

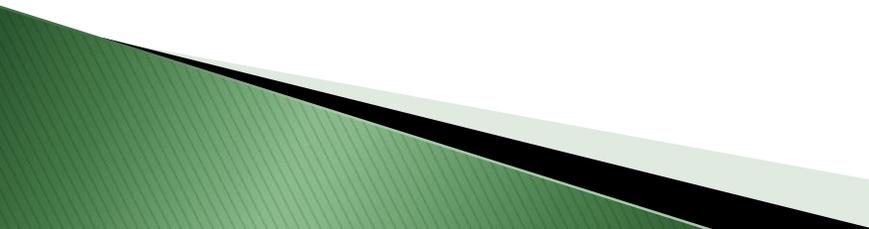
# RURAL PRESERVES

BWSR Academy  
Breezy Point

Oct. 27, 2010 10-11:30am

**Tabor Hoek, BWSR**  
**Drew Imes, DOR**  
**Jeanne Henderson, Sherburne Assessor's office**  
**Bill Bronder, Sherburne SWCD**

# AGENDA

- ▶ Welcome/Introductions/Overview–Tabor
  - ▶ Brief History/Catch Up on RP  
Where we are today? –Tabor and Drew
  - ▶ SWCD Role/Responsibility: Focus on Workload Management Review–Tabor
  - ▶ Assessor/Recorder: Start and finish aspects of RP application – Drew
  - ▶ Sherburne Co. Process – Jeanne & Bill
  - ▶ Panel Discussion, Feedback, Q&A time
- 

# 2010 LEGISLATION

- ▶ Sec. 7. Minnesota Statutes 2009 Supplement, section 273.114, subdivision 1, is amended to read:

Subdivision 1. **Definitions.** (a) In this section, the terms defined in this subdivision have the meanings given them.

(b) "Conservation ~~management~~ assessment plan" means a written document approved by the soil and water conservation district providing a framework for site-specific healthy, productive, and sustainable conservation resources. A conservation ~~management~~ assessment plan must include at least the following:

- (1) conservation ~~management~~ goals for the land;
  - (2) a ~~reliable field inventory of the individual conservation practices and cover types~~ United States Department of Agriculture field map;
  - (3) a description of the soil type and quality;
  - (4) an aerial photo or map of the vegetation and other natural features of the land clearly indicating the boundaries of the conservation land;
  - (5) the proposed future conditions of the land;
  - (6) prescriptions to meet proposed future conditions of the land;
  - (7) a recommended timetable for implementing the prescribed practices; and
  - (8) a legal description of the land encompassing the parcels included in the plan.
- (c) The Board of Water and Soil Resources shall develop and distribute guidance for conservation ~~management~~ assessment plan preparation and approval.
- (d) The commissioner of revenue is the final arbiter of disputes arising over plan approvals.

**EFFECTIVE DATE.** This section is effective the day following final enactment.

# 2010 LEGISLATION

- ▶ Subd. 2. **Requirements.** Class 2a or 2b property that had been assessed under Minnesota Statutes 2006, section 273.111, or that is part of an agricultural homestead under Minnesota Statutes, section 273.13, subdivision 23, paragraph (a), is entitled to valuation and tax deferral under this section if:
  - (1) the land consists of at least ten acres;
  - (2) a conservation ~~management~~ assessment plan for the land must be prepared by an approved plan writer and implemented during the period in which the land is subject to valuation and deferral under this section;
  - (3) the land must be enrolled for a minimum of ~~ten~~ eight years; ~~and~~
  - (4) there are no delinquent property taxes on the land; ~~and~~

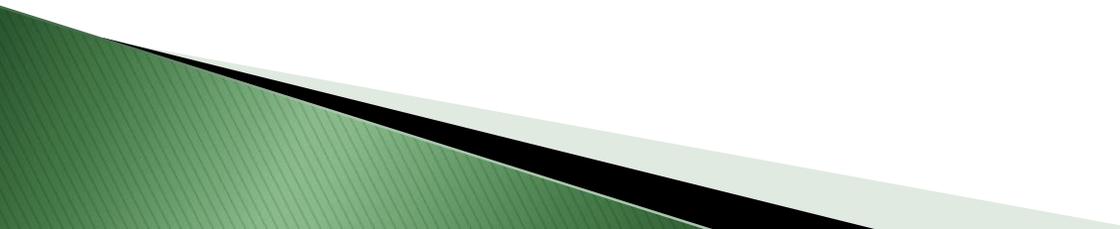
~~Real estate may~~ (5) the property is not be also enrolled for valuation and deferral under ~~this section and~~ section 273.111, or 273.112, ~~or 273.117~~, or chapter 290C, ~~concurrently~~ or 473H.

