

Intro to Current Use Taxation Worksheet

- 1. What does “Current Use” mean?**
- 2. What does the primary purpose of the land have to be for Designated Forestland (DFL)**
- 3. How often and how much do you have to harvest to qualify for DFL?**
- 4. If you apply for DFL by the end of this year, what will be your first year of lower taxes?**
- 5. Under DFL, what are forest land values based on? How often are the land values updated and how do you find the current values?**
- 6. What does PBRS stand for and how is it different from DFL? How does it work?**
- 7. Does your county have a PBRS program?**

- 8. If you have a 5-acre property and you live on it, could you qualify for DFL? PBRs?**

- 9. What needs to happen in order for a property enrolled in current use to be sold?**

- 10. Why are DFL and PBRs rules not applied uniformly across the state?**



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