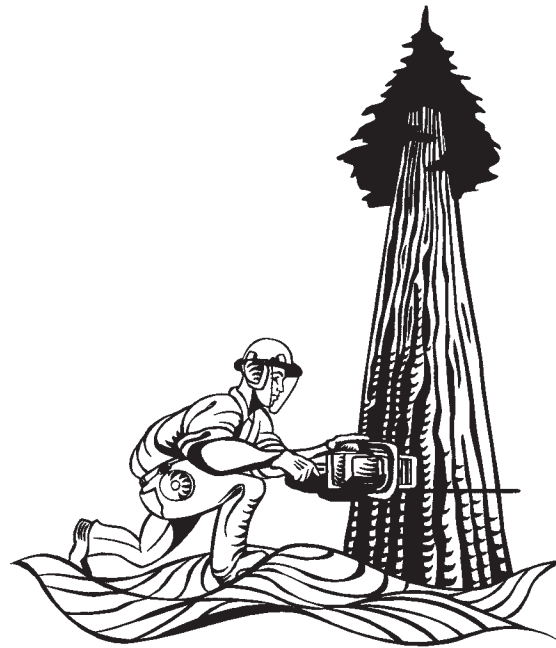


For more information about Forest Ag Program requirements and a list of professional foresters, please contact your local Colorado State Forest Service district office:

Alamosa	(719) 587-0915
Boulder	(303) 823-5774
Canon City	(719) 275-6865
Durango	(970) 247-5250
Fort Collins	(970) 491-8660
Fort Morgan	(970) 867-5610
Franktown	(303) 660-9625
Golden	(303) 279-9757
Granby	(970) 887-3121
Grand Junction	(970) 248-7325
Gunnison	(970) 641-6852
La Junta	(719) 384-9087
La Veta	(719) 742-3588
Montrose	(970) 249-9051
Salida	(719) 539-2579
Steamboat Springs	(970) 879-0475
Woodland Park	(719) 687-2951



“Forest Ag”

Encouraging Forest Productivity

*For Qualified Landowners with
40 or More Forested Acres*



CSFS #150-599

**Colorado
State**
FOREST
SERVICE

Introduction

In 1990, the Colorado legislature enacted House Bill 1229, now recorded in Title 39 of the Colorado Revised Statutes. This statute allows certain forest lands similar tax valuation as that of traditional agricultural lands. (Eligibility and participation criteria are included in this brochure.) Criteria require that program participants manage their forest lands to produce wood products to sell. Landowners not interested in harvesting wood products are not eligible for the program.

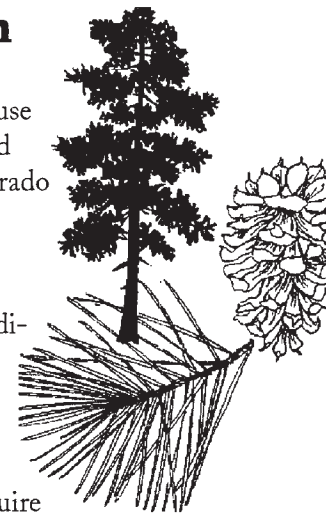
The Colorado State Forest Service (CSFS) refers to this program as the “Forest Ag” program. Often property in the program is referred to as “Forest Ag” land.

Roles and Responsibilities

There are three major players in Forest Ag program administration: the participating landowner, the local CSFS forester, and the county assessor. Each is responsible for certain program aspects that are key to proper classification.

Landowner

Forest landowners voluntarily participate in the Forest Ag program. Participation requires specific activities for both initial and continuing eligibility.



