

**SUBSTITUTE FOR  
SENATE BILL NO. 217**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 7dd and 7jj (MCL 211.7dd and 211.7jj[1]),  
section 7dd as amended by 2013 PA 44 and section 7jj as amended by  
2013 PA 42.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 7dd. As used in sections 7cc and 7ee:

2           (a) "Owner" means any of the following:

3           (i) A person who owns property or who is purchasing property  
4 under a land contract.

5           (ii) A person who is a partial owner of property.

6           (iii) A person who owns property as a result of being a  
7 beneficiary of a will or trust or as a result of intestate  
8 succession.

1 (iv) A person who owns or is purchasing a dwelling on leased  
2 land.

3 (v) A person holding a life lease in property previously sold  
4 or transferred to another.

5 (vi) A grantor who has placed the property in a revocable  
6 trust or a qualified personal residence trust.

7 (vii) The sole present beneficiary of a trust if the trust  
8 purchased or acquired the property as a principal residence for the  
9 sole present beneficiary of the trust, and the sole present  
10 beneficiary of the trust is totally and permanently disabled. As  
11 used in this subparagraph, "totally and permanently disabled" means  
12 disability as defined in section 216 of title II of the social  
13 security act, 42 USC 416, without regard as to whether the sole  
14 present beneficiary of the trust has reached the age of retirement.

15 (viii) A cooperative housing corporation.

16 (ix) A facility **AS DEFINED BY FORMER 1976 PA 440 AND**  
17 registered under the ~~living care~~ **CONTINUING CARE COMMUNITY**  
18 disclosure act, ~~1976 PA 440, MCL 554.801 to 554.844.~~ **2014 PA 448,**  
19 **MCL 554.901 TO 554.993.**

20 (b) "Person", for purposes of defining owner as used in  
21 section 7cc, means an individual and for purposes of defining owner  
22 as used in section 7ee means an individual, partnership,  
23 corporation, limited liability company, association, or other legal  
24 entity.

25 (c) "Principal residence" means the 1 place where an owner of  
26 the property has his or her true, fixed, and permanent home to  
27 which, whenever absent, he or she intends to return and that shall

1 continue as a principal residence until another principal residence  
2 is established. Except as otherwise provided in this subdivision,  
3 principal residence includes only that portion of a dwelling or  
4 unit in a multiple-unit dwelling that is subject to ad valorem  
5 taxes and that is owned and occupied by an owner of the dwelling or  
6 unit. Principal residence also includes all of an owner's  
7 unoccupied property classified as residential that is adjoining or  
8 contiguous to the dwelling subject to ad valorem taxes and that is  
9 owned and occupied by the owner. Beginning December 31, 2007,  
10 principal residence also includes all of an owner's unoccupied  
11 property classified as timber-cutover real property under section  
12 34c that is adjoining or contiguous to the dwelling subject to ad  
13 valorem taxes and that is owned and occupied by the owner.  
14 Contiguity is not broken by boundary between local tax collecting  
15 units, a road, a right-of-way, or property purchased or taken under  
16 condemnation proceedings by a public utility for power transmission  
17 lines if the 2 parcels separated by the purchased or condemned  
18 property were a single parcel prior to the sale or condemnation.  
19 Except as otherwise provided in this subdivision, principal  
20 residence also includes any portion of a dwelling or unit of an  
21 owner that is rented or leased to another person as a residence as  
22 long as that portion of the dwelling or unit that is rented or  
23 leased is less than 50% of the total square footage of living space  
24 in that dwelling or unit. Principal residence also includes a life  
25 care facility **FOR PURPOSES OF FORMER 1976 PA 440 THAT IS** registered  
26 under the ~~living care~~-**CONTINUING CARE COMMUNITY** disclosure act,  
27 ~~1976 PA 440, MCL 554.801 to 554.844.~~ **2014 PA 448, MCL 554.901 TO**

1 554.993. Principal residence also includes property owned by a  
2 cooperative housing corporation and occupied by tenant  
3 stockholders. Property that qualified as a principal residence  
4 shall continue to qualify as a principal residence for 3 years  
5 after all or any portion of the dwelling or unit included in or  
6 constituting the principal residence is rented or leased to another  
7 person as a residence if all of the following conditions are  
8 satisfied:

9 (i) The owner of the dwelling or unit is absent while on  
10 active duty in the armed forces of the United States.

