

## **BOARD OF FORESTRY POLICY**

**5484**

(No. 3 June 1991)

In 1978, the Board of Forestry adopted a new policy on forest taxation consistent with Section 3(j), Article XIII, of the State Constitution. This policy states that forest taxation should provide for restriction of timberland to tree growing and compatible uses and should provide for valuation of such restricted timberland according to its worth for timber production, regardless of the worth of adjacent land used for nontimber purposes. The policy further states it is in the public interest to support development of federal and state income taxation that provides for long-term timber growing enterprises, and supports methods of property taxation that relate timing of taxation to periodic income from forestry uses, and do not deter long-term forest management.

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