

# SENATE BILL No. 1034

May 29, 2018, Introduced by Senator BOOHER and referred to the Committee on Natural Resources.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 7jj (MCL 211.7jj[1]), as amended by 2018 PA  
117.

## 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, structures, or land improvements located on qualified  
7       forest property are not eligible for the exemption under this  
8       section. The amount of qualified forest property in this state that

1 is eligible for the exemption under this section is limited as  
2 follows:

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

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

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

9 (d) In the fiscal year ending September 30, 2011 and each  
10 fiscal year thereafter **THROUGH THE FISCAL YEAR ENDING SEPTEMBER 30,**  
11 **2018,** 1,200,000 acres.

12 **(E) IN THE FISCAL YEAR ENDING SEPTEMBER 30, 2019 AND EACH**  
13 **FISCAL YEAR THEREAFTER, 2,500,000 ACRES.** Beginning in the fiscal  
14 year ending September 30, 2013 and each fiscal year thereafter,  
15 real property eligible for exemption under this section as  
16 qualified forest property as a result of the withdrawal of that  
17 property from the operation of part 511 of the natural resources  
18 and environmental protection act, 1994 PA 451, MCL 324.51101 to  
19 324.51120, as provided in section 51108(5) of the natural resources  
20 and environmental protection act, 1994 PA 451, MCL 324.51108, or as  
21 a result of the property's eligibility for exempt status under this  
22 section as provided for in section 8(2) of the transitional  
23 qualified forest property specific tax act, 2016 PA 260, MCL  
24 211.1098, shall not be credited against the ~~1,200,000~~ **NUMBER OF**  
25 acres of property that are eligible for exemption as qualified  
26 forest property under ~~this section.~~ **SUBDIVISION (D) OR THIS**  
27 **SUBDIVISION, AS APPLICABLE.**

(2) If a property owner is interested in obtaining an exemption for qualified forest property under this section, the property owner may contact the local conservation district or the department, and the local conservation district or the department shall advise the property owner on the exemption process. If requested by the property owner, the local conservation district or the department shall provide the property owner with a list of qualified foresters to prepare a forest management plan. The department shall maintain a list of qualified foresters throughout the state and shall make the list available to the conservation districts and to interested property owners. To claim an exemption under subsection (1), a property owner shall obtain a forest management plan from a qualified forester and submit a digital copy of that forest management plan, an application for exemption as qualified forest property, and a fee of \$50.00 to the department on a form created by the department by September 1 prior to the tax year in which the exemption is requested. Before submitting the application to the department, the property owner is encouraged to consult with the local conservation district to review the obligations of the qualified forest program and the obligations of the property owner's forest management plan. A forest management plan is not subject to the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246. The department shall forward a copy of the application to the local conservation district for review and to the local tax collecting unit for notification of the application.

(3) A conservation district shall review the application to determine if the applied-for property meets the minimum

1 requirements set forth in subsection (17)(k) for enrolling into the  
2 qualified forest program. A conservation district shall respond  
3 within 45 days after the date of its receipt of the application  
4 indicating whether the property in the application is eligible for  
5 enrollment. If the conservation district does not respond within 45  
6 days after its receipt of the application, the property shall be  
7 considered eligible for the exemption under this section.

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

22 **DESCRIBED IN SUBDIVISIONS (A) TO (F). IF THE APPLICATION AND**  
23 **SUPPORTING DOCUMENTS THAT ARE IN COMPLIANCE WITH THIS SECTION AND**  
24 **APPROVED BY THE DEPARTMENT EXTEND TO MULTIPLE PARCELS OWNED BY THE**  
25 **SAME PERSON AND LOCATED IN THE SAME LOCAL TAX COLLECTING UNIT, THE**  
26 **DEPARTMENT MAY INCLUDE THE FOLLOWING INFORMATION, REQUIRED FOR EACH**  
27 **PARCEL IN RECORDABLE FORM, IN A SINGLE QUALIFIED FOREST SCHOOL TAX**

1 **AFFIDAVIT:**

2 (a) The name of the property owner.

3 (b) The tax parcel identification number of the property.

4 (c) The legal description of the property.

5 (d) The year the application was submitted for the exemption.

6 (e) A statement that the property owner is attesting that the  
7 property for which the exemption is claimed is qualified forest  
8 property and will be managed according to the approved forest  
9 management plan.