11 (ii) The dwelling or unit would otherwise qualify as the  
12 owner's principal residence.

13 (iii) Except as otherwise provided in this subparagraph, the  
14 owner files an affidavit with the assessor of the local tax  
15 collecting unit on or before May 1 attesting that it is his or her  
16 intent to occupy the dwelling or unit as a principal residence upon  
17 completion of active duty in the armed forces of the United States.  
18 ~~In 2008 only, the owner may file an affidavit under this~~  
19 ~~subparagraph on or before December 31.~~ A copy of an affidavit filed  
20 under this subparagraph shall be forwarded to the department of  
21 treasury pursuant to a schedule prescribed by the department of  
22 treasury.

23 (d) "Qualified agricultural property" means unoccupied  
24 property and related buildings classified as agricultural, or other  
25 unoccupied property and related buildings located on that property  
26 devoted primarily to agricultural use as defined in section 36101  
27 of the natural resources and environmental protection act, 1994 PA

1 451, MCL 324.36101. Related buildings include a residence occupied  
2 by a person employed in or actively involved in the agricultural  
3 use and who has not claimed a principal residence exemption on  
4 other property. For taxes levied after December 31, 2008, property  
5 shall not lose its status as qualified agricultural property as a  
6 result of an owner or lessee of that property implementing a  
7 wildlife risk mitigation action plan. Notwithstanding any other  
8 provision of this act to the contrary, if after December 31, 2008  
9 the classification of property was changed as a result of the  
10 implementation of a wildlife risk mitigation action plan, the owner  
11 of that property may appeal that change in classification to the  
12 board of review under section 30 in the year in which the  
13 amendatory act that added this sentence takes effect or in the 3  
14 immediately succeeding years. ~~Within 30 days of the effective date~~  
15 ~~of the amendatory act that added the immediately preceding~~  
16 ~~sentence, the department of treasury shall update its publication~~  
17 ~~entitled "Qualified Agricultural Property Exemption Guidelines" and~~  
18 ~~shall post that updated publication on the department of treasury~~  
19 ~~website.~~ Property used for commercial storage, commercial  
20 processing, commercial distribution, commercial marketing, or  
21 commercial shipping operations or other commercial or industrial  
22 purposes is not qualified agricultural property. A parcel of  
23 property is devoted primarily to agricultural use only if more than  
24 50% of the parcel's acreage is devoted to agricultural use. ~~or if~~  
25 ~~more than 50% of the parcel's acreage is devoted to a combination~~  
26 ~~of agricultural use and is exempt under section 7jj[1] as qualified~~  
27 ~~forest property.~~ An owner shall not receive an exemption for that

1 portion of the total state equalized valuation of the property that  
2 is used for a commercial or industrial purpose or that is a  
3 residence that is not a related building. As used in this  
4 subdivision:

5 (i) "Project" means certain risk mitigating measures, which  
6 may include, but are not limited to, the following:

7 (A) Making it difficult for wildlife to access feed by storing  
8 livestock feed securely, restricting wildlife access to feeding and  
9 watering areas, and deterring or reducing wildlife presence around  
10 livestock feed by storing feed in an enclosed barn, wrapping bales  
11 or covering stacks with tarps, closing ends of bags, storing grains  
12 in animal-proof containers or bins, maintaining fences, practicing  
13 small mammal and rodent control, or feeding away from wildlife  
14 cover.

15 (B) Minimizing wildlife access to livestock feed and water by  
16 feeding livestock in an enclosed area, feeding in open areas near  
17 buildings and human activity, removing extra or waste feed when  
18 livestock are moved, using hay feeders to reduce waste, using  
19 artificial water systems to help keep livestock from sharing water  
20 sources with wildlife, fencing off stagnant ponds, wetlands, or  
21 areas of wildlife habitats that pose a disease risk, and keeping  
22 mineral feeders near buildings and human activity or using devices  
23 that restrict wildlife usage.

