

Woodland is defined as *"land supporting trees capable of producing timber or other wood products. This land has 50% or more canopy cover or is a permanently planted reforested area. This land use type includes land accepted and certified by the Indiana Department of Natural Resources as forest plantation under guidelines established to minimize soil erosion."*

- IC 6-1.1-4-13 Agricultural land; assessment Sec. 13. (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use. d) **This section does not apply to land purchased for industrial, commercial, or residential uses.**

**What was the landowner's intent at the time of acquisition of the woodland area?**

- If the landowner's intent was to produce and nurture a quality stand of timber producing trees and has supporting evidence that he or she is working toward that goal, then the woodland acreage is going to be valued as agricultural land. Documentation could include:

- 1) Area is associated with a Farm Service Agency (FSA) number.
- 2) Area is identified with a Stewardship Plan with the primary objective of producing timber. Plan must be prepared by professional forester.
- 3) The existence of an active timber management plan by presenting a timeline of management activities completed or planned for the area.
- 4) Financial records documenting money invested in timber resource management activities.
- 5) Documentation of past forest harvests, such as:
  - a) Sale notices.
  - b) Sale contracts.
  - c) Log yard tickets.
  - d) Sale inventories.

If you believe that your property meets the guidelines established above, please complete the Hardwood Timber Land Management Plan, along with the proper documentation, as well as the Affirmation Letter for consideration.