

Sustainable Forest Incentive Act Enrollment Application 2009

Apply by September 30, 2009, to enroll your land for incentive payment in 2010.

Section 1 — Before you can apply

SECTION 1 — Before you complete or submit this form, the following statements must be true:

- I have read the separate instructions and have determined that I and the land I wish to enroll meet the requirements to participate in the SFIA program.
- I understand that as a condition of enrolling the land in the SFIA program, I agree not to develop the land for a minimum of eight years and have recorded a covenant showing a recording date prior to the September 30 deadline with each county office in which the land is located. *(The county may require two to three months to process your request to record a covenant.)*
- I certify that the land is not enrolled in Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP), Conservation Reserve Program (CRP), Green Acres, Ag Preserves or 2c Managed Timberland.
- I understand that before I submit this form, it is my responsibility to have the approved plan writer sign, date and provide his or her SFIA identification number. *(The application will not be accepted without the plan writer's signature and valid SFIA ID number.)*
- I have attached copies of the recorded covenant(s), including Exhibit(s) A and B, for the land I wish to enroll and copies of the Statement of Property Taxes Payable in 2009 for each qualifying parcel. I have also attached a copy of the forest management plan map or eligible acres map that clearly shows which acres are being enrolled and any excluded acres (or an aerial photo and/or map of the vegetation and other natural features of the land clearly indicating the boundaries of the land and of the forest land).

Section 2 — Landowner information

SECTION 2 — Landowner information: You must apply in the name of the individual or entity that owns the land. Complete a separate application for individual-owned and entity-owned property.

The land is owned by *(check one box only)*: an individual person or multiple people *(complete Part 1 below and skip Part 2)*
 a business or organization *(complete Part 2 below and skip Part 1)*

Part 1 — Complete only if the land is owned by an individual person or multiple people (only one name is allowed).

| | | | |
|---|-----------|------------------------|---------------|
| Landowner's first name and middle initial | Last name | Social Security number | Date of birth |
| Current address | | | |
| City | | State | Zip code |

Part 2 — Complete only if the land is owned by a business or organization.

| | |
|---|--|
| Name of business or organization | Federal ID or Minnesota tax ID number (required) |
| Name of authorized representative (first, middle initial and last name) | Title |
| Current business address of authorized representative | |
| City | State |
| | Zip code |

Section 3 — Parcel information

SECTION 3. Provide the following information for each parcel of land you wish to enroll. If you fail to provide the required information, including the number of eligible acres for each parcel, your application will be delayed or denied.

| A Code for Minnesota county <small>(3-digit code from instructions)</small> | B Covenant recording number <small>(attach a copy of the covenant, including Exhibits A and B, for each parcel)</small> | C Property identification number (PID) <small>(The PID is not the legal description. Attach a copy of your property tax statement for each parcel)</small> | D Number of eligible acres <small>(separately list for each parcel; round to nearest whole acre)</small> |
|--|---|--|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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Subtotal of acres to be enrolled
(also enter on page 2, Section 3): . . .

Form TH1 Instructions 2009

Sustainable Forest Incentive Act Enrollment Application

The Sustainable Forest Incentive Act (SFIA) allows annual payments to be made to enrolled owners of forested land as an incentive to practice long-term sustainable forest management.

Who is eligible?

To enroll in the sustainable forest incentive program, you must meet *all* of the following requirements:

- You own 20 or more contiguous acres of land in Minnesota, of which at least 50 percent is forested.

An owner may include private individuals, corporations and partnerships—both residents and nonresidents of Minnesota. However, there can only be one claimant per parcel of land. If the land is owned by multiple people, the owners must decide who will receive the incentive payment.

- There are no delinquent property taxes owed on the land prior to enrolling, and the taxes remain current while enrolled in the program.
- The land must have an active forest management plan in place that was prepared by an approved plan writer within the past ten years. The plan writer must be approved by the Department of Natural Resources (DNR).

All management activities prescribed in the plan must meet the recommended timber harvesting and forest management guidelines created by the Minnesota Forest Resources Council. A complete copy of the plan must be made available to the Department of Revenue upon request.