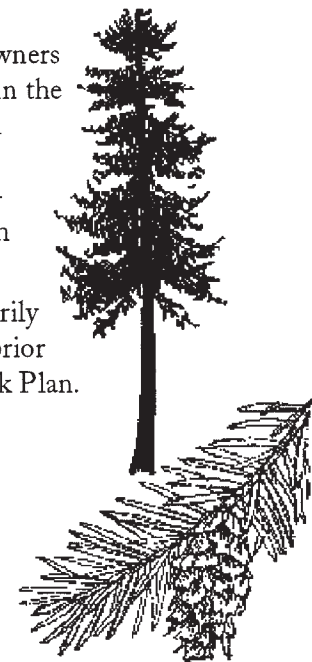
Initial Eligibility: Landowners not currently enrolled in the Forest Ag program and who wish to be considered for program participation must:

- Own at least 40 forested acres.
- Have a forest management plan, prepared or endorsed by a professional forester, that meets the CSFS Management Plan Outline for Forest Agriculture Classification standards.
- Submit his/her completed and signed forest management plan, a completed Forest Agriculture Inspection Request form and the appropriate fee to the local CSFS district office by October 1 to be considered for the following tax year.
- Manage his/her land according to the approved Forest Management Plan and Annual Work Plan to produce tangible wood products for the primary purpose of obtaining a monetary profit.

Continued

Eligibility: Landowners currently enrolled in the Forest Ag program who wish to continue participation in the program must annually:

- Have satisfactorily implemented the prior year’s Annual Work Plan.



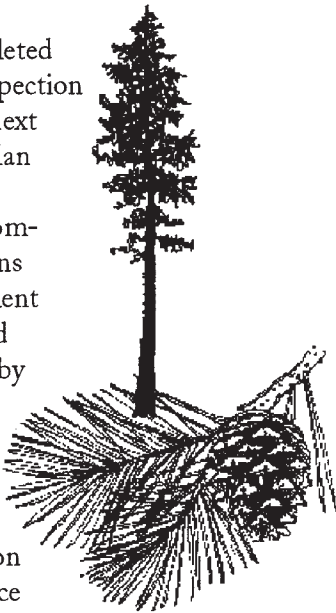
- Submit: 1) a completed Forest Agriculture Inspection Request form, 2) the next year's Annual Work Plan consistent with forest management plan recommendations, 3) revisions to the forest management plan (if applicable) and 4) the appropriate fee by October 1 for the following tax year.

- Agree to accompany a CSFS forester on an on-site inspection of previous year practice accomplishments. If the landowner is working with a consulting forester, the consultant is encouraged to accompany the CSFS forester during inspection.

Colorado State Forest Service

CSFS will annually:

- Accept applications by October 1 for both initial Forest Ag consideration and subsequent year participation.
- Determine and collect fees for application and plan review/property inspection services.
- Review and approve Forest Ag Management Plans and Annual Work Plans for compliance with plan standards.
- Determine eligibility of noncontiguous parcels.
- Arrange with the landowner a mutually acceptable time to conduct property inspection and determine if planned management activities are being implemented as scheduled.



