

# SENATE BILL No. 51

January 16, 2013, Introduced by Senator BOOHER and referred to the Committee on Natural Resources, Environment and Great Lakes.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 7jj (MCL 211.7jj[1]), as added by 2006 PA 378.

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

1       Sec. 7jj. (1) Except as otherwise limited in this subsection,  
2 qualified forest property is exempt from the tax levied by a local  
3 school district for school operating purposes to the extent  
4 provided under section 1211 of the revised school code, 1976 PA  
5 451, MCL 380.1211, according to the provisions of this section.  
6 **BUILDINGS OR STRUCTURES LOCATED ON QUALIFIED FOREST PROPERTY ARE**  
7 **NOT ELIGIBLE FOR THE EXEMPTION UNDER THIS SECTION. IF A PROPERTY**  
8 **OWNER IS INTERESTED IN OBTAINING AN EXEMPTION FOR QUALIFIED FOREST**  
9 **PROPERTY UNDER THIS SECTION, THE PROPERTY OWNER MAY CONTACT THE**

1 LOCAL CONSERVATION DISTRICT OR THE DEPARTMENT AND THE LOCAL  
2 CONSERVATION DISTRICT OR THE DEPARTMENT SHALL ADVISE THE PROPERTY  
3 OWNER ON THE EXEMPTION PROCESS. IF REQUESTED BY THE PROPERTY OWNER,  
4 THE LOCAL CONSERVATION DISTRICT OR THE DEPARTMENT SHALL PROVIDE THE  
5 PROPERTY OWNER WITH A LIST OF QUALIFIED FORESTERS TO PREPARE A  
6 FOREST MANAGEMENT PLAN. THE DEPARTMENT SHALL MAINTAIN A LIST OF  
7 QUALIFIED FORESTERS THROUGHOUT THE STATE AND SHALL MAKE THE LIST  
8 AVAILABLE TO THE CONSERVATION DISTRICTS AND TO INTERESTED  
9 LANDOWNERS. The amount of qualified forest property in this state  
10 that 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~~ 2,400,000 acres. BEGINNING IN THE  
20 FISCAL YEAR ENDING SEPTEMBER 30, 2013 AND EACH FISCAL YEAR  
21 THEREAFTER, REAL PROPERTY ELIGIBLE FOR EXEMPTION UNDER THIS SECTION  
22 AS 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 2,400,000 ACRES OF PROPERTY THAT ARE

1 ELIGIBLE FOR EXEMPTION AS QUALIFIED FOREST PROPERTY UNDER THIS  
2 SECTION.

3 (2) TO CLAIM AN EXEMPTION UNDER SUBSECTION (1), A PROPERTY  
4 OWNER SHALL OBTAIN A FOREST MANAGEMENT PLAN FROM A QUALIFIED  
5 FORESTER AND SUBMIT A DIGITAL COPY OF THAT FOREST MANAGEMENT PLAN,  
6 AN APPLICATION FOR EXEMPTION AS QUALIFIED FOREST PROPERTY, AND A  
7 FEE OF \$50.00 TO THE DEPARTMENT ON A FORM CREATED BY THE DEPARTMENT  
8 BY AUGUST 1 FOR THE TAX YEAR WITHIN WHICH THE EXEMPTION IS  
9 REQUESTED. A FOREST MANAGEMENT PLAN IS NOT SUBJECT TO THE FREEDOM  
10 OF INFORMATION ACT, 1976 PA 442, MCL 15.231 TO 15.246. THE  
11 DEPARTMENT SHALL FORWARD A COPY OF THE APPLICATION TO THE LOCAL  
12 CONSERVATION DISTRICT FOR REVIEW AND TO THE LOCAL TAX COLLECTING  
13 UNIT FOR NOTIFICATION OF THE APPLICATION.

14 (3) A CONSERVATION DISTRICT SHALL REVIEW THE APPLICATION TO  
15 DETERMINE IF THE APPLIED-FOR PROPERTY MEETS THE MINIMUM  
16 REQUIREMENTS FOR ENROLLING INTO THE QUALIFIED FOREST PROGRAM. A  
17 CONSERVATION DISTRICT SHALL RESPOND WITHIN 45 DAYS OF THE DATE OF  
18 RECEIPT OF THE APPLICATION INDICATING WHETHER THE PROPERTY IN THE  
19 APPLICATION IS ELIGIBLE FOR ENROLLMENT. IF THE CONSERVATION  
20 DISTRICT DOES NOT RESPOND WITHIN 45 DAYS OF RECEIPT OF THE  
21 APPLICATION, THE PROPERTY SHALL BE CONSIDERED ELIGIBLE FOR THE  
22 EXEMPTION UNDER THIS SECTION.