- The land cannot be enrolled in Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP), Conservation Reserve Program (CRP), Green Acres, Ag Preserves or 2c Managed Timberland.
- The enrolled acres of land cannot be used for residential or agricultural purposes.

- You agree to be enrolled in the program for a minimum of eight years.

If you meet all of the qualifications, you must then record a covenant with the county recorder's office (or registrar for registered land) in which your land is located pledging not to develop the land. Covenant forms are available at the county recorder's office. Allow the county recorder two to three months to process your request.

After you receive a covenant recording number, complete Form TH1, *Sustainable Forest Incentive Act Enrollment Application*, to enroll in the program.

Use of information

Form TH1 is not required by law to be filed. However, to enroll in the SFIA program, you must file this form. All information on this form, including your Social Security number, is required by M.S. 290C.04 to properly identify you and determine if you qualify to receive an incentive payment. If all the information, other than your phone number, is not provided, your application may be delayed or denied. If you provide a phone number where you can be reached during the day, the department can save time if questions arise.

Your Social Security number is private information and cannot be disclosed to others without your consent. Your federal ID number and date of birth are also private or nonpublic information, but can be disclosed to county assessors for tax administration purposes and to county treasurers for purposes of Revenue Recapture. All other information is public.

Required attachments

You must attach the following to your application:

- a copy of the recorded covenant, along with Exhibits A and B, for each parcel of land you wish to enroll,
- a copy of the 2009 property tax statement for each parcel of land you wish to enroll, and
- a copy of the forest management plan map, or eligible acres map, that clearly shows which acres are being enrolled

and any excluded acres (or an aerial photo and/or map of the vegetation and other natural features of the land clearly indicating the boundaries of the land and of the forest land).

Be sure to keep a copy of your application and all attachments for your records. You will need to refer to the parcel information in future years when you complete and sign your annual certification letter. The department will not be able to provide you with a copy.

Due date

Your application and all required attachments must be postmarked no later than September 30, 2009, to receive an incentive payment in 2009.

Applications mailed after September 30 will be denied for that year. If all the required information is not provided, your application will be delayed or denied.

The department will send an approval or a denial letter within 90 days after receiving your application.

Instructions for completing Form TH1

Section 1 — Before you can apply

Before completing your application, all statements in Section 1 must be true. To avoid problems processing your application, be sure that you can answer "yes" to all the statements before filing Form TH1.

Section 2 — Landowner information

Check one box to indicate if the land is owned by an individual person (or multiple people) or a business, and complete Part 1 or Part 2, whichever applies to you. Complete a separate application for individual-owned and entity-owned property.

If the land is owned by multiple people, including married couples, the owners must decide who will receive the incentive payment. Only one owner can apply.

If the land is owned by a business or organization, the entity must appoint one authorized representative to enroll in the program and to receive incentive payments on behalf of the entity. However, the

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authorized representative must apply in the name of the entity that owns the land.

The current mailing address will be used to mail any correspondence, including incentive payments. If you change your address, you must notify the department of the change by calling 651-556-6088.

Section 3 — Parcel information

For each parcel of land you wish to enroll, you must provide the requested information. If all the information is not provided for each parcel, including the number of eligible acres, your application will be delayed or denied.

Column A — Code for Minnesota county. Using the chart below, find the county in which each parcel is located and enter the corresponding 3-digit number in Column A of Section 3.

Column B — Covenant recording number. Enter the covenant recording number for each parcel of land you wish to enroll. The recording number is issued by the county at the time your covenant is recorded and is found on the covenant.

Attach a copy of the covenant recorded for each parcel of land you wish to enroll in the program. Be sure to also include copies of Exhibits A and B.

Column C — Property identification number (PID). Enter the PID for each parcel of land you wish to enroll. You can find the PID on the property tax statement for that parcel.

Attach a copy of the property tax state-

ment for each parcel of land you wish to enroll in the program.

