

Legislative Analysis



FOREST INDUSTRY DEVELOPMENT

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Senate Bill 912 as passed by the Senate
Sponsor: Sen. Gerald Van Woerkom

Senate Bill 914 as passed by the Senate
Sponsor: Sen. Jason E. Allen

Senate Bill 913 as passed by the Senate
Sponsor: Sen. Tony Stamas

Senate Bill 917 as passed by the Senate
Sponsor: Sen. Shirley Johnson

House Committee: Conservation, Forestry, and Outdoor Recreation
Senate Committee: Agriculture, Forestry and Tourism

First Analysis (6-28-06)

BRIEF SUMMARY: The forest industry development legislation would, among other things, exempt qualified forest property from taxes levied by local school districts; create the Qualified Forest Property Recapture Tax Act; provide property tax relief for private land owners who harvest their lands for timber, and open them up to the public; and establish a lower annual specific tax for commercial forestland subject to a sustainable forest conservation easement. A related bill, Senate Bill 919 would allow the designation of 10 additional renaissance zones specifically for forest products processing facilities.

FISCAL IMPACT: See the information found under the heading Fiscal Information.

THE APPARENT PROBLEM:

According to a recent review of timber harvest levels prepared by Dr. Larry Pedersen for the Department of Natural Resources, Michigan has 19.3 million acres of forest covering more than half its lands. Private land owners hold more than 12 million acres, the State of Michigan holds 3.9 million acres, and the federal government just under 3 million acres. These forests teem with plant and animal life, provide outdoor recreation opportunities, support 400,000 jobs, and contribute over \$13 billion to Michigan's economy each year. See Background Information below.

Michigan's 3.9 million acres of state forest land are managed by the Department of Natural Resources for a broad range of uses and benefits. The objective is to have healthy, sustainable forest ecosystems which support fundamental ecological processes and functions, and are available to current and future generations to provide services for a variety of human values. Each year, the DNR reviews 10 percent of the state forestlands—or, 390,000 acres—to identify timber on the acreage that can be harvested for sale. Annually, about 60,000 acres are designated as ready for harvest.

Pederson reports that over the next two to three decades, timber harvesting on state forest lands will be most strongly influenced by the level of treatments in five primary forest types: aspen, jack pine, oak, red pine, and northern hardwoods. He concludes there will

be lower harvest levels in the jack pine forests, while hardwood forest harvests will remain relatively stable, with their quality and subsequent timber value increasing. Acres dominated by oak, red pine and aspen will also have increased harvest potential. Finally, Pedersen notes that additional potential exists for increased harvest levels in spruce-fir, mixed swamp conifer, and white pine.

Public Act 125 of 2004 requires Michigan's state forests to be certified as being sustainably managed. The certification process was undertaken to ensure that Michigan timber sales remain steady, since large buyers such as Home Depot and Lowes only purchase timber produced from logging in certified forests. The act also requires a report on the state forests' number of harvestable acres, the number of acres actually harvested, and the number of cords of wood harvested. In addition and as the act requires, forest management unit analyses must be completed to assess trends, and eco-regional plans must further delineate choices and objectives—choices that may influence long-run timber trends.

The majority of Michigan's forest lands—12 million acres of the more than 19 million acres, or about 63 percent—are owned privately. Private owners can receive property tax breaks for their acreage (or portions of their acreage), under the Commercial Forest Act. In return, their forestlands must be open to the public for hunting and recreational purposes. According to committee testimony, 2.2 million acres of private land are enrolled in the program (all but 135,000 of those acres enrolled before 1995), and 1.8 million of those acres are owned by 10 landowners. In recent polling, the Michigan Nature Conservancy reports that among those with large private land holdings, 85 percent intend to keep the land in the family, rather than sell it.

In his September 2005 report to the DNR, Dr. Pederson notes that Michigan's timber growth is increasing while timber harvests are fairly steady. The result is that Michigan has one of the greatest absolute amounts of timber net growth in excess of removal of any state. Indeed, he estimates that Michigan may lead the nation in this regard—that is, both in the absolute amount, and the ratio of growth exceeding removals. He observes that from a timber utilization perspective, this represents untapped potential. Estimates in committee testimony suggested that across all types of ownership, the state is using about 30 percent of the timber that is available for harvest.

In order to realize the untapped timber production potential in the state—strengthening the wood products industry which is vital for jobs throughout much of the northern two-thirds of Michigan—legislation has been introduced.