10 **(F) A STATEMENT INDICATING THAT THE PROPERTY OWNER HOLDS THE**  
11 **TIMBER RIGHTS FOR THE PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED.**

12 (5) The department shall send a qualified forest school tax  
13 affidavit prepared under subsection (4) to the property owner for  
14 execution. The 90-day review period by the department may be  
15 extended upon request of the property owner. The property owner  
16 shall execute the qualified forest school tax affidavit and shall  
17 have the executed qualified forest school tax affidavit recorded by  
18 the register of deeds in the county in which the property is  
19 located. The property owner shall provide a copy of the qualified  
20 forest school tax affidavit to the department. The department shall  
21 provide ~~1 copy of the~~ **A SPREADSHEET LISTING ALL PARCELS FOR WHICH**  
22 **IT HAS RECEIVED A** qualified forest school tax affidavit to the  
23 conservation district and ~~1 copy~~ to the department of treasury.  
24 These ~~copies~~ **SPREADSHEETS** may be sent electronically.

25 (6) If the application is denied, the property owner has 30  
26 days from the date of notification of the denial by the department  
27 to initiate an appeal of that denial. An appeal of the denial shall

1 be by certified letter to the director of the department.

2 (7) To claim an exemption under subsection (1), the owner of  
3 qualified forest property shall provide a copy of the recorded  
4 qualified forest school tax affidavit attesting that the land is  
5 qualified forest property to the local tax collecting unit and  
6 assessor by December 31. An owner may claim an exemption under this  
7 section for not more than 640 acres or the equivalent of 16 survey  
8 units consisting of 1/4 of 1/4 of a section of qualified forest  
9 property in each local tax collecting unit. If an exemption is  
10 granted under this section for less than 640 acres in a local tax  
11 collecting unit, an owner of that property may subsequently claim  
12 an exemption for additional property in that local tax collecting  
13 unit if that additional property meets the requirements of this  
14 section.

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

20 (9) Beginning in the year that qualified forest property is  
21 first exempt under this section and each year thereafter, the local  
22 tax collecting unit shall collect a fee on each parcel of qualified  
23 forest property exempt under this section located in that local tax  
24 collecting unit. The fee shall be determined by multiplying 2 mills  
25 by the taxable value of that qualified forest property. The fee  
26 shall be collected **ON THE SUMMER TAX BILL OR, IF THE LOCAL TAX**  
27 **COLLECTING UNIT DOES NOT COLLECT SUMMER TAXES, ON THE WINTER TAX**

1 **BILL** at the same time and in the same manner as taxes collected  
2 under this act. Each local tax collecting unit shall disburse the  
3 fee collected under this subsection to the department of treasury  
4 for deposit in the private forestland enhancement fund created in  
5 section 51305 of the natural resources and environmental protection  
6 act, 1994 PA 451, MCL 324.51305. If property is no longer exempt as  
7 qualified forest property under this section, the fee under this  
8 subsection shall not be collected on that property. The fee  
9 collected in this subsection shall be subject to the property tax  
10 administration fee established by the local tax collecting unit  
11 under section 44.

12 (10) Not more than 90 days after all or a portion of the  
13 exempted property is no longer qualified forest property, the owner  
14 shall ~~rescind the exemption for the applicable portion of the~~  
15 ~~property by filing~~ **NOTIFY THE DEPARTMENT THAT ALL OR A PORTION OF**  
16 **THE PROPERTY IS NO LONGER QUALIFIED FOREST PROPERTY. THE DEPARTMENT**  
17 **SHALL NOTIFY THE COUNTY TREASURER THAT A REQUEST HAS BEEN MADE TO**  
18 **REMOVE THE EXEMPTION FOR THE APPLICABLE PORTION OF THE PROPERTY AND**  
19 **TO CALCULATE ANY RECAPTURE TAX REQUIRED UNDER THE QUALIFIED FOREST**  
20 **PROPERTY RECAPTURE TAX ACT, 2006 PA 379, MCL 211.1031 TO 211.1036.**  
21 **THE COUNTY TREASURER SHALL BILL THE LANDOWNER FOR ANY RECAPTURE TAX**  
22 **REQUIRED UNDER THE QUALIFIED FOREST PROPERTY RECAPTURE TAX ACT,**  
23 **2006 PA 379, MCL 211.1031 TO 211.1036. WHEN, AS PROVIDED IN SECTION**  
24 **5 OF THE QUALIFIED FOREST PROPERTY RECAPTURE TAX ACT, 2006 PA 379,**  
25 **MCL 211.1035, THE PROCEEDS OF THE RECAPTURE TAX ARE DEPOSITED INTO**  
26 **THE PRIVATE FORESTLAND ENHANCEMENT FUND CREATED IN SECTION 51305 OF**  
27 **THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA**