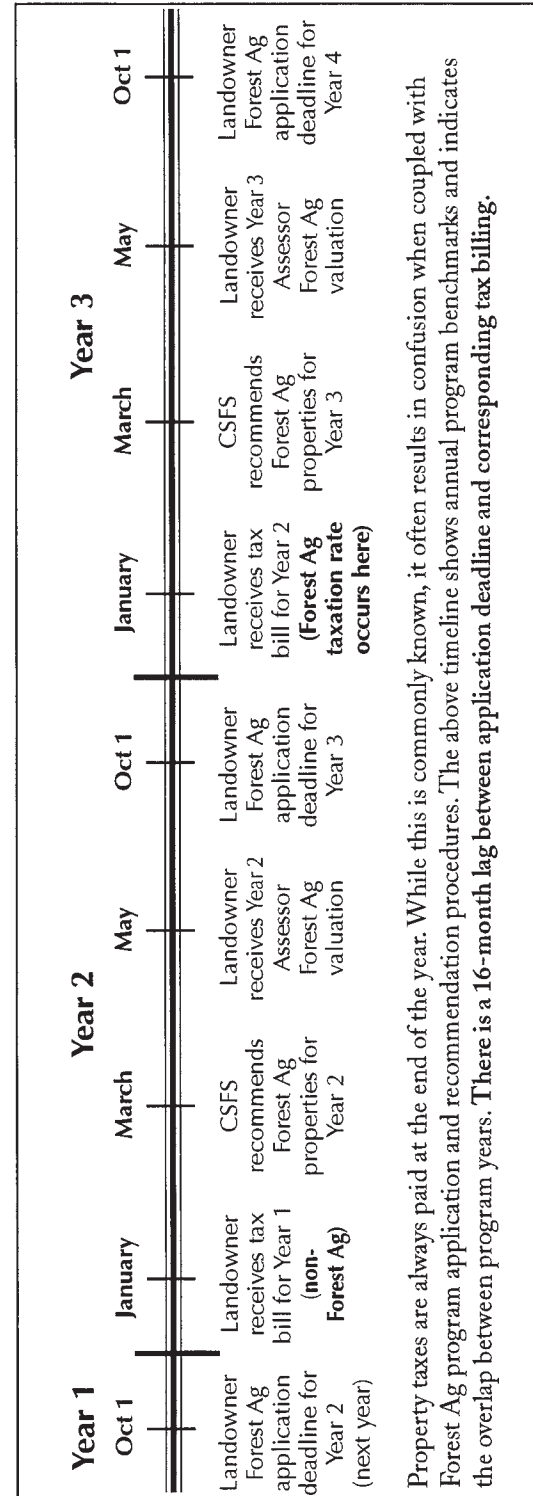
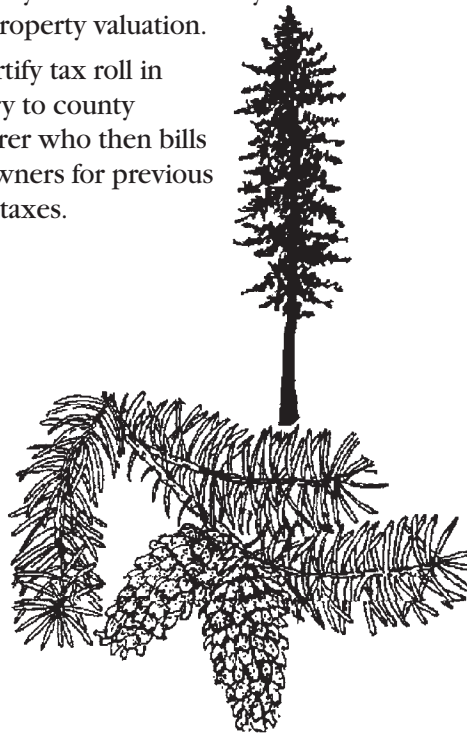
- Report plan review/property inspection results to landowner within 45 days of application submission. If a submitted plan is inadequate, CSFS will document deficiencies and report what actions are needed for compliance.

- By March 1, report properties' and owners' eligibility for Forest Ag classification, and those that no longer qualify, to the county assessor.

Assessor

The county assessor will annually:

- Review CSFS list of eligible and noneligible properties and determine land classification.
- Perform property valuation and assessment according to appropriate valuation methods.
- Notify landowners in May of the current-year property valuation.
- Certify tax roll in January to county treasurer who then bills landowners for previous year's taxes.



Definitions

The following words or phrases are frequently used in discussing this program and its implementation.

Assessor — The elected assessor of a county, or his/her appointed successor.

Forest "Agricultural Land" — A parcel of land which consists of at least forty forested acres used to produce tangible wood products for the primary purpose of obtaining a monetary profit and which is subject to a forest management plan.

Forest Land — Land, with each acre at least 10 percent stocked by forest trees of any size including land formerly forested, which will be naturally or artificially regenerated. This includes forested strips of at least 120 feet canopy width and unimproved roads, trails, streams and clearings less than 120 feet wide.

Forest Management Plan — An agreement which includes a plan to aid landowners in increasing the health, vigor, productivity and beauty of their forest land through use of forest management practices. The plan must be reviewed by, and receive favorable recommendations from, CSFS.

Forest Management Practices — Practices accepted by professional foresters to manage forest establishment, composition, density, and growth for the purpose of producing forest products and associated amenities following sound business methods and technical forestry principles.

Forest Trees — Woody plants having a well-developed stem or stems, usually more than twelve feet in height at maturity, and having a generally well-defined crown.

Professional Forester — Any person who has received a bachelor's or higher degree from a school of forestry accredited by the Society of American Foresters (SAF).

Tangible Wood Products — All forest products such as transplants, Christmas trees, boughs, sawlogs, posts, poles, firewood, etc.