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AG PROPERTY; INCLUDE CERTIFIED TREE FARM

House Bill 4342
Sponsor: Rep. Bruce Caswell
Committee: Tax Policy

Complete to 3-14-03

A SUMMARY OF HOUSE BILL 4342 AS INTRODUCED 3-13-03

Under the General Property Tax Act, property may be classified as agricultural real property, a classification that includes parcels used partially or entirely for certain agricultural operations. The act defines “agricultural operations” to include, among other things, turf and tree farming. The bill would add language specifying that “tree farming” would include the management and harvesting of a parcel of property stocked with forest products if the property on which the forest products are located is enrolled in a recognized tree farm system and has a certified management plan for the harvesting and planting of forest products.

In addition, property may be classified as “timber-cutover real property”, a classification that includes parcels that are stocked with forest products of merchantable type and size, or cutover forest land with little or no merchantable products, and marsh land or other barren land. The bill would revise this description to delete the reference to parcels that are stocked with forest products of merchantable type and size. Thus, under the bill, the description of timber-cutover real property would refer to cutover forest land with little or no merchantable forest products and marsh lands or other barren land.

MCL 211.34c

House Bill 4342 (3-14-03)

Analyst: M. Wolf

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