24 (ii) "Wildlife risk mitigation action plan" means a written  
25 plan consisting of 1 or more projects to help reduce the risks of a  
26 communicable disease spreading between wildlife and livestock that  
27 is approved by the department of agriculture under the animal

1 industry act, 1988 PA 466, MCL 287.701 to 287.746.

2       Sec. 7jj. (1) Except as otherwise limited in this subsection,  
3 qualified forest property is exempt from the tax levied by a local  
4 school district for school operating purposes to the extent  
5 provided under section 1211 of the revised school code, 1976 PA  
6 451, MCL 380.1211, according to the provisions of this section.  
7 Buildings, structures, or land improvements located on qualified  
8 forest property are not eligible for the exemption under this  
9 section. The amount of qualified forest property in this state that  
10 is eligible for the exemption under this section is limited as  
11 follows:

12       (a) In the fiscal year ending September 30, 2008, 300,000  
13 acres.

14       (b) In the fiscal year ending September 30, 2009, 600,000  
15 acres.

16       (c) In the fiscal year ending September 30, 2010, 900,000  
17 acres.

18       (d) In the fiscal year ending September 30, 2011 and each  
19 fiscal year thereafter, 1,200,000 acres. Beginning in the fiscal  
20 year ending September 30, 2013 and each fiscal year thereafter,  
21 real property eligible for exemption under this section as  
22 qualified forest property as a result of the withdrawal of that  
23 property from the operation of part 511 of the natural resources  
24 and environmental protection act, 1994 PA 451, MCL 324.51101 to  
25 324.51120, as provided in section 51108(5) of the natural resources  
26 and environmental protection act, 1994 PA 451, MCL 324.51108, shall  
27 not be credited against the 1,200,000 acres of property that are

1 eligible for exemption as qualified forest property under this  
2 section.

3 (2) If a property owner is interested in obtaining an  
4 exemption for qualified forest property under this section, the  
5 property owner may contact the local conservation district or the  
6 department, and the local conservation district or the department  
7 shall advise the property owner on the exemption process. If  
8 requested by the property owner, the local conservation district or  
9 the department shall provide the property owner with a list of  
10 qualified foresters to prepare a forest management plan. The  
11 department shall maintain a list of qualified foresters throughout  
12 the state and shall make the list available to the conservation  
13 districts and to interested property owners. To claim an exemption  
14 under subsection (1), a property owner shall obtain a forest  
15 management plan from a qualified forester and submit a digital copy  
16 of that forest management plan, an application for exemption as  
17 qualified forest property, and a fee of \$50.00 to the department on  
18 a form created by the department by September 1 prior to the tax  
19 year ~~within~~ **IN** which the exemption is requested. **BEFORE SUBMITTING**  
20 **THE APPLICATION TO THE DEPARTMENT, THE PROPERTY OWNER IS ENCOURAGED**  
21 **TO CONSULT WITH THE LOCAL CONSERVATION DISTRICT TO REVIEW THE**  
22 **OBLIGATIONS OF THE QUALIFIED FOREST PROGRAM AND THE OBLIGATIONS OF**  
23 **THE PROPERTY OWNER'S FOREST MANAGEMENT PLAN.** A forest management  
24 plan is not subject to the freedom of information act, 1976 PA 442,  
25 MCL 15.231 to 15.246. The department shall forward a copy of the  
26 application to the local conservation district for review and to  
27 the local tax collecting unit for notification of the application.



1           (3) A conservation district shall review the application to  
2 determine if the applied-for property meets the minimum  
3 requirements set forth in subsection ~~(16)(i)~~ **(16)(K)** for enrolling  
4 into the qualified forest program. A conservation district shall  
5 respond within 45 days of the date of its receipt of the  
6 application indicating whether the property in the application is  
7 eligible for enrollment. If the conservation district does not  
8 respond within 45 days of its receipt of the application, the  
9 property shall be considered eligible for the exemption under this  
10 section.

