

TO: Local Government

FROM: VLA

Virginia Loggers Association (VLA) received the unanimous support from the Virginia Farm Bureau, Virginia Forest Products Association, Virginia Forest Association and VACO, and the unanimous approval from the 2020 General Assembly in both the House of Delegates and Senate, and Governor Northam's approval to give local jurisdictions the option to exempt all personal property and tools & machinery tax on forest harvesting and silvicultural equipment. This recent legislative authority now places equipment used for forest harvesting and silvicultural activities in the same statute which exempts agricultural equipment. See state statutes (58.1-3505 -58.1-3506) attached for your easy reference. VLA is happy to answer questions and help you execute forestry and silvicultural equipment exemptions into your local ordinance.

Like agricultural equipment, silvicultural (forest harvesting) equipment is designed for the sole purpose of harvesting trees. The equipment was listed under the commercial heavy construction equipment category but is completely unrelated to the construction industry. The Code of Virginia §3.2-6400 already defines agricultural products to include silviculture along with livestock, aquaculture, poultry, horticultural, floricultural, viticulture and other crops.

These businesses provide all forest raw materials to mills which create paper and wood products used in every household. Forest harvesting is like farming in every way whose equipment is exempted across the Commonwealth of Virginia.

The truth is that loggers, like farmers, are hard working families working in one of the world's most dangerous occupations. Logging businesses are owned and operated by families who often pass their business down to the next generation. Like farming, forest harvesting is subject to the weather which can shut down production. The tree crop is like any other except it takes longer to grow. Daily market volatility causes unpredictable production and threatens our sustainability.

Thanks in advance for updating your local ordinance and exempting all forest harvesting and silvicultural equipment from either personal property and tools and machinery tax. The new law becomes effective on July 1, 2020. Business owners in your community will soon be in contact with you about their accounts.