23 (4) THE DEPARTMENT SHALL REVIEW THE APPLICATION, COMMENTS FROM  
24 THE CONSERVATION DISTRICT, AND THE FOREST MANAGEMENT PLAN TO  
25 DETERMINE IF THE PROPERTY IS ELIGIBLE FOR THE EXEMPTION UNDER THIS  
26 SECTION. THE DEPARTMENT SHALL REVIEW THE FOREST MANAGEMENT PLAN TO  
27 DETERMINE IF THE ELEMENTS REQUIRED IN SUBSECTION (16) (F) ARE IN THE

1 PLAN. WITHIN 90 DAYS OF RECEIPT OF THE APPLICATION, FOREST  
2 MANAGEMENT PLAN, AND FEE, THE DEPARTMENT SHALL REVIEW THE  
3 APPLICATION AND, IF THE APPLICATION AND SUPPORTING DOCUMENTS ARE IN  
4 COMPLIANCE WITH THE REQUIREMENTS OF THIS SECTION, THE DEPARTMENT  
5 SHALL APPROVE THE APPLICATION AND SHALL PREPARE A QUALIFIED FOREST  
6 SCHOOL TAX AFFIDAVIT, IN RECORDABLE FORM, INDICATING ALL OF THE  
7 FOLLOWING:

8 (A) THE NAME OF THE LANDOWNER.

9 (B) THE LEGAL DESCRIPTION OF THE PROPERTY.

10 (C) THE YEAR THE APPLICATION WAS SUBMITTED FOR THE EXEMPTION.

11 (D) A STATEMENT THAT THE LANDOWNER IS ATTESTING THAT THE  
12 PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED IS QUALIFIED FOREST  
13 PROPERTY AND WILL BE MANAGED ACCORDING TO THE APPROVED FOREST  
14 MANAGEMENT PLAN.

15 (E) ANY OTHER INFORMATION PERTINENT TO THE PARCEL AND THE  
16 PROPERTY OWNER.

17 (5) THE DEPARTMENT SHALL SEND A QUALIFIED FOREST SCHOOL TAX  
18 AFFIDAVIT PREPARED UNDER SUBSECTION (4) TO THE PROPERTY OWNER FOR  
19 EXECUTION. THE 90-DAY REVIEW PERIOD BY THE DEPARTMENT MAY BE  
20 EXTENDED UPON REQUEST OF THE PROPERTY OWNER. THE PROPERTY OWNER  
21 SHALL EXECUTE THE QUALIFIED FOREST SCHOOL TAX AFFIDAVIT AND SHALL  
22 HAVE THE EXECUTED QUALIFIED FOREST SCHOOL TAX AFFIDAVIT RECORDED BY  
23 THE REGISTER OF DEEDS IN THE COUNTY IN WHICH THE PROPERTY IS  
24 LOCATED. THE PROPERTY OWNER SHALL PROVIDE A COPY OF THE QUALIFIED  
25 FOREST SCHOOL TAX AFFIDAVIT TO THE DEPARTMENT. THE DEPARTMENT SHALL  
26 PROVIDE 1 COPY OF THE QUALIFIED FOREST SCHOOL TAX AFFIDAVIT TO THE  
27 CONSERVATION DISTRICT AND 1 COPY TO THE DEPARTMENT OF TREASURY.

1 THESE COPIES MAY BE SENT ELECTRONICALLY.

2 (6) IF THE APPLICATION IS DENIED, THE PROPERTY OWNER HAS 30  
3 DAYS FROM THE DATE OF NOTIFICATION OF THE DENIAL BY THE DEPARTMENT  
4 TO INITIATE AN APPEAL OF THAT DENIAL. AN APPEAL OF THE DENIAL SHALL  
5 BE BY CERTIFIED LETTER TO THE DIRECTOR OF THE DEPARTMENT.

6 (7) ~~(2)~~ To claim an exemption under subsection (1), the owner  
7 of qualified forest property shall ~~file an affidavit claiming the~~  
8 ~~exemption and an approved forest management plan or a certificate~~  
9 ~~provided by a third party certifying organization with the~~ PROVIDE  
10 A COPY OF THE RECORDED QUALIFIED FOREST SCHOOL TAX AFFIDAVIT  
11 ATTESTING THAT THE LAND IS QUALIFIED FOREST PROPERTY TO THE local  
12 tax collecting unit by December 31. An owner may claim an exemption  
13 under this section for not more than ~~320 acres~~ 640 ACRES MAXIMUM OR  
14 THE EQUIVALENT OF 16 SURVEY UNITS CONSISTING OF 1/4 OF 1/4 OF A  
15 SECTION of qualified forest property in each local tax collecting  
16 unit. If an exemption is granted under this section for less than  
17 ~~320~~ 640 acres in a local tax collecting unit, an owner of that  
18 property may subsequently claim an exemption for additional  
19 property in that local tax collecting unit if that additional  
20 property meets the requirements of this section.