11           (4) The department shall review the application, comments from  
12 the conservation district, and the forest management plan to  
13 determine if the property is eligible for the exemption under this  
14 section. The department shall review the forest management plan to  
15 determine if the elements required in subsection ~~(16)(e)~~ **(16)(F)**  
16 are in the plan. Within 90 days of its receipt of the application,  
17 forest management plan, and fee, the department shall review the  
18 application and if the application and supporting documents are not  
19 in compliance, the department shall **DENY THE APPLICATION AND** notify  
20 the property owner of **THAT** denial. If the application and  
21 supporting documents are in compliance with the requirements of  
22 this section, the department shall approve the application and  
23 shall prepare a qualified forest school tax affidavit, in  
24 recordable form, indicating all of the following:

- 25           (a) The name of the property owner.  
26           (b) The legal description of the property.  
27           (c) The year the application was submitted for the exemption.

1 (d) A statement that the property owner is attesting that the  
2 property for which the exemption is claimed is qualified forest  
3 property and will be managed according to the approved forest  
4 management plan.

5 (5) The department shall send a qualified forest school tax  
6 affidavit prepared under subsection (4) to the property owner for  
7 execution. The 90-day review period by the department may be  
8 extended upon request of the property owner. The property owner  
9 shall execute the qualified forest school tax affidavit and shall  
10 have the executed qualified forest school tax affidavit recorded by  
11 the register of deeds in the county in which the property is  
12 located. The property owner shall provide a copy of the qualified  
13 forest school tax affidavit to the department. The department shall  
14 provide 1 copy of the qualified forest school tax affidavit to the  
15 conservation district and 1 copy to the department of treasury.  
16 These copies may be sent electronically.

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

21 (7) To claim an exemption under subsection (1), the owner of  
22 qualified forest property shall provide a copy of the recorded  
23 qualified forest school tax affidavit attesting that the land is  
24 qualified forest property to the local tax collecting unit and  
25 assessor by December 31. An owner may claim an exemption under this  
26 section for not more than 640 acres maximum or the equivalent of 16  
27 survey units consisting of 1/4 of 1/4 of a section of qualified

1 forest property in each local tax collecting unit. If an exemption  
2 is granted under this section for less than 640 acres in a local  
3 tax collecting unit, an owner of that property may subsequently  
4 claim an exemption for additional property in that local tax  
5 collecting unit if that additional property meets the requirements  
6 of this section.

7 (8) If a copy of the recorded qualified forest school tax  
8 affidavit is provided to the assessor by the owner, the assessor  
9 shall exempt the property from the collection of the tax as  
10 provided in subsection (1) until December 31 of the year in which  
11 the property is no longer qualified forest property.

12 (9) Beginning in the year that qualified forest property is  
13 first exempt under this section and each year thereafter, the local  
14 tax collecting unit shall collect a fee on each parcel of qualified  
15 forest property exempt under this section located in that local tax  
16 collecting unit. The fee shall be determined by multiplying 2 mills  
17 by the taxable value of that qualified forest property. The fee  
18 shall be collected at the same time and in the same manner as taxes  
19 collected under this act. Each local tax collecting unit shall  
20 disburse the fee collected under this subsection to the department  
21 of treasury for deposit in the private forestland enhancement fund  
22 created in section 51305 of the natural resources and environmental  
23 protection act, 1994 PA 451, MCL 324.51305. If property is no  
24 longer exempt as qualified forest property under this section, the  
25 fee under this subsection shall not be collected on that property.  
26 The fee collected in this subsection shall be subject to the  
27 property tax administration fee established by the local tax

1 collecting unit under section 44.

2 (10) Not more than 90 days after all or a portion of the  
3 exempted property is no longer qualified forest property, the owner  
4 shall rescind the exemption for the applicable portion of the  
5 property by filing with the register of deeds for the county in  
6 which the exempted property is located a rescission form prescribed  
7 by the department. A copy of the rescission form shall be provided  
8 to the assessor. The rescission form shall include a legal  
9 description of the exempted property. An owner who fails to file a  
10 rescission **FORM** as required by this subsection is subject to a  
11 penalty of \$5.00 per day for each separate failure beginning after  
12 the 90 days have elapsed, up to a maximum of \$1,000.00. This  
13 penalty shall be collected under 1941 PA 122, MCL 205.1 to 205.31,  
14 and shall be deposited in the private forestland enhancement fund  
15 **CREATED IN SECTION 51305 OF THE NATURAL RESOURCES AND ENVIRONMENTAL**  
16 **PROTECTION ACT, 1994 PA 451, MCL 324.51305.**

17 (11) An owner of property that is qualified forest property on  
18 December 31 for which an exemption was not on the tax roll may file  
19 an appeal with the July or December board of review under section  
20 53b in the year the exemption was claimed or the immediately  
21 succeeding year.

