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**WHEN WOODSWISE STEWARDSHIP PLANS ARE USED FOR TREE GROWTH TAX LAW PURPOSES**

In order to be enrolled in the Tree Growth Tax Law (TGTL), land must be used "primarily for the growth of trees to be harvested for commercial use....owners must manage Tree Growth classified parcels according to accepted forestry practices designed to produce trees having commercial value." The WoodsWISE Stewardship Program allows for other woodland values to be higher priority than timber; in fact, timber does not even have to be on the list. **However, if a WoodsWISE Stewardship Plan is also being used for Tree Growth Tax purposes, commercial forest products must be the top priority.** Upon review, an assessor could disqualify a parcel from TGTL if the primary objective does not meet legal requirements. Landowners and the licensed foresters with whom they work should keep this in mind when discussing options for forest management plans.