1 451, MCL 324.51305, THE DEPARTMENT SHALL PREPARE A RESCISSION FORM  
2 FOR THE APPLICABLE PORTION OF THE PROPERTY THAT IS NO LONGER  
3 QUALIFIED FOREST PROPERTY AND SHALL FILE THE RESCISSION FORM with  
4 the register of deeds for the county in which the exempted property  
5 is located. ~~a rescission form prescribed by the department.~~ A copy  
6 of the rescission form shall be provided to the assessor **BY THE**  
7 **DEPARTMENT**. The rescission form shall include a legal description  
8 of the exempted property. ~~An owner who fails to file a rescission~~  
9 ~~form as required by this subsection is subject to a penalty of~~  
10 ~~\$5.00 per day for each separate failure beginning after the 90 days~~  
11 ~~have elapsed, up to a maximum of \$1,000.00. This penalty shall be~~  
12 ~~collected under 1941 PA 122, MCL 205.1 to 205.31, and shall be~~  
13 ~~deposited in the private forestland enhancement fund created in~~  
14 ~~section 51305 of the natural resources and environmental protection~~  
15 ~~act, 1994 PA 451, MCL 324.51305.~~ **IF AN OWNER FAILS TO NOTIFY THE**  
16 **DEPARTMENT THAT ALL OR A PORTION OF THE PROPERTY IS NO LONGER**  
17 **QUALIFIED FOREST PROPERTY AS REQUIRED BY THIS SUBSECTION, THAT**  
18 **OWNER IS SUBJECT TO A PENALTY OF \$5.00 PER DAY FOR EACH SEPARATE**  
19 **FAILURE BEGINNING THE DAY IMMEDIATELY AFTER THE 90 DAYS HAVE**  
20 **ELAPSED, UP TO A MAXIMUM OF \$1,000.00. THIS PENALTY SHALL BE**  
21 **COLLECTED UNDER 1941 PA 122, MCL 205.1 TO 205.31, AND SHALL BE**  
22 **DEPOSITED IN THE PRIVATE FORESTLAND ENHANCEMENT FUND CREATED IN**  
23 **SECTION 51305 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION**  
24 **ACT, 1994 PA 451, MCL 324.51305.**

25 (11) An owner of property that is qualified forest property on  
26 December 31 for which an exemption was not on the tax roll may file  
27 an appeal with the July or December board of review under section



1 53b in the year the exemption was claimed or the immediately  
2 succeeding year.

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

14 (13) If all or a portion of property for which an exemption  
15 has been granted under this section is converted by a change in use  
16 and is no longer qualified forest property, ~~an owner~~ **OR IF AN OWNER**  
17 **OF QUALIFIED FOREST PROPERTY DOES NOT WISH TO KEEP ALL OR A PORTION**  
18 **OF THE PROPERTY ENROLLED IN THE QUALIFIED FOREST PROGRAM, THE OWNER**  
19 **OF THE PROPERTY CONVERTED BY A CHANGE IN USE OR TO BE WITHDRAWN**  
20 **FROM THE QUALIFIED FOREST PROGRAM** shall ~~immediately~~ notify the  
21 ~~local tax collecting unit, the assessor, the department, and the~~  
22 ~~department of treasury~~ **AS PROVIDED FOR IN SUBSECTION (10)** on a form  
23 created by the department. The form shall include a legal  
24 description of the exempted property. A copy of the form shall be  
25 filed with the register of deeds for the county in which the  
26 exempted property is located. Upon notice that property is no  
27 longer qualified forest property, the local tax collecting unit and

1 assessor shall immediately rescind the exemption under this section  
2 and shall place the property on the tax roll as though the  
3 exemption under this section had not been granted for the  
4 immediately succeeding tax year and the department of treasury  
5 shall immediately begin collection of any applicable tax and  
6 penalty under this act or under the qualified forest property  
7 recapture tax act, 2006 PA 379, MCL 211.1031 to 211.1036. ~~However,~~  
8 ~~beginning June 1, 2013 and ending November 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 property owner elects not to execute a qualified~~  
20 ~~forest 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) If qualified forest property is exempt under this  
25 section, an owner of that qualified forest property shall report to  
26 the department on a form prescribed by the department when a forest  
27 practice or timber harvest has occurred on the qualified forest

