290C.11 PENALTIES FOR REMOVAL.

(a) If the commissioner determines that land enrolled in the sustainable forest incentive program is in violation of the conditions for enrollment as specified in section 290C.03, or upon notification by the commissioner of natural resources that land enrolled is in violation of the conditions for enrollment, the commissioner shall notify the current owner of the land of the intent to remove the tax parcel of the enrolled land where the violation has occurred from the sustainable forest incentive program. The penalties described under paragraph (c) apply. The current owner has 60 days to appeal this determination under the provisions of section 290C.13.

(b) If the commissioner determines the land is to be removed from the sustainable forest incentive program due to the construction or addition of an improvement to the property, the owner of the tax parcel that is in violation is liable for payment to the commissioner in the amount equal to: (1) the payments issued related to the enrolled tax parcel under this chapter for the number of years the land has been bound by the covenant, or one-half the covenant length, whichever is less, plus interest; and (2) 25 percent of the estimated market value of the property as reclassified under section 273.13 due to the structure being on the tax parcel, as determined by the assessor.

(c) If the commissioner of natural resources determines that the land is used for purposes other than forestry purposes, the commissioner of natural resources shall notify the commissioner of revenue, who shall notify the current owner of the tax parcel that is in violation that the current owner is liable to the commissioner in an amount equal to: (1) 30 percent of the estimated market value as property reclassified under section 273.13, due to the change in use, as determined by the assessor; and (2) the payments issued related to the enrolled tax parcel under this chapter for the number of years the land has been bound by the covenant, or one-half the covenant length, whichever is less, plus interest.

(d) The claimant has 90 days to satisfy the payment for removal of land from the sustainable forest incentive program under this section. If the penalty is not paid within the 90-day period under this paragraph, the commissioner shall certify the amount to the county auditor for collection as a part of the general ad valorem real property taxes on the land in the following taxes payable year.

History: *1Sp2001 c 5 art 8 s 15; 2003 c 127 art 5 s 41; 2008 c 154 art 13 s 48; 1Sp2017 c 1 art 10 s 13*