21 ~~— (3) The affidavit shall be on a form prescribed by the~~  
22 ~~department of treasury and shall require the person submitting the~~  
23 ~~affidavit to attest that the property for which the exemption is~~  
24 ~~claimed is qualified forest property and will be managed according~~  
25 ~~to the approved forest management plan.~~

26 (8) ~~(4)~~ The IF A COPY OF THE RECORDED QUALIFIED FOREST SCHOOL  
27 TAX AFFIDAVIT IS PROVIDED BY THE OWNER, THE assessor shall

1 ~~determine if the property is qualified forest property based on a~~  
2 ~~recommendation from the department of natural resources and~~  
3 ~~confirmation that the acreage limitation set forth in subsection~~  
4 ~~(1) has not been reached and if so shall exempt the property from~~  
5 the collection of the tax as provided in subsection (1) until  
6 December 31 of the year in which the property is no longer  
7 qualified forest property.

8           **(9) BEGINNING IN THE YEAR THAT QUALIFIED FOREST PROPERTY IS**  
9 **FIRST EXEMPT UNDER THIS SECTION AND EACH YEAR THEREAFTER, THE LOCAL**  
10 **TAX COLLECTING UNIT SHALL COLLECT A FEE EQUAL TO 2 MILLS PER ACRE**  
11 **OF QUALIFIED FOREST PROPERTY EXEMPT UNDER THIS SECTION LOCATED IN**  
12 **THAT LOCAL TAX COLLECTING UNIT AT THE SAME TIME AND IN THE SAME**  
13 **MANNER AS TAXES COLLECTED UNDER THIS ACT. EACH LOCAL TAX COLLECTING**  
14 **UNIT SHALL DISBURSE THE FEE COLLECTED UNDER THIS SUBSECTION TO THE**  
15 **DEPARTMENT OF TREASURY FOR DEPOSIT IN THE PRIVATE FORESTLAND**  
16 **ENHANCEMENT FUND CREATED IN SECTION 51305 OF THE NATURAL RESOURCES**  
17 **AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.51305. IF**  
18 **PROPERTY IS NO LONGER EXEMPT AS QUALIFIED FOREST PROPERTY UNDER**  
19 **THIS SECTION, THE FEE UNDER THIS SUBSECTION SHALL NOT BE COLLECTED**  
20 **ON THAT PROPERTY. THE FEE COLLECTED IN THIS SUBSECTION SHALL BE**  
21 **SUBJECT TO THE PROPERTY TAX ADMINISTRATION FEE ESTABLISHED BY THE**  
22 **LOCAL TAX COLLECTING UNIT UNDER SECTION 44.**

23           **(10) ~~(5)~~Not more than 90 days after all or a portion of the**  
24 **exempted property is no longer qualified forest property, the owner**  
25 **shall rescind the exemption for the applicable portion of the**  
26 **property by filing with the ~~local tax collecting unit~~ REGISTER OF**  
27 **DEEDS FOR THE COUNTY IN WHICH THE EXEMPTED PROPERTY IS LOCATED a**

1 rescission form prescribed by the department. ~~of treasury.~~ **THE**  
2 **RESCISSION FORM SHALL INCLUDE A LEGAL DESCRIPTION OF THE EXEMPTED**  
3 **PROPERTY.** An owner who fails to file a rescission as required by  
4 this subsection is subject to a penalty of \$5.00 per day for each  
5 separate failure beginning after the 90 days have elapsed, up to a  
6 maximum of \$1,000.00. This penalty shall be collected under 1941 PA  
7 122, MCL 205.1 to 205.31, and shall be deposited in the ~~general~~  
8 ~~fund of this state.~~ **PRIVATE FORESTLAND ENHANCEMENT FUND.**

9 (11) ~~(6)~~—An owner of property that is qualified forest  
10 property on December 31 for which an exemption was not on the tax  
11 roll may file an appeal with the July or December board of review  
12 under section 53b in the year the exemption was claimed or the  
13 immediately succeeding year. An owner of property that is qualified  
14 forest property on May 1 for which an exemption was denied by the  
15 assessor in the year the affidavit was filed may file an appeal  
16 with the July board of review for summer taxes or, if there is not  
17 a summer levy of school operating taxes, with the December board of  
18 review under section 53b.