Column D — Number of eligible acres. For each parcel, you must *separately* list the number of eligible acres you wish to enroll. Round the amount of acres for each parcel to the nearest whole acre.

If you do not provide the number of acres for each parcel, processing your application will be delayed.

Section 4 — Signatures

After you complete Sections 1 through 3, the DNR-approved plan writer must sign the application and provide his or her SFIA identification number.

By signing the application, the approved plan writer:

- certifies that the forest management plan on the land listed in Section 3 was developed within the last ten years, and
- claims that the number of eligible acres for each parcel is correct.

After the DNR-approved plan writer has signed the application, you must also sign in Section 4.

By signing the application, you are:

- declaring that the form is correct and complete to the best of your knowledge,
- certifying that you are the owner or authorized representative of the entity that owns the land,
- agreeing to follow the land’s forest management plan and all provisions

of the Sustainable Forest Incentive Act (M.S. 290C.01 to M.S. 290C.12), and

- certifying that no delinquent property taxes are due on the land you wish to enroll.

Both your signature and the plan writer’s signature are required. An unsigned application is considered incomplete.

Making false statements on this application is against the law. Criminal and/or civil penalties may apply for filing a false or fraudulent application.

If you’re approved

Once you’re approved and enrolled in the program, the department will send you an annual certification letter every July, beginning July 1, 2009. If you properly complete the certification and return it by the due date as instructed, you can expect to receive your first incentive payment on or before October 1, 2009.

If you fail to return the certification letter as required, you will not receive an incentive payment for that year.

Questions? Need forms?

Information about the SFIA program is available on the department’s website at www.taxes.state.mn.us.

Or you can call 651-556-6088. TTY: Call 711 for Minnesota Relay.

Codes for Minnesota counties (for use in Section 3, Column A, of Form TH1)

| County | code | County | code | County | code | County | code | County | code | County | code |
|----------------------|------|----------------------|------|-------------------------|------|----------------------|------|---------------------|------|---------------------------|------|
| Aitkin | 001 | Cook | 031 | Isanti | 059 | McLeod | 085 | Pine | 115 | Stearns | 145 |
| Anoka | 003 | Cottonwood | 033 | Itasca | 061 | Mahnomen | 087 | Pipestone | 117 | Steele | 147 |
| Becker | 005 | Crow Wing | 035 | Jackson | 063 | Marshall | 089 | Polk | 119 | Stevens | 149 |
| Beltrami | 007 | Dakota | 037 | Kanabec | 065 | Martin | 091 | Pope | 121 | Swift | 151 |
| Benton | 009 | Dodge | 039 | Kandiyohi | 067 | Meeker | 093 | Ramsey | 123 | Todd | 153 |
| Big Stone | 011 | Douglas | 041 | Kittson | 069 | Mille Lacs | 095 | Red Lake | 125 | Traverse | 155 |
| Blue Earth | 013 | Faribault | 043 | Koochiching | 071 | Morrison | 097 | Redwood | 127 | Wabasha | 157 |
| Brown | 015 | Fillmore | 045 | Lac qui Parle | 073 | Mower | 099 | Renville | 129 | Wadena | 159 |
| Carlton | 017 | Freeborn | 047 | Lake | 075 | Murray | 101 | Rice | 131 | Waseca | 161 |
| Carver | 019 | Goodhue | 049 | Lake of the | | Nicollet | 103 | Rock | 133 | Washington | 163 |
| Cass | 021 | Grant | 051 | Woods | 077 | Nobles | 105 | Roseau | 135 | Watonwan | 165 |
| Chippewa | 023 | Hennepin | 053 | LeSueur | 079 | Norman | 107 | St. Louis | 137 | Wilken | 167 |
| Chisago | 025 | Houston | 055 | Lincoln | 081 | Olmsted | 109 | Scott | 139 | Winona | 169 |
| Clay | 027 | Hubbard | 057 | Lyon | 083 | Otter Tail | 111 | Sherburne | 141 | Wright | 171 |
| Clearwater | 029 | | | | | Pennington | 113 | Sibley | 143 | Yellow Medicine | 173 |