THE CONTENT OF THE BILLS:

Senate Bill 912 (S-3) would amend the General Property Tax Act (MCL 211.27a) to do the following:

- Exempt a limited amount of qualified forest property from taxes levied by local school districts, with some exceptions.
- Require a property owner to file an approved forest management plan, or a certificate from a third-party organization, in order to receive an exemption.

- Exempt the transfer of qualified forest property, under certain conditions, from a provision requiring the taxable value of property to be adjusted upon transfer.

The bill also would repeal Part 513 (Private Forestry) of the Natural Resources and Environmental Protection Act.

Senate Bill 913 (S-2) would create the "Qualified Forest Property Recapture Tax Act", effective January 1, 2007, to provide for the recapture of taxes owed on qualified forest property that was converted by a change in use after December 31, 2006, and no longer qualified for a tax exemption. The recapture tax would be doubled if no harvests of forest products had been conducted on the land consistent with the approved forest management plan.

Senate Bill 914 would amend the Revised School Code (MCL 380.1211) to exempt qualified forest property from taxes levied by local school districts.

Senate Bills 912-914 would define "qualified forest property" as a parcel of real property that met all of the following conditions, as determined by the Department of Natural Resources (DNR):

- Is not less than 20 contiguous acres in size, of which at least 80 percent is productive forest capable of producing wood products.
- Is stocked with forest products.
- Has no buildings or structures on the real property.
- Is subject to an approved forest management plan.

"Productive forest" would mean real property capable of growing at least 20 cubic feet of wood per acre per year. "Forest products" would include timber and pulpwood-related products.

The three bills are tie-barred to each other so that none could go into effect unless the others also were enacted into law. A more detailed explanation of each bill follows.

Senate Bill 912 (S-3)

Exemption for Qualified Forest Property. The bill would exempt a limited amount of qualified forest property from the tax levied by a local school district for school operating purposes to the extent provided under Section 1211 of the Revised School Code (which Senate Bill 914 would amend).

The amount of forest property that would be eligible for an exemption under the bill would be limited as follows:

- In the 2007-08 fiscal year, 300,000 acres.
- In the 2008-09 fiscal year, 600,000 acres.
- In the 2009-10 fiscal year, 900,000 acres.
- In the 2010-11 fiscal year and each subsequent fiscal year, 1.2 million acres.

To claim an exemption, the owner of the property would have to file an affidavit claiming the exemption and an approved forest management plan or a certificate provided by a third party certifying organization with the local tax collecting unit by December 31. An owner could claim an exemption for up to 320 acres in each local tax collecting unit. If an exemption were granted for less than that amount, the owner could subsequently claim an exemption for additional property in that local tax collecting unit if that property met the bill's requirements.

The affidavit would have to be on a form prescribed by the Department of Treasury and would have to attest that the property for which the exemption was claimed was qualified forest property, and would be managed according to the approved forest management plan.

The assessor would have to determine if the property was qualified forest property based on a recommendation from the DNR and confirmation that the acreage limit specified above had not been reached, and if so, would have to exempt the property from the collection of the tax until December 31 of the year in which the property was no longer qualified forest property.

If all or a portion of the property were no longer qualified forest property, the owner would have to rescind the exemption for that portion of the property within 90 days by filing with the local tax collecting unit a rescission form prescribed by the Department of Treasury. An owner who failed to do so would be subject to a penalty of \$5 per day for each failure beginning after the 90 days had passed, up to a maximum of \$1,000. The penalty would have to be collected under the Revenue Act and deposited in the state's General Fund.

Appeals; Modification. An owner of property that was qualified forest property on December 31, for which no exemption was on the tax roll, could file an appeal with the July or December board of review under Section 53b in the year the exemption was claimed or the next year. (Section 53b permits either a taxpayer or an assessing officer to petition the board of review if there has been a clerical error or a mutual mistake in the assessment, computation, or rate of taxation. The bill would amend Section 53b to permit the board of review to hear appeals provided for in the bill.)

An owner of property that was qualified forest property on May 1, for which an exemption was denied, could file an appeal with the July board of review for summer taxes or, if there were not a summer levy of school operating taxes, with the December board of review.

