 4) Land is enrolled for 5 years unless subject to declassification provisions of the law.
- 5) Land may be re-enrolled for additional 5 year terms.

## Who is eligible?

Any landowner having a continuous forest tract in participating counties that consists of:

- Natural forest covering 10 acres or more OR
- Planted forest covering five acres or more and not less than 60 feet wide OR
- Any combination of natural or planted forest covering 10 acres or more, AND
- Agree to prohibit clearing, grazing, burning and other destructive practices on the forestland.

## Need help?

Your local North Dakota Forest Service forester can assist you in developing a free forest stewardship plan.