

## Quick Reference: Forest Property Taxation Systems in the United States

**Ad valorem property tax** (Current Use) - A tax, duty, or fee which varies based on the value of the products, services, or property on which it is levied.

**Flat property tax** - under this system the same amount of money per acre is collected on any acre of timberland regardless of its value.

**Yield Tax** - is a tax on the value of the harvested timber. The tax is collected after the timber is harvested.

**Severance Tax** - is a flat tax on a specific unit of volume harvested (i.e., board feet, cubic feet, cords, tonnage etc.). The tax is collected after the timber is harvested.

<u>State</u>	<u>Ad Valorem</u>	<u>Flat</u>	<u>Exemption</u>	<u>Severance Tax</u>	<u>Yield Tax</u>
<a href="#">Alabama</a>	X			X	
<a href="#">Alaska</a>			X		
<a href="#">Arizona</a>		X		X	
<a href="#">Arkansas</a>	X			X	
<a href="#">California</a>	X			X	
<a href="#">Colorado</a>	X				
<a href="#">Connecticut</a>	X <sup>1</sup>				
<a href="#">Delaware</a>	X		X		
<a href="#">Florida</a>	X				
<a href="#">Georgia</a>	X			X	
<a href="#">Hawaii</a>	X <sup>2</sup>				
<a href="#">Idaho</a>	X				X
<a href="#">Illinois</a>	X				X
<a href="#">Indiana</a>	X	X			
<a href="#">Iowa</a>	X		X		
<a href="#">Kansas</a>	X <sup>2</sup>				
<a href="#">Kentucky</a>	X				

<a href="#">Louisiana</a>	X		X	
<a href="#">Maine</a>	X <sup>1</sup>			
<a href="#">Maryland</a>	X			
<a href="#">Massachusetts</a>		X <sup>4</sup>		X
<a href="#">Michigan</a>		X		X
<a href="#">Minnesota</a>		X <sup>3</sup>		
<a href="#">Mississippi</a>	X		X	
<a href="#">Missouri</a>		X		X
<a href="#">Montana</a>	X		X	
<a href="#">Nebraska</a>	X			
<a href="#">Nevada</a>	X			
<a href="#">New Hampshire</a>		X		X
<a href="#">New Jersey</a>	X			
<a href="#">New Mexico</a>	X			X
<a href="#">New York</a>	X	X <sup>3</sup>		X
<a href="#">N. Carolina</a>	X		X	
<a href="#">N. Dakota</a>		X		
<a href="#">Ohio</a>	X	X <sup>3</sup>		
<a href="#">Oklahoma</a>	X <sup>2</sup>			
<a href="#">Oregon</a>	X <sup>1</sup>		X	X
<a href="#">Pennsylvania</a>	X <sup>1</sup>			
<a href="#">Rhode Island</a>	X		X	
<a href="#">S. Carolina</a>	X			
<a href="#">S. Dakota</a>	X <sup>2</sup>			
<a href="#">Tennessee</a>	X			
<a href="#">Texas</a>	X			
<a href="#">Utah</a>	X			
<a href="#">Vermont</a>	X			
<a href="#">Virginia</a>	X <sup>5</sup>		X	

<a href="#">Washington</a>	<b>X<sup>1</sup></b>		<b>X</b>	
<a href="#">W. Virginia</a>	<b>X</b>			<b>X</b>
<a href="#">Wisconsin</a>		<b>X</b>		<b>X</b>
<a href="#">Wyoming</a>	<b>X</b>			