19 ~~—— (7) If the assessor of the local tax collecting unit believes~~  
20 ~~that the property for which an exemption has been granted is not~~  
21 ~~qualified forest property based on a recommendation from the~~  
22 ~~department of natural resources, the assessor may deny or modify an~~  
23 ~~existing exemption by notifying the owner in writing at the time~~  
24 ~~required for providing a notice under section 24c. A taxpayer may~~  
25 ~~appeal the assessor's determination to the board of review meeting~~  
26 ~~under section 30. A decision of the board of review may be appealed~~  
27 ~~to the residential and small claims division of the Michigan tax~~

1 ~~tribunal.~~

2           (12) ~~(8)~~—If property for which an exemption has been granted  
3 under this section is not qualified forest property, the property  
4 that had been subject to that exemption shall be immediately placed  
5 on the tax roll by the local tax collecting unit if the local tax  
6 collecting unit has possession of the tax roll or by the county  
7 treasurer if the county has possession of the tax roll as though  
8 the exemption had not been granted. A corrected tax bill shall be  
9 issued for each tax year being adjusted by the local tax collecting  
10 unit if the local tax collecting unit has possession of the tax  
11 roll or by the county treasurer if the county has possession of the  
12 tax roll.

13           (13) ~~(9)~~—If **ALL OR A PORTION OF** property for which an  
14 exemption has been granted under this section is converted by a  
15 change in use and is no longer qualified forest property, ~~the~~  
16 ~~property is subject to the qualified forest property recapture tax~~  
17 ~~levied~~**AN OWNER SHALL IMMEDIATELY NOTIFY THE LOCAL TAX COLLECTING**  
18 **UNIT, THE DEPARTMENT, AND THE DEPARTMENT OF TREASURY ON A FORM**  
19 **CREATED BY THE DEPARTMENT. THE FORM SHALL INCLUDE A LEGAL**  
20 **DESCRIPTION OF THE EXEMPTED PROPERTY. A COPY OF THE FORM SHALL BE**  
21 **FILED WITH THE REGISTER OF DEEDS FOR THE COUNTY IN WHICH THE**  
22 **EXEMPTED PROPERTY IS LOCATED. UPON NOTICE THAT PROPERTY IS NO**  
23 **LONGER QUALIFIED FOREST PROPERTY, THE LOCAL TAX COLLECTING UNIT**  
24 **SHALL IMMEDIATELY RESCIND THE EXEMPTION UNDER THIS SECTION AND**  
25 **SHALL PLACE THE PROPERTY ON THE TAX ROLL FOR THE IMMEDIATELY**  
26 **SUCCEEDING TAX YEAR AND THE DEPARTMENT OF TREASURY SHALL**  
27 **IMMEDIATELY BEGIN COLLECTION OF ANY APPLICABLE TAX AND PENALTY**



1 UNDER THIS ACT OR under the qualified forest property recapture tax  
2 act, 2006 PA 379, MCL 211.1031 TO 211.1036. An owner of qualified  
3 forest property shall inform a prospective buyer of that qualified  
4 forest property that the qualified forest property is subject to  
5 the recapture tax provided in the qualified forest property  
6 recapture tax act, 2006 PA 379, MCL 211.1031 TO 211.1036, if the  
7 qualified forest property is converted by a change in use. HOWEVER,  
8 BEGINNING JANUARY 1, 2013 AND ENDING SEPTEMBER 30, 2013, OWNERS OF  
9 PROPERTY EXEMPT AS QUALIFIED FOREST PROPERTY PRIOR TO JANUARY 1,  
10 2013 MAY EXECUTE A NEW QUALIFIED FOREST SCHOOL TAX AFFIDAVIT UNDER  
11 THIS SECTION. IF AN OWNER OF PROPERTY EXEMPT AS QUALIFIED FOREST  
12 PROPERTY ELECTS TO EXECUTE A NEW QUALIFIED FOREST SCHOOL TAX  
13 AFFIDAVIT UNDER THIS SECTION, THAT OWNER IS NOT REQUIRED TO PAY THE  
14 \$50.00 FEE REQUIRED UNDER SUBSECTION (2). IF AN OWNER OF QUALIFIED  
15 FOREST PROPERTY ELECTS NOT TO EXECUTE A NEW QUALIFIED FOREST SCHOOL  
16 TAX AFFIDAVIT UNDER THIS SECTION, THE EXISTING AFFIDAVIT SHALL BE  
17 RESCINDED WITHOUT PENALTY AND THE PROPERTY SHALL BE PLACED ON THE  
18 TAX ROLL AS THOUGH THE EXEMPTION UNDER THIS SECTION HAD NOT BEEN  
19 GRANTED. IF A LANDOWNER ELECTS NOT TO EXECUTE A QUALIFIED FOREST  
20 SCHOOL TAX AFFIDAVIT UNDER THIS SECTION, THE PROPERTY IS NOT  
21 SUBJECT TO THE RECAPTURE TAX PROVIDED FOR UNDER THE QUALIFIED  
22 FOREST PROPERTY RECAPTURE TAX ACT, 2006 PA 379, MCL 211.1031 TO  
23 211.1036.

