

88.47 AUXILIARY FORESTS; TAXATION.

Subdivision 1. **Created.** Any tract of land in this state containing not less than 35 acres, generally suitable for the planting, culture, and growth of trees for the production of timber or forest products may be made an auxiliary forest, subject to taxation only in accordance with the provisions of sections 88.47 to 88.53.

Subd. 2. **Wood lots.** Any tract of land in this state containing not less than five nor more than 40 acres generally suitable for the planting, culture, and growth of trees for the production of timber or forest products, being in the nature of wood lots guarded or protected by the owners or their tenants actually living on the land or immediately adjacent thereto, may, regardless of value be made an auxiliary forest, subject to limited and special taxation only in accordance with the provisions of sections 88.47 to 88.53.

Subd. 3. **Form and contents of application.** The owner of, the owner of an option to buy, or the owner of a contract to buy any tract or contiguous tract of land who deems the tract suitable for an auxiliary forest may make written application to the county board of the county in which such land is situate, setting forth the description thereof by governmental subdivisions or other proper survey, the estimated value per acre thereof, a brief statement of the facts showing its suitability for production of timber or forest products, a statement of the kinds of timber growing and proposed to be grown thereon and the kind and quantity of merchantable timber thereon, the methods of timber culture proposed to be followed, and a request that such land be made an auxiliary forest under and subject to the provisions of sections 88.47 to 88.53.

Subd. 4. **Verification.** The application shall be upon a form prescribed by the director and shall be verified by the applicant.

History: (4031-60, 4031-61) 1927 c 247 s 1,2; 1945 c 269 s 1,2; 1947 c 467 s 1; 1986 c 444