If the local tax assessor believed that the property for which an exemption had been granted was not qualified forest property based on a recommendation from the DNR, the assessor could deny or modify an existing exemption by notifying the owner in writing as required under Section 24c. (That section requires the assessor to notify the owner or owners by certified mail of an increase in the tentative taxable value for the year. The notice must contain specific information on the change, including the current tentative taxable value, the net change from the preceding year, the classification of the property, and the time and place where the board of review will be meeting.) A taxpayer could

appeal the assessor's determination to the board of review. A decision of the board of review could be appealed to the Residential and Small Claims Division of the Michigan Tax Tribunal.

If property for which an exemption had been granted were not qualified forest property, the property would have to be placed immediately on the tax roll by the local tax collecting unit or by the county treasurer as though the exemption had not been granted. A corrected tax bill would have to be issued for each tax year being adjusted.

Change in Use. If property exempted under the bill were converted by a change in use and were no longer qualified forest property, the property would be subject to the qualified forest property recapture tax under the proposed Qualified Forest Property Recapture Tax Act. An owner of qualified forest property would have to inform a prospective buyer of the property that if the property were converted by a change in use, it would be subject to the recapture tax.

Reporting Requirements. An owner of qualified forest property that was exempt under the bill would have to report annually to the DNR, on a form prescribed by the department, the amount of timber produced on that property and whether any buildings or structures had been constructed on the property.

Every three years, beginning in 2008, the DNR would have to provide to the House and Senate standing committees with primary jurisdiction over forestry issues a report that included the number of acres of qualified forest property in each county, and the amount of timber produced on qualified forest property each year.

Transfer of Ownership. Under the act, upon transfer of ownership of property, the property's taxable value for the following calendar year is that property's state equalized valuation (SEV) for the year following the transfer. The bill specifies that "transfer of ownership" would not include a transfer of qualified forest property, if the person to whom the qualified forest property was transferred filed an affidavit with the local tax assessor and with the register of deeds for the county where the qualified forest was located, attesting that the property would remain qualified forest property. The affidavit would have to be on a form prescribed by the Treasury Department.

If property ceased to be qualified forest property after being transferred, the taxable value of the property would be adjusted as described above, as of December 31 of the year when the property ceased to be qualified forest property. In addition, the property would be subject to the proposed recapture tax.

Forest Management Plan; Third Party Certificate. Under the bill, "approved forest management plan" would mean either a forest management plan certified by a third-party certifying organization, or a forest management plan approved by the DNR. "Third-party certifying organization" would mean an independent third-party organization that assesses and evaluates forest management practices according to the standards of a certification program that measures whether forest management practices are consistent with principles of sustainable forestry. The term would include the Forest Stewardship Council and the Sustainable Forest Initiative.

To obtain the DNR's approval, an owner could submit to the department a proposed forest management plan and a statement signed by the owner that he or she agreed to comply with all terms and conditions in the plan. The DNR could charge a maximum \$200 fee for the consideration of each plan submitted. The DNR would have to review and either approve or disapprove each plan submitted. If the DNR disapproved a proposed forest management plan, the department would have to indicate the changes necessary to qualify the proposed plan for approval on subsequent review. At the request of the owner submitting the plan, the DNR could agree to complete a proposed forest management plan. An owner and the DNR could mutually agree to amend a proposed plan or an approved plan. A plan submitted for approval could not extend beyond 20 years. An owner could submit a succeeding proposed forest management plan to the DNR for approval.

"Proposed forest management plan" would mean a proposed plan for sustainable forest management, prepared by a qualified forester and that included at least harvesting, planting, and regeneration of forest products on a parcel of property. A proposed management plan would have to include all of the following:

- The name and address of each owner of the property.
- The legal description and parcel identification number of the property or the parcel on which the property was located.
- A statement of the owner's forest management objectives.
- A map, diagram, or aerial photograph that identified forested and unforested areas of the property using conventional map symbols indicating the species, size, and density of vegetation and other major features of the property.
- A description of the forestry practices, including harvesting, thinning, and reforestation, that would be undertaken, and the approximate period of time before each would be completed.
- A description of soil conservation practices that could be necessary to control any soil erosion that could result from the forestry practices described.
- A description of activities that could be undertaken for the management of forest resources other than trees, including wildlife habitat, watersheds, and aesthetic features.

"Natural resources professional" would mean that term as defined in Section 51101 of NREPA, i.e., a person who is acknowledged by the DNR as having the education, knowledge, experience, and skills to identify, schedule, and implement appropriate forest management practices needed to achieve the purposes of Part 511 (Commercial Forests).