**EFFECTIVE DATE.**This section is effective the day following final enactment.

# 2010 LEGISLATION

- ▶ (b) Real property that has been valued and assessed under this section prior to May 29, 2008, and that ceases to qualify under this section after May 28, 2008, and is withdrawn from the program before ~~May 1, 2010~~ August 16, 2010, is not subject to additional taxes under this subdivision or subdivision 3, paragraph (c). If additional taxes have been paid under this subdivision with respect to property described in this paragraph prior to April 3, 2009, the county must repay the property owner in the manner prescribed by the commissioner of revenue.  
**EFFECTIVE DATE.** This section is effective for withdrawals after April 30, 2010.

What did we learn on  
August 16 about  
workload?





## Rural Preserves Property Tax Program

### Conservation Assessment Plan

### SWCD Program Guidance

7/6/10

#### Introduction

The 2009 MN Legislature created the Rural Preserve Property Tax Program (RPPTP) under MS 273.114. In general this program provides tax relief for preserving undeveloped class 2b rural vacant lands that may be subject to a higher valuation for development or recreational purposes. It also provides a "fix" for 2008 modifications to the Green Acres program that rendered class 2b rural vacant lands, ineligible for Green Acres. Landowners have until August 15, 2010 to make decisions about their Green Acres participation. They will then have until May 1, 2013 to complete the transition process to RPPTP.

SWCD's and BWSR were identified in legislation to be involved in the Conservation Assessment Plan development and approval process.

#### Conservation Assessment Plan

Prior to enrollment a landowner must obtain a Soil and Water Conservation District (SWCD) approved Conservation Assessment Plan (CAP) for the area enrolled in the program. The MN Board of Water and Soil Resources (BWSR) is designated, under this legislation, to develop the CAP document and the process for approval of the plan. This document shall serve as the state's RPPTP guidance to SWCD's involved.

1. Eligibility for RPPTP will be determined by the County Assessor's office. Landowners should be directed to that office to answer any questions they may have and to begin the application process.
2. The County Assessor's office will provide the landowner with a USDA type field map and acreage determination of land eligible for enrollment along with contact information at the SWCD. The landowner shall schedule an appointment to bring this information to the SWCD to initiate the plan development process. The SWCD shall provide each landowner with a list of certified plan writers. It will be the landowner's responsibility to contract or work with an approved plan writer and acquire a completed CAP for all eligible areas.
3. The SWCD serves as the approval authority of the CAP. The SWCD shall develop the plan approval process, including, but not limited to:
  - a. Required plan format. Adopt BWSR model which includes option to allow Forest Stewardship Plan or other conservation plan that meets minimum criteria outlined in MS 273.114.
  - b. Establish any fees associated with plan approval.
  - c. Identify who will be authorized to approve plans. Board or staff may serve in this role. Consideration should be given to separation of duties if delegated to staff if staff are approved planners.
  - d. Establish timeline required for approval. Keep in mind that the annual deadline of May 1<sup>st</sup> for landowner to present completed plan and recorded covenant to Co. Assessor.
4. Upon plan approval, 2 original copies of approved plan shall be provided the landowner. The landowner should be instructed to record the restrictive covenant using the form provided by MN Dept. of Revenue. One original copy of the CAP and copy of recorded covenant shall be provided to the Co. Assessor for completion of application.

## Approved Planner Criteria

The MN BWSR acting thru the SWCD is authorized by law to establish criteria for approved plan writers. The SWCD shall approve plan writers and maintain a current list of all plan writers within its jurisdiction. The SWCD shall make this list available to landowners seeking enrollment in the RPPTP.

The basic criteria plan writers will need to demonstrate they meet one of the following two options:

### OPTION 1:

- Post secondary degree in natural resource field such as: natural resource management, forestry, soils, or other related field determined adequate by the SWCD.
- At least 2 years professional experience in natural resource field.
- Completion of BWSR CMP training.
- Submission of brief resume outlining qualifications and payment of any associated fee.