22 (12) If property for which an exemption has been granted under  
23 this section is not qualified forest property, the property that  
24 had been subject to that exemption shall be immediately placed on  
25 the tax roll by the local tax collecting unit if the local tax  
26 collecting unit has possession of the tax roll or by the county  
27 treasurer if the county has possession of the tax roll as though

1 the exemption had not been granted. A corrected tax bill shall be  
2 issued for each tax year being adjusted by the local tax collecting  
3 unit if the local tax collecting unit has possession of the tax  
4 roll or by the county treasurer if the county has possession of the  
5 tax roll.

6 (13) If all or a portion of property for which an exemption  
7 has been granted under this section is converted by a change in use  
8 and is no longer qualified forest property, an owner shall  
9 immediately notify the local tax collecting unit, the assessor, the  
10 department, and the department of treasury on a form created by the  
11 department. The form shall include a legal description of the  
12 exempted property. A copy of the form shall be filed with the  
13 register of deeds for the county in which the exempted property is  
14 located. Upon notice that property is no longer qualified forest  
15 property, the local tax collecting unit and assessor shall  
16 immediately rescind the exemption under this section and shall  
17 place the property on the tax roll as though the exemption under  
18 this section had not been granted for the immediately succeeding  
19 tax year and the department of treasury shall immediately begin  
20 collection of any applicable tax and penalty under this act or  
21 under the qualified forest property recapture tax act, 2006 PA 379,  
22 MCL 211.1031 to 211.1036. However, beginning June 1, 2013 and  
23 ending November 30, 2013, owners of property exempt as qualified  
24 forest property prior to January 1, 2013 may execute a new  
25 qualified forest school tax affidavit under this section. If an  
26 owner of property exempt as qualified forest property elects to  
27 execute a new qualified forest school tax affidavit under this

1 section, that owner is not required to pay the \$50.00 fee required  
2 under subsection (2). If an owner of qualified forest property  
3 elects not to execute a new qualified forest school tax affidavit  
4 under this section, the existing affidavit shall be rescinded  
5 without penalty and the property shall be placed on the tax roll as  
6 though the exemption under this section had not been granted. If a  
7 property owner elects not to execute a qualified forest school tax  
8 affidavit under this section, the property is not subject to the  
9 recapture tax provided for under the qualified forest property  
10 recapture tax act, 2006 PA 379, MCL 211.1031 to 211.1036.

11 (14) If qualified forest property is exempt under this  
12 section, an owner of that qualified forest property shall report to  
13 the department on a form prescribed by the department when a forest  
14 practice or timber harvest has occurred on the qualified forest  
15 property during a calendar year. The report shall indicate the  
16 forest practice completed ~~or~~ **AND** the volume and value of timber  
17 harvested on that qualified forest property. One copy of the form  
18 shall be forwarded to the conservation district, and 1 copy shall  
19 be retained by the department for 7 years. If it is determined by  
20 the department that a forest practice or harvest has occurred in a  
21 calendar year and no report was filed, a fine of \$500.00 may be  
22 collected by the department. Beginning December 31, 2013 and ~~every~~  
23 **EACH** year thereafter, the department shall provide to the standing  
24 committees of the senate and house of representatives with primary  
25 jurisdiction over forestry issues a report that includes all of the  
26 following:

27 (a) The number of acres of qualified forest property in each

1 county.

2 (B) THE NUMBER OF ACRES OF AGRICULTURAL USE PROPERTY THAT IS  
3 COMBINED WITH PRODUCTIVE FOREST UNDER SUBSECTION (16) (K) (iii) .

4 (C) ~~(b)~~—The amount of timber produced on qualified forest  
5 property each year.

6 (D) ~~(e)~~—The number of forest management plans completed by  
7 conservation districts and the total number of forest management  
8 plans submitted for approval each year.