"Registered forester" would mean that term as defined in Section 51101 of NREPA, i.e., a person registered under Article 21 of the Occupational Code. (Under Article 21, to qualify as a certified forester, one must graduate from an accredited university or college, have two or more years of experience in forestry work, and be of good moral character.)

Repeal of Part 513. The bill would repeal Part 513 of NREPA, effective September 1, 2007. Part 513 provides an exemption from all taxation for the value of private forest reservations over \$1 per acre. Land may be designated a private forest reservation if it meets certain size requirements and if the owner plants at least 1,200 trees per acre, or a

sufficient number of forest trees to assure a spacing of six feet by six feet on the open areas. Before removing any trees, the owner must pay a license fee of 5 percent of the appraised valuation of the cut timber. If the owner withdraws land from the classification of a private forest reserve, or fails to comply with Part 513, he or she must pay a fee of 5 percent of the appraised value of the timber on the stump. All taxes and fees collected under Part 513 that are allocated to the local school district where the reservation is located must be paid to the State Treasurer and credited to the School Aid Fund.

Senate Bill 913 (S-2)

The bill would create the Qualified Forest Property Recapture Tax Act.

Beginning January 1, 2007, the qualified forest property recapture tax would be imposed as provided under the bill if the property were converted by a change in use after December 31, 2006. "Converted by a change in use" would mean that due to a change in use the property was no longer qualified forest property as determined by the assessor of the local tax collecting unit, based on a recommendation from the DNR.

The recapture tax would be the obligation of the person who owned the property at the time the property was converted by a change in use. If a recapture tax were imposed, it would be a lien on the property subject to the recapture tax until paid. If the recapture tax were not paid within 90 days of the date the property was converted by a change in use, the state treasurer could bring a civil action against the property owner as of the date the property was converted by a change in use. If the recapture tax remained unpaid on March 1 in the year after the property was converted, the property would have to be returned as delinquent to the county treasurer of the county in which the property was located. Property upon which the recapture tax, interest, penalties, and fees remained unpaid after the property was returned as delinquent would be subject to forfeiture, foreclosure, and sale for the enforcement and collection of delinquent taxes as provided in the General Property Tax Act.

The local tax assessor would have to notify the state treasurer of the date the property was converted by a change in use. The state treasurer would have to collect the recapture tax and credit the proceeds to the state's General Fund. The Department of Treasury would have to administer the proposed act.

If property were converted by a change in use and there had been one or more harvests of forest products on that property consistent with the approved forest management plan, the recapture tax would be calculated as follows: 1) multiply the property's SEV at the time the property was converted by a change in use, by the total millage rate levied by all taxing units in the local tax collecting area where the property was located.; and 2) multiply the product of that calculation by seven.

If property were converted by a change in use and there had not been any harvests of forest products consistent with the approved forest management plan, the recapture tax would equal the product of the calculation described above multiplied by two.

In addition to the recapture tax calculated above, the tax would have to include the benefit received on that property, if property were converted by a change in use and the taxable value of the property were not adjusted under Section 27a(3)(o) of the General Property Tax Act after a transfer of ownership (under an exemption proposed by Senate Bill 912 (S-3)).

"Benefit received on that property" would mean the sum of the number of mills levied in the local tax collecting unit on the qualified forest property in each year of the benefit period multiplied by the difference in each year between the true cash taxable value of the property and the property's taxable value as determined under Section 27a of the act. "Benefit period" would mean the number of years between the date of the first exempt transfer and the conversion by a change in use, up to a maximum of 10 years immediately preceding the year in which the property was converted by a change in use.

"True cash taxable value" would refer to the taxable value the property would have had if the exemption under Section 27a(3)(o) were not in effect. (Section 27a(3) states that upon transfer of ownership of property, the property's taxable value for the following calendar year is that property's SEV for the year following the transfer. Senate Bill 912 (S-3) would exclude a transfer of qualified forest property from that provision.)

Senate Bill 914

The bill would amend the Revised School Code (MCL 380.1211). Currently under Section 1211 of the code, the board of a school district may levy a limited number of mills for school operating purposes. Principal residences and qualified agricultural property are exempt from the levied mills except as the exemption is reduced by a school board. The bill also would exempt qualified forest property from the mills.

