

HISTORY

5481

(No. 3 June 1991)

Beginning in 1926, Section 12-3/4, Article XIII, of the State Constitution exempted immature timber from property taxation following planting or cutting. The timber was considered mature when so declared by the Timber Maturity Board after 40 years from the time of planting or removal of the original growth.

In 1974, Section 12-3/4 was changed to Section 3(j) and modified to allow the Legislature to devise new methods to evaluate property for taxing and to exempt timber and timberland. The new constitutional provision required the Legislature in any new laws to provide for exemption of unharvested immature trees, encourage the use of timberlands for timber products, and provide for restriction of the use of timberland to the production of timber products, with taxation of timberlands based on the restrictions. Ultimately, the new Forest Taxation Reform Act (FTRA) became law in 1976.

The FTRA has been amended a number of times since it was passed, including two major amendments in 1982. One amendment deleted the previous provision for a minimum revenue guarantee (MRG) to counties from timber yield tax revenue. The second changed the term "Timberland Preserve Zone" to "Timberland Production Zone" (TPZ).

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