24 (14) ~~(10)~~ If qualified forest property is exempt under this  
25 section, an owner of that qualified forest property shall annually  
26 report to the department ~~of natural resources~~ on a form prescribed  
27 by the department ~~of natural resources~~ the amount of timber

1 ~~produced on that qualified forest property and whether any~~  
2 ~~buildings or structures have been constructed on the qualified~~  
3 ~~forest property.~~ WHEN A FOREST PRACTICE OR TIMBER HARVEST HAS  
4 OCCURRED ON THE QUALIFIED FOREST PROPERTY DURING A CALENDAR YEAR.  
5 THE REPORT SHALL INDICATE THE FOREST PRACTICE COMPLETED OR THE  
6 VOLUME AND VALUE OF TIMBER HARVESTED ON THAT QUALIFIED FOREST  
7 PROPERTY. ONE COPY OF THE FORM SHALL BE FORWARDED TO THE  
8 CONSERVATION DISTRICT, AND 1 COPY SHALL BE RETAINED BY THE  
9 DEPARTMENT FOR 7 YEARS. IF IT IS DETERMINED BY THE DEPARTMENT THAT  
10 A FOREST PRACTICE OR HARVEST HAS OCCURRED IN A CALENDAR YEAR AND NO  
11 REPORT WAS FILED, A FINE OF \$500.00 MAY BE COLLECTED BY THE  
12 DEPARTMENT. Beginning in 2008, and every 3 years thereafter, the  
13 ~~department of natural resources~~ shall provide to the standing  
14 committees of the senate and house of representatives with primary  
15 jurisdiction over forestry issues a report that includes all of the  
16 following:

17 (a) The number of acres of qualified forest property in each  
18 county.

19 (b) The amount of timber produced on qualified forest property  
20 each year.

21 (15) WHILE QUALIFIED FOREST PROPERTY IS EXEMPT UNDER THIS  
22 SECTION, THE OWNER SHALL RETAIN THE CURRENT MANAGEMENT PLAN, MOST  
23 RECENT HARVEST RECORDS, RECORDED COPY OF A RECEIPT OF THE TAX  
24 EXEMPTION, AND A MAP THAT SHOWS THE LOCATION AND SIZE OF ANY  
25 BUILDINGS AND STRUCTURES ON THE PROPERTY. THE OWNER SHALL MAKE THE  
26 DOCUMENTS AVAILABLE TO THE DEPARTMENT UPON REQUEST. THE DEPARTMENT  
27 SHALL MAINTAIN A DATABASE LISTING ALL QUALIFIED FOREST PROPERTIES,

1 INCLUDING THE DATES INDICATED FOR FOREST PRACTICES AND HARVESTS IN  
 2 THE FOREST MANAGEMENT PLAN, AND SHALL NOTIFY THE LANDOWNER AND THE  
 3 CONSERVATION DISTRICT IN ANY YEAR THAT FOREST PRACTICES OR HARVESTS  
 4 ARE TO OCCUR. IF AN OWNER DOES NOT ACCOMPLISH FOREST PRACTICES AND  
 5 HARVESTS WITHIN 3 YEARS OF THE CURRENT FOREST MANAGEMENT PLAN, AND  
 6 THE PLAN HAS NOT BEEN AMENDED TO EXTEND THE DATE OF FOREST  
 7 PRACTICES AND HARVESTS, THE PROPERTY IS NOT ELIGIBLE FOR THE  
 8 EXEMPTION UNDER THIS SECTION AND THE QUALIFIED FOREST PROPERTY  
 9 SHALL BE PLACED ON THE TAX ROLL AS PROVIDED IN THIS SECTION AND  
 10 SHALL BE SUBJECT TO REPAYMENT AS INDICATED IN THE QUALIFIED FOREST  
 11 PROPERTY RECAPTURE TAX ACT, 2006 PA 379, MCL 211.1031 TO 211.1036.

