Established in 1906 as the "Forest and Fruit Tree Reservation Act" to:
"reduce or eliminate property taxes to induce landowners to hold
their poorer lands in timber not only as a source of farm income but
also for erosion control, watershed protection and game cover."

**Acres must be contiguous.
the owner must restore the number to 200 within one year.
be removed in a single year. If the number falls below 200,
reduce or eliminate property taxes to induce landowners to hold
Forest Reserve Lands
Are 100% Tax Exempt

<table>
<thead>
<tr>
<th>County</th>
<th>Acres Enrolled</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>23 - 5,000</td>
</tr>
<tr>
<td></td>
<td>5,001 - 10,000</td>
</tr>
<tr>
<td></td>
<td>10,001 - 25,000</td>
</tr>
<tr>
<td></td>
<td>25,001 - 55,305</td>
</tr>
</tbody>
</table>

2016 Forest Reserve Program Statewide:
Acres: 754,496 | Parcels: 53,518
Statewide average acres per parcel: 14.1

PROGRAM ELIGIBILITY

200 Trees Per Acre Minimum*

2 Acre Minimum**

No cattle, mules, horses, sheep, goats, or hogs are permitted on forest reserves.

*Not more than one-fifth of the total number of trees may be removed in a single year. If the number falls below 200, the owner must restore the number to 200 within one year.

**Acres must be contiguous.

Source: Department of Natural Resources

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