

TRANSITIONAL QUALIFIED FOREST PROPERTY SPECIFIC TAX ACT (EXCERPT)
Act 260 of 2016

211.1098 Forestland determined not to be transitional qualified forest property; notice to local tax collecting unit; placement of property on tax roll; corrected tax bill; property eligible for 5 years and still eligible under MCL 211.7jj[1].

Sec. 8. (1) If forestland that was subject to the transitional qualified forest property specific tax is not transitional qualified forest property as determined by the department, the department shall notify the local tax collecting unit and that property shall be immediately placed on the tax roll by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll as though the exemption had not been granted. A corrected tax bill shall be issued for each tax year being adjusted by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll.

(2) If forestland was subject to the transitional qualified forest property specific tax for a period of 5 years as determined by the department and the department also determines that the forestland is still eligible for the exemption under section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1], then both of the following apply:

(a) That forestland shall be exempt from the tax levied by a local school district for school operating purposes as qualified forest property under section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1], upon completion of the procedures required by section 7jj(16) of the general property tax act, 1893 PA 206, MCL 211.7jj[1].

(b) The owner of that forestland is not responsible for the penalty described in section 9 for that forestland.

History: 2016, Act 260, Imd. Eff. June 28, 2016.