12 (16) ~~(11)~~ As used in this section:

13 (a) "Approved forest management plan" means ~~1 of the~~  
 14 ~~following:~~

15 ~~—— (i) A forest management plan approved by the department of~~  
 16 ~~natural resources. DEVELOPED BY A QUALIFIED FORESTER.~~ An owner of  
 17 property ~~may~~ **SHALL** submit a ~~proposed~~ forest management plan to the  
 18 department ~~of natural resources~~ for approval **AS PRESCRIBED IN**  
 19 **SUBSECTION (2)**. The ~~proposed~~ forest management plan shall include a  
 20 statement signed by the owner that he or she agrees to comply with  
 21 all terms and conditions contained in the approved forest  
 22 management plan. ~~The department of natural resources may charge a~~  
 23 ~~fee of not more than \$200.00 for the consideration of each proposed~~  
 24 ~~forest management plan submitted. The department of natural~~  
 25 ~~resources shall review and either approve or disapprove each~~  
 26 ~~proposed forest management plan submitted.~~ **IF A FOREST MANAGEMENT**  
 27 **PLAN AND APPLICATION ARE SUBMITTED TO THE DEPARTMENT, THE**

1 DEPARTMENT SHALL REVIEW AND EITHER APPROVE OR DISAPPROVE THE  
2 OWNER'S APPLICATION WITHIN 90 DAYS OF SUBMISSION. APPROVAL OF THE  
3 PLAN SHALL BE BASED SOLELY ON COMPLIANCE WITH THE ELEMENTS REQUIRED  
4 IN SUBDIVISION (F). DENIAL OF THE PLAN SHALL BE BASED SOLELY ON  
5 NONCOMPLIANCE WITH THE REQUIREMENTS LISTED IN SUBDIVISION (F). If  
6 the department of natural resources disapproves a proposed forest  
7 management plan, the department of natural resources shall indicate  
8 the changes necessary to qualify the proposed forest management  
9 plan for approval on subsequent review. At the request of the owner  
10 submitting a proposed forest management plan, the department of  
11 natural resources may agree to complete a proposed forest  
12 management plan. An owner and the department of natural resources  
13 may mutually agree to amend **LIMITED AMENDMENTS OF** a proposed forest  
14 management plan or an approved forest management plan. A forest  
15 management plan submitted to the department of natural resources  
16 for approval shall not extend beyond a period of 20 years. **AN BE**  
17 **FOR A MINIMUM OF 30 YEARS. TO CONTINUE RECEIVING AN EXEMPTION UNDER**  
18 **THIS SECTION, AN** owner of property may **SHALL** submit a **DIGITAL COPY**  
19 **OF ANY** succeeding proposed forest management plan to the department  
20 of natural resources for approval **TOGETHER WITH A FEE OF \$50.00.**  
21 **MUTUALLY AGREED TO LIMITED AMENDMENTS OF THE APPROVED FOREST**  
22 **MANAGEMENT PLAN SHALL NOT BE SUBJECT TO A FEE OF \$50.00.**  
23 ~~—— (ii) A forest management plan certified by a third party~~  
24 ~~certifying organization.~~

25 (B) "CONSERVATION DISTRICT" MEANS A CONSERVATION DISTRICT  
26 ORGANIZED UNDER PART 93 OF THE NATURAL RESOURCES AND ENVIRONMENTAL  
27 PROTECTION ACT, 1994 PA 451, MCL 324.9301 TO 324.9313.

1 (C) ~~(b)~~—"Converted by a change in use" means that term as  
2 defined in section 2 of the qualified forest property recapture tax  
3 act, 2006 PA 379, MCL 211.1032.

4 (D) "DEPARTMENT" MEANS THE DEPARTMENT OF AGRICULTURE AND RURAL  
5 DEVELOPMENT.

6 (E) "FOREST MANAGEMENT PLAN" MEANS A WRITTEN PLAN PREPARED AND  
7 SIGNED BY A QUALIFIED FORESTER THAT PRESCRIBES MEASURES TO OPTIMIZE  
8 PRODUCTION, UTILIZATION, AND REGENERATION OF FOREST RESOURCES. THE  
9 FOREST MANAGEMENT PLAN SHALL INCLUDE A SCHEDULE AND TIMETABLES FOR  
10 THE VARIOUS SILVICULTURAL PRACTICES USED ON FORESTLANDS, WHICH  
11 SHALL BE A MINIMUM OF 30 YEARS IN LENGTH. A FOREST MANAGEMENT PLAN  
12 SHALL INCLUDE ALL OF THE FOLLOWING:

13 (i) THE NAME AND ADDRESS OF EACH OWNER OF THE PROPERTY.