1 property during a calendar year. The report shall indicate the  
2 forest practice completed and the volume and value of timber  
3 harvested on that qualified forest property. One copy of the form  
4 shall be forwarded to the conservation district, and 1 copy shall  
5 be retained by the department for 7 years. If it is determined by  
6 the department that a forest practice or harvest has occurred in a  
7 calendar year and no report was filed, a fine of \$500.00 may be  
8 collected by the department. Beginning December 31, 2013 and each  
9 year thereafter, the department shall provide to the standing  
10 committees of the senate and house of representatives with primary  
11 jurisdiction over forestry issues a report that includes all of the  
12 following:

13 (a) The number of acres of qualified forest property in each  
14 county.

15 (b) The number of acres of agricultural use property that is  
16 combined with productive forest under subsection (17) (k) (iii).

17 (c) The amount of timber produced on qualified forest property  
18 each year.

19 (d) The number of forest management plans completed by  
20 conservation districts and the total number of forest management  
21 plans submitted for approval each year.

22 (15) While qualified forest property is exempt under this  
23 section, the owner shall retain the current management plan, most  
24 recent harvest records, recorded copy of a receipt of the tax  
25 exemption, and a map that shows the location and size of any  
26 buildings and structures on the property. The owner shall make the  
27 documents available to the department upon request. The department

1 shall maintain a database listing all qualified forest properties,  
2 including the dates indicated for forest practices and harvests in  
3 the forest management plan, and shall notify the property owner and  
4 the conservation district in any year that forest practices or  
5 harvests are to occur. If an owner does not accomplish forest  
6 practices and harvests within 3 years after the time specified in  
7 the current forest management plan and the plan has not been  
8 amended to extend the date of forest practices and harvests, the  
9 property is not eligible for the exemption under this section, the  
10 department shall notify the local tax collecting unit that the  
11 property is not eligible for the exemption under this section, and  
12 the property shall be placed on the tax roll as though the  
13 exemption under this section had not been granted as provided in  
14 this section and shall be subject to repayment as indicated in the  
15 qualified forest property recapture tax act, 2006 PA 379, MCL  
16 211.1031 to 211.1036. Information in the database specific to an  
17 individual property owner's forest management plan is exempt from  
18 disclosure under the freedom of information act, 1976 PA 442, MCL  
19 15.231 to 15.246. However, information in the database in the  
20 aggregate, including, but not limited to, how much timber would be  
21 expected to be on the market each year as a result of enrollees, is  
22 not exempt from disclosure under the freedom of information act,  
23 1976 PA 442, MCL 15.231 to 15.246.

24 (16) Notwithstanding any provision in this section to the  
25 contrary, property is exempt from the tax levied by a local school  
26 district for school operating purposes as provided in subsection  
27 (1) if all of the following conditions are met:

1 (a) The property was subject to the transitional qualified  
2 forest property specific tax under the transitional qualified  
3 forest property specific tax act, 2016 PA 260, MCL 211.1091 to  
4 211.1101, for a period of 5 years as determined by the department  
5 under section 8 of the transitional qualified forest property  
6 specific tax act, 2016 PA 260, MCL 211.1098.

7 (b) Pursuant to section 8 of the transitional qualified forest  
8 property specific tax act, 2016 PA 260, MCL 211.1098, the  
9 department has determined that the property is still eligible for  
10 the exemption under this section.

11 (c) The property owner, with the department's assistance,  
12 executes a recordable qualified forest school tax affidavit, has  
13 the executed qualified forest school tax affidavit recorded by the  
14 register of deeds in the county in which the property is located,  
15 and provides copies of the executed qualified forest school tax  
16 affidavit to other interested parties as required by the  
17 department.

18 (17) As used in this section:

19 (a) "Agricultural use property" means real property devoted  
20 primarily to agricultural use as that term is defined in section  
21 36101 of the natural resources and environmental protection act,  
22 1994 PA 451, MCL 324.36101.

