

OVERVIEW

Chapter 44-27 of the RI General Laws provides for land enrolled in the FFOS Program to be assessed at its current use, not its potential value as buildable land.

The purpose of the law is to conserve Rhode Island's Productive agricultural and forest lands, and to protect open space benefits. The law does not guarantee that property taxes will be reduced, only that the assessment will be based upon its value as farm, forest, and open space land.

During the year 2000, the FFOS Valuation Subcommittee conducted studies to determine acceptable, defensible methodologies for calculating current-use values.

The values listed herein are recommended maximum values as presented by the State Conservation Committee to Tax Assessors.

ELIGIBILITY FOR FOREST DESIGNATION

Any tract or contiguous tracts of land, exclusive of homesites and not part of any planned or existing development, at least ten acres or larger (not including the zoned house lot or one acre surrounding any dwelling, whichever is smaller). Must be actively managed according to a written forest management plan and meet the following conditions:

- It is capable of producing 20 cubic feet of wood fiber per year and is at least 30% stocked by forest trees of any size.
- Plantations must bear at least 500 trees per acre, and survive at least one growing season.
- The forest must be actively managed in accordance with the provisions of a written forest management plan for the purpose of growing, thinning, and harvesting forest products.

YOUR FOREST MANAGEMENT PLAN

The RI Division of Forest Environment (DFE) is responsible for certification of forest land under the FFOS Program. The DFE has regulations to guide landowners on the certification process, which requires development and adherence to a forest management plan.

A forest management plan must include:

- Property map with forest stands identified;
- Description of the forest stands;
- Management objectives;
- Recommendations and timetable for forestry activities.

Forest stand descriptions must include information on stocking level, basal area, average tree diameter, trees per acre, site index, and silvicultural treatments.

Certification is good for five (5) years, at which time the DFE service forester will review the progress you have made in following your plan to determine your recertification for another five years. Management plans must also be kept up to date.

A landowner unable to complete the activities outlined in his management plan may submit a written request to amend the plan to the Director of RIDEM. If, through willful neglect, a landowner fails to complete the activities in the management plan, DEM will cancel designation of the land and the property will be assessed at fair market value. No change of use penalties are due until the parcel is developed.

Only those landowners who are serious about actively managing their woodlands should participate in the forestry component of the FFOS Program.

HOW TO ENROLL

File a completed application form, signed by the tax assessor, along with a forest management plan, a map of the property, and landowner file card (supplied by DEM).

For More Information

For a copy of DEM's "Citizen's Guide to the FFOS Act," or for more information on the forestry provisions of the program, please call the RI Division of Forestry at 401.647.3367 or the RI Forest Conservator's Organization (RIFCO) at 401.568.3421.

FAQS

Who has determined the FFOS assessments?

The FFOS Valuation Subcommittee, established by state law in 1999 under the RI State Conservation Committee. The Subcommittee includes landowners, tax assessors, URI, and state officials.

Will my taxes go up if my town currently uses a lower assessment?

The State Conservation Committee recommends that communities do not exceed these values for FFOS lands, and that they don't raise existing FFOS values that may currently be below the recommended maximum levels.

When will these values go into effect for my town?

When your town conducts a revaluation update, which must be done every three years, or a full revaluation, which must be done every nine years.

How many acres do I need to own to qualify?

Ten (10) acres of qualified woodland, excluding one acre for house lot.

How does this classification differ from Open Space, and can I switch over?

The big difference is that Forest classification requires active forest management, which contributes to the local economy and increases forest productivity, while Open Space is more generic. Yes, landowners under Open Space can apply to the Forest classification with no use change penalties.

My farm has a woodlot. How will that be assessed?

The recommended value for forestland and/or wetlands within a Farm classification parcel is \$100 per acre with or without a forest management plan.

Who can prepare the plan?

The plan must be prepared by a qualified forester in consultation with the landowner. The plan must meet criteria established by RI Department of Environmental Management (DDEM) and be reviewed and approved by DEM's Division of Forest Environment, who issues the certificate.

For a list of consulting foresters (who will charge a fee for plan preparation), contact the RI Division of Forestry at 401.647.3367 or the RI Forest Conservator's Organization (RIFCO) at 401.568.3421.

Where can I get more information on enrolling under the FFOS Program?

DEM's "Citizen's Guide to the Farm, Forest, and Open Space Act" contains much more detail on the FFOS Act and its enrollment requirements. Contact your tax assessor, local library, or DEM office for a copy.