

May 9, 2018

Classification of Woodlots as Farming Operations Under MRAT

Under the [Matters Relating to Assessment and Taxation Regulation](#) (MRAT), s2(1,f, iv) the definition of farming operations includes an operation on a parcel of land for which a woodlot management plan has been approved by the Woodlot Association of Alberta or a forester registered under *Regulated Forestry Profession Act* for the production of timber primarily marketed as whole logs, seed cones, or Christmas trees.

To support the development and approval of a woodlot management plan, RMA members are encouraged to contact the Woodlot Association of Alberta (WAA), who have developed an overview of the Farm Woodlot Management Plan Approval process. Upon review of a woodland management, the WAA or a registered forester will provide a letter, such as the WAA's [Sample Woodlot Plan Approval Template](#), to the landowner certifying that the land is a woodlot. This approval will not determine if the woodlot meets the definition of a farming operation for assessment purposes.

It is the responsibility of the assessor to determine if the woodlot meets the definition for a farming operation and if the certifying letter is sufficient in providing information to support the assessment process. The assessor may request additional information from the landowner to support assessment processes, such as the complete woodland management plan.

For more information to support the development of basic woodlot management plans, please visit [Alberta Agriculture and Forestry's woodlot plan development resource](#) page, which includes a [Woodlot Management Plan template](#).

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