23 (b) "Approved forest management plan" means a forest  
24 management plan developed by a qualified forester. An owner of  
25 property shall submit a forest management plan to the department  
26 for approval as prescribed in subsection (2). The forest management  
27 plan shall include a statement signed by the owner that he or she

1 agrees to comply with all terms and conditions contained in the  
2 approved forest management plan. If a forest management plan and  
3 application are submitted to the department, the department shall  
4 review and either approve or disapprove the owner's application  
5 within 90 days after submission. Approval of the plan shall be  
6 based solely on compliance with the elements required in  
7 subdivision (f). Denial of the plan shall be based solely on  
8 noncompliance with the requirements listed in subdivision (f). If  
9 the department disapproves a forest management plan, the department  
10 shall indicate the changes necessary to qualify the forest  
11 management plan for approval on subsequent review. An owner may  
12 submit amendments to his or her forestry plan to the department.  
13 The department may reject amendments that delay a harvest date  
14 repeatedly or indefinitely. A forest management plan submitted for  
15 approval shall be for a maximum of 20 years. To continue receiving  
16 an exemption under this section, an owner of property shall submit  
17 a digital copy of any succeeding proposed forest management plan to  
18 the department for approval together with a fee of \$50.00. The  
19 first amendment to the plan is not subject to a fee. Additional  
20 amendments may be subject to a fee of \$50.00.

21 (c) "Conservation district" means a conservation district  
22 organized under part 93 of the natural resources and environmental  
23 protection act, 1994 PA 451, MCL 324.9301 to 324.9313.

24 (d) "Converted by a change in use" means both of the  
25 following:

26 (i) That term as defined in section 2 of the qualified forest  
27 property recapture tax act, 2006 PA 379, MCL 211.1032.

1           (ii) That due to a change in use of either productive forest  
2 property or agricultural use property, the property is no longer  
3 eligible for exemption as qualified forest property under  
4 subdivision (k) (iii) .

5           (e) "Department" means the department of agriculture and rural  
6 development.

7           (f) "Forest management plan" means a written plan prepared and  
8 signed by a qualified forester that prescribes measures to optimize  
9 production, utilization, ~~and~~ regeneration, **AND HARVEST** of ~~forest~~  
10 ~~resources. TIMBER.~~ The forest management plan shall include a  
11 schedule and timetables for the various silvicultural practices  
12 used on forestlands, which shall be a maximum of 20 years in  
13 length. A forest management plan shall include all of the  
14 following:

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

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

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

19           (iv) A map, diagram, or aerial photograph that identifies both  
20 forested and unforested areas of the property, using conventional  
21 map symbols indicating the species, size, and stocking rate and  
22 other major features of the property, including the location of any  
23 buildings. The location and use of any buildings may be established  
24 on a map created by a qualified forester and does not require a  
25 survey by a registered surveyor.

26           (v) A description of **ALL STANDS OR MANAGEMENT UNITS, INCLUDING**  
27 **BASAL AREA FOR FORESTED STANDS, AND** forest practice, ~~PRACTICES,~~

1 including harvesting, thinning, and reforestation, that will be  
2 undertaken, specifying the approximate period of time before each  
3 is completed.

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

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

10 (g) "Forest practice" means any action intended to improve  
11 forestland or forest resources and includes, but is not limited to,  
12 any of the following:

13 (i) The improvement of species of forest trees.

14 (ii) Reforestation.

15 (iii) The harvesting of species of forest trees.

16 (iv) Road construction associated with the improvement or  
17 harvesting of forest tree species or reforestation.

18 (v) Use of chemicals or fertilizers for the purpose of growing  
19 or managing species of forest trees.

20 (vi) Applicable silvicultural practices.

21 (h) "Forest products" includes, but is not limited to, timber  
22 and pulpwood-related products.

23 (i) "Harvest" means the point at which timber that has been  
24 cut, severed, or removed for purposes of sale or use is first  
25 measured in the ordinary course of business as determined by  
26 reference to common practice in the timber industry.

27 (j) ~~"Productive"~~ **SUBJECT TO SUBPARAGRAPH (v), "PRODUCTIVE**



forest" means real property capable of growing not less than 20 cubic feet of wood per acre per year. ~~However, if~~ THE TERM INCLUDES REAL PROPERTY ON WHICH THERE IS A TREE DENSITY THAT MEETS AT LEAST ONE OF SUBPARAGRAPHS (i) TO (iv), AS FOLLOWS:

(i) AT LEAST 200 SEEDLINGS PER ACRE WITH A DIAMETER OF AT LEAST 1 INCH MEASURED BY CALIPER AT THE ROOT CROWN. A CLEAR CUT THAT IS ADEQUATELY PRODUCING THE DESIRED SPECIES THROUGH NATURAL REGENERATION IS NOT SUBJECT TO THE 1-INCH REQUIREMENT OF THIS SUBPARAGRAPH.

