

Act No. 451
Public Acts of 1996
Approved by the Governor
December 19, 1996
Filed with the Secretary of State
December 19, 1996

STATE OF MICHIGAN
88TH LEGISLATURE
REGULAR SESSION OF 1996

**Introduced by Senators Koivisto, Schuette, Steil, Schwarz, Hoffman, Honigman, Stille, Geake, Shugars
and Dunaskiss**

ENROLLED SENATE BILL No. 672

AN ACT to amend section 51105 of Act No. 451 of the Public Acts of 1994, entitled "An act to protect the environment and natural resources of the state; to codify, revise, consolidate, and classify laws relating to the environment and natural resources of the state; to regulate the discharge of certain substances into the environment; to regulate the use of certain lands, waters, and other natural resources of the state; to prescribe the powers and duties of certain state and local agencies and officials; to provide for certain charges, fees, and assessments; to provide certain appropriations; to prescribe penalties and provide remedies; to repeal certain parts of this act on a specific date; and to repeal certain acts and parts of acts," as added by Act No. 57 of the Public Acts of 1995, being section 324.51105 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 51105 of Act No. 451 of the Public Acts of 1994, as added by Act No. 57 of the Public Acts of 1995, being section 324.51105 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 51105. (1) Commercial forests are not subject to the ad valorem general property tax after the date the township supervisor is notified by the department that the land is a commercial forest, except taxes as previously levied. Except as provided in subsection (5), commercial forests are subject to an annual specific tax as follows:

- (a) Through October 1, 1981, 15 cents per acre.
- (b) After October 1, 1981 and through December 31, 1989, 30 cents per acre.
- (c) After December 31, 1989 and through December 31, 1993, 38 cents per acre.
- (d) Beginning January 1, 1994, \$1.10 per acre as adjusted pursuant to section 51107.

(2) The supervisor of the township shall remove from the list of land descriptions assessed and taxed under the ad valorem general property tax the land descriptions certified to him or her by the department as being commercial forests and shall enter those land descriptions on a roll separate from lands assessed and taxed by the ad valorem general property tax and shall spread against these commercial forests the specific tax provided by this section.

(3) The township treasurer shall collect the specific tax at the same time and in the same manner as ad valorem general property taxes are collected and this tax is subject to the same collection charges levied for the collection of ad valorem property taxes. Commercial forests are subject to return and sale for nonpayment of taxes in the same manner, at the same time, and under the same penalties as lands returned and sold for nonpayment of taxes levied under the ad valorem general property tax laws. A valuation shall not be determined for descriptions listed as commercial forests and these lands shall not be considered by the county board of commissioners or by the state board of equalization in connection with county or state equalization for ad valorem property taxation purposes.

(4) Except as provided in section 51109(2), all sums collected pursuant to this section shall be distributed by the township treasurer in the same proportions to the various funds as the ad valorem general property tax is allocated in the township.

(5) Commercial forestland located in a renaissance zone under the Michigan renaissance zone act, Act No. 376 of the Public Acts of 1996, being sections 125.2681 to 125.2696 of the Michigan Compiled Laws, is exempt from the annual specific tax levied under this section to the extent and for the duration provided pursuant to Act No. 376 of the Public Acts of 1996.

This act is ordered to take immediate effect.

Secretary of the Senate.

Clerk of the House of Representatives.

Approved -----

Governor.