



Which Forestry Incentive Program is Right for Me?

Sustainable Forest Incentive Act (SFIA)		2c Property Tax Classification Managed Forest Land
Annual payment—rate varies by covenant term	Incentive	Property tax classification lowered to 0.65%
20	Minimum Stewardship Acres	20
No Maximum	Maximum Stewardship Acres	1,920 Acres per Taxpayer
Yes	Contiguous Stewardship Acres?	No, but parcels must be contiguous
3 Acres	Area to be excluded if residence present	10 Acres
8, 20, or 50-year Covenants	Term of Program	Annual Verification
Cannot be enrolled in RIM, CREP, CRP, Green Acres, Agricultural Preserves, or Rural Preserves. Cannot be enrolled in any program funded by Lessard-Sams Outdoor Heritage Council or similar easement granted after May 30, 2013	Limitations if Participating in Other Programs	Cannot also be enrolled in SFIA
MN Department of Revenue www.revenue.state.mn.us (search for SFIA)	How to Enroll	Local County Assessor Fact sheet on MN Dept. of Revenue website
Plan must be submitted to DNR by Sept. 15 Enroll with DNR-approved plan by Oct. 31	Deadline to Enroll	Enroll with DNR-approved Plan by May 1
First payment will be the following October	Takes Effect	Will take effect the following tax year
Yes—Covenant is recorded with the property	Program Carryover upon Property Transfer?	No—2c Classification is linked to the owner of the Forest Stewardship Plan
Yes	Taxable Income	No—Tied into property tax classification
Plan valid for 10 years	Forest Stewardship Plan Term	Plan valid for 10 years

2023 SFIA Payment Rates:

Covenant Length	Payment Rate (per acre, per year)
8 Years	Fewer than 1,920 acres enrolled: \$10.09
	1,920 or more acres enrolled: \$13.98
20 Years	Fewer than 1,920 acres enrolled: \$13.98
	1,920 or more acres enrolled: \$17.86
50 Years	Fewer than 1,920 acres enrolled: \$17.86
	1,920 or more acres enrolled: \$21.74