

TRANSITIONAL QUALIFIED FOREST PROPERTY SPECIFIC TAX ACT (EXCERPT)
Act 260 of 2016

211.1094 Determination of forestland as transitional qualified forest property; application process.

Sec. 4.

(1) An owner of forestland that withdraws commercial forestland under section 51108(5) of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51108, may apply to the department to have that forestland determined to be transitional qualified forest property. The application process shall include an application from the owner of the forestland on a form created by the department, a forest management plan, and a fee of \$50.00. The applicant shall file the application not later than September 1 prior to the tax year in which transitional qualified forest property will be taxed under this act.

(2) The department shall review the application and forest management plan and determine whether the forestland is transitional qualified forest property under this act. The department shall review the forest management plan to determine if the elements required in section 7jj(17)(f) of the general property tax act, 1893 PA 206, MCL 211.7jj[1], are in the plan. Within 90 days of its receipt of the application, forest management plan, and fee, the department shall review the application and if the application and supporting documents are not in compliance, the department shall deny the application and notify the property owner of that denial. If the application and supporting documents are in compliance with the requirements of this act, the department shall approve the application and shall prepare a transitional qualified forest property affidavit, in recordable form, indicating all of the following:

- (a) The name of the property owner.
- (b) The tax parcel identification number of the property.
- (c) The legal description of the property.
- (d) The year the application was submitted for the exemption.
- (e) A statement that the property owner is attesting that the property is transitional qualified forest property and will be managed according to the approved forest management plan.

(3) The department shall send a transitional qualified forest property affidavit prepared under subsection (2) and a commercial forest withdrawal certificate to the property owner. The property owner shall execute the transitional qualified forest property affidavit and the commercial forest withdrawal certificate and return both to the department.

(4) If the application is denied, the property owner has 30 days from the date of notification of the denial by the department to initiate an appeal of that denial. An appeal of the denial shall be by certified letter to the director of the department.

(5) An owner may claim an exemption under this section for not more than 160 acres maximum of transitional qualified forest property per township. If an exemption is granted under this act for less than 160 acres in a township, an owner of that property may subsequently claim an exemption for additional property until the 160-acre maximum in that township is reached if that additional property otherwise meets the requirements of this act.

(6) Upon receipt of a copy of the recorded transitional qualified forest property affidavit and a copy of the recorded commercial forest withdrawal certificate by the assessor, the assessor shall exempt the property from the collection of the tax as provided in section 3 until December 31 of the year in which the property is no longer transitional qualified forest property.

History: 2016, Act 260, Imd. Eff. June 28, 2016