

**88.491 RESTRICTIONS ON NEW AUXILIARY FORESTS, EXTENSIONS OF EXISTING CONTRACTS.**

Subdivision 1. **New or extended auxiliary forest contracts.** After June 30, 1974, no application for an auxiliary forest contract may be accepted or approved by a county board under section 88.48, and no auxiliary forest contract may be executed by the commissioner of natural resources under section 88.49, subdivision 1. After June 30, 1974, no extension of an auxiliary forest contract may be agreed upon by the commissioner of natural resources or approved by a county board or the Executive Council under section 88.49, subdivision 2.

Subd. 2. **Effect of expired contract.** When auxiliary forest contracts expire, or prior to expiration by mutual agreement between the land owner and the appropriate county office, the lands previously covered by an auxiliary forest contract automatically qualify for inclusion under the provisions of the Sustainable Forest Incentive Act; provided that when such lands are included in the Sustainable Forest Incentive Act prior to expiration of the auxiliary forest contract they will be transferred and a tax paid as provided in section 88.49, subdivision 5, upon application and inclusion in the sustainable forest incentive program. The land owner shall pay taxes in an amount equal to the difference between:

(1) the sum of:

(i) the amount which would have been paid from the date of the recording of the contract had the land under contract been subject to the Minnesota Tree Growth Tax Law; plus

(ii) beginning with taxes payable in 2003, the taxes that would have been paid if the land had been enrolled in the sustainable forest incentive program; and

(2) the amount actually paid under section 88.51, subdivisions 1 and 2.

**History:** 1974 c 411 s 1,2; 1Sp2001 c 5 art 8 s 3; 2005 c 4 s 18