290C.07 CALCULATION OF INCENTIVE PAYMENT.

(a) An approved claimant under the sustainable forest incentive program is eligible to receive an annual payment for each acre of enrolled land, excluding any acre improved with a paved trail under easement, lease, or terminable license to the state of Minnesota or a political subdivision. The payment shall equal a percentage of the property tax that would be paid on the land determined by using the previous year's statewide average total tax rate for all taxes levied within townships and unorganized territories, the estimated market value per acre as calculated in section 290C.06, and a class rate of one percent as follows: (1) for claimants enrolling land that is subject to a conservation easement funded under section 97A.056 or a comparable permanent easement conveyed to a governmental or nonprofit entity before May 31, 2013, 22.5 percent; (2) for claimants enrolling land that is not subject to a conservation easement under an eight-year covenant, 58.5 percent; (3) for claimants enrolling land that is not subject to a conservation easement under a 20-year covenant, 81 percent; and (4) for claimants enrolling land that is not subject to a conservation easement under a 50-year covenant, 103.5 percent.

(b) The calculated payment must not increase by more than ten percent relative to the payment received for the previous year. In no case may the payment be less than 90 percent of the amount paid to the claimant for the land enrolled in the program in 2017.

(c) In addition to the payments provided under this section, a claimant enrolling more than 1,920 acres shall be allowed an additional payment per acre equal to the amount prescribed in paragraph (a), clause (1), for all acres of enrolled land on which public access is allowed, as required under section 290C.03, paragraph (a), clause (6), excluding any land subject to a conservation easement funded under section 97A.056, or a permanent easement conveyed to a governmental or nonprofit entity that is required to allow for public access under section 290C.03, paragraph (a), clause (6).

History: *1Sp2001 c 5 art 8 s 11; 2003 c 127 art 5 s 38; 2008 c 154 art 2 s 23; 2009 c 88 art 10 s 16; 1Sp2010 c 1 art 13 s 4; 1Sp2011 c 7 art 6 s 12; 2013 c 143 art 2 s 5; 1Sp2017 c 1 art 10 s 9; 1Sp2025 c 13 art 4 s 1*