(ii) AT LEAST 100 SAPLINGS PER ACRE 2 TO 5 INCHES IN DIAMETER MEASURED 4.5 FEET FROM LEVEL GROUND.

(iii) AT LEAST 3 CORDS PER ACRE OF EITHER OF THE FOLLOWING TYPES OF POLETIMBER:

(A) CONIFER SPECIES 5 TO 9 INCHES IN DIAMETER MEASURED 4.5 FEET FROM LEVEL GROUND.

(B) ALL OTHER SPECIES 5 TO 11 INCHES IN DIAMETER MEASURED 4.5 FEET FROM LEVEL GROUND.

(iv) AT LEAST 1,300 BOARD FEET PER ACRE OF EITHER OF THE FOLLOWING TYPES OF SAWTIMBER:

(A) CONIFER SPECIES AT LEAST 9 INCHES IN DIAMETER MEASURED 4.5 FEET FROM LEVEL GROUND.

(B) ALL OTHER SPECIES AT LEAST 11 INCHES IN DIAMETER MEASURED 4.5 FEET FROM LEVEL GROUND.

(v) IF property has been considered productive forest, an act of God that negatively affects that property shall not result in that property not being considered productive forest.

(k) "Qualified forest property" means a parcel of real

1 property that meets all of the following conditions as determined  
2 by the department: ~~of agriculture and rural development.~~

3 (i) Is not less than ~~20~~**10** contiguous acres in size. For  
4 parcels less than 40 acres, not less than 80% shall be stocked with  
5 productive ~~forest~~**TIMBERLAND** capable of producing forest products.  
6 For parcels 40 acres or more, not less than 50% shall be stocked  
7 with productive ~~forest~~**TIMBERLAND** capable of producing forest  
8 products. **THESE STOCKING DENSITY REQUIREMENTS APPLY ON A PER-PARCEL**  
9 **BASIS ONLY AND CANNOT BE MET ON A BASIS THAT AVERAGES STOCKING**  
10 **DENSITY ACROSS MULTIPLE PARCELS.** Contiguity is not broken by a  
11 road, a right-of-way, or property purchased or taken under  
12 condemnation proceedings by a public utility for power transmission  
13 lines if the 2 parcels separated by the purchased or condemned  
14 property were a single parcel prior to the sale or condemnation.

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

16 (iii) If a parcel contains both productive forest and  
17 agricultural use property, the combined acreage of the productive  
18 forest and the agricultural use property meets all of the following  
19 requirements:

20 (A) The parcel is not less than 20 contiguous acres. If a  
21 parcel is less than 40 acres, not less than 80% shall be the  
22 combined productive forest and agricultural use property. If the  
23 parcel is 40 acres or more, not less than 50% shall be the combined  
24 productive forest and agricultural use property.

25 (B) The acreage of agricultural use property on the parcel  
26 shall be determined by the assessor in the local tax collecting  
27 unit in which the parcel is located. The property owner shall

1 request the determination. The assessor shall report the acreage of  
2 the agricultural use property in a form prescribed by the state tax  
3 commission to the property owner and the department within 30 days  
4 after the date of the request for the determination. An owner that  
5 disagrees with an assessor's determination of the acreage of  
6 agricultural use property on the parcel may appeal that  
7 determination to the board of review under section 53b. If the  
8 property owner converts all or part of the agricultural use  
9 property to forest property by planting trees or other means, the  
10 property owner shall notify the department and the assessor of the  
11 conversion and the forest management plan shall be modified to  
12 reflect the change in use.

13 (l) "Qualified forester" means an individual who meets 1 or  
14 more of the following requirements and has registered with the  
15 department of agriculture and rural development under section 51306  
16 of the natural resources and environmental protection act, 1994 PA  
17 451, MCL 324.51306:

18 (i) Is a forester certified by the Society of American  
19 Foresters.

20 (ii) Is a forest stewardship plan writer.

21 (iii) Is a technical service provider as registered by the  
22 United States Department of Agriculture for forest management plan  
23 development.

24 (iv) Is a registered forester.

25 (v) **IS A MEMBER OF THE ASSOCIATION OF CONSULTING FORESTERS.**

26 (m) "Registered forester" means an individual registered under  
27 part 535 of the natural resources and environmental protection act,

1 1994 PA 451, MCL 324.53501 to 324.53519.