9 (15) While qualified forest property is exempt under this  
10 section, the owner shall retain the current management plan, most  
11 recent harvest records, recorded copy of a receipt of the tax  
12 exemption, and a map that shows the location and size of any  
13 buildings and structures on the property. The owner shall make the  
14 documents available to the department upon request. The department  
15 shall maintain a database listing all qualified forest properties,  
16 including the dates indicated for forest practices and harvests in  
17 the forest management plan, and shall notify the property owner and  
18 the conservation district in any year that forest practices or  
19 harvests are to occur. If an owner does not accomplish forest  
20 practices and harvests within 3 years after the time specified in  
21 the current forest management plan, and the plan has not been  
22 amended to extend the date of forest practices and harvests, the  
23 property is not eligible for the exemption under this section and  
24 the property shall be placed on the tax roll as though the  
25 exemption under this section had not been granted as provided in  
26 this section and shall be subject to repayment as indicated in the  
27 qualified forest property recapture tax act, 2006 PA 379, MCL

1 211.1031 to 211.1036. Information in the database specific to an  
2 individual property owner's forest management plan is exempt from  
3 disclosure under the freedom of information act, 1976 PA 442, MCL  
4 15.231 to 15.246. However, information in the database in the  
5 aggregate, including, but not limited to, how much timber would be  
6 expected to be on the market each year as a result of enrollees, is  
7 not exempt from disclosure under the freedom of information act,  
8 1976 PA 442, MCL 15.231 to 15.246.

9 (16) As used in this section:

10 (A) "AGRICULTURAL USE PROPERTY" MEANS REAL PROPERTY DEVOTED  
11 PRIMARILY TO AGRICULTURAL USE AS THAT TERM IS DEFINED IN SECTION  
12 36101 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT,  
13 1994 PA 451, MCL 324.36101.

14 (B) ~~(a)~~—"Approved forest management plan" means a forest  
15 management plan developed by a qualified forester. An owner of  
16 property shall submit a forest management plan to the department  
17 for approval as prescribed in subsection (2). The forest management  
18 plan shall include a statement signed by the owner that he or she  
19 agrees to comply with all terms and conditions contained in the  
20 approved forest management plan. If a forest management plan and  
21 application are submitted to the department, the department shall  
22 review and either approve or disapprove the owner's application  
23 within 90 days of submission. Approval of the plan shall be based  
24 solely on compliance with the elements required in subdivision (e).  
25 Denial of the plan shall be based solely on noncompliance with the  
26 requirements listed in subdivision (e). If the department  
27 disapproves a forest management plan, the department shall indicate



1 the changes necessary to qualify the forest management plan for  
2 approval on subsequent review. An owner may submit amendments to  
3 his or her forestry plan to the department. The department may  
4 reject amendments that delay a harvest date repeatedly or  
5 indefinitely. A forest management plan submitted for approval shall  
6 be for a maximum of 20 years. To continue receiving an exemption  
7 under this section, an owner of property shall submit a digital  
8 copy of any succeeding proposed forest management plan to the  
9 department for approval together with a fee of \$50.00. The first  
10 amendment to the plan shall not be subject to a fee. Additional  
11 amendments may be subject to a fee of \$50.00.

12 (C) ~~(b)~~—"Conservation district" means a conservation district  
13 organized under part 93 of the natural resources and environmental  
14 protection act, 1994 PA 451, MCL 324.9301 to 324.9313.

15 (D) ~~(e)~~—"Converted by a change in use" means ~~that~~ **BOTH OF THE**  
16 **FOLLOWING:**

17 (i) **THAT** term as defined in section 2 of the qualified forest  
18 property recapture tax act, 2006 PA 379, MCL 211.1032.

19 (ii) **THAT DUE TO A CHANGE IN USE OF EITHER PRODUCTIVE FOREST**  
20 **PROPERTY OR AGRICULTURAL USE PROPERTY, THE PROPERTY IS NO LONGER**  
21 **ELIGIBLE FOR EXEMPTION AS QUALIFIED FOREST PROPERTY UNDER**  
22 **SUBDIVISION (K) (iii) .**

23 (E) ~~(d)~~—"Department" means the department of agriculture and  
24 rural development.