14 (ii) THE LEGAL DESCRIPTION AND PARCEL IDENTIFICATION NUMBER OF  
15 THE PROPERTY OR OF THE PARCEL ON WHICH THE PROPERTY IS LOCATED.

16 (iii) A STATEMENT OF THE OWNER'S FOREST MANAGEMENT OBJECTIVES.

17 (iv) A MAP, DIAGRAM, OR AERIAL PHOTOGRAPH THAT IDENTIFIES BOTH  
18 FORESTED AND UNFORESTED AREAS OF THE PROPERTY, USING CONVENTIONAL  
19 MAP SYMBOLS INDICATING THE SPECIES, SIZE, AND STOCKING RATE AND  
20 OTHER MAJOR FEATURES OF THE PROPERTY, INCLUDING THE LOCATION OF ANY  
21 BUILDINGS. THE LOCATION AND USE OF ANY BUILDINGS CAN BE ESTABLISHED  
22 ON A MAP CREATED BY A QUALIFIED FORESTER AND DOES NOT REQUIRE A  
23 SURVEY BY A REGISTERED SURVEYOR.

24 (v) A DESCRIPTION OF FOREST PRACTICE, INCLUDING HARVESTING,  
25 THINNING, AND REFORESTATION, THAT WILL BE UNDERTAKEN, SPECIFYING  
26 THE APPROXIMATE PERIOD OF TIME BEFORE EACH IS COMPLETED.

27 (vi) A DESCRIPTION OF SOIL CONSERVATION PRACTICES THAT MAY BE

1 NECESSARY TO CONTROL ANY SOIL EROSION THAT MAY RESULT FROM THE  
2 FOREST PRACTICE DESCRIBED PURSUANT TO SUBPARAGRAPH (v).

3 (vii) A DESCRIPTION OF ACTIVITIES THAT MAY BE UNDERTAKEN FOR  
4 THE MANAGEMENT OF FOREST RESOURCES OTHER THAN TREES, INCLUDING  
5 WILDLIFE HABITAT, WATERSHEDS, AND AESTHETIC FEATURES.

6 (F) "FOREST PRACTICE" INCLUDES, BUT IS NOT LIMITED TO, ANY OF  
7 THE FOLLOWING:

8 (i) THE PREPARATION OF FOREST MANAGEMENT PLANS FOR FORESTLAND.

9 (ii) THE IMPROVEMENT OF SPECIES OF FOREST TREES.

10 (iii) REFORESTATION.

11 (iv) THE HARVESTING OF SPECIES OF FOREST TREES.

12 (v) ROAD CONSTRUCTION ASSOCIATED WITH THE IMPROVEMENT OR  
13 HARVESTING OF FOREST TREE SPECIES OR REFORESTATION.

14 (vi) USE OF CHEMICALS OR FERTILIZERS FOR THE PURPOSE OF GROWING  
15 OR MANAGING SPECIES OF FOREST TREES.

16 (vii) APPLICABLE SILVICULTURAL PRACTICES.

17 (viii) ANY OTHER ACTIONS INTENDED TO IMPROVE FORESTLAND OR  
18 FOREST RESOURCES.

19 (G) ~~(e)~~ "Forest products" includes, but is not limited to,  
20 timber and pulpwood-related products.

21 (H) "HARVEST" MEANS THE POINT AT WHICH TIMBER THAT HAS BEEN  
22 CUT, SEVERED, OR REMOVED FOR PURPOSES OF SALE OR USE IS FIRST  
23 MEASURED IN THE ORDINARY COURSE OF BUSINESS AS DETERMINED BY  
24 REFERENCE TO COMMON PRACTICE IN THE TIMBER INDUSTRY.

25 ~~—— (d) "Natural resources professional" and "registered forester"~~  
26 ~~mean those terms as defined in section 51101 of the natural~~  
27 ~~resources and environmental protection act, 1994 PA 451, MCL~~

1 324.51101.

