The Colorado Forest Agriculture Classification Program, commonly referred to as the “Forest Ag Program,” allows certain forestlands a reduced tax valuation, similar to that of traditional agricultural lands.

 Administered by the Colorado State Forest Service (CSFS), this voluntary program requires that participating landowners have at least 40 contiguous forested acres and manage their forestlands to produce wood products to sell. Landowners not interested in harvesting wood products are not eligible for the program.

The Forest Ag Program was created by a 1990 statute to promote forest health and stewardship, wood products utilization and sustainable forest management.

Benefits for Participating
Besides the advantage of a reduced property tax, other benefits of the program include the generation of forest products, more resilient forests better able to withstand insect and disease activity, a reduced threat of catastrophic wildfire and the prevention of forest fragmentation.
Landowner Eligibility and Responsibilities

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

Initial Responsibilities:
Landowners who wish to be considered for the program must:
• Own at least 40 acres of contiguous forestland.
• Identify forest product(s) to sell.
• Have a Forest Management Plan prepared by a professional forester and approved by the CSFS, which incorporates the landowner’s goals, desired future conditions of the land and a strategy to obtain a profit from wood products.
• Submit the Forest Management Plan, annual forms and inspection fee to the local CSFS field office by Oct. 1 to be considered for the following tax year.
• Manage the land according to the Forest Management Plan and Annual Work Plan to produce tangible wood products (e.g., Christmas trees, sawlogs, posts/poles, firewood, etc.) for the primary purpose of obtaining a monetary profit.

Annual Responsibilities:
Landowners enrolled in the Forest Ag Program who wish to continue participation must annually:
• Have satisfactorily implemented the prior year’s Annual Work Plan by Oct. 1.
• Submit by June 30 (if applicable) an Application to Change Annual Work Plan.
• Submit annual forms and inspection fee to the local CSFS field office by Oct. 1 to be considered for the following tax year.
• Maintain records to document efforts and accomplishments for tax purposes and CSFS/assessor review.
• Agree to an on-site inspection of the previous year’s accomplishments by a CSFS forester.
• Continue to manage land according to the Forest Management Plan, implementation schedule and Annual Work Plan.

Agency/Assessor Responsibilities

The Colorado State Forest Service will annually:
• Determine landowner eligibility and review Forest Management Plans for compliance.
• Accept and approve original and revised Forest Management Plans when standards are met.
• Accept annual forms with the appropriate fee by the Oct. 1 deadline.
• Arrange an on-site inspection with the landowner, to verify the previous year’s accomplishments.
• Determine if Annual Work Plan treatments are being implemented as scheduled.
• By March 1, provide Forest Ag Program eligibility status to county assessors.

Each county assessor will annually:
• Review the CSFS list of eligible and ineligible properties and determine land classification.

<table>
<thead>
<tr>
<th>PARTICIPATION TIMELINE</th>
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<tbody>
<tr>
<td>Initial Sign-Up</td>
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<tr>
<td>January</td>
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<tr>
<td>Year 1 Tax bill will not reflect Forest Ag taxation rate</td>
</tr>
<tr>
<td>Years 2-10 Forest Ag taxation rate, if favorable recommendation</td>
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<tr>
<td>Year 10 Plan expires; a new Forest Management Plan should be prepared for continued participation.</td>
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</tbody>
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*Provided a favorable CSFS recommendation and assessor valuation.

For more information
Contact your local CSFS field office or visit: csfs.colostate.edu/forest-ag-program
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