

# Use Value Appraisal: Interpretation of the “20% Rules” for Open Idle/Ag land, Site IV lands, and Ecologically Significant Treatment Areas (ESTA)

Approved by Commissioner Snyder October 23, 2019

## Background:

In all cases, parcels enrolled in the Forestry Program of Use Value Appraisal (UVA) must have a minimum of 25 acres enrolled of which at least 20 acres are enrolled as Productive Forestland. Acreage in addition to the 20 acres of Productive Forestland may be enrolled in any Forestry Program category to meet or exceed the 25-acre minimum. All of the Forestry Program enrollment categories and eligibility requirements are described in the Minimum Management Standards for Forest Management and Regeneration. Eligibility requirements commonly referred to as the “20% rules,” affect eligibility of three enrollment categories including: Open/Idle Ag Land, Site IV and Ecologically Significant Treatment Areas (ESTAs).

Application of the 20% rules are being calculated inconsistently, affecting acreage charts and plan review processes. This guidance is being issued to reduce associated challenges. Consistent with the standards in the 2010 Department of Forests, Parks and Recreation’s Use Value Appraisal Manual, the calculation of the 20% rules for Open/Idle Ag, Site IV, and ESTA categories should be made by separate calculations. The procedure for meeting these standards is summarized below.

## Definition:

**Forested Productive Soils (FPS):** are Site I, II, or III soils that are “forest” as defined in the Minimum Standards for Forest Management and Regeneration. FPS may include acreage from multiple enrollment categories, including Productive Forestland, ESTAs, Significant Wildlife Habitat, or others.

## Procedure:

All new maps submitted should follow the guidance below:

### Open/Idle Ag land (often called Open Land)

Open Land is limited to no more than 20% of the total of enrolled Forested Productive Soils (FPS) plus Open Land. This limit on Open Land is equivalent to 25% of the enrolled FPS acres or put another way, 1 acre of Open Land for every 4 acres of enrolled FPS.

*Calculation to determine the maximum acreage of eligible Open Land that can be enrolled:*

**Maximum eligible Open land** = FPS acres (to be enrolled) x 0.25

### Example:

- 100 acres Forested Productive Soils
- 23 acres Open Land

**Maximum eligible Open land:** 100 FPS acres x 0.25 = 25 acres

In this example, with 100 acres of FPS, a maximum of 25 acres of Open Land would be eligible. Therefore, all 23 acres of Open Land are eligible.

## Site IV land

There is no cap when all other eligibility criteria are met, however, the number of Site IV acres  $\leq 20\%$  of the enrolled FPS and those acres  $> 20\%$  of the enrolled FPS must be indicated on separate lines in the acreage chart of the UVA map.

*Calculation to determine acreage of Site IV comprising 20% or less of enrolled FPS and  $>20\%$  of enrolled FPS:*

**Site IV land  $\leq 20\%$**  = FPS acres x 0.2

**Site IV land  $> 20\%$**  = Total acres of Site IV (minus) acres Site IV land  $\leq 20\%$

### Example:

- 150 acres Forested Productive Soils
- 47 acres Site IV

**Site IV  $\leq 20\%$ :** 150 acres x 0.2 = 30 acres

**Site IV  $> 20\%$ :** 47 acres – 30 acres = 17 acres

## Ecologically Significant Treatment Area (ESTA)

There is no cap when all other eligibility criteria are met, however, the number of ESTA acres  $\leq 20\%$  of the enrolled FPS and those acres  $> 20\%$  of the enrolled FPS must be indicated on separate lines in the acreage chart of the UVA map. Enrollment of  $> 20\%$  of the FPS requires approval by the Commissioner of Forests, Parks and Recreation.

*Calculation to determine acreage of ESTAs comprising 20% or less of enrolled FPS and  $>20\%$  of enrolled FPS:*

**ESTA  $\leq 20\%$**  = FPS acres x 0.2

**ESTA  $> 20\%$**  = Total ESTA (minus) ESTA  $\leq 20\%$

### Example:

- 200 acres Forested Productive Soils
- 73 acres Riparian ESTA

**ESTA  $\leq 20\%$ :** 200 acres x 0.2 = 40 acres

**ESTA  $> 20\%$ :** 73 acres – 40 acres = 33 acres

## Discussion:

Maps no longer need to depict which of the Site IV or ESTA acres exceed 20% of the FPS since this does not improve the evaluation of the Forest Management Plan or effect the Use Value Calculation.

If a map was submitted shortly before issuance of this guidance and does not meet these standards and has not yet been approved, please contact your county forester.

Maps currently approved by PVR or FPR which do not meet these standards for determining the calculation of  $>20\%$ , will not be a sole basis for requiring new maps. However, all new maps submitted to PVR or FPR after issuance of this guidance must meet this standard.

These changes will be incorporated into the next revision of the manual.