The code permits the board of a school district that had a foundation allowance of more than \$6,500 for Fiscal Year 1994-95 to reduce the exemption for a primary residence and qualified agricultural property by the number of mills required to generate sufficient revenue for the school district's combined state and local revenue to be equal to the district's foundation allowance in Fiscal Year 1994-95. Under the bill, the board also could reduce that exemption for qualified forest property.

A school district may levy additional mills on all classes of property if the Department of Treasury determines that the maximum number of mills allowed to be levied is not sufficient to generate a certain minimum amount of revenue. If the number of mills a school district is allowed to levy is less than the number allowed during the previous year, any reduction in the school district's millage rate must be calculated by first reducing any additional mills the school district had levied on all classes of property, and then increasing the mills from which a principal residence and qualified agricultural property are exempted. The bill would include qualified forest property in that provision.

Senate Bill 917 (S-2)

Senate Bill 917 (S-2) would add Part 512—entitled Sustainable Forestry Conservation Easement Tax Incentives—to the Natural Resources and Environmental Protection Act (MCL 324.51201), to do the following:

- Establish an annual specific tax for commercial forestland subject to a sustainable forest conservation easement, which would be 15 cents per acre less than the specific tax under Part 511—Commercial Forests.
- Require an applicant for the reduced tax rate to pay a nonrefundable application fee of \$2 per acre, subject to a minimum of \$200 and a maximum of \$1,000.
- Require the owner to pay a penalty if forestland subject to an easement were used in violation of Part 512 or the easement.
- Provide that the specific tax and the penalty would be payable to the township treasurer.
- Allow the owner of commercial forestland subject to an easement to remove forest products in compliance with Part 511 and the easement.

HOUSE COMMITTEE ACTION:

The House Conservation, Forestry, and Outdoor Recreation Committee reported out the Senate-passed version of these bills without amendments. Some of the information in this analysis is derived from the Senate Fiscal Agency analysis dated 6-8-06.

BACKGROUND INFORMATION:

To read the 75-page report entitled "Michigan State Forest Timber Harvest Trends" written by Dr. Larry Pedersen and published by the Department of Natural Resources in September 2005, visit the department's website at <http://www.michigan.gov/dnr>. From the left menu select Forests, Land & Water and review the site called Forest Management.

FISCAL INFORMATION:

Senate Bill 912 would reduce local revenue earmarked for education, although the magnitude cannot be precisely determined because the amount of qualified forest property that would qualify for the 18-mill exemption is not known. If all qualified forest property qualified, local revenue would decline by about \$16 million, although the actual impact would almost certainly be less. There would be no direct impact on state revenues; however, School Aid Fund expenditures would need to increase to offset the loss of local revenue.

Senate Bill 913 would create the Qualified Forest Property Recapture Tax Act, which would be imposed on qualified forest property that was converted to another use. Any revenue generated would likely be small.

Senate Bill 917 would increase fee revenue to the Commercial Forest Fund by an unknown amount, depending on the number of parcels and the parcel sizes of commercial

Forest land subject to the easement. To the extent that acreage becomes eligible for the reduced specific tax, local revenue would decline by an unknown, but likely small, amount.

ARGUMENTS:

For:

According to committee testimony, wood costs in the Great Lake States are among the highest in the country, due primarily to a relative shortage of timber on the market. These high wood costs adversely affect the competitiveness of Michigan wood product companies in the global market, and put existing and potential jobs at risk.

Proponents of this legislation note that our state has been blessed with an abundance of natural resources. Today we have the knowledge to manage those resources for the long-term benefit of the citizens. Through the resiliency of our forests and with the help of forestry professionals and conservation leaders, Michigan's forests have returned to a point where they can provide more economic benefit than in the past.

Proponents also note that our forests are growing three times the amount of timber that is harvested each year. Indeed, Michigan has the largest surplus of timber of any state in the country, yet businesses must import forest products every day. Proponents say that Michigan has the resources, the people, and the ability to provide much more timber and many more forest products, while improving the economic stability of northern communities and the state as a whole. They note there are 100,000 jobs in the forest industry, ranking it number two behind auto manufacturers and auto suppliers. One in ten manufacturing jobs is forest-related; however, proponents caution that over the last 30 years, that percentage has declined. The bill to create Forest Product Renaissance Zones can help reverse that trend.