25 (F) ~~(e)~~—"Forest management plan" means a written plan prepared  
26 and signed by a qualified forester that prescribes measures to  
27 optimize production, utilization, and regeneration of forest

1 resources. The forest management plan shall include a schedule and  
2 timetables for the various silvicultural practices used on  
3 forestlands, which shall be a maximum of 20 years in length. A  
4 forest management plan shall include all of the following:

5 (i) The name and address of each owner of the property.

6 (ii) The legal description and parcel identification number of  
7 the property or of the parcel on which the property is located.

8 (iii) A statement of the owner's forest management objectives.

9 (iv) A map, diagram, or aerial photograph that identifies both  
10 forested and unforested areas of the property, using conventional  
11 map symbols indicating the species, size, and stocking rate and  
12 other major features of the property, including the location of any  
13 buildings. The location and use of any buildings can be established  
14 on a map created by a qualified forester and does not require a  
15 survey by a registered surveyor.

16 (v) A description of forest practice, including harvesting,  
17 thinning, and reforestation, that will be undertaken, specifying  
18 the approximate period of time before each is completed.

19 (vi) A description of soil conservation practices that may be  
20 necessary to control any soil erosion that may result from the  
21 forest practice described pursuant to subparagraph (v).

22 (vii) A description of activities that may be undertaken for  
23 the management of forest resources other than trees, including  
24 wildlife habitat, watersheds, and aesthetic features.

25 (G) ~~(F)~~—"Forest practice" means any action intended to improve  
26 forestland or forest resources and includes, but is not limited to,  
27 any of the following:

1 ~~—— (i) The preparation of forest management plans for forestland.~~

2 (i) ~~(ii)~~—The improvement of species of forest trees.

3 (ii) ~~(iii)~~—Reforestation.

4 (iii) ~~(iv)~~—The harvesting of species of forest trees.

5 (iv) ~~(v)~~—Road construction associated with the improvement or  
6 harvesting of forest tree species or reforestation.

7 (v) ~~(vi)~~—Use of chemicals or fertilizers for the purpose of  
8 growing or managing species of forest trees.

9 (vi) ~~(vii)~~—Applicable silvicultural practices.

10 (H) ~~(g)~~—"Forest products" includes, but is not limited to,  
11 timber and pulpwood-related products.

12 (I) ~~(h)~~—"Harvest" means the point at which timber that has  
13 been cut, severed, or removed for purposes of sale or use is first  
14 measured in the ordinary course of business as determined by  
15 reference to common practice in the timber industry.

16 (J) **"PRODUCTIVE FOREST" MEANS REAL PROPERTY CAPABLE OF GROWING**  
17 **NOT LESS THAN 20 CUBIC FEET OF WOOD PER ACRE PER YEAR. HOWEVER, IF**  
18 **PROPERTY HAS BEEN CONSIDERED PRODUCTIVE FOREST, AN ACT OF GOD THAT**  
19 **NEGATIVELY AFFECTS THAT PROPERTY SHALL NOT RESULT IN THAT PROPERTY**  
20 **NOT BEING CONSIDERED PRODUCTIVE FOREST.**

21 (K) ~~(i)~~—"Qualified forest property" means a parcel of real  
22 property that meets all of the following conditions as determined  
23 by the department of agriculture and rural development:

24 (i) Is not less than 20 contiguous acres in size. For parcels  
25 less than 40 acres, not less than 80% shall be stocked with  
26 productive forest capable of producing forest products. For parcels  
27 40 acres or more, not less than 50% shall be stocked with

1 productive forest capable of producing forest products. Contiguity  
2 is not broken by a road, a right-of-way, or property purchased or  
3 taken under condemnation proceedings by a public utility for power  
4 transmission lines if the 2 parcels separated by the purchased or  
5 condemned property were a single parcel prior to the sale or  
6 condemnation. As used in this subparagraph, "productive forest"  
7 means real property capable of growing not less than 20 cubic feet  
8 of wood per acre per year. However, if property has been considered  
9 productive forest, an act of God that negatively affects that  
10 property shall not result in that property not being considered  
11 productive forest.

12 (ii) Is subject to an approved forest management plan.