2 ~~—— (e) "Proposed forest management plan" means a proposed plan~~  
 3 ~~for sustainable forest management that includes, but is not limited~~  
 4 ~~to, harvesting, planting, and regeneration of forest products on a~~  
 5 ~~parcel of property that is prepared by a qualified forester. A~~  
 6 ~~proposed forest management plan shall include all of the following:~~

7 ~~—— (i) The name and address of each owner of the property.~~

8 ~~—— (ii) The legal description and parcel identification number of~~  
 9 ~~the property or of the parcel on which the property is located.~~

10 ~~—— (iii) A statement of the owner's forest management objectives.~~

11 ~~—— (iv) A map, diagram, or aerial photograph that identified both~~  
 12 ~~forested and unforested areas of the property, using conventional~~  
 13 ~~map symbols indicating the species, size, and density of vegetation~~  
 14 ~~and other major features of the property.~~

15 ~~—— (v) A description of the forestry practices, including~~  
 16 ~~harvesting, thinning, and reforestation, that will be undertaken,~~  
 17 ~~specifying the approximate period of time before each is completed.~~

18 ~~—— (vi) A description of soil conservation practices that may be~~  
 19 ~~necessary to control any soil erosion that may result from the~~  
 20 ~~forestry practices described pursuant to subparagraph (v).~~

21 ~~—— (vii) A proposed forest management plan shall also include a~~  
 22 ~~description of activities that may be undertaken for the management~~  
 23 ~~of forest resources other than trees, including wildlife habitat,~~  
 24 ~~watersheds, and aesthetic features.~~

25 (I) ~~(f)~~ "Qualified forest property" means a parcel of real  
 26 property that meets all of the following conditions as determined  
 27 by the department of ~~natural resources~~: **AGRICULTURE AND RURAL**

1 **DEVELOPMENT:**

2 (i) Is not less than ~~20~~10 contiguous acres in size, of which  
 3 not less than ~~80%~~50% is **STOCKED WITH** productive forest capable of  
 4 producing ~~weed~~**FOREST** products. Contiguity is not broken by a road,  
 5 a right-of-way, or property purchased or taken under condemnation  
 6 proceedings by a public utility for power transmission lines if the  
 7 2 parcels separated by the purchased or condemned property were a  
 8 single parcel prior to the sale or condemnation. As used in this  
 9 subparagraph, "productive forest" means real property capable of  
 10 growing not less than 20 cubic feet of wood per acre per year.  
 11 However, if property has been considered productive forest, an act  
 12 of God that negatively affects that property shall not result in  
 13 that property not being considered productive forest.

14 ~~—— (ii) Is stocked with forest products.~~

15 ~~—— (iii) Has no buildings or structures located on the real  
 16 property.~~

17 (ii) ~~(iv)~~ Is subject to an approved forest management plan.

18 (iii) **FOR A PARCEL EXEMPT AS QUALIFIED AGRICULTURAL PROPERTY**  
 19 **UNDER SECTION 7EE, THE QUALIFIED FOREST PORTION OF THE PARCEL SHALL**  
 20 **BE NOT LESS THAN 10 CONTIGUOUS ACRES OF WHICH NOT LESS THAN 50% IS**  
 21 **PRODUCTIVE FOREST CAPABLE OF PRODUCING FOREST PRODUCTS.**

22 (J) ~~(g)~~ "Qualified forester" means ~~natural resources~~  
 23 ~~professional, a registered forester, or a conservation district~~  
 24 ~~forester.~~ **AN INDIVIDUAL WHO MEETS 1 OR MORE OF THE FOLLOWING**  
 25 **REQUIREMENTS AND HAS REGISTERED WITH THE DEPARTMENT OF AGRICULTURE**  
 26 **AND RURAL DEVELOPMENT UNDER SECTION 51306 OF THE NATURAL RESOURCES**  
 27 **AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.51306:**



1           (i) IS A FORESTER CERTIFIED BY THE SOCIETY OF AMERICAN  
2 FORESTERS.

3           (ii) IS A FOREST STEWARDSHIP PLAN WRITER.

4           (iii) IS A TECHNICAL SERVICE PROVIDER AS REGISTERED BY THE  
5 UNITED STATES DEPARTMENT OF AGRICULTURE FOR FOREST MANAGEMENT PLAN  
6 DEVELOPMENT.

7 ~~—— (h) "Third party certifying organization" means an independent~~  
8 ~~third party organization that assesses and evaluates forest~~  
9 ~~management practices according to the standards of a certification~~  
10 ~~program that measures whether forest management practices are~~  
11 ~~consistent with principles of sustainable forestry. Third party~~  
12 ~~certifying organization includes, but is not limited to, the forest~~  
13 ~~stewardship council and the sustainable forest initiative.~~

14           Enacting section 1. This amendatory act takes effect December  
15 31, 2013.