

Frequently Asked Questions: Maryland Forest Preservation Act of 2013

Who does this benefit?

Landowners with at least three acres of forest, or three acres of land they are willing to convert to forest, may be eligible to participate.

What does this law do exactly?

With three-quarters of our forests privately owned, the Maryland Forest Preservation Act of 2013 expands financial incentives and reforestation tools to encourage more landowners to convert residential property to forestland and to retain/manage existing tree cover.

The law makes the existing tax reduction available to a wider range of property owners and allows for additional activities that support forest health, such as controlling invasive species, creating or maintaining streamside forests, and installing water quality protection and other best management practices.

The new law allows owners of just 3 acres of forest to qualify for the tax reduction. Since 85% of landowners own less than 10 acres of forest, this law will greatly assist those citizens in making thousands of acres of forest healthier.

As a landowner, what do I need to qualify?

You must: own at least 3 acres of forest or open land you're willing to plant into a forest; work with a licensed forester to develop a Forest Stewardship Plan on the property; and coordinate your activities with the DNR Forester in your county to verify the work is accomplished adequately.

What do I have to do to maintain my land?

You must ensure your property is healthy and maintained in forest cover for 15 years. Improvements and practices that qualify include: planting trees, buffering streams, controlling invasive plants, thinning overcrowded woodland, creating fire breaks, restoring logging roads and decks, maintaining property lines, etc.

What sorts of incentives will I receive?

Your Maryland income tax liability will be reduced. The expenses you incur are subtracted from your Adjusted Gross Income. This modified Adjusted Gross Income is reported as your income on the Maryland 502 tax return. Furthermore, you can take this deduction two years in a row. In some cases you can actually deduct twice the total in the first year.

Can I cut down trees on participating lands?

Yes. In fact, one of the intended outcomes is that you grow healthier and more robust timber and offer those trees for sale to the local forest industries. The trees and forests yield greater ecological benefits as a result of the improved management, as well as more economic returns.

Will I get penalized if I am unable to upkeep my trees?

If you remove the trees or fail to take reasonable and adequate measures to maintain them, you may be required to repay the State the taxes plus interest.

Can I opt out at any time?

Early termination of the 15-year period will result in repayment of the tax benefit you received, plus interest.

How does this benefit the environment?

Assisted by Maryland Forest Preservation Act of 2013, and working with public and private partners, this legislation will help the State stay on track to meet its two planting goals over the next seven years: 43,000 acres of new forests, and 12.5 million new trees in urban areas.

In turn, the new law will help enhance forestland and urban tree canopy, which improves air and water quality, moderates climate, adds to Maryland's natural spaces and enhances its beauty, increases property values and provides more recreational opportunities. Trees also provide flood control, wood products, renewable energy and habitat for wildlife.

How do I get started?

Contact the Maryland Forest Service at 410-260-8531.

More information on the Maryland Department of Natural Resources Forest Service is available at:
dnr.state.md.us/forests