13 (iii) ~~For a parcel exempt as qualified agricultural property~~  
14 ~~under section 7ee, the qualified forest portion of the parcel shall~~  
15 ~~be not less than 20 contiguous acres. If the qualified forest~~  
16 ~~portion of the parcel is less than 40 acres, not less than 80%~~  
17 ~~shall be stocked with productive forest capable of producing forest~~  
18 ~~products. If the qualified forest portion of the parcel is 40 acres~~  
19 ~~or more, not less than 50% shall be stocked with productive forest~~  
20 ~~capable of producing forest products.~~ **IF A PARCEL CONTAINS BOTH**  
21 **PRODUCTIVE FOREST AND AGRICULTURAL USE PROPERTY, AN OWNER MAY APPLY**  
22 **FOR A DESIGNATION AS QUALIFIED FOREST PROPERTY IF THE COMBINED**  
23 **ACREAGE OF THE PRODUCTIVE FOREST AND THE AGRICULTURAL USE PROPERTY**  
24 **MEETS ALL OF THE FOLLOWING REQUIREMENTS:**

25 (A) **THE PARCEL IS NOT LESS THAN 20 CONTIGUOUS ACRES. IF A**  
26 **PARCEL IS LESS THAN 40 ACRES, NOT LESS THAN 80% SHALL BE THE**  
27 **COMBINED PRODUCTIVE FOREST AND AGRICULTURAL USE PROPERTY. IF THE**

1 PARCEL IS 40 ACRES OR MORE, NOT LESS THAN 50% SHALL BE THE COMBINED  
2 PRODUCTIVE FOREST AND AGRICULTURAL USE PROPERTY.

3 (B) THE ACREAGE OF AGRICULTURAL USE PROPERTY ON THE PARCEL  
4 SHALL BE DETERMINED BY THE ASSESSOR IN THE LOCAL TAX COLLECTING  
5 UNIT IN WHICH THE PARCEL IS LOCATED. THE PROPERTY OWNER SHALL  
6 REQUEST THE DETERMINATION AND SHALL PROVIDE AN AERIAL PHOTOGRAPH TO  
7 THE ASSESSOR TO AID IN MAKING THE DETERMINATION. THE ASSESSOR SHALL  
8 REPORT THE ACREAGE OF THE AGRICULTURAL USE PROPERTY IN A FORM  
9 PRESCRIBED BY THE STATE TAX COMMISSION TO THE PROPERTY OWNER AND  
10 THE DEPARTMENT WITHIN 30 DAYS OF THE DATE OF THE REQUEST FOR THE  
11 DETERMINATION. AN OWNER THAT DISAGREES WITH AN ASSESSOR'S  
12 DETERMINATION OF THE ACREAGE OF AGRICULTURAL USE PROPERTY ON THE  
13 PARCEL MAY APPEAL THAT DETERMINATION TO THE BOARD OF REVIEW UNDER  
14 SECTION 53B. IF THE PROPERTY OWNER CONVERTS ALL OR PART OF THE  
15 AGRICULTURAL USE PROPERTY TO FOREST PROPERTY BY PLANTING TREES OR  
16 OTHER MEANS, THE PROPERTY OWNER SHALL NOTIFY THE DEPARTMENT AND THE  
17 ASSESSOR OF THE CONVERSION AND THE FOREST MANAGEMENT PLAN SHALL BE  
18 MODIFIED TO REFLECT THE CHANGE IN USE.

19 (l) ~~(j)~~ "Qualified forester" means an individual who meets 1  
20 or more of the following requirements and has registered with the  
21 department of agriculture and rural development under section 51306  
22 of the natural resources and environmental protection act, 1994 PA  
23 451, MCL 324.51306:

24 (i) Is a forester certified by the ~~society~~ **SOCIETY** of American  
25 ~~foresters~~ **FORESTERS**.

26 (ii) Is a forest stewardship plan writer.

27 (iii) Is a technical service provider as registered by the

1 United States ~~department~~**DEPARTMENT** of agriculture ~~AGRICULTURE~~ for  
2 forest management plan development.

3 (iv) Is a registered forester.

4 **(M)** ~~(K)~~ "Registered forester" means a person registered under  
5 article 21 of the occupational code, 1980 PA 299, MCL 339.2101 to  
6 339.2108.