Given the proper tax incentives, businesses likely would be eager to locate near the state's abundant wood pulp and timber supplies. Because of its extensive hardwood and softwood forests, Michigan has a natural advantage in the forest products industry, but currently the state lags in forest products production behind states such as Wisconsin that have fewer acres of forestland. Reportedly, timber is being cut in Michigan and shipped to other states for processing. Many sawmills and paper mills have had to lay off workers or close entirely. Michigan companies are facing tough competition with companies in other states and across the world.

By offering a reason for businesses to settle in Michigan rather than in other states, the bills would help to bring timber-processing jobs back to Michigan. Often these are high-paying jobs that can provide broad strength to the economy. Other related areas, including the manufacture of wood products such as flooring, cabinets, windows, doors, or millwork could boost the state's economic output and build on the natural abundance of wood in the state. The bills would draw forest products companies to the state, strengthen the industry, and provide more high-paying jobs for Michigan's workforce.

For:

Although Michigan has an abundance of forestland, there actually is less timber harvested in this state than in other Midwestern states that have fewer acres of forest. A significant portion of the forest in Michigan is held by private landowners, who may not be concerned primarily with timber harvests, or may not be aware of sustainable management methods or how to get the best long-term economic benefits from the land. The bills would encourage small woodlot owners to develop active management plans that would include harvesting in a sustainable way, bringing more timber to market and benefiting landowners. Although Michigan has a natural advantage in the timber and forest products industries because of its extensive forestland, currently the state is not taking full advantage of its timber supply, and Michigan is losing jobs in an area that could be a growth industry. Several saw mills and paper mills in the state have either shut down or laid off significant numbers of workers, because of competition from other states or countries. An increase in the supply of timber could help Michigan to gain a competitive advantage in the industry.

Many believe that the cost of timber in Michigan is artificially high because of constricted supply. Encouraging more landowners to harvest their woodlots could lower the cost of timber, allowing Michigan's forest products industry to compete with other states and countries. With the difficult economic situation Michigan is facing, the state should pursue this opportunity for growth that could create high-paying jobs and boost the state's economy.

For:

Since the current growth rate of timber in Michigan is about three times the rate of harvest, the state could increase the harvest rate without harming the health of the forests. To qualify for a tax exemption under the bills, woodlot owners would have to adopt a forest management plan that was approved by the DNR or by a nationally recognized third party certification organization such as the Forest Stewardship Council or the Sustainable Forest Initiative. These are respected organizations that promote sustainable forest management. Property certified by these organizations would be subject to management audits and periodic inspections, ensuring that participants followed the approved management plan, and helping to enforce the requirements specified in the bills.

If a landowner lost his or her third-party certification, failed to harvest according to the management plan, or otherwise violated the terms of the bills, the property would lose its designation as qualified forest property and would be subject to the recapture tax. The recapture tax would prevent the use of forestland as a tax shelter or other abuse of the program. The bills would encourage the responsible harvest of wood products and sustainable land management while establishing penalties to discourage misuse of the program.

Against:

Opponents of this legislation argue that the bills are too costly to the state, and to local units of government, because of the incentive that would be offered to landowners to harvest timber on their private lands. Opponents point out that if all of those who were

eligible for property tax relief took advantage of it, the program would reduce general fund tax revenue each year by about \$32 million.

If the state reimbursed local schools for the lost revenue under the bills, the program could create significant additional expenses for the state, depending on how many landowners participated in the program. Projections of the likely participation rate vary, but any additional expense could be problematic, given the tight budget situation. It would be unwise to enact new tax incentives right now without specifying how the state would pay for the program.

POSITIONS:

The Department of Treasury supports Senate Bills 912, 913, and 914. (6-15-06)

The Department of Natural Resources supports Senate Bill 917. (6-15-06)

The Timber Producers Association of Michigan and Wisconsin supports the bills. (6-15-06)

The Michigan Forest Products Council supports the bills. (6-15-06)

The Michigan Forest Association supports the bills. (6-15-06)

The Michigan United Conservation Clubs supports the bills. (6-15-06)

Forestland Group/Butzel Long supports Senate Bill 917. (6-15-06)

The Michigan Environmental Council supports Senate Bill 917. (6-15-06)

Heart of the Lakes supports Senate Bill 917. (6-15-06)

The Michigan Association of Counties supports Senate Bills 913-914, but opposes the related Senate Bill 919.

The Michigan Assessors Association opposes Senate Bills 912 and 917. (6-15-06)

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.