### OPTION 2:

- Existing planner certification programs may fulfill the requirements and presentation of up to date credentials shall be considered adequate. Consideration should be given to assure the certification type matches the resource type the plan will cover. Certification programs include: Certified Stewardship Plan writer, as approved by the Forest Stewardship Committee, for the Forest Stewardship Program as required by Sustainable Forest Incentive Act (SFIA) and 2c Managed Forest Land programs. MN Tree Farm Inspector certified by the Minnesota Tree Farm Committee. Technical Service Providers registered with the Natural Resource Conservation Service.

CMP planner approval is subject to revocation by the SWCD board based upon quality of plans and plan acceptance rate.

## SWCD To-Do List:

1. Attend BWSR informational sessions and training programs. BWSR will offer CMP writing training at scheduled events. This same information will be posted on our web site at [www.bwsr.state.mn.us](http://www.bwsr.state.mn.us) for those unable to attend, but desiring to become an approved planner.
2. Meet with assessor to discuss the scope of this program and formulate a general plan of implementation. Information to landowners, landowner directives, application materials provided to SWCD and in what format (air photo).
3. Will SWCD be involved in CMP development? If so, who will be the point person and what fees will be put in place for this service?
4. Establish process for plan approval.
  - a. Timeline for landowners.
  - b. SWCD Board or delegation of staff to approve plans? Consider separation of duties for plan writers and approvers.
  - c. Establish fee structure for plan approval.
    - i. Planner Approval
    - ii. Plan Development
    - iii. Plan approval
5. Establish process for how SWCD will approve plan writers and maintain the list of qualified planners. Consider existing planners out there that may meet eligible criteria as laid out above.

Should you have any further questions regarding this guidance document, please contact Tabor Hoek, BWSR at [tabor.hoek@state.mn.us](mailto:tabor.hoek@state.mn.us) or 507-537-7260.

# Rural Preserve Property Tax Program - Conservation Assessment Plan

Identification #: \_\_\_\_\_

LANDOWNER NAME: \_\_\_\_\_

Phone Number: \_\_\_\_\_

County / FIPS \_\_\_\_\_

ADDRESS: \_\_\_\_\_

Clear Management Goals

Clear Form

PID # (From Assessor)	Legal Description (1/4 Sec Twp Rng)	Dominant Landuse/Cover Type	Map Unit	Acres	Dominant Soil Type	Crop Productivity Index	Forest Productivity Index	Management Goal	Prescriptions to Meet Proposed Future Conditions	Recommended Date of Completion
								<input type="checkbox"/> Adequate Cover - Follow O&M <input type="checkbox"/> Enhance - See Prescriptions & O&M		
								<input type="checkbox"/> Adequate Cover - Follow O&M <input type="checkbox"/> Enhance - See Prescriptions & O&M		
								<input type="checkbox"/> Adequate Cover - Follow O&M <input type="checkbox"/> Enhance - See Prescriptions & O&M		
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Landowner Signature(s):

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

Technical Certification and Approval:

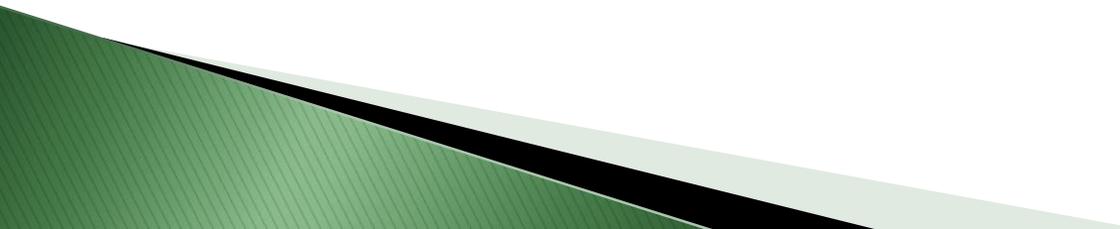
DNR registered Forest Stewardship Plan or other Conservation Plan in place on this property that meets the minimum requirements as set forth in Minnesota Statute 273.114. Landowner must retain alternative plan and make available upon request.

Existing Plan Name/Type: \_\_\_\_\_

\_\_\_\_\_  
Plan Prepared By Date

\_\_\_\_\_  
SWCD Approval Date

# ISSUES THAT HAVE COME UP:

- ▶ GRAZING
  - ▶ MANAGEMENT ACTIVITIES – Selective timber, flash grazing
  - ▶ FOREST STEWARDSHIP PLANS
  - ▶ COMPLIANCE
- 

# WORKLOAD PLANNING!!!